

Jefferson County
State of Alabama



Financial Accounting Report
Jefferson County Governmental Units
Fiscal Year Ending 2015

As required by
Act No. 1197
Regular Session of the 1973
Alabama Legislature

Michael D. Miles, Treasurer

**Jefferson County
State of Alabama**

**Financial Accounting Report
Jefferson County Governmental Units**



Fiscal Year Ending 2015

*As Required By
Act No. 1197
Regular Session of the 1979
Alabama Legislature*

Michael D. Miles, Treasurer

JEFFERSON COUNTY COMMISSION

MIKE MILES

Treasurer



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November 4, 2016

Under Act 1197 of the Alabama Legislature (1973), the Treasurer of Jefferson County is charged with the responsibility of gathering and publishing comparable data relating to the revenues and expenditures of local units of government.

The fiscal year 2015 will be the fortieth year under the provisions of this Act that the Treasurer has had this responsibility for the publication as presented herewith.

The financial data, as presented, reflects changes adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements-Management's Discussion and Analysis for State and Local Governments (GASB 34). GASB requires the new format, which is a significant change in the way governmental entities present financial information.

The information contained in this 2016 Act 1197 report is invaluable for statistical, historical and research purposes. We are grateful to the staff of each town, city, municipality and agency within Jefferson County who contributed data for the report. Without your participation, this project would not have been possible. A special note of thanks is given to the personnel of the Jefferson County Treasurer's office who assisted with the compilation of this data.

Yours Truly,

Michael D. Miles
Jefferson County Treasurer

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MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES					
	Adamsville	Bessemer	Birmingham	Brighton	Brookside
Estimated Population			211,705		
	No Report	No Report		No report	No Report
REVENUE					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
State of Alabama					
State Gasoline Tax	-	-	-	-	-
State Liquor Store Profits	-	-	503,000	-	-
Bank Excise Tax	-	-	2,221,000	-	-
Motor Vehicle License	-	-	651,000	-	-
State Grants or Special Appropriations	-	-	210,000	-	-
Other	-	-	2,862,000	-	-
TOTAL	-	-	6,447,000	-	-
Jefferson County					
Gasoline Tax	-	-	1,619,000	-	-
Tobacco Tax	-	-	177,000	-	-
Beer Tax	-	-	1,287,000	-	-
Motor Vehicle Tax	-	-	897,000	-	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	-	2,712,000	-	-
Other	-	-	9,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	6,701,000	-	-
Local Tax Revenue					
Ad Valorem Tax (General Fund)	-	-	25,492,000	-	-
Ad Valorem Tax (Other Local Purposes)	-	-	-	-	-
Business Licenses	-	-	60,519,000	-	-
Occupational Tax	-	-	84,722,000	-	-
Selected Sales Tax	-	-	-	-	-
General Sales & Use Tax	-	-	160,896,000	-	-
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	-	-	1,693,000	-	-
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	-	9,191,000	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	-	-	-	-	-
Public Utilities	-	-	17,719,000	-	-
Cable Television	-	-	-	-	-
Other	-	-	32,000	-	-
TOTAL	-	-	360,264,000	-	-
Non-Tax Revenue					
Fines and Forfeitures	-	-	2,558,000	-	-
Building Permits & Inspections Fees	-	-	7,081,000	-	-
Garbage Collection Fees	-	-	-	-	-
Interest Income	-	-	672,000	-	-
Rent Income	-	-	1,018,000	-	-
Sales of Property & Equipment	-	-	385,000	-	-
Charges for Services	-	-	11,945,000	-	-
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	1,667,000	-	-
Sewer Fees	-	-	-	-	-
Other	-	-	22,032,000	-	-
TOTAL	-	-	47,358,000	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	-	-	420,770,000	-	-

MUNICIPAL AND COUNTY GOVERNMENTS					
REVENUES BY SOURCES					
	Cardiff	Center Point	Clay	Fairfield	Fultondale
Estimated Population		16,634	9,645	\$11,045	9,034
	No Report				
REVENUE					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
State of Alabama					
State Gasoline Tax	-	3,949	-	36,485	156,232
State Liquor Store Profits	-	9,645	2,972	58,871	5,117
Bank Excise Tax	-	10,818	-	8,886	23,381
Motor Vehicle License	-	8,930	1,358	-	4,827
State Grants or Special Appropriations	-	111,197	-	96,436	317,150
Other	-	135,406	-	41,669	2,775
Other	-	-	117,453	-	-
TOTAL	-	279,945	121,783	242,347	509,482
Jefferson County					
Gasoline Tax	-	326,867	45,622	-	132,509
Tobacco Tax	-	16,224	9,308	4,630	8,035
Beer Tax	-	37,887	29,872	31,451	52,088
Motor Vehicle Tax	-	17,581	20,852	-	28,553
Road & Bridge Tax (1/2 Mill Road Tax)	-	121,305	96,623	-	95,454
Other	-	10,000	57,245	-	675,852
TOTAL	-	529,864	259,522	36,081	992,491
Local Tax Revenue					
Ad Valorem Tax (General Fund)	-	-	-	1,414,476	436,271
Ad Valorem Tax (Other Local Purposes)	-	-	-	-	-
Business Licenses	-	554,513	180,454	1,286,121	1,003,674
Occupational Tax	-	-	-	643,182	-
Selected Sales Tax	-	-	-	-	-
General Sales & Use Tax	-	1,415,969	2,089,793	4,288,690	7,738,534
Gasoline Tax	-	-	-	401	-
Beer and/or Wine Tax	-	-	3,826	-	56,892
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	-	65	-	-
Payment in Lieu of Taxes	-	14,368	-	-	265,667
Licenses and Franchises	-	677,406	510,715	121,653	-
Public Utilities	-	-	-	-	-
Cable Television	-	-	-	-	-
Other	-	-	-	-	932,948
TOTAL	-	2,662,256	2,784,853	7,754,523	10,433,986
Non-Tax Revenue					
Fines and Forfeitures	-	3,731	-	119,098	220,469
Building Permits & Inspections Fees	-	110,324	38,766	37,020	111,508
Garbage Collection Fees	-	-	-	-	-
Interest Income	-	-	763	-	7,908
Rent Income	-	2,800	4,119	22,138	60,729
Sales of Property & Equipment	-	25	-	-	12,272
Charges for Services	-	20,155	17,424	42,276	-
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	120,339	25,123	38,418
Sewer Fees	-	-	-	-	32,414
Other	-	2,600	7,000	59,581	149,332
TOTAL	-	139,635	188,411	305,236	633,050
Other Revenue	-	10,154	1,148	-	-
TOTAL REVENUES	-	3,621,853	3,355,717	8,338,187	12,569,009

MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES					
	Gardendale	Graysville	Homewood	Hoover	Hueytown
Estimated Population	14,000	2,165	25,754	87,128	15,561
REVENUE					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing	-	-	377,449	-	-
Federal Grant	-	257,412	-	972,904	-
Other	14,585	11,000	-	604,582	-
TOTAL	14,585	268,412	377,449	1,577,486	-
State of Alabama					
State Gasoline Tax	258,193	40,641	437,571	1,188,161	88,304
State Liquor Store Profits	4,253	-	44,674	148,769	44,744
Bank Excise Tax	34,338	-	-	119,972	8,249
Motor Vehicle License	1,905	10,033	3,451	12,778	4,604
State Grants or Special Appropriations	129,691	-	8,074	87,940	37,018
Other	4,607	695	251,156	2,558	30,952
Other	-	-	-	692,162	259,277
Other	-	-	-	-	-
TOTAL	432,987	51,369	744,926	2,252,340	473,148
Jefferson County					
Gasoline Tax	148,348	34,551	150,812	341,228	303,053
Tobacco Tax	11,704	1,977	24,130	54,434	13,567
Beer Tax	74,780	12,095	135,068	290,349	88,415
Motor Vehicle Tax	41,648	-	157,969	152,474	243,372
Road & Bridge Tax (1/2 Mill Road Tax)	178,423	16,038	549,421	992,488	145,194
Other	1,786	43,392	66,669	240,772	14,523
TOTAL	456,689	108,053	1,084,069	2,071,745	808,124
Local Tax Revenue					
Ad Valorem Tax (General Fund)	-	96,261	4,997,396	10,448,442	1,023,406
Ad Valorem Tax (Other Local Purposes)	1,595,500	17,487	12,702,376	-	-
Business Licenses	1,690,337	130,310	4,208,264	5,808,951	1,641,841
Occupational Tax	-	-	-	-	-
Selected Sales Tax					
General Sales & Use Tax	11,306,536	884,861	23,417,519	68,280,907	7,078,805
Gasoline Tax	-	-	154,039	-	-
Beer and/or Wine Tax	10,358	-	43,514	212,906	8,348
Tobacco Tax	-	-	22,137	-	-
Other Sales Tax	38,317	-	-	359,670	72,939
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	50,220	-	489,846	1,312,676	279,558
Public Utilities	1,149,191	82,075	-	5,627,275	-
Cable Television	87,825	15,891	-	-	-
Other	164,465	1,072	1,451,313	5,727,560	-
Other	-	-	-	-	-
TOTAL	16,092,749	1,227,957	47,486,404	97,778,387	10,104,897
Non-Tax Revenue					
Fines and Forfeitures	367,124	-	1,294,465	2,988,406	933,313
Building Permits & Inspections Fees	360,141	2,829	897,652	2,531,511	36,767
Garbage Collection Fees	-	891	-	7,408	948,083
Interest Income	4,691	1,917	212,380	2,154,894	1,772
Rent Income	416,156	33,264	234,902	1,223,863	-
Sales of Property & Equipment	374	-	25,496	131,460	-
Charges for Services	25,886	100	1,117,003	3,000,575	20,917
Transfers from Municipal Utility Systems	-	780,000	-	-	-
Cultural & Recreational Receipts	121,355	-	627,157	1,013,166	13,706
Other	-	290,975	-	4,139,558	-
Other	90,411	-	36,664	2,048,322	87,059
TOTAL	1,386,138	1,109,976	4,445,719	19,239,163	2,041,617
Other Revenue	3,831	182,958	-	-	-
TOTAL REVENUES	18,386,979	2,948,725	54,138,567	122,919,121	13,427,786

MUNICIPAL AND COUNTY GOVERNMENTS					
REVENUES BY SOURCES					
	Irondale	Kimberly	Leeds	Lipscomb	Maytown
Estimated Population	No Report	2,889	11,936	No Report	No Report
REVENUE					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
State of Alabama					
State Gasoline Tax	-	57,304	-	-	-
State Liquor Store Profits	-	830	1,406	-	-
Bank Excise Tax	-	-	-	-	-
Motor Vehicle License	-	319	-	-	-
State Grants or Special Appropriations	-	11,230	-	-	-
Other	-	-	102,055	-	-
TOTAL	-	69,683	103,461	-	-
Jefferson County					
Gasoline Tax	-	968	-	-	-
Tobacco Tax	-	2,284	6,033	-	-
Beer Tax	-	7,924	30,294	-	-
Motor Vehicle Tax	-	15,650	-	-	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	45,170	-	-	-
Other	-	-	10,528	-	-
TOTAL	-	71,996	46,855	-	-
Local Tax Revenue					
Ad Valorem Tax (General Fund)	-	103,054	8,499	-	-
Ad Valorem Tax (Other Local Purposes)	-	154,581	-	-	-
Business Licenses	-	214,178	1,489,415	-	-
Occupational Tax	-	-	1,320,705	-	-
Selected Sales Tax	-	-	-	-	-
General Sales & Use Tax	-	175,000	10,308,045	-	-
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	-	7,924	30,674	-	-
Tobacco Tax	-	2,284	-	-	-
Other Sales Tax	-	-	201,597	-	-
Payment in Lieu of Taxes	-	-	28,441	-	-
Licenses and Franchises	-	35,052	6,800	-	-
Public Utilities	-	-	769,408	-	-
Cable Television	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	692,073	14,163,584	-	-
Non-Tax Revenue					
Fines and Forfeitures	-	175,020	244,318	-	-
Building Permits & Inspections Fees	-	108,011	222,480	-	-
Garbage Collection Fees	-	-	-	-	-
Interest Income	-	-	56,593	-	-
Rent Income	-	-	-	-	-
Sales of Property & Equipment	-	-	1,000	-	-
Charges for Services	-	-	148,554	-	-
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	4,664	-	-
Sewer Fees	-	-	-	-	-
Other	-	9,668	-	-	-
TOTAL	-	292,699	677,609	-	-
Other Revenue	-	164,128	-	-	-
TOTAL REVENUES	-	1,290,579	14,991,509	-	-

MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES					
	Midfield	Morris	Mountain Brook	Mulga	North Johns
Estimated Population	5,100		20,668	850	
		No Report			No Report
REVENUE					
INTERGOVERNMENTAL					
U.S. Government					
Federal Revenue Sharing					
Federal Grant			51,650		
Other					
TOTAL			51,650		
State of Alabama					
State Gasoline Tax			386,602	400	
State Liquor Store Profits	6,796		6,248		
Bank Excise Tax			44,329		
Motor Vehicle License	800		3,535		
State Grants or Special Appropriations	29,920		31,507		
Other			174,917		
Other					
TOTAL	37,516		647,138	400	
Jefferson County					
Gasoline Tax	28,824		44,065	16,000	
Tobacco Tax	4,027		19,572	1,000	
Beer Tax	24,921		80,280	5,000	
Motor Vehicle Tax	14,867		90,329	4,000	
Road & Bridge Tax (1/2 Mill Road Tax)	41,245		596,475		
Other	14,665		342,483		
Other			110,650		
TOTAL	128,549		1,283,854	26,000	
Local Tax Revenue					
Ad Valorem Tax (General Fund)	800,696		13,994,316	5,000	
Ad Valorem Tax (Other Local Purposes)			1,306,732	2,000	
Business Licenses	665,045		2,679,512	30,000	
Occupational Tax	404,054				
Selected Sales Tax					
General Sales & Use Tax	2,105,466		10,158,557	40,000	
Gasoline Tax					
Beer and/or Wine Tax	342		187,893		
Tobacco Tax					
Other Sales Tax			97,018		
Payment in Lieu of Taxes			305,784		
Licenses and Franchises	71,558				
Public Utilities			1,540,605		
Cable Television			423,068		
Other			404,218		
TOTAL	4,047,161		31,097,703	77,000	
Non-Tax Revenue					
Fines and Forfeitures			856,401		
Building Permits & Inspections Fees	22,256		1,151,004		
Garbage Collection Fees	392,275		33,890		
Interest Income			246,572		
Rent Income	29,458		217,534		
Sales of Property & Equipment	3,275		3,372		
Charges for Services	975		60,701		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts	1,794		9,887		
Sewer Fees					
Other	8,708		1,029,056		
Other	3,188				
TOTAL	461,929		3,608,417		
Other Revenue	602,835				
TOTAL REVENUE	5,277,990		36,688,762	103,400	

MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES					
	Pinson	Pleasant Grove	Sylvan Springs	Tarrant City	Trafford
Estimated Population				6,400	
	No Report	No Report	No Report		No Report
REVENUE					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing				-	
Federal Grant				400,291	
Other				-	
TOTAL				400,291	
State of Alabama					
State Gasoline Tax					
State Liquor Store Profits					
Bank Excise Tax					
Motor Vehicle License					
State Grants or Special Appropriations					
Other					
TOTAL					
Jefferson County					
Gasoline Tax					
Tobacco Tax					
Beer Tax					
Motor Vehicle Tax					
Road & Bridge Tax (1/2 Mill Road Tax)					
Other					
TOTAL					
Local Tax Revenue					
Ad Valorem Tax (General Fund)				1,121,449	
Ad Valorem Tax (Other Local Purposes)					
Business Licenses				1,193,005	
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax				3,204,969	
Gasoline Tax					
Beer and/or Wine Tax					
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes					
Licenses and Franchises				941,440	
Public Utilities					
Cable Television					
Other					
TOTAL				6,460,863	
Non-Tax Revenue					
Fines and Forfeitures				232,850	
Building Permits & Inspections Fees				1,272,684	
Garbage Collection Fees					
Interest Income				870	
Rent Income					
Sales of Property & Equipment				165,037	
Charges for Services					
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts					
Sewer Fees					
Other				38,000	
Other				215,165	
TOTAL				1,924,606	
Other Revenue					
TOTAL REVENUES				8,785,760	

MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES					
	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
Estimated Population		34,180		450	662,843
	No Report		No Report		*** see note below
REVENUE					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	3,500	-	-	-
Other	-	47,011	-	-	13,001,608
TOTAL	-	50,511	-	-	13,001,608
State of Alabama					
State Gasoline Tax	-	9,172	-	6,464	4,327,461
State Liquor Store Profits	-	52,070	-	-	458,032
Bank Excise Tax	-	48,955	-	-	1,366,436
Motor Vehicle License	-	73,986	-	-	3,012,160
State Grants or Special Appropriations	-	-	-	-	-
Other	-	-	-	-	5,033,582
Business Shares and Privilege Taxes	-	-	-	-	4,271,436
TOTAL	-	184,183	-	6,464	18,469,107
Jefferson County					
Gasoline Tax	-	136,730	-	666	-
Tobacco Tax	-	28,658	-	284	-
Beer Tax	-	128,841	-	1,932	-
Motor Vehicle Tax	-	-	-	731	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	684,386	-	2,565	-
Other	-	-	-	-	-
TOTAL	-	978,615	-	6,178	-
Local Tax Revenue					
Ad Valorem Tax (General Fund)	-	12,265,526	-	-	41,180,587
Ad Valorem Tax (Other Local Purposes)	-	1,526,208	-	-	66,138,891
Business Licenses	-	2,492,787	-	-	7,525,211
Occupational Tax	-	-	-	-	288
Selected Sales Tax					
General Sales & Use Tax	-	11,119,559	-	83,198	181,484,595
Gasoline Tax	-	-	-	-	399,007
Beer and/or Wine Tax	-	15,534	-	-	5,108,047
Tobacco Tax	-	-	-	-	167,507
Other Sales Tax	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	-	297,819	-	-	5,168,342
Public Utilities	-	2,184,085	-	28,219	-
Cable Television	-	515,956	-	6,331	-
Other	-	-	-	-	-
TOTAL	-	30,417,474	-	117,748	307,172,475
Non-Tax Revenue					
Fines and Forfeitures	-	483,150	-	-	-
Building Permits & Inspections Fees	-	1,454,508	-	400	1,855,856
Garbage Collection Fees	-	-	-	-	-
Interest Income	-	74,311	-	104	2,302,650
Rent Income	-	14,529	-	2,950	6,376,345
Sales of Property & Equipment	-	24,733	-	-	1,187,839
Charges for Services	-	-	-	-	25,327,877
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	-	-	-
Sewer Fees	-	-	-	-	187,169,480
Other	-	-	-	-	32,686,342
TOTAL	-	2,051,231	-	3,454	256,906,389
Other Revenue	-	-	-	-	-
TOTAL REVENUES	-	33,682,014	-	133,844	595,549,579

*** This note pertains to Jefferson County, Alabama
The finance department notes that during the period this report was compiled, the County changed accounting software and updated its chart of accounts, which may make comparing between years difficult. While there are minor differences in individual lines, the net effect on the revenue and expenditure totals of the report is zero to the face of the report.

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Adamsville	Bessemer	Birmingham	Brighton	Brookside
REVENUES					
Governmental Administration					
Salaries, Wages & Fringe Benefits	-	-	34,678,000	-	-
Operating Expenses	-	-	27,252,000	-	-
Capital Outlays	-	-	311,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	62,241,000	-	-
Police Protection					
Salaries, Wages & Fringe Benefits	-	-	91,241,000	-	-
Operating Expenses	-	-	4,669,000	-	-
Capital Outlays	-	-	201,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	96,111,000	-	-
Fire Protection					
Salaries, Wages & Fringe Benefits	-	-	59,591,000	-	-
Operating Expenses	-	-	3,071,000	-	-
Capital Outlays	-	-	53,000	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	62,715,000	-	-
Sanitation Department					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	43,674,000	-	-
Operating Expenses	-	-	3,485,000	-	-
Capital Outlays	-	-	15,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	47,174,000	-	-
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	-	-	12,018,000	-	-
Operating Expenses	-	-	713,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	12,731,000	-	-
Health and Welfare					
Payment to County Health Department	-	-	-	-	-
Cemetery Expenses	-	-	246,000	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	246,000	-	-
Education					
Payment to School Board	-	-	2,380,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	2,380,000	-	-
Transportation					
Payment to Transit Authority	-	-	10,800,000	-	-
Salaries, Wages & Fringe Benefits	-	-	4,423,000	-	-
Operating Expenses	-	-	6,044,000	-	-
Capital Outlays	-	-	101,000	-	-
Other	-	-	1,003,000	-	-
TOTAL	-	-	22,371,000	-	-

EXPENDITURES BY PROGRAMS:	Adamsville	Bessemer (continued)	Birmingham (continued)	Brighton (continued)	Brookside (continued)
Park and Recreation					
Salaries, Wages & Fringe Benefits	-	-	16,000,000	-	-
Operating Expenses	-	-	7,094,000	-	-
Capital Outlays	-	-	6,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	23,100,000	-	-
Libraries					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	12,628,000	-	-
Operating Expenses	-	-	2,394,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	15,022,000	-	-
Retirement of Debt					
Principal	-	-	9,765,000	-	-
Interest	-	-	4,783,000	-	-
Other	-	-	8,000	-	-
TOTAL	-	-	14,556,000	-	-
Courts					
Salaries, Wages & Fringe Benefits	-	-	4,799,000	-	-
Fees for Professional Services	-	-	293,000	-	-
Operating Expenses	-	-	208,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	5,300,000	-	-
Other Departments					
Civil Defense	-	-	282,000	-	-
Building Inspection Service	-	-	-	-	-
Other	-	-	1,484,000	-	-
Other	-	-	4,470,000	-	-
Other	-	-	5,829,000	-	-
Other	-	-	-	-	-
TOTAL	-	-	12,065,000	-	-
Other Expenditures	-	-	48,032,000	-	-
TOTAL EXPENDITURES	-	-	424,044,000	-	-

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Cardiff	Center Point	Clay	Fairfield	Fultondale
Governmental Administration					
Salaries, Wages & Fringe Benefits	-	316,733	148,395	1,197,965	435,749
Operating Expenses	-	1,310,206	750,597	1,073,101	515,555
Capital Outlays	-	268,266	3,785	25,276	520,089
Other	-	-	-	4,839	-
TOTAL	-	1,895,205	902,777	2,301,181	1,471,393
Police Protection					
Salaries, Wages & Fringe Benefits	-	-	389,458	2,111,699	2,357,555
Operating Expenses	-	-	34,832	323,474	383,413
Capital Outlays	-	-	-	-	19,685
Other	-	354,035	-	-	-
TOTAL	-	354,035	424,290	2,435,173	2,760,653
Fire Protection					
Salaries, Wages & Fringe Benefits	-	-	-	1,816,046	-
Operating Expenses	-	-	-	153,728	521,150
Capital Outlays	-	-	-	536	32,403
Emergency Medical Services	-	-	-	-	-
Other	-	25,000	21,064	315	-
TOTAL	-	25,000	21,064	1,970,625	553,553
Sanitation Department					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	415,407	-	-	-
Operating Expenses	-	155,630	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	571,037	-	-	-
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	-	185,874	-	864,869	1,208,278
Operating Expenses	-	35,281	-	208,810	447,043
Capital Outlays	-	-	-	187	70,680
Other	-	-	-	-	-
TOTAL	-	221,155	-	1,073,866	1,726,001
Health and Welfare					
Payment to County Health Department	-	-	-	57,860	48,100
Cemetery Expenses	-	-	-	-	787
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	57,860	48,887
Education					
Payment to School Board	-	73,000	-	-	-
Other	-	-	65,319	-	51,190
TOTAL	-	73,000	65,319	-	51,190
Transportation					
Payment to Transit Authority	-	63,876	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	63,876	-	-	-

EXPENDITURES BY PROGRAMS:	Cardiff	Center Point (continued)	Clay (continued)	Fairfield	Fultondale (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	-	286,838	71,184	297,574	568,458
Operating Expenses	-	361,036	78,605	163,511	267,968
Capital Outlays	-	-	-	4,072	94,152
Other	-	-	-	-	-
TOTAL	-	647,874	149,789	465,157	930,578
<u>Libraries</u>					
Payment to Independent Library Boards	-	-	-	146,156	-
Salaries, Wages & Fringe Benefits	-	-	62,093	-	388,146
Operating Expenses	-	-	73,441	-	121,672
Capital Outlays	-	-	-	-	3,500
Other	-	-	-	-	-
TOTAL	-	-	135,534	146,156	513,318
<u>Retirement of Debt</u>					
Principal	-	-	257,436	325,000	10,202,633
Interest	-	-	165,578	1,102,779	1,433,161
Other	-	-	31,894	2,000	281,997
TOTAL	-	-	454,908	1,429,779	11,917,791
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	-	-	-	186,409	218,898
Fees for Professional Services	-	-	20,800	-	43,200
Operating Expenses	-	-	-	37,644	18,858
Capital Outlays	-	-	-	-	-
Other	-	-	-	4,168	-
TOTAL	-	-	20,800	228,221	280,956
<u>Other Departments</u>					
Civil Defense	-	-	-	137,071	12,610
Building Inspection Service	-	309,781	67,989	-	188,165
Other	-	167,830	403,498	474,067	104,762
Other	-	77,200	132,472	9,794	54,341
Other	-	-	-	-	84,970
Other	-	-	-	-	-
TOTAL	-	554,811	603,959	620,932	444,848
<u>Other Expenditures</u>	-	-	-	-	34,258
TOTAL EXPENDITURES	-	4,405,993	2,778,440	10,728,950	20,733,426

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Gardendale	Graysville	Homewood	Hoover	Hueytown
Governmental Administration					
Salaries, Wages & Fringe Benefits	599,641	140,988	953,366	6,727,522	820,243
Operating Expenses	1,508,796	233,265	2,571,599	6,117,976	635,046
Capital Outlays	-	13,100	-	599,544	44,435
Other	296,352	14,482	239,214	-	-
TOTAL	2,404,789	401,835	3,764,179	13,445,042	1,499,724
Police Protection					
Salaries, Wages & Fringe Benefits	3,048,864	-	7,483,943	19,916,010	3,965,577
Operating Expenses	531,711	-	1,335,737	4,334,680	318,603
Capital Outlays	169,533	-	1,138,041	773,914	95,857
Other	-	420,000	-	-	20,450
TOTAL	3,750,108	420,000	9,957,721	25,024,604	4,400,487
Fire Protection					
Salaries, Wages & Fringe Benefits	2,093,465	494,066	6,159,828	15,575,102	3,321,418
Operating Expenses	301,873	115,640	699,814	2,182,753	297,804
Capital Outlays	274,652	304,776	696,056	2,793,377	127,958
Emergency Medical Services	38,998	9,588	-	-	-
Other	-	-	-	-	44,046
TOTAL	2,708,988	924,070	7,555,698	20,551,232	3,791,226
Sanitation Department					
Payment to Private Contractors	-	-	-	6,523,536	627,336
Salaries, Wages & Fringe Benefits	-	24,755	1,669,965	131,990	-
Operating Expenses	-	13,431	496,295	1,776,066	43,778
Capital Outlays	-	-	276,811	-	-
Other	-	18,551	-	3,101,790	-
TOTAL	-	56,737	2,443,071	11,533,382	671,114
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	1,494,150	111,509	1,286,175	2,305,433	844,303
Operating Expenses	364,134	96,140	489,576	883,739	391,969
Capital Outlays	444,671	28,953	578,086	2,008,336	222,777
Other	-	-	-	-	-
TOTAL	2,302,955	236,602	2,353,837	5,197,508	1,459,049
Health and Welfare					
Payment to County Health Department	-	-	-	71,658	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	12,752
Operating Expenses	-	12,344	-	-	217,999
Capital Outlays	-	794	-	-	5,565
Other	-	5,880	-	-	-
TOTAL	-	19,018	-	71,658	236,316
Education					
Payment to School Board	1,455,330	-	15,609,406	2,345,881	-
Other	-	-	-	-	-
TOTAL	1,455,330	-	15,609,406	2,345,881	-
Transportation					
Payment to Transit Authority	-	-	305,811	-	-
Salaries, Wages & Fringe Benefits	-	-	-	717,962	-
Operating Expenses	-	-	-	726,658	-
Capital Outlays	-	-	-	2,348,645	-
Other	-	-	-	-	-
TOTAL	-	-	305,811	3,793,265	-

EXPENDITURES BY PROGRAMS:	Gardendale (continued)	Graysville (continued)	Homewood (continued)	Hoover (continued)	Hueytown (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	1,351,330	105,794	2,260,036	4,949,677	174,762
Operating Expenses	710,439	52,421	1,296,243	3,450,013	71,252
Capital Outlays	89,385	7,588	169,419	3,303,222	-
Other	-	-	-	-	-
TOTAL	2,151,154	165,803	3,725,698	11,702,912	246,014
<u>Libraries</u>					
Payment to Independent Library Boards	-	-	-	-	125,952
Salaries, Wages & Fringe Benefits	492,490	-	1,684,873	4,349,454	-
Operating Expenses	122,587	-	520,249	2,336,760	-
Capital Outlays	23,428	-	187,582	202,366	-
Other	-	81,023	-	-	-
TOTAL	638,505	81,023	2,392,704	6,888,580	125,952
<u>Retirement of Debt</u>					
Principal	485,000	65,000	-	6,875,000	-
Interest	282,855	131,721	-	2,143,815	-
Other	3,912	-	1,675,000	2,200	616,386
TOTAL	771,767	196,721	1,675,000	9,021,015	616,386
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	203,563	-	232,142	1,327,300	236,025
Fees for Professional Services	19,407	-	79,870	80,000	25,899
Operating Expenses	30,172	-	61,638	383,887	38,796
Capital Outlays	-	-	1,587	150,470	30,145
Other	-	-	-	-	-
TOTAL	253,142	-	375,237	1,941,657	330,865
<u>Other Departments</u>					
Civil Defense	-	-	-	-	-
Building Inspection Service	494,374	-	942,180	2,062,206	-
Other	-	182,958	965,307	-	261,173
Other	-	1,000	905,046	-	-
Other	-	76,919	310,714	-	-
Other	-	-	60,000	-	-
TOTAL	494,374	260,877	3,183,247	2,062,206	261,173
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	16,931,112	2,762,686	53,341,609	113,578,942	13,874,622

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Irondale	Kimberly	Leeds	Lipscomb No Report	Maytown No Report
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	-	111,193	285,281	-	-
Operating Expenses	-	56,000	70,080	-	-
Capital Outlays	-	-	25,214	-	-
Other	-	-	-	-	-
TOTAL	-	167,193	380,575	-	-
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	-	233,058	2,333,253	-	-
Operating Expenses	-	215,000	38,967	-	-
Capital Outlays	-	-	101,256	-	-
Other	-	-	-	-	-
TOTAL	-	448,058	2,473,476	-	-
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	-	42,247	1,760,017	-	-
Operating Expenses	-	212,000	42,388	-	-
Capital Outlays	-	-	34,400	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	254,247	1,836,805	-	-
<u>Sanitation Department</u>					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	33,497	-	-	-
Operating Expenses	-	20,000	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	53,497	-	-	-
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	-	-	556,497	-	-
Operating Expenses	-	-	23,246	-	-
Capital Outlays	-	-	529,047	-	-
Other	-	-	-	-	-
TOTAL	-	-	1,108,790	-	-
<u>Health and Welfare</u>					
Payment to County Health Department	-	-	-	-	-
Cemetery Expenses	-	-	10,471	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	10,471	-	-
<u>Education</u>					
Payment to School Board	-	-	5,021,139	-	-
Other	-	-	-	-	-
TOTAL	-	-	5,021,139	-	-
<u>Transportation</u>					
Payment to Transit Authority	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-

EXPENDITURES BY PROGRAMS:	Irondale (continued)	Kimberly	Leeds (continued)	Lipscomb	Maytown
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	-	-	43,901	-	-
Operating Expenses	-	-	100,794	-	-
Capital Outlays	-	-	6,500	-	-
Other	-	-	-	-	-
TOTAL	-	-	151,195	-	-
<u>Libraries</u>					
Payment to Independent Library Boards	-	-	28,103	-	-
Salaries, Wages & Fringe Benefits	-	-	341,483	-	-
Operating Expenses	-	-	23,400	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	392,986	-	-
<u>Retirement of Debt</u>					
Principal	-	-	336,109	-	-
Interest	-	-	323,569	-	-
Other	-	-	-	-	-
TOTAL	-	-	659,678	-	-
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	-	-	145,166	-	-
Fees for Professional Services	-	16,800	18,333	-	-
Operating Expenses	-	-	18,967	-	-
Capital Outlays	-	2,000	6,645	-	-
Other	-	-	-	-	-
TOTAL	-	18,800	189,111	-	-
<u>Other Departments</u>					
Civil Defense	-	-	11,211	-	-
Building Inspection Service	-	14,368	179,889	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	14,368	191,100	-	-
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	-	95,163	12,415,326	-	-

MUNICIPAL AND COUNTY GOVERNMENTS					
EXPENDITURES BY PROGRAMS					
	Midfield	Morris	Mountain Brook	Mulga	North Johns
					No Report
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	239,485	-	1,570,689	30,000	-
Operating Expenses	385,808	-	1,217,755	30,000	-
Capital Outlays	-	-	77,090	-	-
Other	-	-	623,576	-	-
TOTAL	625,293	-	3,489,110	60,000	-
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	914,590	-	6,058,902	-	-
Operating Expenses	263,182	-	1,041,366	-	-
Capital Outlays	-	-	536,865	-	-
Other	-	-	-	-	-
TOTAL	1,177,772	-	7,637,133	-	-
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	603,159	-	6,236,749	-	-
Operating Expenses	180,584	-	624,266	-	-
Capital Outlays	-	-	439,049	3,000	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	783,743	-	7,300,064	3,000	-
<u>Sanitation Department</u>					
Payment to Private Contractors	-	-	2,788,698	56,000	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	2,788,698	56,000	-
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	388,564	-	2,574,652	-	-
Operating Expenses	492,335	-	1,002,128	-	-
Capital Outlays	-	-	1,300,885	-	-
Other	-	-	-	-	-
TOTAL	880,899	-	4,877,665	-	-
<u>Health and Welfare</u>					
Payment to County Health Department	29,662	-	117,160	-	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	711,150	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	29,662	-	828,310	-	-
<u>Education</u>					
Payment to School Board	345,000	-	4,400	-	-
Other	-	-	-	-	-
TOTAL	345,000	-	4,400	-	-
<u>Transportation</u>					
Payment to Transit Authority	137,787	-	87,345	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	137,787	-	87,345	-	-

EXPENDITURES BY PROGRAMS:	Midfield (continued)	Morris (continued)	Mountain Brook (continued)	Mulga (continued)	North Johns
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	123,423	-	847,600	-	-
Operating Expenses	129,569	-	323,424	-	-
Capital Outlays	-	-	369,727	-	-
Other	-	-	-	-	-
TOTAL	252,992	-	1,540,751	-	-
<u>Libraries</u>					
Payment to Independent Library Boards	102,500	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	1,825,859	-	-
Operating Expenses	-	-	859,425	-	-
Capital Outlays	-	-	476,919	-	-
Other	-	-	-	-	-
TOTAL	102,500	-	3,162,203	-	-
<u>Retirement of Debt</u>					
Principal	593,766	-	210,000	-	-
Interest	-	-	147,350	-	-
Other	-	-	1,102	-	-
TOTAL	593,766	-	358,452	-	-
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	92,617	-	170,227	-	-
Fees for Professional Services	-	-	13,676	-	-
Operating Expenses	612	-	69,953	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	93,229	-	253,856	-	-
<u>Other Departments</u>					
Civil Defense	-	-	-	-	-
Building Inspection Service	45,917	-	468,018	-	-
Other	-	-	17,823	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	45,917	-	485,841	-	-
<u>Other Expenditures</u>	354,625	-	-	-	-
TOTAL EXPENDITURES	5,423,185	-	32,813,828	119,000	-

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Pinson	Pleasant Grove	Sylvan Springs	Tarrant City	Trafford
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	1,617,397	-
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	2,924,560	-
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
<u>Sanitation Department</u>					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	1,193,589	-
<u>Health and Welfare</u>					
Payment to County Health Department	-	-	-	-	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	106,835	-
<u>Education</u>					
Payment to School Board	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	567,483	-
<u>Transportation</u>					
Payment to Transit Authority	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-

EXPENDITURES BY PROGRAMS:	Pinson (continued)	Pleasant Grove (continued)	Sylvan Springs (continued)	Tarrant City (continued)	Trafford (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	330,748	-
<u>Libraries</u>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	143,694	-
<u>Retirement of Debt</u>					
Principal	-	-	-	460,304	-
Interest	-	-	-	299,612	-
Other	-	-	-	-	-
TOTAL	-	-	-	759,916	-
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Fees for Professional Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
<u>Other Departments</u>					
Civil Defense	-	-	-	-	-
Building Inspection Service	-	-	-	-	-
Other	-	-	-	483,699	-
Other	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	483,699	-
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	-	-	-	8,127,921	-

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAM**

	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
					*** see note below
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	-	1,340,957	-	9,006	56,267,756
Operating Expenses	-	317,853	-	102,964	44,099,190
Capital Outlays	-	-	-	29,676	9,725,042
Other	-	-	-	-	55,000
TOTAL	-	1,658,810	-	141,646	110,146,988
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	-	6,473,982	-	-	48,893,141
Operating Expenses	-	598,240	-	-	9,820,107
Capital Outlays	-	-	-	-	3,777,827
Other	-	-	-	-	-
TOTAL	-	7,072,222	-	-	62,491,075
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	-	7,893,380	-	-	-
Operating Expenses	-	836,853	-	-	-
Capital Outlays	-	-	-	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	8,730,233	-	-	-
<u>Sanitation Department</u>					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	22,697,395
Operating Expenses	-	-	-	-	41,563,305
Capital Outlays	-	-	-	-	31,903,123
Other	-	-	-	-	-
TOTAL	-	-	-	-	96,163,823
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	-	1,922,413	-	-	10,793,698
Operating Expenses	-	4,084,734	-	-	10,637,842
Capital Outlays	-	-	-	-	11,796,434
Other	-	-	-	-	-
TOTAL	-	6,007,147	-	-	33,227,974
<u>Health and Welfare</u>					
Payment to County Health Department	-	-	-	1,938	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	12,702,624
Operating Expenses	-	-	-	-	32,468,979
Capital Outlays	-	-	-	-	216,258
Other	-	-	-	-	227
TOTAL	-	-	-	1,938	45,388,088
<u>Education</u>					
Payment to School Board	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
<u>Transportation</u>					
Payment to Transit Authority	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-

EXPENDITURES BY PROGRAMS:	Trussville (continued)	Vestavia Hills (continued)	Warrior (continued)	West Jefferson (continued)	Jefferson County (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	-	-	-	-
<u>Libraries</u>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	1,164,525	-	-	-
Operating Expenses	-	574,664	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	-	1,739,189	-	-	-
<u>Retirement of Debt</u>					
Principal	-	-	-	-	95,149,967
Interest	-	-	-	-	112,259,766
Accreted interest	-	-	-	-	44,238,255
Other	-	-	-	-	446,243
TOTAL	-	-	-	-	252,094,231
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	-	289,615	-	-	15,203,822
Fees for Professional Services	-	-	-	-	-
Operating Expenses	-	36,279	-	-	3,369,104
Capital Outlays	-	-	-	-	262,922
Other	-	-	-	-	-
TOTAL	-	325,894	-	-	18,835,848
<u>Other Departments</u>					
Civil Defense	-	-	-	52,267	1,655,723
Building Inspection Service	-	-	-	-	2,209,577
Other	-	-	-	-	-
Other	-	-	-	-	4,427,411
Other	-	-	-	-	-
TOTAL	-	-	-	52,267	8,292,711
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	-	25,533,495	-	195,851	626,640,738

*** Note to Jefferson County information:
The finance department notes that during the period this report was compiled, the County changed accounting software and updated its chart of accounts, which may make comparing between year difficult. While there are minor differences in individual lines, the net effect on the revenue and expenditure totals of the report is zero to the face of the report.

**INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Bessemer Electric Board	Bessemer Water Service	Birmingham Water & Sewer Board	Brookside Water & Gas Board	Fultondale Gas Board
	No Report			No Report	
REVENUES					
Sales of Water or Electric Service	-	16,433,728	161,495,107	-	-
Sales of Gas	-	-	-	-	7,619,522
Charges for Services & Miscellaneous	-	-	-	-	8,888
General Revenue	-	2,935,914	381,651	-	-
Governmental Grants or Appropriations	-	300	-	-	-
Other	-	-	18,169,230	-	6,506
TOTAL	-	19,369,942	180,045,988	-	7,634,916
EXPENDITURES					
Water or Electricity Purchased for Resale	-	7,427,259	-	-	-
Gas Purchased for Resale	-	-	-	-	2,140,165
Salaries, Wages, & Fringe Benefits	-	2,496,300	30,695,028	-	2,353,391
Operating Expenses	-	4,640,272	64,094,768	-	1,312,902
Depreciation	-	-	24,370,094	-	409,800
Payment in Lieu of Taxes	-	190,524	4,045,786	-	92,872
Debt Service (Principal & Interest)	-	1,587,850	63,238,568	-	316,351
Transfers or Payments to Local Governmental Units	-	602,218	-	-	265,667
State Utility Tax	-	-	-	-	-
Insurance	-	-	-	-	-
Other	-	-	-	-	81,004
TOTAL	-	16,944,423	186,444,244	-	6,972,152
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES					
	-	2,425,519	(6,398,256)	-	662,764

**INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Graysville Gas System	Graysville Water & Sewer Board	Mulga Water & Gas Board	Tarrant Electric Department	Trussville Utilities Board
REVENUES					
Sales of Water or Electric Service	-	1,732,528	-	-	-
Sales of Gas	4,710,399	-	-	-	-
Charges for Services & Miscellaneous	19,161	32,359	-	-	-
General Revenue	-	-	-	-	-
Governmental Grants or Appropriations	-	-	-	-	-
Other	122,603	63,413	-	-	-
TOTAL	4,852,163	1,828,300	-	-	-
EXPENDITURES					
Water or Electricity Purchased for Resale	-	1,351,939	-	-	-
Gas Purchased for Resale	1,543,929	-	-	-	-
Salaries, Wages, & Fringe Benefits	998,360	186,526	-	-	-
Operating Expenses	443,935	171,723	-	-	-
Depreciation	203,721	93,916	-	-	-
Payment in Lieu of Taxes	29,887	10,396	-	-	-
Debt Service (Principal & Interest)	491,574	-	-	-	-
Transfers or Payments to Local Governmental Units	730,000	50,000	-	-	-
State Utility Tax	-	-	-	-	-
Insurance	-	-	-	-	-
Other	39,358	-	-	-	-
TOTAL	4,480,764	1,864,500	-	-	-
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	371,399	(36,200)	-	-	-

**INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Warrior River Water Authority	West Jefferson Gas & Water System			
REVENUES					
Sales of Water or Electric Service	7,567,926	1,144,537			
Sales of Gas	-	274,839			
Charges for Services & Miscellaneous General Revenue	353,278	30,415			
Governmental Grants or Appropriations	-	-			
Other	-	-			
TOTAL	7,921,204	1,449,791			
EXPENDITURES					
Water or Electricity Purchased for Resale	-	622,976			
Gas Purchased for Resale	-	106,103			
Salaries, Wages, & Fringe Benefits	1,520,040	394,093			
Operating Expenses	6,040,739	85,329			
Depreciation	1,458,105	127,340			
Payment in Lieu of Taxes	-	-			
Debt Service (Principal & Interest)	48,312,851	-			
Transfers or Payments to Local Governmental Units	268,124	-			
State Utility Tax	-	51,475			
Insurance	-	-			
Other	-	-			
TOTAL	57,599,859	1,387,316			
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	(49,678,655)	62,475			

**BOARDS OF EDUCATION IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Bessemer	Birmingham	Fairfield	Homewood	Hoover
REVENUES					
Intergovernmental Transfers					
Federal Revenues					
Title I Program ESEA	-	15,623,385	-	428,707	1,173,025
Other	-	27,443,241	-	1,768,948	5,356,780
TOTAL	-	43,066,626	-	2,197,655	6,529,805
State Revenues					
Minimum Program	-	109,573,549	-	15,325,239	58,223,209
Vocational Education	-	-	-	71,677	51,761
Public School Funds	-	4,807,782	-	650,420	2,736,470
Hospital-Medical Insurance	-	-	-	-	672,009
Other	-	11,872,068	-	810,844	8,248,313
TOTAL	-	126,253,399	-	16,858,180	69,931,762
Jefferson County					
Ad Valorem Taxes	-	19,227,975	-	2,962,996	21,437,487
Other	-	1,802,861	-	1,673	-
TOTAL	-	21,030,836	-	2,964,669	21,437,487
REVENUES FROM OWN SOURCES					
Local Tax Revenues	-	-	-	7,963,927	1,459,023
Ad Valorem Tax	-	54,447,026	-	15,952,062	37,160,907
Appropriation From the City	-	1,404,710	-	-	1,345,881
Other	-	1,096	-	-	22,848,410
TOTAL	-	55,852,832	-	23,915,989	62,814,221
NON-TAX REVENUES					
Interest Income	-	410,859	-	19,684	319,831
Refunds, Charges & Reimbursements	-	6,812,368	-	4,599,823	1,681,201
Other	-	4,662,476	-	2,684,590	1,306,749
TOTAL	-	11,885,703	-	7,304,097	3,307,781
TOTAL REVENUES	-	258,089,396	-	53,240,590	164,021,056
EXPENDITURES					
Education					
Salaries, Wages & Fringe Benefits	-	188,432,499	-	37,778,460	110,104,594
Fees for Professional Services	-	-	-	5,093,407	14,594,645
General Control	-	-	-	1,993,076	2,103,078
Operating Expenses	-	71,770,496	-	235,049	7,606,223
Capital Outlay	-	17,126,549	-	592,707	112,789
Auxiliary Agencies	-	-	-	1,232,783	15,311,174
Reserves or Transfers to Other Funds	-	-	-	2,468,356	4,741,781
Other	-	-	-	463,760	-
TOTAL	-	277,329,544	-	49,857,598	154,574,284
Debt Service					
Principal	-	1,760,705	-	1,295,000	2,945,000
Interest	-	3,546,270	-	1,297,544	7,884,850
Other	-	-	-	935	7,000
TOTAL	-	5,306,975	-	2,593,479	10,836,850
TOTAL EXPENDITURES	-	282,636,519	-	52,451,077	165,411,134

**BOARDS OF EDUCATION IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Jefferson County	Leeds	Midfield	Mountain Brook	Tarrant
REVENUES					
Intergovernmental Transfers					
Federal Revenues					
Title I Program ESEA	7,694,030	-	-	-	-
Other	24,859,600	-	-	863,151	-
TOTAL	32,553,630	-	-	863,151	-
State Revenues					
Minimum Program	165,988,065	-	-	18,183,693	-
Vocational Education	1,603,199	-	-	28,230	-
Public School Funds	8,437,971	-	-	1,364,994	-
Hospital-Medical Insurance	-	-	-	-	-
Other	23,095,570	-	-	826,454	-
TOTAL	199,124,805	-	-	20,403,371	-
Jefferson County					
Ad Valorem Taxes	26,694,749	-	-	3,304,715	-
Other	1,745,172	-	-	953	-
TOTAL	28,439,921	-	-	3,305,668	-
REVENUES FROM OWN SOURCES					
Local Tax Revenues	-	-	-	-	-
Ad Valorem Tax	56,716,518	-	-	25,271,645	-
Appropriation From the City	-	-	-	-	-
Other	32,621	-	-	-	-
TOTAL	56,749,139	-	-	25,271,645	-
NON-TAX REVENUES					
Interest Income	435,782	-	-	4,171	-
Refunds, Charges & Reimbursements	16,850,112	-	-	495,252	-
Other	43,900,190	-	-	12,204,048	-
TOTAL	61,186,084	-	-	12,703,471	-
TOTAL REVENUES	378,053,579	-	-	62,547,306	-
EXPENDITURES					
Education					
Salaries, Wages & Fringe Benefits	263,764,407	-	-	44,318,043	-
Fees for Professional Services	9,187,864	-	-	6,363,499	-
General Control	-	-	-	-	-
Operating Expenses	53,334,541	-	-	5,203,513	-
Capital Outlay	7,895,259	-	-	545,429	-
Auxiliary Agencies	-	-	-	221,658	-
Reserves or Transfers to Other Funds	26,775,148	-	-	4,020,316	-
Other	-	-	-	-	-
TOTAL	360,957,219	-	-	60,672,458	-
Debt Service					
Principal	17,955,731	-	-	1,721,756	-
Interest	2,833,245	-	-	510,347	-
Other	-	-	-	577,047	-
TOTAL	20,788,976	-	-	2,809,150	-
TOTAL EXPENDITURES	381,746,195	-	-	63,481,608	-

**BOARDS OF EDUCATION IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Trussville	Vestavia
REVENUES		
Intergovernmental Transfers		
Federal Revenues		
Title I Program ESEA	-	-
Other	1,026,933	3,736,543
TOTAL	1,026,933	3,736,543
State Revenues		
Minimum Program	18,788,083	30,020,234
Vocational Education	21,389	-
Public School Funds	958,359	-
Hospital-Medical Insurance	-	-
Other	2,650,528	2,180,518
TOTAL	22,418,359	32,200,752
Jefferson County		
Ad Valorem Taxes	10,792,339	14,599,772
Other	-	-
TOTAL	10,792,339	14,599,772
REVENUES FROM OWN SOURCES		
Local Tax Revenues	-	299,706
Ad Valorem Tax	-	18,027,608
Appropriation From the City	6,376,048	-
Other	1,214	8,153,784
TOTAL	6,377,262	26,481,098
NON-TAX REVENUES		
Interest Income	21,295	25,897
Refunds, Charges & Reimbursements	1,589,907	-
Other	38,458,438	3,694,830
TOTAL	40,069,640	3,720,727
TOTAL REVENUES	80,684,533	80,738,892
EXPENDITURES		
Education		
Salaries, Wages & Fringe Benefits	31,861,945	56,396,389
Fees for Professional Services	4,987,888	8,180,156
General Control	-	-
Operating Expenses	223,488	8,872,361
Capital Outlay	10,439,982	6,726,242
Audliary Agencies	2,171,693	-
Reserves or Transfers to Other Funds	2,177,897	-
Other	2,952,869	-
TOTAL	54,815,762	80,175,148
Debt Service		
Principal	766,212	794,911
Interest	415,172	768,573
Other	-	-
TOTAL	1,181,384	1,563,484
TOTAL EXPENDITURES	55,997,146	81,738,632

**FIRE DISTRICTS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Concord	Center Point	Forestdale Fire	Minor Heights	Palmerdale
REVENUES					
Service Charges, Dues, Fees	1,034,144	6,932,550	1,884,811	-	924,446
Interest	2,508	21,672	2,083	-	3,760
Donations	500	29,320	200	-	3,821
Grants	-	-	-	-	261,600
Other	-	-	19,395	-	180,459
TOTAL REVENUES	1,037,152	6,983,542	1,906,489	-	1,374,086
EXPENDITURES					
Salaries, Wages & Fringe Benefits	721,398	4,708,693	1,244,043	-	685,367
Operating Expenses	146,651	1,765,855	282,914	-	492,064
Capital Outlays	65,000	510,063	-	-	60,244
Depreciation	151,421	-	153,956	-	-
Fire Hydrants Rental	12,466	148,878	35,835	-	48,264
Other	-	-	99,462	-	3,447
TOTAL EXPENDITURES	1,096,936	7,133,489	1,816,210	-	1,289,386
EXCESS (DEFICIT) OF					
REVENUE OVER					
EXPENDITURES	(59,784)	(149,947)	90,279	-	84,700

**FIRE DISTRICTS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Rocky Ridge			
REVENUES				
Service Charges, Dues, Fees	1,353,902			
Interest	13,044			
Donations	45			
Grants	1,167			
Other	517,386			
TOTAL REVENUES	1,885,544			
EXPENDITURES				
Salaries, Wages & Fringe Benefits	1,288,857			
Operating Expenses	452,207			
Capital Outlays	62,776			
Depreciation	-			
Fire Hydrants Rental	25,185			
Other	27,425			
TOTAL EXPENDITURES	1,856,450			
EXCESS (DEFICIT) OF				
REVENUE OVER				
EXPENDITURES	29,094			

**MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Alcohol & Drug Abuse Treatment Center, Inc.	Regional Planning Commission of Greater Birmingham	Greater Birmingham Convention and Visitors Bureau	Birmingham-Jefferson Civic Center Authority	Birmingham Racing Commission
REVENUES					
U.S. Government	-	11,739,146	-	-	-
State of Alabama	-	158,212	-	-	-
Jefferson County	-	65,456	-	12,897,348	-
Municipalities	-	1,270,788	-	4,847,087	-
Charges for Services	-	-	-	63,149,254	-
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Interest	-	-	-	71,260	-
Other	-	-	-	-	-
TOTAL REVENUES	-	13,233,602	-	80,964,949	-
EXPENDITURES					
Salaries, Wages & Fringe Benefits	-	2,655,396	-	27,453,794	-
Fees for Professional Services	-	8,286,855	-	492,925	-
Operating Expenses	-	2,149,850	-	28,113,591	-
Capital Outlays	-	-	-	7,961,213	-
Debt Services	-	-	-	31,641,635	-
Payment in Lieu of Taxes	-	-	-	-	-
Reserves or Transfers to Other Funds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	-	13,092,101	-	95,663,158	-

**MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Jefferson County Economic & Industrial Development Authority	Jefferson County Department of Health	Jefferson County Library Cooperative	Jefferson-Blount-St. Clair Mental Health Authority	Stormwater Management Authority, Inc.
REVENUES					
U.S. Government	-	5,254,717	46,000	-	-
State of Alabama	-	1,319,989	196,019	-	-
Jefferson County	-	27,571,811	157,000	-	-
Municipalities	-	684,000	680,436	-	-
Charges for Services	-	8,900,555	112,659	-	-
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	3,760,873	-	-	-
Interest	-	94,695	298	-	-
Other	-	1,503,942	20,134	-	-
Other	-	-	57,059	-	-
TOTAL REVENUES	-	49,090,583	1,269,605	-	-
EXPENDITURES					
Salaries, Wages & Fringe Benefits	-	30,539,481	565,812	-	-
Fees for Professional Services	-	1,891,429	16,471	-	-
Operating Expenses	-	8,502,506	457,994	-	-
Capital Outlays	-	3,352,432	157,000	-	-
Debt Services	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Reserves or Transfers to Other Funds	-	-	129,655	-	-
Other	-	3,751,779	-	-	-
TOTAL EXPENDITURES	-	48,037,627	1,326,932	-	-

**MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Bessemer Housing Authority	Housing Authority of the Birmingham District	Fairfield Housing Authority	Jefferson County Housing Authority	Leeds Housing Authority
REVENUES					
U.S. Government	-	61,028,050	-	20,746,035	-
State of Alabama	-	-	-	-	-
Jefferson County	-	-	-	-	-
Municipalities	-	-	-	-	-
Charges for Services	-	4,279,952	-	1,421,240	-
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	-	4,009	-
Interest	-	-	-	-	-
Other	-	995,239	-	1,480,396	-
TOTAL REVENUES	-	66,303,241	-	23,651,680	-
EXPENDITURES					
Salaries, Wages & Fringe Benefits	-	13,433,369	-	2,780,971	-
Fees for Professional Services	-	-	-	144,153	-
Operating Expenses	-	66,518,046	-	19,217,226	-
Capital Outlays	-	-	-	-	-
Debt Services	-	-	-	92,900	-
Payment in Lieu of Taxes	-	-	-	5,123	-
Reserves or Transfers to Other Funds	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	-	79,951,415	-	22,240,373	-

**MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES**

	Tarrant Housing Authority	Birmingham Airport Authority	Birmingham Parking Authority	Birmingham-Jefferson Transit Authority
REVENUES				
U.S. Government	523,619	6,844,392	-	-
State of Alabama	-	-	-	-
Jefferson County	-	-	-	-
Municipalities	-	-	-	-
Charges for Services	-	44,053,522	6,950,019	-
Miscellaneous General Revenue	-	-	-	-
Licenses and Permits	-	130,593	2,184	-
Interest	-	5,241,743	-	-
Other	-	4,716,465	-	-
Other	-	-	-	-
TOTAL REVENUES	523,619	60,986,715	6,952,203	-
EXPENDITURES				
Salaries, Wages & Fringe Benefits	152,255	13,337,571	3,551,102	-
Fees for Professional Services	7,803	1,186,682	202,555	-
Operating Expenses	316,817	12,961,709	1,448,234	-
Capital Outlays	-	14,218,681	119,414	-
Debt Services	-	15,337,364	-	-
Payment in Lieu of Taxes	6,505	-	-	-
Reserves or Transfers to Other Funds	-	-	-	-
Other	-	15,572,715	1,330,670	-
Other	-	-	-	-
TOTAL EXPENDITURES	483,380	72,614,722	6,651,975	-