City of Jefferson
Revenues and Other Sources
General Fund

Source of Revenue	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Millage Rate	6.185	6.185	5.9	
Current Real & Personal	$ 3,176,547	$ 3,345,217	$ 3,701,381	10.65%
Motor Vehicle	371,591	300,000	400,000	33.33%
Unincorporated Jefferson Fire District	43,616	40,000	40,000	0.00%
Total Property Taxes	3,591,754	3,685,217	4,141,381	12.38%
Intangible	32,279	20,000	20,000	0.00%
Real Estate Transfer	6,018	4,000	4,000	0.00%
Insurance Premium	629,651	600,000	640,000	6.67%
Local Option Sales Tax	1,707,081	1,575,000	1,850,000	17.46%
Financial Institution	24,898	22,000	22,000	0.00%
Payment in Lieu of Taxes	9,552	8,400	9,500	13.10%
Alcoholic Beverage	200,133	200,000	200,000	0.00%
Excise	6,062	5,000	5,000	0.00%
Franchise Fees	1,195,588	1,180,000	1,195,000	1.27%
Total Other Taxes	3,811,262	3,614,400	3,945,500	9.16%
Police Fines, Fees, and Forfeitures	602,621	550,000	600,000	9.09%
Police Probation Fee	360,090	225,000	325,000	44.44%
Police Accident Reports	4,559	3,500	4,500	28.57%
Library Fines	13,940	12,000	13,000	8.33%
General Business License	106,887	110,000	105,000	-4.55%
Insurance Business License	18,768	16,000	18,500	15.63%
Museum Fees	7,784	7,500	7,500	0.00%
Recreation Fees	761,410	775,000	765,000	-1.29%
Rental Income (Civic Center, Club House)	101,575	114,000	114,000	0.00%
Rental Income (Jefferson Station) CAM & Taxes	118,979	107,280	134,206	25.10%
Main Street Events	2,655	2,500	2,500	0.00%
Tree Council Events	2,680	2,300	2,300	0.00%
Theater	10,724	25,000	25,000	0.00%
Intergovernmental	-	-	18,000	
Contributions	27,293	-	-	0.00%
Insurance Proceeds	17,393	-	-	
Miscellaneous	47,418	15,000	15,000	0.00%
Total Other	2,204,776	1,965,080	2,149,506	9.39%
Total Operating Revenues	$ 9,607,792	$ 9,264,697	$ 10,236,387	10.49%
Other Financing Sources				
Transfer from Hotel/Motel	21,977	20,400	22,200	8.82%
Transfer from Solid Waste	5,000	5,000	-	-100.00%
Transfer from Water & Sewer	150,000	150,000	150,000	0.00%
Sale of General Fixed Assets	22,919	4,000	4,000	0.00%
Budgeted Fund Balance	-	829,600	2,106,011	153.86%
Total Other Financing Sources	199,896	1,009,000	2,282,211	126.19%
Total Revenues & Other Sources	$ 9,807,688	$ 10,273,697	$ 12,518,598	21.85%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Department				
Administration	$ 849,834	$ 980,033	$ 1,048,137	6.95%
Police	2,147,489	2,390,839	2,739,330	14.58%
Fire	799,645	878,847	1,081,317	23.04%
Streets	875,739	1,088,731	1,261,906	15.91%
Civic Center	264,222	299,120	358,750	19.94%
Museum	131,177	157,536	173,464	10.11%
Parks and Recreation	1,607,291	1,696,600	1,860,065	9.63%
Tree Council	32,673	34,815	34,650	-0.47%
Library	388,924	422,989	458,115	8.30%
Main Street	125,042	148,419	165,234	11.33%
Departmental Expenditures	7,222,036	8,097,929	9,180,968	11.80%
Other Expenditures				
Jackson County Aging Program	1,500	1,500	1,500	0.00%
Historic Preservation Society	2,945	6,000	1,900	-68.33%
Peace Place	-	1,500	1,500	0.00%
Certified Literate Program	1,850	2,000	2,000	0.00%
Jefferson Community Theater	9,283	25,000	25,000	0.00%
Total Other Expenditures	15,578	36,000	31,900	-12.85%
Transfers To:				
Capital Projects Fund	1,050,146	789,600	2,050,000	159.63%
Debt Service Fund	1,289,843	1,350,168	1,255,730	-7.52%
Total Other Uses	2,339,989	2,139,768	3,305,730	35.27%
Total Expenditures	$ 9,577,603	$ 10,273,697	$ 12,518,598	21.85%
Difference Between Revenue and Expenditures	230,085	-	-	

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 467,947	$ 556,854	$ 543,737	-2.36%
Purchased/ Contracted Services	290,062	355,667	408,400	14.83%
Supplies	91,826	67,512	88,000	30.35%
Total Operating	849,835	980,033	1,040,137	6.13%
Capital Outlay	-	-	8,000	
Total Overall Expenses	849,835	980,033	1,048,137	6.95%

Capital Outlay Detail

Office Equipment	$	8,000
Total Capital Outlay	**$**	**8,000**

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 1,769,647	$ 1,984,949	$ 2,323,730	17.07%
Purchased/ Contracted Services	201,766	209,500	215,200	2.72%
Supplies	145,199	166,390	170,400	2.41%
Other Costs	19,355	30,000	30,000	0.00%
Total Operating	2,135,967	2,390,839	2,739,330	14.58%
Capital Outlay	11,521	-	-	
Total Overall Expenses	$ 2,147,488	$ 2,390,839	$ 2,739,330	14.58%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$** -

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 543,180	$ 662,597	$ 864,317	30.44%
Purchased/ Contracted Services	110,667	103,300	103,900	0.58%
Supplies	109,996	112,950	113,100	0.13%
Total Operating	763,843	878,847	1,081,317	23.04%
Capital Outlay	35,802	-	-	
Total Overall Expenses	$ 799,645	$ 878,847	$ 1,081,317	23.04%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 433,626	$ 508,181	$ 591,406	16.38%
Purchased/ Contracted Services	164,382	295,500	338,500	14.55%
Supplies	274,420	279,050	326,000	16.82%
Other Costs	3,309	6,000	6,000	0.00%
Total Operating	875,737	1,088,731	1,261,906	15.91%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 875,737	$ 1,088,731	$ 1,261,906	15.91%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
CIVIC CENTER
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 108,964	$ 145,124	$ 152,198	4.87%
Purchased/ Contracted Services	86,945	96,406	136,452	41.54%
Supplies	58,713	57,590	70,100	21.72%
Total Operating	254,622	299,120	358,750	19.94%
Capital Outlay	9,600	-	-	
Total Overall Expenses	$ 264,222	$ 299,120	$ 358,750	19.94%

Capital Outlay Detail

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MUSEUM
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 55,435	$ 71,691	$ 86,423	20.55%
Purchased/ Contracted Services	50,920	64,445	65,521	1.67%
Supplies	17,829	21,400	21,520	0.56%
Total Operating	124,184	157,536	173,464	10.11%
Capital Outlay	6,995	-	-	0.00%
Total Overall Expenses	$ 131,179	$ 157,536	$ 173,464	10.11%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 875,512	$ 906,886	$ 1,043,940	15.11%
Purchased/ Contracted Services	314,160	383,502	384,225	0.19%
Supplies	409,726	406,212	431,900	6.32%
Total Operating	1,599,398	1,696,600	1,860,065	9.63%
Capital Outlay	7,900	-	-	
Total Overall Expenses	$ 1,607,298	$ 1,696,600	$ 1,860,065	9.63%

Capital Outlay Detail

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TREE COUNCIL
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Purchased/ Contracted Services	26,969	29,915	29,650	-0.89%
Supplies	5,705	4,900	5,000	2.04%
Total Operating	32,674	34,815	34,650	-0.47%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 32,674	$ 34,815	$ 34,650	-0.47%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 306,470	$ 322,346	$ 360,025	11.69%
Purchased/ Contracted Services	18,258	30,103	27,250	-9.48%
Supplies	64,195	70,540	70,840	0.43%
Total Operating	388,923	422,989	458,115	8.30%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 388,923	$ 422,989	$ 458,115	8.30%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MAIN STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 65,974	$ 69,464	$ 77,234	11.19%
Purchased/ Contracted Services	57,086	76,130	85,000	11.65%
Supplies	1,981	2,825	3,000	6.19%
Other Costs	-	-	-	
Total Operating	125,041	148,419	165,234	11.33%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	125,041	148,419	165,234	11.33%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Permits	$ 378,024	$ 300,000	$ 350,000	16.67%
Budgeted Fund Balance	32,008	252,940	253,571	0.25%
Miscellaneous Revenue		-	-	
Total Revenues	410,032	552,940	603,571	9.16%
Operating:				
Personal Services and Employee Benefits	$ 224,387	$ 306,940	$ 343,171	11.80%
Purchased/ Contracted Services	139,005	182,650	234,200	28.22%
Supplies	15,700	22,350	26,200	17.23%
Total Operating	379,092	511,940	603,571	17.90%
Capital Outlay	30,940	41,000	-	0.00%
Total Overall Expenses	410,032	552,940	603,571	9.16%
Excess Revenues Over/ Under Expenses	$ -	$ -	$ -	

Capital Outlay Detail

Total Capital Outlay	**$ -**

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	Budget FY2018	Budget FY2019
SPLOST (Road Improvements)	255,000	280,000
SPLOST (Recreation)	310,000	340,000
SPLOST (Public Safety)	162,528	180,000
Transfers From:		
Impact Fees Fund	-	500,000
General Fund	789,600	2,050,000
Total Revenues	1,517,128	3,350,000
Expenditures		
Police		
Police Department Vehicles	85,000	90,000
Police Safety Equipment	27,000	
Police Equipment	16,200	
Fire		
Ladder Truck	162,528	180,000
2 Fire Apparatuses	-	-
Roads and Grounds		
Various Road Repairs	255,000	280,000
Brush Truck	145,000	
Hydraulic Stands		35,000
Dump Truck		110,000
Ford F-450 Work Truck		55,000
Ford F-250 Work Truck		30,000
CVS/Kroger Intersection Modifications		275,000
Recreation		
Office Rooms	12,000	
Soccer Field Lights	70,000	
Soccer Parking Lights	10,000	
Walking Trail Match	100,000	
Playground	100,000	450,000
Exterior & Interior Store Front Doors		60,000
HVAC System		75,000
Pool Repairs		200,000
Multipurpose Gym		900,000
Multipurpose Court		10,000
Audio Video Equipment		30,000
Civic Center		
Roof	100,000	80,000
New Projectors and Screens	10,000	
Loading Dock Area	25,000	
Landscaping		70,000
Flooring for Jefferson - Crawford Room		50,000
Audio/Video Equipment		30,000
Main Street		
Gateway Signs	70,000	
RSVP Project	19,400	
Transfer to Debt Service	310,000	340,000
Total Expenditures	1,517,128	3,350,000
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2018 BUDGET	FY2019 BUDGET
Transfer from General Fund	$ 1,350,168	$ 1,255,730
Transfer from SPLOST	310,000	340,000
Transfer from Impact Fees Fund	86,567	110,000
Total Revenues	1,746,735	1,705,730
Bond Principal	1,170,000	1,250,000
Bond Interest	569,235	447,230
Other Costs	7,500	8,500
Total Expendiutures	1,746,735	1,705,730
Excess Revenues Over/ (Under) Expenses	$ -	$ -

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Technology Fee	$ 40,140	$ 24,000	$ 37,000	54.17%
Transfer from General Fund	-			
Budgeted Fund Balance	-	12,000		
Total Revenues	40,140	36,000	37,000	2.78%
EXPENSES				
Purchased/ Contracted Services	$ 30,425	$ 20,000	$ 20,000	0.00%
Supplies	92	16,000	17,000	6.25%
Capital Outlay	-			
Total Expenses	30,517	36,000	37,000	2.78%
Excess Revenues Over/ Under Expenses	**$ 9,623**	**$ -**	**$ -**	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 4,903	$ -	$ -	
Sale of Confiscated Assets	2,052	-	-	
Interest Income	-	-	-	
Budgeted Fund Balance	-	30,000	30,000	0.00%
Total Revenues	6,955	30,000	30,000	0.00%
EXPENSES				
Purchased/ Contracted Services	20,897	15,000	15,000	0.00%
Supplies	-	15,000	15,000	0.00%
Capital Outlay	-	-	-	0.00%
Transfer to Grant Capital Projects		-	-	0.00%
Total Expenses	20,897	30,000	30,000	0.00%
Excess Revenues Over/ Under Expenses	**$ (13,942)**	**$ -**	**$ -**	

CITY OF JEFFERSON
IMPACT FEE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Impact Fees	$ 218,644	$ 86,567	$ 173,738	100.70%
Budgeted Fund Balance	-		530,000	
Total Revenues	218,644	86,567	703,738	712.94%
EXPENSES				
Transfer to GG Capital Projects	$ -	$ -	$ 500,000	
Transfer to Debt Service Fund	92,588	86,567	203,738	135.35%
Total Expenses	92,588	86,567	703,738	712.94%
Excess Revenues Over/ Under Expenses	**$ 126,056**	**$ -**	**$ -**	

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

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 36,629	$ 34,000	$ 37,000	8.82%
Total Revenues	36,629	34,000	37,000	
EXPENSES				
Transfer to General Fund	$ 21,977	$ 20,400	$ 22,200	8.82%
Trade and Tourism	10,000	13,600	14,800	8.82%
Total Expenses	$ 31,977	$ 34,000	$ 37,000	8.82%
Excess Revenue Over/(Under) Expenses	$ 4,651	$ -	$ -	

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

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Water Sales	$ 3,445,367	$ 3,700,000	$ 3,925,000	6.08%
Establishment Fees	37,445	20,000	20,000	0.00%
Reconnect Fees - Water	113,894	220,000	15,000	
Tap Fees - Water	457,394	10,000	40,000	300.00%
Meter Cost	110,151	-	40,000	
Water Surcharge	33,840	35,000	35,000	0.00%
Sewer Sales	1,880,987	1,850,000	2,000,000	8.11%
Tap Fees - Sewer	611,371	250,000	400,000	60.00%
Grants	90,571	-	-	
Penalties	67,444	70,000	75,000	7.14%
Contributed Capital	-	-	-	
Interest Earned	9,931	200	-	-100.00%
Contributions	357,335	-	-	
Intergovernmental - JCWSA	102,903	200,000	175,000	-12.50%
Miscellaneous Revenue	6,779	8,000	8,000	0.00%
Sale of Asset	1,721	-	-	
Transfer from Solid Waste Fund	-	-	22,000	
Budgeted Retained Earnings	-	1,496,544	2,512,515	67.89%
Total Revenues	7,327,133	7,859,744	9,267,515	17.91%

EXPENSES

Operating - Water:				
Personal Services	$ 782,261	$ 712,948	$ 942,482	32.20%
Purchases/ Contracted Services	256,148	511,000	577,500	13.01%
Supplies	439,446	632,000	637,000	0.79%
Debt Service	335,435	1,173,345	880,622	-24.95%
Depreciation *	381,859	-	-	0.00%
Total Operating	2,195,149	3,029,293	3,037,604	0.27%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses - Water	2,195,149	3,029,293	3,037,604	0.27%
Operating - Sewer:				
Personal Services	$ 407,071	$ 523,346	$ 599,715	14.59%
Purchases/ Contracted Services	596,634	654,450	704,200	7.60%
Supplies	378,674	383,580	378,200	-1.40%
Debt Service	149,104	781,325	558,396	-28.53%
Depreciation *	400,393	-	-	0.00%
Total Operating	1,931,876	2,342,701	2,240,511	-4.36%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses - Sewer	1,931,876	2,342,701	2,240,511	-4.36%
Other Financing Uses				
Transfer to General Fund	150,000	150,000	150,000	0.00%
Transfer to W&S Capital Project	-	2,337,750	3,839,400	64.23%
Total Other Financing Uses	150,000	2,487,750	3,989,400	60.36%
Total Water and Sewer	$ 4,277,025	$ 7,859,744	$ 9,267,515	17.91%
Excess Revenues Over/ (Under) Expenses	**$ 3,050,108**	**$ -**	**$ -**	

City of Jefferson
Capital Projects - Water and Sewer Fund

Revenue and Other Sources	**Budget FY 2019**
SPLOST - Water & Sewer	280,000
Transfer from W&S Fund	3,839,400
Budgeted Fund Balance - SPLOST	200,000
Total Revenues	4,319,400
Expenditures	
WATER DEPARTMENT	
Parks Creek Reservoir - Land Acquisition	200,000
Parks Creek Reservoir Dam Design and Permitting	500,000
Data Collector Towers	50,000
Replace 5 computers in the office / lab, including updated software	10,000
Replace 2 computers for the Maintenance Crew	4,000
Software Upgrades for the Scada System	20,000
F-150 Ford Pick Up Truck (Sample Collectors)	30,000
1st - Possum Creek Road Water line loop	770,400
2nd - Galilee Church Road Water line loop & water tower	1,800,000
Generators for Water Plant and Raw Water Pump Station	300,000
SEWER DEPARTMENT	
West Side Pump Station and Force Main	265,000
Generators for Pump Stations	100,000
I-85 WWTF Preliminary Design	50,000
Truck Mounted Flushing Machine	150,000
Storage Facility at I-85	10,000
Central City WWTF Expansion Prelim Design	50,000
Replace 5 computers at the Sewer Dept and Lab	10,000
Total Expenditures	4,319,400
Excess Revenues and Other Sources Over (Under) Expenditures	$ -

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 636,987	$ 670,000	$ 670,000	0.00%
Franchise Fees	17,092	5,000	-	-100.00%
Total Revenues	654,079	675,000	670,000	-0.74%
EXPENSES				
Personal Services and Employee Benefits	$ 70,377	$ 66,866	$ -	-100.00%
Purchased/ Contracted Services	567,759	593,100	648,000	9.26%
Supplies	1,544	10,034	-	-100.00%
Transfer to General Fund	5,000	5,000	-	-100.00%
Transfer to Water & Sewer Fund	-	-	22,000	
Transfer to Capital Projects Fund	7,000			
Depreciation	1,459	-		
Total Expenses	653,139	675,000	670,000	-0.74%
Excess Revenues Over/ Under Expenses	**$ 940**	**$ -**	**$ -**	