City of Jefferson
Projected Revenues and Other Sources
General Fund

Source of Revenue	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Millage Rate	5.75	5.3	5.262	
Current Real & Personal	$ 4,100,751	$ 4,380,139	$ 4,835,078	10.39%
Motor Vehicle	849,388	730,000	875,000	19.86%
Unincorporated Jefferson Fire District	22,519	35,000	22,500	-55.56%
Total Property Taxes	4,972,658	5,145,139	5,732,578	11.42%
Intangible	73,428	50,000	50,000	0.00%
Real Estate Transfer	10,539	7,000	7,000	0.00%
Insurance Premium	788,520	780,000	810,000	3.85%
Local Option Sales Tax	2,902,990	3,047,200	3,900,000	27.99%
Financial Institution	33,497	25,000	25,000	0.00%
Railroad Equipment Tax	-	1,500	-	-100.00%
Payment in Lieu of Taxes	8,504	8,500	77,500	811.76%
Alcoholic Beverage	267,432	250,000	270,000	8.00%
Excise	8,024	7,000	8,000	14.29%
Franchise Fees	2,025,746	1,350,000	1,496,600	10.86%
Total Other Taxes	6,118,680	5,526,200	6,644,100	20.23%
Police Fines, Fees, and Forfeitures	474,985	450,000	500,000	11.11%
Police Probation Fee	71,249	100,000	70,000	-30.00%
Police Accident Reports	6,166	5,000	5,000	0.00%
Library Fines	2,188	2,000	2,000	0.00%
General Business License	164,888	125,000	150,000	20.00%
Insurance Business License	18,115	18,500	18,000	-2.70%
Museum Fees	2,620	1,000	4,000	300.00%
Recreation Fees	582,075	580,000	630,000	8.62%
Rental Income (Civic Center, Club House)	146,229	100,000	205,000	105.00%
Rental Income (Jefferson Station) CAM & Taxes	115,990	113,806	45,400	-60.11%
Community Development Events	3,236	1,000	8,000	700.00%
Community Events	11,891	-	10,000	0.00%
Tree Council Events	8,555	1,000	5,000	0.00%
Theater	10,293	25,000	10,000	-60.00%
Intergovernmental	5,284	-	-	0.00%
Contributions	794,207	5,000	5,000	0.00%
Insurance Proceeds	15,984	-	-	0.00%
Miscellaneous	39,988	15,000	18,000	20.00%
Total Other	2,473,943	1,542,306	1,685,400	9.28%
Total Operating Revenues	$ 13,565,281	$ 12,213,645	$ 14,062,078	15.13%
Other Financing Sources				
Transfer from Hotel/Motel	26,343	18,000	25,200	40.00%
Transfer from Solid Waste	40,000	30,000	30,000	0.00%
Transfer from Water & Sewer	486,000	150,000	175,000	0.00%
Sale of General Fixed Assets	23,457	4,000	7,382	84.55%
Budgeted Fund Balance	-	878,529	500,000	-43.09%
Total Other Financing Sources	575,800	1,080,529	737,582	-31.74%
Total Revenues & Other Sources	$ 14,141,081	$ 13,294,174	$ 14,799,660	11.32%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Department				
Administration	$ 957,771	$ 1,226,776	$ 1,249,112	1.82%
Police	2,624,360	3,216,399	3,625,418	12.72%
Fire	1,141,364	1,544,302	1,712,633	10.90%
Roads and Grounds	1,318,148	1,788,270	1,995,137	11.57%
Community Development	565,566	682,711	815,831	19.50%
Museum	121,464	179,987	194,598	8.12%
Parks and Recreation	1,506,583	1,831,988	1,997,701	9.05%
Tree Council	34,340	39,950	31,450	-21.28%
Library	393,844	500,733	545,017	8.84%
Departmental Expenditures	8,663,440	11,011,116	12,166,897	9.50%
Other Expenditures				
Jackson County Aging Program	1,125	1,500	1,500	0.00%
Peace Place	-	1,500		-100.00%
Certified Literate Program	1,850	2,000	2,000	0.00%
Jefferson Community Theater	4,389	25,000	10,000	-60.00%
Total Other Expenditures	7,364	30,000	13,500	-122.22%
Transfers To:				
Capital Projects Fund	537,795	967,500	1,334,800	37.96%
Transfer to Grant Capital Projects	41,220	-	-	0.00%
Debt Service Fund	1,282,239	1,285,558	1,284,463	-0.09%
Total Other Uses	1,861,254	2,253,058	2,619,263	13.98%
Total Expenditures	$ 10,532,058	$ 13,294,174	$ 14,799,660	11.32%
Difference Between Revenue and Expenditures	3,609,023	-	-	

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 503,021	$ 684,776	$ 757,612	10.64%
Purchased/ Contracted Services	261,641	360,500	332,000	-7.91%
Supplies	179,708	181,500	152,500	-15.98%
Total Operating	944,370	1,226,776	1,242,112	1.25%
Capital Outlay	13,401	-	7,000	
Total Overall Expenses	957,771	1,226,776	1,249,112	1.82%

Capital Outlay Detail

A/C Unit	7,000
Total Capital Outlay	**$ 7,000**

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 2,262,355	$ 2,776,599	$ 3,142,468	13.18%
Purchased/ Contracted Services	194,134	234,000	233,750	-0.11%
Supplies	136,805	175,800	212,200	20.71%
Other Costs	5,845	30,000	30,000	0.00%
Total Operating	2,599,139	3,216,399	3,618,418	12.50%
Capital Outlay	25,221	-	7,000	
Total Overall Expenses	$ 2,624,360	$ 3,216,399	$ 3,625,418	12.72%

Capital Outlay Detail

Copier/Fax Machine	$ 7,000
Total Capital Outlay	**$ 7,000**

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 989,450	$ 1,306,902	$ 1,442,533	10.38%
Purchased/ Contracted Services	106,310	121,400	132,400	9.06%
Supplies	117,922	116,000	137,700	18.71%
Total Operating	1,213,682	1,544,302	1,712,633	10.90%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 1,213,682	$ 1,544,302	$ 1,712,633	10.90%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
ROADS AND GROUNDS
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 654,912	$ 880,770	$ 1,016,137	15.37%
Purchased/ Contracted Services	266,433	462,000	506,500	9.63%
Supplies	357,016	439,500	466,500	6.14%
Other Costs	3,303	6,000	6,000	0.00%
Total Operating	1,281,664	1,788,270	1,995,137	11.57%
Capital Outlay	735,203	-	-	0.00%
Total Overall Expenses	$ 2,016,867	$ 1,788,270	$ 1,995,137	11.57%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
COMMUNITY DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 303,561	$ 353,031	$ 402,271	13.95%
Purchased/ Contracted Services	185,516	230,590	272,690	18.26%
Supplies	76,489	99,090	135,870	37.12%
Total Operating	565,566	682,711	810,831	18.77%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 565,566	$ 682,711	$ 810,831	18.77%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MUSEUM
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 77,132	$ 91,774	$ 100,343	9.34%
Purchased/ Contracted Services	39,634	67,263	73,021	8.56%
Supplies	16,001	20,950	21,234	1.36%
Total Operating	132,767	179,987	194,598	8.12%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 132,767	$ 179,987	$ 194,598	8.12%

Capital Outlay Detail

j	
	$ -
Total Capital Outlay	**$** -

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 892,997	$ 1,085,963	$ 1,172,886	8.00%
Purchased/ Contracted Services	235,106	337,625	367,185	8.76%
Supplies	364,876	408,400	457,630	12.05%
Total Operating	1,492,979	1,831,988	1,997,701	9.05%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 1,492,979	$ 1,831,988	$ 1,997,701	9.05%

Capital Outlay Detail

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TREE COUNCIL
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Purchased/ Contracted Services	28,132	32,100	28,600	-10.90%
Supplies	7,588	7,850	7,850	0.00%
	-			
Total Operating	35,720	39,950	36,450	-8.76%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 35,720	$ 39,950	$ 36,450	-8.76%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 372,159	$ 406,215	$ 449,192	10.58%
Purchased/ Contracted Services	23,443	25,550	26,850	5.09%
Supplies	64,692	68,968	68,975	0.01%
Total Operating	460,294	500,733	545,017	8.84%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 460,294	$ 500,733	$ 545,017	8.84%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

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

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 43,905	$ 30,000	$ 42,000	40.00%
Total Revenues	43,905	30,000	42,000	
EXPENSES				
Transfer to General Fund	$ 26,343	$ 18,000	$ 25,200	40.00%
Trade and Tourism	18,709	12,000	16,800	40.00%
Total Expenses	$ 45,052	$ 30,000	$ 42,000	40.00%
Excess Revenue Over/(Under) Expenses	$ (1,147)	$ -	$ -	

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2022 BUDGET	FY2023 BUDGET
Transfer from General Fund	$ 1,285,558	$ 1,284,463
Transfer from SPLOST Rec	340,000	411,163
Transfer from Impact Fees Fund	73,752	-
Total Revenues	1,699,310	1,695,626
Bond Principal	1,345,000	1,375,000
Bond Interest	345,810	312,126
Other Costs	8,500	8,500
Total Expendiutures	1,699,310	1,695,626
Excess Revenues Over/ (Under) Expenses	$ -	$ -

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	**Budget FY2022**	**Budget FY2023**	
SPLOST (Road Improvements)	324,000	450,000	
SPLOST (Recreation)	340,000	411,000	
SPLOST (Public Safety)	180,000	175,000	
Intergovernmental - State of GA	500,000	-	
Contributions	500,000	-	
LMIG	-	166,000	
Budgeted Fund Balance	-	390,000	
Transfers From:			
General Fund	910,500	1,334,800	
Total Revenues	2,754,500	2,926,800	
Expenditures			
Administration			
Downtown Road and Parking	500,000	450,000	GF
Police			
Police Department Vehicles	120,500	60,000	GF
Toughbooks	-	44,800	GF
Carpet Replacement	-	10,000	GF
Fire			
Ladder Truck	180,000	565,000	SPLOST
New Fire Station - Engineering	-	100,000	GF
Roads and Grounds			
Road Resurfacing	324,000	300,000	SPLOST
Sidewalks	-	150,000	SPLOST
LMIG Project	-	166,000	Grant
Gateway Blvd	1,000,000	500,000	GF
Paving Equipment	90,000	-	
Community Development			
Roof	100,000	-	
Belgrade Flooring	-	35,000	GF
Civic Center LED Lighting	-	68,000	GF
Recreation			
Safety Netting for Ball Fields	100,000	27,000	GF
Batting Cages	-	40,000	GF
Transfer to Debt Service	340,000	411,000	SPLOST
Total Expenditures	2,754,500	2,926,800	
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -	

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Permits	$ 235,838	$ 358,957	$ 700,000	95.01%
Budgeted Fund Balance	295,215	360,126	99,657	-72.33%
Total Revenues	531,053	719,083	799,657	11.21%
Operating:				
Personal Services and Employee Benefits	$ 378,865	$ 411,483	$ 476,657	15.84%
Purchased/ Contracted Services	134,852	253,000	264,200	4.43%
Supplies	25,058	54,600	58,800	7.69%
Total Operating	538,775	719,083	799,657	11.21%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	538,775	719,083	799,657	11.21%
Excess Revenues Over/ Under Expenses	$ (7,722)	$ -	$ -	

Capital Outlay Detail

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Technology Fee	$ 26,638	$ 24,600	$ 24,600	0.00%
Budgeted Fund Balance	-	12,000	4,400	-63.33%
Total Revenues	26,638	36,600	29,000	-20.77%
EXPENSES				
Purchased/ Contracted Services	$ 23,332	$ 14,600	$ 25,000	71.23%
Supplies	9,391	10,000	4,000	-60.00%
Capital Outlay	-	12,000		
Total Expenses	32,723	36,600	29,000	-20.77%
Excess Revenues Over/ Under Expenses	**$ (6,085)**	**$ -**	**$ -**	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 26,934	$ -	$ -	0.00%
Sale of Confiscated Assets	3,122	-	-	0.00%
Interest Income	-	-	-	0.00%
Budgeted Fund Balance	-	30,000	30,000	0.00%
Total Revenues	30,056	30,000	30,000	0.00%
EXPENSES				
Purchased/ Contracted Services	-	15,000	15,000	0.00%
Supplies	11,416	15,000	15,000	0.00%
Capital Outlay	28,261	-	-	0.00%
Transfer to Grant Capital Projects		-	-	0.00%
Total Expenses	39,677	30,000	30,000	0.00%
Excess Revenues Over/ Under Expenses	**$ (9,621)**	**$ -**	**$ -**	

CITY OF JEFFERSON
SAFETY ZONE
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Speed Camera Fines	$ 474,793	$ 285,460	$ 450,000	57.64%
Budgeted Fund Balance	-	151,905	145,760	-4.05%
Total Revenues	474,793	437,365	595,760	36.22%
EXPENSES				
Purchased/ Contracted Services	$ -	$ -	$ -	0.00%
Supplies	57,577	118,643	16,760	-85.87%
Capital Outlay	94,383	318,722	579,000	81.66%
Total Expenses	151,960	437,365	595,760	36.22%
Excess Revenues Over/ Under Expenses	**$ 322,833**	**$ -**	**$ -**	

Capital Outlay Detail

Turnout Gear	35,000
Camera System at Police Dept	11,000
Safety Cameras	17,000
Speed Trailer	13,000
Crosswalk signs @ Hoschton St & Downtown	18,000
Phone Crack & Decoder	5,000
Ford Explorer with Equipment	60,000
Fire Arm Simulator	60,000
Traffic Simulator	60,000
Radios - Fire	60,000
Radios - Police	125,000
Radios - School	115,000
Total Capital Outlay	**$ 579,000**

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 776,302	$ 1,035,000	$ 1,100,000	6.28%
Total Revenues	776,302	1,035,000	1,100,000	6.28%
EXPENSES				
Purchased/ Contracted Services	$ 736,700	$ 1,000,000	$ 1,065,000	6.50%
Transfer to General Fund	40,000	35,000	35,000	0.00%
Depreciation	1,459	-	-	
Total Expenses	778,159	1,035,000	1,100,000	6.28%
Excess Revenues Over/ Under Expenses	**$ (1,857)**	**$ -**	**$ -**	

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

	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
REVENUES				
Water Sales	$ 4,659,929	$ 4,500,000	$ 6,056,000	34.58%
Establishment Fees	31,745	30,000	48,000	60.00%
Reconnect Fees - Water	6,875	10,000	10,000	0.00%
Tap Fees - Water	840,200	448,000	789,600	76.25%
Meter Cost	66,907	60,000	60,000	0.00%
Water Surcharge	83,400	48,000	45,600	-5.00%
Sewer Sales	2,518,477	2,800,000	3,277,000	17.04%
Tap Fees - Sewer	2,210,100	400,000	825,000	106.25%
Sewer Surcharge	37,976	22,500	18,750	-16.67%
Grants	450,030	-	-	0.00%
Penalties	79,454	60,000	60,000	0.00%
Interest Earned	1	-	-	0.00%
Developer Contributions	4,198,216	-	450,000	0.00%
Capital Contributions - Tap Fees	336,000	-	-	0.00%
Intergovernmental - JCWSA	382,252	1,635,830	3,135,222	91.66%
Miscellaneous Revenue	3,962	-	-	0.00%
Sale of Asset	500	-	-	0.00%
Budgeted Retained Earnings	-	4,482,436	-	-100.00%
Total Revenues	15,906,024	14,496,766	14,775,172	1.92%

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

EXPENSES	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% CHANGE
Operating - Water:				
Personal Services	$ 459,966	$ 1,066,306	$ 1,214,462	13.89%
Purchases/ Contracted Services	296,432	508,500	728,037	43.17%
Supplies	624,238	792,500	921,500	16.28%
Debt Service	216,335	788,803	757,491	-3.97%
Depreciation *	410,392	-	-	0.00%
Total Operating	2,007,363	3,156,109	3,621,490	14.75%
Capital Outlay	-	-	6,500	0.00%
Total Overall Expenses - Water	2,007,363	3,156,109	3,627,990	14.95%
Operating - Sewer:				
Personal Services	$ 236,092	$ 608,029	$ 827,858	36.15%
Purchases/ Contracted Services	834,828	813,000	1,021,000	25.58%
Supplies	366,661	352,200	544,000	54.46%
Debt Service	203,445	498,928	542,124	8.66%
Depreciation *	600,898	-	-	0.00%
Total Operating	2,241,924	2,272,157	2,934,982	29.17%
Capital Outlay	-	-	10,200	0.00%
Total Overall Expenses - Sewer	2,241,924	2,272,157	2,945,182	29.62%
Other Financing Uses				
Transfer to General Fund	486,000	150,000	175,000	0.00%
Transfer to W&S Capital Project	-	8,918,500	8,027,000	-10.00%
Total Other Financing Uses	486,000	9,068,500	8,202,000	-9.56%
Total Water and Sewer	$ 4,735,287	$ 14,496,766	$ 14,775,172	1.92%
Excess Revenues Over/ (Under) Expenses	**$ 11,170,737**	**$ -**	**$ -**	

City of Jefferson
Capital Projects - Water and Sewer Fund

Revenue and Other Sources	**Budget FY 2022**	**Budget FY 2023**
SPLOST - Water & Sewer	324,000	563,658
Transfer from W&S Fund	8,918,500	8,027,000
GEFA Loan	11,000,000	18,500,000
Bond Proceeds	4,500,000	9,000,000
Budgeted Fund Balance - SPLOST	176,000	436,342
Total Revenues	24,918,500.00	36,527,000
Expenditures		
WATER DEPARTMENT		
Parks Creek Reservoir Dam Design and Permitting	6,000,000	12,000,000
Building Maintenance	-	30,000
Water Line Replacement	-	750,000
Turbidity Meters 5 -(Parts are no longer available)	-	32,000
Data Collector Tower	40,000	-
Lawrenceville Street Water Main Imps - CONSTRUCTION	500,000	-
MLK Jr Ave Water Main Upgrade - DESIGN	30,000	-
SEWER DEPARTMENT		
West Side Pump Station and Force Main	3,443,500	900,000
Generators for two Pump Stations	150,000	200,000
Central Cities Upgrade	-	19,500,000
Sewer Collection Upgrades	-	2,000,000
Building Repairs	-	20,000
Sewer Line Replacement	-	750,000
Belt Press Polymer Make Down Unit		15,000
SBR Sludge Pump Cranes (2 units with labor)		30,000
F-150 Truck Maintenance Department		40,000
Portable Generator		90,000
Plugs for portable generator		105,000
F- 250 Truck for Dean to pull generator		65,000
I-85 WWTF Preliminary Design and EPD Permitting	11,355,000	-
Holders Creek Outfall Gravity Sewer	3,400,000	-
Total Expenditures	24,918,500.00	36,527,000
Excess Revenues and Other Sources Over (Under) Expenditures	-	-