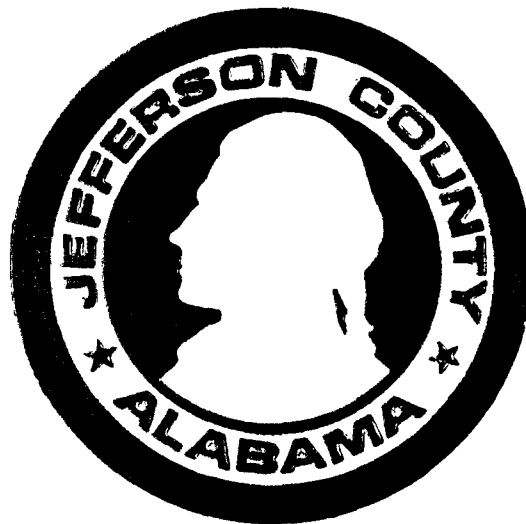


**JEFFERSON COUNTY
STATE OF ALABAMA**

**FINANCIAL ACCOUNTING REPORT
JEFFERSON COUNTY GOVERNMENTAL UNITS**



FISCAL YEAR ENDING 2005

**AS REQUIRED BY
ACT NO. 1197
REGULAR SESSION OF THE 1979
ALABAMA LEGISLATURE**

BARRY K. STEPHENSON TREASURER

JEFFERSON COUNTY COMMISSION



LARRY P. LANGFORD, PRESIDENT
MARY M. BUCKELEW
BETTYE FINE COLLINS
SHELIA SMOOT
GARY WHITE

BARRY K. STEPHENSON
Treasurer
300 Courthouse
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August 21, 2006

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 enclosed report for fiscal year ending 2005 is the thirtieth to be published under the provisions of this Act.

The financial data 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.

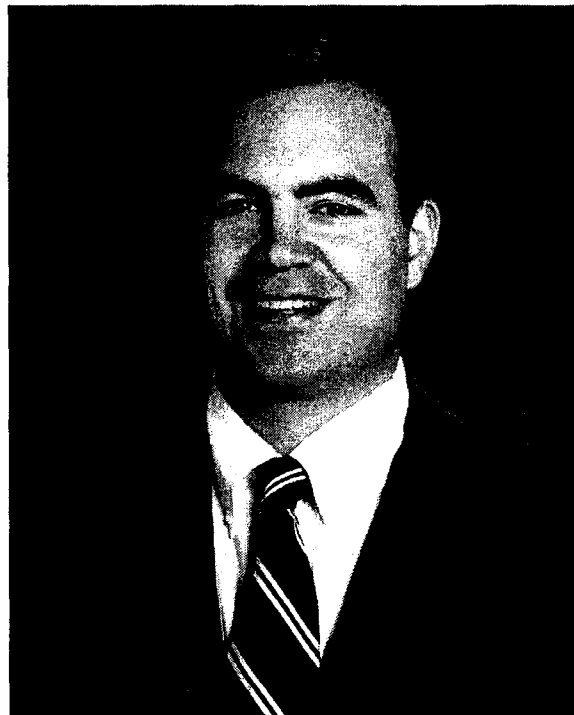
The information contained in this report is valuable, and we are grateful to those who assisted in its compilation.

Sincerely,

Barry Stephenson
Treasurer of Jefferson County

**JEFFERSON COUNTY
STATE OF ALABAMA**

**FINANCIAL ACCOUNTING REPORT
JEFFERSON COUNTY GOVERNMENTAL UNITS**



FISCAL YEAR ENDING 2005

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BARRY K. STEPHENSON TREASURER

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MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

	Adamsville	Bessemer	Birmingham 242,820	Brighton	Brookside 1,450
Estimated Population					
INTERGOVERNMENT					
<u>U.S. Government</u>					
Federal Revenue Sharing	\$	\$	\$ 12,406,000	\$	\$
Federal Grant			12,406,000		
Other					
TOTAL	\$	\$	\$ 12,406,000	\$	\$
<u>State of Alabama</u>					
State Gasoline Tax	\$	\$	\$ 5,079,000	\$	\$
State Liquor Store Profits			199,000		531
Bank Excise Tax			2,683,000		
Motor Vehicle License			710,000		3,717
State Grants or Special Appropriations					8,307
Other			5,916,000		90
TOTAL	\$	\$	\$ 14,587,000	\$	\$ 12,645
<u>Jefferson County</u>					
Gasoline Tax	\$	\$	\$ 1,381,000	\$	\$ 993
Tobacco Tax			306,000		1,784
Beer Tax			1,744,000		6,192
Motor Vehicle Tax			504,000		2,949
Road & Bridge Tax (1/2 Mill Road Tax)			2,488,000		4,370
Other			529,000		210
TOTAL	\$	\$	\$ 6,952,000	\$	\$ 16,498
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$ 23,639,000	\$	\$ 44,110
Ad Valorem Tax (Other Local Purposes)			26,980,000		
Business Licenses			36,718,000		25,334
Occupational Tax			69,346,000		
Selected Sales Tax					
General Sales & Use Tax			107,271,000		5,076
Gasoline Tax					
Beer and/or Wine Tax					
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes			80,000		
Licenses and Franchises			252,000		100
Public Utilities			13,616,000		
Cable Television					11,424
Other					
TOTAL	\$	\$	\$ 277,902,000	\$	\$ 86,044
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$	\$ 4,740,000	\$	\$ 37,530
Building Permits & Inspections Fees			5,032,000		594
Garbage Collection Fees			1,000		49,004
Interest Income			12,562,000		6
Rent Income			447,000		
Sales of Property & Equipment			383,000		
Charges for Services			17,174,000		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts			552,000		
Sewer Fees					
Other			7,319,000		4,008
TOTAL	\$	\$	\$ 48,210,000	\$	\$ 91,142
<u>Other Revenue</u>	\$	\$	\$	\$	\$ 981
TOTAL REVENUES	\$	\$	\$ 360,057,000	\$	\$ 207,310

MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

<u>Estimated Population</u>	Cardiff	CenterPoint 16,000	Clay	Fairfield	Fultondale
INTERGOVERNMENT					
<u>U.S. Government</u>					
Federal Revenue Sharing	\$	\$	\$	\$	\$
Federal Grant					
Other					
TOTAL	\$	\$	\$	\$	\$
<u>State of Alabama</u>					
State Gasoline Tax	\$	\$ 309,757	\$	\$	\$
State Liquor Store Profits		5,825			
Bank Excise Tax		25,870			
Motor Vehicle License		2,110			
State Grants or Special Appropriations		83,922			
Other		1,339			
TOTAL	\$	\$ 428,823	\$	\$	\$
<u>Jefferson County</u>					
Gasoline Tax	\$	\$ 48,047	\$	\$	\$
Tobacco Tax		20,769			
Beer Tax		55,126			
Motor Vehicle Tax		42,684			
Road & Bridge Tax (1/2 Mill Road Tax)		157,885			
Other		1,111			
TOTAL	\$	\$ 325,622	\$	\$	\$
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$	\$	\$
Ad Valorem (Other Local Purposes)					
Business Licenses		236,663			
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax					
Gasoline Tax					
Beer and/or Wine Tax		4,701			
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes					
Licenses and Franchises		454,202			
Public Utilities					
Cable Television		153,727			
Other					
TOTAL	\$	\$ 849,293	\$	\$	\$
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$ 3,382	\$	\$	\$
Building Permits & Inspection Fees		14,349			
Garbage Collection Fees					
Interest Income		32,397			
Rent Income					
Sales of Property & Equipment					
Charges for Services		878			
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts		5,610			
Sewer Fees					
Other		2,000			
TOTAL	\$	\$ 58,616	\$	\$	\$
<u>Other Revenue</u>	\$	\$	\$	\$	\$
TOTAL REVENUES	\$	\$ 1,662,354	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

	Gardendale 12,800	Graysville 2,344	Homewood 25,500	Hoover 71,151	Hueytown
Estimated Population					
INTERGOVERNMENT					
<u>U.S. Government</u>					
Federal Revenue Sharing	\$	\$	\$ 50,895	\$	\$
Federal Grant	188,318			502,257	
Other				1,269,349	
TOTAL	\$ 188,318	\$	\$ 50,895	\$ 1,771,606	\$
<u>State of Alabama</u>					
State Gasoline Tax	\$ 231,604	\$ 47,714	\$ 500,340	\$ 1,018,628	\$
State Liquor Store Profits	4,427	893	18,807	73,026	
Bank Excise Tax	53,227	2,373	120,983	217,373	
Motor Vehicle License	1,572	9,559	3,491	11,683	
State Grants or Special Appropriations	64,388	25,777	328,141	34,625	
Other	4,623	14,978	45,352	366,453	
TOTAL	\$ 359,841	\$ 101,294	\$ 1,017,114	\$ 1,721,788	\$
<u>Jefferson County</u>					
Gasoline Tax	\$ 159,766	\$ 42,166	\$ 187,326	\$ 353,515	\$
Tobacco Tax	14,894	2,948	30,725	57,502	
Beer Tax	79,109	16,584	184,738	331,433	
Motor Vehicle Tax	38,164	21,005	1,209,433	121,614	
Road & Bridge Tax (1/2 Mill Road Tax)	102,467	12,380	446,120	733,427	
Other	21,894	15,315	515,980	175,190	
TOTAL	\$ 416,294	\$ 110,398	\$ 2,574,322	\$ 1,772,681	\$
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$ 90,440	\$ 3,609,203	\$ 8,053,100	\$
Ad Valorem Tax (Other Local Purposes)			9,272,783		
Business Licenses	851,735	72,838	3,303,635	4,571,529	
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax	7,142,827	355,268	22,702,634	56,185,145	
Gasoline Tax			118,378		
Beer and/or Wine Tax	5,213	1,512	18,869	183,007	
Tobacco Tax					
Other Sales Tax	34,716			264,072	
Payment in Lieu of Taxes			254,669	8,847	
Licenses and Franchises		71,303		665,780	
Public Utilities	712,282		1,741,565	2,764,051	
Cable Television	72,682		250,547		
Other	27,086	27,806	1,500,148	3,221,928	
TOTAL	\$ 8,846,541	\$ 619,167	\$ 42,772,431	\$ 75,917,459	\$
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$ 498,686	\$ 48,799	\$ 668,720	\$ 2,084,735	\$
Building Permits & Inspection Fees	392,618	2,051	919,438	3,926,960	
Garbage Collection Fees				6,450	
Interest Income	119,791	6,149	765,051	1,980,059	
Rent Income	313,227			442,924	
Sales of Property & Equipment	19,843	14,525	57,737	124,607	
Charges for Services	30,026	1,716	318,297	1,094,826	
Transfers from Municipal Utility Systems		1,331,339			
Cultural & Recreational Receipts	186,516	13,887	401,932	1,004,603	
Sewer Fees				4,415,996	
Other	80,698	267,858	2,749,877	718,052	
TOTAL	\$ 1,641,405	\$ 1,686,324	\$ 5,881,052	\$ 15,799,212	\$
<u>Other Revenue</u>	\$	\$ 269,047	\$	\$ 1,143,751	\$
TOTAL REVENUES	\$ 11,452,399	\$ 2,786,230	\$ 52,295,814	\$ 98,126,497	\$

MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

	Irondale 11,000	Kimberly	Leeds 11,044	Lipscomb	Maytown
Estimated Population					
INTERGOVERNMENT					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$ 13,838	\$	\$ 75,230	\$	\$
Federal Grant					
Other					
TOTAL	\$ 13,838	\$	\$ 75,230	\$	\$
<u>State of Alabama</u>					
State Gasoline Tax	\$ 195,487	\$	\$ 15,202	\$	\$
State Liquor Store Profits	3,737		25,249		
Bank Excise Tax	72,501		24,938		
Motor Vehicle License	1,353		4,214		
State Grants or Special Appropriations	156,469		58,153		
Other	83,663		45,624		
TOTAL	\$ 513,210	\$	\$ 173,380	\$	\$
<u>Jefferson County</u>					
Gasoline Tax	\$ 76,728	\$	\$ 233,297	\$	\$
Tobacco Tax	12,571		11,566		
Beer Tax	67,678		77,880		
Motor Vehicle Tax	39,802		115,790		
Road & Bridge Tax (1/2 Mill Road Tax)	126,400		70,336		
Other	47,770		22,969		
TOTAL	\$ 370,949	\$	\$ 531,838	\$	\$
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$ 713,252	\$	\$ 755,580	\$	\$
Ad Valorem Tax (Other Local Purposes)					
Business Licenses	1,399,214		439,213		
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax	6,121,429		3,958,663		
Gasoline Tax			48,863		
Beer and/or Wine Tax	10,727		12,886		
Tobacco Tax			144,468		
Other Sales Tax	59,261				
Payment in Lieu of Taxes	6,601		1,440		
Licenses and Franchises					
Public Utilities	491,520		537,508		
Cable Television	53,308		107,531		
Other	325,460		61,916		
TOTAL	\$ 9,180,772	\$	\$ 6,068,068	\$	\$
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$ 307,310	\$	\$ 181,865	\$	\$
Building Permits & Inspection Fees	106,128		119,614		
Garbage Collection Fees	658,055				
Interest Income	20,626		3,632		
Rent Income	24,000		29,000		
Sales of Property & Equipment	2,582		568,000		
Charges for Services	54,738		160,190		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts	15,644		44,607		
Sewer Fees	246				
Other	28,207		923,551		
TOTAL	\$ 1,217,536	\$	\$ 2,030,459	\$	\$
<u>Other Revenue</u>	\$ 407,639	\$	\$	\$	\$
TOTAL REVENUES	\$ 11,703,944	\$	\$ 8,878,975	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

	Midfield	Morris	Mountain Brook 21,000	Mulga	North Johns
Estimated Population					
INTERGOVERNMENT					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$	\$	\$	\$	\$
Federal Grant			2,099,775		
Other					
TOTAL	\$	\$	\$ 2,099,775	\$	\$
<u>State of Alabama</u>					
State Gasoline Tax	\$	\$	418,720	\$	\$
State Liquor Store Profits			12,338		
Bank Excise Tax			92,920		
Motor Vehicle License			2,841		
State Grants or Special Appropriations			286,800		
Other			112,178		
TOTAL	\$	\$	\$ 925,797	\$	\$
<u>Jefferson County</u>					
Gasoline Tax	\$	\$	26,773	\$	\$
Tobacco Tax			25,279		
Beer Tax			95,216		
Motor Vehicle Tax			48,279		
Road & Bridge Tax (1/2 Mill Road Tax)			460,216		
Other			426,745		
TOTAL	\$	\$	\$ 1,082,508	\$	\$
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$ 11,094,902	\$	\$
Ad Valorem Tax (Other Local Purposes)			1,108,807		
Business Licenses			1,756,226		
Occupational Tax			939,127		
Selected Sales Tax					
General Sales & Use Tax			6,534,289		
Gasoline Tax					
Beer and/or Wine Tax			85,948		
Tobacco Tax					
Other Sales Taxes			315,998		
Payment in Lieu of Taxes			5,073		
Licenses and Franchises					
Public Utilities			1,115,346		
Cable Television			257,695		
Other			197,520		
TOTAL	\$	\$	\$ 23,410,931	\$	\$
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$	755,134	\$	\$
Building Permits & Inspection Fees			522,992		
Garbage Collection Fees			1,573,788		
Interest Income			552,414		
Rent Income			157,696		
Sales of Property & Equipment			302,753		
Charges for Services			68,255		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts			6,133		
Sewer Fees			7,200		
Other			2,056,731		
TOTAL	\$	\$	\$ 6,003,096	\$	\$
<u>Other Revenue</u>	\$	\$	\$	\$	\$
TOTAL REVENUES	\$	\$	\$ 33,522,107	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

	Pinson 5,033	Pleasant Grove 10,250	Sylvan Springs 1,600	Tarrant 7,012	Trafford 523
Estimated Population					
INTERGOVERNMENT					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$	\$	\$	\$	\$
Federal Grant		22,300			
Other			2,370		
TOTAL	\$	\$ 22,300	\$ 2,370	\$	\$
<u>State of Alabama</u>					
State Gasoline Tax	\$ 100,590	\$ 194,000	\$ 29,190	\$ 118,074	\$ 10,421
State Liquor Store Profits		51,554	558	4,648	
Bank Excise Tax		5,159		11,721	
Motor Vehicle License		26,801	6,677	985	
State Grants or Special Appropriations	9,230	55,359	20,704		3,785
Other		55,641	91,262		1,901
TOTAL	\$ 109,820	\$ 388,514	\$ 148,391	\$ 135,428	\$ 16,107
<u>Jefferson County</u>					
Gasoline Tax	\$	\$ 25,320	\$ 7,476	\$ 57,379	\$ 697
Tobacco Tax		13,142	1,798	8,995	642
Beer Tax		46,707	5,879	55,891	6,673
Motor Vehicle Tax		387,004	16,489	120,050	2,436
Road & Bridge Tax (1/2 Mill Road Tax)		52,523	8,462	69,219	
Other		4,000	195		1,525
TOTAL	\$	\$ 528,696	\$ 40,299	\$ 311,534	\$ 11,973
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$ 1,471,023	\$ 51,184	\$ 912,546	\$ 9,270
Ad Valorem Tax (Other Local Purposes)					
Business Licenses		115,813	76,099	980,555	29,569
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax		847,558	93,478	3,560,716	50,062
Gasoline Tax					
Beer and/or Wine Tax					
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes				39,498	2,731
Licenses and Franchises	138,470	153,683		26,176	
Public Utilities					
Cable Television					1,246
Other	58,889			56,641	
TOTAL	\$ 197,359	\$ 2,588,077	\$ 220,761	\$ 5,576,132	\$ 92,878
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$ 77,525	\$	\$ 153,000	\$ 17,168
Building Permits & Inspection Fees		32,001	2,874	27,614	465
Garbage Collection Fees		625,450			
Interest Income	342	660,298	12,695	10,416	33
Rent Income		10,510	4,360	7,800	790
Sales of Property & Equipment				1,577	
Charges for Services					
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts			5,400		
Sewer Fees					
Other	35,348	3,701	10,172		7,907
TOTAL	\$ 35,690	\$ 1,409,485	\$ 35,501	\$ 200,407	\$ 26,363
<u>Other Revenue</u>	\$	\$	\$ 7,375	\$	\$
TOTAL REVENUES	\$ 342,869	\$ 4,937,072	\$ 454,697	\$ 6,223,501	\$ 147,321

MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES

	Trussville 17,500	Vestavia Hills	Warrior	West Jefferson 344	Jefferson County 663,000
Estimated Population					
INTERGOVERNMENT					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$ 84,803	\$	\$	\$	\$
Federal Grant					
Other					29,663,726
TOTAL	\$ 84,803	\$	\$	\$	\$ 29,663,726
<u>State of Alabama</u>					
State Gasoline Tax	\$ 281,615	\$	\$	\$ 5,189	\$ 5,075,659
State Liquor Store Profits	4,921			131	288,201
Bank Excise Tax	66,656				1,306,485
Motor Vehicle License	5,072			143	3,784,386
State Grants or Special Appropriations	189,660				4,067,716
Other	3,775			32,177	14,006,398
TOTAL	\$ 551,699	\$	\$	\$ 37,640	\$ 28,528,845
<u>Jefferson County</u>					
Gasoline Tax	\$ 230,811	\$	\$	\$ 3,365	\$
Tobacco Tax	16,494			441	
Beer Tax	116,220			2,208	
Motor Vehicle Tax	14,272			143	
Road & Bridge Tax (1/2 Mill Road Tax)	204,645			1,592	
Other	209,761				14,641,074
TOTAL	\$ 792,203	\$	\$	\$ 7,749	\$ 14,641,074
REVENUE FROM OWN SOURCES					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$ 959,629	\$	\$	\$	\$ 39,090,610
Ad Valorem Tax (Other Local Purposes)	164,174				52,976,641
Business Licenses	2,011,756				5,187,837
Occupational Tax					61,010,652
Selected Sales Tax					
General Sales & Use Tax	15,136,418			46,870	71,080,693
Gasoline Tax					750,049
Beer and/or Wine Tax					4,281,588
Tobacco Tax	21,188				220,399
Other Sales Tax					
Payment in Lieu of Taxes					
Licenses and Franchises	2,011,755			1,863	4,646,268
Public Utilities				25,762	
Cable Television	171,773			2,430	
Other	379,393				54,267,277
TOTAL	\$ 20,856,086	\$	\$	\$ 76,925	\$ 293,512,014
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$ 643,063	\$	\$	\$	\$ 138,961
Building Permits & Inspection Fees	673,396			2,828	1,492,973
Garbage Collection Fees	49,493				
Interest Income	444,424			12,493	48,751,060
Rent Income	117,998				712,546
Sales of Property & Equipment					260,285
Charges for Services	12,451				94,328,914
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts	142,705				
Sewer Fees					
Other	302,524				192,365,738
TOTAL	\$ 2,386,054	\$	\$	\$ 15,321	\$ 338,050,477
<u>Other Revenue</u>	\$	\$	\$	\$	\$
TOTAL REVENUES	\$ 24,670,845	\$	\$	\$ 137,635	\$ 704,396,136

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**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

Estimated Population	Adamsville	Bessemer	Birmingham 242,820	Brighton	Brookside 1,450
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$	\$	23,719,000	\$	\$ 13,999
Operating Expenses			4,263,000		16,375
Capital Outlays			1,775,000		
Other			10,736,000		6,549
TOTAL	\$	\$	\$ 40,493,000	\$	\$ 36,923
Police Protection					
Salaries, Wages & Fringe Benefits	\$	\$	63,706,000	\$	\$ 75,128
Operating Expenses			6,670,000		13,678
Capital Outlays			1,516,000		
Other			548,000		
TOTAL	\$	\$	\$ 72,440,000	\$	\$ 88,806
Fire Protection					
Salaries, Wages & Fringe Benefits	\$	\$	39,101,000	\$	\$ 29,753
Operating Income			4,969,000		4,652
Capital Outlays					
Emergency Medical Services					2,607
Other			35,000		
TOTAL	\$	\$	\$ 44,105,000	\$	\$ 37,012
Sanitation Department					
Payment to Private Contractors	\$	\$		\$	\$ 51,757
Salaries, Wages & Fringe Benefits			42,595,000		
Operating Expenses			6,790,000		
Capital Outlays					
Other			9,403,000		
TOTAL	\$	\$	\$ 58,788,000	\$	\$ 51,757
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$	\$		\$	\$
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$
Health and Welfare					
Payment to County Health Department	\$	\$	1,692,000	\$	\$ 8,819
Cemetery Expenses			186,000		
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			705,000		
TOTAL	\$	\$	\$ 2,583,000	\$	\$ 8,819
Education					
Payment to School Board	\$	\$	1,609,000	\$	\$
Other					
TOTAL	\$	\$	\$ 1,609,000	\$	\$
Transportation					
Payment to Transit Authority	\$	\$	5,880,000	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			84,000		
TOTAL	\$	\$	\$ 5,964,000	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Adamsville	Bessemer	Birmingham 242,820	Brighton	Brookside 1,450
Park and Recreation					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 5,938,000	\$	\$
Operating Expenses			2,685,000		
Capital Outlays			90,000		
Other			5,578,000		
TOTAL	\$	\$	\$ 14,291,000	\$	\$
Libraries					
Payment to Independent Library Boards	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits			10,319,000		
Operating Expenses			3,375,000		
Capital Outlays			44,000		
Other					
TOTAL	\$	\$	\$ 13,738,000	\$	\$
Retirement of Debt					
Principal	\$	\$	\$ 19,457,000	\$	\$ 13,437
Interest			18,180,000		3,161
Other					
TOTAL	\$	\$	\$ 37,637,000	\$	\$ 16,598
Courts					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 3,076,000	\$	\$
Fees for Professional Services					6,886
Operating Expenses			560,000		
Capital Outlays			85,000		
Other					
TOTAL	\$	\$	\$ 3,721,000	\$	\$ 6,886
Other Departments					
Civil Defense	\$	\$	\$ 211,000	\$	\$
Building Inspection Services					
Other			33,451,000		
TOTAL	\$	\$	\$ 33,662,000	\$	\$
Other Expenditures	\$	\$	\$ 93,525,000	\$	\$
TOTAL EXPENDITURES	\$	\$	\$ 422,556,000	\$	\$ 246,801

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Cardiff	CenterPoint 16,000	Clay	Fairfield	Fultondale
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 92,953	\$	\$	\$
Operating Expenses		353,356			
Capital Outlays		122,065			
Other		82,910			
TOTAL	\$	\$ 651,284	\$	\$	\$
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$	\$
Operating Expenses					
Capital Outlays					
Other		119,785			
TOTAL	\$	\$ 119,785	\$	\$	\$
<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	\$	\$	\$	\$	\$
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$	\$	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$
<u>Education</u>					
Payment to School Board	\$	\$ 31,528	\$	\$	\$
Other					
TOTAL	\$	\$ 31,528	\$	\$	\$
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Cardiff	CenterPoint 16,000	Clay	Fairfield	Fultondale
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$	\$
Operating Expenses		90,875			
Capital Outlays		55,085			
Other					
TOTAL	\$	\$ 145,960	\$	\$	\$
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$
<u>Retirement of Debt</u>					
Principal	\$	\$ 34,735	\$	\$	\$
Interest		8,465			
Other					
TOTAL	\$	\$ 43,200	\$	\$	\$
<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 Services		92,461			
Other					
TOTAL	\$	\$ 92,461	\$	\$	\$
<u>Other Expenditures</u>					
	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$	\$ 1,084,218	\$	\$	\$

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

Estimated Population	Gardendale 12,800	Graysville 2,344	Homewood 25,500	Hoover 71,151	Hueytown
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$ 555,697	\$ 128,980	\$ 1,408,087	\$ 3,520,986	\$
Operating Expenses	485,812	157,582	2,553,434	3,646,269	
Capital Outlays	36,591	22,113	6,948,772	1,012,340	
Other	318,814				
TOTAL	\$ 1,396,914	\$ 308,675	\$ 10,910,293	\$ 8,179,595	\$
Police Protection					
Salaries, Wages & Fringe Benefits	\$ 2,129,432	\$ 332,358	\$ 6,507,918	\$ 15,063,794	\$
Operating Expenses	431,094	92,639	655,235	3,236,812	
Capital Outlays	149,483	22,192	387,999	1,165,813	
Other			159,673		
Total	\$ 2,710,009	\$ 447,189	\$ 7,710,825	\$ 19,466,419	\$
Fire Protection					
Salaries, Wages & Fringe Benefits	\$ 595,150	\$ 409,582	\$ 4,898,145	\$ 12,709,274	\$
Operating Expenses	225,484	73,721	219,531	1,340,570	
Capital Outlays	14,372	10,363	145,577	973,062	
Emergency Medical Services	75,701		2,179		
Other			179,415		
TOTAL	\$ 910,707	\$ 493,666	\$ 5,444,847	\$ 15,022,906	\$
Sanitation Department					
Payment to Private Contractors	\$	\$	\$ 1,356,076	\$ 4,494,543	\$
Salaries, Wages & Fringe Benefits		56,734	455,638	94,850	
Operating Expenses		44,104	185,538	1,269,134	
Capital Outlays		103,823			
Other				1,861,515	
TOTAL	\$	\$ 204,661	\$ 1,997,252	\$ 7,720,042	\$
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$ 944,586	\$ 173,856	\$ 1,018,504	\$ 1,830,118	\$
Operating Expenses	231,596	88,991	329,998	1,337,709	
Capital Outlays	621,088		113,026	816,139	
Other					
TOTAL	\$ 1,797,270	\$ 262,847	\$ 1,461,528	\$ 3,983,966	\$
Health and Welfare					
Payment to County Health Department	\$ 73,627	\$	\$ 201,066	\$ 63,254	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits		6,340		126,091	
Operating Expenses		13,298		30,828	
Capital Outlays		3,500			
Other	5,200				
TOTAL	\$ 78,827	\$ 23,138	\$ 201,066	\$ 220,173	\$
Education					
Payment to School Board	\$	\$	\$ 12,935,131	\$ 1,895,404	\$
Other					
TOTAL	\$	\$	\$ 12,935,131	\$ 1,895,404	\$
Transportation					
Payment to Transit Authority	\$	\$	\$ 256,770	\$	\$
Salaries, Wages & Fringe Benefits			1,083,430	434,312	
Operating Expenses			311,221	528,533	
Capital Outlays			196,806	1,239,309	
Other					
TOTAL	\$	\$	\$ 1,848,227	\$ 2,202,154	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Gardendale	Graysville 2,344	Homewood 25,500	Hoover 71,151	Hueytown
Park and Recreation					
Salaries, Wages & Fringe Benefits	\$ 954,774	\$ 129,881	\$ 1,738,284	\$ 3,195,570	\$
Operating Expenses	728,685	73,275	363,530	2,230,957	
Capital Outlays	532,676	28,502	246,431	1,576,976	
Other	30,464		180,384		
TOTAL	\$ 2,246,599	\$ 231,658	\$ 2,528,629	\$ 7,003,503	\$
Libraries					
Payment to Independent Library Boards	\$	\$ 96,000	\$	\$	\$
Salaries, Wages & Fringe Benefits	322,178		1,391,343	2,876,196	
Operating Expenses	120,450		405,101	1,457,431	
Capital Outlays	6,280		71,354	36,985	
Other			190,032		
TOTAL	\$ 448,908	\$ 96,000	\$ 2,057,830	\$ 4,370,612	\$
Retirement of Debt					
Principal	\$ 850,738	\$	\$ 1,065,000	\$ 4,760,000	\$
Interest	515,128		2,470,364	4,366,420	
Other		127,225	4,770	306,631	
TOTAL	\$ 1,365,866	\$ 127,225	\$ 3,540,134	\$ 9,433,051	\$
Courts					
Salaries, Wages & Fringe Benefits	\$ 140,414	\$	\$ 282,596	\$ 677,788	\$
Fees for Professional Services	31,963	22,551		49,080	
Operating Expenses	2,310	20,911	37,204	204,126	
Capital Outlays					
Other					
TOTAL	\$ 174,687	\$ 43,462	\$ 319,800	\$ 930,994	\$
Other Departments					
Civil Defense	\$	\$	\$	\$ 124,275	\$
Building Inspection Services	289,894		1,176,283	1,832,645	
Other		192,672	548,344	1,672,477	
TOTAL	\$ 289,894	\$ 192,672	\$ 1,724,627	\$ 3,629,397	\$
Other Expenditures	\$ 220,806	\$	\$ 9,345,109	\$ 6,947,046	\$
TOTAL EXPENDITURES	\$ 11,640,487	\$ 2,431,193	\$ 62,025,298	\$ 91,005,262	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Irontdale 11,000	Kimberly	Leeds 11,044	Lipscomb	Maytown
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$ 636,440	\$	\$ 338,252	\$	\$
Operating Expenses	1,248,055		864,695		
Capital Outlays					
Other	2,212,576				
TOTAL	\$ 4,097,071	\$	\$ 1,202,947	\$	\$
Police Protection					
Salaries, Wages & Fringe Benefits	\$ 2,133,044	\$	\$ 1,641,973	\$	\$
Operating Expenses	223,940		261,085		
Capital Outlays	4,724				
Other					
TOTAL	\$ 2,361,708	\$	\$ 1,903,058	\$	\$
Fire Protection					
Salaries, Wages & Fringe Benefits	\$ 2,125,295	\$	\$ 1,404,125	\$	\$
Operating Expenses	199,565		118,990		
Capital Outlays					
Emergency Medical Services					
Other					
TOTAL	\$ 2,324,860	\$	\$ 1,523,115	\$	\$
Sanitation Department					
Payment to Private Contractors	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits	1,090,285				
Operating Expenses	735,349				
Capital Outlays	57,938				
Other					
TOTAL	\$ 1,883,572	\$	\$	\$	\$
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 683,326	\$	\$
Operating Expenses			145,029		
Capital Outlays			19,849		
Other					
TOTAL	\$	\$	\$ 848,204	\$	\$
Health and Welfare					
Payment to County Health Department	\$	\$	\$	\$	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits	101,184				
Operating Expenses	29,230				
Capital Outlays	36,862				
Other					
TOTAL	\$ 167,276	\$	\$	\$	\$
Education					
Payment to School Board	\$	\$	\$	\$	\$
Other					
TOTAL	\$	\$	\$	\$	\$
Transportation					
Payment to Transit Authority	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Irontdale 11,000	Kimberly	Leeds 11,044	Lipscomb	Maytown
Park and Recreation					
Salaries, Wages & Fringe Benefits	\$ 98,280	\$	\$ 227,010	\$	\$
Operating Expenses	85,988		92,537		
Capital Outlays					
Other					
TOTAL	\$ 184,268	\$	\$ 319,547	\$	\$
Libraries					
Payment to Independent Library Board	\$	\$	\$ 260,990	\$	\$
Salaries, Wages & Fringe Benefits	175,839		59,039		
Operating Expenses	75,009				
Capital Outlays					
Other					
TOTAL	\$ 250,848	\$	\$ 320,029	\$	\$
Retirement of Debt					
Principal	\$ 802,138	\$	\$ 364,500	\$	\$
Interest	1,901,030		1,080,407		
Other					
TOTAL	\$ 2,703,168	\$	\$ 1,444,907	\$	\$
Courts					
Salaries, Wages & Fringe Benefits	\$ 59,253	\$	\$ 68,114	\$	\$
Fees for Professional Services	24,960		40,800		
Operating Expenses			4,226		
Capital Outlays					
Other					
TOTAL	\$ 84,213	\$	\$ 113,140	\$	\$
Other Departments					
Civil Defense	\$	\$	\$	\$	\$
Building Inspection Services			120,301		
Other	440,208				
TOTAL	\$ 440,208	\$	\$ 120,301	\$	\$
Other Expenditures	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$ 14,497,192	\$	\$ 7,795,248	\$	\$

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Midfield	Morris	Mountain Brook 21,000	Mulga	North Johns
Estimated Population					
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 905,436	\$	\$
Operating Expenses			1,987,865		
Capital Outlays			188,256		
Other			645,130		
TOTAL	\$	\$	\$ 3,726,687	\$	\$
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 4,585,634	\$	\$
Operating Expenses			709,851		
Capital Outlays			542,201		
Other					
TOTAL	\$	\$	\$ 5,837,686	\$	\$
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 4,776,119	\$	\$
Operating Expenses			341,230		
Capital Outlays			336,922		
Emergency Medical Services					
Other					
TOTAL	\$	\$	\$ 5,454,271	\$	\$
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$	\$ 2,266,575	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 2,266,575	\$	\$
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 1,936,917	\$	\$
Operating Expenses			2,490,637		
Capital Outlays			4,142,612		
Other			50,485		
TOTAL	\$	\$	\$ 8,620,651	\$	\$
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$ 130,482	\$	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits			227,400		
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 357,882	\$	\$
<u>Education</u>					
Payment to School Board	\$	\$	\$ 850,000	\$	\$
Other					
TOTAL	\$	\$	\$ 850,000	\$	\$
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$ 65,588	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 65,588	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Midfield	Morris	Mountain Brook 21,000	Mulga	North Johns
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 753,783	\$	\$
Operating Expenses			204,096		
Capital Outlays			1,582,045		
Other			102,563		
TOTAL	\$	\$	\$ 2,642,487	\$	\$
<u>Libraries</u>					
Payment to Independent Library Board	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits			1,250,729		
Operating Expenses			406,326		
Capital Outlays			319,665		
Other					
TOTAL	\$	\$	\$ 1,976,720	\$	\$
<u>Retirement of Debt</u>					
Principal	\$	\$	\$ 298,000	\$	\$
Interest			70,967		
Other					
TOTAL	\$	\$	\$ 368,967	\$	\$
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 156,700	\$	\$
Fees for Professional Services			58,413		
Operating Expenses			11,230		
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 226,343	\$	\$
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$
Building Inspection Services			282,725		
Other					
TOTAL	\$	\$	\$ 282,725	\$	\$
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	\$	\$	\$ 32,676,582	\$	\$

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURE BY PROGRAMS**

Estimated Population	Pinson 5,033	Pleasant Grove 10,250	Sylvan Springs 1,600	Tarrant 7,012	Trafford 523
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$	\$ 289,303	\$ 32,113	\$ 395,264	\$ 19,620
Operating Expenses	65,463	237,109	60,458	446,176	46,380
Capital Outlays	2,899	3,516	60,694		
Other	10,660		14,700		
TOTAL	\$ 79,022	\$ 529,928	\$ 167,965	\$ 841,440	\$ 66,000
Police Protection					
Salaries, Wages & Fringe Benefits	\$	\$ 1,252,430	\$	\$ 1,467,728	\$ 32,874
Operating Expenses		201,574		261,886	2,325
Capital Outlays					
Other					
TOTAL	\$	\$ 1,454,004	\$	\$ 1,729,614	\$ 35,199
Fire Protection					
Salaries, Wages & Fringe Benefits	\$	\$ 924,772	\$ 83,278	\$ 859,736	\$
Operating Expenses		169,840	47,167	221,057	1,347
Capital Outlays		222,561			
Emergency Medical Services			2,412		
Other					
TOTAL	\$	\$ 1,317,173	\$ 132,857	\$ 1,080,793	\$ 1,347
Sanitation Department					
Payment to Private Contractors	\$	\$ 555,936	\$	\$ 300,605	\$
Salaries, Wages & Fringe Benefits		42,483			
Operating Expenses		9,702			
Capital Outlays					
Other					
TOTAL	\$	\$ 608,121	\$	\$ 300,605	\$
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 5,088	\$ 718,793	\$
Operating Expenses			21,381	271,503	6,780
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 26,469	\$ 990,296	\$ 6,780
Health and Welfare					
Payment to County Health Department	\$	\$ 63,221	\$ 10,524	\$ 44,472	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			4,347		
TOTAL	\$	\$ 63,221	\$ 14,871	\$ 44,472	\$
Education					
Payment to School Board	\$	\$	\$	\$ 1,069,740	\$
Other		9,193			
TOTAL	\$	\$ 9,193	\$	\$ 1,069,740	\$
Transportation					
Payment to Transit Authority	\$	\$	\$	\$ 15,677	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$ 15,677	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Pinson 5,033	Pleasant Grove 10,250	Sylvan Springs 1,600	Tarrant 7,012	Trafford 523
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 310,356	\$ 2,987	\$ 321,945	\$
Operating Expenses		226,824	15,000	64,830	
Capital Outlays		100,535			
Other					
TOTAL	\$	\$ 637,715	\$ 17,987	\$ 386,775	\$
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits		85,258		109,811	
Operating Expenses		48,798		21,335	
Capital Outlays					
Other					
TOTAL	\$	\$ 134,056	\$	\$ 131,146	\$
<u>Retirement of Debt</u>					
Principal	\$	\$ 43,270	\$ 29,867	\$ 360,441	\$ 11,502
Interest		681	1,763	1,199	3,512
Other					
TOTAL	\$	\$ 43,951	\$ 31,630	\$ 361,640	\$ 15,014
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 63,737	\$	\$	\$ 3,910
Fees for Professional Services					
Operating Expenses		3,390			6,602
Capital Outlays					
Other					
TOTAL	\$	\$ 67,127	\$	\$	\$ 10,512
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$
Building Inspection Services			4,266		
Other					
TOTAL	\$	\$	\$ 4,266	\$	\$
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	\$ 79,022	\$ 4,864,489	\$ 396,045	\$ 6,952,198	\$ 134,852

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Trussville 17,500	Vestavia Hills	Warrior	West Jefferson 344	Jefferson County 663,000
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$ 519,608	\$	\$	\$ 28,722	\$ 50,123,089
Operating Expenses	959,183				37,178,605
Capital Outlays					15,171,452
Other					
TOTAL	\$ 1,478,791	\$	\$	\$ 28,722	\$ 102,473,146
Police Protection					
Salaries, Wages & Fringe Benefits	\$ 3,567,391	\$	\$	\$	\$ 48,158,206
Operating Expenses	803,935				5,486,747
Capital Outlays					925,101
Other					2,122,569
TOTAL	\$ 4,371,326	\$	\$	\$	\$ 56,692,623
Fire Protection					
Salaries, Wages & Fringe Benefits	\$ 1,687,237	\$	\$	\$	\$
Operating Expenses	618,226				
Capital Outlays					
Emergency Medical Services	7,624				
Other					
TOTAL	\$ 2,313,087	\$	\$	\$	\$
Sanitation Department					
Payment to Private Contractors	\$ 971,955	\$	\$	\$ 23,518	\$
Salaries, Wages & Fringe Benefits					29,448,624
Operating Expenses					139,543,620
Capital Outlays					122,869,546
Other					
TOTAL	\$ 971,955	\$	\$	\$ 23,518	\$ 291,861,790
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$ 797,123	\$	\$	\$	\$ 22,627,629
Operating Expenses	987,200				16,692,799
Capital Outlays					5,828,449
Other				5,115	
TOTAL	\$ 1,784,323	\$	\$	\$ 5,115	\$ 45,148,877
Health and Welfare					
Payment to County Health Department	\$	\$	\$	\$ 2,177	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					45,430,841
Operating Expenses					51,604,214
Capital Outlays					263,279
Other					1,904,275
TOTAL	\$	\$	\$	\$ 2,177	\$ 99,202,609
Education					
Payment to School Board	\$ 10,658,588	\$	\$	\$	\$
Other	926,364				7,317,707
TOTAL	\$ 11,584,952	\$	\$	\$	\$ 7,317,707
Transportation					
Payment to Transit Authority	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS

Estimated Population	Trussville 17,500	Vestavia Hills	Warrior	West Jefferson 344	Jefferson County 663,000
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$ 1,059,331	\$	\$	\$	\$
Operating Expenses	512,057			894	
Capital Outlays	1,110,616				
Other					662,276
TOTAL	\$ 2,682,004	\$	\$	\$ 894	\$ 662,276
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$	\$	\$	\$ 1,000,000
Salaries, Wages & Fringe Benefits	546,193				
Operating Expenses	264,311				
Capital Outlays					
Other					
TOTAL	\$ 810,504	\$	\$	\$	\$ 1,000,000
<u>Retirement of Debt</u>					
Principal	\$ 3,126,179	\$	\$	\$	\$ 21,175,000
Interest	1,860,030				121,823,154
Other	1,300				25,515,464
TOTAL	\$ 4,987,509	\$	\$	\$	\$ 168,513,618
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$ 96,570	\$	\$	\$	\$ 16,332,273
Fees for Professional Services	750				
Operating Expenses	43,045				5,028,857
Capital Outlays					183,177
Other					
TOTAL	\$ 140,365	\$	\$	\$	\$ 21,544,307
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$ 5,720,643
Building Inspection Services	549,316			2,981	2,192,425
Other	374,169				40,674,450
TOTAL	\$ 923,485	\$	\$	\$ 2,981	\$ 48,587,518
<u>Other Expenditures</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
TOTAL EXPENDITURES	\$ 32,048,301	\$	\$	\$ 63,407	\$ 843,004,471

INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Bessemer Electric Board	Bessemer Water Service	Birmingham Water & Sewer Board	Brookside Water & Gas Board
REVENUES				
Sales of Water or Electric Service	\$	\$	\$	\$ 391,326
Sales of Gas				274,392
Charges for Services & Miscellaneous				
General Revenue				45,291
Governmental Grants or Appropriations				
Other				
TOTAL REVENUES	\$	\$	\$	\$ 711,009
EXPENDITURES				
Water or Electricity Purchased for Re-Sale	\$	\$	\$	\$ 208,894
Gas Purchased for Re-Sale				139,905
Salaries, Wages & Fringe Benefits				180,063
Operating Expenses				126,646
Depreciation				41,339
Payment in Lieu of Taxes				
Debt Service (Principal & Interest)				
Transfers or Payments to Local Government Units				
State Utility Tax				
Other				
TOTAL EXPENDITURES	\$	\$	\$	\$ 696,847
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$	\$	\$	\$ 14,162

INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Fultondale Gas Board	Graysville Municipal Gas System	Graysville Water & Sewer Board	Mulga Water & Gas Board
REVENUES				
Sales of Water or Electric Service	\$	\$	\$ 1,008,085	\$ 1,103,054
Sales of Gas	7,181,931	5,115,579		935,339
Charges for Services & Miscellaneous General Revenue	24,456	36,837	45,758	26,906
Governmental Grants or Appropriations Other	13,748	60,519	48,055	13,496
TOTAL REVENUES	\$ 7,220,135	\$ 5,212,935	\$ 1,101,898	\$ 2,078,795
EXPENDITURES				
Water or Electricity Purchased for Re-Sale	\$	\$	\$ 646,813	\$ 388,402
Gas Purchased for Re-Sale	3,944,238	3,612,512		688,533
Salaries, Wages & Fringe Benefits	1,165,528	957,816	108,949	256,312
Operating Expenses	952,384	289,481	199,341	113,337
Depreciation	244,891	231,360	94,842	497,371
Payment in Lieu of Taxes	475,000			
Debt Service (Principal & Interest)	179,450			
Transfers or Payments to Local Government Units		1,095,394		407,975
State Utility Tax	258,935			44,861
Other	7,474	276,246		82,425
TOTAL EXPENDITURES	\$ 7,227,900	\$ 6,462,809	\$ 1,049,945	\$ 2,479,216
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$ (7,765)	\$ (1,249,874)	\$ 51,953	\$ (400,421)

INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Utilities Board City of Trussville	Warrior River Water Authority & Roupes Valley Water	West Jefferson Gas & Water System
REVENUES			
Sales of Water or Electric Service	\$ 3,454,433	\$	\$ 895,053
Sales of Gas	22,823,333		254,997
Charges for Services & Miscellaneous			
General Revenue			27,732
Governmental Grants or Appropriations			
Other	494,195		
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	\$ 26,771,961	\$	\$ 1,177,782
 EXPENDITURES			
Water or Electricity Purchased for Re-Sale	\$	\$	\$ 574,875
Gas Purchased for Re-Sale	13,714,568		177,775
Salaries, Wages & Fringe Benefits	4,131,675		239,464
Operating Expenses	3,777,303		94,562
Depreciation	2,913,065		76,533
Payment in Lieu of Taxes			
Debt Service (Principal & Interest)	1,144,515		
Transfers or Payments to Local Government Units			
State Utility Tax			45,367
Other			
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 25,681,126	\$	\$ 1,208,576
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$ 1,090,835	\$	\$ (30,794)

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

	Bessemer Board of Education	Birmingham Board of Education	Fairfield Board of Education	Homewood Board of Education	Hoover Board of Education
REVENUES					
<u>Intergovernmental Transfers</u>					
<u>Federal Revenues</u>					
Title I Program ESEA	\$ 2,432,121	\$	\$ 586,868	\$	\$
Other	3,145,030		1,816,335		3,646,098
TOTAL	\$ 5,577,151	\$	\$ 2,403,203	\$	\$ 3,646,098
<u>State Revenues</u>					
Minimum Program	\$ 17,182,257	\$	\$ 7,082,984	\$	\$ 41,800,837
Vocational Education	99,010		657,216		
Public School Funds	3,016		497,777		
Hospital-Medical Insurance			1,827,435		
Other	1,564,118				1,670,446
TOTAL	\$ 18,848,401	\$	\$ 10,065,412	\$	\$ 43,471,283
<u>Jefferson County</u>					
Ad Valorem Taxes	\$ 2,367,822	\$	\$ 1,328,933	\$	\$
Other	91,870		28,244		
TOTAL	\$ 2,459,692	\$	\$ 1,357,177	\$	\$
<u>REVENUES FROM OWN SOURCES</u>					
<u>Local Tax Revenues</u>					
Ad Valorem Tax	\$ 2,995,164	\$	\$	\$	\$
Appropriation From the City	4,392,653		1,102,532		
Other					68,533,148
TOTAL	\$ 7,387,817	\$	\$ 1,102,532	\$	\$ 68,533,148
<u>NON-TAX REVENUES</u>					
Interest Income	\$ 189,232	\$	\$ 73,923	\$	\$
Refunds, Charges & Reimbursements	1,394,784		76,585		
Other	25,500		3,305,812		57,897,101
TOTAL	\$ 1,609,516	\$	\$ 3,456,320	\$	\$ 57,897,101
TOTAL REVENUES	\$ 35,882,577	\$	\$ 18,384,644	\$	\$ 173,547,630
<u>EXPENDITURES</u>					
<u>Education</u>					
Salaries, Wages & Fringe Benefits	\$ 21,997,746	\$	\$ 11,544,990	\$	\$ 56,258,586
Fees for Professional Services	855,088		79,150		15,532,196
General Control	2,120,517		989,234		1,889,215
Operating Expenses	3,048,195		1,786,532		11,500,882
Capital Outlay	515,595		80,000		25,507,332
Auxiliary Agencies	3,673,215		1,711,482		11,628,889
Reserves or Transfers to Other Funds					57,897,101
Other			267,187		3,276,071
TOTAL	\$ 32,210,356	\$	\$ 16,458,575	\$	\$ 183,490,272
<u>Debt Service</u>					
Principal	\$ 321,915	\$	\$ 154,826	\$	\$
Interest	763,000		195,439		
Other			560,000		12,889,404
TOTAL	\$ 1,084,915	\$	\$ 910,265	\$	\$ 12,889,404
TOTAL EXPENDITURES	\$ 33,295,271	\$	\$ 17,368,840	\$	\$ 196,379,676

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

	Jefferson County Board of Education	Leeds Board of Education	Midfield Board of Education	Mountain Brook Board of Education	Tarrant City Board of Education
REVENUES					
<u>Intergovernmental Transfers</u>					
Federal Revenues					
Title I Program ESEA	\$ 4,036,769	\$ 202,211	\$	\$	\$
Other	20,290,144	788,944			1,601,815
TOTAL	\$ 24,326,913	\$ 991,155	\$	\$	\$ 1,601,815
State Revenues					
Minimum Program	\$ 142,209,693	\$ 4,927,316	\$	\$	\$
Vocational Education					
Public School Funds	7,405,797	251,743			
Hospital-Medical Insurance					
Other	20,632,928	674,676			5,948,240
TOTAL	\$ 170,248,418	\$ 5,853,735	\$	\$	\$ 5,948,240
Jefferson County					
Ad Valorem Taxes	\$ 25,879,047	\$ 2,376,093	\$	\$	\$
Other	1,929,822				
TOTAL	\$ 27,808,869	\$ 2,376,093	\$	\$	\$
<u>REVENUES FROM OWN SOURCES</u>					
Local Tax Revenues					
Ad Valorem Tax	\$ 46,979,981	\$ 71,879	\$	\$	\$
Appropriation From the City					
Other	161,850	8,128			3,513,584
TOTAL	\$ 47,141,831	\$ 80,007	\$	\$	\$ 3,513,584
<u>NON-TAX REVENUES</u>					
Interest Income	\$ 2,637,149	\$ 10,027	\$	\$	\$
Refunds, Charges & Reimbursements	16,983,891	501,867			
Other	51,614,360	201,106			2,531,325
TOTAL	\$ 71,235,400	\$ 713,000	\$	\$	\$ 2,531,325
TOTAL REVENUES	\$ 340,761,431	\$ 10,013,990	\$	\$	\$ 13,594,964
EXPENDITURES					
<u>Education</u>					
Salaries, Wages & Fringe Benefits	\$ 204,933,378	\$ 7,856,064	\$	\$	\$
Fees for Professional Services	10,027,619	107,108			
General Control		161,864			
Operating Expenses	38,182,580	1,659,967			12,585,627
Capital Outlay	13,332,510	21,572			
Auxiliary Agencies					
Reserves or Transfers to Other Funds	36,096,230				84,167
Other	3,620,620	20,930			
TOTAL	\$ 306,192,937	\$ 9,827,505	\$	\$	\$ 12,669,794
<u>Debt Service</u>					
Principal	\$ 11,161,381	\$ 485,447	\$	\$	\$ 125,400
Interest	7,972,045	114,053			121,747
Other	1,414				
TOTAL	\$ 19,134,840	\$ 599,500	\$	\$	\$ 247,147
TOTAL EXPENDITURES	\$ 325,327,777	\$ 10,427,005	\$	\$	\$ 12,916,941

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

	Trussville Board of Education	Vestavia Hills Board of Education
REVENUES		
<u>Intergovernmental Transfers</u>		
<u>Federal Revenues</u>		
Title I Program ESEA	\$	\$
Other		
TOTAL	<u>\$</u>	<u>\$</u>
<u>State Revenues</u>		
Minimum Program	\$	\$
Vocational Education		
Public School Funds		
Hospital-Medical Insurance		
Other		
TOTAL	<u>\$</u>	<u>\$</u>
<u>Jefferson County</u>		
Ad Valorem Taxes	\$	\$
Other		
TOTAL	<u>\$</u>	<u>\$</u>
<u>REVENUES FROM OWN SOURCES</u>		
<u>Local Tax Revenues</u>		
Ad Valorem Tax	\$	\$
Appropriation From the City		
Other		
TOTAL	<u>\$</u>	<u>\$</u>
<u>NON-TAX REVENUES</u>		
Interest Income	\$	\$
Refunds, Charges & Reimbursements		
Other		
TOTAL	<u>\$</u>	<u>\$</u>
TOTAL REVENUES	<u><u>\$</u></u>	<u><u>\$</u></u>
EXPENDITURES		
<u>Education</u>		
Salaries, Wages & Fringe Benefits	\$	\$
Fees for Professional Services		
General Control		
Operating Expenses		
Capital Outlay		
Auxiliary Agencies		
Reserves or Transfers to Other Funds		
Other		
TOTAL	<u>\$</u>	<u>\$</u>
<u>Debt Service</u>		
Principal	\$	\$
Interest		
Other		
TOTAL	<u>\$</u>	<u>\$</u>
TOTAL EXPENDITURES	<u><u>\$</u></u>	<u><u>\$</u></u>

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FIRE DISTRICTS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Center Point Fire Dept.	Concord Fire Dept.	Forestdale Fire District	Minor Heights Fire District
REVENUES				
Service Charges, Dues, Fees	\$ 4,747,949	\$ 468,544	\$	\$ 270,583
Interest	20,754	884		2,359
Donations	471			320
Grants	623,505	4,808		79,373
Other	28,664	1,969		34,260
	<u>5,421,343</u>	<u>476,205</u>	<u>\$</u>	<u>386,895</u>
TOTAL REVENUES	\$ 5,421,343	\$ 476,205	\$	\$ 386,895
 EXPENDITURES				
Salaries, Wages & Fringe Benefits	\$ 3,643,338	\$ 364,489	\$	\$ 165,855
Operating Expenses	1,009,228	131,519		76,413
Capital Outlays	508,966	218,305		98,507
Depreciation		103,295		
Fire Hydrants Rental	97,553			4,742
Other	352,900			
	<u>5,611,985</u>	<u>817,608</u>	<u>\$</u>	<u>345,517</u>
TOTAL EXPENDITURES	\$ 5,611,985	\$ 817,608	\$	\$ 345,517
 EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES				
	<u>\$ (190,642)</u>	<u>\$ (341,403)</u>	<u>\$</u>	<u>\$ 41,378</u>

FIRE DISTRICTS IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Palmerdale Fire District	Rocky Ridge Fire District	Virginia Volunteer Fire Dept.
REVENUES			
Service Charges, Dues, Fees	\$	\$ 592,076	\$
Interest		10,520	
Donations		1,785	
Grants		4,429	
Other		405,084	
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TOTAL REVENUES	\$	\$ 1,013,894	\$
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EXPENDITURES			
Salaries, Wages & Fringe Benefits	\$	\$ 625,890	\$
Operating Expenses		235,853	
Capital Outlays		20,968	
Depreciation			
Fire Hydrants Rental		13,675	
Other		16,035	
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$	\$ 912,421	\$
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EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$	\$ 101,473	\$
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MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Birmingham Regional Planning Commission	Greater B'ham Convention & Visitors Bureau	B'ham-Jefferson Civic Center Authority	Jefferson County Library System	Birmingham Museum of Art Ed. Council
REVENUES					
U.S. Government	\$	\$	\$	\$	
State of Alabama				283,275	240,000
Jefferson County			20,672,797	1,000,000	720,000
Municipalities			3,000,000	365,895	3,120,000
Charges for Services & Miscellaneous General Revenue					770,000
Licenses and Permits					
Interest			146,638	9,208	
Other			38,930,783		1,990,000
TOTAL REVENUES	\$	\$	\$ 62,750,218	\$ 1,658,378	\$ 6,840,000
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 15,909,869	\$ 642,948	\$ 2,958,000
Fees for Professional Services			1,675,788	12,345	95,000
Operating Expenses			23,702,296	577,700	3,668,000
Capital Outlays			4,604,297	99,621	
Debt Services			17,828,877	147,587	
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds			1,374,140		
Other			5,805,229	407,665	129,000
TOTAL EXPENDITURES	\$	\$	\$ 70,900,496	\$ 1,887,866	\$ 6,850,000

MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Birmingham Racing Commission	Alcohol & Drug Abuse Treatment Center	Jefferson County Department of Health	Jeff-Blount St. Clair Mental Health Authority	Bessemer Housing Authority
REVENUES					
U.S. Government	\$	\$	\$ 6,809,811	\$ 14,547,553	\$
State of Alabama			1,302,407	13,238,177	
Jefferson County			25,577,355	250,000	
Municipalities				184,793	
Charges for Services & Miscellaneous General Revenue			21,213,788	2,438,860	
Licenses and Permits	50,735		2,995,423		
Interest	85,669		1,035,189	79,577	
Other	3,259,073		1,086,526	35,663	
TOTAL REVENUES	\$ 3,395,477	\$	\$ 60,020,499	\$ 30,774,623	\$
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$ 728,288	\$	\$ 35,563,372	\$ 11,794,934	\$
Fees for Professional Services	11,927		2,233,456	2,311,857	
Operating Expenses	391,327		8,743,927	3,088,991	
Capital Outlays			1,287,668		
Debt Services					
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds	(176,558)		12,192,076	362,863	
Other	2,440,493			13,215,978	
TOTAL EXPENDITURES	\$ 3,395,477	\$	\$ 60,020,499	\$ 30,774,623	\$

MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Birmingham Housing Authority	Fairfield Housing Authority	Jefferson County Housing Authority	Leeds Housing Authority	Tarrant City Housing Authority
REVENUES					
U.S. Government	\$	\$	\$	\$	\$ 748,181
State of Alabama					
Jefferson County					
Municipalities					
Charges for Services & Miscellaneous General Revenue					196,630
Licenses and Permits					8,198
Interest					4,347
Other					
TOTAL REVENUES	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$ 957,356</u></u>
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$	\$ 222,849
Fees for Professional Services					5,176
Operating Expenses					724,620
Capital Outlays					
Debt Services					
Payment in Lieu of Taxes					8,717
Reserves or Transfers to Other Funds					(4,006)
Other					
TOTAL EXPENDITURES	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$ 957,356</u></u>

MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY
REVENUES AND EXPENDITURES

	Birmingham Airport Authority	Birmingham Parking Authority	Bham-Jeff. County Transit Authority	Jefferson Co. Economic & Industrial Develop. Auth.	Stormwater Management Authority
REVENUES					
U.S. Government	\$ 16,610,702	\$	\$	\$	\$
State of Alabama					
Jefferson County					
Municipalities					
Charges for Services & Miscellaneous General Revenue	26,113,220				203,658
Licenses and Permits					120,600
Interest	399,844				
Other	4,112,797				6,678
TOTAL REVENUES	\$ 47,236,563	\$	\$	\$	\$ 330,936
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$ 5,546,365	\$	\$	\$	\$ 1,805,483
Fees for Professional Services	1,527,792				220,440
Operating Expenses	19,118,966				466,950
Capital Outlays	18,680,068				181,777
Debt Services	7,464,402				
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds					
Other	(3,522)				(96,338)
TOTAL EXPENDITURES	\$ 52,334,071	\$	\$	\$	\$ 2,578,312

TREASURY STAFF

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