

Jefferson County
State of Alabama



Financial Accounting Report
Jefferson County Governmental Units
Fiscal Year Ending 2012

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

Michael D. Miles, Treasurer

**Jefferson County
State of Alabama**

**Financial Accounting Report
Jefferson County Governmental Units**



Fiscal Year Ending 2012

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

Michael D. Miles, Treasurer

JEFFERSON COUNTY COMMISSION



DAVID CARRINGTON - PRESIDENT
GEORGE F. BOWMAN
SANDRA LITTLE BROWN - PRESIDENT PRO TEMPORE
T. JOE KNIGHT
JAMES A. "JIMMIE" STEPHENS

MIKE MILES
Treasurer

300 Courthouse
716 Richard Arrington, Jr. Blvd. N.
Birmingham, Alabama 35203
Telephone (205) 325-5373
FAX (205) 325-5978

August 20, 2013

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

The fiscal year 2012 will be the thirty-seventh year under the provisions of this Act that the Treasurer has had this responsibility for the publication as presented herewith.

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

The information contained in this 2012 Act 1197 report is invaluable for statistical, historical and research purposes. We are grateful to the staff of each town, city, municipality and agency within Jefferson County who contributed data for the report. Without your participation, this project would not have been possible. A special note of thanks is given to the personnel of the Jefferson County Treasurer's office who assisted with the compilation of this data.

Yours Truly,

Michael D. Miles
Jefferson County Treasurer

Contents

Revenues by Sources	
Cities, Towns & County Governments.....	1-7
Expenditures by Programs	
City, Town & County Governments.....	8-21
Revenues and Expenditures	
Independent Utility Systems in Jefferson County.....	22-24
Revenues and Expenditures	
Boards of Education in Jefferson County.....	25-27
Revenues and Expenditures	
Fire Districts in Jefferson County.....	28
Revenues and Expenditures	
Major Independent Agencies in Jefferson County.....	29-30

**MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES**

	Adamsville	Bessemer	Birmingham	Brighton	Brookside
Estimated Population		27,475	212,237	2,900	1,450
	No report				
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing					\$1,148
Federal Grant		\$495,434	\$6,050,000		
Other					
TOTAL	\$0	\$495,434	\$6,050,000	\$0	\$1,148
State of Alabama					
State Gasoline Tax		\$143,312		\$53,346	
State Liquor Store Profits		\$78,795	\$382,000		\$356
Bank Excise Tax		\$21,847	\$169,000		
Motor Vehicle License		\$3,608	\$640,000	\$6,984	\$3,783
State Grants or Special Appropriations			\$1,780,000		
Other			\$3,891,000		
TOTAL	\$0	\$247,562	\$6,862,000	\$60,330	\$4,139
Jefferson County					
Gasoline Tax			\$1,745,000	\$20,097	\$1,634
Tobacco Tax	\$26,874		\$214,000	\$2,808	\$1,326
Beer Tax	\$245,625		\$1,434,000	\$20,217	\$5,169
Motor Vehicle Tax	\$97,132		\$835,000	\$18,542	\$1,252
Road & Bridge Tax (1/2 Mill Road Tax)	\$289,779		\$2,648,000		
Other	\$360,802		\$24,000		\$221
Other	\$254,753				
TOTAL	\$0	\$1,274,965	\$6,900,000	\$61,664	\$9,602
Local Tax Revenue					
Ad Valorem Tax (General Fund)	\$1,905,056		\$23,181,000	\$46,781	\$52,665
Ad Valorem Tax (Other Local Purposes)	\$49,276				
Business Licenses	\$3,357,861		\$64,298,000	\$230,253	\$36,239
Occupational Tax	\$5,019,299		\$77,703,000		
Selected Sales Tax					
General Sales & Use Tax	\$25,561,022		\$134,829,000	\$288,988	\$19,895
Gasoline Tax				\$20,097	
Beer and/or Wine Tax	\$72,364		\$1,383,000	\$383	
Tobacco Tax					
Other Sales Tax			\$8,603,000		
Payment in Lieu of Taxes					
Licenses and Franchises			\$320,000	\$226,759	
Public Utilities			\$17,564,000		
Cable Television					\$11,124
Other	\$1,396,276				
TOTAL	\$0	\$37,361,154	\$327,881,000	\$813,261	\$119,923
Non-Tax Revenue					
Fines and Forfeitures			\$5,116,000	\$133,395	\$32,791
Building Permits & Inspections Fees	\$174,427		\$4,425,000	\$5,223	\$5,166
Garbage Collection Fees				\$218,564	\$57,757
Interest Income	\$5,495		\$779,000		\$1
Rent Income	\$12,819		\$414,000		\$8,545
Sales of Property & Equipment			\$386,000		
Charges for Services			\$11,118,000		
Transfers from Municipal Utility Systems	\$2,279,361				
Cultural & Recreational Receipts	\$11,055		\$1,309,000		\$3,439
Sewer Fees	\$130,105				
Other	\$5,265,740		\$4,149,000		\$5,228
TOTAL	\$0	\$7,879,002	\$27,696,000	\$357,182	\$112,927
Other Revenue					\$60,576
TOTAL REVENUES	\$0	\$47,258,117	\$375,389,000	\$1,292,437	\$308,315

**MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES**

	Cardiff	Center Point	Clay	Fairfield	Fultondale
Estimated Population		16,961	9,708		8,380
	No Report			No Report	
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing					
Federal Grant		\$214,176	\$15,402		\$645
Other					
TOTAL	\$0	\$214,176	\$15,402	\$0	\$645
State of Alabama					
State Gasoline Tax		\$312,799	\$3,068		\$152,480
State Liquor Store Profits		\$4,427			\$5,454
Bank Excise Tax		\$4,150			
Motor Vehicle License			\$1,627		\$3,181
State Grants or Special Appropriations		\$14,881			
Other		\$719			\$2,722
Other					
TOTAL	\$0	\$336,976	\$4,695	\$0	\$163,837
Jefferson County					
Gasoline Tax		\$30,711	\$219,809		\$133,919
Tobacco Tax		\$16,329	\$9,257		\$8,153
Beer Tax		\$56,222	\$31,138		\$55,975
Motor Vehicle Tax		\$3,440	\$2,646		\$24,695
Road & Bridge Tax (1/2 Mill Road Tax)		\$100,067	\$86,070		\$81,104
Other		\$252,413			\$634,910
TOTAL	\$0	\$459,182	\$348,920	\$0	\$938,756
Local Tax Revenue					
Ad Valorem Tax (General Fund)					\$408,967
Ad Valorem Tax (Other Local Purposes)					
Business Licenses		\$426,148	\$256,808		\$853,103
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax		\$1,587,774	\$1,027,946		\$7,173,492
Gasoline Tax					
Beer and/or Wine Tax		\$4,506			\$47,329
Tobacco Tax					
Other Sales Tax		\$30,076			\$500,000
Payment in Lieu of Taxes					
Licenses and Franchises		\$833,321	\$445,960		
Public Utilities					
Cable Television					
Other					\$902,058
TOTAL	\$0	\$2,881,825	\$1,730,714	\$0	\$9,884,949
Non-Tax Revenue					
Fines and Forfeitures		\$549,972			\$231,148
Building Permits & Inspections Fees		\$219,858	\$162,863		\$93,778
Garbage Collection Fees					
Interest Income		\$21,939	\$474		\$21,857
Rent Income					\$47,924
Sales of Property & Equipment					\$2,791
Charges for Services					
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts		\$35,549			
Sewer Fees					\$45,171
Other			\$27,498		\$159,835
TOTAL	\$0	\$827,318	\$190,835	\$0	\$602,504
Other Revenue			\$169,048		\$5,289
TOTAL REVENUES	\$0	\$4,719,477	\$2,459,614	\$0	\$11,595,980

MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES					
	Gardendale	Graysville	Homewood	Hoover	Hueytown
Estimated Population	14,000	2,165	25,262	84,530	16,116
Unaudited					
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing				\$1,439,169	
Federal Grant			\$227,289	\$194,257	
Other		\$21,336		\$10,671	\$191,553
TOTAL	\$0	\$21,336	\$227,289	\$1,644,097	\$191,553
State of Alabama					
State Gasoline Tax	\$250,574	\$39,367	\$389,485	\$1,159,022	
State Liquor Store Profits	\$3,635		\$39,082	\$129,518	\$43,152
Bank Excise Tax	\$26,103			\$6,348	\$9,351
Motor Vehicle License	\$2,044	\$11,993	\$3,506	\$12,677	\$2,641
State Grants or Special Appropriations	\$129,031	\$7,705		\$87,980	\$7,923
Other	\$8,420		\$340,820	\$3,117	
Other				\$685,983	
TOTAL	\$419,807	\$59,065	\$772,893	\$2,084,645	\$63,067
Jefferson County					
Gasoline Tax	\$151,976	\$34,861	\$166,217	\$336,589	\$102,549
Tobacco Tax	\$13,335	\$2,098	\$24,466	\$56,996	\$19,383
Beer Tax	\$76,950	\$13,601	\$141,770	\$310,241	\$82,637
Motor Vehicle Tax	\$42,597		\$187,614	\$137,035	\$190,294
Road & Bridge Tax (1/2 Mill Road Tax)	\$151,851	\$12,461	\$539,676	\$949,802	\$124,996
Other	\$2,151	\$31,682	\$939	\$230,141	\$24,964
TOTAL	\$438,860	\$94,703	\$1,060,682	\$2,020,804	\$544,823
Local Tax Revenue					
Ad Valorem Tax (General Fund)		\$110,521	\$4,905,415	\$10,108,447	\$961,075
Ad Valorem Tax (Other Local Purposes)			\$12,366,064		
Business Licenses	\$1,363,100	\$120,447	\$4,077,127	\$5,301,245	\$2,265,391
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax	\$9,514,212	\$666,291	\$22,804,074	\$60,210,729	\$7,203,739
Gasoline Tax			\$389,485		
Beer and/or Wine Tax	\$8,621	\$579	\$39,082	\$206,728	
Tobacco Tax					
Other Sales Tax	\$36,043			\$312,200	\$8,243
Payment in Lieu of Taxes			\$12,480		
Licenses and Franchises	\$40,651		\$400,090	\$1,049,546	\$198,361
Public Utilities	\$1,104,603	\$74,450	\$2,264,221	\$4,499,996	
Cable Television	\$84,196	\$12,795	\$296,696		
Other	\$127,592		\$2,576,240	\$4,178,779	\$86,613
Other	\$41,253				
TOTAL	\$12,320,271	\$985,083	\$50,130,974	\$85,867,670	\$10,723,422
Non-Tax Revenue					
Fines and Forfeitures	\$317,839		\$1,054,931	\$2,569,717	\$1,056,440
Building Permits & Inspections Fees	\$154,350	\$564	\$978,536	\$2,946,541	\$45,450
Garbage Collection Fees		\$1,092		\$7,556	\$874,518
Interest Income	\$13,402		\$181,976	\$992,706	\$11,194
Rent Income	\$340,253	\$38,971	\$232,536	\$1,004,765	
Sales of Property & Equipment	\$134,386	\$699	\$29,272	\$507,774	\$4,242
Charges for Services	\$23,343	\$644	\$853,592	\$2,767,629	\$59,164
Transfers from Municipal Utility Systems		\$1,387,814			
Cultural & Recreational Receipts	\$163,712	\$11,681	\$446,705	\$1,073,583	
Sewer Fees				\$3,760,434	
Other	\$54,711	\$428,313	\$12,966	\$1,692,600	\$173,470
TOTAL	\$1,201,996	\$1,869,778	\$3,790,514	\$17,323,305	\$2,224,478
Other Revenue			\$12,967		\$438,261
TOTAL REVENUES	\$14,380,934	\$3,029,965	\$55,995,319	\$108,940,521	\$14,185,604

**MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES**

Estimated Population	Irondale	Kimberly	Leeds	Lipscomb	Maytown
		No Report		No Report	No Report
INTERGOVERNMENT	12,426		12,361		
U.S. Government					
Federal Revenue Sharing					
Federal Grant	\$150,652		\$709,073		
Other	\$47,794		\$264,121		
TOTAL	\$198,446	\$0	\$973,194	\$0	\$0
State of Alabama					
State Gasoline Tax					
State Liquor Store Profits			\$3,080		
Bank Excise Tax					
Motor Vehicle License	\$47,853		\$519		
State Grants or Special Appropriations	\$22,535		\$62,758		
Other	\$25,647		\$101,505		
TOTAL	\$96,035	\$0	\$167,862	\$0	\$0
Jefferson County					
Gasoline Tax	\$112,908		\$244,698		
Tobacco Tax	\$11,049		\$9,478		
Beer Tax	\$48,968		\$67,409		
Motor Vehicle Tax	\$23,318		\$59,728		
Road & Bridge Tax (1/2 Mill Road Tax)	\$163,045		\$115,484		
Other					
TOTAL	\$359,288	\$0	\$496,797	\$0	\$0
Local Tax Revenue					
Ad Valorem Tax (General Fund)	\$880,084		\$1,082,435		
Ad Valorem Tax (Other Local Purposes)	\$129,339		\$499,762		
Business Licenses	\$1,555,239		\$2,157,006		
Occupational Tax			\$1,206,779		
Selected Sales Tax					
General Sales & Use Tax	\$6,735,997		\$11,947,320		
Gasoline Tax			\$97,918		
Beer and/or Wine Tax	\$8,779		\$22,100		
Tobacco Tax			\$27,155		
Other Sales Tax	\$74,828		\$262,851		
Payment in Lieu of Taxes	\$6,686		\$1,440		
Licenses and Franchises					
Public Utilities	\$794,859				
Cable Television	\$136,298		\$110,693		
Other	\$624,020				
TOTAL	\$10,946,129	\$0	\$17,415,459	\$0	\$0
Non-Tax Revenue					
Fines and Forfeitures	\$348,514		\$691,660		
Building Permits & Inspections Fees	\$125,500		\$153,004		
Garbage Collection Fees	\$1,108,399		\$180,139		
Interest Income	\$7,494		\$178,310		
Rent Income			\$10,415		
Sales of Property & Equipment			\$45,596		
Charges for Services			\$42,483		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts	\$35,947		\$13,772		
Sewer Fees	\$16,931				
Other	\$962,321		\$184,868		
TOTAL	\$2,605,106	\$0	\$1,500,247	\$0	\$0
Other Revenue			\$225,375		
TOTAL REVENUES	\$14,205,004	\$0	\$20,778,934	\$0	\$0

MUNICIPAL AND COUNTY GOVERNMENTS					
REVENUES BY SOURCES					
	Midfield	Morris	Mountain Brook	Mulga	North Johns
Estimated Population	5,323	1,859	20,413	840	
					No Report
U.S. Government					
Federal Revenue Sharing					
Federal Grant			\$1,021,656		
Other					
TOTAL	\$0	\$0	\$1,021,656	\$0	
State of Alabama					
State Gasoline Tax	\$93,412	\$583	\$377,542	\$400	
State Liquor Store Profits		\$487	\$8,916		
Bank Excise Tax		\$90	\$27,023		
Motor Vehicle License	\$748	\$4,992	\$3,556		
State Grants or Special Appropriations	\$2,125		\$12,062		
Other			\$173,440		
Other					
TOTAL	\$96,285	\$6,152	\$602,539	\$400	\$0
Jefferson County					
Gasoline Tax	\$31,085	\$40,972	\$46,456	\$15,850	
Tobacco Tax	\$4,809	\$1,328	\$19,861	\$960	
Beer Tax	\$26,629	\$5,884	\$89,491	\$6,180	
Motor Vehicle Tax	\$16,653		\$48,697	\$3,397	
Road & Bridge Tax (1/2 Mill Road Tax)	\$35,860	\$17,507	\$575,000	\$79	
Other			\$293,820		
Other			\$108,197		
TOTAL	\$115,036	\$65,691	\$1,181,522	\$26,466	\$0
Local Tax Revenue					
Ad Valorem Tax (General Fund)	\$368,872	\$14,640	\$13,873,635	\$4,951	
Ad Valorem Tax (Other Local Purposes)	\$526,959		\$1,152,424	\$2,000	
Business Licenses	\$650,533	\$86,234	\$2,223,912	\$35,000	
Occupational Tax	\$350,445				
Selected Sales Tax					
General Sales & Use Tax	\$1,936,639	\$219,853	\$9,112,494	\$44,000	
Gasoline Tax					
Beer and/or Wine Tax	\$1,723	\$3	\$161,555		
Tobacco Tax					
Other Sales Tax	\$74,439		\$99,449		
Payment in Lieu of Taxes			\$175,911		
Licenses and Franchises	\$53,003	\$14,906			
Public Utilities		\$55,543	\$1,581,577		
Cable Television		\$1,317	\$391,701		
Other			\$353,149		
TOTAL	\$3,962,613	\$392,496	\$29,125,807	\$85,951	\$0
Non-Tax Revenue					
Fines and Forfeitures	\$98,351		\$585,368		
Building Permits & Inspections Fees	\$30,450	\$9,358	\$809,395		
Garbage Collection Fees	\$405,718		\$39,235		
Interest Income			\$585,219		
Rent Income	\$15,600	\$5,385	\$180,363		
Sales of Property & Equipment	\$3,255		\$124,681		
Charges for Services		\$575	\$79,773		
Transfers from Municipal Utility Systems			\$4,435		
Cultural & Recreational Receipts	\$17,199		\$7,200		
Sewer Fees		\$2,298	\$191,110		
Other			\$290,889		
Other			\$190,593		
Other			\$23,695		
Other			\$27,364		
Other			\$53,817		
Other			\$156,993		
TOTAL	\$570,573	\$17,616	\$3,350,130	\$0	\$0
Other Revenue					
TOTAL REVENUE	\$4,744,507	\$481,955	\$35,281,654	\$112,817	\$0

**MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES**

	Pinson	Pleasant Grove	Sylvan Springs	Tarrant City	Trafford
Estimated Population	7,163	10,110	1,560	6,400	650
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing					
Federal Grant				\$312,916	
Other					
TOTAL	\$0	\$0	\$0	\$312,916	\$0
State of Alabama					
State Gasoline Tax	\$131,976	\$95,463	\$28,179	\$116,782	\$9,629
State Liquor Store Profits		\$2,645	\$403	\$2,420	\$169
Bank Excise Tax	\$25,242	\$9,222			\$29
Motor Vehicle License		\$1,329	\$17,736	\$1,534	\$907
State Grants or Special Appropriations	\$4,889		\$1,148	\$92,413	
Other	\$62,484		\$54,569	\$43,073	
TOTAL	\$224,591	\$108,659	\$102,035	\$256,222	\$10,734
Jefferson County					
Gasoline Tax	\$53,632	\$19,339	\$11,141	\$71,017	\$1,128
Tobacco Tax	\$6,762	\$10,941	\$1,494	\$6,224	\$471
Beer Tax	\$63,852	\$36,331	\$4,386	\$39,318	\$4,047
Motor Vehicle Tax	\$19,623	\$16,725	\$6,155	\$222,948	\$69
Road & Bridge Tax (1/2 Mill Road Tax)	\$47,161	\$70,396	\$11,334	\$68,732	\$1,984
Other			\$141	\$35,991	\$1,064
TOTAL	\$191,030	\$153,732	\$34,651	\$444,230	\$8,763
Local Tax Revenue					
Ad Valorem Tax (General Fund)		\$1,845,087	\$65,305	\$1,078,851	\$4,396
Ad Valorem Tax (Other Local Purposes)					
Business Licenses	\$120,436	\$196,385	\$130,215	\$1,141,788	\$22,439
Occupational Tax				\$566,031	
Selected Sales Tax					
General Sales & Use Tax	\$993,788	\$809,533	\$113,167	\$3,490,063	\$43,364
Gasoline Tax					
Beer and/or Wine Tax				\$19,127	
Tobacco Tax					
Other Sales Tax					\$550
Payment in Lieu of Taxes				\$883,886	
Licenses and Franchises	\$315,291	\$501,657		\$161,213	
Public Utilities					
Cable Television					
Other			\$179		\$15,961
TOTAL	\$1,429,515	\$3,352,662	\$308,866	\$7,340,959	\$86,710
Non-Tax Revenue					
Fines and Forfeitures	\$9,381	\$134,094		\$271,586	\$14,998
Building Permits & Inspections Fees		\$65,641	\$6,862	\$26,346	\$280
Garbage Collection Fees		\$614,484			
Interest Income	\$83	\$455,445	\$1,544	\$74	
Rent Income			\$5,025	\$25,000	\$200
Sales of Property & Equipment				\$2,401	
Charges for Services	\$825			\$93,598	\$159
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts	\$2,570		\$1,181	\$16,250	
Sewer Fees					
Other	\$34,152		\$29,350	\$166,245	\$10,400
Other					
TOTAL	\$47,011	\$1,269,664	\$43,962	\$601,500	\$26,037
Other Revenue		\$500,000	\$86,689	\$84,844	\$1,064
TOTAL REVENUES	\$1,892,147	\$5,384,717	\$576,203	\$9,040,671	\$133,308

**MUNICIPAL AND COUNTY GOVERNMENTS
REVENUES BY SOURCES**

	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
Estimated Population	20,150	31,100	3,100	350	660,009
					Unaudited
INTERGOVERNMENT					
U.S. Government					
Federal Revenue Sharing			\$14,930		
Federal Grant			\$94,745		
Other	\$74,775				\$14,335,789
TOTAL	\$74,775	\$0	\$109,675	\$0	\$14,335,789
State of Alabama					
State Gasoline Tax	\$353,405	\$630,195	\$261,825	\$99	\$4,258,937
State Liquor Store Profits	\$5,215	\$42,183	\$7,370	\$88	\$482,182
Bank Excise Tax	\$21,046	\$68,631			\$1,170,545
Motor Vehicle License	\$3,907	\$85,928		\$47	\$3,412,541
State Grants or Special Appropriations	\$54,747	\$969,944			
Other	\$208,312	\$45			\$3,299,300
Business Shares and Privilege Taxes					\$4,176,752
TOTAL	\$646,632	\$1,796,926	\$269,195	\$234	\$16,800,257
Jefferson County					
Gasoline Tax	\$217,732	\$146,781		\$4,685	
Tobacco Tax	\$18,404	\$33,098		\$329	
Beer Tax	\$126,070	\$139,902		\$1,717	
Motor Vehicle Tax	\$56,619			\$766	
Road & Bridge Tax (1/2 Mill Road Tax)	\$307,269	\$604,948		\$2,199	
Other	\$68,883	\$109,827			
TOTAL	\$794,977	\$1,034,556	\$0	\$9,696	\$0
Local Tax Revenue					
Ad Valorem Tax (General Fund)	\$1,689,416	\$12,246,789	\$145,493		\$67,329,180
Ad Valorem Tax (Other Local Purposes)		\$1,354,252			\$47,757,370
Business Licenses	\$3,119,700	\$2,156,416			\$6,880,384
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax	\$17,422,571	\$11,633,239	\$1,627,327	\$61,026	\$168,703,991
Gasoline Tax					\$354,883
Beer and/or Wine Tax		\$30,007			\$4,309,525
Tobacco Tax					\$163,801
Other Sales Tax	\$6,302,555	\$284,967			
Payment in Lieu of Taxes		\$45,000			
Licenses and Franchises		\$2,280,417		\$3,712	\$3,871,971
Public Utilities				\$39,383	
Cable Television	\$151,440	\$500,958		\$6,131	
Other	\$497,280	\$1,856			
TOTAL	\$29,182,962	\$30,533,901	\$1,772,820	\$110,252	\$299,371,105
Non-Tax Revenue					
Fines and Forfeitures	\$681,470	\$508,153			
Building Permits & Inspections Fees	\$356,566	\$999,168			\$1,506,597
Garbage Collection Fees	\$15,370				
Interest Income	\$37,286	\$79,988		\$1,385	\$3,244,973
Rent Income	\$1,200	\$31,399			\$1,420,614
Sales of Property & Equipment	\$390,000	\$2,569,520			\$444,438
Charges for Services	\$422,884	\$1,550,627			\$102,434,378
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts	\$475,761	\$439,981			
Sewer Fees					\$152,945,502
Other	\$104,251	\$121,000			\$10,203,830
TOTAL	\$2,484,788	\$6,299,836	\$0	\$1,385	\$272,200,332
Other Revenue	\$1,115,398				
TOTAL REVENUES	\$34,299,532	\$39,665,219	\$2,151,690	\$121,567	\$602,707,483

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Adamsville	Bessemer	Birmingham	Brighton	Brookside
	No Report				
Governmental Administration					
Salaries, Wages & Fringe Benefits		\$1,571,049	\$40,259,000	\$45,200	\$57,456
Operating Expenses		\$1,296,344	\$39,181,000		\$17,650
Capital Outlays			\$85,000		
Other					\$19,049
TOTAL	\$0	\$2,867,393	\$79,525,000	\$45,200	\$94,155
Police Protection					
Salaries, Wages & Fringe Benefits		\$8,327,735	\$80,784,000	\$191,092	\$43,319
Operating Expenses		\$1,301,728	\$3,406,000		\$39,789
Capital Outlays			\$198,000		
Other					
TOTAL	\$0	\$9,629,463	\$84,388,000	\$191,092	\$83,108
Fire Protection					
Salaries, Wages & Fringe Benefits		\$7,828,157	\$50,603,000	\$37,054	\$23,719
Operating Expenses		\$771,194	\$2,724,000		\$6,327
Capital Outlays			\$6,000		
Emergency Medical Services					\$1,466
Other					
TOTAL	\$0	\$8,599,351	\$53,333,000	\$37,054	\$31,512
Sanitation Department					
Payment to Private Contractors			\$983,000	\$195,360	\$50,369
Salaries, Wages & Fringe Benefits		\$2,070,148	\$42,309,000		
Operating Expenses		\$940,078	\$4,467,000		
Capital Outlays					
Other					
TOTAL	\$0	\$3,010,226	\$47,759,000	\$195,360	\$50,369
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits		\$4,948,351	\$3,648,000	\$49,364	
Operating Expenses		\$1,136,312	\$6,466,000		
Capital Outlays					
Other			\$30,000		
TOTAL	\$0	\$6,084,663	\$10,144,000	\$49,364	\$0
Health and Welfare					
Payment to County Health Department			\$266,000		\$7,264
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$266,000	\$0	\$7,264
Education					
Payment to School Board			\$1,895,000		
Other					
TOTAL	\$0	\$0	\$1,895,000	\$0	\$0
Transportation					
Payment to Transit Authority			\$10,904,000		
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$10,904,000	\$0	\$0

EXPENDITURES BY PROGRAMS:	Adamsville	Bessemer (continued)	Birmingham (continued)	Brighton (continued)	Brookside (continued)			
Park and Recreation								
Salaries, Wages & Fringe Benefits		\$284,239	\$11,601,000					
Operating Expenses		\$69,662	\$6,222,000					
Capital Outlays								
Other								
TOTAL	\$0	\$353,901	\$17,823,000	\$0	\$0			
Libraries								
Payment to Independent Library Boards			\$12,000					
Salaries, Wages & Fringe Benefits			\$11,736,000					
Operating Expenses		\$590,004	\$2,382,000					
Capital Outlays								
Other								
TOTAL	\$0	\$590,004	\$14,130,000	\$0	\$0			
Retirement of Debt								
Principal			\$13,767,000					
Interest			\$7,512,000					
Other			\$14,000					
TOTAL	\$0	\$0	\$21,293,000	\$0	\$0			
Courts								
Salaries, Wages & Fringe Benefits	\$	463,519	\$	3,858,000	\$	29,906		
Fees for Professional Services			\$	25,000				
Operating Expenses	\$	6,436	\$	217,000				
Capital Outlays								
Other								
TOTAL	\$	-	\$	4,100,000	\$	29,906	\$	-
Other Departments								
Civil Defense			\$282,000					
Building Inspection Service		\$488,404		\$6,000				
Other		\$467,607	\$14,741,000		\$1,813			
Other								
Other								
Other								
TOTAL	\$0	\$956,011	\$15,023,000	\$6,000	\$1,813			
Other Expenditures		\$5,248,061	\$21,903,000		\$14,599			
TOTAL EXPENDITURES	\$0	\$37,809,028	\$382,486,000	\$553,976	\$282,820			

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	<u>Cardiff</u> No Report	Center Point	Clay	<u>Fairfield</u> No Report	Fultondale
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits		\$183,865	\$442,542		\$264,568
Operating Expenses		\$743,693	\$1,320,660		\$750,129
Capital Outlays			\$5,910		\$552,371
Other		\$640,939			
TOTAL	\$0	\$1,568,497	\$1,769,112	\$0	\$1,567,068
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits		\$552,944			\$2,324,546
Operating Expenses		\$46,745			\$439,039
Capital Outlays					\$114,728
Other					
TOTAL	\$0	\$599,689	\$0	\$0	\$2,878,313
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits		\$24,776			
Operating Expenses					\$437,810
Capital Outlays					\$1,239,795
Emergency Medical Services					
Other					
TOTAL	\$0	\$24,776	\$0	\$0	\$1,677,605
<u>Sanitation Department</u>					
Payment to Private Contractors					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$0	\$0	\$0
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits		\$626,790			\$998,840
Operating Expenses		\$114,457			\$441,954
Capital Outlays					\$235,041
Other					
TOTAL	\$0	\$741,247	\$0	\$0	\$1,675,835
<u>Health and Welfare</u>					
Payment to County Health Department					\$46,146
Cemetery Expenses					\$3,212
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$0	\$0	\$49,358
<u>Education</u>					
Payment to School Board					
Other					\$49,807
TOTAL	\$0	\$0	\$0	\$0	\$49,807
<u>Transportation</u>					
Payment to Transit Authority		\$56,313			
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$56,313	\$0	\$0	\$0

EXPENDITURES BY PROGRAMS:	Cardiff	Center Point (continued)	Clay (continued)	Fairfield	Fultondale (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits		\$241,697	\$14,404		\$512,037
Operating Expenses		\$205,744			\$203,165
Capital Outlays					\$245,749
Other		\$314			
TOTAL	\$0	\$447,755	\$14,404	\$0	\$960,951
<u>Libraries</u>					
Payment to Independent Library Boards					
Salaries, Wages & Fringe Benefits			\$71,801		\$336,183
Operating Expenses			\$46,769		\$81,759
Capital Outlays					\$416,847
Other					
TOTAL	\$0	\$0	\$118,570	\$0	\$834,789
<u>Retirement of Debt</u>					
Principal			\$261,604		\$2,159,688
Interest			\$182,216		\$1,664,027
Other					\$3,280
TOTAL	\$0	\$0	\$443,820	\$0	\$3,826,995
<u>Courts</u>					
Salaries, Wages & Fringe Benefits					\$186,719
Fees for Professional Services					\$54,250
Operating Expenses					\$30,760
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$0	\$0	\$271,729
<u>Other Departments</u>					
Civil Defense					\$12,526
Building Inspection Service		\$255,650			\$210,078
Other		\$8,052	\$72,092		\$105,940
Other		\$14,866			\$50,655
Other		\$90,269			\$863,373
Other					\$305,286
TOTAL	\$0	\$368,837	\$72,092	\$0	\$1,547,858
<u>Other Expenditures</u>					
		\$160,299			\$17,615
TOTAL EXPENDITURES	\$0	\$3,911,100	\$2,417,998	\$0	\$15,357,923

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Gardendale	Graysville	Homewood	Hoover	Hueytown
	Unaudited				
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$581,539	\$201,265	\$641,061	\$6,378,427	\$770,740
Operating Expenses	\$583,554	\$210,875	\$2,224,949	\$4,905,078	\$386,471
Capital Outlays	\$2,764		\$11,646	\$1,000,991	\$114,271
Other	\$524,090	\$27,041	\$1,181		
TOTAL	\$1,691,947	\$439,181	\$2,878,837	\$12,284,496	\$1,271,482
Police Protection					
Salaries, Wages & Fringe Benefits	\$2,773,303	\$426,965	\$7,205,751	\$19,038,533	\$3,322,469
Operating Expenses	\$498,565		\$1,264,878	\$4,392,242	\$332,259
Capital Outlays	\$135,813		\$256,961	\$1,765,745	\$91,642
Other	\$39,384		\$105,612		
TOTAL	\$3,447,065	\$426,965	\$8,833,202	\$25,196,520	\$3,746,370
Fire Protection					
Salaries, Wages & Fringe Benefits	\$1,539,961	\$491,219	\$5,811,538	\$15,197,113	\$2,979,383
Operating Expenses	\$179,299	\$73,044	\$637,687	\$1,566,029	\$322,730
Capital Outlays	\$48,071	\$53,482	\$1,064,324	\$1,319,507	\$1,158,373
Emergency Medical Services	\$23,283	\$2,533			
Other	\$153		\$74,387		
TOTAL	\$1,790,767	\$620,278	\$7,587,936	\$18,082,649	\$4,460,486
Sanitation Department					
Payment to Private Contractors				\$6,209,414	\$635,004
Salaries, Wages & Fringe Benefits		\$32,105	\$1,633,488	\$120,068	
Operating Expenses		\$39,056	\$504,258	\$1,877,941	
Capital Outlays					
Other			\$232,751	\$3,688,582	
TOTAL	\$0	\$71,161	\$2,370,497	\$11,896,005	\$635,004
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$1,313,406	\$226,025	\$1,193,143	\$2,226,165	\$712,026
Operating Expenses	\$281,140	\$106,681	\$550,891	\$716,649	\$148,671
Capital Outlays	\$83,993		\$511,094	\$1,762,503	\$49,506
Other	\$4,372		\$2,546		
TOTAL	\$1,682,911	\$332,706	\$2,257,674	\$4,705,317	\$910,203
Health and Welfare					
Payment to County Health Department		\$9,422	\$138,580	\$68,747	
Cemetery Expenses					
Salaries, Wages & Fringe Benefits				\$166,761	
Operating Expenses		\$8,833		\$52,943	
Capital Outlays		\$1,372			
Other		\$1,652			
TOTAL	\$0	\$21,279	\$138,580	\$288,451	\$0
Education					
Payment to School Board			\$14,799,247	\$2,000,000	
Other					
TOTAL	\$0	\$0	\$14,799,247	\$2,000,000	\$0
Transportation					
Payment to Transit Authority			\$226,140		
Salaries, Wages & Fringe Benefits				\$610,176	
Operating Expenses				\$866,926	
Capital Outlays				\$1,809,083	
Other					
TOTAL	\$0	\$0	\$226,140	\$3,286,185	\$0

EXPENDITURES BY PROGRAMS:	Gardendale (continued)	Graysville (continued)	Homewood (continued)	Hoover (continued)	Hueytown (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$1,345,701	\$174,553	\$2,214,492	\$4,405,798	\$186,559
Operating Expenses	\$560,663	\$76,513	\$1,042,376	\$2,808,089	\$91,749
Capital Outlays	\$68,881		\$233,475	\$2,345,762	
Other	\$287,970		\$586,874		
TOTAL	\$2,263,215	\$251,066	\$4,077,217	\$9,559,649	\$278,308
<u>Libraries</u>					
Payment to Independent Library Boards		\$97,139			
Salaries, Wages & Fringe Benefits	\$445,165		\$1,519,166	\$4,017,430	
Operating Expenses	\$125,516		\$497,356	\$2,108,839	\$127,733
Capital Outlays			\$21,103	\$227,200	
Other	\$1,019		\$21,258		
TOTAL	\$571,700	\$97,139	\$2,058,883	\$6,353,469	\$127,733
<u>Retirement of Debt</u>					
Principal	\$1,122,115		\$125,000	\$5,760,000	
Interest	\$144,063		\$971,666	\$3,263,592	
Other				\$2,447	\$542,354
TOTAL	\$1,266,178	\$0	\$1,096,666	\$9,026,039	\$542,354
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$180,935		\$378,627	\$1,232,063	\$189,854
Fees for Professional Services	\$35,698		\$12,068	\$75,042	\$26,887
Operating Expenses	\$9,166		\$83,409	\$414,704	\$31,683
Capital Outlays			\$1,214		
Other		\$150			
TOTAL	\$225,799	\$150	\$475,318	\$1,721,809	\$248,424
<u>Other Departments</u>					
Civil Defense					
Building Inspection Service	\$404,890		\$880,698	\$1,747,773	\$273,083
Other		\$187,680	\$914,912	\$234,029	\$64,959
Other		\$389,796	\$986,285	\$42,998	\$0
Other		\$189,295	\$349,350		\$678,332
Other			\$283,270		
TOTAL	\$404,890	\$766,771	\$3,414,515	\$2,024,800	\$1,016,374
Other Expenditures	\$1,832,555		\$4,059,772		\$156,645
TOTAL EXPENDITURES	\$15,177,027	\$3,026,696	\$54,413,064	\$106,425,389	\$13,393,383

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Irondale	Kimberly No Report	Leeds	Lipscomb No Report	Maytown No Report
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$872,205		\$410,154		
Operating Expenses	\$1,064,066		\$1,366,794		
Capital Outlays	\$568,878		\$89,361		
Other	\$111,234				
TOTAL	\$2,616,383	\$0	\$1,866,309	\$0	\$0
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$2,466,042		\$2,153,996		
Operating Expenses	\$325,500		\$374,724		
Capital Outlays	\$150,808		\$428,491		
Other	\$75,044				
TOTAL	\$3,017,394	\$0	\$2,957,211	\$0	\$0
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$2,698,772		\$1,854,733		
Operating Expenses	\$169,602		\$264,664		
Capital Outlays	\$76,817		\$1,236,004		
Emergency Medical Services	\$11,479				
Other	\$2,399				
TOTAL	\$2,959,069	\$0	\$3,355,401	\$0	\$0
<u>Sanitation Department</u>					
Payment to Private Contractors					
Salaries, Wages & Fringe Benefits	\$1,370,679				
Operating Expenses					
Capital Outlays	\$23,289				
Other	\$661,248				
TOTAL	\$2,055,216	\$0	\$0	\$0	\$0
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	\$289,170		\$353,129		
Operating Expenses	\$15,776		\$528,079		
Capital Outlays			\$1,537,497		
Other					
TOTAL	\$304,946	\$0	\$2,418,705	\$0	\$0
<u>Health and Welfare</u>					
Payment to County Health Department					
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$0	\$0	\$0
<u>Education</u>					
Payment to School Board					
Other					
TOTAL	\$0	\$0	\$0	\$0	\$0
<u>Transportation</u>					
Payment to Transit Authority					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$0	\$0	\$0

EXPENDITURES BY PROGRAMS:	Irondale (continued)	Kimberly	Leeds (continued)	Lipscomb	Maytown
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$185,092		\$142,775		
Operating Expenses	\$84,554		\$324,644		
Capital Outlays			\$40,964		
Other					
TOTAL	\$269,646	\$0	\$508,383	\$0	\$0
<u>Libraries</u>					
Payment to Independent Library Boards					
Salaries, Wages & Fringe Benefits	\$251,684		\$291,414		
Operating Expenses	\$103,775		\$55,644		
Capital Outlays					
Other	\$15,525				
TOTAL	\$370,984	\$0	\$347,058	\$0	\$0
<u>Retirement of Debt</u>					
Principal	\$1,628,570		\$4,814,071		
Interest	\$2,249,916		\$741,707		
Other	\$857		\$4,098,197		
TOTAL	\$3,879,343	\$0	\$9,653,975	\$0	\$0
<u>Courts</u>					
Salaries, Wages & Fringe Benefits			\$74,585		
Fees for Professional Services	\$299,216		\$550,685		
Operating Expenses	\$135,052		\$99,526		
Capital Outlays					
Other					
TOTAL	\$434,268	\$0	\$724,796	\$0	\$0
<u>Other Departments</u>					
Civil Defense					
Building Inspection Service	\$194,290		\$167,614		
Other	\$149,012				
Other	\$175,943				
Other					
Other					
TOTAL	\$519,245	\$0	\$167,614	\$0	\$0
<u>Other Expenditures</u>					
	\$28,707		\$36,674		
TOTAL EXPENDITURES	\$16,455,201	\$0	\$22,036,126	\$0	\$0

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Midfield	Morris	Mountain Brook	Mulga	North Johns
					No Report
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$301,697	\$39,599	\$1,295,327	\$25,000	
Operating Expenses	\$718,958		\$2,479,880	\$30,000	
Capital Outlays			\$7,414,753		
Other			\$620,011		
TOTAL	\$1,020,655	\$39,599	\$11,809,971	\$55,000	\$0
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$1,054,417	\$113,816	\$5,312,041		
Operating Expenses	\$138,998		\$886,841		
Capital Outlays			\$250,468		
Other			\$0		
TOTAL	\$1,193,415	\$113,816	\$6,449,350	\$0	\$0
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$848,668		\$5,591,572		
Operating Expenses	\$101,770	\$35,549	\$475,257	\$3,000	
Capital Outlays			\$497,377		
Emergency Medical Services			\$0		
Other					
TOTAL	\$950,438	\$35,549	\$6,564,206	\$3,000	\$0
<u>Sanitation Department</u>					
Payment to Private Contractors			\$2,683,440	\$56,000	
Salaries, Wages & Fringe Benefits			\$0		
Operating Expenses			\$0		
Capital Outlays			\$0		
Other			\$7,308		
TOTAL	\$0	\$0	\$2,690,748	\$56,000	\$0
<u>Street, Bridge & Road Department</u>					
Salaries, Wages & Fringe Benefits	\$475,015	\$23,312	\$2,312,028		
Operating Expenses	\$560,500	\$18,674	\$994,287		
Capital Outlays			\$2,460,741		
Other			\$0		
TOTAL	\$1,035,515	\$41,986	\$5,767,056	\$0	\$0
<u>Health and Welfare</u>					
Payment to County Health Department	\$29,544		\$112,401		
Cemetery Expenses			\$0		
Salaries, Wages & Fringe Benefits			\$692,191		
Operating Expenses			\$0		
Capital Outlays			\$0		
Other			\$0		
TOTAL	\$29,544	\$0	\$804,592	\$0	\$0
<u>Education</u>					
Payment to School Board	\$345,000		\$29,209		
Other			\$0		
TOTAL	\$345,000	\$0	\$29,209	\$0	\$0
<u>Transportation</u>					
Payment to Transit Authority	\$91,344		\$76,732		
Salaries, Wages & Fringe Benefits			\$0		
Operating Expenses			\$0		
Capital Outlays			\$0		
Other			\$0		
TOTAL	\$91,344	\$0	\$76,732	\$0	\$0

EXPENDITURES BY PROGRAMS:	Midfield (continued)	Morris (continued)	Mountain Brook (continued)	Mulga (continued)	North Johns
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$135,973		\$806,723		
Operating Expenses	\$144,201		\$271,321		
Capital Outlays			\$166,343		
Other			\$75,000		
TOTAL	\$280,174	\$0	\$1,319,387	\$0	\$0
<u>Libraries</u>					
Payment to Independent Library Boards	\$82,500		\$0		
Salaries, Wages & Fringe Benefits			\$1,646,174		
Operating Expenses			\$534,775		
Capital Outlays			\$480,555		
Other			\$0		
TOTAL	\$82,500	\$0	\$2,661,504	\$0	\$0
<u>Retirement of Debt</u>					
Principal	\$258,385		\$190,000		
Interest			\$170,600		
Other			\$787		
TOTAL	\$258,385	\$0	\$361,387	\$0	\$0
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$93,981	\$25,500	\$141,142		
Fees for Professional Services	\$20,441	\$15,000	\$60,966		
Operating Expenses	\$1,384		\$0		
Capital Outlays			\$0		
Other			\$0		
TOTAL	\$115,806	\$40,500	\$202,108	\$0	\$0
<u>Other Departments</u>					
Civil Defense			\$0		
Building Inspection Service	\$15,780		\$397,296		
Other					
Other					
Other					
TOTAL	\$15,780	\$0	\$397,296	\$0	\$0
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	\$5,418,556	\$271,450	\$39,133,546	\$114,000	\$0

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAMS**

	Pinson	Pleasant Grove	Sylvan Springs	Tarrant City	Trafford
Governmental Administration					
Salaries, Wages & Fringe Benefits		\$380,323	\$73,985	\$342,596	\$23,629
Operating Expenses	\$676,492	\$328,213	\$66,569	\$696,655	\$15,785
Capital Outlays			\$101,094		
Other				\$276	\$3,200
TOTAL	\$676,492	\$708,536	\$241,648	\$1,039,527	\$42,614
Police Protection					
Salaries, Wages & Fringe Benefits		\$1,582,770.00		\$1,557,990	\$33,924.00
Operating Expenses	\$299,794.00	\$533,703.00		\$308,702	\$19,310.00
Capital Outlays				\$25,620	
Other					
TOTAL	\$299,794.00	\$2,116,473.00	\$0.00	\$1,892,312	\$53,234.00
Fire Protection					
Salaries, Wages & Fringe Benefits		\$1,188,940	\$125,224	\$1,164,986	
Operating Expenses		\$195,093	\$52,707	\$187,978	\$10,449
Capital Outlays				\$6,225	
Emergency Medical Services			\$2,837	\$10,092	
Other				\$809	
TOTAL	\$0	\$1,384,033	\$180,768	\$1,370,090	\$10,449
Sanitation Department					
Payment to Private Contractors		\$586,411			
Salaries, Wages & Fringe Benefits		\$60,285			
Operating Expenses		\$8,308			
Capital Outlays					
Other					
TOTAL	\$0	\$655,004	\$0	\$0	\$0
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits			\$4,074	\$945,123	
Operating Expenses	\$315,356		\$23,431	\$752,496	
Capital Outlays				\$344,712	
Other			\$45,855	\$52	
TOTAL	\$315,356	\$0	\$73,360	\$2,042,383	\$0
Health and Welfare					
Payment to County Health Department		\$55,671	\$8,583	\$36,826	
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			\$1,335		
TOTAL	\$0	\$55,671	\$9,918	\$36,826	\$0
Education					
Payment to School Board				\$570,976	
Other					
TOTAL	\$0	\$0	\$0	\$570,976	\$0
Transportation					
Payment to Transit Authority				\$17,762	
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$0	\$0	\$0	\$17,762	\$0

EXPENDITURES BY PROGRAMS:	Pinson (continued)	Pleasant Grove (continued)	Sylvan Springs (continued)	Tarrant City (continued)	Trafford (continued)
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits			\$5,557	\$314,733	\$2,055
Operating Expenses		\$291,922	\$11,306	\$70,039	\$257
Capital Outlays		\$294,665			
Other					
TOTAL	\$0	\$586,587	\$16,863	\$384,772	\$2,312
<u>Libraries</u>					
Payment to Independent Library Boards				\$10,290	
Salaries, Wages & Fringe Benefits		\$102,007		\$102,637	
Operating Expenses		\$91,428		\$16,170	
Capital Outlays				\$6,850	
Other				\$498	
TOTAL	\$0	\$193,435	\$0	\$136,445	\$0
<u>Retirement of Debt</u>					
Principal	\$41,760			\$418,331	\$10,418
Interest	\$25,268			\$326,789	
Other				\$1,654	
TOTAL	\$67,028	\$0	\$0	\$746,774	\$10,418
<u>Courts</u>					
Salaries, Wages & Fringe Benefits		\$120,747		\$107,965	
Fees for Professional Services		\$4,600		\$53,209	
Operating Expenses		\$3,147		\$27,160	\$1,839
Capital Outlays					
Other					
TOTAL	\$0	\$128,494	\$0	\$188,334	\$1,839
<u>Other Departments</u>					
Civil Defense					
Building Inspection Service			\$4,599	\$127,037	
Other			\$125,187	\$66,399	
Other				\$93,605	
Other				\$14,454	
TOTAL	\$0	\$0	\$129,786	\$301,495	\$0
<u>Other Expenditures</u>					
	\$541,512		\$216,579		
TOTAL EXPENDITURES	\$1,900,182	\$5,828,233	\$868,922	\$8,727,696	\$120,866

**MUNICIPAL AND COUNTY GOVERNMENTS
EXPENDITURES BY PROGRAM**

	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County Unaudited
Governmental Administration					
Salaries, Wages & Fringe Benefits	\$513,407	\$1,616,801	\$116,781	\$6,449	\$52,281,195
Operating Expenses	\$586,095	\$2,550,020	\$525,836		\$35,386,335
Capital Outlays		\$43,432			\$44,987
Other					\$14,470,081
TOTAL	\$1,099,502	\$4,210,253	\$642,617	\$6,449	\$102,182,598
Police Protection					
Salaries, Wages & Fringe Benefits	\$4,587,438	\$5,777,952	\$831,752		\$37,281,859
Operating Expenses	\$851,109	\$906,110	\$193,280		\$4,924,662
Capital Outlays		\$745,144			
Other	\$913,664				
TOTAL	\$6,352,211	\$7,429,206	\$1,025,032	\$0	\$42,206,521
Fire Protection					
Salaries, Wages & Fringe Benefits	\$2,783,098	\$7,204,947	\$152,733		
Operating Expenses	\$822,195	\$607,380	\$311,334		
Capital Outlays		\$122,007			
Emergency Medical Services	\$246,271	\$25,685			
Other	\$57,104				
TOTAL	\$3,908,668	\$7,960,019	\$464,067	\$0	\$0
Sanitation Department					
Payment to Private Contractors	\$1,272,295	\$2,582,879			
Salaries, Wages & Fringe Benefits					\$23,596,330
Operating Expenses					\$33,341,120
Capital Outlays					\$20,803,751
Other					\$51,828
TOTAL	\$1,272,295	\$2,582,879	\$0	\$0	\$77,793,029
Street, Bridge & Road Department					
Salaries, Wages & Fringe Benefits	\$838,193	\$1,097,866			\$14,217,064
Operating Expenses	\$1,456,693	\$1,261,892			\$3,607,655
Capital Outlays	\$173,372	\$956,269			\$1,351,180
Other	\$144,629				
TOTAL	\$2,612,887	\$3,316,027	\$0	\$0	\$19,175,899
Health and Welfare					
Payment to County Health Department		\$187,329		\$1,860	
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					\$39,247,238
Operating Expenses			\$10,334		\$47,445,034
Capital Outlays					
Other		\$19,583			\$554,914
TOTAL	\$0	\$206,912	\$10,334	\$1,860	\$87,247,186
Education					
Payment to School Board	\$2,236,287	\$286,908			
Other		\$6,000			
TOTAL	\$2,236,287	\$292,908	\$0	\$0	\$0
Transportation					
Payment to Transit Authority		\$64,314			
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays		\$897,985			
Other					
TOTAL	\$0	\$962,299	\$0	\$0	\$0

EXPENDITURES BY PROGRAMS:	Trussville (continued)	Vestavia Hills (continued)	Warrior (continued)	West Jefferson (continued)	Jefferson County (continued)
Park and Recreation					
Salaries, Wages & Fringe Benefits	\$1,604,454	\$1,304,980	\$86,677		
Operating Expenses	\$1,213,540	\$1,020,345	\$135,600		
Capital Outlays		\$101,868			
Other					
TOTAL	\$2,817,994	\$2,427,193	\$222,277	\$0	\$0
Libraries					
Payment to Independent Library Boards	\$694,898				
Salaries, Wages & Fringe Benefits	\$270,337	\$946,515	\$75,872		
Operating Expenses		\$358,250	\$124,509		
Capital Outlays		\$337,714			
Other					
TOTAL	\$965,235	\$1,642,479	\$200,381	\$0	\$0
Retirement of Debt					
Principal	\$4,909,695	\$1,188,611			\$65,105,000
Interest	\$3,638,239	\$1,718,617			\$116,802,178
Other	\$32,350	\$5,835			\$6,275,771
TOTAL	\$8,580,284	\$2,913,063	\$0	\$0	\$188,182,949
Courts					
Salaries, Wages & Fringe Benefits	\$137,398	\$124,472	\$27,310		\$9,130,204
Fees for Professional Services	\$22,700	\$822			
Operating Expenses	\$34,276	\$7,647	\$66,841		\$2,676,767
Capital Outlays					
Other					
TOTAL	\$194,374	\$132,941	\$94,151	\$0	\$11,806,971
Other Departments					
Civil Defense					\$2,495,947
Building Inspection Service	\$443,189	\$372,682			
Other	\$14,678				\$1,664,448
Other					\$4,438,546
Other					\$16,408,252
Other					
TOTAL	\$457,867	\$372,682	\$0	\$0	\$25,007,193
Other Expenditures	\$3,017,706				
TOTAL EXPENDITURES	\$33,515,310	\$34,448,861	\$2,658,859	\$8,309	\$553,602,346

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

	Bessemer Electric Board	Bessemer Water Service	Birmingham Water & Sewer Board	Brookside Water & Gas Board	Fultondale Gas Board
REVENUES					
Sales of Water or Electric Service	34,875,061	16,100,081	153,425,145	578,260	
Sales of Gas				194,380	5,627,939
Charges for Services & Miscellaneous					
General Revenue			3,176,666	26,425	14,249
Governmental Grants or Appropriations					
Other	313,692	835,264			12,575
TOTAL	35,188,753	16,935,345	156,601,811	799,065	5,654,763
EXPENDITURES					
Water or Electricity Purchased for Resale				340,706	
Gas Purchased for Resale				48,434	1,680,779
Salaries, Wages, & Fringe Benefits			27,692,764	221,539	1,640,178
Operating Expenses	30,426,128	13,095,393	57,129,032	165,794	1,403,649
Depreciation	888,933	668,116	20,403,259	44,551	325,763
Payment in Lieu of Taxes			3,740,659		119,095
Debt Service (Principal & Interest)			54,682,685		199,692
Transfers or Payments to Local					
Governmental Units					500,000
State Utility Tax	999,996	104,212		21,853	209,556
Insurance					
Other			1,119,373		
TOTAL	32,315,057	13,867,721	164,767,772	842,877	6,078,712
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$2,873,696	\$3,067,624.00	(\$8,165,961.00)	(\$43,812)	(\$423,949)

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

	Graysville Gas System	Graysville Water & Sewer Board	Mulga Water & Gas Board	Tarrant Electric Department	Trussville Utilities Board
REVENUES					
Sales of Water or Electric Service		\$ 1,700,137	\$ 1,280,772	\$ 7,394,807	\$ 4,871,382
Sales of Gas	\$ 4,106,700		\$ 846,770		\$ 18,593,923
Charges for Services & Miscellaneous					
General Revenue	\$ 21,671	\$ 30,837	\$ 12,072		\$ 316,906
Governmental Grants or Appropriations	\$ 14,423	\$ 37,855			
Other		\$ 6,560		\$ 604,227	\$ 2,352,329
TOTAL	\$ 4,142,794	\$ 1,775,389	\$ 2,139,614	\$ 7,999,034	\$ 26,134,540
EXPENDITURES					
Water or Electricity Purchased for Resale	\$ -	\$ 1,143,399	\$ 597,153	\$ 5,359,564	
Gas Purchased for Resale	\$ 1,179,818		\$ 234,684		\$ 7,038,846
Salaries, Wages, & Fringe Benefits	\$ 900,806	\$ 189,380	\$ 416,117	\$ 1,020,768	\$ 4,241,540
Operating Expenses	\$ 629,789	\$ 183,726	\$ 239,401	\$ 325,076	\$ 5,697,107
Depreciation	\$ 194,448	\$ 91,886	\$ 498,470	\$ 377,113	\$ 3,560,547
Payment in Lieu of Taxes	\$ -			\$ 412,114	
Debt Service (Principal & Interest)			\$ 404,898	\$ 176,362	\$ 1,575,029
Transfers or Payments to Local					
Governmental Units	\$ 1,387,814		\$ 66,590		\$ 897,681
State Utility Tax			\$ 85,161		
Insurance					
Other				\$ 190,063	\$ 3,031,653
TOTAL	\$ 4,292,675	\$ 1,608,391	\$ 2,542,474	\$ 7,861,060	\$ 26,042,403
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES					
	\$ (149,881)	\$ 166,998	\$ (402,860)	\$ 137,974	\$ 92,137

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

	Warrior River Water Authority	West Jefferson Gas & Water System			
REVENUES					
Sales of Water or Electric Service	\$ 6,069,537	\$1,226,208			
Sales of Gas		\$209,011			
Charges for Services & Miscellaneous					
General Revenue	\$ 303,708	\$26,612			
Governmental Grants or Appropriations					
Other	\$ 1,223,672				
TOTAL	\$ 7,596,917	\$1,461,831			
EXPENDITURES					
Water or Electricity Purchased for Resale		\$719,915			
Gas Purchased for Resale		\$82,762			
Salaries, Wages, & Fringe Benefits	\$ 1,261,339	\$197,014			
Operating Expenses	\$ 3,342,473	\$347,087			
Depreciation	\$ 1,355,123	\$122,140			
Payment in Lieu of Taxes					
Debt Service (Principal & Interest)	\$ 903,550				
Transfers or Payments to Local Governmental Units					
State Utility Tax	\$ 210,623	\$56,549			
Insurance					
Other					
TOTAL	\$ 7,073,108	\$1,525,467			
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$ 523,809	(\$63,636)			

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

	Bessemer	Birmingham	Fairfield	Homewood	Hoover
Intergovernmental Transfers					
Federal Revenues					
Title I Program ESEA	\$2,671,495	\$16,788,739	\$735,532	\$384,236	\$31,389
Other	\$5,522,449	\$25,837,339	\$1,534,406	\$1,551,006	\$5,732,564
TOTAL	\$8,193,944	\$42,626,078	\$2,269,938	\$1,935,242	\$5,763,953
State Revenues					
Minimum Program	\$21,713,329	\$106,756,624		\$12,568,048	\$56,697,956
Vocational Education					
Public School Funds	\$1,132,534	\$4,970,134		\$542,808	\$2,484,800
Hospital-Medical Insurance					
Other	\$513,234	\$13,735,574		\$891,471	\$2,932,225
TOTAL	\$23,359,097	\$125,462,332	\$11,358,514	\$14,002,327	\$62,114,981
Jefferson County					
Ad Valorem Taxes	\$3,337,061	\$19,485,427	\$3,359,108	\$10,463,297	
Other	\$6,240	\$1,762,898		\$179,353	
TOTAL	\$3,343,301	\$21,248,325	\$3,359,108	\$10,642,650	\$0
REVENUES FROM OWN SOURCES					
Local Tax Revenues	\$1,058,575			\$7,538,040	\$1,509,738
Ad Valorem Tax	\$5,151,603	\$53,668,109		\$7,389,051	\$63,873,342
Appropriation From the City		\$1,894,971			\$2,000,000
Other	\$554,616	\$1,149	\$795,759		\$15,058,275
TOTAL	\$6,764,794	\$55,564,229	\$795,759	\$14,927,091	\$82,441,355
NON-TAX REVENUES					
Interest Income	\$7,606	\$1,692,062	\$18,696	\$34,282	\$566,927
Refunds, Charges & Reimbursements	\$21,953	\$4,920,529		\$2,589,819	
Other	\$810,748	\$6,688,268	\$238,710	\$2,013,843	\$1,413,787
TOTAL	\$840,307	\$13,300,859	\$257,406	\$4,637,944	\$1,980,714
TOTAL REVENUES	\$42,501,443	\$258,201,823	\$18,040,725	\$46,145,254	\$152,301,003
EXPENDITURES					
Education					
Salaries, Wages & Fringe Benefits	\$30,189,290	\$202,751,583	\$13,819,433	\$35,221,145	\$105,886,937
Fees for Professional Services	\$1,120,259		\$911,563	\$3,163,927	\$15,153,453
General Control	\$885,838		\$327,794		
Operating Expenses	\$1,639,174	\$59,894,010	\$1,474,977	\$1,757,424	\$18,018,793
Capital Outlay	\$387,699	\$88,247,565	\$194,724	\$2,857,927	\$9,964,053
Auxiliary Agencies	\$4,840,842		\$802,678		
Reserves or Transfers to Other Funds	\$878,297			\$3,825,880	\$4,424,115
Other			\$37,991		
TOTAL	\$39,941,399	\$350,893,158	\$17,569,160	\$46,826,303	\$153,447,351
Debt Service					
Principal	\$57,977	\$1,515,821	\$850,670	\$1,160,000	
Interest	\$1,390,486	\$790,896	\$108,442	\$1,310,244	\$8,424,125
Other	\$23,055		\$21,934		\$6,423
TOTAL	\$1,471,518	\$2,306,717	\$981,046	\$2,470,244	\$8,430,548
TOTAL EXPENDITURES	\$41,412,917	\$353,199,875	\$18,550,206	\$49,296,547	\$161,877,899

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

	Jefferson County	Leeds	Midfield	Mountain Brook	Tarrant
REVENUES					
Intergovernmental Transfers					
Federal Revenues					
Title I Program ESEA	\$7,027,275	\$341,070	\$280,164		\$587,911
Other	\$27,493,996	\$1,089,322	\$1,790,076	\$868,676	\$1,432,261
TOTAL	\$34,521,271	\$1,430,392	\$2,070,240	\$868,676	\$2,020,172
State Revenues					
Minimum Program	\$155,304,682	\$7,021,822	\$6,022,320	\$17,438,888	\$6,121,462
Vocational Education				\$22,311	
Public School Funds	\$8,364,233	\$359,571	\$317,026	\$789,473	\$163,813
Hospital-Medical Insurance					
Other	\$24,019,927	\$1,238,446	\$392,663	\$1,061,443	\$1,351,291
TOTAL	\$187,688,842	\$8,619,839	\$6,732,009	\$19,312,115	\$7,636,566
Jefferson County					
Ad Valorem Taxes	\$56,118,760	\$3,778,850	\$890,570	\$3,574,879	\$1,809,395
Other	\$27,793,144	\$1,034	\$191	\$1,314	\$1,509
TOTAL	\$83,911,904	\$3,779,884	\$890,761	\$3,576,193	\$1,810,904
REVENUES FROM OWN SOURCES					
Local Tax Revenues	\$38,472				
Ad Valorem Tax		\$137,026	\$866,839	\$24,819,357	\$482,217
Appropriation From the City					\$5,000
Other			\$1,044		\$103,213
TOTAL	\$38,472	\$137,026	\$867,883	\$24,819,357	\$590,430
NON-TAX REVENUES					
Interest Income	\$410,279	\$10,333	\$2,873	\$19,834	\$45
Refunds, Charges & Reimbursements	\$2,316,478	\$989,139	\$338,865	\$594,240	\$268,661
Other	\$46,697,612	\$242,963	\$1,373,254	\$11,527,418	\$910,939
TOTAL	\$49,424,369	\$1,242,435	\$1,714,992	\$12,141,492	\$1,179,645
TOTAL REVENUES	\$355,584,858	\$15,209,576	\$12,275,885	\$60,717,833	\$13,237,717
EXPENDITURES					
Education					
Salaries, Wages & Fringe Benefits	\$253,691,320	\$10,973,920	\$7,825,662	\$41,787,670	\$9,097,827
Fees for Professional Services	\$11,611,134	\$230,475	\$457,531	\$5,566,753	\$1,431,697
General Control		\$230,915			\$520,544
Operating Expenses	\$47,593,742	\$2,902,425	\$719,212	\$5,228,605	\$259,846
Capital Outlay	\$31,600,383	\$81,650	\$1,264,502	\$2,313,359	\$122,607
Auxiliary Agencies			\$889,839	\$316,811	\$537,239
Reserves or Transfers to Other Funds	\$21,720,945		\$770,847	\$3,920,279	\$267,319
Other	\$20,091	\$51,574	\$735,597		\$260,746
TOTAL	\$366,237,615	\$14,470,959	\$12,663,190	\$59,133,477	\$12,497,825
Debt Service					
Principal	\$9,219,226	\$1,430,669	\$282,768	\$1,565,000	\$276,822
Interest	\$4,652,579	\$2,160,727	\$41,547	\$461,084	\$111,094
Other				\$969,755	
TOTAL	\$13,871,805	\$3,591,396	\$324,315	\$2,995,839	\$387,916
TOTAL EXPENDITURES	\$380,109,420	\$18,062,355	\$12,987,505	\$62,129,316	\$12,885,741

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

	Trussville	Vestavia			
REVENUES					
Intergovernmental Transfers					
Federal Revenues					
Title I Program ESEA					
Other	\$1,104,058	\$1,724,716			
TOTAL	\$1,104,058	\$1,724,716			
State Revenues					
Minimum Program	\$17,512,691	\$27,474,338			
Vocational Education					
Public School Funds	\$902,751	\$1,004,966			
Hospital-Medical Insurance					
Other	\$2,405,290				
TOTAL	\$20,820,732	\$28,479,304			
Jefferson County					
Ad Valorem Taxes	\$10,452,540	\$9,050,362			
Other					
TOTAL	\$10,452,540	\$9,050,362			
REVENUES FROM OWN SOURCES					
Local Tax Revenues		\$244,847			
Ad Valorem Tax		\$22,280,888			
Appropriation From the City	\$1,960,441				
Other		\$7,305,517			
TOTAL	\$1,960,441	\$29,831,252			
NON-TAX REVENUES					
Interest Income		\$29,683			
Refunds, Charges & Reimbursements					
Other	\$4,970,929	\$2,241,134			
TOTAL	\$4,970,929	\$2,270,817			
TOTAL REVENUES	\$39,308,700	\$71,356,451			
EXPENDITURES					
Education					
Salaries, Wages & Fringe Benefits	\$28,792,305	\$50,889,451			
Fees for Professional Services	\$4,034,957	\$6,679,422			
General Control		\$3,109,429			
Operating Expenses	\$3,654,729	\$3,151,592			
Capital Outlay	\$96,629	\$3,938,360			
Auxiliary Agencies		\$1,606,132			
Reserves or Transfers to Other Funds	\$1,352,076				
Other	\$29,276				
TOTAL	\$37,959,972	\$69,374,386			
Debt Service					
Principal	\$491,207	\$882,843			
Interest	\$227,713	\$210,918			
Other	\$718,920				
TOTAL	\$1,437,840	\$1,093,761			
TOTAL EXPENDITURES	\$39,397,812	\$70,468,147			

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

	Concord	Center Point	Forestdale Fire	Minor Heights	Palmerdale
<u>REVENUES</u>					
Service Charges, Dues, Fees	\$1,325,015	\$6,179,720	\$1,376,303	\$311,682	\$747,835
Interest	\$2,293	\$24,113	\$350	\$1,013	\$2,647
Donations	\$8,402	\$700		\$20	\$3,396
Grants		\$33,010	\$500	\$1,148	\$11,725
Other	\$21,047		\$343,147	\$3,490	\$201,244
<u>TOTAL REVENUES</u>	\$1,356,757	\$6,237,543	\$1,720,300	\$317,353	\$966,847
<u>EXPENDITURES</u>					
Salaries, Wages & Fringe Benefits	\$687,239	\$4,748,211	\$1,085,552	\$199,121	\$673,785
Operating Expenses	\$447,383	\$937,200	\$294,852	\$111,631	\$157,657
Capital Outlays	\$15,614	\$460,751	\$1,723	\$6,240	\$94,118
Depreciation	\$91,306		\$79,230	\$49,937	
Fire Hydrants Rental	\$10,895	\$94,155	\$24,728	\$4,637	\$30,895
Other			\$12,855		
<u>TOTAL EXPENDITURES</u>	\$1,252,437	\$6,240,317	\$1,498,940	\$371,566	\$956,455
<u>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</u>					
	\$104,320	(2,774)	221,360	(54,213)	10,392

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

	Rocky Ridge			
<u>REVENUES</u>				
Service Charges, Dues, Fees	\$1,037,535			
Interest	\$10,587			
Donations	\$150			
Grants	\$1,148			
Other	\$569,451			
<u>TOTAL REVENUES</u>	\$1,618,871			
<u>EXPENDITURES</u>				
Salaries, Wages & Fringe Benefits	\$1,255,137			
Operating Expenses	\$397,590			
Capital Outlays	\$2,222			
Depreciation				
Fire Hydrants Rental	\$11,879			
Other	\$27,881			
<u>TOTAL EXPENDITURES</u>	\$1,694,709			
<u>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</u>				
	(75,838)			

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

	Alcohol & Drug Abuse Treatment Center, Inc.	Regional Planning Commission of Greater Birmingham	Greater Birmingham Convention and Visitors Bureau	Birmingham-Jefferson Civic Center Authority	Birmingham Racing Commission
REVENUES					
U.S. Government		\$8,356,723			
State of Alabama	\$3,359,119	\$74,749			
Jefferson County			\$7,144,213	\$11,919,141	
Municipalities		\$629,345		\$1,000,000	
Charges for Services	\$198,558	\$55,288		\$39,177,363	
Miscellaneous General Revenue					
Licenses and Permits					\$20,804
Interest	\$198		\$101,944	\$162,652	\$1,602
Other	\$70,285		\$4,196		\$1,439,792
TOTAL REVENUES	\$3,628,160	\$9,116,105	\$7,250,353	\$52,259,156	\$1,462,198
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$2,471,580	\$2,912,332	\$2,976,371	\$17,668,079	\$880,364
Fees for Professional Services	\$45,950	\$3,607,830	\$6,455	\$302,047	\$47,951
Operating Expenses	\$1,016,293	\$2,315,144	\$3,867,527	\$25,278,105	\$433,976
Capital Outlays				\$1,659,732	
Debt Services				\$9,298,345	
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds			\$400,000		(\$24,581)
Other	\$132,751				\$125,000
TOTAL EXPENDITURES	\$3,666,574	\$8,835,306	\$7,250,353	\$54,206,308	\$1,462,710

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

	Jefferson County Economic & Industrial Development Authority	Jefferson County Department of Health	Jefferson County Library Cooperative	Jefferson-Blount-St. Clair Mental Health Authority	Stormwater Management Authority, Inc.
REVENUES					
U.S. Government		\$10,679,824		\$18,294,788	
State of Alabama		\$1,092,481	\$301,661	\$23,801,745	
Jefferson County				\$210,495	
Municipalities		\$1,206,679	\$497,348	\$58,270	\$737,664
Charges for Services	\$65,249	\$9,662,301	\$165,454	\$2,760,287	\$35,753
Miscellaneous General Revenue					
Licenses and Permits	\$7,193	\$4,286,414	\$805		
Interest		\$2,290,924	\$4,962	\$6,643	\$1,606
Other	\$25,948	\$25,565,586		\$88,370	
Other					
TOTAL REVENUES	\$98,390	\$54,784,209	\$970,230	\$45,220,598	\$775,023
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$197,118	\$33,772,829	\$633,880	\$18,462,949	
Fees for Professional Services	\$40,531	\$1,643,059	\$20,864	\$5,584,585	
Operating Expenses	\$543,789	\$14,687,690	\$404,607	\$4,679,384	\$906,940
Capital Outlays		\$3,447,302		\$427,652	
Debt Services					\$142,397
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds			\$232,021	(\$45,458)	(\$274,314)
Other	\$112,751			\$16,111,486	
TOTAL EXPENDITURES	\$894,189	\$53,550,880	\$1,291,372	\$45,220,598	\$775,023

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

	Bessemer Housing Authority	Housing Authority of the Birmingham District	Fairfield Housing Authority	Jefferson County Housing Authority	Leeds Housing Authority
REVENUES					
U.S. Government	\$13,489,888	\$75,116,364	\$4,680,207	\$495,302,263	\$1,535,276
State of Alabama				\$9,103	
Jefferson County Municipalities				\$773,035	
Charges for Services				\$1,970,391	\$90,864
Miscellaneous General Revenue		\$9,316,430			
Licenses and Permits					
Interest		\$34,137	\$294	\$18,381	\$858
Other	\$8,319	\$5,815,673	\$316,583		\$83,115
TOTAL REVENUES	\$13,498,207	\$90,282,604	\$4,997,084	\$498,073,173	\$1,710,113
EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$2,347,929	\$15,231,878	\$1,013,728	\$8,698,346	
Fees for Professional Services		\$1,285,548	\$36,078	\$2,524,312	
Operating Expenses	\$4,311,438	\$58,976,439	\$3,850,111	\$26,165,974	\$1,905,018
Capital Outlays	\$2,646,639	\$7,098,760		\$2,564,830	\$177,930
Debt Services		\$2,510,110		\$220,000	\$31,293
Payment in Lieu of Taxes				\$5,907	
Reserves or Transfers to Other Funds					
Other			\$479,297		
Other				\$476,367,321	
Other					
TOTAL EXPENDITURES	\$9,306,006	\$85,102,735	\$5,379,214	\$516,546,690	\$2,114,241

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

	Tarrant Housing Authority	Birmingham Airport Authority	Birmingham Parking Authority	Birmingham-Jefferson Transit Authority
REVENUES				
U.S. Government	\$869,481	\$21,209,548		\$9,378,310
State of Alabama				
Jefferson County Municipalities				
Charges for Services	\$211,088	\$36,879,515	\$5,745,984	\$13,171,322
Miscellaneous General Revenue				\$2,373,968
Licenses and Permits				
Interest	\$535	\$112,634	\$10,014	\$6,869
Other		(\$23,875)		\$6,295,723
Other		\$5,596,853		
TOTAL REVENUES	\$1,081,104	\$63,774,675	\$5,755,998	\$31,226,192
EXPENDITURES				
Salaries, Wages & Fringe Benefits	\$239,743	\$10,031,567	\$3,402,419	\$17,321,081
Fees for Professional Services		\$964,245	\$276,473	\$475,849
Operating Expenses	\$958,850	\$10,852,202	\$983,573	\$12,210,298
Capital Outlays	\$51,020		\$140,583	\$597,628
Debt Services		\$4,091,506		
Payment in Lieu of Taxes	\$7,862			
Reserves or Transfers to Other Funds				\$3,720,618
Other			\$1,018,515	
Other				
TOTAL EXPENDITURES	\$1,257,475	\$25,939,520	\$5,821,563	\$34,325,474