

2025

Official Operating Budget



Jefferson County, AL

October 1, 2024-September 30,
2025

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Jefferson County Commission



First Row: Commissioner Lashunda Scales, President Jimmie Stephens, Commissioner Shelia Tyson

Second Row: President Pro Tem Commissioner Joe Knight, , Commissioner Mike Bolin

Jefferson County Web Addresses

| | |
|--|---|
| Jefferson County Government (jccal.org) | Jefferson County – Jefferson County, AL - Government Services and Information |
| Strategic Plan: | https://performance.jccal.org/PDF_Files/JCCAL-StrategicPlan-2020.pdf |
| Performance Measures | https://performance.jccal.org/ |
| Comprehensive Plan | Jefferson County Comprehensive Plan – Forward Together (jeffcotogether.com) |
| Audited Financial Statements: | https://www.jccal.org/Default.asp?ID=975&pg=Audited+Financial+Statements |
| Adopted Budgets: | https://www.jccal.org/Default.asp?ID=138&pg=Budget+Management+Office |
| Commission Agendas | https://jeffersoncountyal.iqm2.com/Citizens/Default.aspx |
| Jefferson County How Do I | https://www.jccal.org/Default.asp?ID=964&pg=How+Do+I%3F |
| JeffCo Live Stream | Jefferson County – Jefferson County Commission meetings Live Stream (jccal.org) |
| Podcasts | Jefferson County Alabama: Podcast for the People (buzzsprout.com) |
| Jefferson County Facebook Page: | https://www.facebook.org/jeffersoncountyal |
| County Directory | Jefferson County – County Directory (jccal.org) |
| The County’s Facebook Page provides access to Zoom Commission Meetings, Budget Hearings, Zoning Hearings and more. | |
| Jefferson County Twitter | Jefferson County, AL @JeffCoToday X formerly known as Twitter |
| Community Survey Results | https://www.jccal.org/Sites/Jefferson_County/Documents/Main/Jefferson%20County%20AL%20Survey-Report%20-%20Mar%2010%202022.pdf |

Guide to Using this Document

This budget document contains information that is presented in a logical and readable manner about Jefferson County's Fiscal Year 2025 Operating Budget. This document serves to present the County Commission and general public with an understanding of the services provided by the County, and to provide County management with a financial and operating plan which conforms to the County's accounting system. Major programs are displayed, and anticipated revenues and expenditures are summarized and presented in a concise manner.

This document is arranged in the following nine sections:

The ***Budget Message*** includes a transmittal letter from the Budget Manager of the Budget Management Office that provides an overview of the adopted budget and explains the proposed spending priorities for fiscal year 2025. [BudgetMessage](#)

The ***Introduction*** provides information on the Jefferson County Government including its organizational structure, major responsibilities, a description of the accounting system and basis of accounting, an explanation of the budget process and a synopsis of significant financial policies. Also included is a description of the locale of Jefferson County. [Introduction](#)

The ***Financial Plan*** section provides a narrative and data regarding the guidelines, assumptions, and results from the development of a long-range view of the financial picture of the County. This view provides the stage within which annual revenue, expenditure, and capital improvement program budgets are developed for short-term achievement. [FinancialPlan](#)

The ***Revenues and Appropriations*** section provides a narrative description of major sources and uses of funds. It also contains the detail of actual revenues and expenditures by fund and fund type for fiscal years 2022 and 2023, and the budgeted amounts for fiscal years 2024 and 2025. The revenues and expenditures are presented in six fund categories: General Fund, Special Revenue Funds, Debt Service Fund, Enterprise Funds, and Trust and Agency Funds and Capital. Fund balance information is also discussed. [RevenuesAppropriations](#)

The ***Organizational Unit Summaries*** section presents detail of appropriations by department and is arranged by program. Department overviews are presented with information about the department's mission, objectives, budgeted positions, and performance measurements. Actual expenditure information for fiscal year 2022 and 2023, as well as budgeted appropriations for 2024 and 2025 are presented for comparative purposes. [ORGSummaries](#)

The expenditures are categorized as Personnel Services, Operating Expenses and Capital Outlay. Jefferson County utilizes the following five program functions: General Government, Public Safety, Roads and Transportation, Environmental Services, and Health and Public Welfare.

Personnel Services include salaries, overtime, and fringe benefits. *Operating Expenses* include maintenance, rentals, supplies, utilities, services, grant assistance, communications,

service charges, insurance, and staff development. *Capital Outlay* includes land, buildings, equipment, and related improvements.

The *Capital Improvement* section includes an overview of the five-year Capital Improvement Program fiscal years 2025-2029. A source and use of funds are presented with information as to how the Operating Budget and Debt Service will be impacted. [Capital](#)

The *Debt Service* section includes a description of Debt Administration, Debt Limits, Debt Ratios, Credit Ratings and a Schedule of Debt Service Requirements showing the principal and interest requirements for fiscal year 2025 and beyond for the debt issue. [Debt](#)

The *Appendices* section provides a glossary of key budgetary terms and acronyms (identifying various budget terms and funds presented in this budget). [Appendix](#)

For additional information regarding the operating budget, call the Budget Management Office at (205) 325-5765 or visit or write to BMO, Suite 671– Courthouse, 716 Richard Arrington, Jr. Boulevard North, Birmingham, Alabama, 35203.

Visit the Jefferson County Web Page at: www.jccal.org, and click on Department Budget Management Office to see the current budget in its entirety.

GFOA Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jefferson County, Alabama, for its Annual Budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**County of Jefferson
Alabama**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

Budget Message

Jefferson County, Alabama

Honorable Citizens of Jefferson County:

As the County Commission approaches fiscal year 2025, the County is diligently working on its new Comprehensive Plan [Jefferson County Comprehensive Plan – Forward Together \(jeffcotogether.com\)](http://jeffcotogether.com) and will use it as a template to guide economic growth in the future. Citizen participation was fundamental in guiding development of the plan. Initial results show that citizens are interested in walkable neighborhoods and greenspace. This plan provides a decision-making framework for economic development, protection of natural resources and quality of life improvements for our citizens.

Economic growth continues in all areas of the county from the new 330M Coca Cola Bottling campus to the upcoming industrial park on the northern side of Birmingham and the redevelopment of Hallmark Farm. The County is also diligently working to bring in higher paying jobs for its residents.

As part of its ongoing efforts to enhance the quality of life for taxpayers, the County was able to refinance its sewer debt which will save 1.17 B throughout the life of the debt, reduce payments and establishes a new low-income Customer Assistance Program. Details for this new program are being worked out, but tentative ideas include leak repair assistance which is a step further than simply reducing a sewer bill. This year’s budget allocates 500K to this program.

Thanks to the continued American Rescue Plan funding, the County has invested in the community by

| Program: | Not to Exceed |
|--|---------------|
| Household Assistance: Food Programs | \$3,000,000 |
| Household Assistance: Mortgage & Utility Aid | \$2,000,000 |
| Other Public Health Services: Fire and EMS Support | \$5,000,000 |
| Job Training Assistance: | \$2,000,000 |
| Drinking Water: Other Water Infrastructure | \$2,000,000 |
| Aid to Tourism, Travel, and Hospitality | \$5,000,000 |
| Youth Detention Center Upgrades | \$16,000,000 |
| GSSHA Watershed Modeling | \$3,500,000 |
| Total Phase 1: | \$38,500,000 |

Figure 1 ARP Tentative Funding Plans

providing food security and mortgage and utility aid to its population as well as investing in long term infrastructure goals. The Commission allocated around 2.7M to support the Civil Rights District to support civil rights tourism. The County has also used funding to support the Birmingham DA’s Certified Victims Service Officers program and RESET Program. Further, the County has begun receiving funds from an Opioid Settlement which will be used to help citizens whose lives have been devastated by this drug.

Continued hosting of the Magic City Classic Football Game, the continuance of the USFL games and the upcoming World Police and Fire Games in 2025, are making Birmingham a leader in the sporting world. The economic impact of the Magic City Classic alone is between 20-30 million. Future plans include hosting the NCAA Women’s Basketball regionals in 2025. With all these sporting events taking place here, Birmingham is fast becoming a sporting destination in the south with strong economic gains for the City and County.

The County’s Revised Strategic Plan and related performance measures were used to provide guidance in the building of this budget and also used to ensure the County is doing everything possible to meet the needs of you, its citizens. As part of this strategy, the County is diligently working to be as transparent as possible and to remain easily accessible to its citizens. The County is looking at a

multifaceted approach to prioritize a strong workforce, customer service, equity and diversity, economic development and transparency in an effort to provide the best service to the citizens of Jefferson County. https://performance.jccal.org/PDF_Files/JCCAL-StrategicPlan-2020.pdf

The County recently engaged in its first ever Community Engagement Survey to give us an insight into the values and priorities of our citizens. Citizen priorities for the next 5 years included public safety/crime, public education, health care and job opportunities. Other survey results showed that citizens feel that the County doesn't do a great job of communication and have a desire for more information from leadership.

https://www.jccal.org/Sites/Jefferson_County/Documents/Main/Jefferson%20County%20AL%20Survey-Report%20-%20Mar%2010%202022.pdf

We have high hopes that this budget will provide for the needs of our citizens and employees through our Five-Year Capital Plan, our continued commitment to improving community and public safety relations and providing and promoting an inclusive and diverse workforce both in County offices and in the community as well.

Budget Highlights

- 3.5% Cost of Living Increase
- Implement Sewer Assistance Program
- Completion of Coroner's Building and Animal Shelter
- Litter Pickup Program

I respectfully present the Jefferson County Official Operating Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, as approved by the Jefferson County Commission on September 12, 2024. [FY 2025 Adopted Budget.pdf \(jccal.org\)](#)

Due to the hard work done by the Commission, the County Manager and the Executive Team, and individual departments, the County has improved its credit rating, refinanced the sewer bonds and maintained a strong fund balance.

Leadership was happy to see that revenue projections remained in line with actuals received

during FY24. While we continue to keep a watchful eye on the state of the economy, we anticipate that our revenues will remain steady.

With the conclusion of a property revaluation, we have forecast a modest increase in property taxes. However, the sales tax is now stabilizing from the results of previous hyperinflation. As inflation stabilizes, the sales tax is stabilizing. The Simplified Sellers Tax should also show stabilization from prior year increases as all the vendors who pay this tax are set up. This tax should now be based primarily on consumer spending as opposed to new vendors signing up.

Several challenges have been identified for FY25 and beyond.

Inflation and Revenue Stabilization

Like the rest of the country, Jefferson County citizens have struggled with inflation on food costs and at the gasoline pump. As time progresses, these costs appear to be slowing down but were still impactful on the FY25 budgets for the Sheriff's Office, Youth Detention, General Services and others. Increases

were felt in the cost of food, fuel and utilities. Also, the Sales Taxes appear to be stabilizing from the hyperinflation increases seen in the previous fiscal year.

Cybersecurity

The County's Information Technology department, as well as the Risk Management staff in the county Attorney's Office, remain constantly vigilant to ensure the county is cyber secure. In addition to ensuring the County has the best software available, the IT staff provide continuous training to employees on the importance of securing our systems. The Risk Management team has worked to ensure the County has enough cybersecurity insurance to help us in the event of an attack. This is an ever-increasing cost, but our servers and computers must be secured. The County is investing approximately 1M in cyber insurance and cyber-related software enhancements for Fiscal Year 25.

Staffing Concerns

A major significant challenge is making sure the County establishes and maintains a quality and diverse workforce, as it works toward becoming an employer of choice.

Most of the County's resources go toward salaries and fringes. With cost-of-living increases, merit increases and potential health insurances costs, these continue to rise. Also, as the County comes from under the Consent Decree, Jeffco must remain committed to hiring an inclusive and diverse group of talent.

As everyone works together to meet the needs and expectations of our citizens in the area of public safety, we realize how fundamental sworn personnel are to the success of this department. Our public safety departments, the Sheriff and District Attorney Offices are being hit hard in their ability to retain their employees. The Sheriff's Office was able to increase the pay of sworn personnel last year, but they are still struggling to attract and retain people in this area. For FY25, the Sheriff wants to hire 60 deputies immediately. To help with this goal, this year's budget includes funding for 10K sign on bonuses payable over 2 years as well as coverage of relocations costs. The Corrections Division Incentive would provide 5K a year to deputies who have worked in corrections for a minimum of 24 months. Total funding for these incentives is 1.1 million.

The District Attorney's Offices are also struggling to attract and retain Deputy District Attorneys. During fiscal year 2024, both Birmingham and Bessemer took initial steps to increase the pay of their attorneys. This year's budget includes an extra million dollars in salaries for the Deputy DAs. The departments have high hopes that these initial steps will help with retention.

According to the U.S. Chamber of Commerce, Alabama has only 43 workers for every 100 jobs. In other words, there are roughly 140k job openings and around 48,834 workers who are unemployed. This puts our labor force participation rate at 57%, which is one of the lowest in the country. These statistics are not only impacting public safety but also the rest of the County's ability to hire. Various obstacles to hiring include inadequate childcare, low salaries and wages, workforce housing, and health care to name a few.

The needs of the labor force appear to be changing as people are interested in teleworking and a better work/life balance. People appear to be more selective in the types of jobs they will take and no longer

seem to be as attracted to a pension as in days past. Further, the county's population remains stagnant, which also limits the number of people available to be hired. Our youth tend to graduate college and leave the state in order to find good paying jobs instead of staying here. Employee morale also appears to be low. Jefferson County has to find ways to offer quality jobs and prepare its workers to succeed. An added concern is retention as employee turnover in relatively new hires remains higher than we would like.

Future considerations include the need to look at the county's health insurance and the need to implement tiered plans to give employees more choices in their health insurance.

Capital Projects and Infrastructure

The County faces challenges related to its aging infrastructure. Upcoming projects are anticipated to cost upwards of 100M, and the Executive Team is getting to a point where it can no longer put these needs off. Construction of the new Coroner's building as well as a new Animal Control Facility is completing, all while taking care of other building related needs. The 38,000 square foot facility Animal Control Facility will also house the Greater Birmingham Humane Society. The County believes that working in conjunction with the Humane Society, a campus can be created to include an adoption center, a shelter hospital, animal food warehouse and temporary boarding spaces for animals during disasters.



The Youth Detention facility is rapidly deteriorating and posing a significant risk to its population. Current plans are to build a new facility on the current site of the building but out of the flood zone the area is located in. This budget allocates 5M toward this project.

For the first time in 37 years, the Tax Assessor has completed a comprehensive countywide resurvey that has modernized parcel data. Costing 3M, the project was the largest tax data conversion in the United States. The antiquated tax maps posed challenges across various business operations and was disruptive for various county departments. The parcel data is now spatially accurate which means that it is tied to its true location on earth. The county's Parcel Lookup App has more than 1.5 million unique visits and gets about 1,200 visits a day. Future plans include building dashboards to allow leadership to track updates over time and provide assessors in the field with up-to-date metrics on parcels.

The Roads Department is diligently maintaining roads and trying to catch up on road design and infrastructure all while meeting the needs of a changing climate, as well as avoiding urban sprawl. The cost of all roads that need extra work is upward of 160M in the upcoming 5 years.

Environmental Services is being released from its Consent Decree and has agreed to complete several additional capital improvement projects by 2027 to further reduce sewer overflows. A new notification system where people can sign up to be notified of sewer overflows in their area has also been implemented.

The Executive Team is taking all these needs into consideration and devising a five-year plan to help meet these goals and prioritize funding.

The County remains committed to solving the above concerns as well as providing the best service possible to its citizens and utilizing the resources available to them in a wise and efficient manner. The following areas have been identified as primary goals of the Commission.

Enhance Quality of Life for Jefferson County Citizens

The Commission prioritizes its citizens with its continued desire to maintain effective service levels to its citizenry. The Commission has done a considerable amount to promote a coordinated approach to government, modernize County operations and adopt a value system based on performance and service to the community. Improving service levels, evaluating community satisfaction, and responding effectively to taxpayers’ feedback are a priority of each department within Jefferson County, and the County Manager is constantly looking for ways to evaluate and improve the effectiveness of each department.



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As part of its commitment to its citizens, Jefferson County undertook a citizen survey so that leadership could more effectively meet your needs. One area we learned that could be improved was better communication with our taxpayers. The Public Information Office is working to find more effective means of communication and to be sure our citizens know what information is available. For example, there is an information portal which contains Commission and Committee Agendas as well as all back-up information. The County also has a Facebook page and an account on Twitter.

Leadership is also working on a Comprehensive Plan to guide economic development in the county. Development of the plan provided multiple opportunities for citizens to engage in the project both in-person and digitally.

This year’s budget includes an extra \$160K for Senior Centers as well as funds for storm shelters.

Promote Inclusion and Diversity



In order to implement its commitment to inclusion and diversity, a Compliance Department was established to achieve this goal. This department’s mission is to support the Commission in building and maintaining an inclusive culture where all employees are respected and provided with equitable opportunities. We hope to be a model local government that anticipates and meets the needs of a diverse community by striving to promote the evolution of JCC from compliance to an organization strategy that drives inclusiveness, thus ensuring that all employees are well represented, treated fairly,

included, and feel they belong at JCC. The department works to promote inclusiveness by advocating for, monitoring, and reporting on activities and practices within the lifecycle of employment, including hiring, career development, succession planning, retention, and separations.

The Jefferson County's Sheriff's Office believes that its police force must reflect the community it serves, and the department is taking active steps to increase hiring minorities and women. One such step is visiting high schools to let teenage girls know this is a viable profession for them.

Also, the Jefferson County Commission supports the Personnel Board of Jefferson County's efforts to evaluate the salary structures of assigned pay grades and pay ranges regarding positions in skilled trade and others as deemed appropriate to ensure a commitment to equity and market-driven positioning of compensation.

The County wishes to attract and retain a highly qualified diverse workforce by being incredibly intentional in its hiring processes and by providing a work environment designed to stimulate and encourage its employees continued professional growth. As such, funding is included in each department's operating budget for staff development.

The FY2025 budget includes an exceptional employee benefit package that includes 3.5 percent COLA, health insurance, life insurance, pension contributions, and retirement credit conversion. The total number of paid holidays is 13, and employees are also allotted one variable day to be used as they see fit.

Strive for Continued Economic Growth

This budget contains 10M dollars for business and economic development. The Jefferson County Commission is committed to the economic growth and development of the County and surrounding areas. To achieve this objective the County Commission has elected to invest \$10 million annually along with tax abatements as an incentive to spur economic growth. The goal is to attract new companies, assist existing companies with growth and create new jobs, all of which increases the County's tax base and overall gross domestic product (GDP).

The County's abatement policy and procedures are developed in accordance with Alabama State Statute. Many of the abatements are tied to the number of jobs created and how much those jobs pay. Meaning, if the jobs aren't created, the abatements are not given.

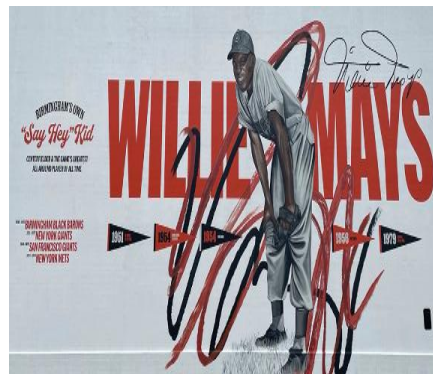
As part of its commitment to strategic economic growth, Development Services is working, with citizen input, to build a new Comprehensive Plan which will guide future development throughout the county. Initial survey results show that citizens have an interest in senior housing, walkable neighborhoods, public safety, intergovernmental cooperation, and housing costs.





Jefferson County has also invested in the Magic City Classic which is an annual football classic that features Alabama A&M and Alabama State University. In 2024, the County’s historic Rickwood Field hosted a Tribute to the Negro Leagues major league baseball game in

June. Rickwood Field is the oldest professional ballpark in America and the former home of the Birmingham Black Barons of the Negro Leagues. The economic impact of this game is estimated between 3-5 million.



In addition to other economic development projects, the Commission is funding organizations to help with innovation, economic development and building a strong workforce. According to the County’s Economic Development Advisor, the county plans to allocate at least 10% of the economic development fund to help organizations who are performing work that aids economic development. Receiving funding are the Central Alabama Redevelopment Alliance and Hispanic Interest Coalition of Alabama. Both organizations provide services to startup businesses and aid in small business development. These firms should help small businesses create up to 100 jobs as well as help these companies have more long-term growth.

The state legislature approved the creation of the Agriculture Exhibition Center Corporation to operate the Alabama Farm Center on Hallmark Farm. This will enable the County to move forward with its plans for 158M project that will host rodeos, livestock shows, family entertainment, concerts, restaurants and lodging. This project is initially expected to create over 1,000 jobs.

The County committed 1.8M to the Roebuck revitalization project which will address affordable housing as well as health and mental health. The goal is to transform the area’s YMCA by adding childcare, early education centers, mental and health care facilities and 22 homes from Habitat for Humanity.

The city and county hope to continue building a vibrant economic engine as well as continue to provide various entertainment options to its residents and to the region.

Empower the Jefferson County Workforce

The County is currently implementing the JeffCo Way which is the County’s internal guiding principles. The JeffCo Way incorporates “Lean” principles in all departments under the County Manager and, hopefully, will create an empowering work environment that encourages responsibility and decision making at all levels.

The JeffCo Way will involve management taking responsibility for the development, performance and success of employees throughout the



THE COUNTY RECOGNIZES THE IMPORTANCE OF A TRAINED AND COMPETITIVE WORKFORCE AT COUNTY FACILITIES AND IN THE COMMUNITY.

organization and providing them with a sense of direction and purpose. Leadership believes that an atmosphere of respect and professionalism should be maintained thus creating a positive work environment.

County leadership recognizes the importance of a highly trained and competitive workforce both at the county facilities and in the community.

Improve Community and Public Safety Relations



**DEPUTY DISTRICT ATTORNEY'S
RECEIVED A PAY INCREASE TO
HELP WITH RECRUITING AND
RETENTION EFFORTS.**

The Commission acknowledges the ongoing concern of the public for responsible public safety. Much of this emphasis falls under the Sheriff, a state constitutional officer, but other departments also play a role such as the District Attorneys' offices. The District Attorney in Birmingham was awarded ARPA funding to staff the Certified Victim Service Officers Program to provide services, free of charge, to the underserved victims of crime. Funding was also received for the RESET program

which employees developmentally appropriate intervention through restorative justice programming as an alternative to incarceration and felony convictions for young African Americans in the county.

During FY24, the District Attorney's Offices and Birmingham and Bessemer received approval to increase the pay of the Deputy District Attorneys by 15%. The majority of the increase was implemented in FY25. The departments hope this will improve their ability to attract and retain these essential personnel. Also, the Sheriff's department is building new barracks to house incoming deputies while they undergo training. The barracks will also be used for public safety training throughout the state. The Sheriff hopes to hire 60 new deputies as soon as possible.

The Youth Detention department faces a dramatic increase in its population of youths and the crimes they are committing are incredibly serious and dangerous. The department has also noticed an increase in mental illness among its population. Research shows that 70 percent of youth in custody have a diagnosable mental health condition and 20 percent suffer severe mental health problems. Training its Juvenile Detention Officers in de-escalation techniques and in dealing with mental health issues is of vital importance as is providing mental health services to the children in their custody.

In this year's budget, Youth Detention will receive continued funding for grant writing assistance and psychological counseling for staff and youth.

Promote Environmental Sustainability

For the past several years, the County has seen its building insurance increase by close to two million dollars due to the catastrophic hurricanes and wildfires throughout the country. The Executive Team realizes that they must do everything possible to promote environmental sustainability. This means that road and building projects must be sustainable as climate disasters become more frequent. It also means that steps have to be taken now in order to slow down climate change. One step towards this goal is the Commission’s continued dedication of funds to Cawaco which is an organization dedicated to driving economic development in an economically sustainable way. The Commissioners fund the Freshwater Land Trust who conserve, connect and care for land and water in Central Alabama. Also funded is the Jefferson County Greenways Commission, a public authority which operates Red Mountain Park, Ruffner Mountain Nature Preserve, and Turkey Creek Nature Preserve.



Approximately 28M of American Rescue Plan Funds is going to be used to develop and implement a storm water drainage system. The Stormwater Modeling project would allow Jefferson County to implement a Gridded Surface Subsurface Hydrologic Analysis (GSSHA) and install weather stations and stream gauges in the 36 watersheds in the county, including four which are critically compromised. GSSHA allows engineers to “perform complex studies of atmospheric, land-based, wetland, riverine, and coastal systems to help predict and mitigate watershed management problems.



The Storm Water program is responsible for addressing pollution that enters the County’s municipal separate storm sewer system (MS4), thereby improving water quality in the waterways of Jefferson County. To maximize program efficiency, the Development Services Department’s Stormwater Program utilizes a broad approach which includes interdepartmental collaboration to ensure Jefferson County is meeting federal and state regulations to reduce the amount of stormwater pollution flowing into and through local rivers, creeks, lakes and streams. Protecting water quality in Jefferson County waterways is an important factor in the safety and health of residents. The department also hosts several Household Hazardous Waste Days throughout the year.

Jefferson County is also using brownfield property tax incentives to encourage economic growth and protect the environment. A brownfield is a property which is complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Without the cleanup, this would remain an abandoned property and contribute to blight. The incentives process is crucial for the county’s revitalization and will continue into fiscal year 2025. The county has awarded 2M towards brownfield mediation of the new Coca Cola site. Once the contaminated soil is removed, Coca Cola plans to build 6 buildings including an office building, warehouse and auxiliary building. Due to its close location to the airport, they would be a gateway to the City of Birmingham.

Eventually, the County Fleet will have to be converted to electric vehicles as the country appears to be moving in that direction. Plans will also have to be made to provide charging stations for county use.

Enhance the County's Financial Standing

The CFO and her team are diligently working with other leaders to improve the County's financial standing. The county's credit ratings remain good with a stable outlook.

Another way to enhance the financial standing is to preserve an adequate fund balance. Jefferson County desires to maintain a General Fund reserve of approximately 16% of annual expenditures.

With inflation decreasing, the County is aware that its revenue growth could be impacted. The County may not see the increases in Sales Tax that resulted from hyperinflation. The County must also maintain its financial health by following its financial policies and continuing to fund its catastrophic and budget stability funds. Leadership also acknowledges that a sound financial footing should put the County in the best position possible to weather an economic downturn.

Implement Long-Range Strategic Planning

Implementation of the FY2025 budget reflects the Commission's use of its long-term financial plan which projects resources in future years and assesses future needs for both the operating budget and the capital improvement program budget. The County expects its budget process to be a valuable tool in identifying available resources and capital project needs within the current revenue picture. In the Environmental Services department, the County is establishing a master plan to govern sewer expansion needs and to plan for the next five years. The County's management team will also coordinate planning and long-term budgeting for maintaining roads and redeveloping declining areas of the County. A formalized strategic planning process with department heads reviewing and refining business processes is being implemented.

Preserve and Upgrade the Public Infrastructure



Figure 2 New Cooper Green Hospital building

A major undertaking will be the replacement of the Cooper Green Hospital Building with a state-of-the-art medical clinic. The Cooper Green Mercy Health Services Authority will begin work on a new five-story 207,000 square foot building with an estimated cost of \$120M. This clinic will be built on the site of the Cooper Green parking deck.

This clinic will provide high quality medical care to all Jefferson County residents and will include an expanded rehab suite, a new MRI machine, oncology infusion suites and it will incorporate natural light throughout the building in an effort to be energy efficient.

Upcoming projects include building a new Youth Detention Center due to the deteriorating building and the threat to the safety of the youth housed there.

Budget in Brief

The approved operating budget for fiscal year 2025 includes estimated revenues of \$889,997,045 and operating appropriations of \$999,631,991. Overall, county revenues increased primarily due to the Simplified Sellers Tax on online purchases, and the continued strength of the Ad Valorem Tax due to changes in the revaluation of property. Core revenues coming from the general sales tax and one cent sales tax on the Limited Refunding Tax are projected to decrease by approximately 2% below budgeted FY24 projections.

Charges for Services increased due to rate increases for sewer billing. Miscellaneous revenues showed a slight decrease over last year.

Major revenue changes from FY24 to FY25 are listed below.

| | | |
|------------------------|-----|-------------------|
| Taxes and Penalties | 20 | million increase |
| Licenses and Permits | 991 | thousand increase |
| Intergovernmental | 2 | million increase |
| Charges for Services | 23 | million increase |
| Miscellaneous Revenues | 176 | thousand decrease |

The difference in the revenue and expenditure budget comes primarily from the Sanitary Fund which is an Enterprise Fund. Jefferson County maintains a fiscally conservative budgeting process whereby revenues are estimated conservatively. Environmental Services included a 124 million debt payment which accounted for most of the increase. Capital funding for Roads decreased due to the Alabama Transportation Infrastructure Bank reaching an end. Also, 25M will be pulled from projected overages in FY24 to cover capital projects as well as being used to reduce Landfill deficit fund balance.

The approved expenditure budget for all operating funds is \$999,631,991 which represents an overall decrease of \$3.5 from FY24 or 1 percent.

Major expenditure changes from FY24 to FY25 are listed below.

| | | |
|-----------------------|-----|-------------------|
| General Fund | 20 | million increase |
| Special Revenue Funds | 809 | thousand increase |
| Capital Funds | 15 | million decrease |
| Enterprise Funds | 455 | thousand decrease |
| Trust and Agency | 263 | thousand decrease |
| Debt | 8 | million decrease |

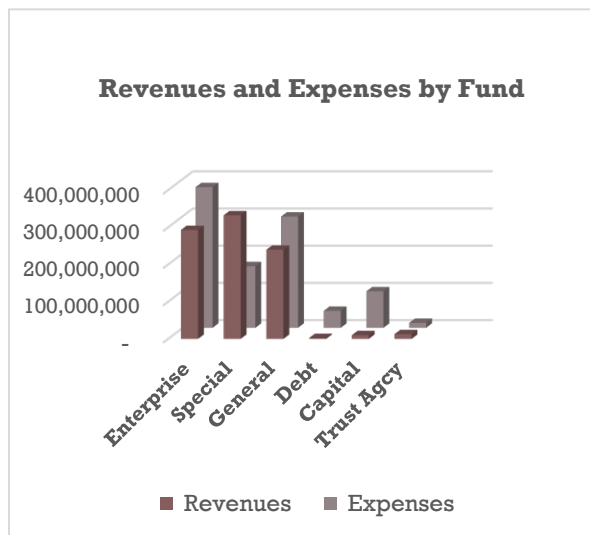


Figure 3 Revenue and expense comparison by fund.

FY25 also includes budget for various General Fund departments to make one-time capital purchases of equipment, software, and vehicles.

| | |
|------------------------|--------------|
| Coroner | \$ 323,394 |
| Fleet Management | \$ 1,640,000 |
| General Services | \$15,000,000 |
| Information Technology | \$ 985,715 |
| Security | \$ 42,432 |
| Sheriff | \$ 7,545,059 |
| Development Services | \$ 450,000 |
| Total Equipment | \$25,986,600 |

For FY25, the County Manager and/or Commissioners changed the proposed budget by adjusting the highest salary in the Commissioners Offices and reducing their salary budgets by 17,390. They increased the revenue and expenses in Commission Support to 1.8M and reduced the revenue in the Revenue department by an equivalent. They removed 1 new position request in General Services and 1 in the Coroner’s Office. Approximately 584K was added to Family Court to fund the clean-up and digitization of files, and 90K was added to Office of Senior Citizens for a grant writing contract. Also, new funding for the senior centers was reduced by 160K. Funding for District Funds Community Support was added and adjusted to 1.7M. The Sheriff was funded at around 87M. District Funds were increased by 500k and District Funds/Paving was added at 2M; 400K for each Commissioner. The COLA was changed from 3 to 3.5%.

CFO initiated changes included using interest from ARPA, ERAP and overages in FY24 Bridge and Special Sales Tax to fund General Service regular capital at 15M, General Services multi-year capital at 35M and Roads multi-year capital at 32M. Funding of 8.5M was used to reduce the deficit fund balance in Landfill.

Jefferson County is consistently challenged to allocate the available resources as we must meet the changing needs of our citizens, and the Jefferson County Commission as well as its Executive Team remains committed to providing quality public services to all citizens in the County.

Lene Wormley

Lene Wormley
Budget Manager

Budget Summary All Funds

| | FY2022 | FY2023 | FY2024 | FY2025 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | Actual | Actual | Budget | Budget |
| Taxes | 433,320,748 | 458,450,690 | 466,969,637 | 487,325,993 |
| Licenses and Permits | 19,614,030 | 16,837,275 | 16,334,600 | 17,325,264 |
| Intergovernmental* | 42,264,185 | 47,996,197 | 37,632,016 | 40,021,974 |
| Charges for Services* | 294,756,914 | 300,998,918 | 296,076,637 | 318,874,684 |
| Miscellaneous* | 35,050,110 | 56,555,962 | 26,625,264 | 26,449,130 |
| Total | 825,005,987 | 880,839,042 | 843,638,154 | 889,997,045 |

| | FY2022 | FY2023 | FY2024 | FY2025 |
|---------------------|--------------------|--------------------|----------------------|--------------------|
| Expenditures | Actual | Actual | Budget | Budget |
| General | 225,726,512 | 239,272,352 | 269,035,729 | 289,049,159 |
| Roads | 33,421,780 | 40,599,439 | 45,465,992 | 48,495,245 |
| Community Dev. | 5,851,891 | 7,302,417 | 4,158,868 | 2,283,082 |
| Workforce | 4,127,508 | 1,881,544 | 0 | 0 |
| JeffCo Econ Dev | 2,941,100 | 12,885,678 | 10,000,000 | 10,000,000 |
| Special Tax | 24,100,000 | 24,100,000 | 24,100,000 | 24,100,000 |
| BOE State | 6,658,607 | 8,014,370 | 8,139,288 | 8,262,653 |
| Tax Assessor State | 5,975,593 | 6,297,129 | 7,737,256 | 9,175,546 |
| Debt Service | 22,312,006 | 27,533,570 | 27,450,477 | 19,227,659 |
| Limited Obligation | 26,404,638 | 26,403,038 | 26,403,788 | 26,407,538 |
| Cooper Green | 68,111,127 | 70,942,213 | 74,157,783 | 72,539,525 |
| Environmental Sys. | 104,192,510 | 112,569,802 | 111,434,556 | 123,857,577 |
| Env Capital Proj. | 203,976,421 | 217,324,641 | 102,605,000 | 121,530,000 |
| Landfill | 2,352,406 | 2,325,873 | 8,385,750 | 8,375,750 |
| Env Debt Svs. | 78,803,714 | 80,617,447 | 156,038,645 | 124,245,438 |
| Comm. Dev. Home | 1,021,112 | 198,846 | 1,084,865 | 797,224 |
| EMA* | 1,627,185 | 1,501,986 | 1,473,763 | 1,751,440 |
| JCEIDA* | 0 | 1,316,958 | 1,219,970 | 430,865 |
| Personnel Board* | 9,170,303 | 9,131,432 | 10,790,716 | 11,038,738 |
| Capital Projects | 13,347,924 | 21,678,495 | 55,596,611 | 60,993,297 |
| Capital Roads | 25,805,308 | 42,901,555 | 57,942,870 | 37,071,258 |
| Total | 865,927,645 | 954,798,785 | 1,003,221,927 | 999,631,994 |

*Includes fiduciary funds

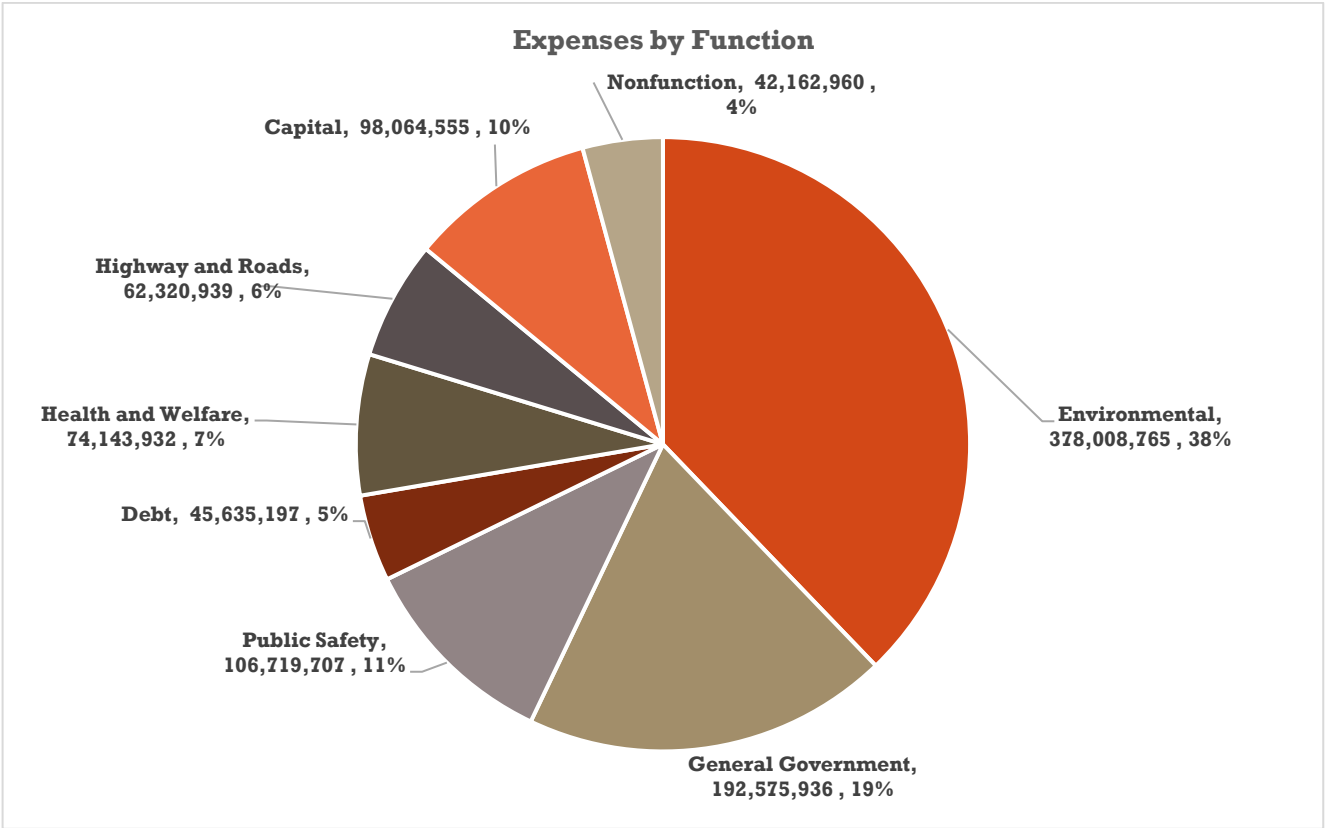


Figure 4 Cost of expenditures compared by function.

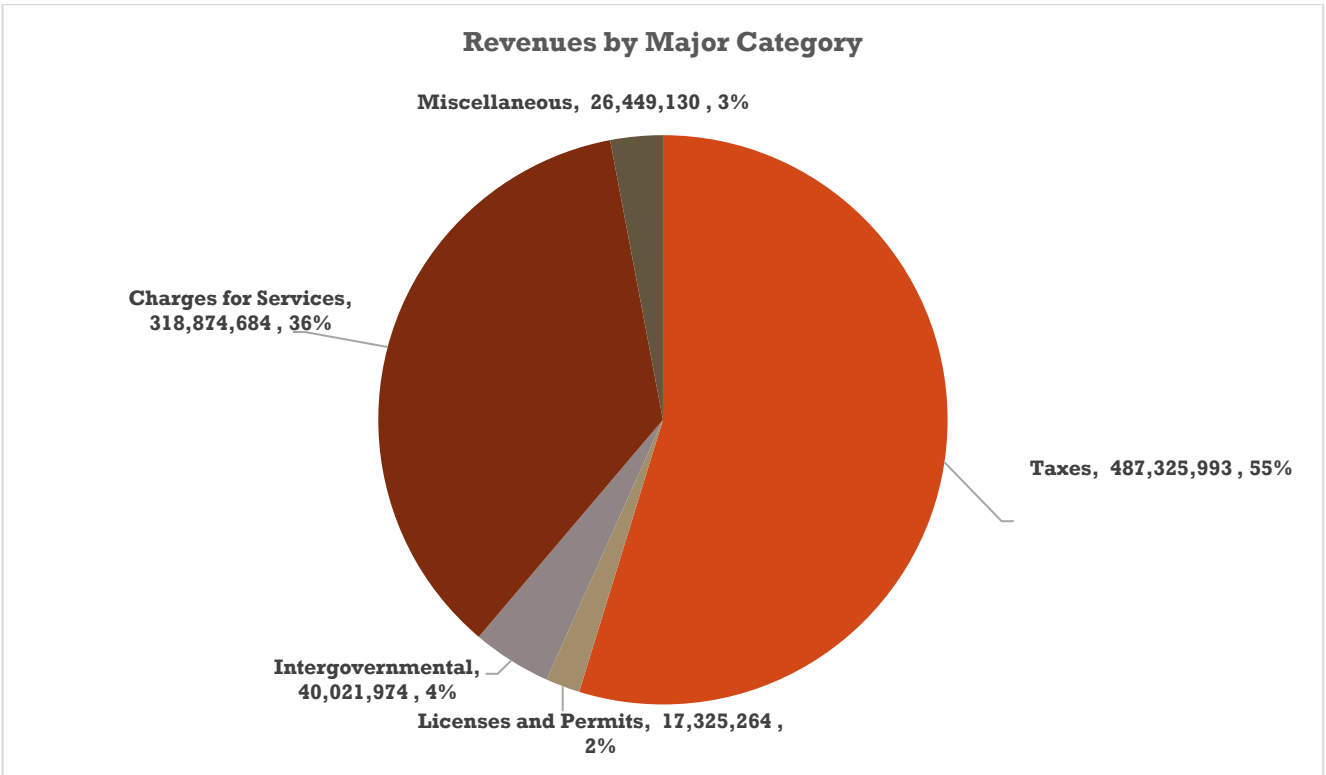


Figure 5 Revenue comparison by major category.

Responsibilities of Jefferson County Government

The Jefferson County Commission

The governing body of the County is the County Commission. The commissioners are elected from five districts for four-year terms. The present commissioners are President Jimmie Stephens, President Pro-Tem Joe Knight, LaShunda Scales, Shelia Tyson, and Michael Bolin.

The major responsibilities of the County Commission are to administer the County's finances, serve as custodian of all the County's property, collect taxes as set by state law, allocate resources for the construction of buildings, roads and other public facilities, provide for the delivery of services that by law are the County's responsibility (such as sewer services, medical care, care for the indigent and law enforcement), and make appointments to various governmental boards and agencies.

As of October 1, 2024, the County employed 2,931 individuals. The County's employees perform tasks in three areas of County government. These areas are Infrastructure, Health and Human Services and Financial. The final area of employees serves under elected officials, such as the courts and the Tax Assessor and Collector departments.

The adopted FY2025 Operating Budget includes funding for 2,931 positions. Fiscal Year 2025's budget provides for 3.5 percent cost of living adjustment (COLA), 82% for health insurance, 100% for employee life insurance, 6% pension contribution, and continuation of the sick leave-retirement credit for employees with exceptional attendance records. [FY 2025 Adopted Budget.pdf \(jccal.org\)](#)



Figure 6 Jefferson County AL.

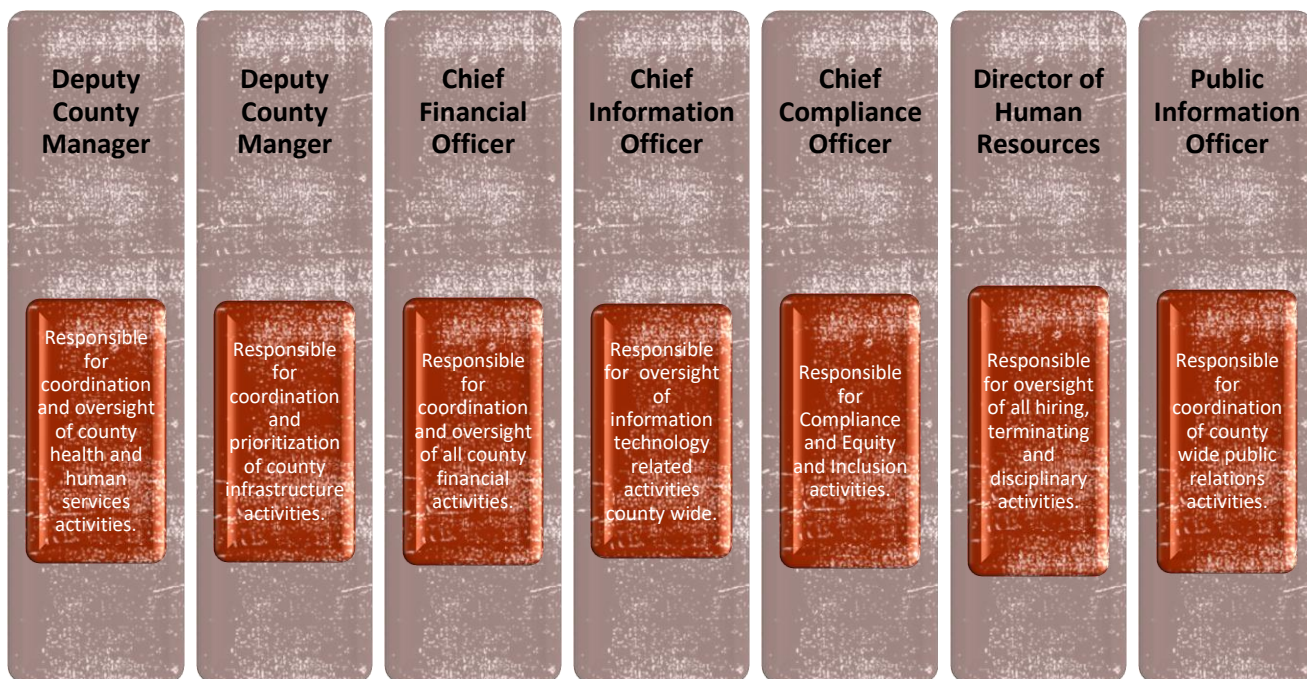
County Manager

According to Alabama Act No. 2011-69, the County Manager shall act as the primary administrative advisor to the County Commission on all matters relating to the efficient and economical administration of County government.

The County Manager is the executive agent of the county commission in overseeing the implementation of authorized projects and programs, assuring appropriate coordination of departmental operations, and resolving interdepartmental problems and disputes. The County Manager exercises direct oversight of all department heads and their agencies and departments except for the County Attorney, who reports directly to the County Commission, and directly manages all County functions and operations except those that are committed by general law to elected officers of the County or are assigned to the County Attorney.

Other duties include conducting research and completing studies and investigations which could result in greater economy and efficiency in County government, causing the budget planning process to be compliant with approved County policies and long range plans, conducting comprehensive management reviews and analyses of programs, projects and departments and reporting findings and recommendations to the County Commission, and supervising the performance of all contracts made for work done for the County and supervising and regulating the purchases of materials and supplies for the County.

As the County Manager’s office has become an effective agent of oversight, this department has been able to establish an executive management team consisting of the below positions and oversight related activities.



Organization Chart



*County Manager is appointing authority for merit employees in these departments.

Organization Structure

The County's organization structure is designed to provide more effective leadership and decision making. The Commissioners main involvement becomes major policy decisions which are made at their twice monthly meetings.

The County Manager is responsible for running the County, and although this employee is responsible for all final decisions, he shares this responsibility with his Executive Team consisting of two Deputy County Managers, the Chief Financial Officer, the Public Information Officer, the Human Resources Director, the Chief Compliance Officer, and the Information Technology Director.

The next level of control goes to Department Heads and their deputies who run their departments and implement upper management decisions. They are also responsible for guiding their employees in best practices for the County. Elected Officials are also department heads; however, they do not report to the County Manager, but the resources of the Executive Team are available to them to help them meet their departmental goals and objectives.

Finally, the County realizes that its main responsibility is working for the citizens of Jefferson County and ensuring their satisfaction with our job performance.

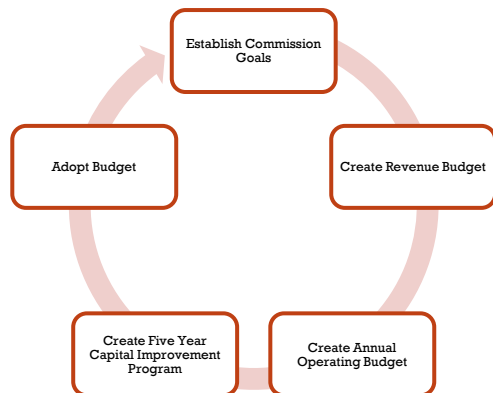
This structure allows the County to be more effective in reaching its entities goals by establishing reporting relationships, distributing authority, and coordinating activities.

The County's structure creates a system which allows for decisions to be delegated and roles and responsibilities to be identified. This framework helps employees do their jobs in the most efficient and productive way. A poorly designed organization structure results in low productivity, less delegation of work, and centralized decisions. Therefore, it is important that the County periodically evaluates its organization structure to ensure it is achieving maximum efficiency.

Financial Plan

Overview

A Financial Plan is the strategy through which a government implements and sets its overall financial course for an extended period. Jefferson County develops short-term annual budgets within a long-term Financial Plan which consists of long-term projections, long-term projects, and general goals and guiding policies.



The Jefferson County Financial Plan influences and is influenced by these five related activities: (a) development of new concerns, goals, projects, and priorities by the Commission; (b) creation of an annual revenue budget; (c) creation of an annual operating budget; (d) creation of a five-year capital improvements program; and (e) the study of five-year projections of revenues and expenditures. Such a Financial Plan is only as good as its components, and these components must be reviewed annually to ensure the assumptions, data, and projections remain reasonably accurate.

The purpose of this Financial Plan section is to give a brief overview of the current Plan with highlights which may illuminate key matters for the reader. Discussion areas include:

- ◆ Strategic Plan
- ◆ County Commission Goals
- ◆ Strategy in the construction of budgets
- ◆ How the various budgets interrelate
- ◆ Impact of key revenues
- ◆ Five-year projections

Strategic Plan

Strategic planning drives an operation. Strategic planning is the process of figuring out why you are in operation. Once an organization identifies its goals, then it can figure out the best way to get there by discerning where to place financial resources and how to forecast staffing levels.



Jefferson County’s strategic plan was developed and approved on October 8, 2020. It reflects a broad vision, core values, goals, strategies and objectives. The complete strategic plan is available for review on the county’s website.

While developing its strategic plan, the County developed its mission, vision, core values, goals and objectives. The Executive Team met to determine its goals and its desired outcomes. Department heads were brought into the conversation and asked to state their critical issues, achievable objectives and develop performance measures. Departmental strategic plans and performance measures are located on the county’s website.

performance measures are located on the county’s website.

Mission: To be a model local government that anticipates and meets the evolving needs of a diverse community with energy, character, dedication and accountability.

Vision: Providing exceptional service through character and competence.

Core Values:

| Transparency | Inclusion | Integrity | Innovation | Energetic Services | Safety |
|---|---|--|---|--|--|
| All of the information that is needed is provided through communications that can be trusted among Commissioners, Departments, employees and the community. | Jefferson County values the diverse viewpoints, perspectives and backgrounds of all employees and citizens. | From the top down and the bottom up, Jefferson County acts with honesty, trustworthiness, and integrity. | Everyday provides the opportunity to take a fresh perspective on how to best serve the needs of Jefferson County citizens | Each employee and department is accountable to providing the highest quality customer service to our citizens – if you need something from us, consider it done! | The health and well being of Jefferson County citizens, including employees, is of paramount importance for each department and individual serving the County. |

County Commission Goals



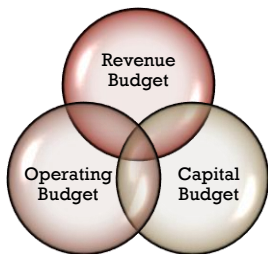
Strategy in the Construction of Budgets

The main purpose of the Financial Plan is to incorporate and adjust the desired service levels and projects while taxation remains “stable and predictable”. Citizens, in general, will not tolerate a “roller-coaster” program of taxation. The Jefferson County Financial Plan incorporates annual operating budgets and its capital improvements program within a revenue program such that progress is accomplished even with minor increases or decreases in revenue receipts. Jefferson County has constructed its Financial Plan under an assumption of annual variances in revenues.

The County Commission, along with its Executive Team, develops a list of goals to guide them for the upcoming year. The departments take these goals into consideration as they develop their budgets. For example, if the Commission wants to enhance economic development in the County, then each department would see how or if they could help do that. Standardizing the building permit process would be a benefit for economic development. The department would then evaluate its processes to determine areas for improvement. This becomes the department’s performance measure and helps the budget office evaluate the departmental request.

The FY2025 budgets were constructed using conservative budgeting estimates. Revenues were cautiously adopted, preferring to be slightly on the conservative side. Personnel costs and expenditures were budgeted at the full cost amount. However, vacant positions were budgeted at 70%. Encumbrances and their attached budget are carried forward into the upcoming fiscal year at year end close. Liquidations of these carry forwards result in the loss of the budget as well.

How the Various Budgets Interrelate



Jefferson County prepares three budgets. Annually prepared are the annual revenue budget; the annual operating budget; and the capital improvements program budget.

The annual revenue budget, explained more fully under the Revenues section, must support the annual operating budget and often provide funds to support the yearly portion of the capital budget to be expended. The revenues are mainly derived from recurring taxes, user fees, investments, and intergovernmental sources. The operating budgets provide for general service delivery including personnel costs, supplies, services, and routine capital equipment.

The capital improvements program, explained in more detail in the Capital Improvement Program section, includes the expenditures for property, the purchase or construction of buildings, and the construction or major repairs of significant infrastructure items, like sewers and roads.

When the capital budget is requested, the department estimates the impact, if any, of the capital expenditure on the operating budgets for the next five years. Maintenance and operations costs for the capital improvements will be budgeted in the annual operating budgets. Of course, the operating budgets can impact the capital budgets as well. As new positions are added, the County experiences increased requests for working supplies and minor equipment.

Impact of Key Revenues

While the County utilizes approximately 163 active revenue objects, the County enjoys three key sources of revenue for its general operations. The ad valorem tax on real property of \$175 million is a relatively stable revenue source except that it normally rises because of the reappraisal completed yearly under state mandate.

The County anticipates sales tax revenues of \$253 million for FY2025. This tax is reflective of the business cycle, and its projection is much more difficult for a five-year pattern.

The revised one cent sales tax is projected to remain steady and will be utilized accordingly.

The other restricted revenue to note is the sewer service fee which is invoiced in conjunction with water usage. As the federal courts wrapped up the settlement of a lawsuit regarding the quality of water in the County streams, the County took over the entire sewer system within the County. Previously the County had jurisdiction over just the trunk lines and sewage treatment plants. Cities were responsible for the collector lines and infiltration problems. The existing County sewer revenues have traditionally allowed the County to maintain its capital improvements program. Sewer rates are increased yearly to cover the debt payments and cost of bringing the system into consistent compliance with the Clean Water Act. Costs of this undertaking are exceeding \$3 billion (not counting interest payments), and the County refinanced the sewer debt in 2024.

Impact of Unfunded Liabilities

The main unfunded liability the County has is OPEB or its Pension liability. The difference between assets in a pension fund and the amount of benefits the fund is required to pay out are considered unfunded pension liabilities. The Commission's total OPEB liability of \$107M was measured as of September 30, 2023. The OPEB fund has been established and the County is working to fund this liability. The OPEB fund has a balance of \$9,703,546.

The State passed a new law capping yearly property tax increases at 7%. This does not affect property that has never been assessed nor improvements to property. This will impact the 2025 property tax assessments and could stifle revenue growth in the future.

The State also passed a law adding three new board members to the County side of the Board of Equalization. These additional board members would work with the two we already have to hear property tax protests. Their salaries would be paid predominantly by the County General Fund.

Five Year Projections

The accompanying five-year projection of revenues, expenditures, and fund balances are provided to show how economic trends understood through fiscal year 2024 coupled with Jefferson County policies may influence future fund balances. As in any financial projection, known quantities such as actual revenues, expenditures, and fund balances react in concert with a set of assumptions to determine the projected scenario. The number of unknown and unknowable in this analysis tends to detract from its validity, especially with longer projections.

General Assumptions for Five Years

Community Parameters

- ❖ Population growth is negligible, but the population is shifting toward the metropolitan center, with new infrastructure requirements.
- ❖ Economic growth will occur at an average rate of 1.9% reflecting the area's economy.
- ❖ General price inflation will occur at 3.0% rate.

County Revenue Parameters

- ❖ Retail sales tax revenues will remain steady, reflecting the market correction for previous period of hyperinflation.
- ❖ The Simplified Sellers Tax will stabilize.
- ❖ The collection rate for property taxes will be 100%. Impact of Special Senior Property Tax Exemption is predicted to be minimal.
- ❖ Federal and state revenues will remain steady.
- ❖ Fees for various county services will remain steady. Sewer rates for environmental services will be adjusted each year.
- ❖ Other taxes, fines, and miscellaneous income will increase at 1%.

County Expenditure Parameters

- ❖ All filled positions are budgeted at 100%.
- ❖ Personnel cost increases will generally be within 5%. General personnel costs will rise about 4.5% annually, with public safety costs up about 10% annually. Costs for environmental staff will rise about 4.5% annually.
- ❖ Expenditures will reflect general price inflation at a 3.0% increase.

- ❖ The rate of capital equipment replacements increased; however, Fleet Management believes the ability to purchase new vehicles will be affected by the supply chain problems and inflation.
- ❖ The rate of County investment in emerging technology will increase by approximately 5% each year.

Specific Assumptions for FY2025

County Revenue Parameters

- ❖ The ad valorem tax collection will be budgeted at 4% growth.
- ❖ The collection rate for property taxes will be 100%.
- ❖ Sales tax will remain steady reflecting the market stabilization from hyperinflation.
- ❖ Simplified Sellers Tax will continue to increase although at smaller levels than in prior years.
- ❖ Sewer Service revenues will meet the budget for FY25.
- ❖ While not included in FY25 budget, the County anticipates selling property at a substantial value during the year.

County Expenditure Parameters

- ❖ The costs of general government services are less controllable than Public Safety, Roads or Environmental Services.
- ❖ Total debt requirements will be \$170 million.
- ❖ Opportunities to save funds by refinancing existing debt will be evaluated.
- ❖ The Health Care Authority operates within the dedicated tax revenue from the Indigent Care Fund.
- ❖ The number of vehicles placed in service will remain about the same.
- ❖ The health insurance cost will remain steady due to the County being self-insured and initiating various cost saving measures.

Projected Financial Plan

| Revenues | FY23 Act. | FY24 Bud. | FY25 Bud. | FY26 Proj. | FY27 Proj. | FY28 Proj. | FY29 Proj. | FY30 Proj. |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Taxes | 458,450,690 | 466,969,637 | 487,325,993 | 501,945,773 | 517,004,146 | 532,514,270 | 548,489,698 | 564,944,389 |
| Licenses | 16,837,275 | 16,334,600 | 17,325,264 | 17,845,022 | 18,380,373 | 18,931,784 | 19,499,738 | 20,084,730 |
| Intergovernmental | 38,694,587 | 26,256,938 | 28,398,874 | 27,044,646 | 27,855,985 | 28,691,665 | 29,552,415 | 30,438,987 |
| Charges for Svs | 300,104,928 | 295,181,454 | 317,707,606 | 327,238,834 | 337,055,999 | 347,167,679 | 357,582,709 | 368,310,190 |
| Miscellaneous | 47,850,841 | 26,625,264 | 26,449,130 | 27,242,604 | 28,059,882 | 28,901,678 | 29,768,728 | 30,661,790 |
| Total | 861,938,321 | 831,367,893 | 877,206,867 | 901,316,879 | 928,356,385 | 956,207,076 | 984,893,288 | 1,014,440,086 |

| Expenditures | FY23 Act. | FY24 Bud. | FY25 Bud. | FY26 Proj. | FY27 Proj. | FY28 Proj. | FY29 Proj. | FY30 Proj. |
|---------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Gen Govt | 132,551,246 | 169,313,238 | 181,106,333 | 182,917,396 | 184,746,570 | 186,594,036 | 188,459,976 | 190,344,576 |
| Public Safety | 99,341,723 | 99,638,151 | 104,368,267 | 105,411,950 | 106,466,070 | 107,530,731 | 108,606,038 | 109,692,098 |
| Highway & Rd | 51,679,669 | 59,007,213 | 62,320,939 | 62,944,148 | 63,573,589 | 64,209,325 | 64,851,418 | 65,499,932 |
| Sanitary Oper | 329,894,443 | 214,039,556 | 245,387,577 | 247,841,453 | 250,319,868 | 252,823,067 | 255,351,298 | 257,904,811 |
| Env Debt | 80,617,447 | 156,038,645 | 124,245,438 | 133,880,238 | 135,740,738 | 137,618,488 | 139,523,988 | 141,447,738 |
| Hlth Wlfare | 72,121,636 | 75,480,051 | 74,143,932 | 74,885,371 | 75,634,225 | 76,390,567 | 77,154,473 | 77,926,018 |
| Debt Svs | 53,936,608 | 53,854,265 | 45,635,197 | 45,597,007 | 31,508,257 | 31,507,507 | 31,506,757 | 31,503,757 |
| Capital | 64,580,050 | 113,539,481 | 98,064,555 | 99,045,201 | 103,997,461 | 105,037,436 | 106,087,810 | 107,148,688 |
| Nonfunction | 49,432,445 | 48,826,878 | 51,138,713 | 51,650,100 | 52,166,601 | 52,688,267 | 53,215,150 | 53,747,302 |
| Total | 926,155,267 | 989,737,478 | 986,410,951 | 1,004,172,864 | 1,004,153,379 | 1,014,399,424 | 1,024,756,908 | 1,035,214,920 |

General Government expenses and revenues in FY23 adjusted for Indirect Cost.

| Surplus/(Def) | (64,216,946) | (158,369,585) | (109,204,084) | (102,855,985) | (75,796,994) | (58,192,348) | (39,863,620) | (20,774,834) |
|---------------|--------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
|---------------|--------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|

| Non Oper Rev | FY23 | | | | | | | |
|--------------------|-----------|--|--|--|--|--|--|--|
| Issu Fin Purchases | 2,618,161 | | | | | | | |
| Issu Lease Liab | 444,619 | | | | | | | |
| Subscription Liab | 4,241,739 | | | | | | | |
| Transfer ARPA | 7,163,329 | | | | | | | |

| | | | | | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| Fund Balance | | | | | | | | |
| Fund Bal Oct 1 | 540,118,310 | 469,369,212 | 331,999,627 | 222,795,183 | 119,939,198 | 44,142,204 | (14,050,144) | (53,913,764) |
| Fund Bal Sept 30 | 490,369,212 | 331,999,627 | 222,795,183 | 119,939,198 | 44,142,204 | (14,050,144) | (53,913,764) | (74,688,598) |
| | | | | | | | | |
| Assign Fund Bal | 196,147,685 | 132,799,851 | 89,118,073 | 47,975,679 | 17,656,882 | (5,620,058) | (21,565,506) | (29,875,439) |
| Unassin Fund | 294,221,527 | 199,199,776 | 133,677,110 | 71,963,519 | 26,485,432 | (8,430,086) | (32,348,258) | (44,813,159) |

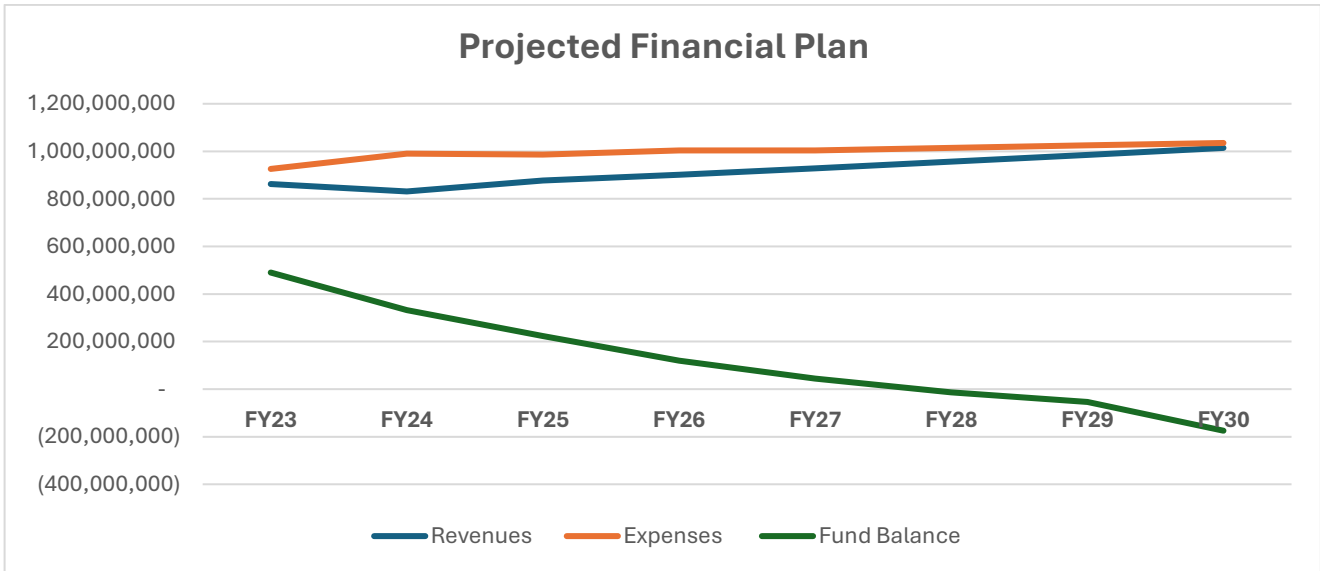


Figure 7 Comparison of revenues, expenses and fund balance projected over 4 years.

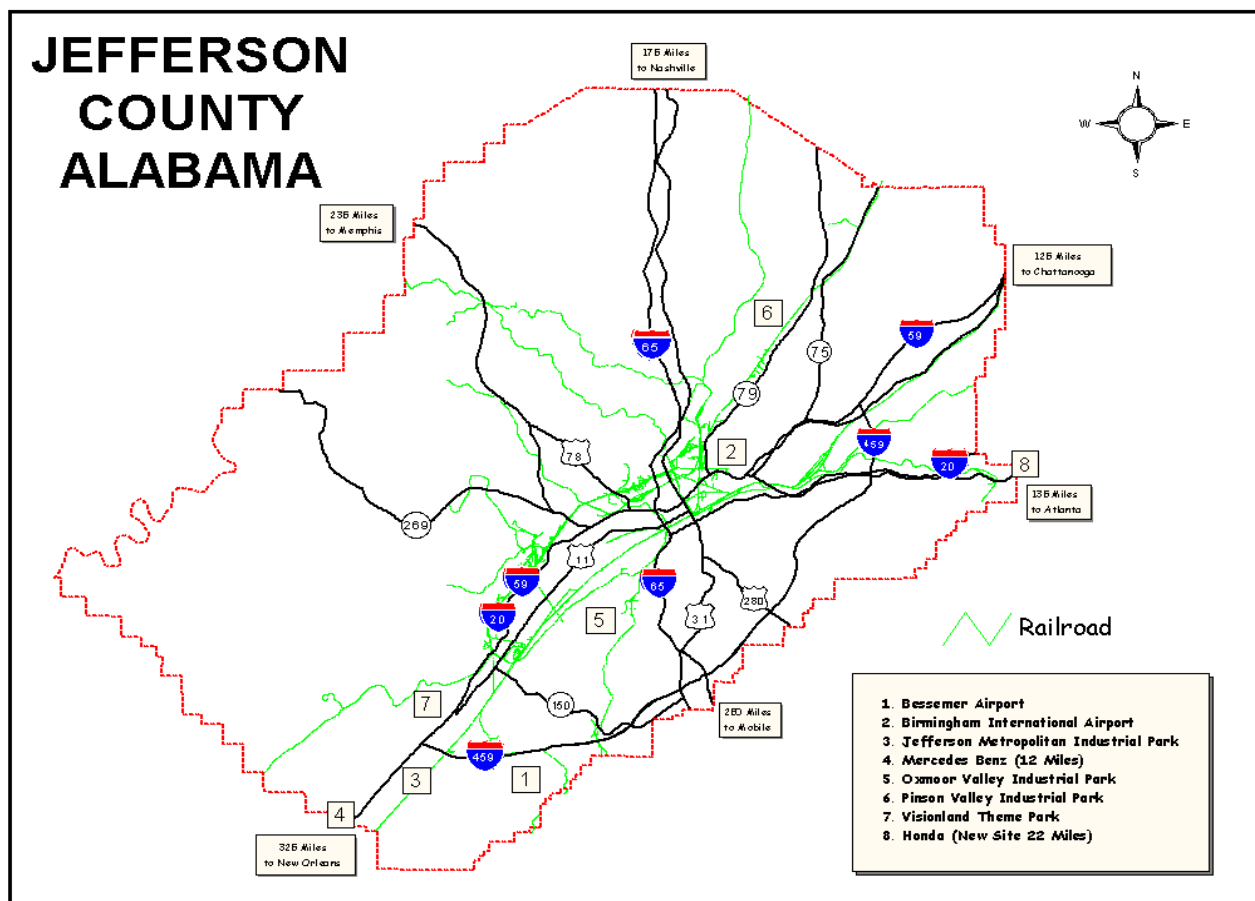
Facts About Jefferson County

Jefferson County, is a vibrant, diverse community rich in history, culture and natural beauty. The County claims a progressive business climate which fosters growth, a revitalized downtown with vibrant new restaurants, loft apartments and Railroad Park, and a commitment to equity and inclusion of all its citizenry.

Home to the state's largest city, Birmingham, and the designated Birmingham Civil Rights District National Monument, Jefferson County is proud to be leading the way into a new and more inclusive future. This proclamation, designed to protect culturally and historically significant places, will preserve important chapters in history and will tell the stories of the struggle for freedom in this city and how the actions of determined citizens became the focus of world attention and led to victories in the struggle for social justice in this country.

With one of the lowest costs of living and more green space per capita, Jefferson County strives to continue doing all it can to attract homeowners and businesses to the area.



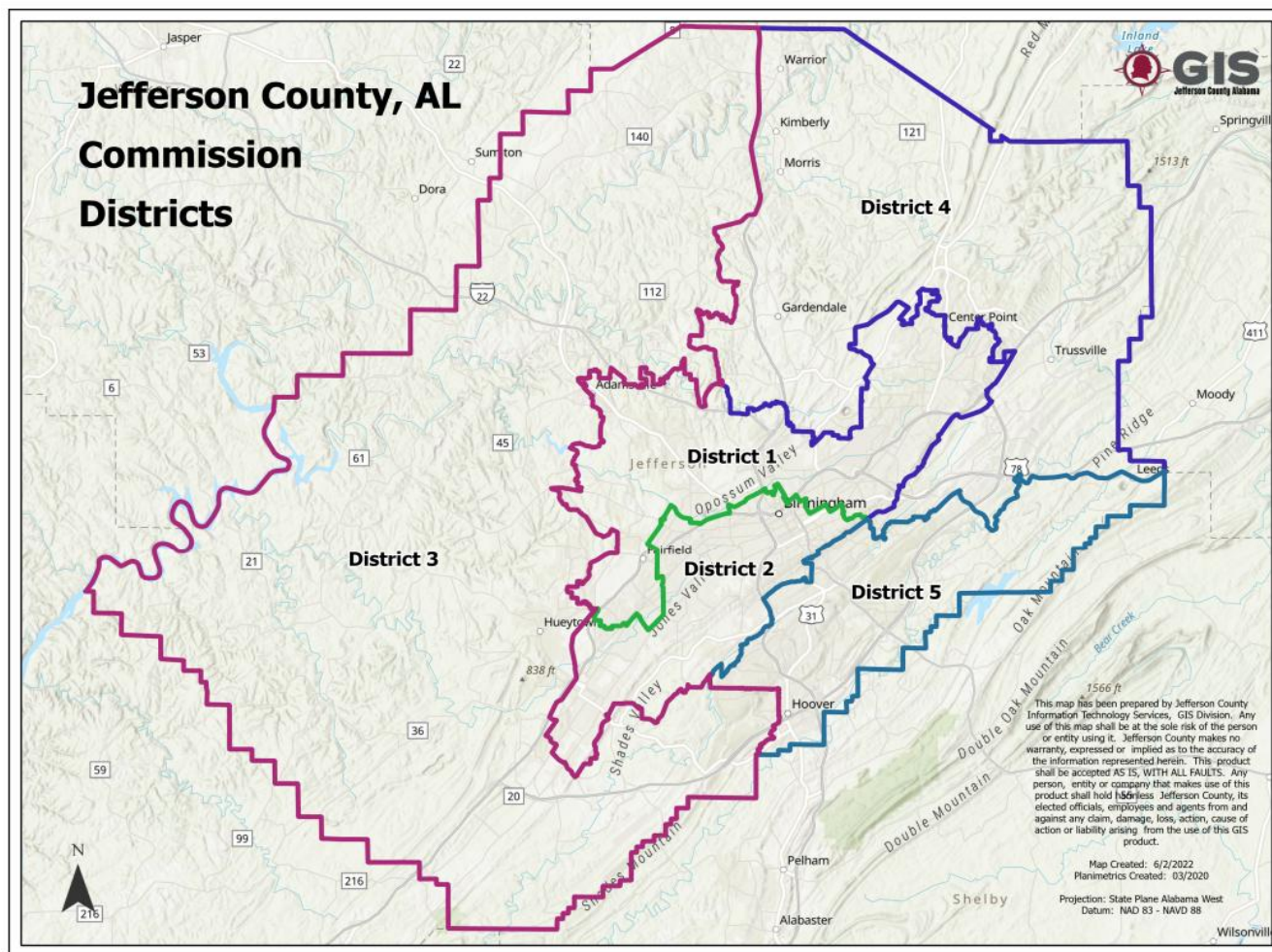


Jefferson County is the principal center of finance, trade, manufacturing, transportation, health care and education in the State. Birmingham, the State’s largest city, and 34 other municipalities are located within the County’s 1,113 square miles. With a population of 674,721 Jefferson County is the center of the seven-county Birmingham-Hoover Metropolitan Statistical Area (MSA), which ranks as the 50th most populated area among the 384 MSAs in the United States. Also, the 2020 census data does show a modest population increase of around 2% for the County.

Political Structure

Jefferson County is governed by a five-member commission with legislative and executive duties, and it is one of the few counties in Alabama with a limited form of home-rule government. Having limited home rule allows the county to be able to use land use zoning, maintenance sewer systems and roads, garbage disposal and to enforce taxation.

The County is broken into five districts, and the Commissioners are elected by a vote of the district they represent. Currently, there is no commissioner elected county wide so citizens don’t always have the ability to speak with a unified voice. However, litigation has been filed to redraw the district map.



Population

Jefferson County is Alabama’s most populous County, with a household population of 674,721, which represents approximately 13% of Alabama’s total population. Females represent 52.7% of the population. The median age is 37.9 years. Jefferson County’s population is 52.6% white, 43.8% black and 4.3% Hispanic.

| Age Distribution of Jefferson County | |
|--------------------------------------|-----|
| Under 18 | 29% |
| 18-24 | 7% |
| 25-44 | 33% |
| 45-60 | 20% |
| 60 and over | 11% |

Even though the county’s population has been relatively stagnant, the rapid residential population growth in downtown Birmingham continues. Downtown population ranges from 11K to 16K when UAB is in session.

Consisting of 6,622 multifamily units, 1,605 units under construction, and 587 proposed units, this is one of the most diversified neighborhoods in the region. Downtown Birmingham is 3.2 square miles, occupies 2.2% of the city’s land area and is the region’s largest tax generator. Retail demand downtown is growing with 419 active retail locations as well as more than 1 million square feet of office space available.

According to census projections, the population is projected to show slight increases over the next ten years which means the County must find ways to grow the population by growing the economy. To aid in the endeavor, the County is working on a Comprehensive Plan which will be a strategy for future development and growth of the county.

Education

Jefferson County is the home of five colleges and universities, four junior colleges, three technical colleges, two religious training schools and four business schools. These schools have a combined enrollment of almost 40,000.

| Major Universities and Colleges | | |
|---|------------|-----------------|
| Name | Enrollment | Type |
| University of Alabama at Birmingham | 22,563 | State Supported |
| Samford University/Cumberland School of Law | 6,257 | Private |
| Miles College | 1,258 | Private |
| Jefferson State Community College | 6,194 | State Supported |
| Lawson State Community College | 3,094 | State Supported |

The largest institution is the University of Alabama at Birmingham (UAB), which includes University College, the Graduate School and

the UAB Medical Center. UAB complex features a wide range of undergraduate, graduate and professional programs and is the third largest educational institution in Alabama. US News and World Report ranked UAB in the top 8 percent of global universities and the highest ranked school in Alabama.

Sanford University has unanimously approved the Sanford Horizon Plan. The plan includes a residence hall for first-year students with 513 beds, 2 upper division residence halls with 140 beds, and a 600-space parking addition. At an estimated cost of 188M, these improvements will help Sanford meet its goal of housing 75% of undergraduates on campus.

Birmingham Southern College closed its doors on May 31, 2024, leading to a feeling of loss throughout the community. Birmingham Southern was one of the best liberal arts colleges in Alabama and attracted young minds from all over the U.S. Losing this school will make it harder for organizations to attract and retain talent in the state. It is projected that Birmingham and Jefferson County will lose 7M in tax revenue per year, as well as having hundreds of employees losing their jobs. This will also lead to a 192-acre vacant property in the middle of a residential part of town. One problem Jefferson County faces is that college graduates don't tend to stay in Alabama. Losing Southern will exacerbate the problem.

The Jefferson County School System consists of 57 schools with an enrollment exceeding 36,000. The City of Birmingham School System has 43 schools with approximately 19,000 students. There are ten other public-school systems in the County. In addition, the Birmingham MSA has over 40 private and denominational schools with grades ranging from kindergarten through high school.



One bright spot in the educational system of Birmingham is the continued success of Birmingham Promise. This program provides up to 4 years of tuition assistance to graduates of Birmingham City schools who attend public colleges and universities in Alabama. It also manages a paid internship program for high school seniors. The PNC Foundation has awarded a 10M grant to Birmingham Promise which

will help sustain scholarships and the program’s success coaches, expand outreach to high school students about their college and career plans, and launch an outreach program to middle schoolers.

Of the population aged 25 years and over, 90.5 percent are high school graduates (including equivalency) only. Approximately 33% of persons in Jefferson County have a bachelor’s degree.

Employment and Income

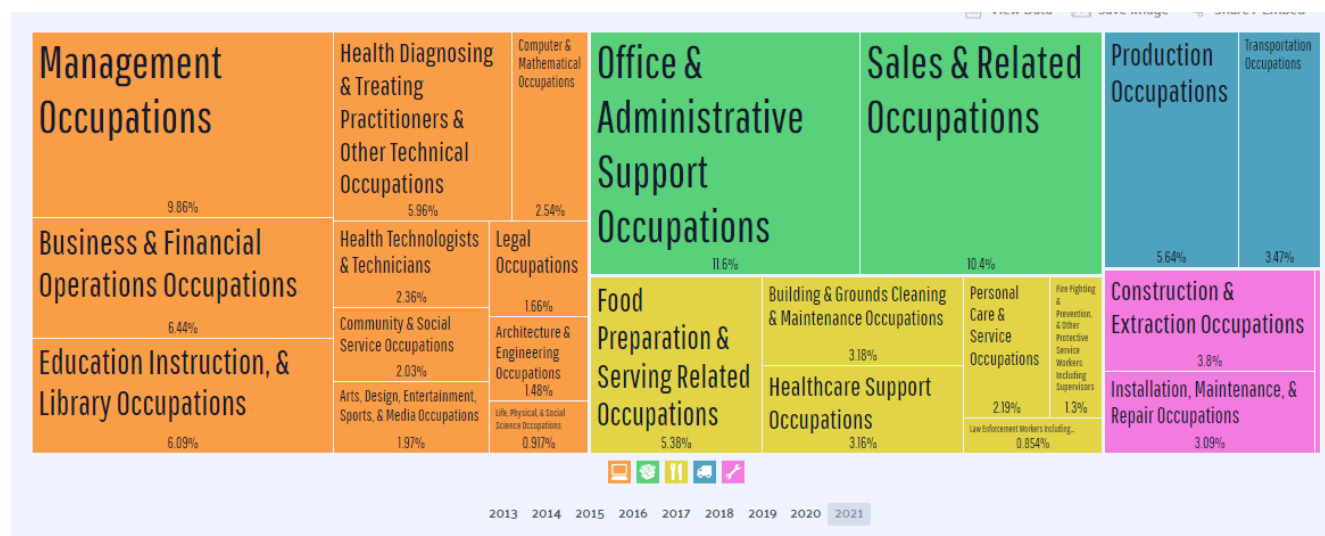
The median income in Jefferson County is \$58,330.

There are approximately 341,139 persons employed in Jefferson County. Of this number, 94 percent commute to work with the average commute being 24.5 minutes.

The county’s unemployment rate of 3.3% is a great statistic and is a major factor in our continued optimism regarding the state of the county.

| Top Ten Employers | |
|----------------------------------|-------------|
| Name | # Employees |
| University of Alabama/Birmingham | 23,000 |
| Regions Financial System | 9,000 |
| St Vincent Health System | 5,100 |
| Children’s Health System | 5,000 |
| AT&T | 4,517 |
| Brookwood Baptist Health | 4,459 |
| Jeff Co Board of Education | 4,400 |
| City of Birmingham | 4,200 |
| Blue Cross | 3,100 |
| Alabama Power Company | 3,092 |

For the employed population 16 years and older, the leading industries in Jefferson County are educational, health and social services and professional and business services.



Economy

The Jefferson County Comprehensive Plan will be a 20-year vision and strategy for future development and growth of the county. To be completed during fiscal year 2024, this plan will guide land development through unincorporated areas of the county and help with prioritization of public infrastructure investment. It will be a valuable resource to in the economic prosperity of citizens.



Job growth, which increased by 3% in the metro area, has been at the forefront of continued economic growth in the area. According to the U.S Bureau of Labor Statistics, the Birmingham metro area ranked 5th in the U.S. for job growth between 2022 and 2023. This announcement comes after the Birmingham-Hoover metro added over 16,000 jobs during that time period. With major projects at UAB and Southern Research reaching the hiring stage, job growth should continue.

The International Downtown Association stated that the downtown area is a key employment center with a strong base of knowledge jobs such as programmers, researchers, doctors, engineers, architects and more. There are over 61,064 primary jobs downtown.

In other good news, a business news site called Gusto published a report on the economic development that took place over the course of 2023. Birmingham ranked 4th in a list of top 10 cities with significant wage growth. Small and mid-sized businesses have been a major factor in driving the economy and contributing to this growth.

Because the county’s job market is so tight, businesses are struggling to find workers and are having to raise wages and/or find other recruitment strategies. To exacerbate the problem, Alabama’s labor participation rate, which measures the employment of persons 16 and older, is the third lowest in the country. Barriers, such as transportation, childcare, housing and health, contribute to a person’s inability to work.

| Principal Taxpayers (as of October 2023) | | |
|---|--------------------------------|-----------------------------|
| Taxpayer Assessed | 2023 Assessed Valuation | % of Total Valuation |
| Alabama Power Company | \$773,672,260 | 6.28% |
| United States Steel | 87,613,520 | .71% |
| Affinity Hospital | 75,160,980 | .61% |
| Norfolk Southern Rail | 64,106,580 | .52% |
| BellSouth | 59,339,140 | .48% |
| Wells Fargo | 57,629,300 | .47% |
| GSA Bham | 51,800,300 | .42% |
| Mercedes | 43,721,460 | .35% |
| American Cast Iron Pipe | 40,603,240 | .33% |
| Hoover Mall | 38,322,020 | .31% |

Jefferson County has been working to recruit new industry that provides higher paying opportunities and upskilling for those that might not have the continued education or training needed for more skilled sectors. This provides a path for people to gain experience and grow their careers here.

The county has also invested in a new north Jefferson industrial park which could

house several thousand new jobs and showcases the counties commitment to quality job creation.

During FY23, economic development investment in the county reached 476M with 40 projects and 816 jobs announced. Projects included Wells Fargo data center, Reconserve, and the Brasfield Gorrie headquarter expansion in Birmingham. The county was off to a great start in 2024 as well with R+L Carriers and Atlas Tube announcing projects that will create almost 100 jobs.

Another rapidly growing area is the production of electric vehicles. Mercedes recently announced the addition of a new plant to produce luxury, electric vehicles. This led to the opening of an automotive supplier in Bessemer who will produce parts for the electric vehicles. As this industry continues to grow, thousands of jobs should be created, and air quality should improve throughout the state.

By diligently working to provide employment opportunities, the Commission is hoping people will choose to live closer to their jobs, thus reducing commute times, helping to lower the ozone level, and keep more tax revenue inside Jefferson County. They are also hoping that amenities such as Red Mountain Park will encourage people to choose Jefferson County for their residence.

Public Utilities

Electric power in Jefferson County is supplied by Alabama Power which is an investor owned utility serving 1.3 million homes, businesses and industries in the southern two-thirds of Alabama. Fortune Magazine named Southern Company, parent company to Alabama Power, one of the world's most admired companies.

As electric vehicle use continues to grow and becomes a game changer in the battle against climate change, Alabama Power has teamed up with the Alabama Department of Community and Economic Affairs to expand electric vehicle fast charging infrastructure along the interstates. Alabama Power offers electric vehicle night charging discounts.

Spire distributes clean-burning, energy-efficient natural gas to approximately 460,000 customers in central and north Alabama. It is the largest natural gas utility in Alabama and is regulated by the Alabama Public Service Commission. Water service is provided by the Birmingham Water Works Board. Jefferson County provides sewer services to its citizens. Local exchange telephone service is primarily provided by AT&T.

One of the most pressing issues facing Jefferson County as well as the state of Alabama is ensuring broadband coverage and access is available to all citizens. According to a broadband profile developed by the Alabama Department of Economic and Community Affairs, lower income Jefferson County residents face greater barriers across broadband access, less device ownership, are less confident in their ability to identify fraud and they are not confident in their ability to use basic digital skills. Five percent of County units are unserved on the FCC map meaning they do not have access to an internet service product providing speeds of greater than or equal to 25/3Mbps. According to ADECA, there are lots of grant programs available to help the County facilitate quality internet for all its citizens.

Companies currently providing internet services include AT&T and Spectrum, among others.

Healthcare

The County is a major center for health care and biomedical research. The Medical Center of the University of Alabama at Birmingham (UAB) is internationally known for its programs in cardiovascular disease and open-heart surgery, as well as cancer, organ transplants, dentistry and diabetes. Recent accolades include ranked 11th among academic medical centers on the Vizient Quality and Accountability Scorecard, won 7 Women’s Choice Awards, awarded an LGBTQ Healthcare Equality Leader designation from the Human Rights Campaign Foundations and was named best hospital in Alabama according to a study published by Newsweek.



UAB plans to become the southeast’s biotech hub by investing in UAB and Southern Research and completing construction of Altec/Styslinger Genomic Medicine and Data Sciences Building in 2024. The new building will allow for another 50 to 100 researchers. UAB will house a biotech incubator on the Southern Research campus with plans to build an urban research park.

UAB is in the process of purchasing Ascension St. Vincent’s Hospital. The purchase is expected to be completed in the fall. It is believed that this purchase will allow the hospitals to combine and optimize their collective strengths.

UAB’s new Cooper Green Mercy Health should be completed in 2025 and will include an expanded rehabilitation suite, phlebotomy and injection clinic, new MRI machine and clinic areas specifically designed for multidisciplinary care and comfort of the patients. The hospital will be five stories and 211,000 square feet.

According to rankings by the U.S. News & World Report, Children’s Hospital of Alabama was named one of the best children’s hospitals for the 14th consecutive year. Children’s is nationally ranked in 8 services ranging from cancer to urology.

There are over 51,498 persons employed in hospitals or health services which means healthcare is a vital part of Birmingham’s economy.

Transportation

Birmingham International Airport, Alabama’s largest airport, is served by four major carriers servicing 100 daily flights to 23 cities for more than 2.6 million passengers each year. The Birmingham Airport Authority’s economic impact on the Birmingham region was approximately 1 billion dollars as well as 1,600 direct and indirect jobs annually. Million Air of Texas plans to invest 32M to build 3 new hangars and a terminal. This plan includes a 10,000 square foot terminal, a 24,00 square foot hangar, and 2 new 30,000 square foot corporate hangars for a total of 94,000 square feet of new development. www.bhamintlairport.com





Almost 100 truck lines have terminals in the area. Additionally, Birmingham is served by four major railroads—Norfolk Southern, Santa Fe, CSX Corporation, and Burlington Northern Railway. Amtrak passenger service is also available.

The State of Alabama has created the A-USA Corridor, a proposed \$231.6 million program of rail projects supported by a

public-private partnership (P3).

The first phase of the corridor initiative involves a \$71.6 million project to link the Port of Mobile with the McCalla Intermodal Facility near Birmingham by making 12 specific track, signal and yard improvements on rail lines between Mobile, Selma, and Birmingham.

This 280-mile rail corridor also will link mega economic development sites in Etowah, Shelby, and Washington/Mobile, each totaling more than 1,000 acres. A fourth site in Jefferson County (McCalla) will see the development of a 104-acre site with up to a million square feet of warehousing under roof.



Seven barge lines provide transportation through private dock facilities at Port Birmingham in western Jefferson County. These facilities are part of the Warrior-Tombigbee waterway system that provides access to the Port of Mobile in south Alabama. The area is linked with the Tennessee-Tombigbee waterway system, which connects the County with inland ports in the Midwest and 16,000 miles of inland waterways. Port Birmingham is located along Locust Fork about 22 miles west of downtown Birmingham. City and County officials have invested \$675,000 to develop the port into an area that industries could use to import and export their products. It is a place that has barge, railroad connectivity to three class 1 railroads, and superior access to the highway. Jefferson County wants to help rebrand the port as an international hub for commerce.



The Birmingham Intermodal Facility combines several modes of ground transportation in one central location, such as Max Bus Central Station, Greyhound bus service, Megabus service, and Amtrak passenger rail. The \$32 million facility also includes a Birmingham police substation, food service area, retail space and more.

As part of a continued effort to improve transportation, Birmingham was the recipient of a 14.5M federal grant to restore two-way traffic to Fourth Avenue North in the city’s historic Black Business

District. The grant will also add additional features designed to revitalize the commercial district and help reconnect the important corridor to the broader neighborhood. Known as “Black Main Street,” this area is part of the Civil Rights National Monument. This restoration will make it easier for persons to move around, whether, walking, biking, riding the bus or driving.

An urgent issue facing Jefferson County is transportation. According to a report by Stacker, Jefferson County ranked 49th in the state due to an average one-way commute of 24.5 minutes, 92% of workers using private transportation, and 4.5% of workers who have an hour or more commute.

Greenspace



As Jefferson County began its listening sessions for its Comprehensive Plan, leaders were surprised to find that parks and greenspace led the way as priority areas for county residents. Jefferson County has more green space per capita than other similar areas. Beginning with a commitment to Railroad Park in downtown Birmingham, the County's commitment to greenspace has grown from there. Red Mountain Park was established, and resources were committed to Rotary Trail and the desire to connect all this green space in order to promote growth of the region and increase Jefferson County's appeal as a good

place to live.

The Red Rock Trail System provides over 125 miles of greenways and sidewalks across the county; however, the goal is to build and connect 750 miles of pedestrian friendly routes throughout the county. Plans for the next 15 years include building a 36-mile connected loop of trails to achieve the Greater Birmingham Trail Loop. Among areas connected will be Red Mountain Park, Railroad Park and Ruffner Mountain and have a special emphasis on the Civil Right District. This achievement will bring a trail or green space within one mile of every home in Jefferson County.

City Walk BHAM is a 31-acre park located under the I-59/20 interchange and includes recreational, art, performance, sports and green spaces, a skate park facility, market areas, a dog park and more.



Conde Nast Traveler magazine named Birmingham one of [“The Best 22 Places to Go in 2022.”](#) This is due, in part, to its abundance of green spaces. Innovate Alabama, a report prepared by the Hoover Institution at Stanford University, holds the Red Rock Trail System as an example of what Alabama should strive to accomplish. The Trail System has also received a SHIFT Award for land management.

In related news, Birmingham was selected as a Bloomberg American Sustainable City. Bloomberg Philanthropies will provide support as the city utilizes funds from the Bipartisan Infrastructure Law. This support will help Birmingham leverage and implement federal funds to drive progress on climate mitigation and promote equitable outcomes in disadvantaged communities burdened by pollution.

Public Safety

Jefferson County’s Sheriff Department has 749 employees making it one of the largest and most modern departments in the state.

The Sheriff’s department vision centers on schools, safety, diversity and recidivism. Law enforcement officers should be visible in and accessible to the public. As part of its community policing plan, patrol deputies now wear body cameras which improve safety, help solve crime and encourage good behavior by both the police and the public.



The Sheriff in conjunction with the JBS Mental Authority and the National Alliance on Mental Illness, announced the grant-funded Crisis Care Center. Instead of being arrested, those with addictions and mental illness, will receive care they need.



The Sheriff’s Office is currently constructing a new Training Academy. Anticipated cost of 5M. The current training academy hosts deputies and police officer from across Alabama.

A priority for the Sheriff’s second term is to build a regional jail which would be designed to hold inmates from all of the county’s municipalities, including the sheriff’s office inmates. This need has become more important as the City of Birmingham requested an intergovernmental agreement to house city prisoners in the county jail. The city would potentially pay a per diem of 65\$ per individual which is comparable to contractual arrangements with other Jefferson County cities. This is subject to continuing negotiations.

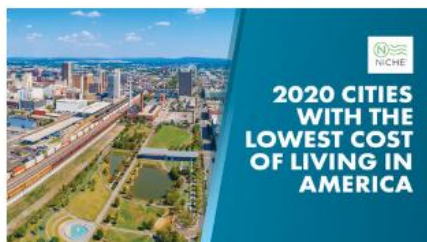
According to the Sheriff, the new jail would also offer more trade and skill training for inmates.

Finally, the department wants to reflect diversity in its hiring so that deputies will reflect the basis of the community. The Sheriff has implemented a summer intern program for rising high school seniors to intern and see the various employment roles available to them.

Climate

| CLIMATE | Jefferson, Alabama | United States |
|------------------------------------|--------------------|---------------|
| Rainfall (in.) | 56.0 | 39.2 |
| Snowfall (in.) | 1.3 | 25.8 |
| Precipitation Days | 112.0 | 102.0 |
| Sunny Days | 210 | 205 |
| Avg. July High | 90.6 | 86.1 |
| Avg. Jan. Low | 32.8 | 22.6 |

Future Promise



POINTS OF INTEREST



A.G. Gaston Motel – The motel served as the headquarters for the Birmingham Civil Rights Movement and a place of rest for Dr. Martin Luther King, Jr and other freedom fighters. Located in the historic Civil Rights District, the motel has been restored and opened to the public as one of the centerpieces of the Civil Rights National Monument.

Alabama Adventures Theme Park – Open since 1998, AATP is nestled on 300 acres of rolling terrain near Bessemer, not many miles from the Mercedes-Benz factory. The Park offers two themed entertainment areas that contain thrill rides, attractions, and a seven-acre water park for all ages. AATP’s new owner proudly reports that attendance is up 12% over any previously recorded year. Web: www.alabamaadventure.com



Alabama Jazz Hall of Fame – Located in the historic Carver Theatre for the Performing Arts, the Hall of Fame honors jazz artists with ties to the State of Alabama. Extensive educational information and programs for elementary school children are also offered. As a place for entertainment, the museum honors the accomplishments of jazz greats such as Nat King Cole, Duke Ellington, Lionel Hampton, and Erskine Hawkins, who wrote “Tuxedo Junction”, located in Ensley, now a part of Birmingham. Web address: www.jazzhall.com/jazz



Alabama Sports Hall of Fame – Known as the place where



heroes and their memories live forever, the Hall of Fame annually inducts sports legends with ties to the State of Alabama who have made a major impact in American sports history. Located in the Birmingham-Jefferson Civic Center Complex, the Hall includes memorabilia from Jesse Owens, Joe Lewis, Bart Starr, Willie Mays and Paul “Bear” Bryant. Web: www.alasports.org.

Alabama Theatre – Big-screen movies, stunning architecture, and a mighty Wurlitzer organ thrill audiences at the beautiful Alabama Theatre, just as they did in the 1920s. One of the last working movie palaces, the theatre features revival films along with concerts and other special events for the performing arts. The “Showplace of the South” is still among the most elegant theatres in the southeast. Web: www.alabamatheatre.com



Aldridge Gardens – The former estate of Eddie and Kay Aldridge, Aldridge Gardens is now a beautiful thirty-acre site showcasing hydrangeas and picturesque gardens. It first opened its gates on June 1, 2002. Aldridge Gardens is one of only very few botanical gardens that specializes in hydrangeas, including the Snowflake Hydrangea which was patented by Mr. Aldridge and is now the official flower of the City of Hoover. The gardens include an outdoor pavilion, a five-acre lake and a half-mile walking trail. Web: www.aldridgegardens.com

Alys Robinson Stephens Performing Arts Center - Located on the campus of the University of Alabama at Birmingham, the center is a world-class multi-venue facility for Performing Arts. The facility includes a 1750 seat concert hall, Recital Hall, a modern Studio “Black Box” theater, and the Sirote Theater, and a full proscenium-type theater. Since its opening in 1996, some of the world’s best artists have graced the stages of the performing arts center. Web: www.alysstephens.org

Arlington Antebellum Home and Gardens – Dating from the 1840’s, Arlington is a preserved antebellum home constructed in the Greek Revival architecture style by Judge William S. Mudd, one of the founders of Birmingham. Tours, civic activities and other special events are hosted at this site where Union troops planned the burning of the University of Alabama and the Brierfield and Tannehill Iron Works.

Web: www.ci.bham.al.us/arlington



Barber Vintage Motorsports Museum and Park – The largest motorcycle museum in North America, the Museum showcases vintage racecars and more than 814 motorcycles from around the world. The collection includes models dating back to 1904. In 2003, the Museum moved into a new multi-level, 144,000 square foot building near the Cahaba River. The new location includes a restoration shop, 60-seat multimedia theater and a research library. The Barber Vintage Motorsports Park is the largest philanthropic effort ever undertaken in Alabama. The Motorsports Park is considered the “Augusta National” of racing and is the home of the Porsche Driving School. Web: www.barbermuseum.org

Bessemer Hall of History – A renovated Southern Railway depot houses the Bessemer Hall of History, which chronicles the history of Bessemer, Jefferson County and Alabama. Listed in the National Register of Historic Places, the Hall displays Civil War memorabilia, Indian artifacts, and furnishings from the 1800’s. E-mail: www.bessemeral.org.

Birmingham Botanical Gardens – The Gardens boast the Southeast’s largest clear span conservatory; and its education complex, plant diagnostic lab, gift shop, and horticultural displays are among the best. The All-American Rose Selections Display Garden showcases 150 types of hybrid roses; and the bonsai, fern, and orchid collections are recognized for their excellence. Expansion of the library tripled its size, making it the largest free-lending horticulture library in the State of Alabama. Popular for weddings and photography, the authentic Japanese Garden and Teahouse, colorful Southern Living Garden, and the spacious Dunn Formal Rose Garden are key focal points in the 67-acre facility. Web: www.bbgardens.org.



Birmingham Civil Rights Institute – A state-of-the-art facility, the Civil Rights Institute houses exhibits depicting historical events from post World War I segregation to present day racial progress. More than a museum, the Institute promotes on-going research and discourse on human rights issues through its archival and educational programs and services. The Institute has launched a campaign to become the world’s largest oral history web library containing significant oral interviews about local, national and international human and civil rights issues. Dr. Martin Luther King’s room will become a unique exhibition about the Civil Rights strategy in Birmingham and is expected to become the single most visited heritage

tourist site in Alabama. Located in the historic Civil Rights District, the Institute is surrounded by the 16th Street Baptist Church, Kelly Ingram Park, and the Alabama Jazz Hall of Fame. The Birmingham Civil Rights National Monument was created by presidential proclamation on January 12, 2017 and will be managed by the National Park Service and City of Birmingham. The Park will encompass around 4 downtown blocks and will include the history of places including the 16th Street Baptist Church, Kelly Ingram Park, the 4th Avenue Historic District and the A.G. Gaston Motel. Birmingham expects cultural tourism to increase due to the proclamation. The Institute plans to boost outreach by creating a travelling exhibit. Web: www.bcri.bham.al.us



Birmingham-Jefferson Convention Complex – Located less than four miles from the Birmingham International Airport, the Birmingham-Jefferson Convention Complex is Alabama’s foremost entertainment and meeting facility. The Concert Hall is one of the finest in the nation, and its adjoining coliseum is one of the largest in the region with a capacity of 19,900. A 1,200-seat, fully equipped theater is the setting for many major productions. The 220,000 square feet of exhibition halls host hundreds of significant shows and attract 1,500,000 visitors annually. Capital improvements and further expansion are planned. Web: www.bjcc.org.



Birmingham Museum of Art – The Museum of Art is the largest municipal museum in the Southeast. Spanning 7,000 years of history, its collection of over 21,000 works of art is among the Nation’s finest. Included are a comprehensive collection of American Western art, the Dwight and Lucille Beeson Collection of Wedgwood, Italian Renaissance works from the Samuel H. Kress collection, and pre-Colombian art including Peruvian gold. The Birmingham Museum of Art (BMA) is now displaying a significant work of art

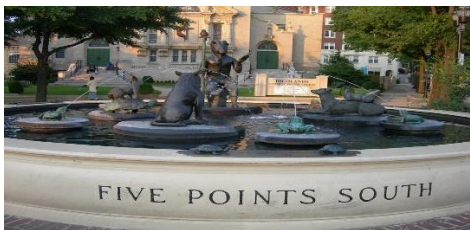
by Joshua Johnson, an artist widely recognized as the first professional African American painter in the U.S. The rare painting — *Portrait of Elizabeth Gilpin* (1804–1892) is now on view in the BMA’s Styslinger Gallery of American Art. For decades, BMA has been adding the works of the five best known African American artists of the 19th Century to its collection. They are Joshua Johnson, Robert S. Duncanson, Edward Mitchell Bannister, Edmonia Lewis and Henry Ossawa Tanner. Web: www.artsbma.org.

Birmingham Zoo – Accredited by the American Zoo and Aquarium Association, the Birmingham Zoo has over 800 animals on display and participates in numerous Species Survival Programs that help conservation efforts around the world. Its Education Department offers classes for all age groups, including ZooSnooze, an overnight camping program. Focusing upon native Alabama wildlife, the new \$8 million children’s zoo named for the Junior League of Birmingham and the Hugh Kaul Foundation has been completed and reinforces the Zoo’s position as the largest zoo in the South. Web: www.birminghamzoo.com.



City Walk BHAM -- A 31-acre park located under the I-59/20 interchange and including recreational, performance, sports and green spaces, a skate park facility, market areas, a dog park and more. The City Walk Skate Park is expected to be the skateboarding mecca of the Southeast. The 57,111-square-foot skate park is the fifth largest in America and the largest in the Southeast. The facility has multiple bowls for skaters of all skills, including one rated for Olympic-level competition.

CrossPlex – The Crossplex is a national destination housing one of the fastest indoor hydraulic tracks in the world, an Olympic size swimming pool, a nine-volleyball court venue and a platform to develop many other sports. The track and field venue holds 4,000 and the indoor natatorium seats 1,600.



Five Points South – Located in the heart of Jefferson County, this historic site is on the National Register of Historic Places and is one of Birmingham’s first streetcar lined suburbs and was founded as the Town of Highland in 1887. Today with over 40 culinary destinations and 20 retailers, the area has been labeled “a town within a city” and a true “walkup neighborhood.”

Fourth Avenue Business District - Known as the historic center of Black entrepreneurship and culture, this area is being revitalized by a multimillion-dollar re-envisioning of the Carver Theatre and Alabama Jazz Hall of Fame. This historic location of jazz contains the history of Alabama jazz artists and will provide rotating exhibits so that visitors can enjoy a unique experience with every visit. The Masonic Temple is also being restored.



Golf Opportunities – Some of the finest golf course designers in the world—Fazio, Pate, Nichlaus, and Robert Trent Jones—have worked their magic on area links. The area has twice hosted the PGA Championship, and the Bruno’s Memorial Classic is an annual stop on the Senior PGA Tour and is ranked #1 Senior Tour Event. TopGolf recreational facility is also located in Birmingham and features competitive golf games with a driving-range style layout and an extensive food and drink menu.

Kelly Ingram Park – The park contains emotionally powerful sculptures depicting the civil rights struggle in Birmingham. The park served as an assembly park for activities of the Southern Christian Leadership Conference and other groups in the movement. This historic landmark is part of the US Civil Rights Trail, a collection of churches, courthouses, schools, museums, and other landmarks across 15 states that played a pivotal role in advancing social justice in the 1950’s and 1960’s.



Lakeshore Foundation – A not-for-profit organization, the Foundation promotes independence for persons with physically disabling conditions, and it offers a wide range of recreation, athletic and education programs for children and adults with 32 different diagnostic conditions including spinal cord injury, amputation or trauma from accidents. The world-class facilities were designed to meet the needs of athletes with physical disabilities. Because of their long history of contributions to athletics for physically disabled people, the United States Olympic Committee designated Lakeshore Foundation as the first-ever, official USOC Training Site for both Olympic and Paralympic sports.

Legion Field Stadium – Legion Field Stadium, also affectionately known as the “Old Gray Lady”, was completed in 1927 as a 21,000-seat venue. The stadium now seats 71,000. The UAB Blazers use the stadium at their home field. The stadium is also the site for the Magic City Classic, Birmingham Bowl, local high school games and music festivals.



Lyric Theatre – Built in 1914, the Lyric is one of few theatres existing today that was designed to maximize acoustics and the close seating needed for vaudeville shows. Listed on the National Register as part of the Birmingham Downtown Retail & Theatre Historic District, the building has been restored at an approximate cost of 11.8M.

Magic City Classic - The Magic City Classic is the largest historically black college and university football game in the country. Alabama A&M University and Alabama State University play in the game annually. Festivities surrounding the game include the Classic Kickoff, Magic City Classic Parade, Tailgate Party and the famous halftime show performed by the Mighty Marching Hornets and the Marching Maroon and White.



McWane Center – The 180,000 square foot McWane Center is a state-of-the-art facility designed to surround visitors with hands-on adventures in science and technology. Home to Alabama’s largest IMAx Dome Theater, it delights young and old alike. Exhibits include a Shark and Ray Touch Tank and World of Water Aquariums. Web: www.mcwane.org.

Meyer Planetarium – The 90 seat Meyer Planetarium features a simulated look at celestial bodies and aspects of outer space. Reserved tours and workshops are available for groups of ten or more. Educational classes include environmental issues and astronomical activities such as learning to read a star map and building a bubble-powered rocket. Located on the campus of Birmingham-Southern College, the Planetarium is easily accessible by a nearby interstate. Web: www.bsc.edu/campus/planetarium



Negro Southern League Museum – The Negro Southern League Museum tells the story of African American baseball in America through the eyes of Birmingham, Alabama. The museum features the largest collection of original Negro League baseball artifacts in the country. The Museum’s mission is to create unparalleled cultural and educational experiences that acknowledge the past, embrace the present and frame the future.

Railroad Park – The park is a 19-acre green space in downtown Birmingham that celebrates the industrial and artistic heritage of the city. Hailed as “Birmingham’s Living Room,” the park provides a historically rich venue for local recreation, family activities, concerts and cultural events while connecting Birmingham’s downtown area with Southside and UAB’s campus.



Red Mountain Theatre – This is a Tony Award winning nonprofit organization committed to enriching the cultural landscape of Birmingham and beyond. Established in 1979, this theatre has grown to be a preeminent year-round professional music theatre. They have professional shows as well as an Arts Education Program that reaches 17,000 students each year.

Regions Field – This minor league baseball park is the home field of the Birmingham Barons of the Southern League. Regions Field is located beside Railroad Park. The ballpark is open even when a game is not going on, allowing people to walk through, and it gives the University of Alabama at Birmingham a greenway all the way from Railroad Park to the southern end of their campus.

Red Mountain Park – This park encompasses 1,500 acres of land along Red Mountain Ridge in Central Alabama. The Park is central to Birmingham and surrounding communities. Becoming a vital urban green space for the city, the park contains 15 miles of trails, 3 tree houses, a 6 acre off the leash dog park and various zipline adventures.



Rickwood Field – Completed in 1910, the oldest baseball stadium in America was the former home of the Birmingham Barons, the Birmingham Black Barons, and the AA farm club of the Chicago White Sox, which relocated to Region Field. Jackie Robinson, Babe Ruth and Willie Mays are among the baseball greats who played on the field. Now it is the scene of many area high school games. The stadium was also the primary backdrop for a nostalgic baseball movie featuring the life of Ty Cobb. A project is underway to create a treasure of baseball memorabilia.

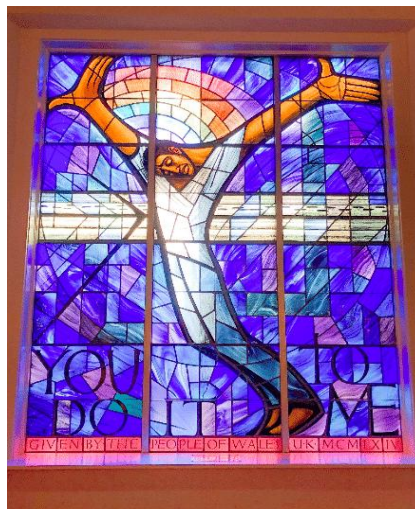
Ruffner Mountain Nature Center – On the site of former iron ore mines dating back to the 1880’s, the Nature Center offers wildlife rehabilitation and biological and historical displays of the last undeveloped remnant of the Red Mountain Ridge. Locally known as Ruffner Mountain, its thousand acres offer an eleven-mile network of hiking and walking trails. It is the second largest urban nature preserve in the nation. Its protected forest, ridges and valleys provide a refuge for a wide variety of plants and wildlife. Their mission is to maintain and expand the nature preserve and to use the mountain to teach children and adults about nature and the environment. Special nature education programs offered in this urban wilderness meet State of Alabama education requirements. Web: www.ruffnermountain.org



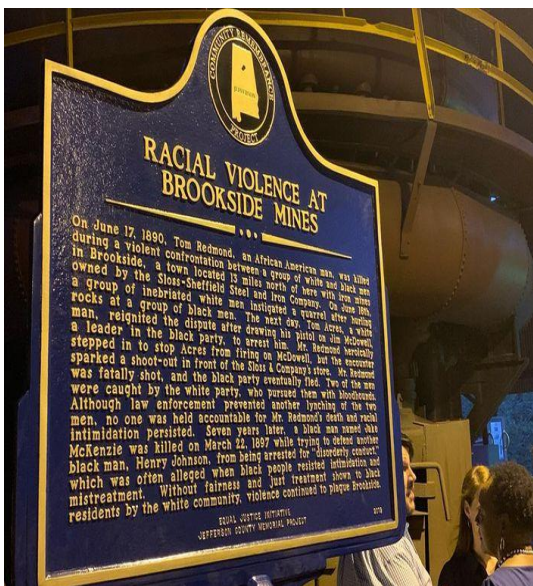


Sixteenth Street Baptist Church –

On Sunday morning September 15, 1963, the Ku Klux Klan bombed the Sixteenth Street Baptist Church killing four little girls. This tragic action placed Birmingham at the center of one of the most significant dramas of the 20th century. The historic church is still used for worship and is also open for tours during the week. The church has updated its famous Memorial Nook to include a movie viewing room showing the documentary, “10:22,” about the bombing and the eulogy for the girls given by Rev. Martin Luther King, Jr. A larger video board in the basement displays messages for visitors and plays videotaped oral histories. An additional exhibit about the church’s globally acclaimed Wales Window, donated to the church by the people of Wales, is being planned.

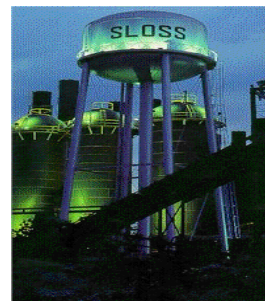


The Church is in the process of creating a Visitor and Educational Building which will be adjacent to the church and will enable visitors to get information about the church and some of the other Civil Rights National Monument locations in the district.



Sloss Furnaces –

Located on the eastern edge of Birmingham’s downtown business district, the Sloss Furnaces have been a dominant feature of Birmingham’s skyline for more than a century. Recognized as a National Historic Landmark, the 34-acre museum is the only one of its kind in the world and offers furnace tours led by trained guides. Sloss also hosts a wide variety of concerts, festivals, and conferences as well as an innovative program of metal art filling a two-acre Sculpture Yard. In September 2019, the first public marker in Birmingham to recognize lynching victims was unveiled at Sloss Furnace to memorialize two of the county’s 30 documented lynching victims. Web: www.slossfurnaces.com.



Southern Museum of Flight –

Located near the Birmingham International Airport, the Southern Museum of Flight is home to eight decades of aviation history. Among the displays are full-scale memorabilia from World War II, an aviation library, and a Huff Daland crop duster. Included among hundreds of historic photos are Birmingham’s first flying fields, the Alabama Air National Guard, women in aviation, and the famed Tuskegee Airmen. In addition, the Museum is the home of the Aviation Hall of Fame, which honors those who have made outstanding contributions to aviation in Alabama. Web: www.southernmuseumofflight.org



Southern Environmental Center – Located on the campus of Birmingham-Southern College, the Southern Environmental Center is the largest educational facility of its kind in Alabama. In addition to its award-winning Interactive Museum, the facility is also active in the community by initiating several model partnerships targeting water quality, smog, and urban sprawl. In addition, the SEC includes a four-acre outdoor classroom where footpaths wind through a miniature Mobile Basin wetland, past beneficial bug sculptures and fragrance gardens, and along the Appalachian Trail.

Web: www.bsc.edu/sec



Veteran's Day Parade – National Veterans Day honors the dedication and sacrifice of our men and women in the armed forces. Home of the Nation's oldest and largest celebration, Birmingham each year salutes America's veterans with one of the country's largest parades, a memorial service, the World Peace Luncheon, and the National Veterans Award Dinner. The award, which was authorized by Congress in 1954, honors an outstanding veteran who has made an outstanding contribution to further patriotic interests of veterans and veteran organizations throughout the United States.

Web: www.nationalveteransday.org

University of Alabama at Birmingham – In addition to its internationally acclaimed medical center and teaching hospital, the University of Alabama at Birmingham is the home of one of the Nation's top business schools. Founded in 1971, the UAB School of Business achieved accreditation by the Association to Advance Collegiate Schools of Business in 1973, only two years after it was established. Some 2,000 students from throughout the United States and the world are currently enrolled in the School of Business and the Graduate School of Management. UAB was also named one of the 100 best universities in the southeast by the recently published Princeton Review's "The Best Southeastern Colleges: 100 Great Schools to Consider." Web: www.business.uab.edu



Vulcan Statue – A popular tourist attraction located atop Red Mountain, Vulcan is the largest cast iron statue in the world, second in the United States only to the Statue of Liberty in height. The statue stands over 56 feet high and weighs over 120,000 pounds. Designed by the famous Italian sculptor Giuseppe Moretti as an exhibit for Alabama in the 1904 World's Fair in St. Louis, Vulcan is one of only a few monuments ever erected to commemorate an industry. Named for the Roman mythical god of the forge, it has stood on Red Mountain since the 1930's.

Web: www.bham.net/vulcan

Fund Structure

The Jefferson County Commission uses funds and account groups to report its financial position and its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” Jefferson County utilizes six fund types, encompassing 32 operating funds for reporting its financial position and the results of its operations. The fund types are General Fund, Special Revenue Funds, Enterprise Funds, Trust and Agency Funds, Internal Service Funds, and Debt Service Funds. Descriptions of the fund types and related funds are provided below. The National Council on Governmental Accounting states that governments should use the minimal number of funds consistent with legal and operating requirements because unnecessary funds result in inflexibility, undue complexity and inefficient financial administration.

Governmental Fund Types

General Fund

Transactions relating to resources obtained and used for delivery of those services traditionally provided by a county government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, and community services.

The **Jefferson County Economic Development Fund** accounts for the expenditure of funds designated strictly for business development in Jefferson County. This fund is a subset of the General Fund

The **District Funds** accounts for expenditures made by the Commissioners to fund projects in the County.

Internal Service Funds

Internal Service Funds account for the financing of goods and services provided by one department to other departments or agencies of the County and other governments on a cost reimbursement basis.

The **Fleet Management Fund** accounts for the accumulation and allocation of costs for providing and maintaining vehicles to County departments. This fund is included as a subset of the General Fund.

Non Budgeted Funds

Budget Stabilization Fund accounts for funds set aside for working capital purposes eliminate cash flow issues, cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

Uncertainty Cash Reserve for Financial and Economic Uncertainty – accounts for funds reserved for severe economic downturns or major unforeseen events (as determined by Commission action) where a significant portion of revenues supporting critical basic operations are projected to decline by more than 2 years or permanently and such decline cannot be absorbed by the department or fund.

Catastrophic Event – accounts for funds set aside to provide emergency assistance should an event either natural or man-made result in extraordinary levels of damage or disruption severely affecting Jefferson County citizens.

Special Revenue Funds

Transactions relating to resources obtained and used for certain Federal and State programs and from other resources upon which legal restrictions are imposed are accounted for in the Special Revenue Funds. The following comprise the Special Revenue Funds.

The **Indigent Care Fund/Cooper Green** accounts for the receipt and expenditures of a portion of beverage and sales taxes designated for the health and welfare of indigent county residents. Cooper Green accounts for the operations of the facility and associated clinics. Operating revenues are derived from net patient charges and reimbursements from third parties including Medicare and Medicaid.

The **Bridge and Public Building Fund** accounts for the receipt and expenditure of ad valorem tax revenues designated for the maintenance and repair of County bridges and public buildings.

The **Community and Workforce Development Funds** account for the receipt and expenditures of Federal block grant funds received by the County.

The **Home Loan Program Fund** accounts for the County's administration of a federally funded program with local matching costs to provide housing for low- and moderate-income families.

The **Roads Fund** accounts for the receipt and expenditure of the County's share of proceeds from applicable gasoline taxes, ad valorem taxes, inspection fees, and other taxes and fees designated for the construction and maintenance of county roads.

The **Special Sales Tax Fund** accounts for the receipt and expenditures of the special revenue sales tax collected. This new Sales Tax will allow greater flexibility in the use of proceeds after debt service payment.

The **Board of Equalization Fund** accounts for property taxes restricted by the state for operations of the Board of Equalization.

The **Tax Assessor – Birmingham Fund** accounts for the expenditures for the state funded Tax Assessor Birmingham operations.

The **Tax Assessor – Bessemer Fund** accounts for the expenditures for the state funded Tax Assessor Bessemer operations.

Non Budgeted Funds

Emergency Rental Assistance Fund accounts for the expenditure of funds received for emergency use of rental assistance.

American Rescue Plan Act Fund accounts for grant funding received by the County under the American Rescue Plan Act of 2021.

Sheriff Condemnations Fund accounts for funds from fines and forfeitures to be used for law enforcement activities.

Sheriff Special Programs Fund accounts for funds from fines, forfeitures and contributions and donations received that are to be expended within the guidelines of each program as established by external resource providers.

Law Library Fund accounts for funds from the related revenues and expenditures of operating the County’s Law Library.

Capital Improvement Funds

The County has four funds for capital projects. Environmental Services accounts for capital projects within its own fund.

The **Capital Improvements Fund** accounts for the financial resources used in the purchase of equipment, software, and/or vehicles etc. costing over \$15,000.

The **Capital Improvements Multi Year Fund** accounts for revenues, primarily from bond issuance, and expenditures wherein the County acquires a new building or a new system, such as a computerized fingerprint system. Typically, these projects will exceed \$100,000, but there are some exceptions.

The **Road Improvements Fund** accounts for expenditures used in the construction of road projects.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The **Debt Service Fund** accounts for expenditures to pay principal and interest on certain governmental bonds.

The **Limited Obligation Refunding Debt Fund** accounts for expenditures for the payment of principal and interest on the Series 2017 Refunding Debt.

Proprietary Fund Types

Enterprise Funds

Enterprise Funds account for operations (a) that are financial and operated in a manner similar to private businesses where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management and control, accountability, or other purposes. The Enterprise Funds used by the County are as follows:

The **Landfill Fund** accounts for the lease of the landfill by Santek and records lease payments of approximately one million annually.

The **Sanitary Operations Fund** accounts for the operations of the County's sanitary sewer systems. Revenues are generated primarily through user charges, impact fees, and designated ad valorem taxes.

Non budgeted

Hallmark Farms Cooperative accounts for activities of the County's cooperative agreement with the City of Warrior, Alabama.

Fiduciary Fund Types

Trust and Agency Funds

The Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The individual funds involved in the Trust and Agency Funds are as follows:

The **Emergency Management Agency Fund** accounts for the County's administration of the financial records for EMA. The EMA is an independent agency for emergency or disaster management programs which are funded with federal, state and local government resources.

The **Personnel Board Fund** accounts for the accumulation and allocation of costs for providing personnel to County departments and other governmental units by the Jefferson County Personnel Board, an independent agency.

The **Jefferson County Economic and Industrial Authority** accounts for the operational transactions performed by the County's agent organization who is responsible for economic development in Jefferson County.

Non budgeted Custodial Funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments.

Tax Collector accounts for the collection of all property taxes which are disbursed to other taxing units and other parties.

Department of Revenue accounts for the collection of various taxes and fees, which are disbursed to other taxing units and parties.

Treasurer's Trust accounts for the collection of funds held by the Treasurer, which are disbursed to other entities or other County parties for specified legal purposes and requirements.

Sheriff accounts for collection of cash bonds, fines, forfeitures and other fees, which are disbursed to other parties.

The following custodial funds are used to account for taxes, fines, fees and other monies collected by the courts and remitted to other parties in accordance with court orders and state law: **Family Court and Probate Court.**

Governmental Fund Type

General Fund

- Fleet Management
- JeffCo Economic Development
- District

Special Revenue Funds

- Indigent/Cooper Green
- Bridge and Public Building
- Special Sales Tax
- Community Development and Home
- Workforce
- Road
- Mapping and Reappraisal

Debt

- Debt Fund
- Limited Obligation Refunding

Capital

- Capital
- Capital Multi Year
- Capital Roads

Proprietary Fund Type

Enterprise Funds

- Environmental Services
- Landfill

Fiduciary Fund Type

Trust and Agency Funds

- Emergency Management
- Personnel Board
- JCEIDA

Fund Department Matrix

| | General | Mapping Reappraisal | Indigent Care/CG | Special Tax | Jeff Co Econ Devp | Road | Bridge & Public Bldg | Comm Devp | Workforce | Home | Capital | Multi Year Capital | Road Capital | District | Landfill | Env Sys | EMA | Personnel Board | Pension | Internal | Debt | OPEB | |
|-------------|---------|---------------------|------------------|-------------|-------------------|------|----------------------|-----------|-----------|------|---------|--------------------|--------------|----------|----------|---------|-----|-----------------|---------|----------|------|------|--|
| Commission | x | | | | x | | | | | | | | | x | | | | | | | | | |
| Cty Mgr | x | | | | | | | | | | | | | | | | | | | | | | |
| Compliance | x | | | | | | | | | | | | | | | | | | | | | | |
| Probate | x | | | | | | | | | | | | | | | | | | | | | | |
| Fam Ct | x | | | | | | | | | | x | | | | | | | | | | | | |
| St Ct | x | | | | | | | | | | | | | | | | | | | | | | |
| Ds Aty | x | | | | | | | | | | x | | | | | | | | | | | | |
| Law Lb | x | | | | | | | | | | | | | | | | | | | | | | |
| Finance | x | | | x | x | | x | | | | | | | | | | | | | | x | x | |
| H R | x | | | | | | | | | | | | | | | | | | | | | | |
| Revenue | x | | | x | | | | | | | | | | | | | | | | | | | |
| Cy Aty | x | | | | | | | | | | | | | | | | | | | | | | |
| BOE | x | x | | | | | | | | | x | | | | | | | | | | | | |
| Tx Asr | x | x | | | | | | | | | x | | | | | | | | | | | | |
| Tx Coll | x | | | | | | | | | | | | | | | | | | | | | | |
| Treas | x | | | | | | | | | | | | | | | | | | | | | | |
| Pers Bd | | | | | | | | | | | | | | | | | | | x | | | | |
| Workforce | x | | | | | | | | x | | | | | | | | | | | | | | |
| C Devp | x | | | | | | | x | | x | | | | | | | | | | | | | |
| IT | x | | | | | | | | | | x | | | | | | | | | | | | |
| Gen Svs | x | | | | | | | | | | x | x | | | | | | | | | | | |
| Registrar | x | | | | | | | | | | | | | | | | | | | | | | |
| Dev Svs | x | | | | | | | | | | x | | | | | | | | | | | | |
| Sheriff | x | | | | | | | | | | x | | | | | | | | | | | | |
| Yth Det | x | | | | | | | | | | | | | | | | | | | | | | |
| Coroner | x | | | | | | | | | | x | | | | | | | | | | | | |
| EMA | | | | | | | | | | | | | | | | | x | | | | | | |
| Security | x | | | | | | | | | | x | | | | | | | | | | | | |
| Roads | | | | | | x | | | | | | | x | | | | | | | | | | |
| Fleet Mgt | x | | | | | | | | | | x | | | | | | | | | | x | | |
| Env Svs | | | | | | | | | | | | | | | | x | x | | | | | | |
| Health Care | | | x | | | | | | | | | | | | | | | | | | | | |
| Sr Svs | x | | | | | | | | | | | | | | | | | | | | | | |

Basis of Accounting

Basis of accounting refers to “when revenues and expenditures are recognized in the accounts and reported in the financial statements.”

Modified Accrual Basis

Revenues are recognized in the accounting period in which they become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property, gross receipts, and sales taxes are considered “measurable” when in the hands of the intermediary collecting agent and are recognized as revenue at that time. Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received. Investment earnings are recorded when earned since they are measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. The following governmental fund types at Jefferson County are accounted for using the modified accrual basis of accounting:

General Fund
Special Revenue Funds
Debt Service Fund

Accrual Basis

Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the period incurred, if measurable. The following proprietary and fiduciary fund types at Jefferson County are accounted for using the accrual basis of accounting:

Enterprise Funds
Trust and Agency Funds

Basis of Budgeting

The budgets of governmental fund types (general fund, special revenue funds, debt service fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the County (for example, outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they become measurable and available. The budgets of proprietary fund types (enterprise funds, internal service funds) and fiduciary fund types (trust and agency funds) are prepared on a full accrual basis. This means that expenditures are recognized when a commitment is made, and revenues are recognized when they are obligated to the County (service has been provided). Encumbrances are rolled to the next year if goods and services are not received at the end of the fiscal year.

The County prepares its Annual Comprehensive Financial Report based on “generally accepted accounting principles” (GAAP). This conforms to the way the County prepares its budget except for the treatment of capital outlay and depreciation expense. Depreciation expense is recorded on a GAAP basis only and is not budgeted. Within the proprietary fund types, capital outlay is recorded as an asset on a GAAP basis but is expended on a budget basis.

The County provides audited financial statements on an annual basis for its Fiscal Years starting on October 1 and ending on September 30 of each year. The County has produced audited financial statements prepared by Warren Averett Kimbrough & Marino, Certified Public Accountants, for Fiscal Years 2007 - 2020. Beginning in 2021, the audited financial statements are being prepared by the County’s new auditor, Mauldin & Jenkins. The audited financial statements contain comparisons of revenues and expenditures on a GAAP basis to budget basis.

Mechanical Controls of Budgeting

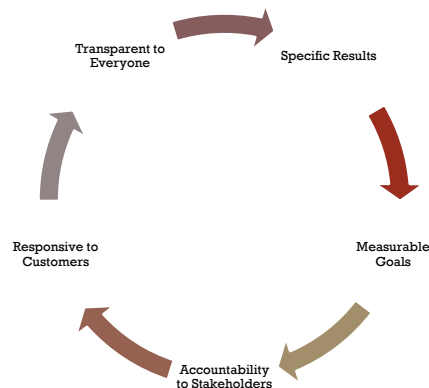
The Budget Management Office utilizes Munis and UKG Ready to accomplish the purposes of budgetary authorization and control.

(1) The Finance Department is licensed to operate Munis’s accounting and financial software package that has budget controls as key components. The budget office creates and publishes a master listing of revenue and expenditure objects.

(2) The County utilizes the UKG Ready software package that is shared by the Budget Management Office (position control and salary forecasting of 4 jurisdictions), Payroll Services (employee payrolls of 4 jurisdictions) and Human Resources (personnel administration and benefit administration of 4 jurisdictions). The forecast of personnel services, merit increases, and fringe benefits are passed from this software to the Munis software mentioned above.

Budget Policies and Procedures

For Fiscal Year 2009, the Jefferson County Commission adopted a new budgeting policy known as SMART budgeting. SMART stands for Specific Results; Measurable Goals; Accountability to Stakeholders; Responsive to Customers and Transparent to everyone.



1. PURPOSES. The purposes of this Administrative Order are:

a. To provide an orderly and effective process for carrying out the budgetary responsibilities of the Jefferson County Commission. This process shall be known as SMART Budgeting.

b. To establish accountability among public officials and public agencies within Jefferson County for participation in SMART Budgeting.

c. To describe the procedures to be followed by participants in SMART Budgeting.

2. REPEAL OF ADMINISTRATIVE ORDER 91-3. Administrative Order 91-3 of the Jefferson County Commission is hereby repealed.

3. LEGAL DUTY AND AUTHORITY OF THE COMMISSION TO ADOPT AND ENFORCE A BALANCED BUDGET, AND TO REQUIRE PARTICIPATION BY CERTAIN PUBLIC OFFICIALS; BUDGETARY POLICIES OF THE COMMISSION. Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama give the Jefferson County Commission the duty and authority to adopt and enforce an annual balanced budget and require the participation of certain public officials in the development and administration of that budget. The legal duty and authority conveyed by the Code of Alabama, and the resulting policies of the Jefferson County Commission, are as follows:

a. Section 11-8-3, Code of Alabama, requires adoption of an annual balanced budget for the County.

The Code states:

“(a) It shall be the duty of the county commission, at some meeting in September of each calendar year, but not later than October 1, to prepare and adopt a budget for the fiscal year beginning on October 1 of the current calendar year which shall include all of the following:

- (1) An estimate of the anticipated revenue of the county for all public funds under its supervision and control including all unexpended balances as provided in Section 11-8-6.
- (2) An estimate of expenditures for county operations.
- (3) Appropriations for the respective amounts that are to be used for each of such purposes.

“(b) The appropriations made in the budget shall not exceed the estimated total revenue of the county available for appropriations.”

b. It is the policy of the Jefferson County Commission to adopt annually in August or September a balanced budget that includes an itemized estimate of revenues available for appropriation, as well as

itemized appropriations that authorize and limit expenditures for the various purposes of county government.

c. Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama require enforcement of the adopted budget through the following methods:

(1) “No obligation incurred by any county official or office over and above the amount or amounts approved and appropriated by the county commission shall be an obligation of the county unless the obligation is approved by an affirmative vote of a majority of the members of the county commission.” (11-8-3)

(2) “The budget may be amended during the fiscal year as determined necessary by affirmative vote of a majority of the members of the county commission. No amendment may authorize an expenditure which exceeds anticipated revenue of the county except as otherwise specifically authorized by general law.” (11-8-3)

(3) “No warrant shall be issued or check drawn on the county treasury or county depository by any person except as authorized by the chair of the county commission or such other officer as may be designated by such county commission, unless otherwise provided by law, and officers who are authorized to pay claims which have not been first approved by the county commission shall issue orders for warrants or checks pursuant to procedures established by the county commission.” (11-8-9)

(4) “No warrant or order for the payment of money shall be issued under authority of the county commission until funds are available for its payment upon presentation to the treasurer or depository pursuant to procedures established by the county commission.” (11-8-10)

d. It is the policy of the Jefferson County Commission to enforce its balanced budget by controlling obligations, budget amendments, and the issuance of warrants or checks as authorized by the Code of Alabama, through the SMART Budgeting procedures described in this Administrative Order.

e. Section 11-8-3, Code of Alabama, requires any public official who receives public funds from the County, or has discretionary authority to issue orders for payment of funds out of the County treasury or depository, to participate in the budget process. The Code states:

“Any public official who receives public funds, including any official entitled to ex officio fees, or who issues any kind of order payable out of the county treasury without approval of such county commission shall furnish to the county commission in writing an estimate of the revenue and of the anticipated expenditures the official will be called upon to make during the next fiscal year....”

“The judge of probate, tax officials, sheriff, county treasurer, and any other county official or employee named by the county commission shall prepare and submit to the county commission an itemized estimate of the amount the official or employee believes to be necessary for personnel, office supplies, and other expenditures during the following fiscal year. Any official entitled to ex officio fees shall include in his or her estimate the estimated amount of any ex officio fees the official will receive during the following fiscal year.”

f. Pursuant to the participation mandate in Section 11-8-3 of the Code of Alabama, it is the policy of the Jefferson County Commission that the public officials listed in paragraph 4.c, below, shall participate in the SMART Budgeting procedures described in this Order, and that the itemized estimates required by the Code of Alabama shall be submitted on SMART Budgeting forms specified by the Budget Management Office.

g. Section 11-8-3, Code of Alabama, gives the County Commission power to approve a budget which includes the expenditures it deems proper, based on information developed in the budget process. The Code states:

“Based upon the estimated revenue and expenditures ..., together with any other financial information available to the county commission regarding the anticipated revenue and expenditures for the next fiscal year, the county commission shall approve a budget which includes the expenditures it deems proper for the next fiscal year.”

h. It is the policy of the Jefferson County Commission to develop and approve a balanced budget that contains expenditure items justified by plans for improving the efficiency and quality of services delivered to the people of Jefferson County. Further, it is the policy of the Jefferson County Commission to review performance periodically during the year and to consider both finances and performance before approving proposed Budget Amendments.

4. SMART BUDGETING PROCEDURES.

a. Purpose. The purpose of the SMART Budgeting process is to provide a framework for the development and administration of an annual balanced budget for Jefferson County that meets the requirements and utilizes the authority of Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama.

b. Definitions. The following definitions apply to the key terms used in SMART Budgeting. The terms are listed according to the flow of the process, rather than in alphabetical order.

(1) Budget: The annual document approved by the County Commission to estimate revenues and authorize expenditures for the operation of county government. The Budget consists of a number of Revenue Items and a number of Expenditure Items, plus a Performance Plan for each Expenditure Item.

(2) Revenue Item: An estimate of the amount of money available from a Revenue Source for the fiscal year covered in the Budget.

(3) Revenue Source: Revenue Items are grouped in the Budget under three types of Revenue Sources:

(a) County General Fund: Revenue Items including the taxes, fees, and other sources of income to the County General Fund.

(b) County Earmarked Funds: Revenue Items including the taxes, fees, and other sources of income to County special revenue funds that are earmarked for specific purposes such as the operation of Board of Equalization and the sewer system.

(c) Ex Officio Funds: Revenue Items consisting of funds collected by or on behalf of public officials for their use in administering the duties of office, and either placed on deposit with the Jefferson County Treasurer or accounted-for in audits conducted by the State Examiner of Public Accounts. Ex Officio Funds are included in the Budget only for the purpose of recognizing the availability of outside funding for the activities of officials who receive funding through the County Budget. The Budget does not include Ex Officio Funds that exist solely for fiduciary or trust purposes, such as inmates' personal funds

on deposit with the Sheriff and property taxes collected by the Tax Collector for distribution to the various units of government within the County.

(4) **Expenditure Item:** An authorization to expend specific amounts of money for a specific purpose. Expenditure Items are grouped in the Budget according to the departments or other organizational entities authorized to expend the money contained within the specific Items that are grouped together.

(a) **Purpose.** Each Expenditure Item will contain a brief statement that expresses the purpose of the expenditure authorization, beginning with the word “To.” For example, the Sheriff receives an appropriation “To provide jail services for Jefferson County.” The purpose statement and the dollar amounts that specify the spending authorization together constitute the Expenditure Item.

(b) **Amounts.** Each Expenditure Item will contain a summary of the Revenue Sources from which spending is financed, showing the amounts expected to be available from the County General Fund, County Earmarked Funds, and Ex Officio Funds, as well as a total amount from all three sources. The County General Fund amount is a limit that cannot be exceeded without specific approval by the County Commission. The County Earmarked Funds amount is an estimate of the amount available for the Expenditure Item. Unless the County Commission provides to the contrary, spending from County Earmarked Funds is limited to the amount that actually becomes available during the budget year, which may be more than, or less than, the amount estimated in the Budget. The Ex Officio Funds amount is an estimate of the outside funds available for the Expenditure Item; these funds are not subject to the control of the County Commission. The sum of these three amounts provides an appropriation total that is a measure of the total resources available to carry out the purpose for which the Expenditure Item is included in the Budget.

(5) **Departmental Budget:** An itemized list of the Expenditure Items assigned to a particular department or organizational entity included in the Budget, with departmental totals and a Source of Funds statement. Beneath the itemized list of Expenditure Items for the department, the Budget will contain an itemization of Revenue Sources that includes the amount of spending expected to come from the County General Fund, each County Earmarked Fund source, and each Ex Officio Fund source.

(6) **Budget Amendment:** Any change, following the adoption of the Budget by the County Commission, in the Amount of an Expenditure Item from the County General Fund or County Earmarked Funds, whether by increase, decrease, or transfer from one Expenditure Item to another. Every Budget Amendment must be approved by the County Commission in order to be effective.

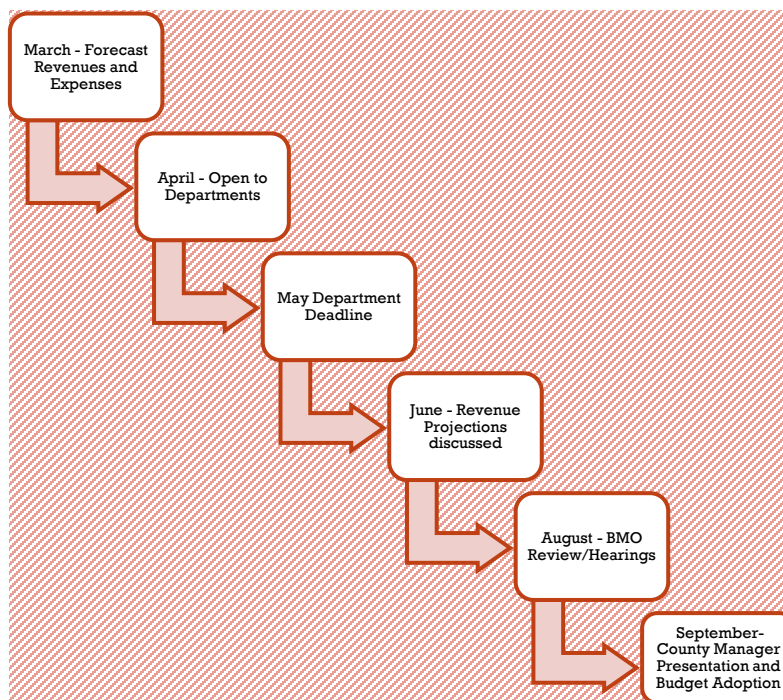
The Budget Process

Jefferson County operates on a fiscal year which begins October 1 of each year and ends on September 30. The following procedures have been established and followed for the budgeting data reflected in the budget document.

In March, the Budget Management Office forecasts long-range revenues and expenditures and begins a mid-year analysis of revenues and expenditures for all funds. This long-range analysis is the basis for capital planning for the upcoming fiscal year and future years.

In April, BMO opens the County’s financial system, Munis, for departments to begin budget entry/requests. Departments review their critical issues, determine their yearly goals and enter their budget requests in Munis.

In May, all departments are responsible for submitting their revenue projections as well as their department budgets, critical issues and performance measures.



In June, BMO discusses revenue budget projections with the CFO and County Manager. BMO presents a draft summary of budget requests to the Commission.

In June through August, the Budget Management Office completes a comprehensive review of budget requests, which includes extensive financial analysis and numerous meetings with the departments to resolve any problems and to clarify areas of concern. Department critical issues and short and long term solutions are discussed. Recommended budgets are prepared by the Budget Management Office and are submitted to the CFO and County Manager.

In August, Budget Hearings are scheduled by BMO in conjunction with the County Manager. These hearings are open to the public. In an effort to provide easy accessibility to the public, the hearings are also virtual meetings. The media is invited to attend.

In September, the CFO and County Manager review the budget requests and the County Manager presents the budget to the County Commissioners during a public committee meeting.

In September, the Jefferson County Commissioners formally adopt the recommended budget during a public Commission meeting. The adopted budget consists of an estimate of revenues, authorized appropriations, and approved staffing levels for each department.

Significant Financial Policies

Jefferson County has an important responsibility to its citizens to carefully account for public funds, to wisely manage these funds, and to plan the adequate funding of services the public considers necessary. The County has taken great steps to ensure that necessary government services are fully funded and provided to the community. The following policies, adopted on September 28, 2011, establish guidelines for the County’s fiscal stability. The scope of the policies spans general budget, revenue, debt, investment, reserve, financial reporting, transfer, asset inventory and long-range strategic policies.

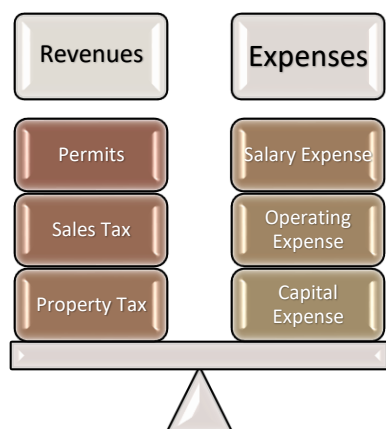
These policies are utilized to demonstrate Jefferson County’s commitment to a strong fiscal operation, to full disclosure of its financial position and its conformity with Generally Accepted Accounting Principles (GAAP). Jefferson County’s financial policies also help to focus discussion and improve decision making by providing clear, agreed upon parameters for decision makers. They also facilitate informed participation of other stakeholders in the budget process. The County’s General Budget Policies listed below were included in developing the FY24 budget and this budget complies with relevant policies.

General Budget Policies

The County Commission will promulgate its administrative policies and procedures that enhance fiscal responsibility. The Budget Office is to be proactive; both to suggest possible policies and to suggest formalizing existing patterns of Commission decisions that have policy potential. The formal annual operating budget document will be of the caliber that clearly demonstrates County adherence to nationally accepted standards for exhibiting fiscal responsibility.

Changes in total appropriations will be approved through official action of the County Commission. Even where grants or departments generate new offsetting revenues, both the revenue and expenditure budget changes must be officially approved. While distinctly different, all agreements and contracts with or without dollar impact must be approved by the Commission to permit assessment of potential appropriation impacts.

A budgetary control system is maintained to ensure compliance with the approved budget. The Commission relies on four types of controls: (a) The mechanical controls of the financial accounting software, which limit purchasing commitments beyond approved dollar amounts in the budget; (b) The restriction that all items costing over \$15,000 must be approved by the Commission; (c) The procedural and financial checks performed by the budget staff; and (d) The day-to-day oversight of major issues within each department assigned to a specific member of the County Management team for monitoring.



The annual operating budget will be described as “balanced” when the current year budgeted revenues are at least equal to the combined current year budgeted expenditures and any current funds budgeted to build the Debt Service Fund for future debt retirement. Such a balanced budget will include transfers between funds and indirect cost charges among funds. In some years, the balanced budget may involve transfers to the capital improvement funds. The County will always maintain a balanced budget. Occasionally, appropriations

may exceed estimated revenues for a particular fund, but fund balance reserves will be available as a resource to maintain the financial viability of each fund.

Department heads will be accountable for expenditures exceeding the approved budgets. The department head has the discretion to utilize budgetary amounts between operating accounts, with the exception of salary accounts and equipment accounts, where such changes require Commission approval.

Monthly financial reports comparing actual revenues and expenditures to budgeted amounts will be prepared and analyzed. The budget analysts are assigned to review the monthly statuses of revenues and expenditures.

Multi-year financial forecasting of revenues and expenditures will be prepared and updated annually to project the impact on resources. BMO prepares a five-year Financial Plan, included in this document, to build a summary understanding of revenues, appropriations, and fund balance into one illustration. At the mid-year review and the annual budget hearings, the Commission begins its deliberations with reviews of materials which show the revenues, appropriations, and transfers by fund.

The County will maintain a capital improvement plan in accordance with the capital improvement program budget. The capital plan will be updated annually to identify the estimated costs and funding sources for each capital project. The operating impact of such approved projects will be integrated within operating budgets. In most years, the capital requirements are investigated as the operating budgets are developed.

Annual appropriations in all funds will be limited to the sum of available unencumbered cash balance and revenues estimated to be received during the current year. In virtually every year, the formal appropriations are restricted to the anticipated revenues. Reliance of operating budgets on anticipated annual revenues permits better shifting of cash balances to deal with capital project programs.

Enterprise Funds (currently the Sanitary Operations Fund) will be expected to derive the majority of their revenues from charges and user fees and should strive to become self-supporting entities. The Sanitary Operations Fund is fully self-supporting.

The County will provide adequate maintenance and orderly replacement of equipment on a systematic basis. Adequate maintenance is provided by maintenance contracts, where appropriate, and by in-house services for vehicles, computers, and communication equipment. As opposed to some jurisdictions, the County does not have a dedicated account for replacement vehicles and equipment. The Commission has adopted the policy of replacing vehicles after 7 years or 135,000 miles, unless special maintenance problems previously emerge.

Revenue Policies

The County will develop multi-year revenue projections and update the projections at least semi-annually. The budget staff has developed a new reference guide. Revenue projections are based on three years of actual revenue collections and any law changes that could potentially affect revenue collections.

The County will maintain a diversified and stable revenue system to absorb temporary fluctuations in any one revenue source. The County utilizes approximately 163 revenue accounts across all the funds. Of course, most of them are minor in the big picture, but each object is carefully projected for the final

budget adoption. In some years, a source is not budgeted where the fluctuations are quite severe. All sources are conservatively adopted.

Sources of revenue will be monitored regularly to determine that amounts are adequate and that revenue sources are maximized.

Used in Budget Development

At the annual budget hearings, each department is asked to provide information on its revenue generated, the last date amounts were adjusted, and the anticipated impact of amount changes.

The County will maintain an aggressive policy toward collection of tax revenues in order to minimize uncollected taxes. The Tax Collector’s collection rate for property taxes has been at 100 percent for the past seven years and is certainly in line with an aggressive posture.

The County will establish user charges and fees at a level commensurate to cost of services. With the Sanitary Operations Fund, this policy is fully followed. With other funds, the Commission must balance the practical advantages and disadvantages which result from changes in user rates.

The County will pool existing cash to obtain the best rates of interest. To this end, the General Fund receives the interest income during the daily operations in an account for pooled interest, which then is allocated to the appropriate contributing funds.

In the event the County receives one-time revenues or windfalls, these dollars will be deposited into its fund balance, with the resources to be preserved or used in such a manner that no future operating budget will be dependent upon such unusual revenues.

The County will pursue federal, state, and private grants to enhance funding of services designed to benefit the citizenry of the County. In FY2024 the County received over \$10 million in grants, and for FY2025 the County is hoping to increase grant receipts by actively pursuing new grant applications.

The Commission will exercise caution before accepting new grant opportunities where the grant source will be significantly reduced after two or three years. By such policy, the Commission does not contradict the value of the proposed grant, but the Commission considers it critical that primary governmental mandates are not placed in jeopardy by the requirements of well-meaning projects.

Pension and Retirement Funding Policies

All annual required contributions for current pension liabilities shall be funded on an annual basis as approved by the Commission.

The County also provides certain other pension post-employment benefits (OPEB) for qualified retired employees. The County recognizes that deferred funding of these benefits creates uncertainty for employees and places a burden on future residents. Therefore, the County’s goal is to maintain and manage a nonfiduciary OPEB Fund that will be funded periodically with such allocations as are approved by the Commission until the balance of the OPEB Fund is equal to its OPEB liability as calculated pursuant to Governmental Accounting Standards Board’s Statement 45.

The county allocates funds to OPEB after the completion of the audit and according to revenue availability.

Economic Development Policies

The County should promote programs to retain existing businesses and to attract new businesses which add to the County’s economic base. The Jefferson County Economic Development Fund has been established to budget expenditures for this purpose.

Public benefits include a benefit that materially enhances the financial position of the County by increasing the employment base or assessed valuation, a contribution to the basic infrastructure of the County that is greater than that which would be required by the development alone or a benefit that increases access to other public services.

Economic incentives may include the formation or improvement of redevelopment districts, reimbursement, deferral of certain fees and charges, and use of discount lease rates.

The fiscal impact will be evaluated and presented to the Commission who will make the final decision.

Funding for economic development incentives must be identified before approval is given.

Capital Projects Fund Policies

Capital projects will be funded out of any available one-time non-reoccurring revenue source, or any other source, that the County Commission deems appropriate.

An inventory and assessment of the condition of all County facilities, rolling stock, and equipment or other capital assets with an initial value of \$15,000 or more shall be prepared and updated annually by the County Manager’s administration. This information should be used to plan for the ongoing financial commitments required to maximize the public’s benefits.

Used in Budget Development

A five-year Capital Improvement program (CIP) encompassing all County facilities, all rolling stock, all equipment, capital assets, and capital projects expected to cost \$15,000 or more shall be prepared and updated annually by the County Manager’s administration. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating, and maintenance costs and how the project will be funded.

The County will maintain its physical assets at a level adequate to protect the County’s capital investment and to minimize future operating maintenance and replacement costs. The County recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital equipment from current revenues when possible.

The County will determine the least costly funding method for its capital projects and will obtain grants, contributions and low-cost state or federal loans whenever possible.

The County will establish capital equipment reserves to provide for funding of vehicles and equipment. The County will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.

The County will utilize pay as you go funding for capital improvement expenditures considered recurring, operating or maintenance in nature. The County may also utilize pay as you go funding for capital improvements when current revenues and adequate fund balances are available.

The County will consider the use of debt financing for capital projects under the following circumstances: When the project's useful life will exceed the terms of the financing. When resources are deemed sufficient and reliable to service the long-term debt. When market conditions present favorable interest rates for County financing. When the issuance of debt will not adversely affect the County's credit rating and coverage ratios.

Reserves Policies

Fiscal stability is an important factor for all counties. Sound financial management includes the practice and discipline of maintaining adequate cash reserve funds for known and unknown contingencies. The establishment of prudent financial reserve policies are important to ensure the long-term financial health of the County. The County will maintain sufficient contingency and cash reserves in each fund for the ability to:

Mitigate short-term volatility in revenues and provide protection against revenue estimates not meeting projected levels.

Mitigate short-term economic downturns (2 years or less) and revenue disruptions caused by legal challenges and/or legislative challenges to various revenue sources.

Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budgeting process.

Sustain County services in the event of an unexpected disaster.

Meet operating cash flow requirements before the collection of property taxes, grant proceeds, and other operating revenues and to mitigate deficiencies caused by the timing of cash inflows and outflows.

Absorb unexpected claim or litigation settlements.

Purchase vehicle and equipment without the need to finance such purchases.

Obtain a favorable credit rating.

Meet requirements for debt reserves.

The County will use reserves on a one time or temporary basis for purposes described above. In the event that reserve funds decrease to levels below the levels established by this policy, the County will develop a plan to restore reserves to the required levels.

Reserve levels will be adjusted annually in accordance with this policy. Reserve levels will be set at the end of each fiscal year in conjunction with the preparation of the County annual financial statements.

Dedicated Funds Policies

The County’s goal will be to maintain General Fund undesignated cash reserves of at least 16% of the annual General Fund budgeted expenses. The FY24 budget complies with this policy.

The County will maintain self-insurance fund reserves at their actuarially determined levels. Currently this reserve is quite adequate, especially as newer Human Resources initiatives reduce County losses.

Budget Stabilization Resources – The County shall establish a fund balance designation in the General Fund for working capital purposes. The purposes of working capital is to eliminate cash flow issues, cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This designation shall accumulate and be maintained at an amount, which represents the equivalent of approximately four months of operating and debt expenditures, including transfers to other funds (i.e. approximately 35% of budgeted General Fund expenditures.)

Capital Fund – The County shall attempt to maintain Capital Fund undesignated cash reserves based on one-year annual depreciation for projects with an average life of five years or longer and a cost of \$250,000 or greater.

| Used in Budget Development |
|--|
| <p>Multi-year projections of equipment and fleet replacement needs will be established and updated annually. A sufficient reserve will be maintained to allow for adequate replacement of equipment and fleet.</p> |

Capital Equipment Reserves – The County shall attempt to maintain a reserve fund of one-year annual depreciation for vehicles and equipment.

Unemployment Liability – The County will attempt to maintain cash reserves in its unemployment liability fund adequate to cover its prorated accrued liability for unemployment claims.

Debt Service Cash Fund – The County will maintain undesignated cash reserves equal to one year’s worth of payments on its outstanding General Obligation.

Compensated Absence Cash Reserve – The County recognizes that deferred funding of compensated absences (holiday, vacation, overtime etc.) creates uncertainty for employees and places a burden on future residents. The County will attempt to maintain and manage a nonfiduciary compensated absences cash reserve that will be funded annually with 5% of any General Fund surplus (the excess of General Fund revenues over expenditures) at the end of each fiscal year until the balance of this reserve is equal to its compensated absences liability.

In every other operating fund, the County will attempt to maintain undesignated cash reserves of at least 16% (or 2 months) of the annual budgeted expenses of the fund.

Uncertainty Cash Reserve for Financial and Economic Uncertainty – The County will maintain a reserve for uncertainty in order to provide for severe economic downturns or major unforeseen events (as determined by Commission action) where a significant portion of revenues supporting critical basic operations are projected to decline by more than 2 years or permanently and such decline cannot be

absorbed by the department or fund. The Cash reserve will provide temporary support to minimize the impacts on citizens who rely on these critical operations. This reserve will also be maintained to restore the County's credit rating. The County shall strive to accumulate a balance in this reserve equal to at least 30% of the annual General Fund budgeted expenditures.

Annual funding will be as follows: 75% of any General Fund surplus at the end of each fiscal year until the balance is at least 25% of the annual General Fund expenditures. 25% of any General Fund surplus at the end of each fiscal year until the balance is at least 30% of the annual General Fund budgeted expenditures. Additional allocations approved by the Commission.

Catastrophic Event – The County will establish a Catastrophic Event Fund to provide emergency assistance should an event either natural or man-made result in extraordinary levels of damage or disruption severely affecting Jefferson County citizens.

Investment Policies Revised and Adopted 09-26-2024

The new policy will be posted on the County's website at a later date.

The primary objective of the County's investment policy as established herein is to outline the criteria for maintaining the security of invested County funds. This Policy is designed to conform to all state and local statutes governing the investment of public funds. In the event any state or federal legislation or regulation should further restrict instruments or institutions authorized by this Policy, such restrictions shall be deemed to be immediately incorporated in this Policy. Criteria for the County's funds investment portfolio shall be in the following priority:

1. *The preservation of capital and the protection of investment principal.*
2. *To maintain sufficient liquidity to meet reasonably anticipated operating expenditures and capital outlays.*
3. *To maximize investment returns given the safety and liquidity constraints and subject to prudent investment principles.*

The County will analyze its financial cash position and investment performance on a regular basis. The Investment Policy requires that the cash position and investment portfolio performance be monitored and evaluated to reach goals of (1) diversification, (2) liquidity, and (3) safety of principal for the Primary Liquidity Portfolio and Total Return Portfolio.

Investment strategies that minimize risk and maximize return will be followed. The formal Investment Policy specifies that sixteen specific investment instruments (collateralized mortgage obligations, inverse floaters, interest only securities, principal only securities, Z-Tranche securities, futures, options, options on futures, marginal buying, leveraging, commodities, equities (stocks) Equity linked CD, repurchase and reverse repurchase agreements, cryptocurrency, and securities lending agreements) are prohibited. Further, the mixture of assets is specified by security type.

The Investment Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed annually by the investment committee, where present, and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the Jefferson County Commission. Controls

which the County deems important include, but are not limited to:

- Control of collusion
- Separation of functions
- Separation of transactions authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of bearer-form securities
- Specific limitations regarding securities losses and remedial action
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions
- Supervisory authority of employee actions

Debt Policies

The County will maintain a Debt Service Requirement Schedule for long-term debt and update the schedule annually. The County maintains a separate Debt Service Fund in which it accumulates resources for payment of debts. The maintenance of a Debt Service Schedule requires that debt, which may seem out of sight in the future, is not out of mind for planning purposes. Provisions are being made to retire the debts on schedule.

The County will not incur long-term debt for payment of current operating expenses. Alabama law severely restricts the option of borrowing to pay current operating costs. Such a restriction makes good sense; annual operating costs are not increased further with the additional cost of interest.

Short-term debt issuance will be limited generally to those circumstances where it is reasonably clear that delayed permanent financing can be on much more favorable terms with a total savings to the County.

Long-term debt financing will be confined to major capital improvements that cannot be financed from current revenues. The underlying premise is that future citizens who receive the benefits of the capital programs are paying for the principal and interest required. In combination with the previous debt policy, both current and future citizens are paying their respective portions of governmental costs.

The repayment period for debt financing will not exceed the useful life of the capital improvement. The previously mentioned premise of having future citizens pay the costs of building projects for future use is only valid when those same citizens are not faced with continuing payments on obsolete or worn out infrastructure.

The County will strive to improve or at least preserve its credit rating.

The general obligation debt will not exceed five percent of the assessed valuation of taxable property. The Alabama Constitution imposes a constitutional debt limit on counties, and Jefferson County is within the limit, as discussed in detail in the Debt Service section.

Debt service requirements for general obligation debt will not exceed ten percent of total annual operating revenues.

The average maturity of general obligation bonds will be limited to twenty years or less. In the cases of general obligation debt and landfill warrants, all debt is less than twenty years in scope. In the case of the sewer warrants, the debt-financing period does not exceed the useful life of the assets. The sewer warrants are intentionally longer in scope because it allows lower annual sewer charges and because the purpose of the construction is to build infrastructure of at least fifty years longevity. Recent changes in state law permit such debt to extend to forty years.

The County will maintain a policy of full disclosure on every bond prospectus.

Financial Reporting Policies

The County will maintain its financial records on a basis consistent with generally accepted accounting principles (GAAP). The County prepares its Annual Comprehensive Financial Report (ACFR)

based on GAAP, and annual budgets are prepared in the same manner except for the treatment of depreciation expense. Depreciation is not shown in the budget; rather the full purchase prices of equipment and capital improvements are shown.

Used in Budget Development

The County has developed a formal strategic planning policy with specific objectives established for each budget year.

An audit will be performed by an independent certified public accountant on an annual basis and will include the expression of an opinion on the financial statements. The Finance Department has recently compiled an extensive checklist by which it can more quickly close a prior fiscal year. Since 2007, audits have been completed in a timely manner.

The County will prepare regular monthly and annual financial reports by fund in order to analyze financial activities and ensure fiscal responsibility. The Finance Department prepares monthly statements by fund for general review and some sub-fund statements for specific programs that require special accounting.

Transfer Policies

Special Revenue Funds (currently Mapping and Reappraisal Funds, Indigent Care Fund, Special Tax Fund, Road Fund, Bridge and Public Building Fund, and the Community and Workforce Development Funds) will be used explicitly for the purposes mandated by the funding source and may not be used to subsidize other funds. Transfers of any amount between funds, even where straightforward, require Commission action.

Used in Budget Development

Where cash must be transferred between funds, the Commission will approve the action. Transfers are budgeted at the beginning of the fiscal year and occur near the end of the fiscal year when all changes and adjustments are known.

Financial Planning Policies

The County has developed a formal strategic planning policy with specific objectives established for each budget year. The County is working toward establishing this type of policy in order to allocate resources to predetermined strategic goals and objectives.

Jefferson County does have a five-year operating budget forecast or financial plan which enables the County to project revenues and expenditures for future years.

Fund Accounting

The Jefferson County Commission uses fund accounting to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. A fund balance is the excess of fund assets over fund liabilities. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” Jefferson County utilizes six fund types encompassing 32 funds for reporting its financial position and the results of its operations. The fund types are:

Governmental Fund:

General Fund
Special Revenue Funds
Debt Service Funds
Capital

Proprietary Fund:

Enterprise Funds

Fiduciary Fund:

Trust and Agency Funds

Governmental Fund

General Fund

The General Fund accounts for the ordinary operations of the County which are financed from taxes and other general revenues.

The FY2025 General Fund Budget is \$299 million, an increase of \$20 million from the prior year adopted budget.

Revenues are projected to be \$239 million with projected transfers in from the Special Sales Tax of \$90 million as well as an estimated transfer out of 30 million. These transfers will result in a steady fund balance in the General Fund of \$266 million. Also, a projected draw on fund balance of 20.9M will be used to fund Capital Building Projects, Roads Projects and the Landfill deficit. The revenue budget for FY2025 includes an increase of \$18 million from the prior year collections budget due to increases in Ad Valorem Taxes and Simplified Sellers Tax. The Commissioner’s District Funds are budgeted here with an anticipated draw down of 2M which was previously set aside for this purpose.

Extra revenues were transferred to the General Fund and used to create the County’s reserve funds. In FY23, the Uncertainty, Catastrophic and Budget Stabilization Funds were funded with a transfer from the General Fund of 3M each. Fund balances in these reserve funds are approximately 23M each. The goal is a 25M fund balance in each and then to continue funding OPEB. This includes the Jeff Co Economic Development Fund.

The FY25 budget projections will result in a balanced budget.

| <u>Sources of Funds</u> | FY2023 | FY2024 | FY2025 |
|---------------------------------------|--------------------|--------------------|--------------------|
| Taxes | 139,195,365 | 141,888,104 | 152,818,103 |
| Licenses | 13,340,234 | 12,458,629 | 13,701,779 |
| Intergovernmental | 12,461,866 | 10,240,789 | 12,485,887 |
| Charges for Svs | 38,351,210 | 37,822,414 | 41,417,756 |
| Miscellaneous Revenues | 30,062,579 | 19,400,070 | 19,294,830 |
| Total Sources | 233,411,254 | 221,810,006 | 239,718,355 |
| | | | |
| <u>Use of Funds</u> | | | |
| General Government | 117,500,082 | 148,192,961 | 160,587,828 |
| Public Safety | 99,391,723 | 99,638,151 | 104,368,267 |
| Highway and Roads | 11,080,230 | 13,541,221 | 13,825,694 |
| Health and Welfare | 1,179,423 | 1,322,268 | 1,604,407 |
| Non-Function | 23,006,572 | 16,341,128 | 18,662,963 |
| Total Uses | 252,158,030 | 279,035,729 | 299,049,159 |
| | | | |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | 95,207,780 | 118,075,935 | 89,665,239 |
| Operating Transfers Out | (27,558,235) | (60,850,212) | (30,334,435) |
| Total Other Sources | 67,649,545 | 57,225,723 | 59,330,804 |
| | | | |
| Fund Bal. Inc/Dec. | 48,902,769 | 0 | 0 |

Special Revenue Funds

Special Revenue Funds account for revenues from specific taxes or other earmarked sources which are designated to finance particular activities of the County. The related funds are Mapping and Reappraisal Funds (Board of Equalization and Tax Assessor Birmingham and Bessemer) Indigent Care and Cooper Green, Special Tax, Road, Bridge and Public Building, Community Development, Workforce, and Home.

The FY2025 budget is \$165,653,275. Revenues are projected at \$332,282,384. Transfers out to other funds are projected to be \$177,884,802.

The main revenues in this fund come from Indigent Care, Bridge and Public Building and Special Sales Tax. Indigent Care Funds are used for the Health Care Authority. Bridge and Public Building funds are used for Debt service payments, Roads, Capital Projects and the General Fund. The Special Sales Tax revenue is used to pay the Limited Obligation Debt payment, cover other legal obligations, supplement the General Fund, cover Jeff Co Economic Development, and capital projects. Any excess will be used to build reserves and continue funding contingency funds.

Fund Balance is projected to remain the same. It is important to note that excess sales tax revenue is used to either prefund or cover shortages. This revenue also has a 24-million-dollar distribution that is shown as an expense. The Commission’s goal is for excess revenue to be used to build up the reserve funds and OPEB as stated in the fiscal policy.

| <u>Sources of Funds</u> | FY2023 | FY2024 | FY2025 |
|---------------------------------------|--------------------|--------------------|--------------------|
| Taxes | 310,972,864 | 317,415,033 | 325,033,927 |
| Licenses | 2,802,493 | 3,175,971 | 2,923,485 |
| Intergovernmental | 10,399,266 | 5,574,049 | 3,410,622 |
| Charges for Svs | 887,638 | 274,040 | 285,050 |
| Miscellaneous Revenues | 2,106,343 | 629,300 | 629,300 |
| Total Sources | 327,168,604 | 327,068,393 | 332,282,384 |
| | | | |
| <u>Use of Funds</u> | | | |
| General Government | 23,694,306 | 21,120,277 | 20,518,505 |
| Public Safety | 0 | 0 | 0 |
| Highway and Roads | 40,599,439 | 45,465,992 | 48,495,245 |
| Health and Welfare | 70,942,213 | 74,157,783 | 72,539,525 |
| Environmental | 0 | 0 | 0 |
| Non function | 24,100,000 | 24,100,000 | 24,100,000 |
| Debt Service | 0 | 0 | 0 |
| Total Uses | 159,335,958 | 164,844,052 | 165,653,275 |
| | | | |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | 9,035,908 | 15,660,461 | 17,162,592 |
| Operating Transfers Out | (179,577,012) | (177,884,802) | (183,791,701) |
| | | | |
| Fund Bal Inc/Dec | (2,708,458) | 0 | 0 |

Debt Service Fund

The Debt Service Fund accounts for resource accumulation and interest payments and principal on all general obligation debt. The Limited Obligation Fund accounts for debt related to the refinancing. The County is also continuing debt payments on the Alabama Transportation Infrastructure Bank Loan. Budgeted expenditures are \$45.6 million. A small amount of interest and fees are revenues generated from the Alabama Trust Fund.

| <u>Sources of Funds</u> | FY2023 | FY2024 | FY2025 |
|---------------------------------------|-------------------|-------------------|-------------------|
| Taxes | 0 | 0 | 0 |
| Licenses | 0 | 0 | 0 |
| Intergovernmental | 3,031,500 | 2,331,100 | 2,389,365 |
| Charges for Svs | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Sources | 3,031,500 | 2,331,100 | 2,389,365 |
| | | | |
| <u>Use of Funds</u> | | | |
| Debt Service | 53,966,608 | 53,854,265 | 45,635,197 |
| Total Uses | 53,966,608 | 53,854,265 | 45,635,197 |
| | | | |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | 52,123,485 | 51,337,049 | 43,245,832 |
| Operating Transfers Out | 0 | 0 | 0 |
| | | | |
| Fund Bal Inc/Dec | 1,188,377 | 0 | 0 |

Capital Funds

The capital funds account for accumulation of financial resources used in the improvement of major capital facilities, construction of roads and purchase of capital equipment. The county’s capital budget is \$98,064,555, a decrease of around 15 million dollars from the previous year. The decrease was due to all Alabama Transportation Infrastructure Bank being expended.

Funding for capital projects comes from any fund balance in these funds and transfers in from the bottom of the water fall and the Bridge and Public Building Fund. Also, for FY25 17.2M will be drawn from projected overages. Fund Balance in capital is projected to remain the same.

| <u>Sources of Funds</u> | FY2023 | FY2024 | FY2025 |
|---------------------------------------|--------------------|--------------------|-------------------|
| Taxes | 0 | 0 | 0 |
| Licenses | 0 | 0 | 0 |
| Intergovernmental | 12,977,797 | 8,000,000 | 10,000,000 |
| Charges for Svs | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Sources | 12,977,797 | 8,000,000 | 10,000,000 |
| | | | |
| <u>Use of Funds</u> | | | |
| Capital Projects | 21,678,495 | 55,596,611 | 60,993,297 |
| Roads Construction | 42,901,555 | 57,942,870 | 37,071,258 |
| Total Uses | 64,580,050 | 113,539,481 | 98,064,555 |
| | | | |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | 49,550,695 | 43,050,695 | 88,064,555 |
| Operating Transfers Out | | | |
| | | | |
| Fund Bal Inc/Dec | (2,051,558) | 0 | 0 |

Proprietary Fund Types

Enterprise Funds

Enterprise Funds account for the acquisition and operation of County facilities and services that are intended to be primarily self-supporting from user charges. Enterprise Funds consist of Landfill and Environmental Services

Even though the below shows a decrease of \$77M to net position, the actual expenses are projected to occur over time so that the full impact would not be experienced in FY25. Non-operating expenses, such as depreciation, are shown below. Also, a transfer in is budgeted to Landfill to begin covering the deficit fund balance. This transfer in will draw 7M from the General Fund balance and 1.5M from a projected FY24 Bridge and Public Building Fund balance.

| <u>Sources of Funds</u> | FY2023 | FY2024 | FY2025 |
|--------------------------------|----------------------|----------------------|---------------------|
| Taxes | 8,282,461 | 7,666,500 | 9,473,963 |
| Licenses | 694,548 | 700,000 | 700,000 |
| Intergovernmental | 94,900 | 111,000 | 113,000 |
| Charges for Svs | 260,866,080 | 257,085,000 | 276,004,800 |
| Miscellaneous Revenues | 22,920,368 | 6,595,894 | 6,525,000 |
| Total Sources | 292,858,357 | 272,158,394 | 292,816,763 |
| | | | |
| <u>Use of Funds</u> | | | |
| General Government | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Highway and Roads | 0 | 0 | 0 |
| Health and Welfare | 0 | 0 | 0 |
| Environmental | 329,894,443 | 214,039,556 | 245,387,577 |
| Debt Service | 80,617,447 | 156,038,645 | 124,245,438 |
| Non function | 2,325,873 | 8,385,750 | 8,375,750 |
| Total Uses | 412,837,763 | 378,463,951 | 378,008,765 |
| | | | |
| <u>Other Financing Sources</u> | | | |
| Oper Transfers In FY24 | 0 | 0 | 8,516,493 |
| Operating Transfers Out | | | |
| | | | |
| Net Position Inc/Dec | (119,979,406) | (147,913,594) | (76,675,509) |

Fiduciary Fund Types

Trust and Agency Funds

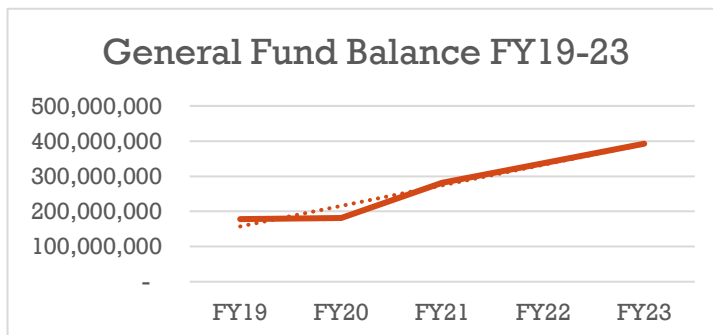
Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for other governmental organizations. The Emergency Management Agency and Personnel Board make up these funds. The County’s portion of the Personnel Boards costs; is being budgeted as an expense in the General Fund. EMA differences are based on grant timing. Fund balances are projected to remain the same. The Jefferson County Economic and Industrial Authority was added to this group.

| <u>Sources of Funds</u> | FY2023 | FY2024 | FY2025 |
|---------------------------------------|--------------------|-------------------|-------------------|
| Taxes | 0 | 0 | 0 |
| Licenses | 0 | 0 | 0 |
| Intergovernmental | 9,301,610 | 11,375,078 | 11,623,100 |
| Charges for Svs | 893,990 | 895,183 | 1,167,078 |
| Miscellaneous Revenues | 705,121 | 0 | 0 |
| Total Sources | 10,900,721 | 12,270,261 | 12,790,178 |
| | | | |
| <u>Use of Funds</u> | | | |
| General Government | 10,448,390 | 12,010,686 | 11,469,603 |
| Public Safety | 1,501,986 | 1,473,763 | 1,751,440 |
| Highway and Roads | 0 | 0 | 0 |
| Health and Welfare | 0 | 0 | 0 |
| Environmental | 0 | 0 | 0 |
| Non function | 0 | 0 | 0 |
| Total Uses | 11,950,376 | 13,484,449 | 13,221,043 |
| | | | |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | | 0 | 430,865 |
| Operating Transfers Out | 0 | 0 | 0 |
| Total Other Sources | 0 | 0 | 0 |
| | | | |
| Fund Bal Inc/Dec | (1,049,655) | (49,505) | 0 |

Fund Balance Summary

General Fund

The General Fund reserve continues to remain steady due to the refinancing of the one cent sales tax. This refinancing has provided a steady fund source for the General Fund and has allowed the County to build its reserves and its fund balance. The Fund balance should decrease by around 28M. This is due to the planned draw down of fund balance by 28M.



FY24 actual estimates are used to project the fund balances. The Uncertainty, Catastrophic and Budget Stabilization Funds are included. Beginning in FY22, the budgeted transfers projected during the budget process were keyed in advance as the county is preparing monthly financial statements and want to project comprehensive fund balances. Additional transfers will be made at the conclusion of the audit to close out the year. Fund balance graph contains non budgetary catastrophe and disaster funds.

| General Fund | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 242,844,938 |
| Revenues | 239,718,355 |
| Expenditures | (299,049,159) |
| Transfer In | 89,665,239 |
| Transfer Out | (30,334,435) |
| Draw from Fund Bal | (0) |
| Ending Balance | 242,844,938 |

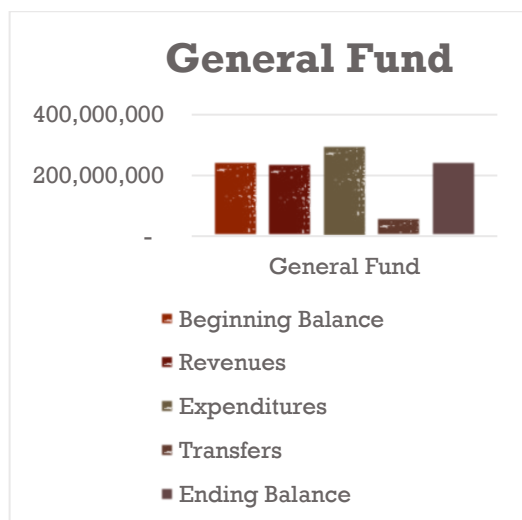
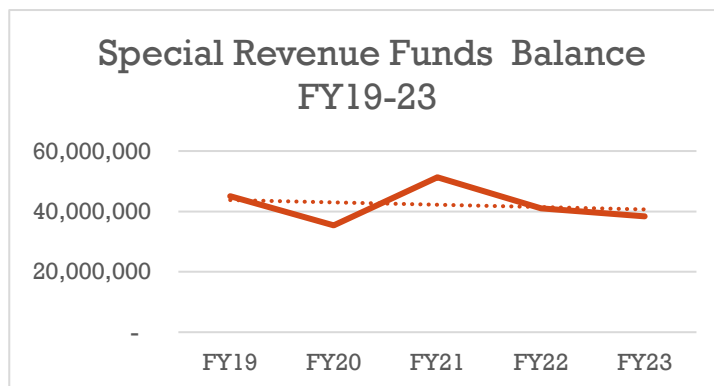


Figure 8 Comparison of General Fund revenues, expenses, transfers, and fund balances.

Special Revenue

The Indigent Care Fund is projected to stay the same.

Special Revenue from the Bridge and Public Building Fund and Special Sales Tax are transferred to the Debt Service Fund, Capital, Roads, and the General Fund. Special Sales Tax is projected to end FY23 with a fund balance of 21M; however, that fund balance will be transferred to other funds. The same is true for the fund balance of 6M in Bridge and Public Building.



Community and Workforce funds are based on grant awards. Timing of the grant awards effects the small fund balance changes. The Workforce Grant will not be received by Jefferson County in FY24.

The Roads Fund exceeds its revenue by almost \$16 million. Excess Bridge and Public Building revenue will be used to fund Roads allowing them to break even at year end.

Mapping and Reappraisal Funds are funded by Ad Valorem tax collections. Timing of the receipt of the ad valorem taxes effects the fund balance. After full reconciliation with the State Department of Revenue, the deficits are made whole.

The overall Special Revenue Fund Balance remains the same.

| Indigent Care | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 22,540,547 |
| Revenues | 72,539,525 |
| Expenditures | (72,539,525) |
| Ending Balance | 22,540,547 |

| Special Sales Tax | FY25 Budget |
|--------------------------|--------------------|
| Beginning Balance | 0 |
| Revenues | 140,172,777 |
| Expenditures | (24,100,000) |
| Transfer Out | (116,072,777) |
| Ending Balance | 0 |

| Bridge Public Bldg | FY25 Budget |
|---------------------------|--------------------|
| Beginning Balance | 9,212,471 |
| Revenues | 67,718,924 |
| Expenditures | 0 |
| Transfer Out | (67,718,924) |
| Ending Balance | 9,212,471 |

OFFICIAL OPERATING BUDGET

| Community Devp | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 1,061,570 |
| Revenues | 2,283,082 |
| Expenditures | (2,283,082) |
| Ending Balance | 1,061,570 |

| Home | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 5,249,852 |
| Revenues | 797,224 |
| Expenditures | (797,224) |
| Ending Balance | 5,249,852 |

| Roads & Trans. | FY25 Budget |
|---------------------------|--------------------|
| Beginning Balance | 18,431,584 |
| Revenues | 31,332,653 |
| Expenditures | (48,495,245) |
| Transfer In | 15,660,461 |
| Ending Balance | 18,431,584 |

| Bd of Equalization | FY25 Budget |
|---------------------------|--------------------|
| Beginning Balance | 2,063,497 |
| Revenues | 8,262,653 |
| Expenditures | (8,262,653) |
| Ending Balance | 2,063,497 |

| Tax Assessor Bham | FY25 Budget |
|--------------------------|--------------------|
| Beginning Balance | 1,118,807 |
| Revenues | 6,655,394 |
| Expenditures | (6,655,394) |
| Ending Balance | 1,118,807 |

| Tax Assessor Bess | FY25 Budget |
|--------------------------|--------------------|
| Beginning Balance | 279,177 |
| Revenues | 2,520,152 |
| Expenditures | (2,520,152) |
| Ending Balance | 279,177 |

| Total Special | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 59,957,505 |
| Revenues | 332,282,384 |
| Expenditures | (165,653,275) |
| Transfer | (166,629,109) |
| Ending Balance | 59,957,505 |

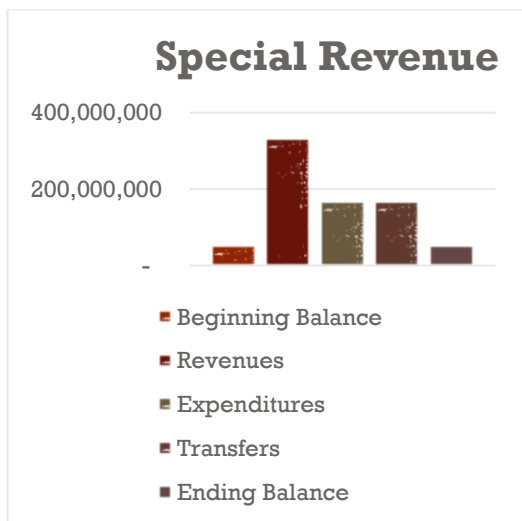
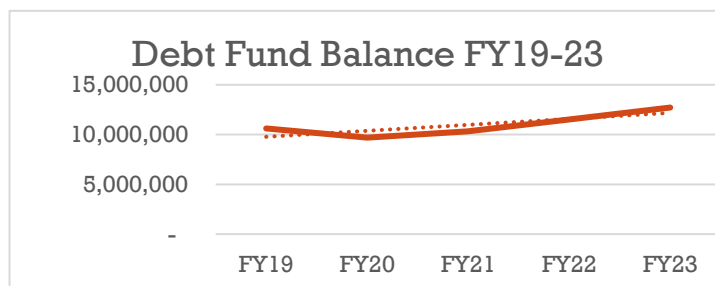


Figure 9 Comparison of Special Revenues - revenues, expenses, and fund balances.

Debt Service

The Debt Service reserve is projected to remain the same. The Debt Service Funds accumulate resources for the payment of general long-term debt, principal, interest and other related costs.



| Debt Service | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | (92,491) |
| Revenues | 2,389,365 |
| Expenditures | (19,227,659) |
| Transfer In | 16,838,294 |
| Ending Balance | (92,491) |

| Limited Obligation | FY25 Budget |
|---------------------------|--------------------|
| Beginning Balance | 13,576,001 |
| Revenues | 0 |
| Expenditures | (26,407,538) |
| Transfer In | 26,407,538 |
| Ending Balance | 13,576,001 |

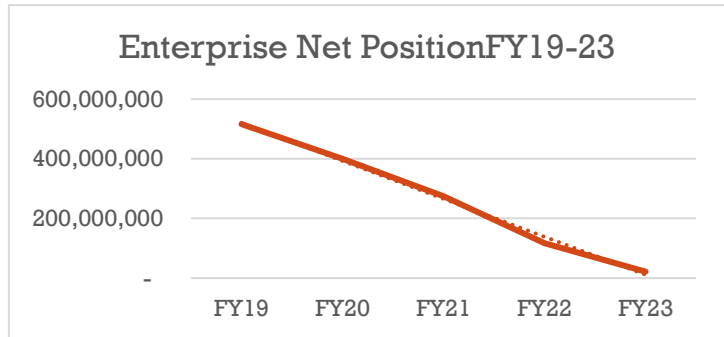
| Total Debt | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 13,483,510 |
| Revenues | 2,389,365 |
| Expenditures | (45,635,197) |
| Transfer In | 43,245,832 |
| Ending Balance | 13,483,510 |



Figure 10 Comparison of Debt Service revenues, expenses, transfers, and fund balances.

Enterprise

Enterprise reserves are projected to decrease by \$100 million. The projected decrease relates almost entirely to the Sanitary Operations Fund. This decrease is more than the typical 10% variance. The decrease is due to capital projects being initiated by Environmental Services. The department budgets the full amount up front. However, this amount is expected to be expended over the upcoming years, so the fund balance would not decrease by the full estimate. Also, this year’s budget includes a projected 120M debt service payment. The County refinanced the debt. Funds will be transferred into Landfill from projected overages in FY24.



| Landfill | FY25 Budget |
|----------------------------|--------------------|
| Beginning Balance | (5,513,078) |
| Transfer In FY24 | 8,516,493 |
| Revenues | 1,600,000 |
| Expenditures | (8,375,750) |
| Ending Net Position | (3,772,335) |

| Environmental Svs | FY25 Budget |
|----------------------------|------------------------|
| Beginning Balance | (2,525,336,634) |
| Revenues | 291,216,763 |
| Expenditures | (369,633,015) |
| Ending Net Position | (2,603,752,886) |

| Total Enterprise | FY25 Budget |
|----------------------------|------------------------|
| Beginning Balance | (2,530,849,712) |
| Transfer In FY24 | 8,516,493 |
| Revenues | 292,816,763 |
| Expenditures | (378,008,765) |
| Ending Net Position | (2,607,525,221) |

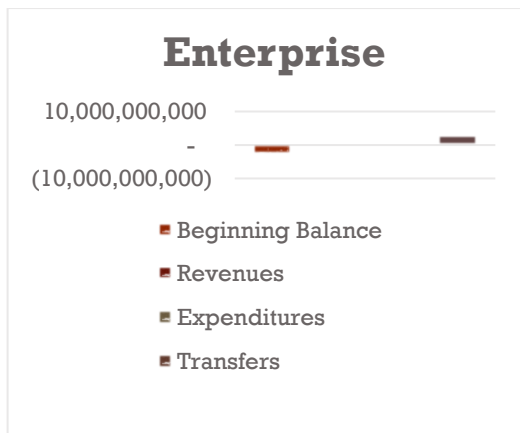
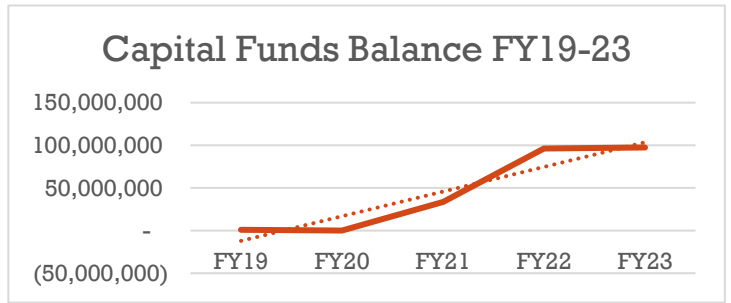


Figure 11 Comparison of Enterprise revenues, expenses, transfers, and fund balances.

Capital

Capital Funds are maintained by transfers from the Special Revenues. The County prefers to prefund its capital projects; however, when that is not possible, funds are transferred in at the beginning of the year to balance the fund. ATIB funding is included in Roads Construction Fund Balance. Also, the County plans to make a 4M transfer into Capital Projects from projected overages in FY24 as well as a 13M transfer into Roads Construction.



| Capital Projects | FY25 Budget |
|-----------------------|-------------------|
| Beginning Balance | 67,329,505 |
| Transfer in FY24 | 4,095,538 |
| Revenues | 0 |
| Expenditures | (60,993,297) |
| Transfer In | 56,897,759 |
| Ending Balance | 67,329,505 |

| Road Construction | FY25 Budget |
|-----------------------|-------------------|
| Beginning Balance | 53,280,972 |
| Transfer in FY24 | 18,184,443 |
| Revenues | 10,000,000 |
| Expenditures | (37,071,258) |
| Transfer In | 8,886,815 |
| Ending Balance | 53,280,972 |

| Total Capital | FY25 Budget |
|-----------------------|--------------------|
| Beginning Balance | 120,610,477 |
| Transfer In FY24 | 22,279,981 |
| Revenues | 10,000,000 |
| Expenditures | (98,064,555) |
| Transfer In | 65,784,574 |
| Ending Balance | 120,610,477 |

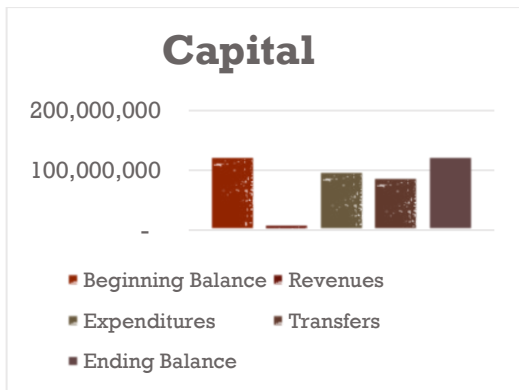


Figure 12 Comparison of Capital revenues, expenses, transfers, and fund balances.

Interfund Transfers

Throughout most of this book, the previous years and FY2025 operating revenues and expenditures are shown net of interfund transfers. Interfund transfers are shown as “Other Financing Sources and Uses” in order to provide more accurate comparisons of true revenues and true expenditures for each fund based upon its actual operations. If interfund transfers were included, summaries would tend to overstate revenue and expenditure amounts within each fund, and the reader would only become aware of that fact by reading at the detail level. Additionally, many interfund transfers fluctuate significantly on an annual basis, which tends to invalidate comparative totals. All FY2025 interfund transfers which are budgeted will occur within operating budget funds, but sometimes during the year, transfers may involve the capital funds as well.

In contrast, the preceding section of Fund Accounting presents the interfund transfers as a component of revenues and expenditures, providing the reader with summaries that make interfund transfers more obvious.

Budget Management calculates and budgets the interfund transfer amounts at the beginning of a fiscal year, obtaining Commission authorization to transfer cash between funds as the amounts are required. During the year, cash transfers are made as necessary to maintain an appropriate cash balance. The final cash transfers are made as the year closes and the final cash needs are known. Where the expenditure budget of a fund is not fully expended or greater revenues in the fund are received, the cash transfer needs are reduced.

The budgeted transfers between operating funds for Fiscal Year 2025 are as follows:

OFFICIAL OPERATING BUDGET

RESOLUTION

BE IT RESOLVED by the Jefferson County Commission that the County Manager is hereby authorizing the **Chief Financial Officer** to transfer among the various operating and capital funds the following amounts for Fiscal Year 2025 as required in the **FY25 Adopted Budget**.

From

| | |
|---------------------|------------|
| General Fund (1000) | 55,898,154 |
|---------------------|------------|

To

| | |
|---------------------------------|--------------|
| Economic Development (2175) | (10,000,000) |
| Fleet (5010) | (6,900,754) |
| Public Service Fund (4030) | (6,500,000) |
| JCEIDA | (430,865) |
| Capital Improvement Fund (4015) | (23,179,720) |
| Road Construction Fund (4025) | (8,886,815) |
| | 0 |

From

| | |
|--|------------|
| Bridge and Public Building Fund (2150) | 67,718,924 |
|--|------------|

To

| | |
|---------------------------------|--------------|
| Debt Service (3000) | (16,838,294) |
| Capital Improvement Fund (4015) | (9,521,335) |
| Road Fund (2130) | (17,162,592) |
| Capital Improvement Fund (4010) | (24,196,703) |
| | 0 |

From

| | |
|-------------------------------|-------------|
| Special Sales Tax Fund (2170) | 116,072,777 |
|-------------------------------|-------------|

| | |
|-------------|--------------|
| Debt (3600) | (26,407,538) |
|-------------|--------------|

To

| | |
|---------------------|--------------|
| General Fund (1000) | (89,665,239) |
| | 0 |

Staffing and Personnel

The adopted FY 2025 Operating Budget includes funding for 2,931 positions: which includes 11 positions on retirement credit which is a program that allows upcoming retirees to qualify and use their saved sick time.

For FY25, the County added one Admin Analyst, one Tax Agent, one Senior Maintenance Repair Worker, one Admin Clerk, one Property Appraisal Manager, one Senior Civil Engineer and one Stores Procurement Officer. The County also deleted one Sr. Systems Analyst, one Education Training Coordinator and one Community Resource Representative. Also, the following changes were implemented.

| FY2025 Position Change Requests | | | | | | | |
|---------------------------------|-------------|------------------------------|-------|-----|----------|-----------|-------|
| Dept # | Department | Position | Grade | Add | Delete | Amount | |
| 1100 | Revenue | Accounting Assistant | 16 | x | | 56,940 | |
| | | Administrative Asstistant | 16 | | x | (56,940) | |
| 6500 | DA Bham | Legal Secretary | 17 | x | | 59,233 | |
| | | Administrative Clerk | 13 | | x | (50,652) | |
| | | | | | | | 8,581 |
| | | Paralegal Supervisor | 25 | x | | 82,399 | |
| | | Administrative Supervisor | 19 | | x | (64,197) | |
| | | | | | 35,364 | | |
| 1420 | TA Bessemer | Administrative Asstistant | 16 | x | | 56,940 | |
| | | Administrative Clerk | 13 | | x | (50,652) | |
| | | | | | | 6,288 | |
| 7100 | ESD | Geographical Info Sys Mgr | 32 | x | | 112,236 | |
| | | Network Sys Administrator II | 32 | | x | (112,236) | |
| 5100 | Roads | Traffic Control Tech | 19 | x | | 64,197 | |
| | | Traffic Control Tech | 19 | x | | 64,197 | |
| | | Skilled Laborer | 12 | x | | 48,737 | |
| | | Herbicide Applicator | 15 | x | | 55,432 | |
| | | Senior Const Spvr | 22 | x | | 72,636 | |
| | | Senior Eng Insp | 20 | x | | 66,892 | |
| | | Tire Shop Spvr | 20 | | x | (66,892) | |
| | | Brdg Maint Const Spvr | 18 | | x | (61,668) | |
| | | Landscape Crewleader | 20 | | x | (66,892) | |
| | | Traffic Maint Wkr | 13 | | x | (50,652) | |
| | | | | | (50,652) | | |
| | | | | | (50,652) | | |
| | | | | | 24,683 | | |

The Jefferson County Consent Decree regulated all hiring, promotion, discharge and other disciplinary measures at the County. Even though the Consent Decree has ended, the County must continue to meet post consent decree requirements related to equity, inclusion and diversity. The Executive Team as well as the Human Resources Department have been working diligently to build the County as an employer of choice.

To that end, a Compliance Department was formed to make compliance as well as equity and inclusion a major area of commitment for Jefferson County. The Compliance Department will ensure all county employees' complaints and concerns are heard, investigated, and resolved. The department will also work to create a compliance culture that values a diverse workforce and diversity of thought within the County leadership and employee body.

The County's Human Resources department also works closely with the Personnel Board which was created by Alabama State Law in 1935 to administer limited personnel functions for political jurisdictions within the geographical boundaries of Jefferson

County. The Personnel Board's facilitates a model merit (civil services) system that enhances the employment and development of government employees through innovative, efficient, and effective human resources practices.

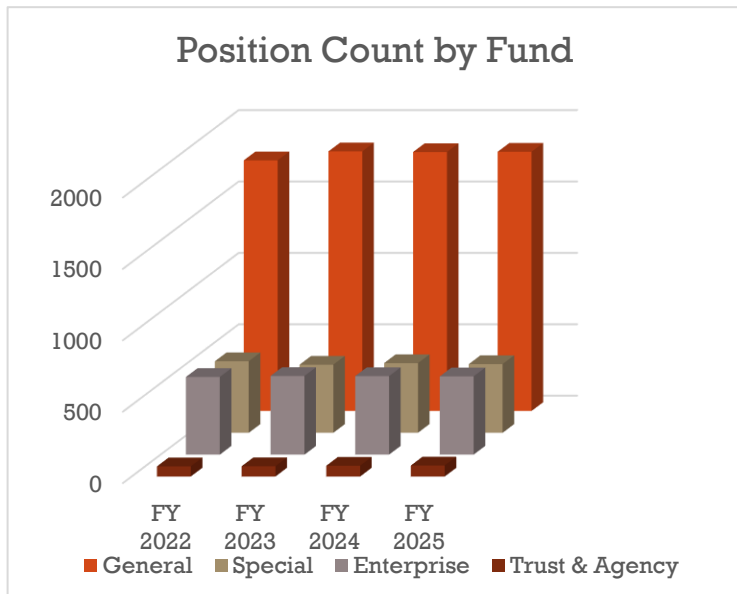


Figure 13 Position Count by fund over 4 years.

Recruiting a diverse workforce is a primary goal of the Human Resources department. The Human Resources Department works hard to ensure its recruitment efforts and activities are far reaching to include various areas of the county, state, and nation, to employ highly trained and competent talent. The Human Resources Department efforts include reaching out to 4-year colleges, 2-year colleges and high schools through advertising, career fairs and internship programs.

One of the biggest crises facing Jefferson County is a shortage of sworn personnel in the Sheriff’s Department due to difficulties in recruiting and job retention. According to a report by the International Association of Chiefs of Police, more than ¾ of police agencies in the U.S. are reporting difficulties

in recruiting qualified candidates to become police officers. The department continues to look for ways to increase recruitment of personnel such as high school internships. They are placing an emphasis on diversity and inclusion. This year the department is implementing retention pay for new sworn officers.

In addition to attracting persons to police jobs, Jefferson County is also working to address various workforce shortages within other departments. The County is working on a five-year comprehensive plan which should help address barriers such as health issues, transportation, childcare and housing and find ways to eliminate them not just for our departments but within the county as a whole.

Data from the U.S Chamber of Commerce shows that Alabama has only 43 workers for every 100 open jobs. As of September 2023, there are around 140K job openings in the state and 48,834 unemployed persons. That puts our labor participation rate at 57%, one of the lowest in the country. The U.S. Chamber also classified Alabama as having one of the most severe labor and worker shortages in the nation. It is important to the state and the county to have an abundance of qualified workers available to fill jobs.

As the nation struggles with a shortage of skilled workers, Jefferson County finds itself in a similar situation as its service departments such as General Services, Environmental Services and Roads struggle to attract and retain employees. Even though skilled trade positions may have competitive wages and lower educational barriers, younger workers are not entering the sector as they are often encouraged to work toward a four-year degree. This is concerning as workers retire and leave behind difficult to fill positions. Currently, Alabama is seeing a shortage of electricians and welders as well as others. This is a challenge Human Resources is working to solve as they continue an intern program which will recruit not only college students, but high school students as well with the hope that they will consider employment in these areas.

A primary area of concern is Wastewater Treatment Plant Operators (WWTP II) in Environmental Services Department. In order for persons to become WWTP II, they must be certified. This certification is extremely difficult to obtain and has resulted in a shortage of persons able to be hired. In an effort to solve this problem, the Human Resources Department implemented an apprenticeship program which is a basic skill tutoring program as well as an informal refresher/introductory group study course. This program is being offered to high school graduates as a potential entry level career path.

As new hires are hired, the County’s goal is to drive its mission of providing exceptional service through character and competence. In addition, the County Manager and Human Resources Department must continue to collaborate on ways of promoting the County as an employer of choice to attract and retain skilled talent.

It is becoming clearer that generational differences in the workplace affect the recruitment process. Some talent may be less attracted to pension benefits and are more likely to leave a job that is not meeting their current needs. It’s also important to analyze any areas with high turnover rates and make efforts to discern the reason why. The County must remain competitive and attractive to young talent who are more technologically savvy and prefer flexible working models.

This year’s budget includes a 3.5 percent cost of living adjustment (COLA), 82 percent of employee and family health insurance, 100 percent for employee life insurance, 6 percent pension contribution and continuation of the sick leave retirement credit for employees with exceptional attendance records is provided. The Commission recently added Juneteenth as a County holiday which gives County employees 13 holidays and one variable day which can be used at the employees’ discretion.



Position Comparison by Fiscal Year

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission | 20 | 20 | 20 | 20 |
| County Manager | 7 | 7 | 10 | 9 |
| Probate Court | 55 | 55 | 55 | 55 |
| Family Court | 80 | 80 | 81 | 82 |
| State Courts | 47 | 47 | 46 | 43 |
| District Attorney | 46 | 46 | 47 | 46 |
| Law Library | 4 | 4 | 4 | 4 |
| Finance | 53 | 53 | 54 | 54 |
| Human Resources | 49 | 49 | 49 | 47 |
| Revenue | 161 | 163 | 163 | 163 |
| County Attorney | 18 | 17 | 18 | 20 |
| Equalization | 71 | 67 | 69 | 70 |
| Tax Assessor | 69 | 69 | 72 | 74 |
| Tax Collector | 42 | 42 | 42 | 43 |
| Treasurer | 8 | 8 | 9 | 9 |
| Compliance | 10 | 10 | 10 | 10 |
| Info Technology | 55 | 54 | 55 | 56 |
| General Services | 144 | 142 | 143 | 141 |
| Board of Registrars | 10 | 10 | 10 | 11 |
| Office Senior Svs. | 4 | 4 | 4 | 4 |
| Sheriff | 719 | 750 | 749 | 749 |
| Youth Detention | 65 | 65 | 66 | 66 |
| Coroner | 21 | 22 | 21 | 21 |
| Security | 54 | 54 | 54 | 54 |
| Development Service | 56 | 56 | 38 | 37 |
| Non Dept/Barber | 5 | 5 | 5 | 5 |
| Public Information | 3 | 3 | 3 | 3 |
| Roads and Trans | 326 | 326 | 344 | 338 |
| Fleet Mgmt | 33 | 33 | 34 | 37 |
| Environmental Svs | 554 | 551 | 550 | 548 |
| Community Devp | 40 | 34 | 26 | 25 |
| Emergency Mgmt* | 7 | 8 | 8 | 9 |
| Personnel Board* | 66 | 64 | 64 | 64 |
| JCEIDA* | 0 | 0 | 3 | 3 |
| Total | 2,902 | 2,918 | 2,926 | 2,920 |

*indicates fiduciary funds

**does not include 11 Retirement Credit Positions

Position Count by Fund Type

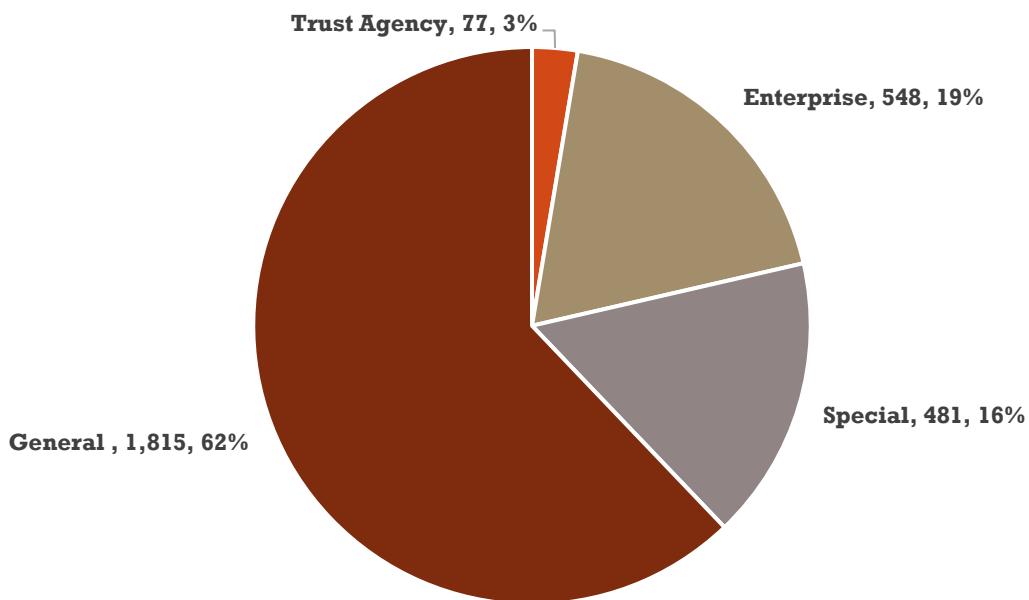


Figure 14 Position count by fund type current fiscal year.

Position Count by Function

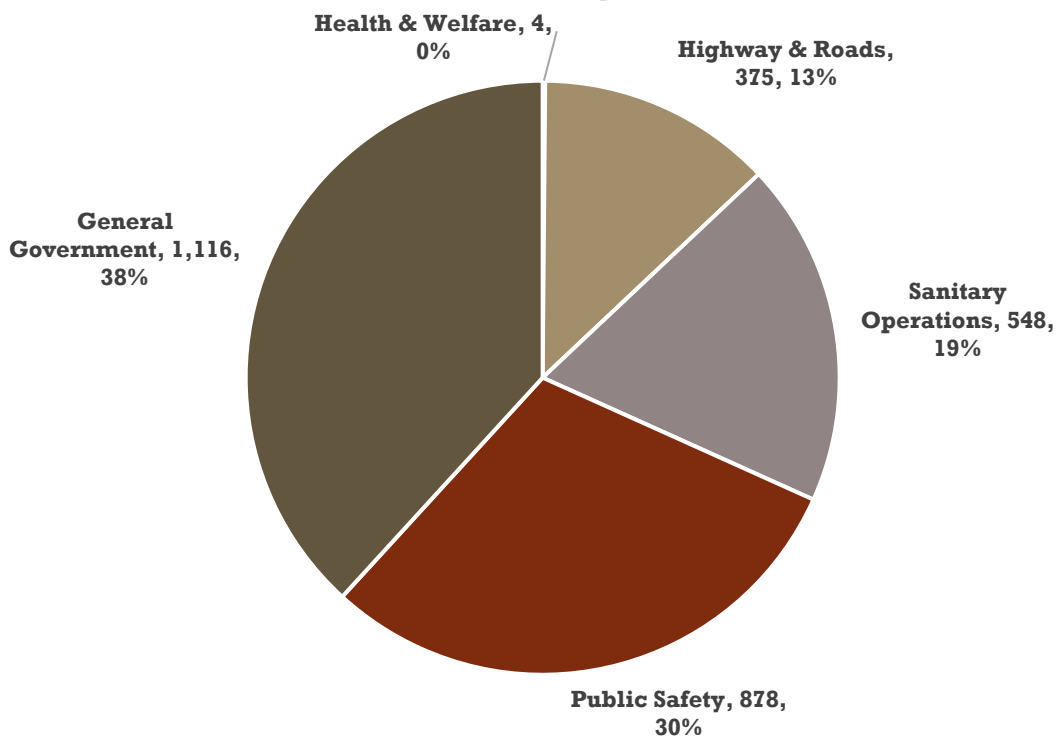


Figure 15 Position count by function for current fiscal year.

Salary Comparison by Fiscal Year

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission | 1,968,230 | 1,566,174 | 2,309,835 | 2,512,310 |
| County Manager | 1,137,312 | 1,212,983 | 1,571,865 | 1,583,185 |
| Probate Court | 3,884,596 | 3,982,284 | 4,473,048 | 4,664,714 |
| Family Court | 6,860,197 | 6,874,267 | 7,159,669 | 7,555,109 |
| State Courts | 1,553,138 | 1,511,455 | 1,626,604 | 1,468,879 |
| District Attorney | 8,141,979 | 9,134,360 | 9,667,573 | 10,780,606 |
| Law Library | 40,847 | 48,437 | 161,440 | 179,468 |
| Finance | 4,403,167 | 4,133,656 | 5,446,891 | 6,475,460 |
| PIO | 271,178 | 302,562 | 365,873 | 396,275 |
| Human Resources | 4,698,597 | 4,343,481 | 5,748,205 | 5,877,317 |
| Revenue | 11,605,971 | 10,811,480 | 13,316,186 | 13,905,201 |
| County Attorney | 2,396,171 | 1,891,580 | 2,604,115 | 2,851,055 |
| Equalization | 5,085,862 | 5,376,074 | 6,512,749 | 6,650,317 |
| Tax Assessor | 5,037,581 | 5,470,031 | 6,515,779 | 6,920,936 |
| Tax Collector | 3,342,583 | 3,145,561 | 3,643,817 | 3,879,854 |
| Treasurer | 751,489 | 767,812 | 886,114 | 902,487 |
| Compliance | 989,988 | 873,787 | 1,278,067 | 1,337,370 |
| Info Technology | 6,175,620 | 5,896,552 | 7,438,007 | 7,645,696 |
| General Services | 10,052,713 | 9,291,631 | 12,094,827 | 13,077,045 |
| Board of Registrars | 899,059 | 1,007,910 | 992,617 | 1,092,050 |
| Office Senior Svs. | 246,324 | 266,416 | 384,628 | 399,327 |
| Sheriff | 61,007,190 | 65,941,807 | 66,031,841 | 69,107,094 |
| Youth Detention | 4,830,259 | 5,379,890 | 5,598,886 | 5,914,290 |
| Coroner | 2,185,747 | 2,065,914 | 2,412,250 | 2,328,441 |
| Security | 3,226,671 | 2,817,359 | 3,613,545 | 3,745,996 |
| Development Service | 5,030,449 | 3,422,441 | 4,021,459 | 4,211,199 |
| Non Dept/Barber | 1,072,808 | -3,749,558 | 103,280 | 103,280 |
| Roads and Trans | 20,196,482 | 23,428,987 | 26,982,818 | 28,387,071 |
| Fleet Mgmt | 2,879,733 | 3,013,548 | 3,236,795 | 3,521,268 |
| Environmental Svs | 36,575,774 | 40,035,894 | 43,622,706 | 48,461,991 |
| Community Devp | 3,344,312 | 2,744,580 | 3,710,366 | 3,562,792 |
| Emergency Mgmt* | 840,826 | 827,024 | 882,280 | 1,014,488 |
| Personnel Board* | 7,649,138 | 6,932,932 | 7,898,761 | 7,892,928 |
| JCEIDA* | 0 | 409,330 | 413,890 | 430,865 |
| Total | 228,381,991 | 231,178,641 | 262,726,786 | 278,836,364 |

*indicates fiduciary fund

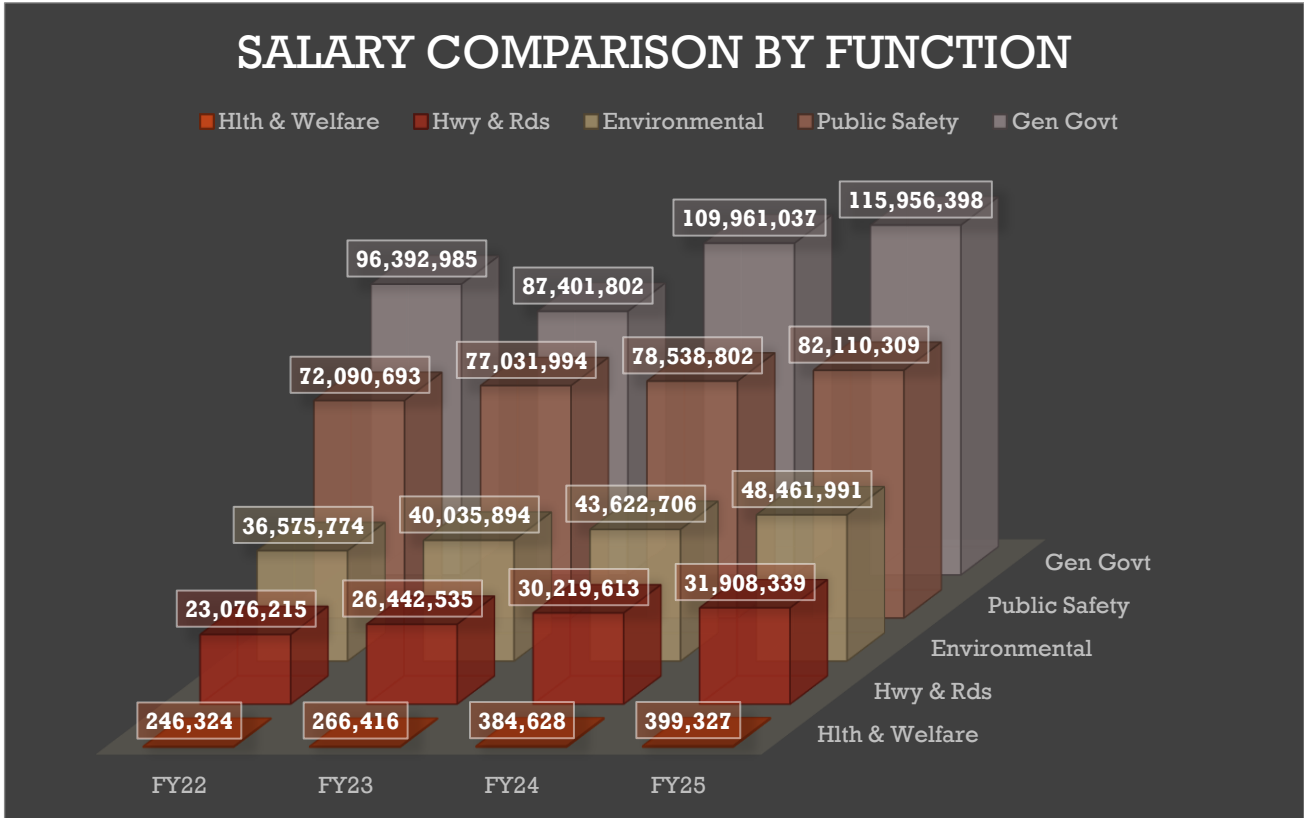


Figure 16 Salary comparison by function over four fiscal years.

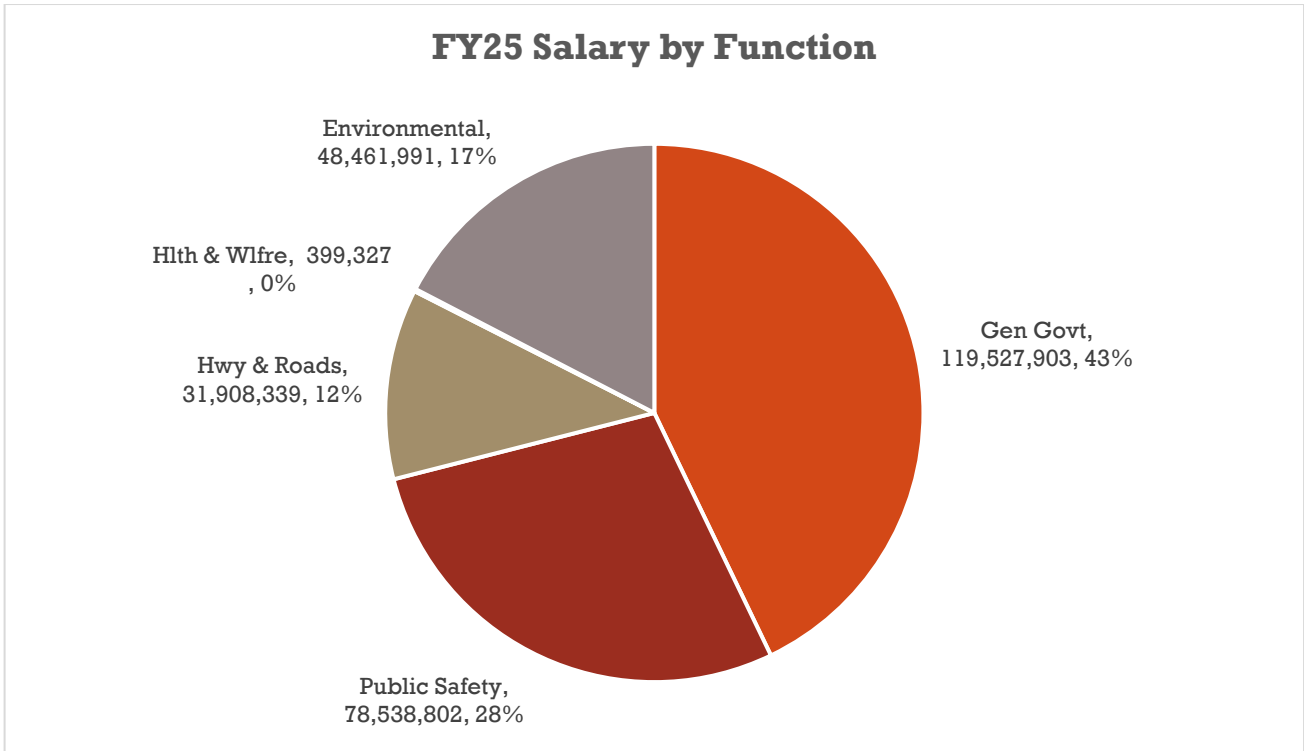


Figure 17 Salary comparison by function over current fiscal year.

Revenues

The Jefferson County Commission uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. This section of the budget document is intended to describe the major sources of revenue, to explain the underlying assumptions for revenue estimates and to identify revenue trends. A comparative analysis of major revenue sources is presented to the side.

Jefferson County maintains a conservative approach to revenue estimates in order to avoid the negative consequences that arise when anticipated revenue collections fail to materialize. The chart demonstrates the major revenue source trends over eight years of actual collections and two years of budget estimates. Most projections were developed by the Budget Management Office using data from County finance records, tax and fee collection departments, and three years of actual revenue collection history. Grant revenue estimates are provided by departments.

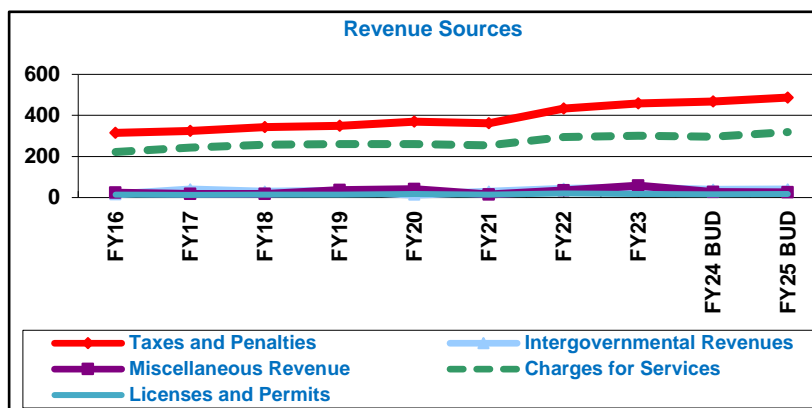


Figure 18 Jefferson County revenue source comparison over ten years.

Revenues are affected by a variety of sources such as population growth, unemployment, inflation, and increases or decreases in real disposable income to name a few.

Although fuel prices have stabilized and inflation has slowed, Jefferson County still had to take these factors into consideration in preparing its revenue forecast for the upcoming fiscal year. As with any surge in cost, there is always the expectation that consumers will have to pull back on their spending which will cause sales tax revenue to fall. In spite of these areas of concern, the Budget Office is cautiously optimistic that the county’s revenue projections will be relatively stable.

Since Jefferson County added the position of Economic Advisor, the county has been diligently working to add more jobs and help people to access them. In 2023, there was around 500M in investment in the county, and over 800 new jobs created. In even better good news, the average wage for these jobs is above the county average. Workers in industry positions make about \$29.86 which is \$2 more than the average county worker.

The county invested 3.9M to acquire property in north Jefferson County which will become the next county industrial park utilizing about 1,100 acres of space.

Also, the growth of the tech industry in Jefferson County shows no signs of slowing down.

Innovation Depot, which calls itself the heartbeat of Birmingham’s entrepreneurial community, has been supporting the development and launch of tech-based businesses for more than 35 years. UAB is a founding partner of the high-tech incubator, which has had more than a \$3 billion economic impact in the past five years.

The Budget Management Office typically uses trend analysis to forecast its revenues for upcoming years. Current trends as well as future expectations were taken into consideration as the operating budget was prepared, and revenues were projected for upcoming years. Revenue forecasts for FY25 reflect an increase in property tax revenue, slight decreases in the general sales tax, an increase in the Simplified Sellers Tax, which is an internet sales tax, and a slight decrease in special sales tax revenue. The continued influx of economic development projects, the steady increase of sales and property taxes, and the low unemployment rate combine to provide a good economic outlook for the County.

Major Revenue Categories

Tax and Penalties

The largest single category of County revenue is that of taxes and penalties assessed for violations. Revenue is derived from such items as fuel tax, wine tax, tobacco tax, and mortgages to name a few. However, the lion's share is derived from ad valorem taxes and county sales taxes, as explained below.

Ad Valorem Taxes (Property Taxes)

The levy and collection of ad valorem taxes in Alabama are subject to the provisions of the Alabama Constitution, which establishes the percentage of market value at which property can be assessed for taxation, limits the rates of county taxation that can be levied against property, and provides maximum value for the aggregate ad valorem taxes that can be levied by all taxing authorities on any property in any tax year. Ad valorem taxes in Alabama have been significantly affected in recent years by several judicial decisions and two constitutional amendments.

The amount of any specific ad valorem tax in Alabama is computed by multiplying the tax rate by the assessed value of the taxable property. The assessed value of taxable property is a specified percentage of its fair and reasonable market value or, in certain circumstances, its current use value. Ad valorem tax rates are generally stated in terms of mills (one-thousandth of a dollar) per dollar of assessed value.

All taxable property is divided into four classes and valued for taxation according to the assessment ratios shown:

| | | |
|-----------|---|-----|
| Class I | All property owned by utilities and used in the business of such utilities | 30% |
| Class II | All property not otherwise classified | 20% |
| Class III | All agricultural, forest and single-family, owner-occupied residential property, and historic buildings and sites | 10% |
| Class IV | Private passenger automobiles and pickup trucks owned and operated by an individual for personal or private use | 15% |

Amendment No. 373 of the Alabama Constitution, commonly referred to as the 1978 Tax Amendment, authorizes any county, municipality or other local taxing authority to decrease any ad valorem tax rate at any time, provided that such decrease will not jeopardize the payment of any bonded indebtedness secured by such tax. This amendment also provides that a county, municipality or other local taxing authority may at any time increase the rate at which any ad valorem tax is levied above the limit otherwise provided in the Alabama Constitution, but only if (i) the governing body of such county, municipality or other taxing authority holds a public hearing on the proposed increase before authorizing the increase; (ii) the Legislature adopts an act approving the increase; and (iii) a majority of the electors of such county, municipality or other taxing authority subsequently approve the increase in a special election. The County Commission has no present plans for increasing or decreasing any tax levied by the County. Taxpayers in Alabama have a strong distrust of government and remain opposed to increasing property taxes. Almost all proposals to increase these taxes have been defeated in special elections. The citizens of Alabama believe the excesses of all government should be eliminated before they will agree to new

taxes, and they have been willing to accept decreases in government services instead of increasing property taxes.

The following ad valorem taxes are presently being levied on property located within the County:

| | Mills Rate |
|--|-------------------|
| State of Alabama | 6.5 |
| General | 5.6 |
| Sewers | 0.7 |
| Public Buildings, Bridges and Roads | 5.1 |
| Schools | 8.2 |
| Rural Roads | 2.1 |
| County Schools Districts (outside Cities of Birmingham, Bessemer, Fairfield, Tarrant, Vestavia, Midfield, Homewood, Hoover and Mountain Brook) | 13.9 |
| Total Mills | 42.1 |

In addition, most of the municipalities in the County levy ad valorem taxes within their corporate limits at rates which vary from 5 to 46.9 mills, producing aggregate tax rates in the County of 42.1 to 89.0 mills, depending on the location of the property.

Ad valorem taxes on taxable properties within the County, except motor vehicles and public utility and railroad properties are assessed by the County Tax Assessor and collected by the County Tax Collector. Ad valorem taxes on motor vehicles in the County are assessed and collected by the County Revenue Director, and ad valorem taxes on public utility and railroad properties are assessed by the State Department of Revenue and collected by the State and the County Tax Collector. Ad valorem taxes are due and payable on October 1 following the October 1 as of which they are assessed, and they become delinquent on and after the following December 31.

The Tax Collector for Jefferson County has consistently collected a very high percentage of ad valorem taxes. The collection rate is normally about 100%. Due to orders from the Alabama Department of Revenue, Jefferson County will be conducting annual revaluations of property. In the past, a steady revenue increase has occurred without requiring any increase in the tax rate.

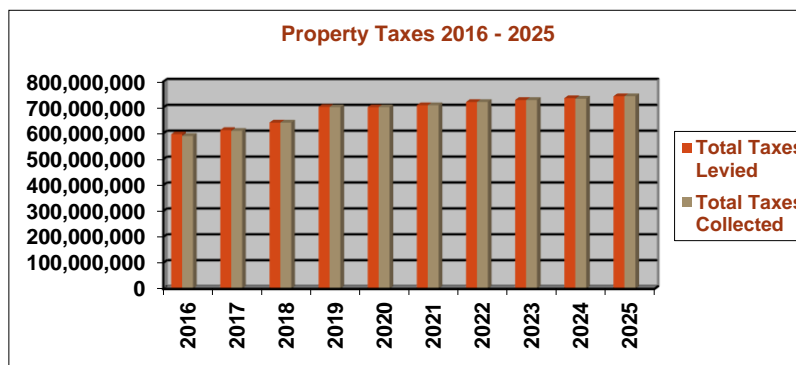


Figure 19 Total property tax levied and collected over ten years.

Property tax revenues are reflections of property tax values. Our values are based on analysis of trends that are seen in the market. With the interest rate being at all-time lows over the last few years, the real estate market has been very active. Homeowners are buying and selling to maximize opportunities to acquire homes in some of the most desired neighborhoods. A number of sales were at premium prices with most listings only being available for a few hours to a few weeks.

Market activity was one factor that added to the increases being seen. Another would be the blooming development of new structures.

There were approximately 600 new residential construction properties that did not include any value for structures in 2022 that were picked up for 2023. On the commercial side approximately 25 new properties were added to the tax roll. While the quantity is substantially smaller, the added values vary from \$1M to \$42M for the new structure.

Below are some of the residential neighborhoods with substantial increases:

| | |
|------------|-----|
| Trussville | 180 |
| Vestavia | 25 |
| Homewood | 30 |
| Bessemer | 90 |
| Leeds | 90 |
| Hoover | 85 |
| McCalla | 80 |

With commercial properties, southside with Railroad Park Apartments went from \$44K on just the building to \$42M as an example. The abbreviated version would be that low interest rates spurred robust real estate activity and local development for apartments in the metro area caused hefty increases in properties values in Jefferson County.

The State Legislature passed a new law that will cap property tax increases from revaluations of property at 7 percent. This is anticipated to stifle revenue growth and goes into effect for FY26.

County Sales and Use Taxes

The County levies and collects sales and use taxes pursuant to the provisions of Act No. 405 enacted at the 1967 Regular Session of the Legislature of Alabama, as amended by Act No. 659 enacted at the 1973 Regular Session of the Legislature of Alabama. The sales and use taxes of the County are levied at one-quarter of the rate at which the State sales and use taxes are levied. The State sales (the Tax Act) and use taxes are currently levied at the rate of 4% of the gross sales or gross receipts on all businesses subject to the tax, except that the rate with respect to certain machinery, motor vehicles and trailers is 1½%. The Tax Act provides that certain sales are exempt from both the State and County taxes. In the event the present State sales and use tax statutes are repealed, under the Tax Act, the sales and use taxes of the County will continue to be imposed as if such repeal had not occurred.

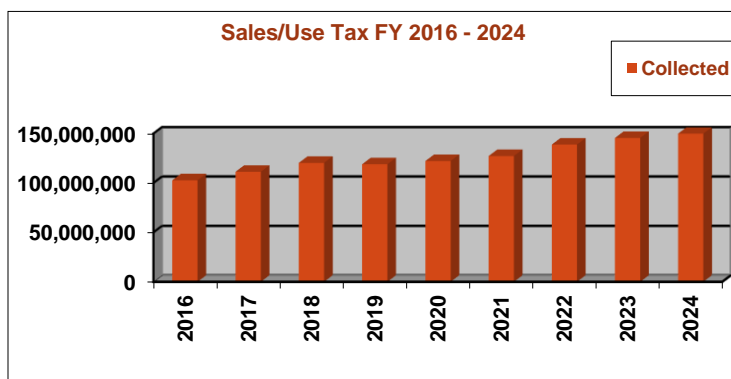


Figure 20 Sales and Use Tax collections over 9 years.

The sales tax is due and payable on or before the twentieth day of the month next succeeding the month during which the tax is accrued. The use tax is due and payable on or before the twentieth day of the month next succeeding the quarterly period during which the tax accrued. Both taxes are payable to the

County Director of Revenue. Under the Tax Act, on or before the twentieth day of each month, the total proceeds of the sales and use taxes collected during the immediately preceding month for the following purposes and in the following order are distributed:

- (1) The first one-half share of the total tax proceeds is applied as follows:
 - a. an amount equal to 1½% of the total tax proceeds is paid into the General Fund of the County to pay the costs of administering and enforcing the Tax Act.
 - b. 9% of the first one-half share is paid directly to the Jefferson County Board of Health; and
 - c. the balance of such one-half share is paid into the Indigent Care Fund of the County.
- (2) The second one-half share of the total tax proceeds is applied as follows:
 - a. \$100,000 is paid each month directly to the Birmingham-Jefferson Civic Center Authority.
 - b. in the event that the total of the amounts paid to the Civic Center Authority during the month from the net proceeds of the tobacco tax levied by Act No. 524 enacted at the 1965 Regular Session of the Legislature of Alabama, and the lodging tax levied by Act No. 525 enacted at the 1965 Regular Session of the Legislature of Alabama aggregates less than \$100,000, an amount of the second one-half share equal to the difference between \$100,000 and the total amount so paid from the proceeds of such taxes is paid directly to the Civic Center Authority.
 - c. 31% of the second one-half share is paid directly to the Jefferson County Board of Health.
 - d. the remaining balance of the second one-half share is paid into the General Fund of the County.

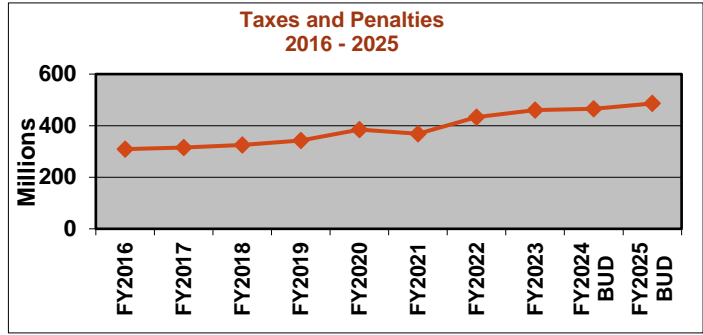
| Top Ten Sales and Use Taxpayers FY2022 |
|---|
| AT&T Supply I LLC |
| Belk Inc |
| Costco Wholesale Corporation |
| Home Depot USA Inc |
| Lowe's Home Centers LLC |
| Publix Alabama LLC |
| Sam's East LLC |
| Target Corporation |
| Wal-Mart Stores East LLC |
| Winn Dixie Montgomery LLC |

To greatly simplify the explanation, generally 34.5% of the sales and use taxes will go to the General Fund and 44.1% will be deposited in the Indigent Care Fund. Outside agencies receive the remainder. Listed to the left, are the top ten sales and use taxpayers which comprised 20.1% of the County's total collections.

Unfortunately, Jefferson County relies heavily on sales tax for a large portion of its revenue. This tax is very unstable as it relies on the economic status of the county. It is also a regressive tax with the higher tax

burden being placed on low-income families.

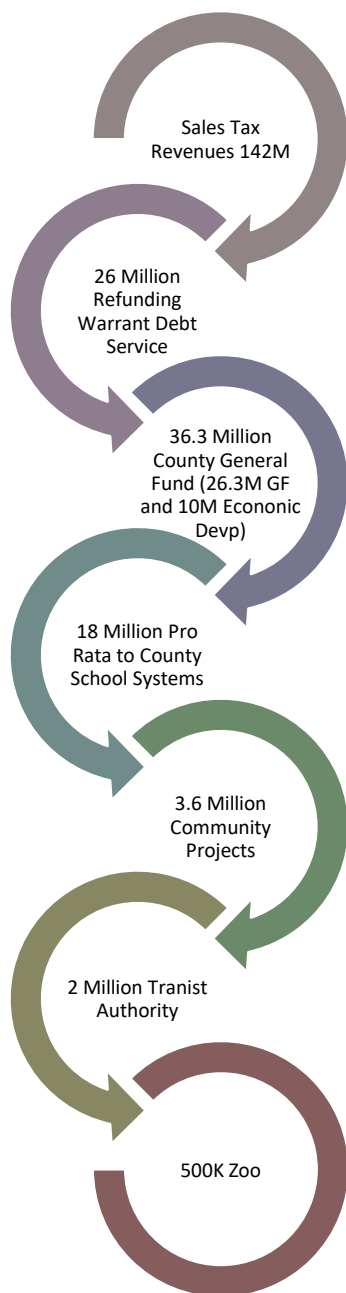
General Fund sales tax revenue is projected to decrease by 1% in FY25. Sales Taxes have stabilized from the prior period of hyperinflation. This stabilization caused a slight decline in revenue forecast; however, the impact was negligible. Online shopping has become a great source of sales tax revenue, but shoppers are also frequenting brick and mortar establishments.



Special Sales Tax

In 2015, the County and its legislative delegation proposed House Bill 573 which became law in May 2015 (the Sales Tax Act). The new Sales Tax became effective upon the full legal and economic defeasance of the Series 2004-A and Series 2005-A Limited Obligation School Warrants, replacing the prior education tax.

While the new Sales Tax allows funding for various purposes via the significant debt service coverage, the tax revenues are only pledged to the Series 2017 Warrants. The Act allows for no additional warrants to be issued, other than for refunding of the Series 2017 Warrants or other refundings.



Only upon accumulation of a full fiscal year of debt service in the Debt Service Fund held by the Trustee may the County then allow Sales Tax revenues to flow through the waterfall to other uses.

This tax is generating revenue of approximately \$140 million yearly. By state law, proceeds from this tax are to be used as follows:

- 26M Refunding Warrant Debt Service
- 36M County General Fund
- 18M School Systems
- 3M Community Projects
- 2M Transit Authority
- 500K Zoo

The payment to the schools, community projects, Transit and Zoo are known as waterfall distributions.

Any revenues remaining after subtracting the above expenses from the collected revenues is considered the bottom of the waterfall. The revenue from this tax declined by 1% for FY25. This revenue appears to be stabilizing. Also, the decline is attributed to the slowing of hyperinflation and the tax getting back to normal.

Simplified Sellers Tax

The Simplified Sellers Tax was signed into law in 2015. This tax is designed to allow an eligible seller to collect, report and remit this eight percent tax in lieu of the sales or use taxes otherwise due by or on behalf of Alabama customers who have purchased items that were shipped or otherwise delivered into Alabama. Proceeds from this tax were first realized in FY18 and already appear to be growing at a steady pace as more and more consumers shop online. This tax is providing a reprieve from the slight decline in sales tax occurring this year and projected into next year. In FY25, revenue from this tax is expected to increase by 17 percent over last year’s projection. Other municipalities throughout the state would like this law rewritten so that they can receive more of the proceeds. In an effort to fight this legislation, the County uses a portion of this revenue to support community initiatives. The large increase from prior years is expected to stabilize as most vendors are now added to the software system. Increases now will mainly come from consumer purchases.

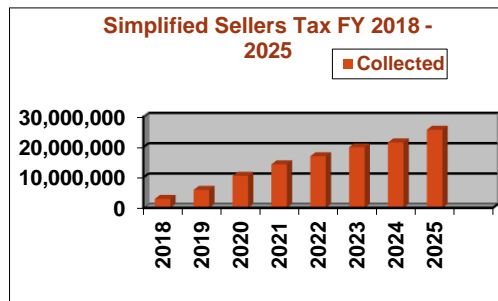


Figure 21 Simplified Sellers Tax collection over 5 years.

Gas Tax

An additional state gas tax was passed a few years ago. According to the plan, the gas tax would increase over three years, eventually reaching 10 cents. The plan calls for a 6 cent increase last year, 2 cents in 2021 and 2 cents in 2022. Each one cent increase is estimated to be worth \$32 million in new revenue; the full 10-cent would raise more than 300 million for the state.

The tax has the potential to generate increased revenue for the maintenance of Jefferson County’s roads and bridges. Current plans to are to divide the revenue between the state (66 percent), counties (25 percent) and cities (8 percent).

For FY2025, the County anticipates a slight increase in its gasoline taxes and has hopes that current high gas prices will not cause reductions in driving. The County should also plan for the eventual shift to electric vehicles and a reduction in this revenue.

Licenses and Permits

A second category of revenues includes those which are required for individuals and companies to function within the County. While some receipts result from such needs as plumbing permits, business licenses, marriage certificates, ninety percent of the revenue in this category was previously derived from the Occupational Tax which brought in close to 70 million. The Occupational Tax was struck down by the state Supreme Court in 2011. Also, in 2011, a new Business License Fee was signed into law and produces between 7-9 million yearly.

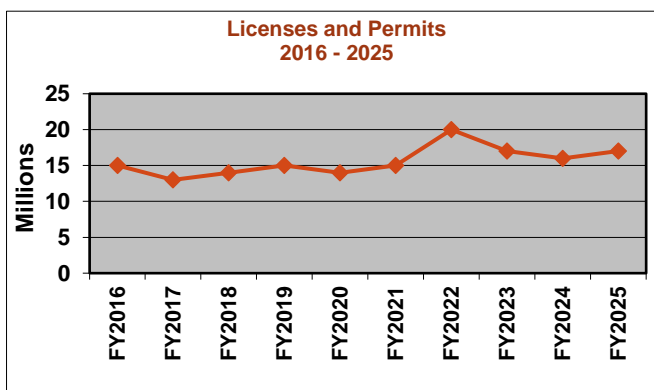


Figure 22 License and permits collected over 10 years.

The tax imposes a business license of 0.025 percent of gross receipts, a minimum tax of \$25, a maximum tax of \$15,000 and a \$25 issuance fee, and it gives deductions for professionals who pay State of Alabama license fees.

Revenue from this category is expected to increase slightly during this fiscal year.

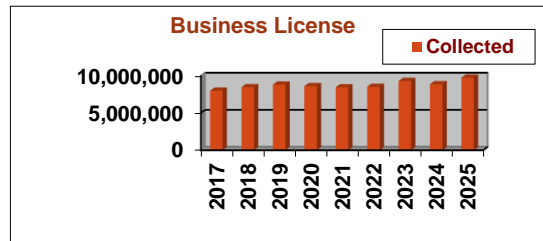


Figure 23 Business License fees collected over 8 years.

Intergovernmental Revenues

Intergovernmental Revenues refers to revenues from other governments in the form of grants, entitlements or shared revenues. Community Development receives CDBG grants from the federal government to assist with housing projects and home ownership. The Workforce grant funds will not be received in FY25. EMA receives federal grants to prepare for and respond to disasters.

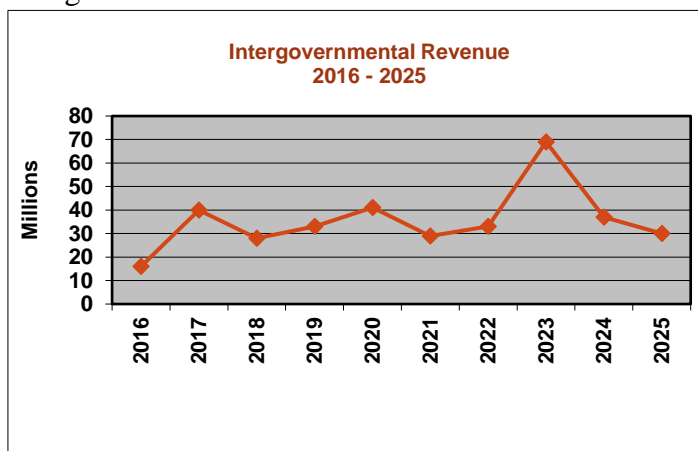


Figure 24 Intergovernmental revenues collected over 10 years.

Revenue in this category are higher due increases in funding received from boards of education for School Resource Officers. Fiduciary funds are included.

Charges for Services

Charges for Services refer to fees charged by Jefferson County for a wide variety of public services. The major sources which provide revenue to the General Fund are from commissions received by various departments such as Revenue and Tax Assessor. Commissions are authorized by state law and typically withheld from collections as payment for services performed.

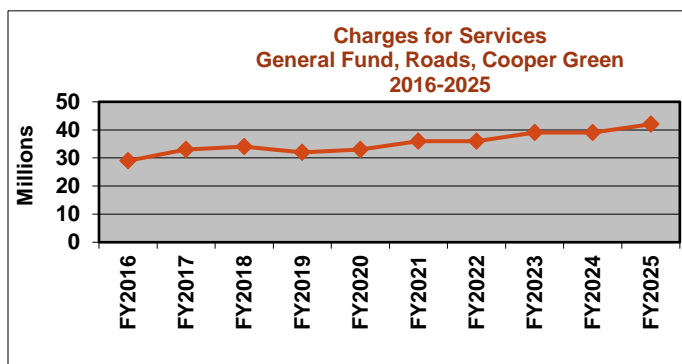


Figure 25 Charges for Services collected over 10 years.

Roads and Transportation charges for providing various services to municipalities, and other departments charge for services such as making copies of various records such as probate or property records.

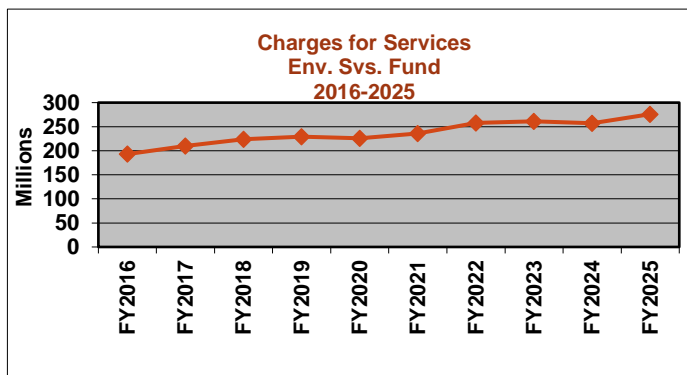


Figure 26 Charges for service fees for Environmental Services over 10 years.

Sewer Service charges encompass approximately 50% of all charges for services. In 1996, the County entered into a Consent Decree with the EPA to settle violations of the Clean Water Act. The Consent Decree required the County to eliminate all sewer overflows and bypasses. The County is still operating the sewer system under the Consent Decree, but five of the County’s nine basins have been released since the settlement.

Under the Consent Decree, the rates for wastewater treatment will continue to drive the revenue category higher over the next few years, providing revenues for the rapidly growing debt

service payments in the Sanitary Operations Fund. During FY2013, the Commission voted to restructure sewer rates and charges, a change that is expected to produce a 5.9% yearly increase in Sewer Service revenues.

Miscellaneous Revenues

Miscellaneous Revenues refer to revenue items which are not included in the major revenue categories. The primary source for Jefferson County is interest income, which normally encompasses 83 to 98% of this category. The anticipated reduction in interest is reflective of the projected revenues in fund balances, which earn interest in pooled investments.

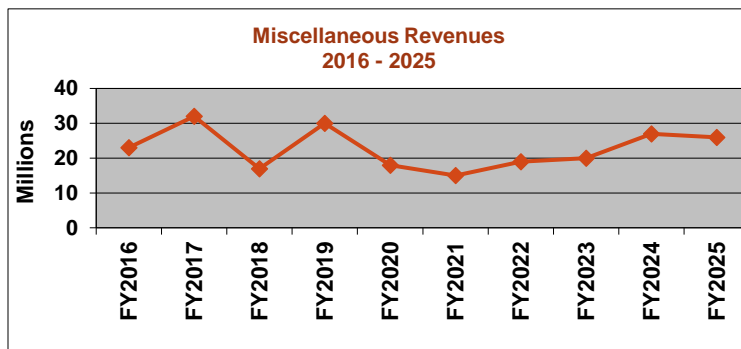


Figure 27 Miscellaneous Revenues collected over 10 years.

Miscellaneous revenue also consists of revenue received from legal and insurance settlements, sale of equipment and property, and direct and indirect governmental charges.

Total Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 138,282,686 | 152,157,632 | 155,546,760 | 175,976,992 |
| General Sales Tax | 244,290,875 | 255,116,128 | 257,925,688 | 253,459,164 |
| Miscellaneous Tax | 50,747,187 | 51,176,930 | 53,497,189 | 57,889,837 |
| Total | 433,320,748 | 458,450,690 | 466,969,637 | 487,325,993 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 19,614,030 | 16,837,275 | 16,334,600 | 17,325,264 |
| Total | 19,614,030 | 16,837,275 | 16,334,600 | 17,325,264 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 30,341,852 | 38,554,582 | 31,692,921 | 36,244,306 |
| Fed, St., Local Grant | 11,922,333 | 9,441,615 | 5,939,095 | 3,777,668 |
| Total | 42,264,185 | 47,996,197 | 37,632,016 | 40,021,974 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 34,371,866 | 37,218,605 | 36,796,414 | 40,378,766 |
| Public Safety | 1,783,632 | 2,026,595 | 1,921,183 | 2,206,068 |
| Environmental Svs. | 258,086,003 | 260,866,080 | 257,085,000 | 276,004,800 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Roads & Trans | 515,413 | 887,638 | 274,040 | 285,050 |
| Total | 294,756,914 | 300,998,918 | 296,076,637 | 318,874,684 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 8,149,555 | 29,146,369 | 5,782,600 | 6,100,000 |
| Miscellaneous Items | 26,900,555 | 28,625,269 | 20,842,664 | 20,349,130 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 35,050,110 | 57,771,638 | 26,625,264 | 26,449,130 |

| | | | | |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues Total | 825,005,987 | 882,054,718 | 843,638,154 | 889,997,045 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|

General Fund

Transactions relating to resources obtained and used for delivery of those services traditionally provided by a county government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, health and public safety, and fleet services.

All of a government's activities should be reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

The Commission primarily receives revenue from collections of property taxes, county sales taxes and revenues collected by the State of Alabama and transferred to the County Commission.

Within the General Fund, the Commission distinguish six sub funds: the Uncertainty Fund, Catastrophic Fund, Budget Stabilization Fund, the Economic Development Fund, the Public Service Fund and the Fleet Fund. The first three funds are reserve funds to account for resources to be used in the face of catastrophic events and/or economic downturns. The Economic Development Fund accounts for resources assigned to foster economic development opportunities. The Public Service Fund accounts for community Grants. The Fleet Fund is an internal service fund accounted for in the General Fund. This fund accounts for resources used for fuel and fleet operations.

Changes included in the General Fund:

This fund experienced a slight decline in its sales tax revenue. Online sales taxes continue to show increases but appear to be stabilizing. Ad valorem taxes continue to increase. The Sheriff's department was able to add retention pay for new sworn personnel. Salaries increased due to merit increases for employees, new hires coming into the County and a 3.5 percent COLA. The building insurance cost is increasing yearly which is a major impact on the General Fund. Another significant cost is cyber insurance and the technology to increase cyber protection. Family Court was significantly impacted due to ongoing flooding issues with over 1M being allocated to this department to cover the cost of digitizing documents that were damaged when the basement area flooded.

The Fund Balance is expected to remain the same.

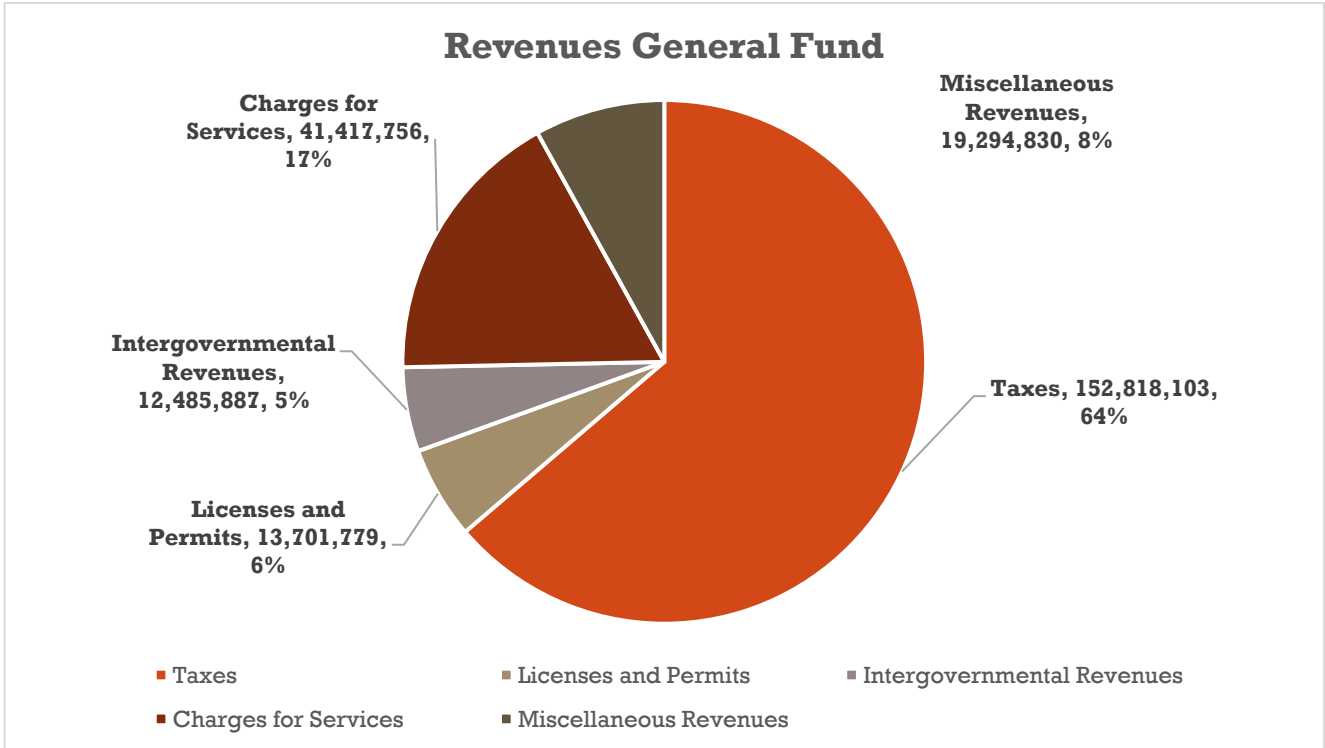


Figure 28 General Fund Revenues for upcoming budget year.

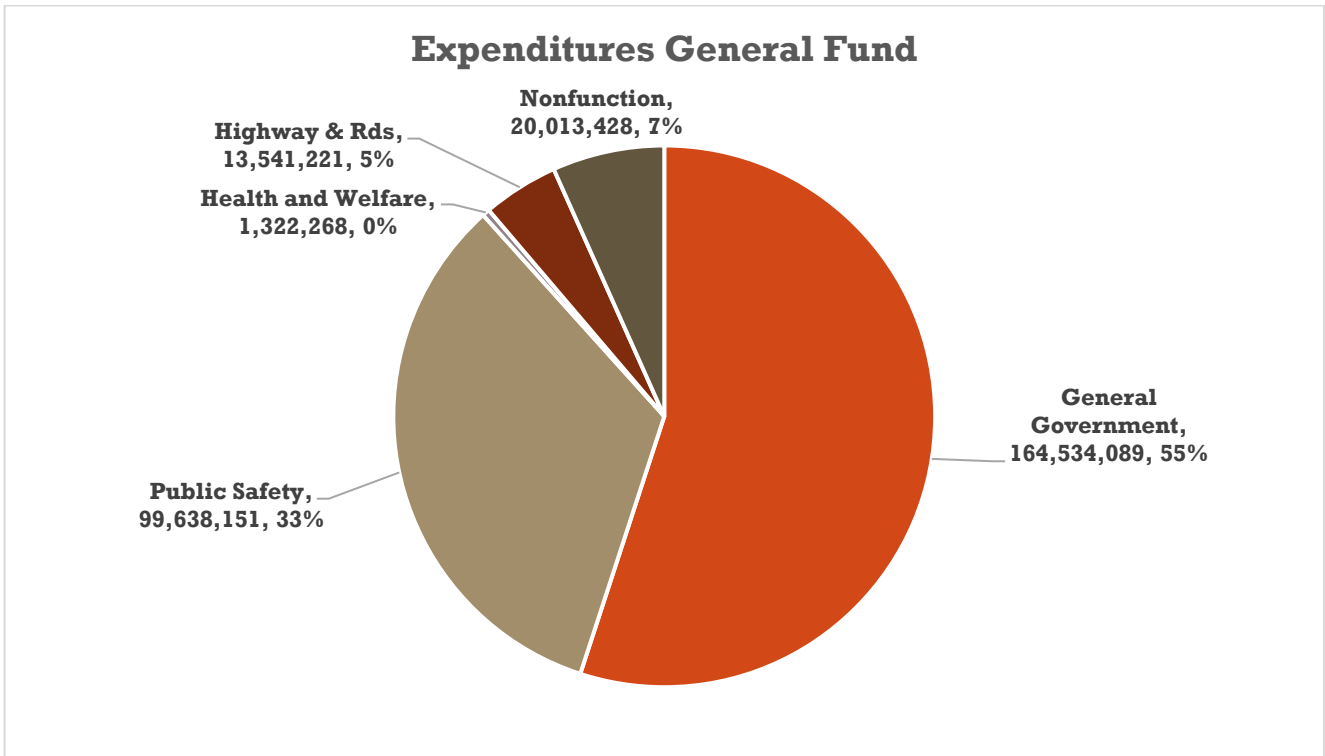


Figure 29 General Fund expenses for upcoming budget year.

General Fund Revenues

| | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes and Penalties | | | | |
| General Property Tax | 52,633,605 | 58,508,500 | 58,924,749 | 66,824,868 |
| General Sales Tax | 47,455,478 | 50,253,536 | 50,085,716 | 49,043,953 |
| Miscellaneous Tax | 31,212,328 | 30,433,329 | 32,877,639 | 36,949,282 |
| Total | 131,301,411 | 139,195,365 | 141,888,104 | 152,818,103 |

| | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Licenses and Permits | | | | |
| Business/Other Lic. | 16,085,777 | 13,340,234 | 12,458,629 | 13,701,779 |
| Total | 16,085,777 | 13,340,234 | 12,458,629 | 13,701,779 |

| | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|------------------|-------------------|-------------------|-------------------|
| Intergovernmental Revenue | | | | |
| Intergovernmental | 8,584,134 | 12,461,866 | 10,240,789 | 12,485,887 |
| Fed, St., Local Grant | 0 | 0 | 0 | 0 |
| Total | 8,584,134 | 12,461,866 | 10,240,789 | 12,485,887 |

| | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Charges for Services | | | | |
| General Government | 34,371,866 | 37,218,605 | 36,796,414 | 40,378,766 |
| Public Safety | 890,833 | 1,132,605 | 1,026,000 | 1,038,990 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Total | 35,262,699 | 38,351,210 | 37,822,414 | 41,417,756 |

| | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Miscellaneous Revenues | | | | |
| Interest Earnings | 275,894 | 5,578,706 | 1,253,300 | 1,600,000 |
| Miscellaneous Items | 22,638,802 | 24,483,873 | 18,146,770 | 17,694,830 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 22,914,696 | 30,062,579 | 19,400,070 | 19,294,830 |

| | | | | |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund Total | 214,148,717 | 233,411,254 | 221,810,006 | 239,718,355 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|

General Fund Expenditures

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission | 2,517,746 | 2,161,345 | 4,294,835 | 4,652,796 |
| County Manager | 1,213,657 | 1,460,739 | 2,142,129 | 2,676,136 |
| Probate Court | 5,616,187 | 5,542,049 | 7,617,525 | 7,814,191 |
| Family Court | 7,756,115 | 7,875,958 | 8,253,669 | 9,945,359 |
| State Courts | 3,444,862 | 3,737,395 | 4,629,923 | 4,655,043 |
| Dist Attorney Bham | 5,755,635 | 6,097,139 | 6,804,651 | 7,519,251 |
| Dist Attorney Bess | 2,773,533 | 3,346,763 | 3,441,389 | 3,901,962 |
| Law Library | 40,847 | 48,519 | 161,840 | 179,868 |
| Finance | 5,306,146 | 5,146,486 | 6,565,205 | 7,597,454 |
| Public Information | 542,548 | 558,633 | 685,373 | 767,025 |
| Human Resources | 5,761,251 | 5,668,890 | 7,235,641 | 7,282,528 |
| Revenue | 12,813,039 | 12,381,676 | 14,871,472 | 15,647,709 |
| County Attorney | 7,570,869 | 7,789,574 | 11,836,633 | 12,681,107 |
| Equalization - Chair | 282,680 | 308,877 | 306,550 | 548,843 |
| Tax Assessor County | 1,043,261 | 1,063,066 | 1,183,446 | 1,457,878 |
| Tax Collector | 4,634,426 | 4,079,032 | 4,875,128 | 5,211,165 |
| Treasurer | 782,297 | 799,358 | 950,514 | 966,887 |
| Comm/Econ Dev. | 1,069,082 | 1,201,005 | 1,745,982 | 1,933,106 |
| Compliance | 1,197,133 | 1,093,577 | 1,633,123 | 1,692,426 |
| Info Technology | 13,151,938 | 13,692,572 | 16,180,146 | 17,576,143 |
| General Services | 22,217,444 | 23,516,113 | 30,175,628 | 32,366,299 |
| Board of Registrars | 1,382,891 | 1,132,470 | 1,253,566 | 1,280,359 |
| Office Senior Svs. | 929,546 | 1,179,423 | 1,322,268 | 1,604,407 |
| Sheriff | 78,098,799 | 84,996,907 | 83,216,041 | 87,243,456 |
| Youth Detention | 5,507,510 | 6,459,590 | 6,926,544 | 7,318,448 |
| Coroner | 4,447,862 | 5,058,722 | 5,729,233 | 5,939,367 |
| District Funds | 6,163,863 | 10,120,894 | 6,341,128 | 8,662,963 |
| Development Svs | 5,900,086 | 5,620,415 | 4,988,043 | 5,227,701 |
| Non-Departmental | 4,031,892 | 3,178,431 | 6,360,550 | 7,006,592 |
| Fleet Management | 10,471,774 | 11,080,230 | 13,541,221 | 13,825,694 |
| Security | 3,301,593 | 2,876,504 | 3,766,333 | 3,866,996 |
| Total | 225,726,512 | 239,272,352 | 269,035,729 | 289,049,159 |

JeffCo Economic Development Fund Expenditures

| Subset | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| JeffCo Econ Devp | 2,941,100 | 12,885,678 | 10,000,000 | 10,000,000 |
| Total | 2,941,100 | 12,885,678 | 10,000,000 | 10,000,000 |

Special Revenue Funds

Transactions relating to resources obtained and used for certain Federal and State programs and from other resources upon which legal restrictions are imposed are accounted for in the Special Revenue Funds. The following comprise the Special Revenue Funds.

- **Indigent Care/Cooper Green Fund**
- **Bridge and Public Building Fund**
- **Community Development Funds**
- **Home Loan Program Fund**
- **Roads Fund**
- **Special Sales Tax**
- **Board of Equalization**
- **Tax Assessor – Birmingham Fund**
- **Tax Assessor – Bessemer Fund**

The primary revenue changes have included the Sales Tax Act previously discussed. Federal grants located in the Community and Home funds are budgeted conservatively until the formal awards are made.

Major changes include the increase in operations in Roads due to paving costs. This increase is covered by a transfer in from the Bridge and Public Building Fund.

Cooper Green has been placed under a Healthcare Authority. The budget consists of the transfer to the Authority.

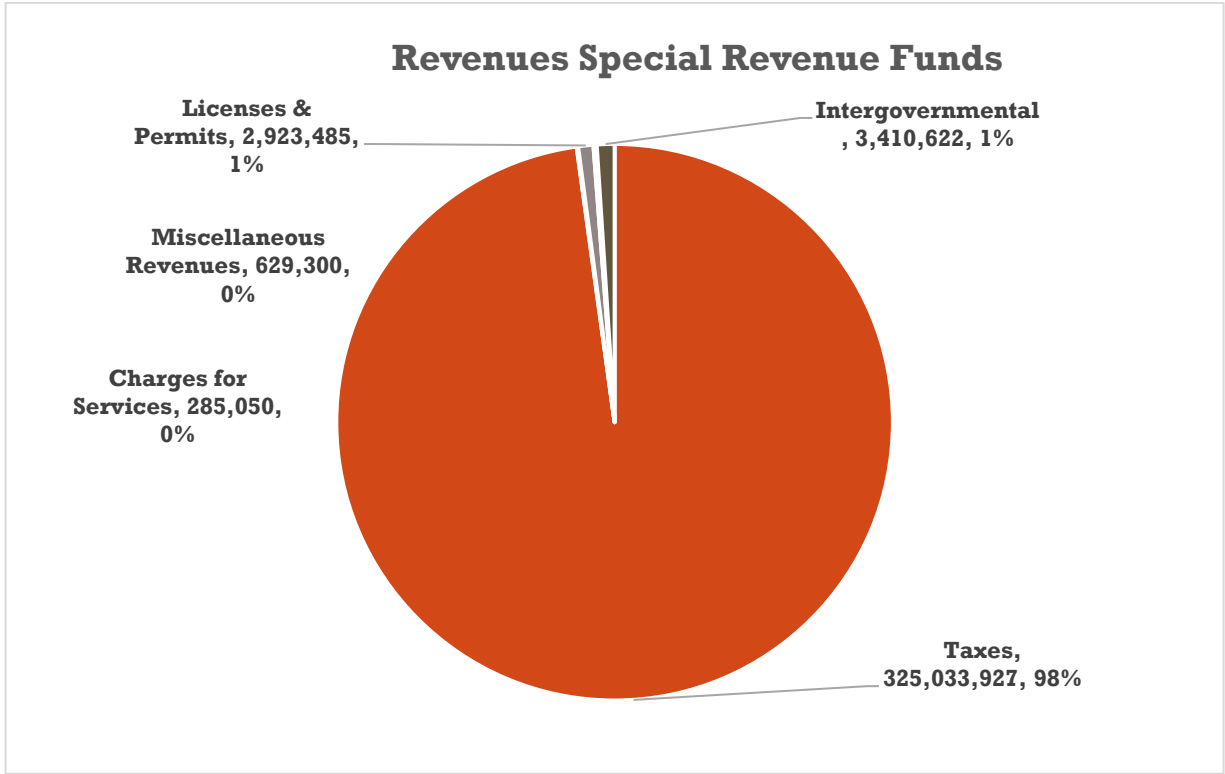


Figure 30 Special Revenue funds revenue collections for the upcoming budget year.

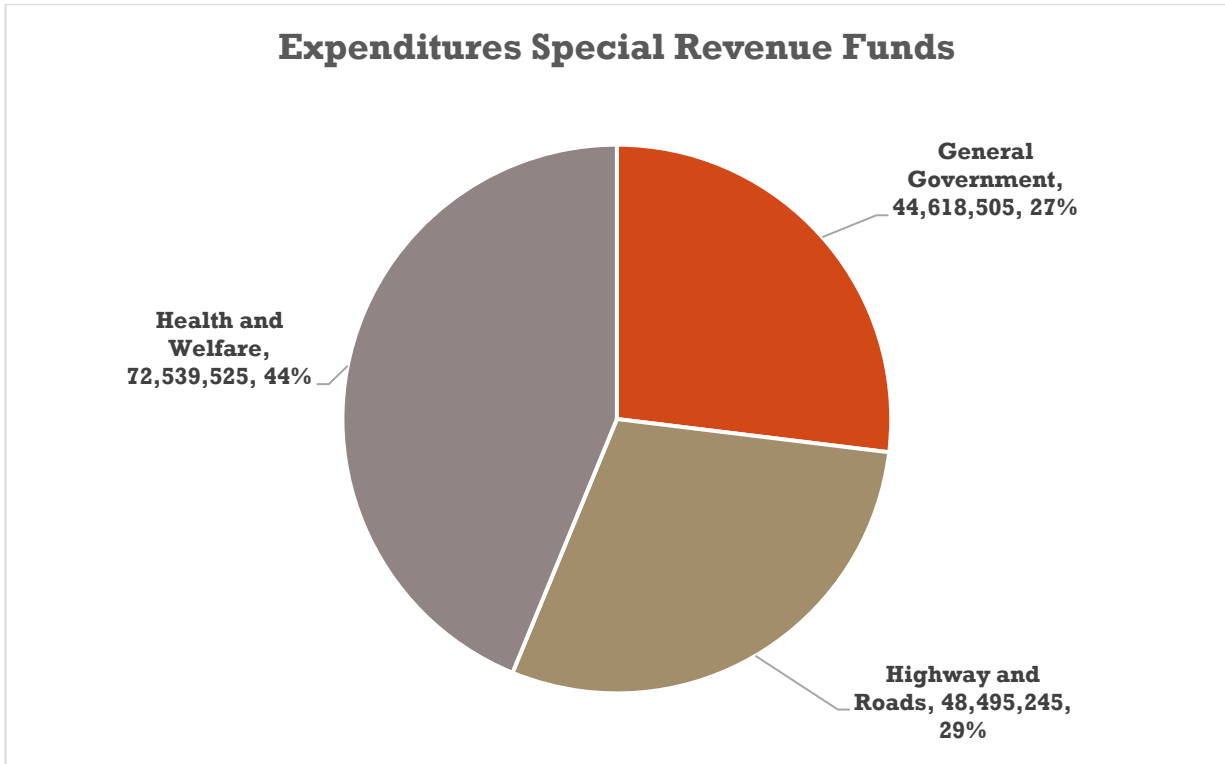


Figure 31 Special Revenue funds expenses for upcoming budget year.

Indigent Care Fund Revenues
(Cooper Green)

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 62,200,288 | 64,358,021 | 65,664,037 | 64,242,434 |
| Miscellaneous Tax | 7,726,169 | 8,456,940 | 8,493,746 | 8,297,091 |
| Total | 69,926,457 | 72,814,961 | 74,157,783 | 72,539,525 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 471,958 | 1,000 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 471,958 | 1,000 | 0 | 0 |

| | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Indigent Total | 70,398,415 | 72,815,961 | 74,157,783 | 72,539,525 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|

Special Sales Tax Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 134,635,109 | 140,504,571 | 142,175,935 | 140,172,777 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 134,635,109 | 140,504,571 | 142,175,935 | 140,172,777 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 163,135 | 993,772 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 163,135 | 993,772 | 0 | 0 |

| | | | | |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Special Tax Total | 134,798,244 | 141,498,343 | 142,175,935 | 140,172,777 |
|--------------------------|--------------------|--------------------|--------------------|--------------------|

Bridge and Public Building Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 53,910,168 | 58,820,253 | 59,808,867 | 67,718,924 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 53,910,168 | 58,820,253 | 59,808,867 | 67,718,924 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 815,101 | 821,214 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 815,101 | 821,214 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 65,584 | 604,305 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 65,584 | 604,305 | 0 | 0 |

| | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Bridge Total | 54,790,853 | 60,245,772 | 59,808,867 | 67,718,924 |
|---------------------|-------------------|-------------------|-------------------|-------------------|

Community Development Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 6,126,569 | 7,220,455 | 4,158,868 | 2,283,082 |
| Total | 6,126,569 | 7,220,455 | 4,158,868 | 2,283,082 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/PublicWelfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 4,683 | 4,344 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 4,683 | 4,344 | 0 | 0 |

| | | | | |
|-------------------------|------------------|------------------|------------------|------------------|
| Comm. Dev. Total | 6,131,252 | 7,224,799 | 4,158,868 | 2,283,082 |
|-------------------------|------------------|------------------|------------------|------------------|

Workforce Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 4,148,579 | 1,856,108 | 0 | 0 |
| Total | 4,148,579 | 1,856,108 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Court & Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/PublicWelfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 15,164 | 41,346 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 15,164 | 41,346 | 0 | 0 |

| | | | | |
|------------------------|------------------|------------------|----------|----------|
| Workforce Total | 4,163,743 | 1,897,454 | 0 | 0 |
|------------------------|------------------|------------------|----------|----------|

Home Program Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 1,011,681 | 175,251 | 1,084,865 | 797,224 |
| Total | 1,011,681 | 175,251 | 1,084,865 | 797,224 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Court & Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/PublicWelfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 0 | 0 | 0 |
| Miscellaneous Items | 198,478 | 25,034 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 198,478 | 25,034 | 0 | 0 |

| | | | | |
|-------------------|------------------|----------------|------------------|----------------|
| Home Total | 1,210,159 | 200,285 | 1,084,865 | 797,224 |
|-------------------|------------------|----------------|------------------|----------------|

Roads and Transportation Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 13,180,599 | 13,145,162 | 13,270,100 | 14,521,038 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 11,808,690 | 12,286,661 | 12,125,804 | 12,643,464 |
| Total | 24,989,289 | 25,431,823 | 25,395,904 | 27,164,502 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 2,782,603 | 2,802,493 | 3,175,971 | 2,923,485 |
| Total | 2,782,603 | 2,802,493 | 3,175,971 | 2,923,485 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 204,854 | 326,238 | 330,316 | 330,316 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 204,854 | 326,238 | 330,316 | 330,316 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/PublicWelfare | 0 | 0 | 0 | 0 |
| Roads & Trans | 515,413 | 887,638 | 274,040 | 285,050 |
| Total | 515,413 | 887,638 | 274,040 | 285,050 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 30,069 | 300,996 | 29,300 | 0 |
| Miscellaneous Items | 596,484 | 115,610 | 600,000 | 629,300 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 626,553 | 416,606 | 629,300 | 629,300 |

| | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|
| Roads Total | 29,118,712 | 29,864,798 | 29,805,531 | 31,332,653 |
|--------------------|-------------------|-------------------|-------------------|-------------------|

Board of Equalization Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 5,964,304 | 8,389,432 | 8,139,288 | 8,262,653 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 5,964,304 | 8,389,432 | 8,139,288 | 8,262,653 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 0 | 0 | 0 |
| Miscellaneous Items | 27,695 | 12,531 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 27,695 | 12,531 | 0 | 0 |

| | | | | |
|------------------|------------------|------------------|------------------|------------------|
| BOE Total | 5,991,999 | 8,401,963 | 8,139,288 | 8,262,653 |
|------------------|------------------|------------------|------------------|------------------|

Tax Assessor Birmingham Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 3,466,986 | 3,122,124 | 5,371,861 | 6,655,394 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 3,466,986 | 3,122,124 | 5,371,861 | 6,655,394 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 0 | 0 | 0 |
| Miscellaneous Items | 5,655 | 5,276 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 5,655 | 5,276 | 0 | 0 |

| | | | | |
|----------------------|------------------|------------------|------------------|------------------|
| TA Bham Total | 3,472,641 | 3,127,400 | 5,371,861 | 6,655,394 |
|----------------------|------------------|------------------|------------------|------------------|

Tax Assessor Bessemer Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 1,444,059 | 1,889,700 | 2,365,395 | 2,520,152 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 1,444,059 | 1,889,700 | 2,365,395 | 2,520,152 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 0 | 0 | 0 |
| Miscellaneous Items | 1,493 | 2,129 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 1,493 | 2,129 | 0 | 0 |

| | | | | |
|----------------------|------------------|------------------|------------------|------------------|
| TA Bess Total | 1,445,552 | 1,891,829 | 2,365,395 | 2,520,152 |
|----------------------|------------------|------------------|------------------|------------------|

Total Revenues Special Revenue Funds

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 77,966,116 | 85,366,671 | 88,955,511 | 99,678,161 |
| General Sales Tax | 196,835,397 | 204,862,592 | 207,839,972 | 204,415,211 |
| Miscellaneous Tax | 19,534,859 | 20,743,601 | 20,619,550 | 20,940,555 |
| Total | 294,336,372 | 310,972,864 | 317,415,033 | 325,033,927 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 2,782,603 | 2,802,493 | 3,175,971 | 2,923,485 |
| Total | 2,782,603 | 2,802,493 | 3,175,971 | 2,923,485 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 1,019,955 | 1,147,452 | 330,316 | 330,316 |
| Fed, St, Local Funds | 11,286,829 | 9,251,814 | 5,243,733 | 3,080,306 |
| Total | 12,306,784 | 10,399,266 | 5,574,049 | 3,410,622 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/PublicWelfare | 0 | 0 | 0 | 0 |
| Roads & Trans | 515,413 | 887,638 | 274,040 | 285,050 |
| Total | 515,413 | 887,638 | 274,040 | 285,050 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 750,593 | 1,945,763 | 29,300 | 0 |
| Miscellaneous Items | 829,805 | 160,580 | 600,000 | 629,300 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 1,580,398 | 2,106,343 | 629,300 | 629,300 |

| | | | | |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Special Rev. Total | 311,521,570 | 327,168,604 | 327,068,393 | 332,282,384 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|

Special Revenue Funds Expenditures

| Departments/Funds | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Comm Development | 5,851,891 | 7,302,417 | 4,158,868 | 2,283,082 |
| Workforce | 4,127,508 | 1,881,544 | 0 | 0 |
| Comm Dev. Home | 1,021,112 | 198,846 | 1,084,865 | 797,224 |
| Special Tax Fund | 24,100,000 | 24,100,000 | 24,100,000 | 24,100,000 |
| Roads Fund | 33,421,780 | 40,599,439 | 45,465,992 | 48,495,245 |
| Cooper Green/HCA | 68,111,127 | 70,942,213 | 74,157,783 | 72,539,525 |
| Board of Equalization | 6,658,607 | 8,014,370 | 8,139,288 | 8,262,653 |
| Tax Assessor State | 5,975,593 | 6,297,129 | 7,737,256 | 9,175,546 |
| Total | 149,267,618 | 159,335,958 | 164,844,052 | 165,653,275 |

24.1 is the waterfall distribution special tax

Debt Service Funds

Debt Service and Limited Obligation Refunding Debt Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. At the present time the County maintains two Debt Service Funds. Debt service for Enterprise Funds are presented with the fund where service is required.

Proceeds from bond issues and debt refinancing are treated as other financing sources and are not shown in the following operating revenues and operating expenditures.

The budgeted debt service includes a small debt service expense that is not reflected on the debt service schedule.

Debt Service Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 2,316,327 | 2,331,035 | 2,331,100 | 2,389,365 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 2,316,327 | 2,331,035 | 2,331,100 | 2,389,365 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 700,465 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 0 | 700,465 | 0 | 0 |

| | | | | |
|---------------------------|------------------|------------------|------------------|------------------|
| Debt Service Total | 2,316,327 | 3,031,500 | 2,331,100 | 2,389,365 |
|---------------------------|------------------|------------------|------------------|------------------|

Debt Service Fund Expenditures

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Debt Service | 22,312,000 | 27,563,570 | 27,450,477 | 19,227,659 |
| Limited Obligation | 26,404,638 | 26,403,038 | 26,403,788 | 26,407,538 |
| Total | 48,716,638 | 53,966,608 | 53,854,265 | 45,635,197 |

Enterprise Funds

Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Funds used by the County are as follows:

- **Landfill Fund**
- **Sanitary Operations Fund**

The Sanitary Operations Fund has doubled in scope after it took over all city sanitary collector systems as settlement of a major lawsuit. Increased user fees provide the bulk of the revenue growth for Enterprise Funds, especially obvious in the Sanitary Operations Fund. The department is implementing a low-income cost assistance program this year. In other good news, the department has been released from its Consent Decree.

ESD is beginning several new capital projects which are budgeted fully, up front, even though expenses aren't expected to be incurred for a few years.

The County is transferring 8.5M into Landfill to begin clearing up its deficit fund balance.

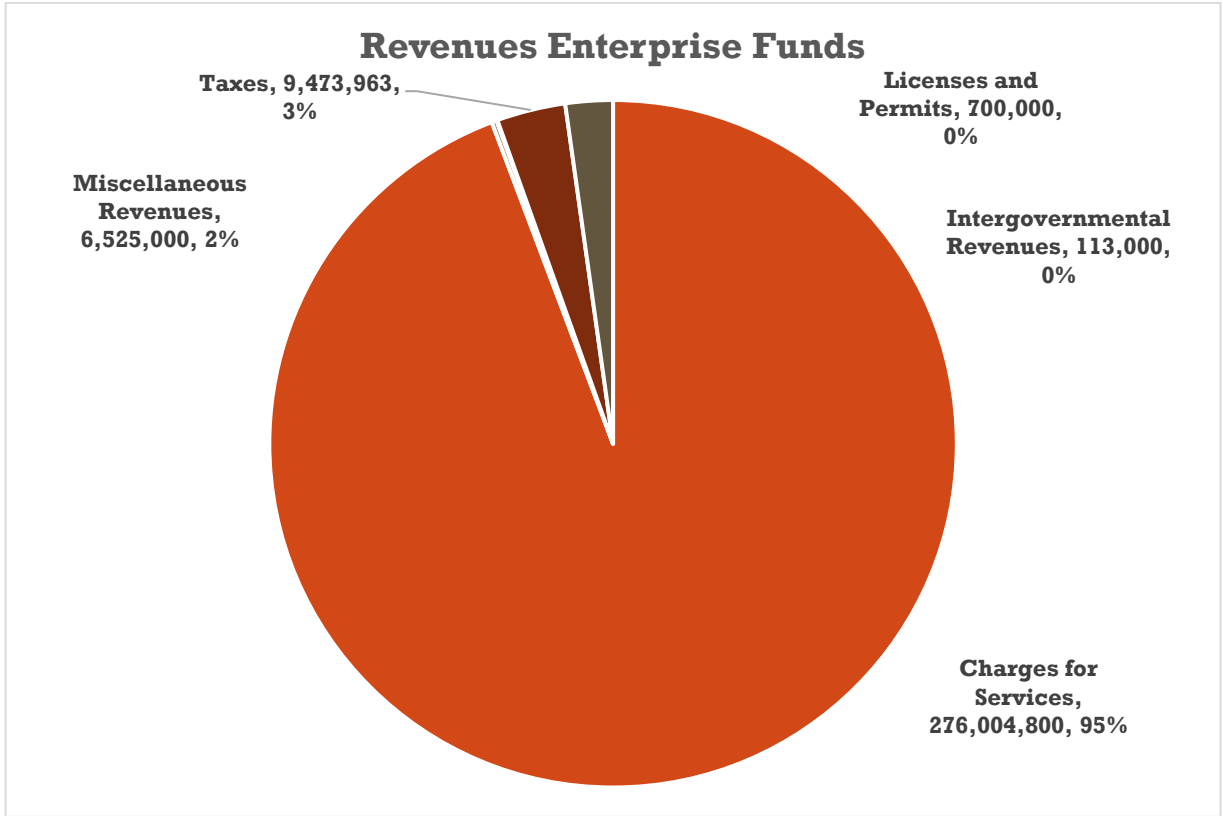


Figure 32 Enterprise Funds revenue projection for upcoming budget year.

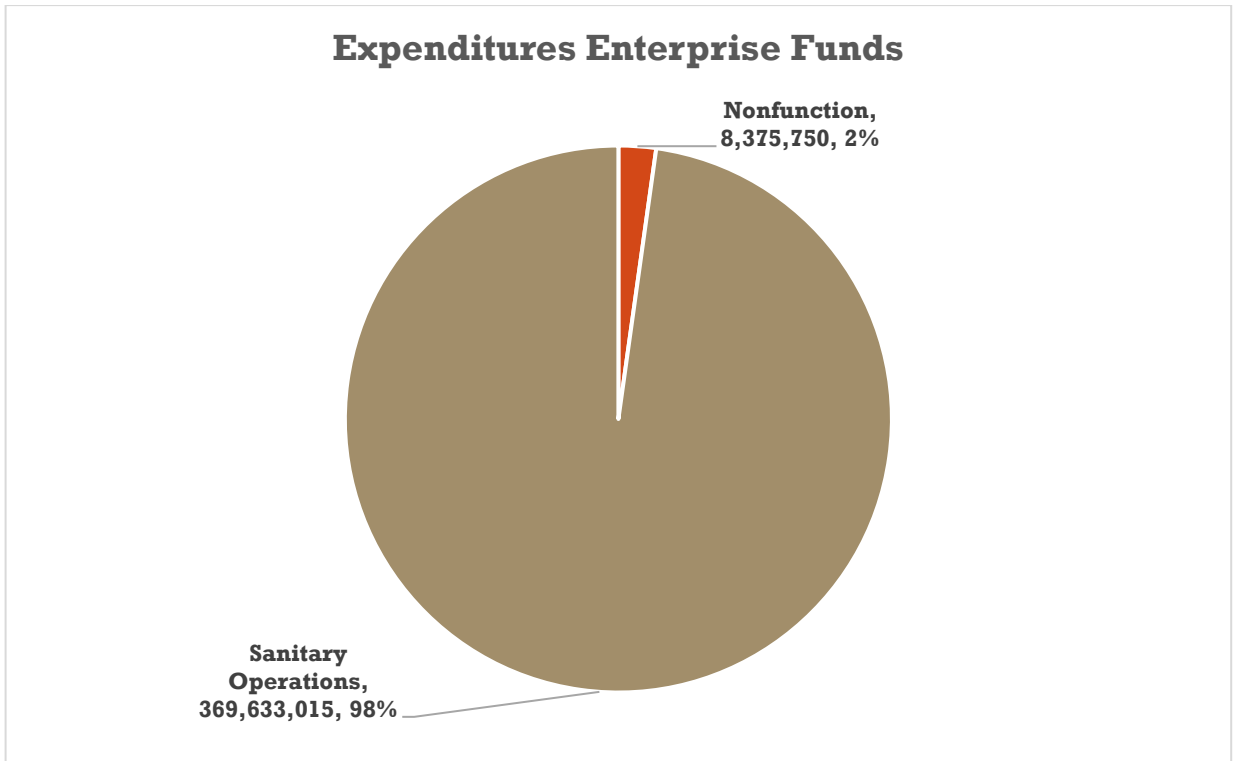


Figure 33 Enterprise Funds expense projection for upcoming budget year.

Landfill Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 0 | 0 | 0 |
| Miscellaneous Items | 1,690,971 | 1,684,920 | 1,675,894 | 1,600,000 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 1,690,971 | 1,684,920 | 1,675,894 | 1,600,000 |

| | | | | |
|-----------------------|------------------|------------------|------------------|------------------|
| Landfill Total | 1,690,971 | 1,684,920 | 1,675,894 | 1,600,000 |
|-----------------------|------------------|------------------|------------------|------------------|

Sanitary Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 7,682,965 | 8,282,461 | 7,666,500 | 9,473,963 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 7,682,965 | 8,282,461 | 7,666,500 | 9,473,963 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 745,650 | 694,548 | 700,000 | 700,000 |
| Total | 745,650 | 694,548 | 767,000 | 700,000 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 403,486 | 94,900 | 111,000 | 113,000 |
| Total | 403,486 | 94,900 | 111,000 | 113,000 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 258,086,003 | 260,866,080 | 257,085,000 | 276,004,800 |
| Health/Pub Welfare | 0 | 0 | 0 | 0 |
| Total | 258,086,003 | 260,866,080 | 257,085,000 | 276,004,800 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 7,121,960 | 20,849,563 | 4,500,000 | 4,500,000 |
| Miscellaneous Items | 1,382,567 | 385,885 | 420,000 | 425,000 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 8,504,527 | 21,235,448 | 4,920,000 | 4,925,000 |

| | | | | |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| Sanitary Total | 275,422,631 | 291,173,437 | 270,482,500 | 291,216,763 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|

Total Enterprise Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 7,682,965 | 8,282,461 | 7,666,500 | 9,473,963 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 7,682,965 | 8,282,461 | 7,666,500 | 9,473,963 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 745,650 | 694,548 | 700,000 | 700,000 |
| Total | 745,650 | 694,548 | 700,000 | 700,000 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 403,486 | 94,900 | 111,000 | 113,000 |
| Total | 403,486 | 94,900 | 111,000 | 113,000 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svcs. | 258,086,003 | 260,866,080 | 257,085,000 | 276,004,800 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 258,086,003 | 260,866,080 | 257,085,000 | 276,004,800 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 7,121,960 | 20,849,563 | 4,500,000 | 4,500,000 |
| Miscellaneous Items | 3,073,538 | 2,070,805 | 2,095,894 | 2,025,000 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 10,195,498 | 22,920,368 | 6,595,894 | 6,525,000 |

| | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| Enterprise Total | 277,113,602 | 292,858,357 | 272,158,394 | 292,816,763 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|

Enterprise Funds Expenditures

| Departments/Funds | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Environmental. | 104,192,510 | 112,569,802 | 111,434,556 | 123,857,577 |
| Env Capital Proj. | 203,976,421 | 217,324,641 | 102,605,000 | 121,530,000 |
| Landfill | 2,352,406 | 2,325,873 | 8,385,750 | 8,375,750 |
| Env. Debt Service | 78,803,714 | 80,617,447 | 156,038,645 | 124,245,438 |
| Total | 389,325,051 | 412,837,763 | 378,463,951 | 378,008,765 |

Trust and Agency Funds

The Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for private organizations, other governmental units, and/or other funds. The individual funds involved in the Trust and Agency Funds are as follows:

- **Emergency Management Agency Fund**
- **Personnel Board Fund**
- **Jefferson County Economic and Industrial Authority**

These funds did not have any significant changes.

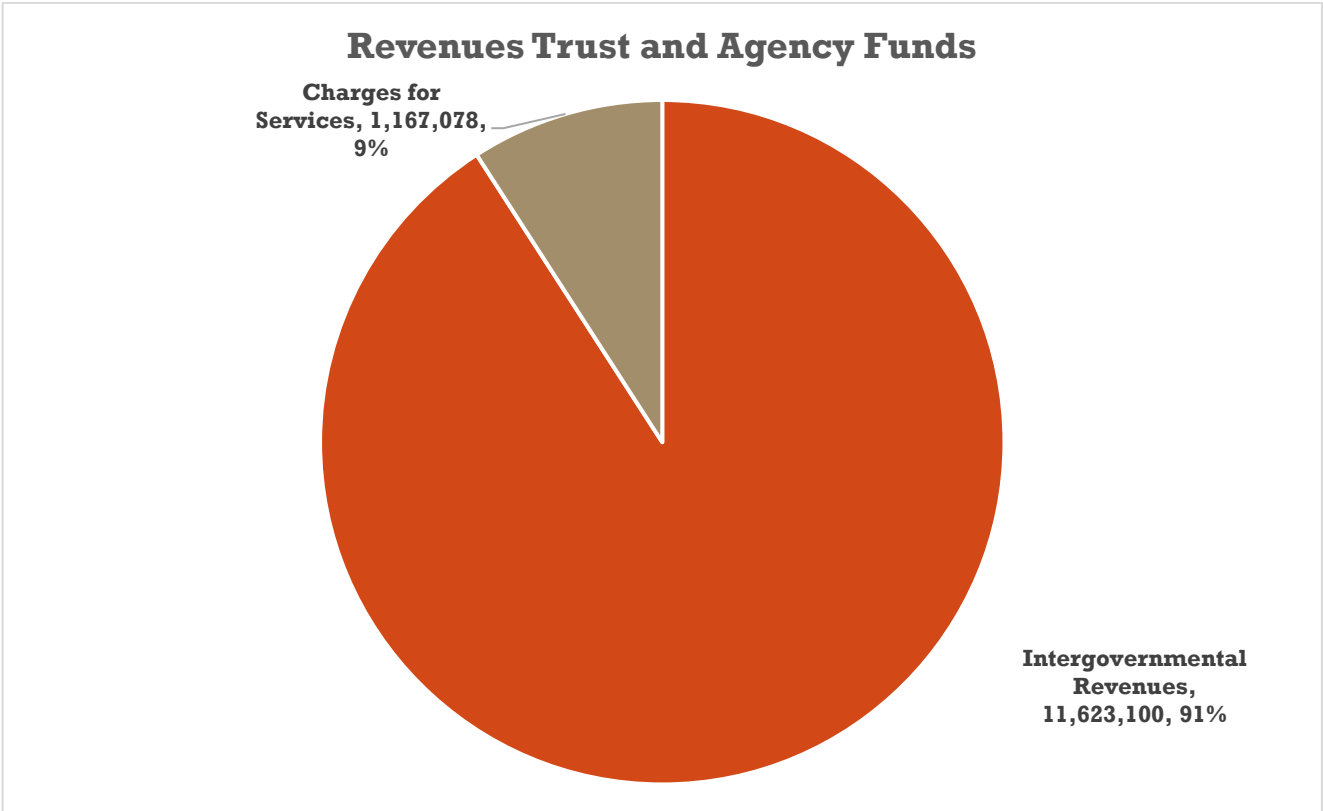


Figure 34 Trust and Agency Funds revenue projections for upcoming budget year.

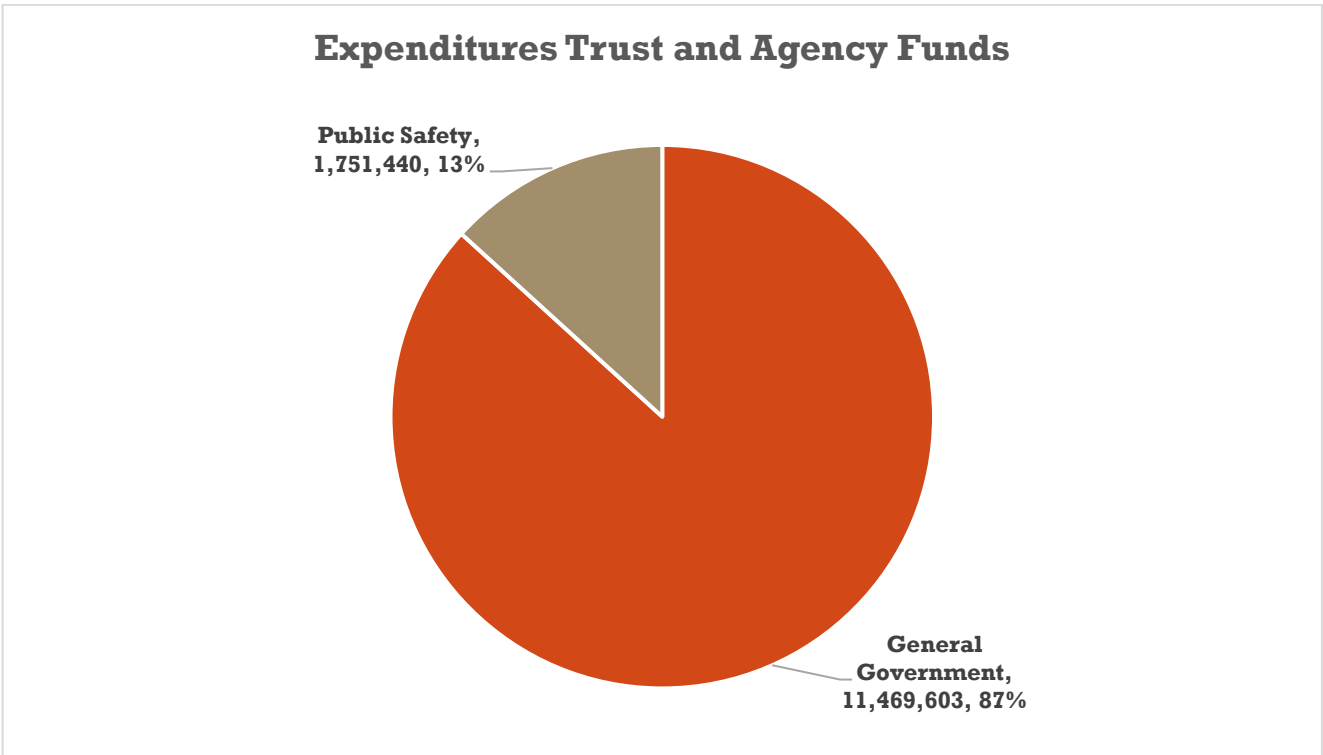


Figure 35 Trust and Agency Funds expense projections for upcoming budget year.

Emergency Management Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 0 | 0 | 0 | 0 |
| Fed, St, Local Funds | 232,018 | 94,901 | 584,362 | 584,362 |
| Total | 232,018 | 94,901 | 584,362 | 584,362 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 892,799 | 893,990 | 895,183 | 1,167,078 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 892,799 | 893,990 | 895,183 | 1,167,078 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 1,108 | 10,786 | 0 | 0 |
| Miscellaneous Items | 358,410 | 694,335 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 359,518 | 705,121 | 0 | 0 |

| | | | | |
|------------------|------------------|------------------|------------------|------------------|
| EMA Total | 1,484,335 | 1,694,012 | 1,479,545 | 1,751,440 |
|------------------|------------------|------------------|------------------|------------------|

Personnel Board Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 9,182,061 | 9,206,709 | 10,790,716 | 11,038,738 |
| Fed, St, Local Funds | 0 | 0 | 0 | 0 |
| Total | 9,182,061 | 9,206,709 | 10,790,716 | 11,038,738 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Hlth/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 0 | 0 | 0 | 0 |
| Miscellaneous Items | 0 | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| | | | | |
|---------------------------|------------------|------------------|-------------------|-------------------|
| Personnel Bd Total | 9,182,061 | 9,206,709 | 10,790,716 | 11,038,738 |
|---------------------------|------------------|------------------|-------------------|-------------------|

Total Trust and Agency Fund Revenues

| Taxes and Penalties | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax | 0 | 0 | 0 | 0 |
| General Sales Tax | 0 | 0 | 0 | 0 |
| Miscellaneous Tax | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Licenses and Permits | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic. | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Intergovernmental Revenue | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental | 9,182,061 | 9,206,709 | 10,790,716 | 11,038,738 |
| Fed, St, Local Funds | 232,018 | 94,901 | 584,362 | 584,362 |
| Total | 9,414,079 | 9,301,610 | 11,375,078 | 11,623,100 |

| Charges for Services | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 892,799 | 893,990 | 895,183 | 1,167,078 |
| Environmental Svs. | 0 | 0 | 0 | 0 |
| Health/Public Welfare | 0 | 0 | 0 | 0 |
| Total | 892,799 | 893,990 | 895,183 | 1,167,078 |

| Miscellaneous Revenues | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings | 1,108 | 10,786 | 0 | 0 |
| Miscellaneous Items | 358,410 | 694,335 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Gen Long Term Debt | 0 | 0 | 0 | 0 |
| Total | 359,518 | 705,121 | 0 | 0 |

| | | | | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Trust/Agcy Total | 10,666,396 | 10,900,721 | 12,270,261 | 12,790,178 |
|-------------------------|-------------------|-------------------|-------------------|-------------------|

Trust and Agency Fund Expenditures

| | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| EMA | 1,627,185 | 1,501,986 | 1,473,763 | 1,751,440 |
| JCEIDA | 0 | 1,316,958 | 1,219,970 | 430,865 |
| Personnel Board | 9,170,303 | 9,131,432 | 10,790,716 | 11,038,738 |
| Total | 10,797,488 | 11,950,376 | 13,484,449 | 13,221,043 |

Capital Funds

The County has three current funds for capital projects. Environmental Services accounts for capital projects within its own fund.

- **Capital Improvements Fund**
- **Capital Improvements Multi Year Fund**
- **Road Improvements Fund**

Changes include plans to finalize construction on the Coroner and Animal Shelter buildings. Also, a new Youth Detention building is included in the budget.

Roads received a loan from the Alabama Transportation Infrastructure Bank. These funds are to be expended over three years and will be paid back out of a debt service fund. This is the final year of funding.

Capital Projects Funds Revenues

| Capital Funds | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Projects | 0 | 61,086 | 0 | 0 |
| Capital Road Projects | 9,239,375 | 13,407,520 | 8,000,000 | 10,000,000 |
| Total | 9,239,375 | 12,977,797 | 8,000,000 | 10,000,000 |

Capital Projects Funds Expenditures

| Capital Funds | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Projects | 13,347,924 | 21,678,495 | 55,596,611 | 60,993,297 |
| Capital Road Projects | 25,805,308 | 42,901,555 | 57,942,870 | 37,071,258 |
| Total | 39,153,232 | 64,580,050 | 113,539,481 | 98,064,555 |

Functional Overview of County Programming

The previous major section presented the County financial data and plans within the *fund structure* necessary to comply with mandatory accounting requirements. The next sections present the data according to the *traditional program emphasis* of the departments. Also included are the departments' performance measures as they relate to the County's goals.

The first section covers the large number of County departments who fulfill traditional programs that are considered **General Government** in nature. These programs are those obligations to provide for County administration, financial control, legal services, dispute resolution, tax rate determination and tax collection, voter administration, land management, enforcement of County codes, information handling, government staffing and benefits, stewardship of County property, and a few voluntary programs for citizens that the Commission has adopted. Also included are those programs intended to improve the quality of housing in the community, improve the quality of public facilities available, attract new employers, and improve the water quality of the area. In any given year about forty-five percent of the County *revenues* and fifty-four percent of the County *staff* are assigned for this program emphasis.

The second section for **Public Safety** includes those programs to provide for law enforcement at the County level, inmate control for youthful and adult offenders, expert investigations of suspicious deaths, and coordination of area powers when faced with large-scale disasters. In any given year less than twelve percent of County *revenues* and twenty-nine percent of the County *staff* are assigned for this program emphasis.

The third section for **Highway and Roads** includes those programs to plan, build, and maintain the public roadways and bridges, provide the traffic controls, and manage the fleet of County vehicles required to serve all the citizens. In any given year about seven percent of County *revenues* (not counting capital programs) and thirteen percent of the County *staff* are assigned for this program emphasis.

The fourth section for **Health and Public Welfare** includes using public revenues to provide clinical services for the disadvantaged in the County and services for the elderly via the Office of Senior Services. In any given year about nine percent of County *revenues* and one percent of the County *staff* are assigned for this program emphasis.

The fifth section for **Environmental Services** covers those programs whereby the County works to improve the environment, collect solid waste outside of municipalities, and collect and treat wastewater for the entire County. In any given year the percent of County *revenues* (not counting capital programs) used for this program emphasis is around thirty-three percent. About nineteen percent of the County *staff* are assigned for this program emphasis.

There is no tab repeated here for **Debt Service**, which is fully presented in an upcoming section. This year the percent of County *revenues* used for this need is less than six percent.

FUNCTION COMPARISON BY FISCAL YEARS

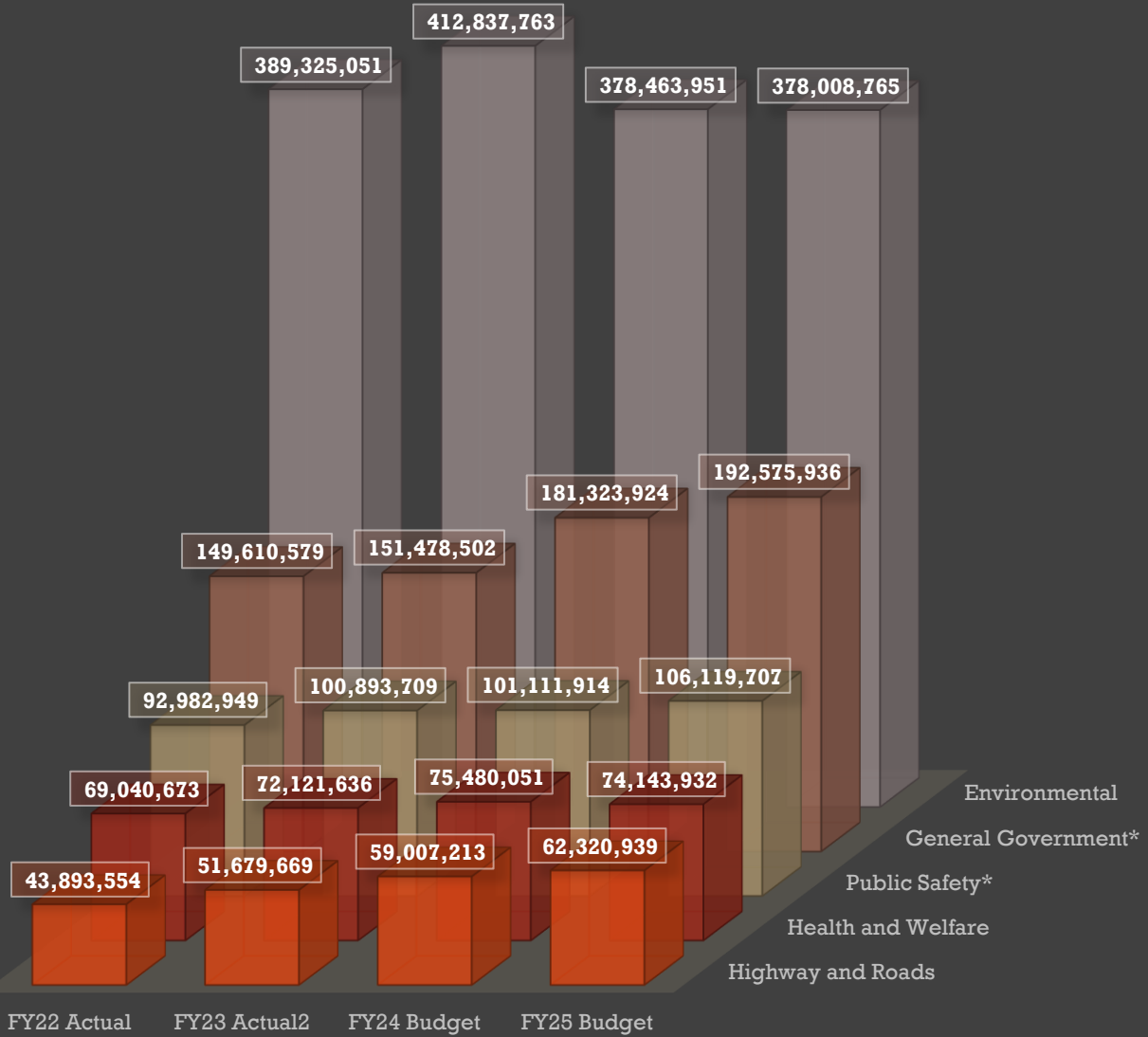


Figure 36 Expense comparison of County functions.

*includes fiduciary funds

**Does not include GO and Limited Obligation Debt, Capital, District Funds, Economic Development, and Special Tax Fund

General Government Expenditures

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission | 2,517,746 | 2,161,345 | 4,294,835 | 4,652,796 |
| County Manager | 1,213,657 | 1,460,739 | 2,142,129 | 2,676,136 |
| Probate Court | 5,616,187 | 5,542,049 | 7,617,525 | 7,814,191 |
| Family Court | 7,756,115 | 7,875,958 | 8,253,669 | 9,945,359 |
| State Courts | 3,444,862 | 3,737,395 | 4,629,923 | 4,655,043 |
| Dist Attorney Bham | 5,755,635 | 6,097,139 | 6,804,651 | 7,519,251 |
| Dist Attorney Bess | 2,773,533 | 3,346,763 | 3,441,389 | 3,901,962 |
| Law Library | 40,847 | 48,519 | 161,840 | 179,868 |
| Finance | 5,306,146 | 5,146,486 | 6,565,205 | 7,597,454 |
| Public Information | 542,548 | 558,633 | 685,373 | 767,025 |
| Human Resources | 5,761,251 | 5,668,890 | 7,235,641 | 7,282,528 |
| Revenue | 12,813,039 | 12,381,676 | 14,871,472 | 15,647,709 |
| County Attorney | 7,570,869 | 7,789,574 | 11,836,633 | 12,681,107 |
| Board of Equalization | 6,941,287 | 8,323,247 | 8,445,838 | 8,811,496 |
| Tax Assessor | 7,018,854 | 7,360,195 | 8,920,702 | 10,633,424 |
| Tax Collector | 4,634,426 | 4,079,032 | 4,875,128 | 5,211,165 |
| Treasurer | 782,297 | 799,358 | 950,514 | 966,887 |
| Personnel Board* | 9,170,303 | 9,131,432 | 10,790,716 | 11,038,738 |
| Comm Dev. | 12,069,593 | 10,583,812 | 6,989,715 | 5,013,412 |
| Compliance | 1,197,133 | 1,093,577 | 1,633,123 | 1,692,426 |
| Info Technology | 13,151,938 | 13,692,572 | 16,180,146 | 17,576,143 |
| General Services | 22,217,444 | 23,516,113 | 30,175,628 | 32,366,299 |
| Board of Registrars | 1,382,891 | 1,132,470 | 1,253,566 | 1,280,359 |
| Barber Com Nondept | 4,031,892 | 3,178,431 | 6,360,550 | 7,006,592 |
| Development Svs | 5,900,086 | 5,620,415 | 4,988,043 | 5,227,701 |
| JCEIDA | 0 | 1,316,958 | 1,219,970 | 430,865 |
| Total | 149,610,579 | 151,478,502 | 181,323,924 | 192,575,936 |

*indicates Fiduciary Funds

Department Responsibilities for Nine Primary County Goals

| | Implement Long Range Strategic Planning | | Enhance County Financial Standing | | Improve Community Public Safety Relations | | Improve Lives of Citizenry | | Promote Inclusion and Diversity | | Promote Environmental Sustainability | | Preserve Upgrade Infrastructure | | Continued Economic Growth | | Empower JeffCo Workforce | |
|----------------------|---|---|-----------------------------------|---|---|---|----------------------------|---|---------------------------------|---|--------------------------------------|---|---------------------------------|---|---------------------------|---|--------------------------|---|
| Gen Gvmt | | | | | | | | | | | | | | | | | | |
| Comm | P | | | P | | P | | P | | P | | P | | P | | P | | P |
| Cty Mgr | P | S | | P | S | P | S | P | S | P | S | P | S | P | S | P | S | P |
| Compliance | P | S | | | | | | | | P | S | P | S | | | | | P |
| Probate | | | | | | | | | | | | | | | | | | |
| Fam Ct | | S | I | | | | S | I | S | I | | | | | | | | |
| St Ct | | | | | | | | I | | | | | | | | | | |
| Ds Aty | | | | | | | S | | S | I | | | | | | | | |
| Law Lb | | | | | | | | | | I | | | | | | | | |
| Finance | P | S | I | P | S | I | | | | S | I | | | | | | | |
| H R | | S | I | | | | | | | | | | | | | | P | S |
| Rev | | | | | | I | | | | | | | | | | | | I |
| Cy Aty | P | S | I | | | | | | | | | S | | | | | P | S |
| BOE | | S | I | | | | | | | S | I | | | | I | | I | |
| Tx Asr | | | | | | | | | | S | I | | | | | | | |
| Tx Coll | | | | | | I | | | | | I | | | | | | | |
| Treas | | | I | | | I | | | | | I | | | | | | | |
| Pers Bd | | S | I | | | | S | I | | | | | | | | | | S |
| Pension | | | | | | | | | | | | | | | | | | S |
| C Devp | | S | I | | | | | P | S | I | | | | P | S | I | P | S |
| IT | | S | I | | | | | I | | S | I | | | P | S | I | | S |
| Gen Svs | | S | I | | | | | I | | | | | | | | I | | |
| Registrar | | | | | | | | | | | | | | | | | | |
| Dev Svs | | S | I | | | | S | I | P | S | I | | | S | | S | I | S |
| Public Sfty | | | | | | | | | | | | | | | | | | |
| Sheriff | | S | I | | | P | S | I | | S | I | | | | | | | |
| Yth Det | | | | | | | S | I | | | | | | | | | | |
| Coroner | | | | | | | S | I | | | | | | | | | | |
| Security | | S | I | | | | S | I | | S | I | | | | | | | |
| EMA | P | S | I | | | P | S | I | | S | | | | | | | | |
| Hwy & Rds | | | | | | | | | | | | | | | | | | |
| Roads | | S | I | | S | I | | S | I | | | S | I | | S | I | | S |
| Fleet Mgmt | | S | I | | S | I | | | | | | | | | | | | |
| Env Svs | | | | | | | | | | | | | | | | | | |
| Env Svs | | S | I | | | P | S | I | | S | I | | P | S | I | S | I | S |
| Hth Welfre | | | | | | | | | | | | | | | | | | |
| HCA | | S | I | | | P | S | I | P | S | I | | | | | | | |
| Sr Svs | | S | I | | | | | | | S | I | | | | | | | |

P=Policy Development Responsibilities
 S=Strategic Planning Responsibilities
 I=Implementation Responsibilities

Jefferson County Commission

MISSION STATEMENT:

The Jefferson County Board of Commissioners, as set out in the Alabama Constitution of 1901, is the governing body of Jefferson County. As such, the purpose of the Commission is to administer the resources of the County government to the betterment of the County populace. The Commission strives to be a model local government that anticipates and meets the needs of a diverse community with energy, character, dedication, and accountability.

Commission Leadership

Lashunda Scales, District 1

Shelia Tyson, District 2

President Jimmie Stephens, District 3

President-Pro Tempore Joe Knight, District 4

Mike Bolin, District 5

OBJECTIVES:

- To fulfill special legal requirements by passing administrative orders and ordinances by resolution that set the policies and procedures that govern the Jefferson County Government.
- To conduct the business of the County by means of an open public forum held on a biweekly basis.
- To prioritize and act upon issues that affects the County.
- To review and monitor the County financial resources through budget resolutions and amendments.
- To conduct business affecting the legal and jurisdictional identity of the County as an entity.
- To encourage more citizen involvement in the formulation and enforcement of policy and program decisions.

DEPARTMENT INSIGHTS:

In accordance with a Federal District Court Consent Decree, Michael Taylor, et al. v. Jefferson County Commission et al., a five-member Commission is selected by single member districts every four years.

The powers and duties of the Commission are distributed among the five Commissioners by assigned committee chair.

CRITICAL ISSUES:

The Commission must refinance the Sewer Debt in 2024. The County also continues to strive toward being an employer of choice and to attract qualified and diverse talent both locally and throughout the United States. The governing body of the County is not asked to provide performance measures. The Commissioners increased their operating budget for Commission Support for FY25. Performance Measures not included.

FOR MORE INFORMATION:

Contact Information

District 1 (205) 214-5507

District 2 (205) 325-5074

District 3 (205) 325-5555

District 4 (205) 325-5070

District 5 (205) 325-5503

Visit link <https://www.jccal.org/Default.asp?ID=3&pg=Government>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 1,968,230 | 1,566,174 | 2,309,835 | 2,512,310 |
| Operating | 549,516 | 595,171 | 1,985,000 | 2,140,486 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 2,517,746 | 2,161,345 | 4,294,835 | 4,652,796 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 20 | 20 | 20 | 20 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 20 | 20 | 20 | 20 |

County Manager

MISSION STATEMENT:

According to state law, Act 2009-662, the County Manager shall act as the primary administrative advisor to the County Commission on all matters relating to the efficient and economical administration of county government.

Department Leadership

County Manager: Cal Markert

Deputy Manager: Daren Lanier

Deputy Manager: Heather Carter

Chief Financial Officer: Angela Dixon

OBJECTIVES:

- To act as the executive agent of the County Commission in overseeing the implementation of authorized projects and programs, assuring appropriate coordination of departmental operations, and resolving interdepartmental problems and disputes.
- To exercise direct oversight of all department heads and their agencies and departments except for the County Attorney who reports directly to the County Commission.
- To directly manage all County functions and operations except those that are committed by general law to elected officers of the County.
- Conduct research and make studies and investigations which could result in greater economy and efficiency in County government.
- Cause the budget planning process to be compatible with approved County policies and long-range plans.
- Conduct comprehensive management reviews and analyses of programs, projects and departments and report findings and recommendations to the commission.
- Supervise the performance of all contracts made by any person for work done for the County and supervise and regulate the purchases of materials and supplies for the county.

DEPARTMENT INSIGHTS:

The County Manager's office enables elected Commissioners to better fulfill their legislative or policy making roles by taking on the day to day management of the County.

CRITICAL ISSUES:

The County Manager's Office is implementing a management training program for all department heads so that they can learn the JeffCo Way. The office wants to identify all departmental processes. They also want to promote utilization of online resources such as the Citizen Service Request App. They plan to monitor and execute the strategic plan to ensure it meets its targets. They hope to coordinate capital projects.

FOR MORE INFORMATION:

Phone Number (205) 731-2880

716 Richard Arrington Jr Blvd N Suite 251

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=803&pg=County+Manager>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 1,137,312 | 1,212,983 | 1,571,865 | 1,583,185 |
| Operating | 76,345 | 247,756 | 570,264 | 1,092,951 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 1,213,657 | 1,460,739 | 2,142,129 | 2,676,136 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 7 | 7 | 10 | 9 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 7 | 7 | 10 | 9 |



GOAL: Empower the JeffCo Workforce

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--|-------------|-------------|-------------|-------------|
| Management Training Program | N/A | N/A | N/A | 100% |
| Departmental Process Identified | N/A | 10% | 10% | 75% |

Compliance

MISSION STATEMENT:

The Compliance Office is dedicated to fulfilling the County's commitment to the highest standards of ethics and compliance. Our mission is to foster a culture of excellence, integrity, and accountability by ensuring compliance with established standards, procedures, policies, and internal controls. The Compliance Office makes every good faith effort possible to detect and prevent misconduct while creating a culture of diversity, equity, and inclusion.

Department Leadership

Chief Compliance Officer: Cricket Snyder

OBJECTIVES:

- To ensure Jefferson County's Compliance Office has the appropriate foundation and structure to ensure accountability, oversight, and recordkeeping related to compliance with applicable administrative orders, policies, and regulations.
- To receive complaints/allegations of misconduct, make fact determinations, and provide assistance in voluntary resolution of all forms of employee/co-employee/employer relationships including all forms of discrimination, bias, harassment and disharmony.
- To establish an annual policy and procedure review to ensure that the organization has operational documents and policies that reflect current work processes and guidelines.
- To create a compliance culture that values a diverse workforce and diversity of thoughts within the County leadership and non-leadership employment body.
- To create and establish internal transparency communications that will be adapted throughout the organization that clearly conveys internal process that are employee facing (hiring process, internal investigation process, etc.).
- To provide key technical and strategic consulting support related to creating an inclusive work environment, increasing employee representation, and strengthening supplier diversity.

DEPARTMENT INSIGHTS:

The Compliance Office is committed to establishing a compliance framework within Jefferson County Commission that follows the U.S. Sentencing Commission elements for an effective Compliance Program. As such the office will ensure the following activities are being established and monitored:

- Implementation of polices, rules, and regulations that are written in a manner that is easily understood by the employee population to maintain compliance while performing job functions.
- Designation of Compliance Committee by reaching out to employees that are willing and committed to partnering with the Compliance Office and strengthening compliance messaging throughout the organization.
- Establishing effective and frequent training and education opportunities.
- Ensure effective lines of communication for reporting instances of potential non-compliance – also ensure that Compliance Personnel are viable and approachable, attend staff meetings to spread compliance efforts, lunch and learn activities, etc.
- Ensure disciplinary guidelines are followed continuously and consistently throughout the organization and are subject to all levels of personnel regardless of position, title, or rank.
- Prompt action to detected offenses and ensure the appropriate corrective action plans are established and implemented.

CRITICAL ISSUES:

There has been an uptick in misconduct related to money handling. It directly impacts the integrity and financial accountability of our operations. A new internal auditing and business process optimization function. This strategic initiative aims to rigorously audit departments that handle cash transactions to insure robust internal controls are in place. Other Critical Issues facing the Compliance Office include:

- Enhance transparency by publishing reports on compliance activities.
- Establish a Compliance Advisory Panel consisting of employees, external experts and stakeholders.
- Integrate compliance risk assessment into the strategic planning processes of all departments.

FOR MORE INFORMATION:

Phone Number 205-325-5535
 716 Richard Arrington Jr. Blvd. N. Annex 3rd Floor
 Birmingham, AL 35203

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 989,988 | 873,787 | 1,278,067 | 1,337,370 |
| Operating | 207,145 | 219,790 | 355,056 | 355,056 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 1,197,133 | 1,093,577 | 1,633,123 | 1,692,426 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 10 | 10 | 10 | 10 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 10 | 10 | 10 | 10 |



GOAL: Promote Inclusion and Diversity

Equity and Inclusion Training (measures moved from Human Resources)

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-------------------------------------|-------|-------|-------|-------|
| # Employees Trained | 1,264 | 1,300 | 1,500 | 1,500 |
| Develop Cultural Awareness Programs | 10% | 10% | 10% | 10% |



GOAL: Empower the JeffCo Workforce

Complaints resolved within 60 days

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|------------------------------|------|------|------|------|
| Employee Complaints Resolved | 90% | 90% | 90% | 90% |

Probate Court

MISSION STATEMENT:

Jefferson County Probate Court, often called “The Helping Court”, works with Jefferson County residents on important life and death issues. The mission of the Probate Court is to provide an impartial and accessible forum for the just, timely and economic resolution of judicial proceedings within the Court’s jurisdiction, so as to protect individual rights and liberties and promote public trust and confidence. In all instances, the Probate Court is committed to following applicable law.

Department Leadership

Judge of Probate, Place 1: James Naftel
 Judge of Probate, Place 2: Sherri Friday
 Judge of Probate, Place 3: Elizabeth North

OBJECTIVES:

- To maintain service levels to the citizenry by hearing and deciding court cases relating to the settlement of estates, trusts, adoptions, eminent domain proceedings, annexation disputes, sanity hearings and sales of land.
- To record and maintain the filing of final decisions and public records, judicial documents, sub-division maps (used by planning, zoning and Tax Assessor).
- To hold official bonds.
- To collect filing fees, taxes, and costs related to the above functions, and make proper distribution of same.
- To supervise county, state and federal elections in the County.
- To record, store and preserve documents such as wills, deeds, mortgages and liens.

DEPARTMENT INSIGHTS:

The Probate Court serves the public by making legal decisions to resolve issues such as the probate of estates, appointment and supervision of guardians and conservators, granting adoptions, holding hearings for the commitment of the mentally incompetent, conducting eminent domain proceedings, and conducting the legal recording of deeds, mortgages, etc., and official bonds; conducting county, state and federal elections and recording official marriage documents.

The Probate Court has general jurisdiction over orphans, business and adoptions, and has power to grant Letters Testamentary, Administration, Guardianship and Conservatorship and further jurisdictions as provided by law. Probate also keeps all of the books, papers and records with indexes, computes fees and taxes on documents to be recorded, collects and disburses fees and taxes according to law, supervises elections and prepares ballots.

Jefferson County Probate Court values diversity that is inclusive of race, ethnicity, nationality, culture, religion, age, sexual orientation, gender identity, political affiliation, socio-economic status and physical ability. We strive to create a culture of inclusion that encourages relationships and interactions among people of different backgrounds in order to enhance human dignity, actively diminish prejudice and discrimination and improve the quality of life for everyone within the judicial system and in our community. We value the individual diversity of all employees, citizens, and court users. Our goal is to create an environment that is inclusive, respectful, and equitable, and to employ the talents of people with different backgrounds, experiences, and perspectives to accomplish the various missions of the Jefferson County Probate Court.

CRITICAL ISSUES:

The demographics of Jefferson County and the aging population have increased the case load over the past four years. Approximately 60% of cases affect the elderly population. For FY25, the court would like to fill all its vacant positions and cross-train existing employees. Filling of vacancies would help this department to generate more revenue by collecting additional court costs. The Court must maintain operations at all times, thus leading Probate to strive to increase e-filing by its customers. The Bessemer division has e-recording which has experienced significant increases as consumers heavily utilized the system which afforded them the convenience of filing from remote locations. The Court anticipates that it will

OFFICIAL OPERATING BUDGET

experience an uptick in in person filings, but also realizes a new normal has developed and its electronic recording will continue to grow. The Court also wants to digitize all of its documents in its Records division which would improve customers online experience.

The Probate Judge is the Chief Election Official for Jefferson County. The number one goal is to conduct fair, impartial elections which are conducted with honor and transparency. It is critical that Jefferson County be prepared to conduct a presidential election. The Elections division faces a challenge in recruiting poll workers as many current workers are aging out and becoming unavailable.

FOR MORE INFORMATION:

Phone Number (205) 325-5420 Birmingham Office
716 Richard Arrington Jr Blvd N
Birmingham, AL 35203

Phone Number (205) 481-4100 Bessemer Office
1801 3rd Ave. N.
Bessemer, AL 35020

Visit link <https://jeffcprobatecourt.com/>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 3,884,596 | 3,982,284 | 4,473,048 | 4,664,714 |
| Operating | 1,731,591 | 1,559,765 | 3,144,477 | 3,149,477 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,616,187 | 5,542,049 | 7,617,525 | 7,814,191 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 55 | 55 | 55 | 55 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 55 | 55 | 55 | 55 |



GOAL: Enhance Lives of Citizenry

Conduct Fair and Impartial Elections
Improve Online Offerings

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------------|--------|--------|--------|--------|
| Elections Conducted | 3 | 4 | 7 | 2 |
| Digitize Documents | N/A | 10% | 10% | 10% |
| Cases Filed | 4,200 | 4,500 | 4,600 | 4,600 |
| E-recording | 80,100 | 80,111 | 82,000 | 80,000 |

Family Court

MISSION STATEMENT:

The Family Court of Jefferson County is responsible for administering a program regarding child development and control which derives its jurisdiction and authority primarily from the Code of Alabama. It acts as a contracting agent for the County with various agencies performing rehabilitative duties/programs for youth and families served by the court.

Department Leadership

Presiding Circuit Court Judge: Janine Hunt-Hilliard

Court Administrator: James Fields

Deputy Court Administrator: Shaniqua Hunter

OBJECTIVES:

- To fulfill the legal requirements and maintain the services provided to child development.
- To investigate and adjudicate in matters of paternity, non-support of children, custody, visitation and termination of parental rights and enforcement of child support rights.
- To investigate and adjudicate in matters of mental health commitment, neglect, and abuse.
- To investigate, adjudicate, supervise and refer to local treatment programs for delinquent, runaway, truant and non-controllable children.
- To evaluate and modify programs, procedures, organization and policy as necessary.

DEPARTMENT INSIGHT:

Jefferson County's Family Court is the largest court of its type in the State of Alabama. Its staff must interface with the local police, with state agencies and requirements, with the Jefferson County Youth Detention Department, with offender and victim families, and with youth who require non-home supervision.

CRITICAL ISSUES:

The Court wants to continue growth of specialty court programs with specific focus on adolescents that have been victims of human trafficking. Additionally, they will train all Probation Officers on the new Safe Harbor law and provide them with tools and skills needed to identify potential human trafficking victims. Family Court is also a part of the Human Trafficking Solutions Project. This group was assembled through the Children's Policy Council and they provided training to all of the Jefferson County JPO's, Department of Human Resources social workers and local law enforcement

The Court has to ensure the safety and well-being of employees and clients when departing the public parking area, ensure a safe and suitable work area for employees and community partners. They are also dealing with damaged court records from flooding of the building.

Current goals are to implement a language access plan to better serve clients with limited English, collaborate with HR to improve their training program to increase retention and professional development and implement employment engagement activities to improve the organizational culture and employee retention.

Due to issues with extreme flooding, the department's files have been compromised. Approximately 1M in funding has been allocated to restore these files and digitize them. The County is also looking to solve the flooding issue as the parking lot and basement area now floods almost once a year.

FOR MORE INFORMATION:

Phone Number (205) 325-5491 Birmingham Office
 Jefferson County Family Court
 120 2nd Ct. N.
 Birmingham, AL 35204
 Phone Number (205) 744-3500
 Bessemer Office
 1801 3rd Ave. N.
 Bessemer, AL 35020
 Visit link <https://www.jccal.org/Default.asp?ID=251&pg=Family+Court>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 6,860,197 | 6,874,267 | 7,159,669 | 7,555,109 |
| Operating | 895,918 | 1,001,691 | 1,094,000 | 2,390,250 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 7,756,115 | 7,875,958 | 8,253,669 | 9,945,359 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 80 | 80 | 81 | 82 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 80 | 80 | 81 | 82 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------|------------------|------------------|------------------|------------------|
| Docketed Cases | 8,394 | 6,074 | 5,042 | 5,500 |



Improve Service Levels

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|-------|-------|-------|-------|
| Docketed Cases | 8,394 | 6,074 | 5,042 | 5,500 |
| %JPO Trained | 100% | 100% | 100% | 100% |



Expand Community Agency and Court Partnerships to meet the needs of children and families

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|------|------|------|------|
| %Trained Trafficking | N/A | N/A | N/A | N/A |
| Specialty Programs | 4 | 4 | 4 | 4 |

State Courts

MISSION STATEMENT:

The Jefferson County circuit, district and juvenile courts serve the public by conducting jury trials and other court proceedings and by making legal decisions to resolve issues involving state laws and rules on civil law, civil equity, domestic relations, criminal and juvenile matters. The clerk's offices are responsible for all court records and necessary accounting procedures arising from court decisions and verdicts.

Department Leadership

Presiding Judge: Elizabeth French

OBJECTIVES:

- To fulfill legal requirements by adhering to time standards promulgated by the Alabama Supreme Court for disposal of various types of caseloads.
- To maintain all court records and official documents in a professional manner.
- To process cases in a timely manner to keep the local jail population within the permitted inmate capacities.

DEPARTMENT INSIGHTS:

The operating expenses of the United Judicial System, exclusive of the expenses of probate courts, are paid by the state. Jefferson County chooses to supplement state expenditures as provided by law (Act 75-1205, Code of Alabama). As provided by legislation, there are 25 Circuit Judges in the Tenth Judicial Circuit and 11 District Judges in Jefferson County. The Circuit Judge No. 16 serves as Presiding Judge over the Family Court Division. The Presiding Judge oversees the operation of the Law Library. The Senior Judge in the Bessemer Division oversees the Bessemer Law Library.

CRITICAL ISSUES:

The critical issue facing the State Courts is the just resolution of cases within the Alabama Supreme Court's time standards. The time required to adjudicate a case is not solely an indicator of judicial efficiency but involves the legal culture itself. The State Courts main goals are to bring all cases within the case disposition time frames and to increase efficiency and save costs in adjudicating a case.

This department receives its operational funds from the State of Alabama and the County provides support for supernumerary judges, retired judges and a bailiff contract. Performance measures not needed.

FOR MORE INFORMATION:

Phone Number (205) 325-5200
716 Richard Arrington Jr. Blvd. N.
Birmingham, AL 35203
Visit link <https://jefferson.alacourt.gov/>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 1,553,138 | 1,511,455 | 1,626,604 | 1,468,879 |
| Operating | 1,891,724 | 2,225,940 | 3,003,319 | 3,186,164 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 3,444,862 | 3,737,395 | 4,629,923 | 4,655,043 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 47 | 47 | 46 | 43 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 47 | 47 | 46 | 43 |

District Attorney – Birmingham and Bessemer

MISSION STATEMENT:

The District Attorney's Office for the Tenth Judicial Circuit of Alabama is located in Jefferson County, Alabama. With a population of more than 659,000 people including 27 Police Departments covering 1,124 square miles, Jefferson County is the largest jurisdiction in Alabama. The office is dedicated to protecting the rights and interests of all victims of crime while aggressively prosecuting those who engage in criminal activity. Utilizing the highest levels of professionalism, honor, integrity, and ethics in the execution of our responsibilities, the departments strive each day to earn the trust and respect of the citizens the department considers it a privilege to serve.

Department Leadership

District Attorney Birmingham: Danny Carr

District Attorney Bessemer: Lynneice Washington

The DA handles litigation procedures involved in criminal, misdemeanor and felony processes, juvenile relations (including domestic and child abuse), and civil actions concerning the abatement of public nuisances, condemnation of illegally used property, and prosecution against public officials for the misuse or misapplication of government funds. This office also is the legal representative for various County organizations in disputes over agency decisions and enforces the worthless check laws within the Birmingham and Bessemer Divisions of Jefferson County.

The DA handles litigation procedures involved in criminal, misdemeanor and felony processes, juvenile relations (including domestic and child abuse), and civil actions concerning the abatement of public nuisances, condemnation of illegally used property, and prosecution against public officials for the misuse or misapplication of government funds. This office also is the legal representative for various County organizations in disputes over agency decisions and enforces the worthless check laws within the Birmingham and Bessemer Divisions of Jefferson County.

OBJECTIVES:

- To protect the public safety by screening cases for felony warrants on a 24 hour a day, 7 day a week basis.
- To file condemnation proceedings on behalf of the State of Alabama in equity Court on illegally used property; represents the State in public nuisance abatement cases, extra-ordinary writs; supervise and prepare fugitive and unlawful flight warrants, extradition proceedings and prosecute child abuse neglect cases.
- To assist in the investigation of all felonies, particularly white-collar crime, public corruption, and misappropriation of public funds.
- To maintain a Victim-Witness Office.
- To administer a Legislatively Mandated Deferred Prosecution program for drug offenders.

DEPARTMENT INSIGHTS:

The DA's Office carries out a myriad of duties as the legal representative for the State of Alabama as well as the agencies within Jefferson County.

BIRMINGHAM CRITICAL ISSUES:

Violent crimes are on the rise in Jefferson County. In Birmingham, the city's crime rate is 402.3% higher than the national average violent crime rate. An average murder case takes 18-24 months before going to trial. There is a need for additional prosecutors to carry the case load. Retention of Deputy District Attorney's has become a struggle for the office, leading to pay increases in FY24 in an effort to solve this problem.

The office will be servicing 46 schools for approximately 25,000 students through its Helping Families Initiative, and they will continue working through the Sexual Assault Initiative for sexual assault cases that have not been brought to justice.

The department supports initiatives related to civil rights and historical injustices and funds programs aimed at reducing domestic violence and supporting survivors. They will maintain a victim witness office to support victims of crimes.

The department deleted an Admin Clerk and Supervisor and added 1 Legal Secretary and 1 Paralegal Supervisor.

BESSEMER CRITICAL ISSUES:

The Bessemer District Attorney wants to implement a program to educate students about how laws can affect them and develop a citizen advisory board to bridge the communication gap between the community and police. The department also wants to identify community-based re-entry programs to help people convicted of crimes transition back into life outside of incarceration. The department needs the ability to compile and measure crime data in an effort to target certain geographical areas and identify certain age groups to develop methods of crime prevention and reduce recidivism in the surrounding communities. They want to improve their technology so that the receipt of large, digitized discovery files would be efficiently shared with defense lawyers.

FOR MORE INFORMATION:

Birmingham Office
 Phone Number (205) 325-5252
 801 Richard Arrington Jr. Blvd. N.
 Birmingham, AL 35203
 Visit link <https://www.jeffcoda.org/>

Bessemer Office
 Phone Number (205) 497-8610
 Bessemer Criminal Justice Building Suite 110
 1851 Second Ave.
 Bessemer, AL 35020
 Visit Link <https://www.jccal.org/Default.asp?ID=1166&pg=District+Attorney+%2D+Bessemer>

Financial Plan

| Birmingham | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 5,485,385 | 5,794,537 | 6,437,301 | 7,114,001 |
| Operating | 270,250 | 302,602 | 367,350 | 405,250 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,755,635 | 6,097,139 | 6,804,651 | 7,519,251 |

| Bessemer | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 2,656,594 | 3,159,823 | 3,230,272 | 3,666,605 |
| Operating | 116,939 | 186,940 | 211,117 | 235,357 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 2,773,533 | 3,346,763 | 3,441,389 | 3,901,962 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 46 | 46 | 47 | 46 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 46 | 46 | 47 | 46 |

OFFICIAL OPERATING BUDGET

Birmingham Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Cases Issued | 22,000 | 25,000 | 38,000 | 39,000 |

Bessemer Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Cases Issued | 4,900 | 5,000 | 5,500 | 5,500 |

District Attorney Birmingham



GOAL: Improve Relations between Community and Public Safety

Accurately and fairly prosecute cases

Helping Families Initiative

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------|--------|--------|--------|--------|
| # Cases | 22,000 | 25,000 | 38,000 | 39,000 |
| Schools Served | 46 | 46 | 46 | 46 |

District Attorney Bessemer



GOAL: Improve Relations between Community and Public Safety

Accurately and fairly prosecute cases

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|-------|-------|-------|-------|
| # Cases | 4,900 | 5,000 | 5,500 | 5,500 |

Law Library

MISSION STATEMENT:

The Law Library, Birmingham Division, was established and is maintained for the use and benefit of county and state officials, the court system, and the public. It serves the legal needs of the Judges of the 10th Judicial Circuit, Birmingham Division, and the Birmingham Bar Association, and area citizens. Its mission is to provide the community with a current collection of legal reference materials based upon the belief that access to knowledge and information is essential to the promotion of justice and respect for the law.

Department Leadership

Law Librarian: Currently vacant

OBJECTIVES:

- To provide a legal research facility for the bench and bar of the 10th Judicial Circuit and area citizens.
- To provide access to a collection of current and basic legal reference sources.
- To provide an experienced staff to assist patrons in using legal resources available in print, on CD-ROM, and on the internet.
- To provide access to the library's collection through the maintenance of an on-line catalog using the Library of Congress Classification System.
- To continue the maintenance of an on-line inventory/accession record.
- To provide access to computers for the reproduction and transmittal of legal information.
- To maintain computerized financial records for the Law Library.
- To maintain a web page to provide information about the Law Library and to promote its use.

DEPARTMENT INSIGHTS:

While primarily serving the Bench and Bar of the 10th Judicial Circuit, the Law Library is a public facility open to patrons who need access to legal material. Most costs of this department are recovered from fees assessed on court cases.

CRITICAL ISSUES:

The Law Library will evaluate and purchase online subscriptions and print publications to ensure the availability of optimal reference sources. The Library plans to increase its holdings by 10% and to increase library usage by 12% as well.

Because many of the library's former patrons now access the library via the internet, the Law Library will be working on a plan to upgrade their web services. The enhanced web site will include updates on subscriptions, advertisement for training on West Law and other on-line training tools, and the reference request process will be streamlined.

The Law Library reimburses the County for salaries, and its operating budget is provided by the State of Alabama. Performance measures not required.

FOR MORE INFORMATION:

Phone Number (205) 325-5628

716 Richard Arrington Jr. Blvd. N. Suite 530

Birmingham, AL 35203

Visit link <https://www.jeffcoda.org/>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 40,847 | 48,437 | 161,440 | 179,468 |
| Operating | 0 | 82 | 400 | 400 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 40,847 | 48,519 | 161,840 | 179,868 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 4 | 4 | 4 | 4 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 4 | 4 | 4 | 4 |

Finance

MISSION STATEMENT:

In the spirit of integrity, professionalism, dedication and inclusion; the mission of the Jefferson County Finance Department is to efficiently and effectively manage the financial assets and liabilities of Jefferson County. This includes ensuring all financial transactions are recorded in the accounting system, developing and maintaining a robust enterprise resource planning system and reporting tools, and supporting department operations in accordance with county policies and procedures, generally accepted accounting principles and applicable laws. In carrying out this mission, it is essential that the finance department provide high quality, customer friendly service to its internal and external customers.

Department Leadership

Chief Financial Officer: Angela Dixon

Finance Director: Malinda Parker

Director of Financial Analysis: Rosemary Courington

In carrying out this mission, it is essential that the finance department provide high quality, customer friendly service to its internal and external customers.

OBJECTIVES:

- To maximize investment earnings for available funds and maintain adequate portfolio liquidity.
- To maintain a system of accounts and practices which are in conformity with generally accepted accounting principles.
- To prepare and disseminate financial reports to departments and appropriate state and federal agencies.
- To prepare bid documents and specifications for all County purchases.
- To develop estimates of revenues and expenditures for operating, indirect costs and five-year capital budgets with continuous monitoring and adjustments.
- To establish, maintain and provide prudent oversight of budgets

DEPARTMENT INSIGHTS:

The Finance department consists of the accounting division, purchasing division and budget management office. The department implements sound principles of governmental accounting and manages the County's debt portfolio, investment portfolios and a cooperative purchasing program which reduces costs to members including counties and cities within the state.

CRITICAL ISSUES:

The Finance Department recently installed new lease software, LeaseQuery. In the next three to five years, the department plans to write and institute cash management procedures, update its debt management policy, and improve County debt ratings. The department is producing its own ACFR. The department will continue participating in the temporary intern program.

FOR MORE INFORMATION:

Phone Number (205) 325-1455

716 Richard Arrington Jr. Blvd. N. Suite 810

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=59&pg=Finance+Department>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 4,403,167 | 4,133,656 | 5,446,891 | 6,475,460 |
| Operating | 902,979 | 1,012,830 | 1,118,314 | 1,121,994 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,306,146 | 5,146,486 | 6,565,205 | 7,597,454 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 53 | 53 | 54 | 54 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 53 | 53 | 54 | 54 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|------------------|------------------|------------------|------------------|
| AP Items Processed | 49,862 | 50,000 | 55,000 | 57,000 |
| Win Budget Award | 1 | 1 | 1 | 1 |

 **GOAL: Improve Lives of Citizenry**

Promote Transparent Government

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|------|------|------|------|
| Live Budget Hearings | 30 | 30 | 30 | 30 |
| Budget on Website | 1 | 1 | 1 | 1 |
| Audits on Website | 1 | 1 | 1 | 1 |

 **GOAL: Enhance County Financial Standing**

Produce Official Operating Budget in a Timely Manner
 Achievement of GFOA Award for Distinguished Budget Presentation
 Develop and Adopt Budget Prior to Sept 30
 Maintain Budget Stabilization Funds at 25% of General Fund

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------------|----------|----------|----------|----------|
| # Days | 90 | 90 | 90 | 90 |
| Budget Award | 1 | 1 | 1 | 1 |
| Budget Adoption Date | Sept 30 | Sept 16 | Sept. 8 | Sept. 12 |
| Budget Stabilization Funds | 20% | 22% | 22% | 25% |
| Publish ACFR | April 11 | March 31 | March 30 | March 30 |
| Win ACFR Award | 0 | 1 | Apply | Apply |



GOAL: Implement Long Range Strategic Planning

Review Financial Policies

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Develop Strategic Plan | 1 | 1 | 0 | 0 |
| Establish Compliance Team | N/A | N/A | N/A | 100% |
| Ongoing policy review calendar | N/A | N/A | N/A | 50% |

Human Resources

MISSION STATEMENT:

The mission of Jefferson County is to provide exceptional everyday service through character and competence. The vision of the Human Resources Department is to help position Jefferson County as an employer of choice and a place in which we are proud to work. The Human Resources Department plans to execute its vision by focusing on customer service and operational excellence, fostering a culture of equity and inclusion, and emphasizing talent development. The department recognizes the value of a qualified and diverse workforce and facilitates a fair, equitable and productive work environment for all Jefferson County employees.

Department Leadership

Chief Human Resources Officer: Melody Banks

Deputy Director: Romissa Walton

Deputy Director: Vincent Curtis

In an effort to maintain a productive and competitive workforce and ensure the delivery of services to Jefferson County citizens, the Human Resources department recruits, hires and retains the best qualified applicants and motivates our current employees to reflect the progressive community we serve.

OBJECTIVES:

- To provide consistent onboarding of new employees regarding policies, procedures and benefits.
- To provide guidance regarding development of management skills, information concerning career enhancement, and employee benefit programs.
- To maintain the employee leave system.
- To process payroll while fulfilling all the County's responsibilities imposed by laws and courts.

DEPARTMENT INSIGHTS:

The Human Resources Department is committed to supporting a diverse and inclusive work environment because both work together to effect outcomes. In the workplace, diversity recognizes individual differences. Without inclusion, the crucial connections that attract diverse talent, encourage employee participation, foster innovation and lead to business growth will not manifest. As such, the Human Resources Department not only supports talent development, but also equity and inclusion programs and initiatives.

CRITICAL ISSUES:

The Human Resources Department seeks to support an inclusive culture where all employees are respected and provided equitable opportunities. Simultaneously, the department seeks to become proactive in creating a forward-thinking plan regarding the County's Post Consent Decree environment. Also, the Human Resources Department aims to implement standardized performance management across the County to hold employees and supervisors accountable for desired behaviors and plans to engage relevant stakeholders, such as the Compliance Department and others, in this effort.

The department wants to reduce the vacancy rate and reduce the time to fill vacancies as well as rewrite the employee handbook.

FOR MORE INFORMATION:

Phone Number (205) 325-5249
 716 Richard Arrington Jr. Blvd. N. Annex 6th Floor
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=479&pg=Human+Resources>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 4,698,597 | 4,343,481 | 5,748,205 | 5,877,317 |
| Operating | 1,062,654 | 1,325,409 | 1,487,436 | 1,405,211 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,761,251 | 5,668,890 | 7,235,641 | 7,282,528 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 49 | 49 | 49 | 47 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 49 | 49 | 49 | 47 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------|------------------|------------------|------------------|------------------|
| Total Employees | 2,902 | 2,918 | 2,926 | 2,931 |



Equity and Inclusion Training

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-------------------------------------|------|------|------|------|
| % Job Classes Meet Gender Diversity | 79% | 79% | 80% | 80% |
| % Job Classes Meet Race Diversity | 88% | 88% | 70% | 70% |



Maintain Apprentice Program for ESD
 Implement Training and Tracking Program

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|------------------------------|------|------|------|------|
| # Apprentices Promoted | 16 | 12 | 20 | 20 |
| Utilize LMS Training Program | 100% | 100% | 100% | 100% |
| Employee Portal overview | 70% | 70% | 70% | 70% |

Revenue

MISSION STATEMENT:

Revenue is responsible for the administration and enforcement of many tax and license laws, municipal, county, state and federal. This responsibility includes the collection and disbursement of revenues to the above listed governmental units as well as other government agencies.

Department Leadership

Revenue Director: Scott Moore
 Deputy Director: William Smith
 Deputy Director: Eric Pruitt
 Deputy Director: Scott Herron

OBJECTIVES:

- Enhance and maintain tax/license applications within the Revenue Management System.
- Update and expand the current Motor Vehicle data processing system.
- Implement on-line filing of various taxes.
- Adequately staff and equip satellite offices.
- Provide continuing education to all personnel in the areas of Customer Service and proper application of statutes and regulations.

DEPARTMENTAL INSIGHT:

Revenue administers the following programs: motor vehicle titles, licenses and ad valorem tax, municipal, county and state sales tax on “occasional” motor vehicles, state and county privilege licenses, driver’s license and permits, hunting, fishing and boat licenses, and local tax on sales, use, tobacco, lodging, beverage, beer, gasoline, simplified sellers use, and TV franchise tax.

CRITICAL ISSUES:

Measurable goals for the next several years include self serve 24/7 kiosk/ATM implementation in all five commission districts to more effectively and conveniently serve our citizens. Other goals include:

Finalize the replacement the Revenue Management System in order to take advantage of enhanced technology and to improve efficiencies for collection and enforcement of tax revenues.

Full implementation of Phase 1 of the online state and county business license renewal in order to improve efficiencies in the administration of the system.

Continue enhancement and expansion of the Central Communications Center to improve communications and response time to customer inquiries including an Interactive Voice Response System to help guide citizens to the appropriate Units within the Revenue Department.

Improve presentation of website and renewal reminder notices; add electronic device application accessibility; implement electronic renewal reminder notice capability; establish customer queuing capability. Conduct customer satisfaction surveys.

Replace the aging Bounceback worthless check system to a fully integrated system within the current NITORCO platform used for motor vehicles and business taxes. New worthless check system will flag worthless check offenders across all taxes collected by the Revenue Department and cut down the manual processing time spent using multiple systems and increase collections.

For FY25, the department deleted one Admin Assistant and added one Accounting Assistant.

FOR MORE INFORMATION:

Phone Number (205) 325-5171
 716 Richard Arrington Jr. Blvd. N.
 A-100 North Annex
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=698&pg=Revenue>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 11,605,971 | 10,811,480 | 13,316,186 | 13,905,201 |
| Operating | 1,207,068 | 1,570,196 | 1,555,286 | 1,742,508 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 12,813,039 | 12,381,676 | 14,871,472 | 15,647,709 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|------------|------------|------------|------------|
| Full – Time | 161 | 163 | 163 | 163 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 161 | 163 | 163 | 163 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---------------------|---------------|---------------|---------------|---------------|
| Revenue Collections | 471,131,570 | 485,265,517 | 490,000,000 | 500,000,000 |

 **GOAL: Improve Lives of Citizenry**

Improve Customer Service

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-------------------------------|--------|--------|--------|--------|
| Reduce Wait Time | 10% | 10% | 10% | 10% |
| Increase Online Use | 29% | 29% | 30% | 35% |
| Drivers License Issued | 77,365 | 77,000 | 78,000 | 78,000 |

 **GOAL: Improve County Financial Standing**

Provide timely remittance of taxes

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------|------|------|------|------|
| Timely Remittance | 100% | 100% | 100% | 100% |

County Attorney

MISSION STATEMENT:

To provide the highest quality in-house legal services to all County officials, department heads and County employees in the performance of their duties.

Department Leadership

County Attorney: Theo Lawson

Deputy County Attorney: Shawanna Smith

OBJECTIVES:

- To fulfill legal requirements by prosecuting and defending civil legal matters on behalf of all county departments in federal, state and appellate courts. Prosecute employee disciplinary cases for the county before the Personnel Board. Represent county entities in administrative hearings, such as EEOC and Department of Labor actions.
- To render official and unofficial written and oral legal opinions as requested by County officials and employees regarding County business.
- To acquire property by purchase and condemnation and conduct purchase and sales closings.
- To review and prepare all County contracts including architectural, engineering, construction, purchasing and related services.

DEPARTMENT INSIGHTS:

By state law, the County Attorney serves as legal counsel to the Pension Board.

CRITICAL ISSUES:

During FY 25, the department is working on a major redistricting lawsuit filed to dispute the drawing of the district lines. After this task is complete, the department hopes to continue reducing the cost of outside legal services. This office also houses the Risk Management Division and Minute Clerk. The County's building insurance has increased substantially over the past three years due to increases in hurricanes and fires. The high cost of these nationwide disasters is driving up the cost of insurance and is becoming a critical issue as costs continue to climb.

For FY25, the department added one Admin Analyst.

FOR MORE INFORMATION:

Phone Number (205) 325-5688

716 Richard Arrington Jr. Blvd. N.

Room 280

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=231&pg=County+Attorney>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 2,396,171 | 1,891,580 | 2,604,115 | 2,851,055 |
| Operating | 5,174,698 | 5,897,994 | 9,232,518 | 9,830,052 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 7,570,869 | 7,789,574 | 11,836,633 | 12,681,107 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 18 | 17 | 18 | 20 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 18 | 17 | 18 | 20 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Pending Lawsuits | 133 | 317 | 320 | 620 |



Fulfill Legal Requirements

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Pending Lawsuits | 133 | 317 | 320 | 620 |
| Contract Reviewed | 1,200 | 1,271 | 1,280 | 1340 |
| Claims to be Investigated | 163 | 150 | 150 | 741 |

Board of Equalization

MISSION STATEMENT:

The Board of Equalization is a quasi-judicial five-member body established by the state legislature to determine, by majority vote, the valuation of all property subject to ad valorem taxation. The BOE Director is the administrator of the real estate appraisal section which establishes the original value of the 306,000 plus parcels located in both divisions of Jefferson County. Staff personnel annually process the valuation of all property in the County due to the 2003 directive from the Alabama Department of Revenue.

Department Leadership

BOE Director: Maria Knight

OBJECTIVES:

- To establish fair market value of property for ad valorem taxes.
- To maintain service levels to the citizenry and adjust market values as necessary.
- To inspect and appraise all properties when the need is indicated.
- To notify property owners of any change in the market value and hear protests concerning such change. Defend values in Circuit Court as filed.
- To accumulate data concerning real property for use in various analyses, such as sales ratios, land cost, market and income expense analyses.
- To assist the public in handling all ad valorem tax inquiries.

DEPARTMENT INSIGHT:

During this budget year, 320,000 valuation notices will be processed, from which approximately 7,000 will be protested, and approximately 50 will be appealed to Circuit Court.

CRITICAL ISSUES:

Staffing continues to be a critical issue for BOE. We are expecting to see a wave of retirements in the coming year and it will be critical to fill positions quickly to keep up with the cycles and workload. In light of retirements, Training and cross training also remain key issues for BOE. BOE has created hard copy and digital manuals and is working with HR on self-paced tutorials and having weekly training for new employees.

The department is investing in Technology to help us be more effective and efficient in the field and as well, increase our productivity allowing us a more seamless way to work. We are launching a long term project to digitize our 326,000+ parcel file folders to become more electronic and transparent, and to ensure longevity of historical documents. We anticipate beginning phase one in FY 25. Another challenge is working through changes to our work processes on property value protest due to new legislation.

For FY25, the department is deleting one Sr Systems Analyst and one Education Training Coordinator. Also, a new law was passed adding 2 additional Board members and 1 Chairman to the General Fund department. The law became effective in July 2024.

FOR MORE INFORMATION:

Phone Number (205) 325-5566

716 Richard Arrington Jr. Blvd. N.

Suite A500

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

OFFICIAL OPERATING BUDGET

Financial Plan

| Chairman Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | 282,680 | 304,028 | 300,950 | 548,843 |
| Operating | 0 | 4,849 | 5,600 | 0 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 282,680 | 308,877 | 306,550 | 548,843 |

| State Funded Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | 4,803,182 | 5,072,046 | 6,211,799 | 6,101,474 |
| Operating | 1,060,068 | 1,303,131 | 1,552,489 | 1,486,179 |
| Capital | 795,357 | 1,639,193 | 375,000 | 675,000 |
| Total | 6,658,607 | 8,014,370 | 8,139,288 | 8,262,653 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 71 | 67 | 69 | 70 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 71 | 67 | 69 | 70 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|----------------------|----------------------|----------------------|----------------------|
| Parcels Processed | 320,000 | 324,148 | 325,000 | 325,000 |

 **GOAL: Improve Lives of Citizenry**

Improved Revaluation Procedures

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| Parcels Processed | 320,000 | 324,148 | 325,000 | 325,000 |
| % Field Checked | 25% | 25% | 25% | 25% |

 **GOAL: Empower JeffCo Workforce**

Employee Training

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| Staff Development | 65 | 54 | 49 | 50 |



GOAL: Environmental Sustainability

Transition to paperless work environment

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| % Transitioned | N/A | N/A | 10% | 10% |

Tax Assessor

MISSION STATEMENT:

The Assessor is responsible, under Revenue Laws, for assessing and levying taxes on all property subject to ad valorem taxes within Jefferson County and its municipalities including mobile homes, which are considered real property, owned and occupied by the landowner. It includes assessing and auditing personal property accounts in the county.

Department Leadership

Tax Assessor Birmingham: Gaynell Hendricks

Tax Assessor Bessemer: Charles Winston

OBJECTIVES:

- To develop economic and industrial growth stimulation.
- To maintain records and maps of all property in the county.
- To allocate taxes to various state and municipal agencies.
- To discover, list and assess property in accordance with requirements of the State Department of Revenue and real property valuation by the Board of Equalization.
- To assign value on all property being assessed under the Current Use Law.
- To establish mapping attributes layers for existing Geographic Information System and to update all property vectors.

DEPARTMENT INSIGHTS:

The Tax Assessor generates commissions of approximately \$10,115,000. Revenue of around \$15,000 will be produced from the sale of maps and other assessment related documents.

CRITICAL ISSUES:

There have been several changes in the law that requires updates to normal procedures. Act 179 changed the classification of subdivision lots and home builders spec homes each requiring encoding from both the old and new software system. Finally, the department's new software system is live. The department is working to scan documents into the system. This software system ensures quick and easy retrieval of information by taxpayers, attorneys, etc.

The department has legislative challenges for the upcoming year as a new law was passed placing a 7% cap on property tax increases. The department has to work with its software vendor to implement these changes.

For FY25, the Birmingham Office is adding one Admin Clerk and 1 Property Appraisal Manager.

The Bessemer Office is deleting an Admin Clerk and adding an Admin Assistant.

FOR MORE INFORMATION:

Birmingham Office

Phone Number (205) 325-5505

716 Richard Arrington Jr. Blvd. N.

Room170

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

Bessemer Office

OFFICIAL OPERATING BUDGET

Phone Number (205) 481-4125
 Room 209 Courthouse
 Bessemer, AL 35020
 Visit Link <https://www.jccal.org/Default.asp?ID=363&pg=Tax+Assessor+%2D+Bessemer+Division>

Financial Plan:

| Birmingham County | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------------|----------------|----------------|----------------|------------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 665,663 | 630,535 | 669,762 | 756,619 |
| Operating | 63,467 | 88,426 | 160,000 | 302,625 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 729,130 | 718,961 | 829,762 | 1,059,244 |

| Birmingham State | FY2022 | FY2023 | FY2024 | FY2025 |
|-------------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 2,554,392 | 2,861,563 | 3,592,049 | 3,755,468 |
| Operating | 529,239 | 654,598 | 579,812 | 1,349,926 |
| Capital | 1,265,017 | 998,163 | 1,200,000 | 1,550,000 |
| Total | 4,348,648 | 4,514,324 | 5,371,861 | 6,655,394 |

| Bessemer County | FY2022 | FY2023 | FY2024 | FY2025 |
|------------------------|----------------|----------------|----------------|----------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 295,798 | 319,767 | 323,794 | 359,744 |
| Operating | 18,333 | 24,338 | 29,890 | 38,890 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 314,131 | 344,105 | 353,684 | 398,634 |

| Bessemer State | FY2022 | FY2023 | FY2024 | FY2025 |
|-----------------------|------------------|------------------|------------------|------------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 1,521,728 | 1,658,166 | 1,930,174 | 2,049,105 |
| Operating | 105,217 | 124,639 | 257,797 | 296,047 |
| Capital | 0 | 0 | 177,424 | 175,000 |
| Total | 1,626,945 | 1,782,805 | 2,365,395 | 2,520,152 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 69 | 69 | 72 | 74 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 69 | 69 | 72 | 74 |

Performance Measures:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|-------------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Budget | Budget |
| Assessed Property Value | \$10,738,763,380 | \$12,325,432,000 | \$12,360,644,400 | \$12,500,000,000 |

OFFICIAL OPERATING BUDGET

GOAL: Improve Lives of Citizenry

Improve Customer Service

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|--------|--------|--------|--------|
| Deeds Processed | 27,000 | 28,000 | 28,000 | 28,000 |
| Parcels Processed | 22,000 | 23,000 | 23,000 | 23,000 |

GOAL: Develop Economic Growth

Measures being developed

GOAL: Improve County Financial Standing

Assessed Property Value

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|----------------|----------------|----------------|----------------|
| Real/Personal Value | 10,738,763,380 | 12,325,432,000 | 12,360,644,000 | 12,500,000,000 |

Tax Collector

MISSION STATEMENT:

The Tax Collector administers the collection and distribution of the ad valorem taxes on real and personal property in Jefferson County in accordance with Code of Alabama 1975.

Department Leadership

Tax Collector Birmingham: J. T. Smallwood

Tax Collector Bessemer: Ron Marshall

OBJECTIVES:

- To prepare and mail tax notices.
- To maintain payment history on approximately 300,000 real property accounts and 25,000 personal property accounts.
- To collect, receive and disburse around \$800,000,000 in ad valorem tax revenue.
- To collect, receive and disburse around \$6,000,000 in land redemption collections.
- To distribute tax revenues to 45 public jurisdictions and agencies, including the State of Alabama, Jefferson County Commission, all school boards in the county, the Jefferson County Board of Health, and Birmingham-Jefferson County Transit Authority.
- To collect and distribute the following non ad valorem items: weed liens, condemnation liens, forest fees and storm water drainage fees.
- Bill and maintain mortgage company files.

DEPARTMENT INSIGHTS:

The Tax Collector will generate commissions of around \$10,100,000 and fees of approximately \$170,000.

CRITICAL ISSUES:

Turnover and Vacancies in the Accounting Staff have made it difficult to maintain current bank reconciliations. Additional work is needed to clear old outstanding checks from the bank reconciliations. The County's integrated tax management software (E-Ring) is used by 3 departments: Board of Equalization, Tax Assessor, and Tax Collector. E-Ring does not have a financial package and poorly performs the accounting functions required by the Tax Collector's office. We continue working with E-Ring to improve efficiency and ensure compliance with the Minimum Accounting Standards established by the Office of the Examiners of Public Accounts. The department plans to complete 90 % of disbursements on time and complete the Final Settlement early or on-time. They also want to use cash management practices to increase interest earnings on money held in accounts prior to being distributed. Target interest earning for FY25 is 1M.

FOR MORE INFORMATION:

Birmingham Office
 Phone Number (205) 325-5500
 716 Richard Arrington Jr. Blvd. N.
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=368&pg=Tax+Collector>

Bessemer Office
 Phone Number (205) 481-4131
 Bessemer Courthouse
 Bessemer, AL 35020
 Visit Link <https://www.jccal.org/Default.asp?ID=368&pg=Tax+Collector>

OFFICIAL OPERATING BUDGET

| Birmingham Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | 2,600,711 | 2,383,865 | 2,827,728 | 2,942,338 |
| Operating | 1,260,058 | 894,647 | 1,186,495 | 1,261,495 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 3,860,769 | 3,278,512 | 4,014,223 | 4,203,833 |

| Bessemer Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | 741,872 | 761,696 | 816,089 | 937,516 |
| Operating | 31,785 | 38,824 | 44,816 | 69,816 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 773,657 | 800,520 | 860,905 | 1,007,332 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 42 | 42 | 42 | 43 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 42 | 42 | 42 | 43 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|----------------------|----------------------|----------------------|----------------------|
| Ad Valorem Taxes | \$729,115,532 | \$740,000,000 | \$797,700,000 | \$ |

 **GOAL : Improve County Financial Standing**

- Collection of Ad Valorem Taxes
- Timely Remittance of Taxes
- Timely Bank Statement Reconciliation

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------------------|-------------|-------------|-------------|-------------|
| Ad Valorem Taxes | 729,115,532 | 740,000,000 | 797,700,000 | |
| Timely Remittance | 100% | 100% | 100% | 100% |
| Reconciliation within 20 days | 20 days | 20 days | 20 days | 20 days |
| Accurate Transactions | 99% | 99% | 99% | 99% |

Treasurer

MISSION STATEMENT:

The general duties of the County's elected Treasurer are set out by statute (Alabama Code 11-4-23, Title 12; Section 30 et. seq.). The Treasurer's Office acts in either a custodial or fiduciary capacity in administering 18 operating and 28 trust funds.

Department Leadership

Treasurer: Eyrika Parker

Deputy Treasurer: Sherry McClain

OBJECTIVES:

- To fulfill legal requirements and preserve an adequate fund balance by administering the County Cash Management and Investment Program for funds held by the Treasurer.
- To reconcile all the bank accounts monthly.
- To prepare various monthly financial reports.
- To prepare receipts for all incoming money.
- To verify all disbursements for County and trust funds and to distribute accounts payable checks.
- To prepare all deposits into the County and Trust funds.
- To collect data, prepare and distribute annual report of governmental units of Jefferson County as provided by Act 1197, 1973 Regular Session of the Alabama Legislature.
- To administer the County's petty cash expenditures.

DEPARTMENT INSIGHTS:

The Treasurer's Office will seek to maximize investment income for the operating and custodial accounts. By state law, the department serves as Treasurer for the Pension Board.

CRITICAL ISSUES:

The department manages various trust and fiduciary funds that require the use of Intuit Quickbooks. Historically, the office has been able to purchase the CD software and use it for many years. However, Quickbooks has discontinued support for the current version and are only offering monthly/annual desktop and/or online subscriptions of the software. The department software will need to be updated.

The Treasurer's Office will continue to work with the Finance Department in the implementation of EFT/ACH/Prepaid Cards as additional payment options for Jefferson County vendors. The department will maintain enough liquid cashflow in reserves to cover the county's liabilities. They will provide guidance with moving safely and securely into the digital world for accounts held in Trust (i.e. online payment options as needed by Trust Agencies). The office will shift duties among staff to be more efficient and to ensure separation of duties and best business practices. Staff will also be encouraged to attend and participate in classes and training to enhance their professional development. The department is participating in the temporary intern program.

FOR MORE INFORMATION:

Birmingham Office
 Phone Number (205) 325-5373
 716 Richard Arrington Jr. Blvd. N.
 Room 300
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=369&pg=Treasurer>

OFFICIAL OPERATING BUDGET

Bessemer Office
 Phone Number (205) 481-4192
 303 Bessemer Courthouse
 1801 3rd Ave. N.
 Bessemer, AL 35020
 Visit <https://www.jccal.org/Default.asp?ID=1657&pg=Treasurer+-+Besseme>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 751,489 | 767,812 | 886,114 | 902,487 |
| Operating | 30,808 | 31,546 | 64,400 | 64,400 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 782,297 | 799,358 | 950,514 | 966,887 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 8 | 8 | 9 | 9 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 8 | 8 | 9 | 9 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Investment Earning | \$623,555 | \$400,000 | \$650,000 | \$2,500,000 |

 **GOAL: Improve County Financial Standing**

Investment Earning
 Accounts Payable Checks Processed
 Payment Receipts

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| Investment Earning | 623,555 | 4,284,441 | 650,000 | 2,500,000 |
| Checks Processed | 15,183 | 14,741 | 16,000 | 16,000 |
| County and Trust | 11,721 | 10,322 | 11,000 | 11,000 |

Personnel Board

MISSION STATEMENT:

The Personnel Board was created by Alabama State Law in 1935 to administer limited personnel functions for political jurisdictions within the geographical boundaries of Jefferson County. The Board operates 7 divisions (administration, technology, workforce analysis, employee relations, testing, training, and applicant services) assigning staff according to need.

Department Leadership

Personnel Board Director: Jeff Crenshaw

Deputy Director: Currently vacant

The Commission, by law, provides space and pays expenses for the Board during the year. At the end of the fiscal year, the jurisdictions will reimburse the cost based upon their number of employees at the last payroll of the County's fiscal year. The County will recover about 60% of its upfront expenditures.

The Personnel Board's mission is to establish and facilitate a model merit (civil services) system that enhances the employment and development of government employees through innovative, efficient, and effective human resources practices that firmly uphold our values and comply with applicable laws.

The Personnel Board strives to achieve its mission by adhering to and promoting the following merit system values:

Professional Values – Serve professionally with dedication, competence and efficiency.

Ethical Values – Act ethically, reliably, and with integrity so as to uphold public trust.

Civic Values – Pursue public interest with accountability and transparency.

Human Values – Demonstrate respect, compassion, dignity and fairness in dealings with citizens and public servants.

OBJECTIVES:

- To attract, by policy and planning, local government candidates for employment, satisfying the Board's legal mandates and citizenry needs for effective government.
- To satisfy the federal court reporting requirement on the implementation of revised testing standards for classification challenges based on sex/race bias.
- To complete annual job surveys.
- To undertake long term strategic planning to increase efficiency and effectiveness of service delivery throughout the member jurisdictions.
- To expand the proactive recruitment program to reach all sources of qualified candidates, both within and beyond the local area.

DEPARTMENT INSIGHTS:

By state law, the Board is required to administer specified personnel obligations for 20 jurisdictions located within the boundaries of Jefferson County.

*The County currently reports agency funds as its only type of fiduciary fund. Agency funds are used to report assets held by the Commission in a purely custodial capacity. The Commission collects these assets and transfers them to the proper individual, private organization, or other government. Performance measures not required for fiduciary funds.

FOR MORE INFORMATION:

Phone Number (205) 279-3500
 2121 Rev. Abraham Woods, Jr. Blvd..
 Suite 100
 Birmingham, AL 35203
 Visit link <https://pbjcal.org/default.aspx>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 7,649,138 | 6,932,932 | 7,898,761 | 7,892,928 |
| Operating | 1,521,165 | 2,198,500 | 2,891,955 | 3,145,810 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 9,170,303 | 9,131,432 | 10,790,716 | 11,038,738 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 66 | 64 | 64 | 64 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 66 | 64 | 64 | 64 |

Information Technology

MISSION STATEMENT:

Information Technology is a service-oriented organization responsible for providing a full array of services in the area of data communications, information processing and management, hardware and software maintenance, as well as consultation for such needs. The department will support the County in providing value-added services that meet the strategic initiatives and goals by using secure, reliable and proven technologies in a cost effective and efficient manner while delivering excellence in customer service.

Department Leadership

Director: Srikanth Karra

Deputy Director: Antonio Crespo

OBJECTIVES:

- To provide strategic planning for management information hardware/software systems.
- To provide comprehensive review and analysis of various county functions that might benefit from a particular form of data automation.
- To provide complete design, programming and implementation services for computerized applications.
- To provide a technical support staff to maintain software and hardware, including personal computers.
- To identify and define hardware architectures and develop bid specifications for all data processing equipment.
- To develop the basic land map of the Geographic Information System Program and further link County efforts with private company applications to the benefit of both parties.

DEPARTMENT INSIGHTS:

The role of Information Technology continues to expand with the new technologies that are available.

CRITICAL ISSUES:

The most critical issue facing the Information Technology department is relating to security and avoiding ransomware demands. IT will promote the awareness of information security to all County employees through training and education; prevent and minimize data leakage and disruptions to applications and network services; employee cyber security incident management and response to threats; manage the risk of security exposure and compromise and ensure countywide compliance with State and Federal statutes and mandates. The department's budget increased by approximately 1M for cyber security needs as well as the purchase of computers in order to upgrade to Windows 11.

Three primary areas IT is working on include:

Modernization of IT infrastructure to drastically improve performance.

Implementation of the Open Data Portal to allow citizen access to County data and improve transparency.

Improved internet security.

FOR MORE INFORMATION:

Phone Number (205) 325-5301
 716 Richard Arrington Jr. Blvd. N.
 Suite A700
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=689&pg=Information+Technology+Services>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 6,175,620 | 5,896,552 | 7,438,007 | 7,645,696 |
| Operating | 6,976,318 | 7,796,020 | 8,742,139 | 9,930,447 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 13,151,938 | 13,692,572 | 16,180,146 | 17,576,143 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 55 | 54 | 55 | 56 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 55 | 54 | 55 | 56 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------|------------------|------------------|------------------|------------------|
| Help Desk Work Orders | 15,500 | 16,000 | 18,000 | 20,000 |



GOAL: Improve Lives of Citizenry

Promote transparent government

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------|------|------|------|------|
| Agendas Online | 52 | 52 | 52 | 52 |
| Live Commission Meetings | 52 | 52 | 52 | 52 |



GOAL: Empower Jefferson County Workforce

Provide Training for Employees
 Reduce the Number of Work Orders

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------|--------|--------|--------|--------|
| Employees Trained | 2,000 | 2,000 | 2,000 | 2,000 |
| IT Work Orders | 15,500 | 16,000 | 18,000 | 20,000 |

General Services

MISSION STATEMENT:

General Services will provide comprehensive, professional, full-service management of Jefferson County commercial real estate assets. We will maintain each property to the highest quality standards in order to deliver a safe, functional and desirable workplace for all employees, occupants, and citizens.

Department Leadership

Director: Trish Wilkins

Deputy Director: Andrew Olds

OBJECTIVES:

- Use strategic, portfolio-based priorities, life-cycle asset programs, and best management practices.
- Maintain a complete and accurate inventory of the county's real property assets to include each asset's size, nature, and location in the portfolio in which General Services has maintenance responsibilities.
- Monitor and document the condition of real estate system assets to recognize the nature, urgency, and cost of correcting deficiencies.
- Prioritize, plan, and execute Planned Maintenance (PM) and annual maintenance projects to protect our mission-critical assets and provide safe and secure conditions for our employees and visitors.
- Embrace evolving technology and innovation to drive employee productivity and support cost savings initiatives.
- Review the annual Strategic Plan which will serve as the roadmap to guide the Department, its workforce, its programs and employees.
- Maintain a workforce equal to the challenges created by a fluid and ever-changing workplace.

DEPARTMENTAL INSIGHTS:

General Services is responsible for maintenance of approximately 3.8 million square feet of county-owned facilities and parking decks.

CRITICAL ISSUES:

The Youth Detention Center, built in 1988, has not undergone any renovations or upgrades leading to it being in a state of decline. This pressing concern has spurred the need for action. The County has to decide if it wants to invest in a new building or undergo massive renovations at the current building. Clarity and decisive action are essential to address the deteriorating state and ensure the safety and well-being of its occupants.

Another issue is downtown parking not only for citizens but also county employees. The County has 2 decks nearby and one which requires a shuttle. The waitlist for the nearby decks tops 300 employees. Also, due to the continued growth of downtown Birmingham additional parking is needed for the BJCC, Uptown and various restaurants. A new parking deck would address these issues by increasing capacity, improving traffic flow, enhancing safety and ensuring accessibility. It can stimulate economic growth and enhance the overall quality of life for citizens.

Due to the upcoming addition of the Coroner's Building, the department added one Sr Maintenance Repair Worker.

FOR MORE INFORMATION:

Phone Number (205) 214-5504
716 Richard Arrington Jr. Blvd. N.
Birmingham, AL 35203
Visit link website not available

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 10,052,713 | 9,291,631 | 12,094,827 | 13,077,045 |
| Operating | 12,164,731 | 14,224,482 | 18,080,801 | 19,289,254 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 22,217,444 | 23,516,113 | 30,175,628 | 32,366,299 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 144 | 142 | 143 | 141 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 144 | 142 | 143 | 141 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Service Calls | 17,800 | 19,000 | 19,000 | 19,000 |



GOAL: Environmental Sustainability

Improve Energy Efficiency during building renovations and equipment replacement

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------------------|-------------|-------------|-------------|-------------|
| # Energy Efficient Appliances | 10% | 10% | 10% | 10% |



GOAL: Preserve and Upgrade County Infrastructure

Improve Customer Service

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------------|-------------|-------------|-------------|-------------|
| Service Calls | 17,800 | 19,000 | 19,000 | 19,000 |
| % Completed on Schedule | 94% | 94% | 98% | 95% |

Board of Registrars

MISSION STATEMENT:

The Board of Registrars is responsible for registering eligible voters and maintaining voter records for all of Jefferson County and the municipalities therein.

Department Leadership

Chairman: Barry Stephenson

OBJECTIVES:

- Register every eligible voter.
- Successfully implement new district lines at the state, county, and city level.
- Keep the voter rolls as current as possible according to the Code of Alabama.
- Properly prepare election materials for federal, state, county and city elections.
- Improve utilization of technology in registering voters and informing the public.

DEPARTMENTAL INSIGHTS:

The Board of Registrars is currently operating on the new statewide HAVA voter system.

CRITICAL ISSUES:

The department needs the resources to properly register voters, maintain accurate voter lists, keep track of all district and jurisdictional boundaries and prepare for the presidential elections. The department has to successfully conduct elections in the face of a divided nation. Their top priority is keeping voters and poll workers safe. Since this department is responsible for polling locations, they have been diligently working to have locations open and to be sure they are safely cleaned and ready for voters. They have worked hard to move locations out of senior centers and to more secure locations. The department needs to increase productivity and efficiencies in the office through the use of applicable technology.

FOR MORE INFORMATION:

Phone Number (205) 325-5550
716 Richard Arrington Jr. Blvd. N.
Suite A410
Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=341&pg=Board+of+Registrars>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 899,059 | 1,007,910 | 992,617 | 1,092,050 |
| Operating | 483,832 | 124,560 | 260,949 | 188,309 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 1,382,891 | 1,132,470 | 1,253,566 | 1,280,359 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 10 | 10 | 10 | 11 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 10 | 10 | 10 | 11 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Registered Voters | 484,093 | 500,000 | 500,000 | 500,000 |



Increase number of registered voters

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--|-------------|-------------|-------------|-------------|
| Registered Voters | 484,093 | 500,000 | 500,000 | 500,000 |
| Shift to electronic registration | 49% | 85% | 85% | 85% |
| Upgrade computer/networking in office | 50% | 50% | 50% | 50% |
| Implement mapping software | 10% | 10% | 10% | 10% |
| Utilize web platform | 10% | 10% | 10% | 10% |

Public Information Office

MISSION STATEMENT:

The Public Information Office works to provide the citizens of Jefferson County with timely and accurate information about County work and Commission decisions that affect their lives.

Department Leadership

Director of Public Information: Helen Hays

OBJECTIVES:

- To increase social media engagement of official County pages by 30 percent over the next year.
- To increase media coverage of County departments and their work on behalf of the citizens by 40 percent over the next year.
- To be the partner of choice with County departments when they need help getting information out to the public.

DEPARTMENT INSIGHT:

This is a relatively new role for the county and integrating with established departments is key to the success of the position as well as maintaining a positive working relationship with local and national media. The County has many positive stories to tell.

CRITICAL ISSUES:

This department needs to connect with the public and show them that the County is a valuable resource for them and that the County cares about them. Public Information wants to tell the story of Jefferson County and its work in the community to inform citizens of how their tax dollars are being utilized. The department wants to partner with county departments and Commissioners to share stories of work in the community or internally that showcase what departments and employees are working on. The department also needs to reach County employees with the same message in order to improve morale throughout the courthouse and its satellites. The department plans to continue surveying the public to help determine areas in which the County needs to improve its services. They also want to add a citizen survey tool for departments.

FOR MORE INFORMATION:

Phone Number (205) 731-2891
716 Richard Arrington Jr Blvd N Suite 251
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=803&pg=County+Manager>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 271,178 | 302,562 | 365,873 | 396,275 |
| Operating | 271,370 | 256,071 | 319,500 | 370,750 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 542,548 | 558,633 | 685,373 | 767,025 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 3 | 3 | 3 | 3 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 3 | 3 | 3 | 3 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Video Stories | 3 | 3 | 3 | 3 |

 **GOAL: Improve Lives of Citizenry**

Increase Transparency of Government

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---|-------------|-------------|-------------|-------------|
| Video Stories | 3 | 3 | 3 | 3 |
| 3 Positive News Stories mthly | 3 | 3 | 3 | 3 |
| Podcast & gain 1,000 followers | 25% | 25% | 25% | 25% |
| Citizen Satisfaction Results | N/A | 50% | 50% | 50% |

 **GOAL: Empower JeffCo Workforce**

Improve Communications with Employees

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Livestream Commission Meetings | 100% | 100% | 100% | 100% |

Non-Departmental

MISSION STATEMENT:

The non-departmental section of the operating budget is used to record expenditures and appropriations which are not under the responsibility of any particular department. Budget Management establishes these budgets.

DEPARTMENT INSIGHTS:

Non-departmental personnel costs include five Barber Commission employees. Health insurance adjustments are recorded here. The County expenses for the Personnel Board, EMA and JCEIDA are recorded here. Adjusting Audit entries for lease accounts were made here in previous years. District Funds for County Support are shown here.

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 1,072,808 | 61,507 | 103,280 | 103,280 |
| Operating | 2,959,084 | 3,116,924 | 6,257,270 | 6,903,312 |
| Total | 4,031,892 | 3,178,431 | 6,360,550 | 7,006,592 |

Community Development

MISSION STATEMENT:

Community Development plans, promotes, coordinates and implements the development and maintenance of social and economic programs to improve the lives of county residents and encourages business growth and innovation.

Department Leadership

Director of Community Development: Frederick Hamilton
Deputy Director: Bertram Young

OBJECTIVES:

- To target funds for the revitalization and rehabilitation of designated neighborhoods.
- To provide for housing programs which will meet the County’s housing assistance goals.
- To administer the Community Development Block Grant (CDBG) program in accordance with proper fiscal and regulatory requirements.
- To implement and administer the federally funded HOME program to provide housing loans for low and moderate income families.

DEPARTMENT INSIGHTS:

Most grants come from the federal government.

CRITICAL ISSUES:

The main issue facing the department is the lack of funding to meet the grant requests. To meet this challenge, the department plans to apply for additional funding from multiple grant sources, and they hope to increase their funding levels by 5%. The department also faces a personnel shortage, and they plan to cross train employees to improve work efficiency.

During the upcoming year, the department will take on insurance costs for storm shelters throughout the county.

For FY25, the department is deleting one Community Resource Representative.

The department plans to spend:

| | |
|------------------------|---------|
| Sidewalk | 200,000 |
| Housing Rehabilitation | 500,000 |
| CDBG Public Service | 173,000 |
| HOME Activities | 717,502 |
| ESG | 214,965 |

FOR MORE INFORMATION:

Phone Number (205) 325-5761
 716 Richard Arrington Jr Blvd N
 Suite A430
 Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=583&pg=Community+Services+and+Workforce+Development>

Financial Plan General Fund

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 1,018,335 | 1,134,935 | 1,665,632 | 1,619,506 |
| Operating | 50,747 | 66,070 | 80,350 | 313,600 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 1,069,082 | 1,201,005 | 1,745,982 | 1,933,106 |

Financial Plan: Workforce

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 1,317,161 | 541,759 | 0 | 0 |
| Operating | 2,810,347 | 1,339,785 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 4,127,508 | 1,881,544 | 0 | 0 |

Financial Plan: Community

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 839,400 | 883,261 | 2,044,734 | 1,943,286 |
| Operating | 5,012,491 | 6,419,156 | 2,114,134 | 339,796 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,851,891 | 7,302,417 | 4,158,868 | 2,283,082 |

Financial Plan: Home

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 169,416 | 184,625 | 0 | 0 |
| Operating | 851,696 | 14,221 | 1,084,865 | 797,224 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 1,021,112 | 198,846 | 1,084,865 | 797,224 |

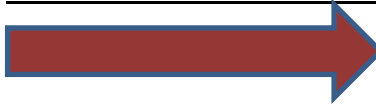
Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 40 | 34 | 26 | 25 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 40 | 34 | 26 | 25 |

OFFICIAL OPERATING BUDGET

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------------|------------------|------------------|------------------|------------------|
| Grant Dollars Administered | \$8,816,934 | \$7,184,660 | \$5,243,733 | \$3,080,306 |



GOAL: Improve Lives of Citizenry

Increase Community Outreach

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------|------|------|------|------|
| # Workforce Participants | 521 | N/A | N/A | N/A |
| # Home Participants | 1 | 10 | 50 | 40 |
| Increase Grant Funding | 5% | 5% | 5% | 5% |



GOAL: Develop Economic Growth

Grant Funds used to support community improvements.
Improve Workforce Skills

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-----------|-----------|-----------|-----------|
| Grant – Park/Water Projects | 1,273,544 | 1,217,116 | 1,006,682 | 1,000,000 |
| Number of Graduates | 300 | N/A | N/A | N/A |

Development Services

MISSION STATEMENT:

Development Services is a customer focused department that facilitates investment in the County and promotes orderly growth and environmental quality to create a balanced, sustainable community, one that enhances quality of life and protects the health, safety, and welfare of residents, business owners and visitors.

Department Leadership

Director: Joshua Johnson

Deputy Director of Roads: Dayla Baugh

OBJECTIVES:

- To meet federally mandated Clean Water Act requirements under MS4 NPDES in accordance with 40 CFR section 122.26.
- To detect and discover the source of pollution.
- To educate the public in regard to stormwater pollution.
- To issue zoning approval permits for all construction within unincorporated Jefferson County
- To coordinate the processing, receiving and approval of development and construction projects.
- To issue building, plumbing, gas and electrical permits.
- To make periodic inspections of the various phases of construction to ensure code compliance.

DEPARTMENTAL INSIGHTS:

The goal of the department is to create community conditions that would make Jefferson County a destination, implement best practices, improve efficiency and provide an alluring foundation for economic development.

CRITICAL ISSUES:

Development Services suffers from staffing shortages as well as a lack of staff to thoroughly enforce code requirements. To compound matters, a majority of inspectors are eligible or will be eligible to retire in the next 2 years. The department also has a high turnover rate. They want to improve department morale and work to increase training for staff.

Development Services plans to update the Comprehensive Plan, adopt new building codes and create an adopt an internal strategic plan. They also plan to update zoning ordinances and subdivision regulations.

FOR MORE INFORMATION:

Phone Number (205) 325-5321

716 Richard Arrington Jr Blvd N B200

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=825&pg=Development+Services>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 5,030,449 | 4,915,797 | 4,021,459 | 4,211,199 |
| Operating | 869,637 | 704,618 | 966,584 | 1,016,502 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,900,086 | 5,620,415 | 4,988,043 | 5,227,701 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 56 | 56 | 38 | 37 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 56 | 56 | 38 | 37 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Permits Issued | 750 | 750 | 750 | 800 |
| Plan Review | 89 | 95 | 100 | 100 |
| Approval | 3,400 | 3,400 | 3,400 | 3,400 |
| Building Inspections | 4,064 | 4,072 | 4,100 | 4,100 |

 **GOAL: Improve Lives of Citizenry**

Improve Customer Service

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| # Permits | 750 | 750 | 800 | 800 |
| Timely Plan Review | 95 | 100 | 100 | 100 |
| Approval | 3,400 | 3,400 | 3,400 | 3,400 |

 **GOAL: Develop Economic Growth**

Utilize land planning and zoning codes

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| Comprehensive Plan | N/A | 20% | 20% | 100% |
| Revise Land Use | N/A | 20% | 20% | 20% |



GOAL: Environmental Sustainability

Reduce Blight

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------------|-------------|-------------|-------------|-------------|
| # Demolitions | 7 | 50 | 50 | 50 |
| Weed Litter Violations | 370 | 400 | 400 | 400 |
| Criminal Litter Violations | 70 | 75 | 75 | 75 |

Public Safety Expenditures

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Sheriff | 78,098,799 | 84,996,907 | 83,216,041 | 87,243,456 |
| Youth Detention | 5,507,510 | 6,459,590 | 6,926,544 | 7,318,448 |
| Coroner | 4,447,862 | 5,058,722 | 5,729,233 | 5,939,367 |
| Security | 3,301,593 | 2,876,504 | 3,766,333 | 3,866,996 |
| Emergency Mgt* | 1,627,185 | 1,501,986 | 1,473,763 | 1,751,440 |
| Total | 92,982,949 | 100,893,709 | 101,111,914 | 106,119,707 |

*indicates fiduciary fund

Sheriff

MISSION STATEMENT:

The mission of the Jefferson County Sheriff's Office is to preserve the public peace, to impartially enforce the law, and to ensure the safety of residents and businesses. The department's vision is to effectively bridge the gap between the department and community through excellent service, transparency, and community partnerships.

Department Leadership

Sheriff: Mark Pettway

OBJECTIVES:

- To protect public safety by providing emergency response and preventive patrol in Jefferson County.
- To maintain secure facilities for housing incarcerated individuals.
- To serve the courts through service of civil processes, warrants and subpoenas.
- To maintain criminal records and fingerprint records for the Sheriff's Department, District Attorney's Office and Courts in a secure and efficient manner.
- To provide backup assistance to all police agencies within the county.
- To provide basic and advanced training for Sheriff's Office personnel and for deputies and police personnel from across the state.

DEPARTMENT INSIGHTS:

The Sheriff's Office continues to respond to the increasingly technical nature of criminal activity by implementing specialized investigative units. Highly specialized training allows detectives to investigate computer crimes, including child pornography, internet fraud and financial crimes.

CRITICAL ISSUES:

The Sheriff's department favors using technology such as street cameras and body cameras to reduce crime. Law enforcement must be prepared to fight crime in an increasingly high-tech world. The department wants to reduce the size of beats for deputies.

The department is struggling with recruitment and retention of sworn personnel. This has caused increased vacancies and led to manpower challenges. The department also has to pick up police duties in unincorporated Jefferson County as well as any municipality which needs police presence. The departments must be able to reach more people in hiring and recruiting from high schools and college campuses. They must be able to offer a competitive wage to attract and retain the best candidates. The Sheriff has included retention pay in the upcoming budget in order to cover relocation fees, reward employees for working in the jails and encourage them to make a commitment to remaining employed at the Sheriff's department.

The department must maintain its CALEA Accreditation which will entail updating their training policies and procedures and updating our Property Room to meet CALEA standards for property management.

FOR MORE INFORMATION:

Phone Number (205) 325-5700
 2200 Rev Abraham Woods, Jr. Blvd.
 Birmingham, AL 35203
 Visit link <https://jeffcosherriffal.com/leadership/>

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 61,007,190 | 65,941,807 | 66,031,841 | 69,107,094 |
| Operating | 17,091,609 | 19,055,100 | 17,184,200 | 18,136,362 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 78,098,799 | 84,996,907 | 83,216,041 | 87,243,456 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|------------|------------|------------|------------|
| Full – Time | 719 | 717 | 716 | 716 |
| Part – Time | 0 | 33 | 33 | 33 |
| Total | 719 | 750 | 749 | 749 |



GOAL: Improve Lives of Citizenry

Renewed for ReEntry Program to reduce recidivism rate
 Service Calls

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|---------|---------|---------|---------|
| #ReEntry Graduates | 21 | 21 | 21 | 21 |
| Service Calls | 150,000 | 150,000 | 150,000 | 200,000 |



GOAL: Improve Community Public Safety Relations

Assign 1 School Resource Officer to all Jefferson County Schools
 Internship Program for High School

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|----------------------|------|------|------|------|
| % School Coverage | 100% | 100% | 100% | 100% |
| # Participants | 68 | 68 | 68 | 70 |



GOAL: Embrace Inclusion and Diversity

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Minority Sworn Patrol Officers | 42% | 42% | 42% | 42% |
| HBCU Job Fairs | 2 | 2 | 2 | 2 |
| Increase Advertising | \$59,300 | \$25,000 | \$20,000 | \$21,500 |

Youth Detention

MISSION STATEMENT:

Youth Detention is responsible for providing detention services for children who require such services under provisions of Title 12, Chapter 1 Code of Alabama.

Department Leadership

Director: Monique Grier

Deputy Director: Juan Sepulveda

OBJECTIVES:

- To maintain the detention service to protect the public safety where the release of the child would present a substantial threat to a person or property and the child is alleged to be or has been adjudicated delinquent.
- To provide detention where the release of a child would present a substantial threat to the child.
- To provide detention where the child has a history of failure to appear for hearings before the courts.
- To provide a violence free environment for inmates with necessary shelter, food, clothing, and medical services.
- To provide educational instruction, optional religious services and substantial visitation opportunities with family members.

DEPARTMENT INSIGHTS:

Youth Detention estimates approximately 450 admissions during the year with an average of 45 days. The county is licensed for 80 beds through the State of Alabama Department of Youth Services.

CRITICAL ISSUES:

The Jefferson County Juvenile Justice Task Force was assembled to advocate for children. They have assembled to help children have the necessary support, skills and opportunities to avoid recidivism and be able to reach their full potential and they are investing in long term solutions for youth. Approximately 70% of youth in juvenile detention in Jefferson County have a mental health issue. These children need help to deal and cope with the experiences they have had.

The department is addressing this need by implementing a continuum of care approach. Providers are able to offer services at the facility level and continue care into the community. This level of integrated treatment establishes trust and a seamless transition of care. Onsite mental health services include: after hours, rapid response during emergencies, assessments, medication management, individual and group counseling.

Youth Detention is focusing on staff training and development which includes stress management, de-escalation techniques and trauma informed care. The department has funding for a grant writer and hopes to use this route to increase their available resources.

Currently, the department is struggling with a dilapidated building and is highly concerned about the safety of the children housed there.

FOR MORE INFORMATION:

Phone Number (205) 325-5498
120 2nd Ct. N.
Birmingham, AL 35204
Visit link website not available

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 4,830,259 | 5,379,890 | 5,598,886 | 5,914,290 |
| Operating | 677,251 | 1,079,700 | 1,327,658 | 1,404,158 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 5,507,510 | 6,459,590 | 6,926,544 | 7,318,448 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 65 | 65 | 66 | 66 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 65 | 65 | 66 | 66 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Total Annual Population | 450 | 450 | 450 | 450 |



GOAL: Improve Lives of Citizenry

Reduce Recidivism of Incarcerated Youth

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---|-------------|-------------|-------------|-------------|
| Establish Mentoring Programs | 100% | 100% | 100% | 100% |
| Increase Community Partnerships | 6 | 6 | 5 | 7 |
| Implement Gang Prevention Strategies | 20% | 20% | 20% | 25% |
| Increase Educational Partnerships | 2 | 2 | 2 | 2 |
| Reduce Recidivism | 46% | 50% | 50% | 50% |



GOAL: Improve Community Public Safety Relations

Community Program Liaison

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--|-------------|-------------|-------------|-------------|
| Engage in Assigned Neighborhood | 100% | 100% | 100% | 100% |

Coroner

MISSION STATEMENT:

The Coroner/Medical Examiner's Office is charged with establishing the identity of human remains and determining the cause, manner and circumstances surrounding all sudden and unexpected deaths occurring in the county.

Department Leadership

Medical Examiner/Coroner: Greg Davis

OBJECTIVES:

- To investigate approximately 200 sudden and unexpected deaths utilizing a staff of investigators, board certified forensic pathologists, morgue personnel and administrative personnel.
- To maintain a specialty trained staff to function in a medical/legal investigative environment.
- To develop a staff adequately trained and equipped to work in a high risk biologically hazardous environment.
- To compile and maintain complete and accurate records in all sudden and unexpected deaths falling within the jurisdiction of the Coroner's Office.
- To make accurate determinations related to the cause, manner and circumstances surrounding death.
- To implement sound and responsible fiscal management policies.

DEPARTMENT INSIGHTS:

The authority to investigate deaths which occur unattended within Jefferson County is established by ACT 454 of the 1979 Regular Session of the Alabama Legislature, and the policies with respect to the categories of death to be investigated are set by the Medical Examiner's Commission, as stipulated in the aforementioned law.

CRITICAL ISSUES:

Critical issues include:

1. Restructure existing office positions to optimize employee efficiency.
2. Caseload is high. The office needs a 5th pathologist to keep up with high case load and maintain NAME accreditation.
3. Rebid out body transport for the next 3 years.
4. Establish new contracts/vendors for providing histology services, biohazardous waste management and CT maintenance beginning in November of 2024.
5. Prepare and move to new building around May 2025.

Performance measures consist of the number of cases handled, the turnaround time from received death call to completed report, transmission of our data to other agencies, annual statistics report (available on the website), and verbal reports from family members, law enforcement, attorneys, funeral directors, and public health officials on our success at meeting their needs. The Coroner/ME Office makes a concerted effort to participate with representatives of community mental health, social health, and drug treatment programs. These agencies have expressed their gratitude for our participation.

FOR MORE INFORMATION:

Phone Number (205) 930-3603
1515 Sixth Avenue South, Suite 220
Birmingham, AL 35233

Visit link <https://www.jccal.org/Default.asp?ID=236&pg=Coroner%2FMedical+Examiner>

Financial Plan:

OFFICIAL OPERATING BUDGET

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 2,185,747 | 2,065,914 | 2,412,250 | 2,328,441 |
| Operating | 2,262,115 | 2,992,808 | 3,316,983 | 3,610,926 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 4,447,862 | 5,058,722 | 5,729,233 | 5,939,367 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 21 | 22 | 21 | 21 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 21 | 22 | 21 | 21 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Deaths Investigated | 6,633 | 6,389 | 67,500 | 6,750 |



GOAL: Improve Community Public Safety Relations

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| Deaths Investigated | 6,633 | 6,389 | 6,500 | 6,750 |

Security

MISSION STATEMENT:

Security's mission is to provide exceptional security services by always putting the public, our fellow employees, and other visitors first, maintaining clear, continuous communication, and training true to our guiding principles.

Department Leadership

Chief of Security: Barry Kennemar

OBJECTIVES:

- Honesty towards the public, employees, and other visitors.
- Integrity to honor our commitments and always do what is right.
- Trust, ensuring that the public and employees can count on us.

DEPARTMENT INSIGHTS:

Security is responsible for implementing and managing an effective physical security program for 14 Jefferson County Courthouses and facilities.

CRITICAL ISSUES:

There is an insufficient number of personnel to address issues raised by the Judges of Civil and Criminal Courts concerning courtroom security. The department is converting its vacant Security Guard positions into Bailiffs in an attempt to interest people in applying.

The department would like to create an Assistant Chief position to assist the department head. The department plans to research technology to assist with security functions as well as have consistent emergency evacuation training and drills.

Security plans to implement a certified court security training program so that officers will be trained in courtroom issues and will be confident in their abilities.

FOR MORE INFORMATION:

Phone Number (205)259-9205
716 Richard Arrington Jr. Blvd N Suite B305
Birmingham, AL 35203
Visit link: website not available

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel | 3,226,671 | 2,817,359 | 3,613,545 | 3,745,996 |
| Operating | 74,922 | 59,145 | 152,788 | 121,000 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 3,301,593 | 2,876,504 | 3,766,333 | 3,866,996 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time | 54 | 54 | 54 | 54 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 54 | 54 | 54 | 54 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------------|------------------|------------------|------------------|------------------|
| Reduce Complaints | 50% | 50% | 50% | 50% |



GOAL: Improve Community Public Safety Relations

Customer service and de-escalation training
Increased Officer Presence at facilities

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------|------|------|------|------|
| Reduce Complaints | 50% | 50% | 50% | 50% |
| Establish Walking Patrol | 100% | 100% | 100% | 100% |



GOAL: Empower JeffCo Workforce

WebBased Training Platforms
Establish reward and recognition programs

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------|------|------|------|------|
| Officers Trained | 50% | 50% | 50% | 50% |
| Implement Reward Program | 10% | 10% | 10% | 20% |

Emergency Management Agency

MISSION STATEMENT:

Under the authority of the Emergency Management Act and other legislation, the Jefferson County Emergency Management Agency mitigates plans and prepares for, responds to and aids in the recovery from the effects of emergencies or disasters that threaten lives, property and the environment.

Department Leadership

Director: James Coker

OBJECTIVES:

- To provide effective management of emergency management programs through pro-active use of state-of-the-art technology, aggressive pursuit of high personnel and resources management standards, and the ability to accelerate processes during emergency response and recovery.
- To ensure efficient, effective, and integrated response to potential and actual emergencies by implementing an Emergency Management System, developing response capabilities, providing for immediate and sustained response operations, and enabling a smooth transition into long term recovery.
- To assist the local and state government and the private sector to integrate hazard identification, risk assessment, risk management, and prevention into a comprehensive approach to hazard mitigation.
- To provide for the rapid assessment and, as appropriate, verification impact analysis, and timely notification of predictions, forecasts, and/or warnings of potential and/or actual emergencies or disasters.
- To provide for an efficient, integrated and comprehensive transition process from response to recovery operations; effective disaster assistance to impacted individuals, businesses and public agencies; longer term reconstruction activities; and mitigation and risk management initiatives.

DEPARTMENT INSIGHTS:

EMA is under the direction of its own council consisting of a representative from participating governments.

*The County currently reports agency funds as its only type of fiduciary fund. Agency funds are used to report assets held by the Commission in a purely custodial capacity. The Commission collects these assets and transfers them to the proper individual, private organization, or other government. Performance measures not required for fiduciary funds.

FOR MORE INFORMATION:

Phone Number (205) 254-2039
 709 19th St. N.
 Birmingham, AL 35203
 Visit link <https://www.jeffcoema.org/>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 840,826 | 827,024 | 882,280 | 1,014,488 |
| Operating | 786,359 | 674,962 | 591,483 | 736,952 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 1,627,185 | 1,501,986 | 1,473,763 | 1,751,440 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 7 | 8 | 8 | 9 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 7 | 8 | 8 | 9 |

Highway and Roads

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Roads and Trans | 33,421,780 | 40,599,439 | 45,465,992 | 48,495,245 |
| Fleet | 10,471,774 | 11,080,230 | 13,541,221 | 13,825,694 |
| Total | 43,893,554 | 51,679,669 | 59,007,213 | 62,320,939 |

Roads and Transportation

MISSION STATEMENT:

We believe high quality roads and bridges improve the lives of the traveling public and the citizens of Jefferson County. Our mission is to serve the citizens by providing high quality roads and bridges. We will do this by continuously improving our processes of planning, designing, constructing and maintaining the County's roads and bridges in a professional manner while ensuring accountability.

Department Leadership

Director: Christopher Nicholson
 Deputy Director: Tyler Hayes
 Deputy Director: Wendy Shelby
 Deputy Director:

OBJECTIVES:

- To fulfill legal requirements by providing training and safety programs.
- To maintain internal accounting controls on public works five-year capital projects.
- To analyze personnel, equipment and materials costs.

DEPARTMENT INSIGHTS:

The department represents the county in matters involving roads and transportation and meets and confers with federal, state and local government officials.

CRITICAL ISSUES:

- All citizen requests are addressed within 48 hours and completed as scheduled.
- Reduce the number of road and bridge related citizen complaints by 50% by 2026.
- By 2026, identify and complete 60 Safety Improvement Projects.
- By 2026, identify and complete 40 Capacity Improvement Projects.
- By 2026, reduce the number of posted bridges by 50% (4 bridges per year).
- By 2026, 90% of all annually scheduled projects will be completed on time and within budget.
- By 2026, 100% of all guard rail repairs included in the guard rail replacement program will be completed.
- By 2026, 90% of all County maintained roads will have an inspection rating of GOOD.
- By 2026, all R&T processes will be identified, value stream mapped, and guidelines written.

For FY25, the department added 2 Traffic Control Techs, 1 Skilled Laborer, 1 Herbicide Applicator, 1 Sr Construction Supervisor and 1 Sr Engineering Inspector. The department deleted 1 Tire Shop Supervisor, 1 Bridge Construction Supervisor, 1 Landscape Crew leader, and 2 Traffic Maintenance Workers.

FOR MORE INFORMATION:

Phone Number (205) 325-5141
 716 Richard Arrington Jr Blvd N Suite A200
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=699&pg=Roads+and+Transportation>

OFFICIAL OPERATING BUDGET

Financial Plan: Roads

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 20,196,482 | 23,428,987 | 26,982,818 | 28,387,071 |
| Operating | 13,225,298 | 17,170,452 | 18,483,174 | 20,108,174 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 33,421,780 | 40,599,439 | 45,465,992 | 48,495,245 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------|------------|------------|------------|------------|
| Full – Time | 326 | 326 | 344 | 338 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 326 | 326 | 344 | 338 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-------------|------------------|------------------|------------------|------------------|
| Miles Paved | 95 | 95 | 130 | 120 |

 **GOAL: Improve Lives of Citizenry**

Provide safe highways and roads

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|---------------------------------|------|------|------|------|
| Miles Paved | 95 | 95 | 130 | 120 |
| Address complaints w/i 48 hours | 80% | 80% | 80% | 80% |

 **GOAL: Develop Economic Growth**

Reduce Congestion

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------------------|------|------|------|------|
| # Capacity Improvement Projects | 5 | 5 | 5 | 5 |
| Reduce Road Closures Due to Flooding | 10% | 10% | 10% | 10% |

Fleet Management

MISSION STATEMENT:

Fleet's mission is to repair and maintain vehicles in a timely and cost-effective manner.

Department Leadership

Director of Fleet Management: Charles Tyler

OBJECTIVES:

- Adherence to fuel budget by closely monitoring the consumption by user departments.
- Continue to effectively replace at least five percent of the fleet yearly.

DEPARTMENT INSIGHTS:

The department of Fleet Management is responsible for providing repair, maintenance, and administration of rolling stock assigned to individual departments by the Jefferson County Commission, and to maintain major stationary equipment for County departments.

CRITICAL ISSUES:

The department is also dealing with rising fuel costs, an aging fleet, and increased costs of maintaining the County's rolling stock. The department plans to continue reducing unauthorized purchases of plus and premium fuel products by monitoring usage trends on a monthly basis. They hope to reduce repair costs by 2-3 percent. Also, when department is fully staffed, the department would perform 80-90% of repairs in house.

Inflation continues to affect the price of gasoline. The department plans to continue reducing unauthorized purchases of premium fuel products.

FOR MORE INFORMATION:

Phone Number (205) 325-5100

1717 Vanderbilt Road

Birmingham, AL 35234

Visit link <https://www.jccal.org/Default.asp?ID=1049&pg=Fleet+Management>

OFFICIAL OPERATING BUDGET

Financial Plan: Fleet

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 2,879,733 | 3,013,548 | 3,236,795 | 3,521,268 |
| Operating | 7,592,041 | 8,066,682 | 10,304,426 | 10,304,426 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 10,471,774 | 11,080,230 | 13,541,221 | 13,825,694 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 33 | 33 | 34 | 37 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 33 | 33 | 34 | 37 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Work Orders Processed | 7,800 | 7,800 | 7,800 | 7,800 |

 **GOAL: Empower Jefferson County Workforce**

Provide safe and well maintained vehicles

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| # Work Orders | 7,800 | 7,800 | 7,800 | 7,800 |

 **GOAL: Environmental Sustainability**

Yearly Fleet Replacement

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| Vehicles Replaced | 5% | 5% | 5% | 5% |

Health and Welfare

| Departments | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Senior Services | 929,546 | 1,179,423 | 1,322,268 | 1,604,407 |
| Cooper Green | 68,111,127 | 70,942,213 | 74,157,783 | 72,539,525 |
| Total | 69,040,673 | 72,121,636 | 75,480,051 | 74,143,932 |

Senior Citizens Services

MISSION STATEMENT:

The mission of the Senior Services division is to provide health and education awareness, transportation services and other resources to enhance the lives of senior citizens throughout Jefferson County.

Department Leadership

Director of Community Development: Frederick Hamilton
Deputy Director: Bertram Young

OBJECTIVES:

- To improve the lives of citizenry by providing transportation to senior centers.
- To ensure that seniors are aware of resources available to them.

DEPARTMENTAL INSIGHTS:

Senior Citizens Services is now a division of the Department of Human-Community Services.

CRITICAL ISSUES:

Seniors make up 19 percent of the County's population, and this division is directly impacted by an aging population. As our citizens continue to age, Senior Services has to be ready to meet their continued and increasing needs whether this be through more senior centers, improved transportation or other areas. Senior Services provides incontinent supplies to 80 clients, fans to seniors to serve 35 clients, and the division hosts a Christmas holiday party as well as a senior pageant.

An additional 5k additional funding was added for each of the 33 senior centers, for a total of 20K each. Also, 90k was added for a grant writer for the department.

FOR MORE INFORMATION:

Phone Number (205) 325-5761
716 Richard Arrington Jr Blvd N A430
Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=355&pg=Senior+Citizens+Services>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Fund 01 | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|----------------|------------------|------------------|------------------|
| Description | Actual | Actual | Budget | Budget |
| Personnel | 246,324 | 266,416 | 384,628 | 399,327 |
| Operating | 683,222 | 913,007 | 937,640 | 1,205,080 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 929,546 | 1,179,423 | 1,322,268 | 1,604,407 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 4 | 4 | 4 | 4 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 4 | 4 | 4 | 4 |

Performance Measures:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Description | Actual | Actual | Budget | Budget |
| Number of Sr Ctrs | 33 | 31 | 33 | 33 |

 **GOAL: Improve Lives of Citizenry**

Recreational Activities Provided

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|-----------------------------|-------------|-------------|-------------|-------------|
| # Senior Centers | 33 | 31 | 33 | 33 |
| # Participants | 661 | 1,012 | 1,100 | 1,210 |

Indigent Care – Health Care Authority

MISSION STATEMENT:

The Health Care Authority provides quality health care to the indigent population of the county and other persons who may present themselves for care; to provide for the education of health care personnel and advancement of medical knowledge and to provide for the prevention of disease.

OBJECTIVES:

- To enhance participation in quality health care management.

DEPARTMENT INSIGHTS:

The Health Care Authority is now managed by the University of Alabama at Birmingham Hospital. Performance measures not required.

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 0 | | 0 | 0 |
| Operating | 68,111,127 | 70,942,213 | 74,157,783 | 72,539,525 |
| Capital | 0 | 0 | 0 | 0 |
| Total | 68,111,127 | 70,942,213 | 74,157,783 | 72,539,525 |

Environmental Expenditures

| Departments/Funds | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Environmental. | 104,192,510 | 112,569,802 | 111,434,556 | 123,857,577 |
| Env Capital Proj. | 203,976,421 | 217,324,641 | 102,605,000 | 121,530,000 |
| Landfill | 2,352,406 | 2,325,873 | 8,385,780 | 8,375,750 |
| Env. Debt Service | 78,803,714 | 80,617,447 | 156,038,645 | 124,245,438 |
| Total | 389,325,051 | 412,837,763 | 378,463,981 | 378,008,765 |

Environmental Services

MISSION STATEMENT:

The mission of Environmental Services is to protect human health and the environment through the effective and efficient operation of the County-wide sanitary sewer collection and treatment system.

Department Leadership

Director: David Denard
Deputy Director: Daniel White
Deputy Director: Margaret Tanner
Deputy Director: Currently vacant

OBJECTIVES:

To properly treat and discharge water to the receiving streams of Jefferson County in accordance with the Consent Decree, NPDES permits and the Clean Water Act

- To oversee the efficient operations and maintenance of the sanitary sewer system.
- To provide sewer service to its 145,000 customer accounts.
- To review, approve and provide for new connections to the system.
- To oversee the administration of the Industrial Pretreatment Program as required by the Environmental Protection Agency.
- To manage sanitary capital improvement projects to maintain the system.

DEPARTMENTAL INSIGHTS:

Environmental Services operates and maintains the 3,150 mile sanitary sewer system of Jefferson County.

CRITICAL ISSUES:

Critical issues faced by the department include maintaining compliance with the Consent Decree and NPDES discharge permits and maintaining an aging sewer collection and treatment system. During the next 3-4 years, the department hopes to terminate all basins from the consent decree, reduce the number of sanitary sewer system overflows to below national averages, have 100% compliance with all NPDES parameters, execute a capital improvement plan on schedule and on budget, and reduce the number of loss time injuries. Goals for this year include increasing training for all staff and selecting a new billing software as well as a utility permitting software. They want to implement and maintain Capacity Management Operations and Maintenance and further develop the Collection System Asset Management System.

The County is no longer under the Consent Decree.

The department deleted 1 Network Systems Admin II and added 1 GIS Manager. The department also added 1 Sr Civil Engineer and 1 Stores Procurement Officer. The Stores Procurement Officer will design and implement digital storerooms within the Cityworks environment. This person will be responsible for cataloging and inventorying managed items, establishing and maintaining pull protocols and improve the current procurement process.

FOR MORE INFORMATION:

Phone Number (205) 325-5496
716 Richard Arrington Jr Blvd N
Suite A300
Birmingham, AL 35203
Visit link <http://www.jeffcoes.org/>

OFFICIAL OPERATING BUDGET

Financial Plan:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | 36,575,774 | 40,035,894 | 43,622,706 | 48,461,991 |
| Operating | 64,455,292 | 66,925,242 | 62,674,350 | 67,747,886 |
| Capital Projects | 203,976,421 | 217,324,641 | 102,605,000 | 121,530,000 |
| Capital | 3,161,444 | 5,608,666 | 5,137,500 | 7,647,700 |
| Total | 308,168,931 | 329,894,443 | 214,039,556 | 245,387,577 |

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Debt Service | \$78,803,714 | \$80,617,447 | \$156,038,645 | \$124,245,438 |

Staffing Levels:

| Description | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time | 554 | 551 | 550 | 548 |
| Part – Time | 0 | 0 | 0 | 0 |
| Total | 554 | 551 | 550 | 548 |

Performance Measures:

| Description | FY2022 Actual | FY2023 Actual | FY2024 Budget | FY2025 Budget |
|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Miles of Sewer Managed | 3,150 | 3,150 | 3,150 | 3,150 |

 **GOAL: Environmental Sustainability**

Complete Compliance with Consent Decree

| Performance Measures | FY22 | FY23 | FY24 | FY25 |
|--------------------------------|-------------|-------------|-------------|-------------|
| % Compliance | 100% | 100% | 100% | 100% |
| Reduce Overflows | 95% | 97% | 95% | 95% |
| Reduce WRF Energy Usage | 5% | 5% | 5% | 5% |
| LED Lighting Utilized | 5% | 5% | 5% | 5% |

Capital Improvement Budget

Overview

Up to this point, the budget plan has focused on the provision of County services for the 2025 fiscal year. While these ongoing costs are the most visible governmental operations, Jefferson County expends significant dollars on the infrastructure necessary to support and expand these services. Significant expenditures occur for the construction, maintenance, repair, and replacement of roads, bridges, sewer trunk lines, wastewater treatment plants, and various public buildings. In some cases, capital improvements must be made to achieve a higher level of service than previously required as is often the case with wastewater treatment facilities. In other cases, the capital investment does little more than maintain an effective level of service that already exists in an aging building. To assure a systematic approach to the infrastructure, the Commission considers its capital improvement plan during its annual operating budget hearings.

Building/Prioritizing the Capital Budget

The Budget Management Office sends each department instructions for completion of requests for both an annual operating budget and a capital plan. Generally, expenditures up to \$100,000 for renovations that do not impact or distort the operating budget are handled within the operating budget. Any requests for capital expenditures, which are projects exceeding \$100,000 and budgeted over a several year period, should be included in the capital budget request package.

We have three areas which are the drivers of our Capital Program, General Services, Roads, and Environmental Services.

Environmental Services Prioritization

The Environmental Services Department's Capital Improvement Program (CIP) is part of its overall asset management program. The CIP includes multiple categories of projects that are prioritized, budgeted and scheduled annually. These categories include Sanitary Sewer Overflow (SSO) Abatement and Capacity Improvements (remedial measures projects that typically include comprehensive sewer rehabilitation or sewer upsizing), pump station upgrades, O&M projects (including root control and contracted sewer inspections of small and large diameter pipes), annual collection system sewer rehabilitation and replacement contracts, and Water Reclamation Facility (WRF) repair, replacement/renewal or regulatory compliance projects.

Remedial measures project prioritization includes the consideration of factors such as system-wide project optimization using Optimizer™, SSO frequency, SSO volume, number of overflow locations eliminated, cost per gallon of SSO eliminated, and basin-wide benefits for SSO reduction. The optimization process utilizes intelligent algorithms to link the sewer hydraulic model to detailed life-cycle cost data and evaluate different combinations of alternatives (capacity improvements, rehabilitation, pump improvements, and storage). In a single analysis, cloud computing is used to evaluate hundreds of thousands of possible remedial measures solution configurations to identify those solutions that meet the planned level of service at least cost. This effort produced the most efficient and effective Capital Improvement Plan to address the known capacity-related issues. The result guided the County toward a CIP with a greater emphasis on collection system rehabilitation that would remove

infiltration and inflow (I/I) while renewing significantly more of the assets in lieu of a larger number of capacity improvement projects and storage solutions.

Pump station upgrade projects are prioritized based on assessments performed on each station, and the resulting prioritization considered likelihood of failure (pump station age and condition), consequence of failure (including economic, environmental and public health impacts), and maintenance priorities (frequency of outages, availability of replacement parts, etc.).

Annual sewer rehabilitation and sewer replacement projects are comprised of individual or small groupings of pipes that have been identified as being structurally deficient through closed-circuit television (CCTV) inspections. These pipes are prioritized using industry standardized scoring and engineering judgement and grouped into contracts with estimated values that have been shown to produce a high level of competition between contractors. Pipes with a history of root intrusion requiring multiple treatments are also evaluated and may be added to an annual sewer rehabilitation or replacement contract as needed.

Once internally prioritized by category and individual projects schedules have been determined, projects are entered into the Master CIP. On at least an annual basis, County professional staff then review the Master CIP and revise based on these internal prioritizations as well as other factors such as contractor capacity/availability, operational staff recommendations, engineering judgement, right-of-way acquisition considerations, and available capital funding. Scheduling is a dynamic and collaborative process between the Environmental Services Department and its Program Management consultant. The CIP is affirmed annually by the Jefferson County Commission with the adoption of the annual capital budget.

General Services Prioritization

General Services uses a Facility Condition Assessment Program to provide valuable insight into the condition of county facilities. From the assessment, it has been determined that facility systems or components scoring 2 or below will require replacement or repairs to meet or maintain county standards.

In other words, to extend their useful life, the facilities will require significant work which is more than just addressing major mechanical asset replacements or general maintenance items.

This program involves a comprehensive survey of all major building systems and areas, including site, structure, roof, envelope, elevators, core and common interiors, department interiors, mechanical systems, electrical systems, plumbing systems, fire protection systems, voice/data systems, and security systems.

Each system is assigned a numerical value representing its condition, ranging from poor to excellent. A report is then generated detailing all findings, including recommended actions for systems and components that require repair or renovation.

Additionally, the program created the Departmental Capital Requests which collects tenant requests for interior capital improvements. These requests are also presented to the County Manager's Office, through the budget process, for prioritization and approval.

As a result of the Facility Condition Assessment Program, several facilities have been identified as requiring core and shell renovations. These renovations will focus on addressing the most critical issues and bringing the facilities up to modern standards.

To ensure that the department's activities line up with the strategic plan, the department has developed a five-year capital plan. The primary objective of this plan is to prioritize the allocation of the capital budget based on critical factors such as age, condition, and expected life cycle of our facilities and systems. By doing so, General Services aims to maximize the impact of County investments while ensuring long term sustainability and functionality of our real estate assets.

When developing the capital plan, General Services monitors facility asset conditions and performance parameters to prioritize recommendations to the County Manager's Office for capital facility replacements and renovations.

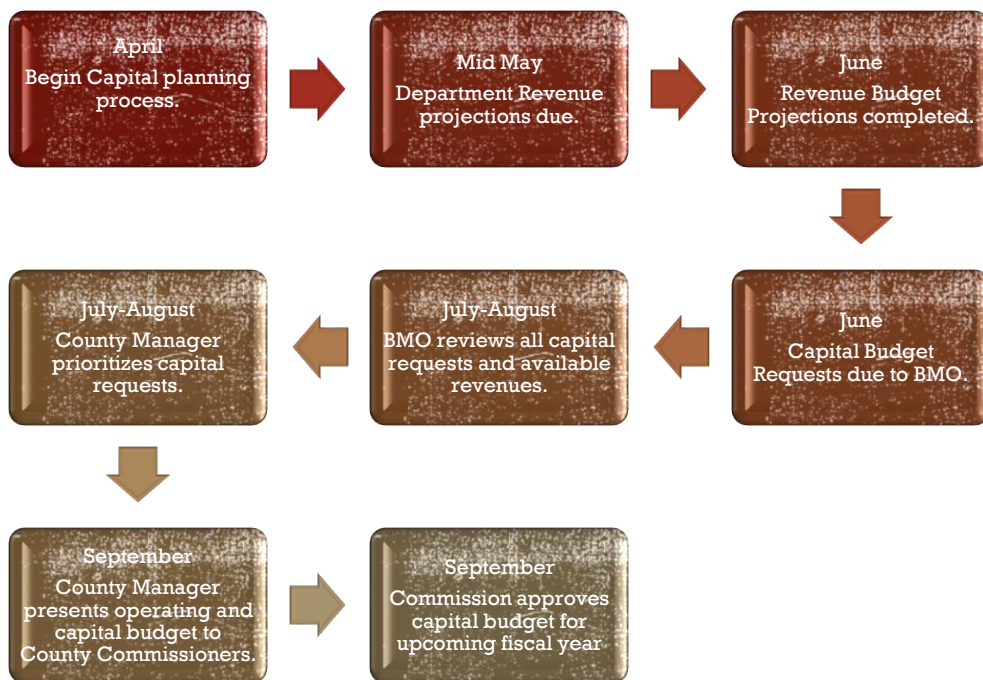
Roads Prioritization Process

Roads and Transportation also uses software to prioritize their capital projects. Projects are chosen based on the following criteria: age and condition of the infrastructure, greatest impact to public safety and level of service to the travelling public and funding availability.

To note: the County is currently working on a Comprehensive Plan to outline a vision and strategy for future development and growth of the county, including a broad range of topics such as land use, transportation, housing, economic development, natural resources, and community services, with the primary focus being on the unincorporated areas of Jefferson County.

Once this plan is finalized, it will help guide Roads and Transportation in the prioritizing of its projects.

Capital Budget Calendar



In March, the Budget Management Office forecasts long-range revenues and expenditures and completes a mid-year analysis of revenues and expenditures for all funds and projects the fund balance for the upcoming fiscal year. This long range analysis provides the foundation for capital planning.

In April, the County’s financial system, Munis, is opened for department to begin budget entry/requests.

In mid-May, General Fund departments revenue projections are due.

In June, revenue budget projections are determined.

In June, departmental budget requests, including capital, are due in the Budget Management Office. The department provides or estimates the total amount of the project; the yearly amount needed in a multi-year project; the split of funding between the County and other sources, if any; the totals already expended, if an existing project; and the amount which the Commission has previously authorized for the project, if any. The department further estimates the annual effect, by fiscal year, upon the operating budget as the project draws to a conclusion.

In July through August, the Budget Management Office completes a comprehensive review of budget requests, which includes extensive financial analysis and numerous meetings with the departments to resolve any problems and to clarify areas of concern.

During this time the County Manager prioritizes capital budgets based on the strategic plan, the projected revenues, and the goals of the Commission. The County Manager and the Deputy County Managers routinely meet to handle the prioritization. Capital planning decisions are made with consideration to their overall impact, whether to use current revenues, to enact an increase in taxes or fees, or to issue long-term debt for some new facility. As expected, there is more uncertainty associated with capital

improvements that extend into later years. Changes in priorities, resources, and other factors may alter future capital improvement plans.

Recommended budgets are prepared by the Budget Management Office and are submitted to the CFO and County Manager.

In September, the CFO and County Manager review the budget requests, and the County Manager presents the budget to the County Commissioners during a public committee meeting. At the annual budget hearings, which are open to the public, the County Manager indicates any changes to be made to the existing capital project plans and also considers requests for new projects.

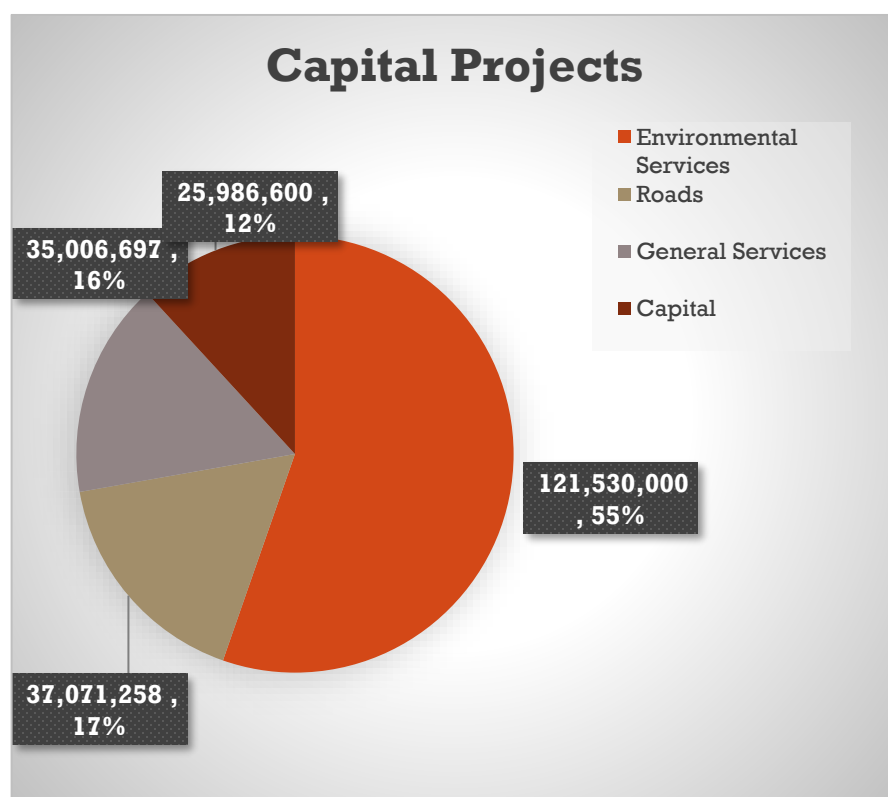
In September, the Jefferson County Commissioners formally adopt the recommended budget during a public Commission meeting. The adopted budget consists of an estimate of revenues, authorized appropriations, and approved staffing levels for each department. The Capital Improvement Plan, which includes the current fiscal year capital budget, is formally adopted during a regular meeting of the Commission. The County maintains a general Capital Improvements Fund, a Multi-Year Capital Fund and a Road Improvement Fund. Other projects are recorded in the Sanitary Operations Fund.

Decisions in the Capital Budget and Operating Impact

The Commission has continued its practice of using some funds to stimulate external projects, such as storm shelters and to the civic center for expansion, where the Commission funds an external channel ready to proceed with the project. The Commission is especially interested in revitalizing neglected areas of Jefferson County, especially downtown Birmingham. One ongoing downtown project is the expansion of the Birmingham-Jefferson Civic Center. In order for the expansion to occur, the County, City and State had to work together to help fund the project. The Commission is funding 1 million a year for 30 years to complete the upgrade of the Legacy Arena and the new Legacy Arena, an open-air stadium. To go with this project is a collaboration to build an amphitheater to continue progress in this area. The Commission is also joining in to fund this project.

Investing in our infrastructure remains a steadfast priority of this commission as they work to implement Roads and Transportation 5-year capital plan and work to restore road ratings to top quality. This year’s budget includes 37 million dollars to help the department undertake and/or complete various road projects, such as Caldwell Mill Road and the Lakeshore Parkway Extension. The department will not need more employees to undertake these improvements, and no additional operating costs are expected.

The County has responsibility for the entire sewer system rather than relying on cities to handle the infiltration problems. The Environmental Services Department, which has been successful in being released from the Consent Decree, has developed a Capital Improvement Program for FY2025, and beyond which identifies long term goals and strategic objectives to remain in compliance and continue providing quality service to the citizens of Jefferson County. The department will not need more employees to undertake the various improvements.



Jefferson County budgeted \$121M in FY25 for this department. Keeping the County’s sanitary sewer collection system in sound structural condition is critical to having a financially sustainable system that protects public health. Through the collection system asset management program, ESD is assessing and rating the condition of its sewer lines. The most critical and deteriorated lines will be prioritized and scheduled for replacement and rehabilitation. While the department should not require more employees to operate this program, customer benefits should be significantly enhanced.

Figure 37 Capital Projects cost comparison by department.

General Services will be completing a new 31M Animal Control Shelter. The Birmingham Humane Society is planning to expand and have their services on one site. Jefferson County is partnering with them and to complete the Animal Shelter.

The General Services department is also completing the new Coroner/Medical Examiner's building at a total cost of 23M.

The department is requesting 2 Senior Maintenance Repair Workers at a cost of 123K yearly to handle the new buildings. Also, the Coroner's Office requested a new Coroner ME Operations Manager at a cost of 107K which was not approved. The department will also have increased contractual costs since they are separating from Cooper Green Hospital. These costs include histology services, biohazardous waste management and CT maintenance costs and the estimated operating impact is 300K.

Impact on Operating Budget and Debt Service

The following schedule presents projects approved for fiscal year 2025 and projections through FY2029. The schedule is divided by departments, but policy decisions do not differ by category.

Currently, the County is using its revenues to fund its capital projects. Also, as stated earlier, the County received an Alabama Transportation Infrastructure Bank Loan 3 years ago for its roads projects. Environmental Services, as an enterprise fund, uses its revenues to cover its capital improvement plan.

Assets attributed to general fund departments as well as county building projects use revenue from the Bridge and Public Building Fund and/or the bottom of the waterfall.

This results in a constant give and take as there is limited revenue to cover the County's capital needs. As time passes, the County hopes to be in a better financial position to fully establish and fund its capital plan.

ESD projects are all related to three County priorities, enhancing the quality of life for the citizens, promoting environmental sustainability and preserving and upgrading the public infrastructure. ESD manages and maintains the county sewer system and these facilities have to be maintained to prevent sewage runoff in the creeks and rivers and to meet the highest environmental standards of the Clean Water Act. Meeting this goal improves life quality for our citizens by providing them with an environmentally safe place to live. Existing infrastructure must also be maintained to protect county employees.

General Services is completing construction of an animal control facility. Construction of this facility will preserve and upgrade the public infrastructure as the current location is in need of major rehabilitation. This facility will promote environmental sustainability as energy efficient equipment will be used upon completion.

Secondly, General Services is looking at a new Youth Detention Facility. This facility will improve community public safety relations by providing youth detainees a safe place to live and by bringing comfort to families whose children are being confined in this facility. It will also upgrade the public infrastructure by providing a new building to replace an old structure. The building will promote environmental sustainability as modern energy efficient equipment will be used upon completion.

The department is also finalizing construction of a new Coroner's facility which will improve community public safety relations by providing upgraded facilities for autopsies and more technologically advanced equipment. The structure will promote environmental sustainability by using modern equipment and digital storage. It will also upgrade the public infrastructure.

Roads projects are developed to promote economic growth as the County believes the conditions of its roads can either enhance or deter economic growth. Projects are picked in high traffic areas to promote growth. These projects also enhance the quality of life for citizens as they know they are driving on safe roads. These projects promote environmental sustainability by improving the operational efficiency of the transportation system. Improving system operations can decrease traffic congestion and delay, reduce fuel consumption, and decrease greenhouse gas emissions from the transportation sector.

The County's asset equipment replacement program empowers county employees by providing the software upgrades necessary to make their jobs more efficient, and it also enhances the lives of citizenry by allowing them online access to the government. This promotes economic sustainability by removing the need for persons to come to the courthouses.

Five Year Impact Projections

| Description | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| GS Projects (All) | 50,006,695 | 49,000,000 | 110,000,000 | 39,000,000 | 15,000,000 |
| Road Projects | 24,634,644 | 37,650,000 | 38,850,000 | 38,550,000 | 38,200,000 |
| ATIB Road Projects | 5,071,258 | 0 | 0 | 0 | 0 |
| Sewer Projects | 121,530,000 | 79,325,000 | 139,790,000 | 80,500,000 | 85,400,000 |
| GF Asset Replacement | 10,986,600 | 11,351,390 | 11,464,904 | 11,579,553 | 11,695,348 |
| GS Asset Replacement | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Road Asset Replacement | 7,365,356 | 6,000,000 | 6,000,000 | 5,000,000 | 5,000,000 |
| ESD Asset Replacement | 7,647,700 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| Total | 227,242,253 | 190,826,390 | 313,604,904 | 182,129,553 | 162,795,348 |

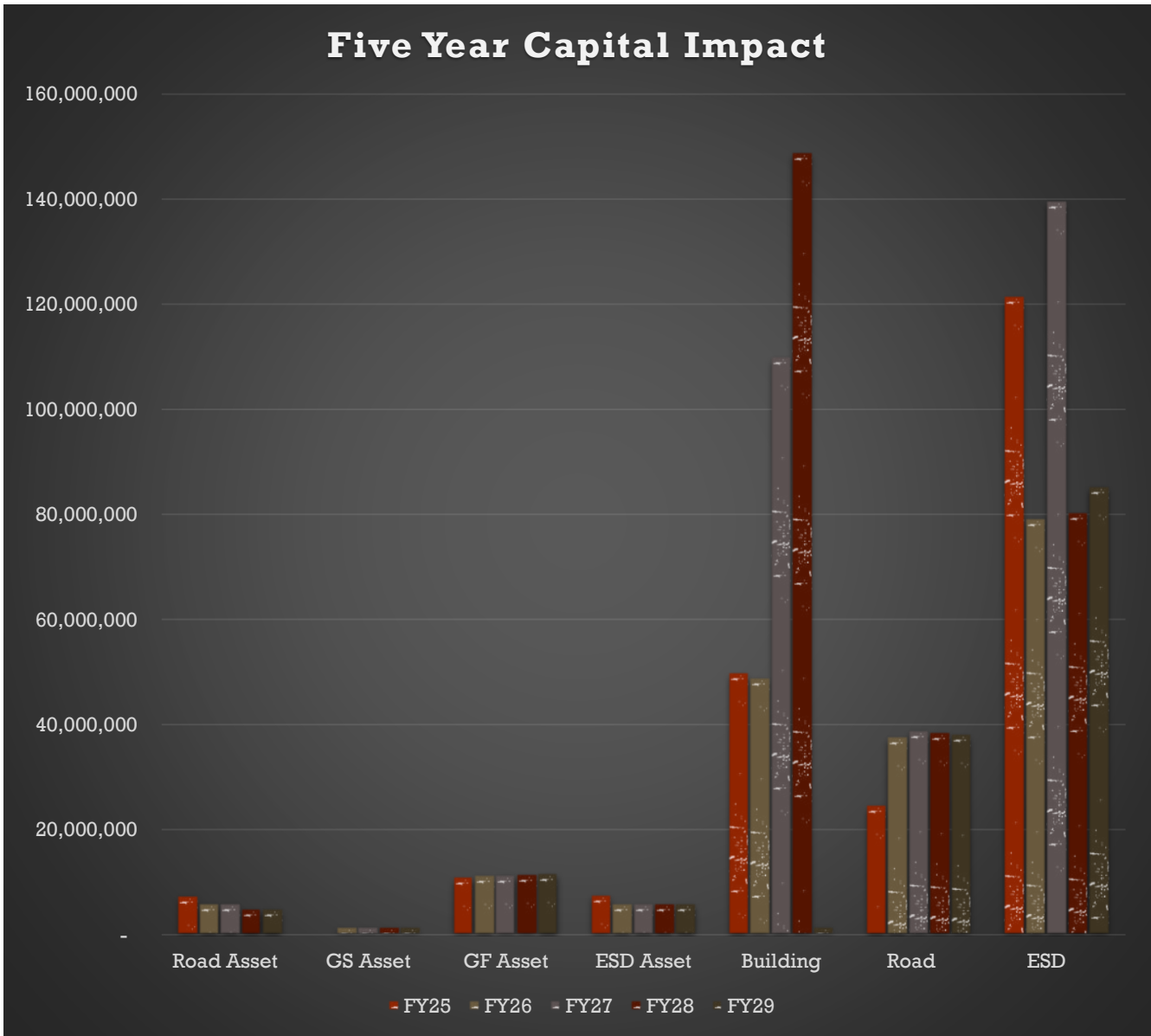


Figure 38 Capital Impact comparison by activity over five years.

General Services 5-Year Budget Summary

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| Projected Capital Expense | 35,006,695 | 50,500,000 | 111,500,000 | 40,500,000 | 16,500,000 |

The deferred maintenance is caused by both the lack of capital and personnel. The direct result is a thirty percent reduction of preventative maintenance work orders not being performed on Jefferson County building assets, mechanical equipment, electronic systems, and electrical distribution systems. The staffing level problems have resulted in more frequent mechanical, electronic, and electrical failures; thus, repair costs are much higher than addressing the issues with preventive maintenance.

This budget includes \$29M for completion of the Animal Control and Coroner facilities. Also, 49M in encumbrances for capital projects is expected to carryforward into FY25.

General Services anticipates the need for 2 Senior Maintenance Repair Workers at a cost of 123K to handle maintenance for the new buildings. Only one of these positions was awarded for the upcoming year.

The department will use high efficiency new equipment in their projects in order to reduce greenhouse gas emissions as well as impact the savings in utility costs.

- Coroner Facility 16,701,893
- Other Department Projects 500,000
- Animal Shelter 12,304,803
- Mel Bailey CJC Mechanical Upgrades 500,000
- Youth Detention 5,000,000
- 35,006,695**

OFFICIAL OPERATING BUDGET

| Project | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|--------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| Family Crt Renovation | 2,000,000 | | | | |
| Secure Storage Facility | 5,000,000 | | | | |
| **Youth Det Renovation | | 10,000,000 | 32,500,000 | | |
| *Bham Pipe Replac | | | 5,000,000 | | |
| Facility Support | | 1,000,000 | | | 1,000,000 |
| Animal Shelter Facility | 12,304,803 | | | | |
| *R&T Ketona Bess | 500,000 | | 25,000,000 | 25,000,000 | |
| Coroner Facility | 16,701,893 | | | | |
| R&T Office | | | 5,000,000 | | |
| *Bess Absentee Voting | | 1,200,000 | | | |
| Criminal Justice Ctr | 500,000 | 3,950,000 | 14,500,000 | | |
| *2121 Bldg Floors | | 5,000,000 | 4,000,000 | | |
| *7th Ave Parking | | 10,000,000 | 10,000,000 | | |
| Other Dept Request | | 8,850,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Deductible | 250,000 | | | | |
| Capital Asset Replace | | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Emgcy Mait Conting | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| ***Yrly Anticipated Proj | 11,750,000 | 8,000,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| Total | 50,006,697 | 50,500,000 | 111,500,000 | 40,500,000 | 16,500,000 |

*Conceptual Budget includes projects with estimated years and conceptual budgets for FY25 but no approved contracts yet

**Preliminary Design Budget FY25

***Expected reduction in utilities due to high efficiency equipment.

STAFF IMPACT

1 Senior Maintenance Repair Worker position, at an annual cost of \$61,500, was added due to the addition of a new Coroner Building.

Also included above are anticipated costs for Family Court Renovations, Other Department Requests, Capital Asset Replacement, Contingency, and Yearly Anticipated Projects. While these costs are included in the Capital Budget Summary on the next page, their projected yearly costs are included above.

Capital Fund 5-Year Budget Summary

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------|------------|------------|------------|------------|------------|
| Proj Capital Gen Svs | 15,000,000 | | | | |
| Proj Capital Gen Fund | 10,986,600 | 11,351,390 | 11,464,904 | 11,579,553 | 11,695,348 |

The capital fund also contains expenses for various General Fund departments. The majority of these purchases relate to vehicles; however, Information Technology capital purchases are related to the technological needs of the County.

Approximately 6M of encumbrances from FY24 will carryforward.

| | |
|-----------------------------|---------------------|
| • Coroner | 323,394 |
| • Security | 42,432 |
| • Fleet Management | 1,640,000 |
| • General Services | |
| ○ Maintenance Contingency | 1,000,000 |
| ○ Capital Asset Replacement | 1,204,812 |
| ○ Deductible | 250,000 |
| ○ Annual Projects | 12,545,188 |
| • Information Technology | 985,715 |
| • Sheriff | 7,545,059 |
| • Development Services | 450,000 |
| Total Equipment | \$25,986,600 |

Roads and Transportation 5-Year Budget Summary

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Projected Capital Expense | 32,000,000 | 43,650,000 | 44,850,000 | 43,550,000 | 43,200,000 |

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------------|------------------|----------|----------|----------|----------|
| Projected Capital Expense ATIB | 5,071,258 | 0 | 0 | 0 | 0 |

The department anticipates no personnel needs as a result of their road construction activity, and the department would not see any savings in utilities or other areas. Approximately 9.5 million dollars of encumbrances for various projects will carry forward into FY25.

The State of Alabama enacted a new gasoline tax in 2019. As part of the tax, the state established an Alabama Transportation Infrastructure Bank to assist in financing major qualified projects by providing loans to government units for constructing and improving highway and transportation facilities necessary for public purposes. The County was able to receive a loan for 69.4M over three years with the final 5M being budgeted this year.

- Capital Equipment 8,070,798
 - Glendale Farms Bridge 1,000,000
 - Lakeshore Parkway 2,000,000
 - Countywide Safety Imp Projects 1,250,000
 - Tarrant Huffman Road 500,000
 - Rocky Ridge Road 1,075,000
 - Gateway Beautification Maintenance 279,202
 - Caldwell Mill Road 2,200,000
 - Mount Olive Road 200,000
 - McAshan Dr 3,000,000
 - Galleria Boulevard Extension 1,650,000
 - Culvert Replacement 500,000
 - Grants Mill Road 375,000
 - Bridge Replacement 1,500,000
 - Road Reconstruction 5,000,000
 - Signal Optimization 400,000
 - Carson Road 3,000,000
- \$32,000,000**

ATIB Funding

- McAshan Road 5,071,258
- \$5,071,258**

OFFICIAL OPERATING BUDGET

| Project Name | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Safety Projects Reg Proje | 400,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Morgan Rd | | | | 100,000 | 2,000,000 |
| Eastern Valley | 500,000 | 500,000 | 2,000,000 | | |
| Grants Mill Road | 300,000 | 3,500,000 | | | |
| Holly Blvd | 4,500,000 | | | | |
| West Oxmoor | | 1,000,000 | 2,000,000 | | |
| Galleria Blvd Extension | | 3,000,000 | | | |
| Mount Olive Rd | 2,000,000 | | | | |
| Caldwell Mill Rd | 4,500,000 | | | | |
| Lakeshore Pkwy Ext | 5,000,000 | 9,000,000 | | | |
| Safe Route to School | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Ctywide Safety Imp | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Carson & Pinehill Rd | | | 7,750,000 | 5,000,000 | |
| Rocky Ridge Rd | 1,000,000 | | | | |
| Cahaba River Rd | | | 5,000,000 | 5,000,000 | 14,000,000 |
| McAshan Road | 500,000 | | | | |
| Tarrant Huffman Rd | 100,000 | 2,000,000 | | | |
| Acton Rd | | 1,000,000 | 500,000 | 5,000,000 | 6,000,000 |
| Old Rocky Ridge Rd | 850,000 | 850,000 | 4,000,000 | 5,000,000 | |
| Ctywide Culvert Imp | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Old Tuscaloosa Hwy | | | 2,000,000 | 7,000,000 | 5,000,000 |
| Gateway Beautification | 1,028,353 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| Resurfacing | 146,521 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Deerfoot | 400,000 | 4,400,000 | 4,000,000 | | |
| Eastern Valley | | | | 250,000 | |
| Apple Study RPC | 100,000 | 400,000 | 400,000 | | |
| Hallmark Svs Rd | 400,000 | | | | |
| Aviation Road | 400,000 | | | | |
| Tapp 5 Year Application | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Northern Beltline | 600,000 | | | | |
| Roper Road | 60,000 | 800,000 | | | |
| Brdge Replacement Plan | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Safe Streets for all | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Capital Outlay | 7,365,356 | 6,000,000 | 6,000,000 | 5,000,000 | 5,000,000 |
| ATIB | | | | | |
| McAshan | 5,071,028 | | | | |
| Total | 37,071,258 | 43,650,000 | 44,850,000 | 43,550,000 | 43,200,000 |

Environmental Services 5-Year Budget Summary

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|
| Projected Capital Expense | 129,177,700 | 85,325,000 | 145,790,000 | 86,500,000 | 91,400,000 |

ESD budgeted 121,530,000 for its capital projects; however, the department anticipates spending around 140 million. This includes projected carryforward amounts. ESD projects between 6-7 million yearly for capital equipment replacement.

The department anticipates no extra personnel needed as a result of their projects, but they do anticipate reduced utility expenses due to the use of high efficiency equipment. They have no way to measure the savings at this time.

- Equipment 7,647,700
- Airport Sewer Relocation 500,000
- Irondale Abatement 2,200,000
- Main Replacement 150,000
- Comprehensive Rehab 5,500,000
- Village Creek Repair 6,000,000
- Five Mile Creek 2,500,000
- Valley Creek Improvement 23,000,000
- Valley Creek Facility 2,000,000
- Village Creek Phosphorous 720,000
- Valley Creek Phosphorous 8,000,000
- Valley Creek Phosphorous 750,000
- Ensley Rehab 5,500,000
- Lakeshore Relocation 2,250,000
- Adamsville Upgrade 3,250,000
- Cunningham Upgrade 3,800,000
- Alameda Replacement 5,600,000
- Riverchase Upgrade 2,200,000
- Messer Airport 250,000
- McAlpine Relocation 1,500,000
- Corbert Branch 1,800,000
- East Lawson Abatement 10,200,000
- Martinwood Rehab 4,500,000
- Cunningham Upgrade 4,500,000
- Race Course 5,000,000
- Sanitary Sewer Rehab 7,000,000
- Sherman Elimination 600,000
- Railroad Abatement 1,600,000
- Sewer Relocation 450,000
- Comprehensive Rehab 4,600,000

OFFICIAL OPERATING BUDGET

| | |
|--------------------------|--------------------|
| • Dogwood Lane Abatement | 310,000 |
| • SSO Abatement | 300,000 |
| • 2025 Sewer Replacement | <u>5,000,000</u> |
| | 129,177,700 |

OFFICIAL OPERATING BUDGET

| Project Name | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|
| Bon Air Rehab | 5,500,000 | | | | |
| Ensley South Rehab | 5,500,000 | | | | |
| Martinwood Rehab | 4,500,000 | | | | |
| Debardeleben Rehab | 4,600,000 | | | | |
| 2024 Sanitary Sewer Rehab | 7,000,000 | | | | |
| 2025 Sanitary Sewer Rehab | | 7,000,000 | | | |
| Valley Village Rehab | | 2,000,000 | | | |
| Center St Rehab | | 6,000,000 | | | |
| Montevallo Rehab | | 6,500,000 | | | |
| 2026 Sanitary Sewer Rehab | | | 6,000,000 | | |
| Edgewood Blvd Rehab | | | 3,800,000 | | |
| Mountain Brook Rehab | | | 2,500,000 | | |
| 2026 Sanitary Sewer Rehab 2 | | | 6,000,000 | | |
| 2027 Sanitary Sewer Rehab | | | | 6,000,000 | |
| Berkley Rehab | | | | 7,200,000 | |
| 2027 Sanitary Sewer Rehab 2 | | | | 6,000,000 | |
| Berkley Rehab 2A | | | | 5,600,000 | |
| Large Diameter Sewer Rehab | | | | | 10,000,000 |
| Clermont Ave Rehab | | | | | 2,500,000 |
| Louis Rd Rehab | | | | | 1,500,000 |
| Crestwood Rehab | | | | | 1,700,000 |
| 2028 Sanitary Sewer Rehab | | | | | 7,000,000 |
| 2029 Large Diameter Sewer | | | | | 10,000,000 |
| 31 st St Rehab | | | | | 1,700,000 |
| Major Capital | 7,647,700 | 6,000,000 | 6,000,000 | 6,000,000 | 7,000,000 |
| Collection System Mgmt | | 19,500,000 | | | 19,500,000 |
| Cunningham Upgrade | 3,800,000 | | | | |
| Adamsville Upgrade | 3,600,000 | | | | |
| Bham Race Course Upgrade | 5,000,000 | | | | |
| Cunningham Upgrade | 4,500,000 | | | | |
| Wellington Upgrade | | 1,250,000 | | | |
| Five Mile Creek Upgrade | | 6,600,000 | | | |
| Chapel 1 & 2 Upgrade | | | 5,500,000 | | |
| Corbert Branch | 1,800,000 | | | | |
| Riverchase Upgrade | 2,200,000 | | | | |
| Alemeda PS Replacement | 5,600,000 | | | | |
| Sandusky Upgrade | | | 1,350,000 | | |
| Acton Road Upgrade | | 2,700,000 | | | |
| Sherman Oaks PS Elimination | 600,000 | | | | |
| Virginiana PS Elimination | | | 2,340,000 | | |
| McAlpine PS Relocation | 1,500,000 | | | 10,000,000 | |
| Shook Hill PS Upgrades | | | 700,000 | | |
| Graysville PS Upgrades | | 400,000 | | | 4,000,000 |
| Dunavant PS Upgrades | | | 400,000 | | |
| Dean Dr PS Upgrades | | | | 400,000 | |
| Hopewell PS Improvements | | | | | 650,000 |
| Lakeshore Sewer Relocation | 2,250,000 | | | | |
| 2025 Sewer Replacement | 5,000,000 | | | | |
| Harriman Main Replacement | 150,000 | | 500,000 | | |
| Lake Crest Main Replacement | | 400,000 | | | |
| Dug Hollow Relocation | 450,000 | | | | |
| Airport Sewer Relocation | 500,000 | | 3,250,000 | | |

OFFICIAL OPERATING BUDGET

| | | | | | |
|---------------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|
| 2026 Sewer Replacement | | | 5,000,000 | | |
| Tarrant Sewer Relocation | | 450,000 | | | |
| Hopewell Replacement | | 600,000 | | | |
| 2027 Sewer Replacement | | | | 5,000,000 | |
| 2028 Sewer Replacement | | | | | 5,000,000 |
| CSX Railroad Abatement | 1,600,000 | | | | |
| East Lawson Abatement | 10,200,000 | | | | |
| Dogwood Lane Abatement | 310,000 | | | 2,000,000 | |
| Irondale Abatement | 2,200,000 | | | | |
| 5 th St Abatement | | 175,000 | | 850,000 | |
| Messer Airport Alley | 250,000 | | | 1,950,000 | |
| Old Jasper Rd Abatement | | 750,000 | | 5,000,000 | |
| Pine Mountain Abatement | | 900,000 | | | |
| Hallmark Improvements | | 850,000 | | 8,000,000 | |
| Rice Creek PS Upgrade | | 700,000 | | 3,500,000 | |
| Trigger Creek Installation | | 3,000,000 | | | |
| Cedar Hill Abatement | | 5,000,000 | | | |
| 13 th St N Abatement | 300,000 | | | | 2,500,000 |
| West Homewood Sewer | | | 5,700,000 | | |
| Bessemer Relief Sewer | | | 19,100,000 | | |
| Swiss Lane Sewer | | | | 7,200,000 | |
| Hallmark Sewer | | | | 550,000 | 5,500,000 |
| Valley Creek Phosphorous | 8,750,000 | | | | |
| Five Mile Creek UV | 2,500,000 | | 15,000,000 | | |
| Leeds WRF Improvement | | 500,000 | 5,300,000 | | |
| Valley Creek Improvement | | 500,000 | 5,300,000 | | |
| Warrior WRF Improvement | | 2,000,000 | 10,000,000 | | |
| 2028 WRF Repair | | | | 3,000,000 | |
| 2029 WRF Repair | | | | | 4,000,000 |
| Generator Replacement | | 5,000,000 | | | |
| Valley Creek UV | 13,350,000 | | | | |
| Village Creek Improvements | 720,000 | | | | |
| Village Creek Phase 4 | 6,000,000 | | 34,000,000 | | |
| Large Diameter Assessment | 1,500,000 | | | | |
| 2025 Structural Defect | 2,250,000 | | | | |
| 2025 Service Inspection | 1,750,000 | | | | |
| 2025 Cleaning | 2,500,000 | | | | |
| 2026 Structural Defect | | 2,250,000 | | | |
| 2026 Service Inspection | | | 2,500,000 | | |
| 2027 Structural Defect | | | 2,250,000 | | |
| 2027 Service Inspection | | | | 2,500,000 | |
| 2028 Structural Defect | | | | 2,250,000 | |
| 2028 Service Lateral | | | | | 2,500,000 |
| 2029 Structural Defect | | | | | 2,250,000 |
| Yrly On Call Service | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Yrly Root Control | 300,000 | 500,000 | 300,000 | 500,000 | 300,000 |
| As Needed Engineering | | 800,000 | | | 800,000 |
| Total | 129,177,700 | 85,325,000 | 145,790,000 | 86,500,000 | 91,400,000 |

Debt Administration

The principal forms of indebtedness that the County is authorized to incur include general and limited obligation bonds, general and limited obligation warrants, tax anticipation notes and warrants, and various revenue bonds and warrants relating to enterprises. In addition, the County has the power to enter into certain leases which constitute a charge upon the general credit of the County. Under existing law, the County may issue bonds only after a favorable vote of a majority of the electorate of the County. General and limited obligation warrants issued for certain specified purposes may be issued with approval of the Commission.

The County issued General Obligation Warrants to fund capital improvements and to refund prior outstanding warrants. Such General Obligation Warrants are secured by the full faith and credit of the County. The Sales Tax Act allows the County to levy a one percent sales and use tax, a portion of the proceeds of which are pledged to repay debt service on the County's Series 2017 Limited Obligation Refunding Warrants issued to retire the County's then-outstanding Limited Obligation School Warrants. Excess annual Sales Tax proceeds are statutorily earmarked for other purposes including schools, transportation and public programs. The remainder of the Sales Tax Proceeds after all earmarked funds are allocated is deposited in the County's General Fund. The County has issued its Limited Obligation 2022 Warrant to the Alabama Transportation Infrastructure Bank to evidence a loan from the bank used to finance maintenance and construction of roads in the County. Finally, the County has issued Sewer Warrants which were issued to construct and improve the County Sewer System. The Sewer Warrants are secured by a pledge of revenues (other than tax revenues) generated by the County Sewer System.

The County Financial Control Act generally prohibits the issuance of warrants by counties unless at the time of such issuance funds are available for payment. Act No. 83-75 enacted at the 1983 First Special Session of the Legislature of Alabama, as amended by Act No. 83-921 of the 1983 Fourth Special Session of the Legislature of Alabama (such acts being codified as §§ 11-28-1 et seq. of the Code of Alabama (1975)), pursuant to which the County's outstanding warrants were issued, as well as certain other statutes authorizing Alabama counties to issue general and special obligation warrants for certain specified capital and other similar purposes, expressly negate the application of the County Financial Control Act to such warrants. With certain minor and narrow exceptions, however, Alabama counties may not incur long-term debt for payment of current operating expenses, and the County Financial Control Act has the practical effect of prohibiting deficit financing for current operations.

Jefferson County maintains a Debt Service Fund which accounts for the accumulation of resources and payment of the County's general obligation long-term debt principal and interest. Receipts from pledged ad valorem taxes and sales and use taxes are deposited into this fund and used to retire general obligation debt.

Debt Limits

The Alabama Constitution provides that counties may not become indebted in an amount in excess of five percent (5%) of the assessed value of the property situated therein and subject to taxation. The total assessed value of the property (motor vehicles net assessed value real and personal property net assessed value) and in the County as assessed for County taxation (giving effect to all applicable exemptions from such taxation) for the tax year for which taxes became due and payable on October 1, 2024, is

\$13,774,622,320. Consequently, the constitutional debt limitation applicable to the County is \$688,731,111.

Under existing law, the amount of any indebtedness chargeable against the constitutional debt limit is reduced by the amount of any escrow or sinking fund held for payment of such indebtedness. Indebtedness chargeable against the constitutional debt limit does not include obligations payable solely from the revenues derived from a project which was acquired with the proceeds of such obligations.

Excluding obligations which are not chargeable to the constitutional debt limit because because (1) they are exempt under the Constitution of Alabama or (2) advance refunding escrows have been established for their payment and taking into account sinking funds established for obligations not fully refunded, the outstanding debt of the County as of October 1, 2024 for purposes of the constitutional debt limit is approximately \$88,580,000. Consequently, the County can incur additional indebtedness in the approximate amount of \$600,151,111 (i.e., \$688,731,111 less \$88,580,000) without violating its constitutional debt limit.

Debt Percentage

The following table presents certain ratios which relate the direct and overlapping debt of the County to other economic and demographic data.

| | |
|---|----------|
| General Obligation Debt to Assessed Value | 0.64% |
| General Obligation Debt Per Capita* | \$131.28 |
| Debt Service Requirement for FY2025 to Total Operating Budget | 17.00% |

*Based on population of 674,721. Source: U.S. Census Bureau (2020).

Coverage Requirements

The Refunding Sewer Warrants were issued by the County in 2024 to refinance outstanding debt associated with the construction of the Sewer System. The financing documents pursuant to which the Refunding Sewer Warrants were issued include a Rate Covenant Requirement that requires the net revenues of the Sewer System for the fiscal year in question to be not less than 130% of maximum amount of principal and interest scheduled to mature on the Refunding Sewer Warrants in such fiscal year. For fiscal year 2025, the Annual Net Income for the fiscal year was 6% of the maximum amount of principal and interest scheduled to mature on the Sewer Refunding Warrants in such year.

Credit Rating

When the County anticipates issuing debt, an assessment is made of the condition of the County by independent credit rating agencies. The credit agencies consider the County's financial health and debt situation, the economic condition of the area and the County's management of its resources as factors in determining its ratings. The ratings are utilized by potential investors to assess their risks in terms of the County's ability to pay them back when the warrants or notes sold become due. The level of risk an investor must assume translates into the interest rate that will be charged to the County to borrow money. Jefferson County's outstanding General Obligation Warrants, Limited Obligation Warrants and Sewer Refunding Warrants currently have the following ratings from independent credit rating agencies:

General Obligation Warrants:

| | |
|---------------------------------|------------|
| Moody's Investors Service, Inc. | A3/Stable |
| S&P Global Ratings | AA/Stable |
| Fitch Ratings | AA-/Stable |

Limited Obligation Warrants:

| | |
|--------------------|------------|
| S&P Global Ratings | AA+/Stable |
| Fitch Ratings | AA-/Stable |

Sewer Refunding Warrants:

| | |
|---------------------------------|---------------|
| S&P Global Ratings | BBB+/Positive |
| Fitch Ratings | BBB/Stable |
| Moody's Investors Service, Inc. | Baa1/Stable |

On May 2, 2018, Moody's assigned an A3 rating with a Stable Outlook to the County's Series 2018 General Obligation Warrants and last affirmed the rating on November 21, 2022. On May 16, 2018, S&P Global assigned an AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants and upgraded the rating to an AA rating with Stable Outlook on August 8, 2023. Fitch Ratings assigned an AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants at issuance and last affirmed that rating on October 23, 2023. S&P Global assigned an AA Rating with a Stable Outlook to the Limited Obligation Warrants at issuance and updated such rating to AA+ with a Stable Outlook on August 8, 2023. Likewise, Fitch Ratings assigned an AA- rating with Stable Outlook to the Limited Obligation Warrants at issuance and then affirmed such rating on October 23, 2023. S&P Global assigned a BBB+ ratings with Positive Outlook to the Sewer Refunding Warrants at issuance. Fitch Ratings assigned a BBB rating with Stable Outlook to the Sewer Refunding Warrants at issuance. Moody's Investors Service, Inc. assigned a Baa1 rating with Stable Outlook to the Sewer Refunding Warrants at issuance.

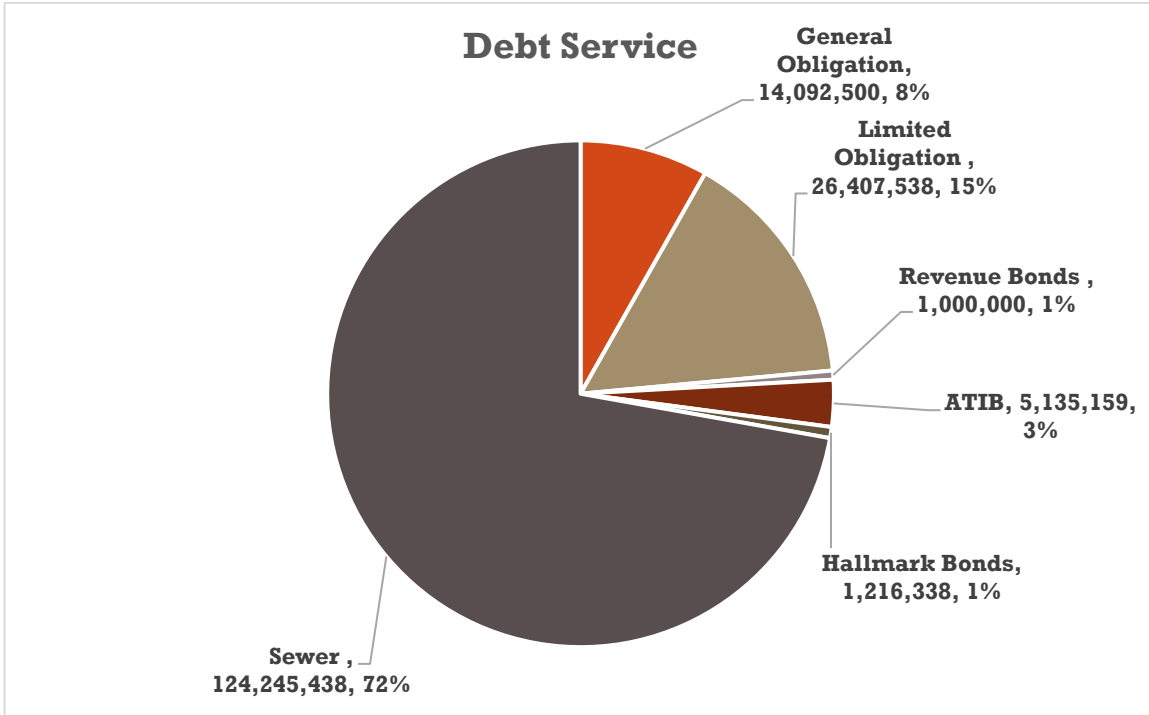


Figure 39 Debt Service projections for upcoming fiscal year by types of debt.

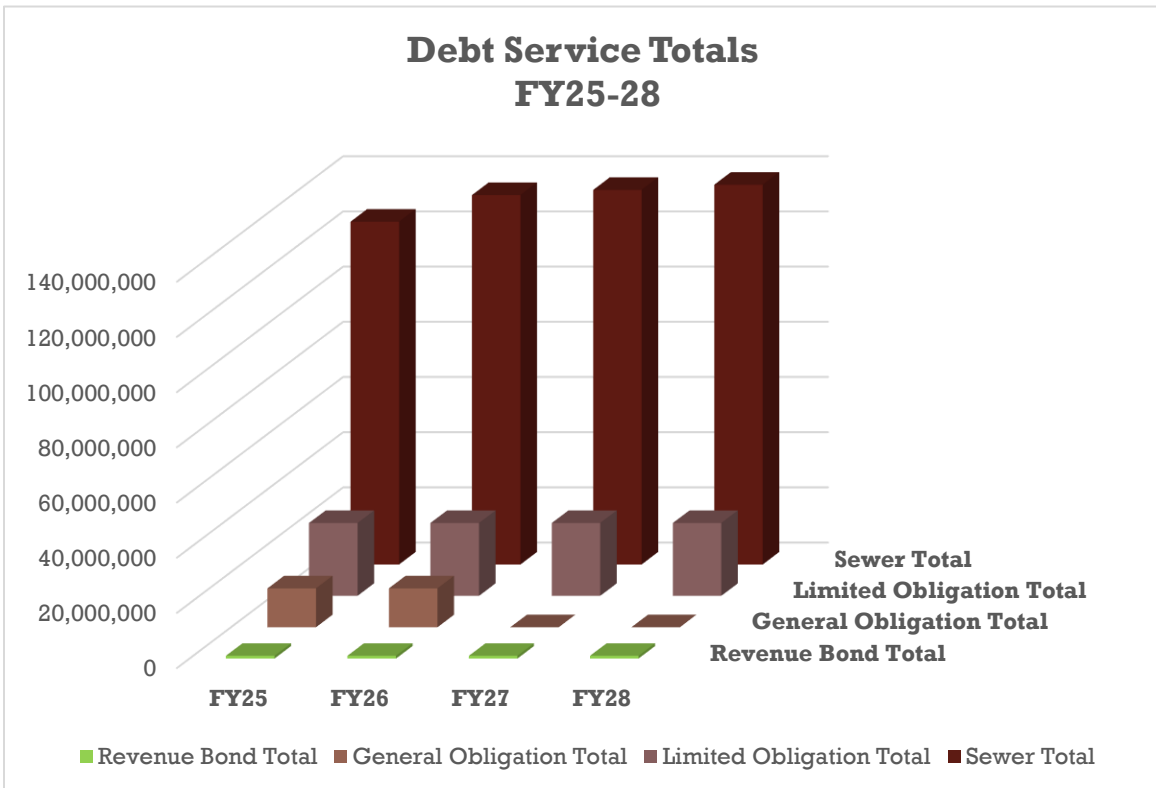


Figure 40 Debt Service payment comparison by type over 4 years.

Debt Service Schedule FY 25-28

General Obligation Warrants Principal

| Description Gen. Long Term Debt Principal Requirement | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|---|----------------------|-------------------|-------------------|----------|----------|------------|
| 2018-A | 26,200,000 | 12,780,000 | 13,420,000 | 0 | 0 | 0 |
| 2018-B | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Principal | 26,200,000 | 12,780,000 | 13,420,000 | 0 | 0 | 0 |

General Obligation Warrants Interest

| Description Interest Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|--------------------------------------|----------------------|------------------|----------------|----------|----------|------------|
| 2018-A | 1,981,000 | 1,310,000 | 671,000 | 0 | 0 | 0 |
| 2018-B | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Interest | 1,981,000 | 1,310,000 | 671,000 | 0 | 0 | 0 |

General Obligation Fees

| Description Fees Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|----------------------------------|----------------------|--------------|--------|--------|--------|------------|
| Total Fees | 2,500 | 2,500 | | | | |

Total General Obligation

| Description Total Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|---------------------------------------|----------------------|-------------------|-------------------|----------|----------|------------|
| Total Principal & Interest | 28,181,000 | 14,092,500 | 14,091,000 | 0 | 0 | 0 |

Debt Service Schedule FY25-28

Limited Obligation Refunding Warrants Principal

| Description L O R Warrants | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Principal Requirement | | | | | | |
| Series 2017 | 256,020,000 | 14,100,000 | 14,800,000 | 15,545,000 | 16,320,000 | 195,255,000 |
| Series 2017 | 2,990,000 | 0 | 0 | 0 | 0 | 2,990,000 |
| Total Principal | 259,010,000 | 14,100,000 | 14,800,000 | 15,545,000 | 16,320,000 | 198,245,000 |

Limited Obligation Refunding Warrants Interest

| Description Interest Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|--------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Series 2017 | 95,438,977 | 12,304,038 | 11,599,038 | 10,859,038 | 10,081,788 | 50,595,075 |
| Total Interest | 95,438,977 | 12,304,038 | 11,599,038 | 10,859,038 | 10,081,788 | 50,595,075 |

Limited Obligation Refunding Warrants Fees

| Description Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------------|----------------------|--------|--------|--------|--------|------------|
| Fees | 3,500 | 3,500 | | | | |

Total Limited Obligation Refunding Warrants

| Description Total Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------------------|----------------------|------------|------------|------------|------------|-------------|
| Total Principal & Interest | 354,448,977 | 26,407,538 | 26,399,038 | 26,404,038 | 26,401,788 | 248,840,075 |

Debt Service Schedule FY25-28

Sewer Warrants Principal

| Description Sewer Warrants Principal Requirement | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|--|----------------------|------------------|-------------------|-------------------|-------------------|----------------------|
| 2024-A Refunding | 2,242,675,000 | 7,075,000 | 17,605,000 | 20,490,000 | 23,545,000 | 2,173,960,000 |
| Total Principal | 2,242,675,000 | 7,075,000 | 17,605,000 | 20,490,000 | 23,545,000 | 2,173,960,000 |

Sewer Warrants Interest

| Description Interest Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|--------------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| 2024-A Refunding | 2,294,025,115 | 117,155,488 | 116,275,238 | 115,250,738 | 114,073,488 | 1,831,270,163 |
| Total Interest | 2,294,025,115 | 117,155,488 | 116,275,238 | 115,250,738 | 114,073,488 | 1,831,270,163 |

Total Sewer Warrants Fees

| Description Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------------|----------------------|--------|--------|--------|--------|------------|
| Total Fees | 14,950 | 14,950 | | | | |

Total Sewer Warrants

| Description Total Requirements | Total Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------------------|----------------------|-------------|-------------|-------------|-------------|---------------|
| Total Principal/ Interest | 4,536,700,115 | 124,245,438 | 133,880,238 | 135,740,738 | 137,618,488 | 4,005,230,163 |

Debt Service Schedule FY25-28

Alabama Transportation Infrastructure Bank Principal

| Description ATIB | Total | | | | | |
|------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Principal Requirement | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| 2022B Limited | 62,380,000 | 2,240,000 | 2,355,000 | 2,470,000 | 2,595,000 | 52,720,000 |
| Total Principal | 62,380,000 | 2,240,000 | 2,355,000 | 2,470,000 | 2,595,000 | 52,720,000 |

Alabama Transportation Infrastructure Bank Interest

| Description ATIB | Total | | | | | |
|-----------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Interest Requirement | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| 2022B Limited | 28,816,633 | 2,863,968 | 2,751,969 | 2,634,219 | 2,510,719 | 18,055,758 |
| Total Interest | 28,816,633 | 2,863,968 | 2,751,969 | 2,634,219 | 2,510,719 | 18,055,758 |

Total ATIB Fees

| Description Requirements | Total | | | | | |
|-----------------------------|---------------|---------------|--------|--------|--------|------------|
| | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Total Fees | 31,190 | 31,190 | | | | |

Total Alabama Transportation Infrastructure Bank

| Description Total Requirements | Total | | | | | |
|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Total Principal/ Interest | 91,895,954 | 5,135,159 | 5,106,969 | 5,104,219 | 5,105,719 | 71,475,078 |

Debt Service Schedule FY25-28

**Birmingham Jefferson County Civic Center Authority
Jefferson County Revenue Bonds Principal**

| Description | Total | | | | | |
|----------------------------|-------------------|----------------|----------------|----------------|----------------|-------------------|
| JeffCo Revenue Bonds | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Principal Requirement | | | | | | |
| 2018E Revenue Bonds | 15,654,621 | 408,973 | 424,662 | 440,952 | 457,868 | 13,922,166 |
| Total Principal | 15,654,621 | 408,973 | 424,662 | 440,952 | 457,868 | 13,922,166 |

**Birmingham Jefferson County Civic Center Authority
Jefferson County Revenue Bonds Interest**

| Description | Total | | | | | |
|----------------------------|------------------|----------------|----------------|----------------|----------------|------------------|
| JeffCo Revenue Bonds | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Interest Requirement | | | | | | |
| 2018E Revenue Bonds | 8,348,453 | 591,027 | 575,338 | 559,048 | 542,132 | 6,080,908 |
| Total Interest | 8,348,453 | 591,027 | 575,338 | 559,048 | 542,132 | 6,080,908 |

Total Jefferson County Revenue Bonds

| Description | Total | | | | | |
|----------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Total Requirements | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Total Principal/ Interest | 24,003,074 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 20,003,074 |

Debt Service Schedule FY25-28

**Birmingham Jefferson County Civic Center Authority Amphitheater
Jefferson County Revenue Bonds Principal**

| Description | Total | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|------------------------|-------------------|----------|----------------|----------------|----------------|------------------|
| JeffCo Revenue Bonds | Outstanding | | | | | |
| Principal Requirement | | | | | | |
| 2023A Revenue Bonds | 10,000,001 | 0 | 181,667 | 191,667 | 200,000 | 9,426,667 |
| Total Principal | 10,000,001 | 0 | 181,667 | 191,667 | 200,000 | 9,426,667 |

**Birmingham Jefferson County Civic Center Authority Amphitheater
Jefferson County Revenue Bonds Interest**

| Description | Total | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------|------------------|----------|----------------|----------------|----------------|------------------|
| JeffCo Revenue Bonds | Outstanding | | | | | |
| Interest Requirement | | | | | | |
| 2023A Revenue Bonds | 8,150,037 | 0 | 480,216 | 470,883 | 461,092 | 6,737,846 |
| Total Interest | 8,150,037 | 0 | 480,216 | 470,883 | 461,092 | 6,737,846 |

Total Jefferson County Revenue Bonds

| Description | Total | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|---------------------------|-------------|--------|---------|---------|---------|------------|
| Total Requirements | Outstanding | | | | | |
| Total Principal/ Interest | 18,150,037 | 0 | 661,883 | 662,550 | 661,092 | 16,164,512 |

Debt Service Schedule FY25-28

Hallmark Farm Cooperative Principal

| Description | Total | | | | | |
|------------------------|-------------------|----------------|----------------|----------------|------------------|------------------|
| Principal Requirement | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Loan Series 2019 | 10,199,700 | 916,425 | 943,925 | 972,225 | 1,001,350 | 6,365,775 |
| Total Principal | 10,199,700 | 916,425 | 943,925 | 972,225 | 1,001,350 | 6,365,775 |

Hallmark Farms Cooperative Interest

| Description | Total | | | | | |
|-----------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Interest Requirement | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Loan Series 2019 | 1,624,688 | 299,913 | 271,729 | 242,698 | 213,371 | 596,977 |
| Total Interest | 1,624,688 | 299,913 | 271,729 | 242,698 | 213,371 | 596,977 |

Total Hallmark Bonds

| Description | Total | | | | | |
|---------------------------|-------------|-----------|-----------|-----------|-----------|------------|
| Total Requirements | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| Total Principal/ Interest | 11,824,388 | 1,216,338 | 1,215,654 | 1,214,923 | 1,214,721 | 6,962,752 |

Total Debt Service

| Description | Total | | | | | |
|---------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Warrants | Outstanding | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
| General Warrants | 28,183,500 | 14,092,500 | 14,091,000 | 0 | 0 | 0 |
| L O R Warrants | 354,448,977 | 26,407,358 | 26,399,038 | 26,404,038 | 26,401,788 | 248,840,075 |
| Sewer Warrants | 4,536,715,065 | 124,245,438 | 133,880,238 | 135,740,738 | 137,618,488 | 4,005,230,163 |
| ATIB | 91,927,144 | 5,135,159 | 5,106,969 | 5,104,219 | 5,105,719 | 71,475,078 |
| Revenue Bonds | 24,003,074 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 20,003,074 |
| Revenue Bonds (Amp) | 18,150,037 | 0 | 661,883 | 662,550 | 661,092 | 16,164,512 |
| Hallmark Bonds | 11,824,388 | 1,216,338 | 1,215,654 | 1,214,923 | 1,214,721 | 6,962,752 |
| Total Debt Service | 5,065,252,185 | 172,096,793 | 182,354,782 | 170,126,468 | 172,001,808 | 4,368,675,654 |

Acronyms

| | |
|--------------|--|
| ACFR | Annual Comprehensive Financial Report |
| ADECA | Alabama Department of Economic and Community Affairs |
| ADEM | Alabama Department of Emergency Management |
| ATIB | Alabama Transportation Infrastructure Bank |
| BCRI | Birmingham Civil Rights Institute |
| BJCC | Birmingham Jefferson Civic Center |
| BMO | Budget Management Office |
| BOE | Board of Equalization |
| CFO | Chief Financial Officer |
| CIP | Capital In Progress |
| COLA | Cost of Living Adjustment |
| DA | District Attorney |
| EEOC | Equal Employment Opportunity Commission |
| EMA | Emergency Management Agency |
| EPA | Environmental Protection Agency |
| ESD | Environmental Services Department |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| GFOA | Government Finance Officers Association |
| HBCU | Historically Black Colleges and Universities |
| HCA | Health Care Authority |
| HR | Human Resources |
| IT | Information Technology |
| JDO | Juvenile Detention Officers |
| JPO | Juvenile Probation Officers |
| NPDES | National Pollutant Discharge Elimination System |
| OPEB | Other Post-Employment Benefits |
| PBD | Personnel Board |
| PIO | Public Information Office |
| SRI | Southern Research Institute |
| UAB | University of Alabama at Birmingham |
| WWTP | Wastewater Treatment Plant |

Glossary

Accounting Procedure: The arrangement of all processes which discover, record, and summarize financial information to produce statements and reports which provide internal control.

Accrual Basis of Accounting: A basis of accounting in which revenues are recognized when earned and expenditures are recognized when incurred rather than when cash is actually received or disbursed.

Adoption of Budget: Formal action by the County Commission which sets the spending priorities and limits for the fiscal year.

Ad Valorem Taxes: Taxes levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. Such taxes appear in the General Fund, some Special Revenue funds, and some Enterprise funds.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or specific purposes and activities.

Appropriation: Legal authorization from the County Commission to incur obligations and to make expenditures for specific purposes approved on an annual basis.

Assessed Valuation: A valuation set upon real estate or other property by the County Tax Assessor and the State as a basis for levying ad valorem taxes.

Assets: Property owned by the County which has monetary value.

Balanced Budget: Total expenditures by fund with appropriate reserves cannot exceed total fund revenues including the fund balance.

Bond: A long-term I.O.U. or promise to pay a specified sum of money at a specified interest rate on a particular date (maturity date). Bonds are primarily used to finance capital projects. The most common types are general obligation bonds (backed by the full faith, credit and taxing power of the organization) and revenue bonds (backed only by the revenues from a specific project such as a hospital or toll road).

Budget: A formal plan of financial action embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The County combines revenue, expenditure, indirect cost, and capital budgets.

Budget Adjustment: A revision of an appropriation by the County Commission or by Commission authorized procedures through the adoption of an increase or decrease to specific line item(s) in the budget.

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation, adoption, and administration of the budget.

Budget Message: An opening section in the budget which provides the Commission and the public with a general summary of some aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming year.

Budget Process: A series of steps involved in the planning, preparation, implementation and monitoring of the County Budget.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Budget: A plan of proposed budget outlays and the means of financing them for the current fiscal period.

Capital Expenditure: A project that is over \$100,000 and will take a period of several years to complete.

Capital Improvement: Expenditures related to the acquisition, expansion, or rehabilitation of an infrastructure or physical plant.

Capital Improvement Program: A multi-year plan developed for capital improvements which are updated annually.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets, such as vehicles, furniture, and building improvements, limited to the current year.

Current Budget: The annual budget prepared for the present fiscal year, October 1, 2023, through September 30, 2024.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts may include bonds, warrants, and notes.

Debt Limit: The maximum amount of debt which is permitted by state law.

Debt Service: Expenditures for principal and interest payments on loans, notes and bonds.

Debt Service Fund: Fund established to receive dedicated revenues used to make principal and interest payments on County debt. It is used to account for the accumulation of resources for and the payment of, general obligation and special assessment debt principal, interest and related costs, except for the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

Debt Service Requirements: The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Deficit: The excess of the obligation of a fund over the fund's resources.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Depreciation: Loss in value or service of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

Disbursements: Payments in cash.

Double Entry: A system of bookkeeping which requires, in all transactions, entries of corresponding amounts on both the debit and the credit side of an account or accounts in a fund.

Earned Interest: Interest collected or due.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. Funds are set aside or committed for a future expenditure.

Encumbrance Accounting: A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Fund: A set of accounts earmarked for the construction, operation and maintenance of self-supporting services. The chief source of revenue for this type of fund is user service charges.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense: The outflow of funds paid for an asset obtained or goods and services obtained.

Expenses: Charges incurred, whether paid or not, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal year.

Fiduciary Fund: Assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiscal Year: A twelve month period designated by the County Commission signifying the beginning and ending period for recording financial transactions. Jefferson County has specified October 1 to September 30 as its fiscal year.

Fixed Assets: Long-term assets which continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fringe Benefits: Employee compensation that is in addition to wages or salaries. Examples include life insurance, pensions, and medical insurance payments.

Function: As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end, as opposed to being identified only by the organizational unit which expended the money.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording financial transactions.

Fund Accounts: All accounts necessary to set forth the financial operations and financial position of a fund.

Fund Balance: The excess of fund assets over fund liabilities.

Fund Group: A group of funds which are similar in purpose and character.

Furniture: Moveable, non-expendable items used for office operations that are not of a mechanical nature, and which should last for more than one year in time.

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board. They are the source of generally accepted accounting principles used by State and Local governments in the United States.

General Fund: A fund accounting for all financial resources except those required to be accounted for in another fund.

General Ledger: A book, file, or other device which contains the accounts needed to reflect in summary and detail the financial position and results of financial operations of the County.

GFOA: Government Financial Officers of America

Goal: A statement of broad direction, purpose or intent concerning a specific achievement in a given time period.

Government Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except where accounted for in proprietary funds and fiduciary funds.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development, such as expanded sewer and wastewater treatment capacity. This term appears most frequently in the Enterprise funds.

Improvements: Buildings, other structures, and other attachments which are intended to remain so attached.

Indirect Expenses: Those elements of cost necessary in the provision of County services which are of such a nature that they cannot be readily or accurately charged to the recipient organization or function. Examples include accounting service, payroll, risk management, legal advice, fleet service costs, and personnel assistance. The County budgets using a full-cost indirect plan, but often can only bill the maximum allowable under an A-87 indirect plan, as specified by law.

Infrastructure: Facilities such as roads, sewers, buildings, parks, etc. upon which the growth and continuance of a community depends.

Interest: A fee charged to a borrower for the use of money.

Interfund Transfers: Money which is taken, following formal Commission resolution, from one fund under the control of the County and added to another fund under County control.

Internal Control: A plan of organization under which employees' duties are arranged and records and procedures are designed to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the procedure is subdivided so that no one employee performs a complete cycle of operations.

Liability: The financial debt or obligations entered in the balance sheet of Jefferson County.

Long-Term Debt: An amount owed on Jefferson County obligations which has a maturity date beyond the current fiscal year.

Modified Accrual Basis of Accounting: A basis of accounting whereby revenues are recognized when they become available and measurable, and expenditures are recognized when the fund liability is incurred.

Net Position: The excess of fund assets over fund liabilities.

Objective: Desired output oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Operating Budget: Appropriation of funds for continuing service programs and operation and maintenance of facilities used to provide basic government services.

Proprietary Fund: County operations (a) that are financial and operated in a manner similar to private enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management and control, accountability, or other purposes.

Reserve: An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

Resolution: A formal statement of a decision or expression of opinion put before or adopted by the County Commission.

Resources: Total amounts available for appropriation.

Retirement System: A plan created by State law whereby money built up through contributions of participants (6% of salary) and matched by the County is used to make regular payments to those who retire from service by reason of age, disability, or length of service. The Pension Board has its operational staff budgeted within this County budget.

Revenue: Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money. Financial resources received from taxes, user charges, intergovernmental charges, etc., are examples.

Roll Up Code: An account by which the postings to a number of similar accounts is summarized so that the balance in the control account serves as a check on the accuracy of the detailed account postings and summarizes the expenditures in relation to the budget estimate.

Salary: The total amount regularly paid to an individual, before deductions, for personal services rendered while on the payroll. The combination of salary and associated fringes currently are 34.3% of the total County operating budget.

Sinking Fund: Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

SMART Budgeting: Specific Results, Measurable Goals, Accountable to Stakeholders, Responsive to Customers, and Transparent to Everyone.

Special Revenue Fund: Funds set up as accounts for federal or state money legally restricted to expenditures for specific purposes, such as the Road Fund, Indigent Care Fund, and Mapping Funds.

Supply: A material item of an expendable nature that is consumed, worn-out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Taxes: Compulsory charges levied by a governmental unit to finance services performed for the common benefit, without regard to the matter of usage by the payer

Transaction: An event requiring an entry into the accounting records.

Trust and Agency Fund: Fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds.

User Charge: The fee charged for the direct receipt of a public service to the party benefiting from the service. This term especially appears in the Enterprise funds.