City of Jefferson
Revenues and Other Sources
General Fund

Source of Revenue	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Millage Rate	6.398	6.326	6.185	
Current Real & Personal	$ 2,487,471	$ 2,570,000	$ 2,865,373	11.49%
Motor Vehicle	379,567	350,000	300,000	-14.29%
Unincorporated Jefferson Fire District	41,098	34,500	34,500	0.00%
Total Property Taxes	2,908,136	2,954,500	3,199,873	8.31%
Intangible	15,805	20,000	20,000	0.00%
Real Estate Transfer	7,541	3,100	5,000	61.29%
Insurance Premium	510,169	485,000	510,000	5.15%
Local Option Sales Tax	1,497,166	1,430,000	1,430,000	0.00%
Financial Institution	38,731	24,000	24,000	0.00%
Payment in Lieu of Taxes	8,580	9,400	8,500	-9.57%
Alcoholic Beverage	190,759	180,000	185,000	2.78%
Excise	4,282	3,500	4,000	14.29%
Franchise Fees	1,246,538	1,132,500	1,245,000	9.93%
Total Other Taxes	3,519,571	3,287,500	3,431,500	4.38%
Police Fines, Fees, and Forfeitures	386,545	500,000	500,000	0.00%
Police Probation Fee	130,510	120,000	125,000	4.17%
Police Accident Reports	3,304	3,500	3,500	0.00%
Library Fines	9,109	10,000	10,000	0.00%
Insurance Collection -Fire	1,140	4,500	2,000	-55.56%
General Business License	102,906	100,000	100,000	0.00%
Insurance Business License	17,303	14,000	14,000	0.00%
Museum Fees	10,225	6,000	8,500	41.67%
Recreation Fees	662,142	665,000	667,575	0.39%
Rental Income (Civic Center, Club House)	103,589	102,500	106,000	3.41%
Rental Income (Jefferson Station) CAM & Taxes	134,192	131,500	134,192	2.05%
Main Street Events	1,952	4,000	4,000	0.00%
Tree Council Events	2,267	-	5,000	0.00%
Theater	27,103	25,000	25,000	0.00%
Intergovernmental - City Schools (75% of tax bill cost)	5,495	5,500	5,500	0.00%
Contributions	10,204	-	-	0.00%
Contributions - Tree Bank	11,594	-	-	0.00%
Contributions - Recreation Board	57,676	30,000	15,000	-50.00%
Miscellaneous	12,395	8,000	10,000	25.00%
Indirect Charges for Services W&S to General Fund	150,000	150,000	150,000	0.00%
Total Other	1,839,651	1,879,500	1,885,267	0.31%
Total Operating Revenues	$ 8,267,358	$ 8,121,500	$ 8,516,640	4.87%
Other Financing Sources				
Transfer from Hotel/Motel	21,197	19,200	19,200	0.00%
Transfer from Solid Waste	5,000	5,000	5,000	0.00%
Transfer from Grant CP Fund		-	-	0.00%
Transfer from Jefferson Station Bond	21,359	-	-	0.00%
Sale of General Fixed Assets	6,403	8,500	2,000	-76.47%
Budgeted Fund Balance	-	299,973	677,258	125.77%
Total Other Financing Sources	53,959	332,673	703,458	111.46%
Total Revenues & Other Sources	$ 8,321,317	$ 8,454,173	$ 9,220,098	9.06%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Department				
Administration	$ 733,629	$ 811,479	$ 853,121	5.13%
Police	1,836,315	2,099,244	2,209,059	5.23%
Fire	557,223	591,142	641,001	8.43%
Streets	828,208	928,274	978,273	5.39%
Civic Center	181,604	227,928	229,749	0.80%
Museum	107,109	126,790	126,585	-0.16%
Parks and Recreation	1,513,081	1,502,168	1,592,223	6.00%
Tree Council	27,466	27,566	33,015	19.77%
Library	321,043	368,203	386,343	4.93%
Main Street	110,337	123,839	141,204	14.02%
Departmental Expenditures	6,216,015	6,806,633	7,190,573	5.34%
Other Expenditures				
Jackson County Aging Program	1,500	1,500	1,500	0.00%
Historic Preservation Society	2,110	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%
Jefferson Community Theater	18,999	25,000	25,000	0.00%
Total Other Expenditures	24,459	32,500	32,500	0.00%
Transfers To:				
Water & Sewer	166,225	-	-	0.00%
Grant Capital Projects	694	-	-	0.00%
Capital Projects Fund	213,697	-	616,000	0.00%
Debt Service Fund	1,829,136	1,615,040	1,381,025	-14.49%
Total Other Uses	2,209,752	1,615,040	1,997,025	23.65%
Total Expenditures	$ 8,450,226	$ 8,454,173	$ 9,220,098	9.06%
Difference Between Revenue and Expenditures	(128,909)	-	-	

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 499,850	$ 515,054	$ 566,996	10.08%
Purchased/ Contracted Services	197,131	240,225	241,975	0.73%
Supplies	36,648	56,200	44,150	-21.44%
Total Operating	733,629	811,479	853,121	5.13%
Capital Outlay	-	-	-	
Total Overall Expenses	733,629	811,479	853,121	5.13%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$** -

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 1,528,517	$ 1,715,144	$ 1,820,359	6.13%
Purchased/ Contracted Services	137,583	184,400	169,500	-8.08%
Supplies	152,695	172,200	185,700	7.84%
Other Costs	16,520	27,500	27,500	0.00%
Total Operating	1,835,315	2,099,244	2,203,059	4.95%
Capital Outlay	1,000	-	6,000	
Total Overall Expenses	$ 1,836,315	$ 2,099,244	$ 2,209,059	5.23%

Capital Outlay Detail

Difibulators	$ 6,000
Total Capital Outlay	**$ 6,000**

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 332,933	$ 360,942	$ 404,801	12.15%
Purchased/ Contracted Services	124,131	121,100	127,100	4.95%
Supplies	100,159	109,100	109,100	0.00%
Total Operating	557,223	591,142	641,001	8.43%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 557,223	$ 591,142	$ 641,001	8.43%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 396,740	$ 412,074	$ 460,273	11.70%
Purchased/ Contracted Services	151,747	228,000	224,500	-1.54%
Supplies	250,877	282,200	287,500	1.88%
Other Costs	3,555	6,000	6,000	0.00%
Total Operating	802,919	928,274	978,273	5.39%
Capital Outlay	25,289	-	-	0.00%
Total Overall Expenses	$ 828,208	$ 928,274	$ 978,273	5.39%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
CIVIC CENTER
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 67,238	$ 75,820	$ 83,047	9.53%
Purchased/ Contracted Services	70,044	95,908	80,802	-15.75%
Supplies	44,322	56,200	57,900	3.02%
Total Operating	181,604	227,928	221,749	-2.71%
Capital Outlay	-	-	8,000	
Total Overall Expenses	$ 181,604	$ 227,928	$ 229,749	0.80%

Capital Outlay Detail

Stage	$ 8,000
Total Capital Outlay	**$ 8,000**

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 768,307	$ 794,077	$ 846,473	6.60%
Purchased/ Contracted Services	326,865	325,241	345,350	6.18%
Supplies	417,909	382,850	400,400	4.58%
Total Operating	1,513,081	1,502,168	1,592,223	6.00%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 1,513,081	$ 1,502,168	$ 1,592,223	6.00%

Capital Outlay Detail

AV Audio Sound System

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TREE COUNCIL
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Purchased/ Contracted Services	21,775	22,200	26,525	19.48%
Supplies	5,691	5,366	6,490	20.95%
Total Operating	27,466	27,566	33,015	19.77%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 27,466	$ 27,566	$ 33,015	19.77%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 232,972	$ 260,094	$ 293,963	13.02%
Purchased/ Contracted Services	12,862	25,829	22,448	-13.09%
Supplies	75,209	82,280	69,932	-15.01%
Total Operating	321,043	368,203	386,343	4.93%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 321,043	$ 368,203	$ 386,343	4.93%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$** -

CITY OF JEFFERSON
MAIN STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 60,112	$ 72,824	$ 82,229	12.91%
Purchased/ Contracted Services	47,642	47,915	50,450	5.29%
Supplies	2,583	3,100	2,725	-12.10%
Other Costs	-	-	-	
Total Operating	110,337	123,839	135,404	9.34%
Capital Outlay	-	-	5,800	0.00%
Total Overall Expenses	110,337	123,839	141,204	14.02%

Capital Outlay Detail

Stage	$ 5,800
Total Capital Outlay	**$ 5,800**

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Permits	$ 449,397	$ 190,126	$ 284,186	49.47%
Budgeted Fund Balance	-	-		
Miscellaneous Revenue	30	-	-	
Total Revenues	449,427	190,126	284,186	49.47%
Operating:				
Personal Services and Employee Benefits	$ 77,933	$ 93,366	$ 160,276	71.66%
Purchased/ Contracted Services	59,894	87,300	111,200	27.38%
Supplies	4,148	9,460	12,710	34.36%
Contingency - Salaries & Benefits	-	-	-	
Total Operating	141,975	190,126	284,186	49.47%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	141,975	190,126	284,186	49.47%
Excess Revenues Over/ Under Expenses	$ 307,452	$ -	$ -	

Capital Outlay Detail

Total Capital Outlay	**$ -**

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	**Budget FY2015**	**Budget FY2016**
SPLOST (Road Improvements)	216,000	216,000
SPLOST (Recreation)	300,000	320,000
SPLOST (Public Safety)	14,400	14,400
Lease Proceeds	71,000	800,000
Transfers From:		
General Fund	-	616,000
Budget Fund Balance (Rd Bond)	-	675,000
Total Revenues	601,400	2,641,400
Expenditures		
Administration		
Mitel Phone System		10,000
Police		
Police Department Vehicles	71,000	77,000
Various Projects	14,400	14,400
Fire		
Gear Replacement		25,000
2 Fire Apparatuses	-	800,000
Streets		
Various Road Repairs	216,000	216,000
New Street Facility		1,009,000
Backhoe & Trailer		75,000
Work Truck		30,000
Civic Center		
Ballroom C Floor	-	40,000
Main Street		
Downtown Master Plan		25,000
Transfer to Debt Service	300,000	320,000
Total Expenditures	601,400	2,641,400
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2015 BUDGET	FY2016 BUDGET
Transfer from General Fund	$ 1,615,040	$ 1,381,025
Transfer from SPLOST	300,000	320,000
Transfer from Impact Fees Fund	50,000	100,000
Total Revenues	1,965,040	1,801,025
Bond Principal	1,010,000	1,095,000
Bond Interest	795,733	652,578
Lease Principal	131,534	32,410
Lease Interest	9,565	17,337
GEFA Principal	9,107	-
GEFA Interest	5,401	-
Other Costs	3,700	3,700
Total Expendiutures	1,965,040	1,801,025
Excess Revenues Over/ (Under) Expenses	$ -	$ -

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Technology Fee	$ 24,460	$ 24,000	$ 24,000	0.00%
Total Revenues	24,460	24,000	24,000	0.00%
EXPENSES				
Purchased/ Contracted Services	$ 21,427	$ 20,000	$ 20,000	0.00%
Supplies	7,040	4,000	4,000	0.00%
Total Expenses	28,467	24,000	24,000	0.00%
Excess Revenues Over/ Under Expenses	**$ (4,007)**	**$ -**	**$ -**	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 6,784	$ 30,000	$ 15,000	-50.00%
Sale of Confiscated Assets	4,995	-	-	
Interest Income	22	-	-	
Budgeted Fund Balance	-	-	15,000	
Total Revenues	11,801	30,000	30,000	0.00%
EXPENSES				
Purchased/ Contracted Services	3,733	15,000	15,000	0.00%
Supplies	12,178	15,000	15,000	0.00%
Capital Outlay	25,370	-	-	0.00%
Transfer to Grant Capital Projects		-	-	0.00%
Total Expenses	41,281	30,000	30,000	0.00%
Excess Revenues Over/ Under Expenses	**$ (29,480)**	**$ -**	**$ -**	

CITY OF JEFFERSON
IMPACT FEE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Impact Fees	$ 65,981	$ 50,000	$ 50,000	0.00%
Budgeted Fund Balance	-		50,000	
Total Revenues	65,981	50,000	100,000	100.00%
EXPENSES				
Transfer to Debt Service Fund	$ 100,673	$ 50,000	$ 100,000	100.00%
Total Expenses	100,673	50,000	100,000	100.00%
Excess Revenues Over/ Under Expenses	**$ (34,692)**	**$ -**	**$ -**	

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

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 35,328	$ 32,000	$ 32,000	0.00%
Total Revenues	35,328	32,000	32,000	
EXPENSES				
Transfer to General Fund	$ 21,197	$ 19,200	$ 19,200	0.00%
Trade and Tourism	10,000	12,800	12,800	0.00%
Total Expenses	$ 31,197	$ 32,000	$ 32,000	0.00%
Excess Revenue Over/(Under) Expenses	$ 4,131	$ -	$ -	

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

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Water Sales	$ 2,873,918	$ 2,800,000	$ 2,900,000	3.57%
Establishment Fees	14,834	12,000	12,040	0.33%
Reconnect & Tap Fees - Water	47,468	80,000	120,000	50.00%
Water Surcharge	23,474	25,000	25,000	0.00%
Sewer Sales	1,409,816	1,400,000	1,500,000	7.14%
Reconnect & Tap Fees - Sewer	3,332	110,000	125,000	13.64%
Grants	212,927	-	-	0.00%
Penalties	65,741	60,000	60,000	0.00%
Contributed Capital	177,075	-	-	0.00%
Interest Earned	75	-	-	0.00%
Insurance Proceeds	1,857	-	-	0.00%
Intergovernmental - JCWSA	-	38,402	-	-100.00%
Intergovernmental - Hoschton	-	9,826	-	-100.00%
Intergovernmental - Maysville	-	9,826	-	-100.00%
Miscellaneous Revenue	49,837	5,000	5,000	0.00%
Transfer from SPLOST W&S	495,823	-	-	0.00%
Budgeted Retained Earnings	-	163,765	355,869	117.30%
Total Revenues	5,376,177	4,713,819	5,102,909	8.25%

EXPENSES

Operating - Water:				
Personal Services	$ 673,886	$ 615,626	$ 624,298	1.41%
Purchases/ Contracted Services	244,349	340,000	345,000	1.47%
Supplies	479,293	468,000	468,000	0.00%
Debt Service	125,862	665,387	1,198,201	80.08%
Depreciation *	298,863	-	-	0.00%
Indirect Cost Allocation	-	75,000	75,000	0.00%
Total Operating	1,822,253	2,164,013	2,710,499	25.25%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses - Water	1,822,253	2,164,013	2,710,499	25.25%
Operating - Sewer:				
Personal Services	$ 314,394	$ 349,249	$ 417,763	19.62%
Purchases/ Contracted Services	533,419	505,950	521,950	3.16%
Supplies	272,161	331,730	348,980	5.20%
Debt Service	159,646	677,877	763,717	12.66%
Depreciation *	411,904	-	-	0.00%
Indirect Cost Allocation	-	75,000	75,000	0.00%
Total Operating	1,691,524	1,939,806	2,127,410	9.67%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses - Sewer	1,691,524	1,939,806	2,127,410	9.67%
Other Financing Uses				
Transfer to General Fund	18,440	-	-	0.00%
Transfer to W&S Capital Project	131,560	610,000	265,000	-56.56%
Total Other Financing Uses	150,000	610,000	265,000	-56.56%
Total Water and Sewer	$ 3,663,777	$ 4,713,819	$ 5,102,909	8.25%
Excess Revenues Over/				
(Under) Expenses	**$ 1,712,400**	**$ -**	**$ -**	

City of Jefferson
Capital Projects - Water and Sewer Fund

Revenue and Other Sources	**Budget FY 2015**	**Budget FY 2016**
SPLOST - Water & Sewer	216,000	216,000
Transfer from W&S Fund	610,000	265,000
Budgeted Fund Balance	-	-
Total Revenues	826,000	481,000
Expenditures		
Parks Creek Reservoir	141,000	216,000
Parks Creek Mitigation	75,000	150,000
Dry Pond Tank Refurbishment	450,000	-
Radio Read Equipment		30,000
Backhoe & Trailer		75,000
GIS Mapping Equipment		10,000
West Side Pump Station and Force Main	75,000	-
MLK Waterline Extension	50,000	-
Raw Water Pump	35,000	-
Total Expenditures	826,000	481,000
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 552,882	$ 570,000	$ 584,000	2.46%
Franchise Fees	10,101	11,000	11,000	0.00%
Total Revenues	562,983	581,000	595,000	2.41%
EXPENSES				
Personal Services and Employee Benefits	$ 61,436	$ 56,875	$ 60,458	6.30%
Purchased/ Contracted Services	485,017	510,825	520,442	1.88%
Supplies	822	8,300	9,100	9.64%
Contingency - Salaries & Benefits	-	-	-	
Transfer to General Fund	5,000	5,000	5,000	0.00%
Depreciation	1,459	-	-	
Total Expenses	553,734	581,000	595,000	2.41%
Excess Revenues Over/ Under Expenses	**$ 9,249**	**$ -**	**$ -**	