

2022

# Official Operating Budget



October 1, 2021 – September 30, 2022

Jefferson County, Alabama

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**Jefferson County Commission**



Commissioner Joe Knight, President Pro Tem Lashunda Scales, President Jimmie Stephens,  
Commissioner Shelia Tyson, Commissioner Steve Ammons

### Jefferson County Web Addresses

- Strategic Plan: [https://performance.jccal.org/PDF\\_Files/JCCAL-StrategicPlan-2020.pdf](https://performance.jccal.org/PDF_Files/JCCAL-StrategicPlan-2020.pdf)
- Performance Measures <https://performance.jccal.org/>
- 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>
- Jefferson County Facebook Page: <https://www.facebook.org/jeffersoncountyal>
- The County’s Facebook Page provides access to Zoom Commission Meetings, Budget Hearings, Zoning Hearings and more.
- Jefferson County Twitter      Jefferson County, AL @JeffCoToday |Twitter

## 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 2022 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 Business Officer of the Budget Management Office that provides an overview of the adopted budget and explains the proposed spending priorities for fiscal year 2022.

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.

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.

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 2019 and 2020, and the budgeted amounts for fiscal years 2021 and 2022. 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.

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 2019 and 2020, as well as budgeted appropriations for 2021 and 2022 are presented for comparative purposes.

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 2022-2026. A source and use of funds are presented with information as to how the Operating Budget and Debt Service will be impacted

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 2022 and beyond for the debt issue.

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

**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](http://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, 2020. 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

**Jefferson County  
Alabama**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

Executive Director



## Budget Message

Jefferson County, Alabama

Honorable Citizens of Jefferson County:

We have been through a truly extraordinary and trying year and in spite of low vaccination rates statewide, the County is trying to look ahead to a time when Covid is under control. With almost 40 percent of the population vaccinated, the County continues to strive to vaccinate everyone able and willing to get the vaccine. This is a major step toward slowing down the infection rate in the upcoming months as the increasing hospitalizations with the Delta Variant remain a very real threat to the safety and security of our citizens.

Thanks to the Cares Funding, the County was able to play a major role in caring for the ill, saving small businesses and helping those struggling with job loss. The County will be able to continue this process as it receives the next round of stimulus funding which will enable the County to work with businesses and citizens to provide vaccinations and help with long term infrastructure goals which have yet to be determined as the County works to determine the best use of this funding.

The pandemic also forced the Commission and Executive Leadership team to consider alternatives to working in an office setting. Telework was introduced in order to provide options for its employees. This program was a valuable tool in the fight against Covid and provided much needed alternatives for employees. Moving forward, the County has adopted a Telework Rule as part of its Employee Administrative Rules and Regulations giving departments the option to offer telework to its employees.

The County has also implemented its Strategic Plan and related performance measures which 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 we look forward to Fiscal Year 2022, we are cautiously optimistic that the World Games which would have taken place in FY21 will move forward thus bringing a well needed economic boost to the County.

We also have high hopes that this budget will provide for the needs of our citizens 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

- Preserves County Resources
- Balanced Budget
- Includes No Tax Increase

I respectfully present the Jefferson County Official Operating Budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022, as approved by the Jefferson County Commission on September 16, 2021.

Due to the hard work done by the Commission, the County Manager and the Executive Team, and individual departments, the County has made great strides toward a sound financial footing. In addition to refunding the Limited Obligation School Warrants, the County has installed a strong management team, continues practicing good financial policies, and is improving the General Fund fund balance and credit rating.

The County appears to have weathered the beginning phase of the pandemic and related economic crisis facing the rest of the country relatively well. Leadership was pleasantly surprised to see that revenue projections appear to remain in line with actuals received during FY21. While we do not anticipate major revenue increases for the next fiscal year, we, also, are not expecting significant declines.

We have noticed changes in our revenue collections that appear to have been increased by the pandemic and enforced quarantine. The Simplified Sellers Tax which is a tax on online purchases continues to increase. This appears to be due to the increasing trend to shop online. This has led the County to focus on increasing its appeal to shipping centers such as Fed Ex and Amazon.

Several challenges have been identified for FY22 and beyond.

### **Coronavirus**

The Delta Variant of Covid is on the rise throughout Jefferson County primarily among the unvaccinated. While the County wants to get back to life as normal, they must also continue to be diligent about the virus and its potential impact on citizens. There remains a slight risk of shutdowns and economic slowdowns as the virus surges again.

The most important thing to do is get more citizens vaccinated. The Jefferson County Health Department is stepping in and encouraging all parents to add back to school immunizations to their list of things to do. UAB is also hosting Covid vaccination discussion groups to see why people are hesitant to take the vaccine and try to combat all the misinformation about it.

The County is committed to the health and safety of its citizens and will continue to look for ways to promote vaccinations and control the spread of the virus.

### **Refinancing**

A significant challenge facing Jefferson County is the upcoming attempt to refinance the Sewer Debt in 2023. To be ready for this undertaking, the County must maintain its current credit rating in the General Fund, maintain a steady fund balance in the General Fund, and fund the various uncertainty reserves such as the Budget Stabilization Fund and the Uncertainty Fund.

The County has taken steps to fund the various uncertainty funds and OPEB that are included in our financial policies. At the end of FY20, the County committed \$5 million to the Uncertainty Fund, Catastrophic Fund and Budget Stabilization Fund. OPEB was funded in Fiscal Years FY18, 19 and 20. The County's current credit rating is AA for its GO Debt which reflects the markets belief that JeffCo has strong management, good financial policies, a strong economy, and strong budgetary flexibility.

The County is committed to keeping a steady fund balance in the General Fund and closely monitors its revenues and expenditures to be sure everything is in line. The County bases its revenue and expenditure assumptions on five years of historical trends as well as projecting revenues and expenditures out five years beyond the budget year. Therefore, the Budget Office continued to budget revenues conservatively and plans to monitor the situation closely.

The Executive team believes continuing these steps will help them be in an excellent position to refinance the Sewer Debt in 2023.

### **Capital Projects and Infrastructure**

The County faces challenges related to its aging infrastructure. Upcoming projects are anticipated to cost upwards of 40M, and the Executive Team is getting to a point where it can no longer put these needs off. Elevators have to be updated and Youth Detention needs to be renovated, all while taking care of other building related needs.

The Information Technology department also needs to update its infrastructure as related to enhanced security protection. The department has to make sure that the County is safe from any infrastructure attack. Initial cost estimates are around a million dollars a year; however, the department is beginning its strategic security planning, and these estimates are subject to change.

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, avoiding urban sprawl and offering other modes of transportation. Costs of all roads that need extra work is upward of 160M in the upcoming 5 years.

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

### **Staffing Concerns**

The final significant challenge is making sure the County establishes and maintains a quality workforce, and this year brings a new concern as the Commission has just hired a new County Manager due to the previous incumbent's retirement. This position is the main part of our Executive Team and filling this position with a highly qualified employee is essential to the County's success. The County looked for an individual committed to the County's priorities of an inclusive and diverse workforce as well as someone who can steer the County forward through changing dynamics caused by the pandemic.

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. The County faces hiring challenges as the pandemic ends and yet the needs of the labor force appear to be changing as persons are faced with childcare challenges and/or a fear of returning to the workplace. Persons 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 persons available to be hired. 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.

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 first step to enhancing the quality of life is to control and prevent the spread of Covid 19. The County is committed to using funding from the American Recovery Act wisely to help prevent and control the spread of Covid 19 as well as to undertake various County initiatives. The County has contracted with Whitt O’Brien, an attorney, to review its planned usages to make sure they are in compliance with the Act. These reviews are underway now.



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 is 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.

Leadership is working extensively to be as transparent as possible so that citizens know its government is working for them. To that end, the Jefferson County, Alabama information portal has been established by the Information Technology Department. This portal contains Commission and Committee Agendas as well as all back up information. It is full of county news, audit and budget information as well as covid updates.

Now that the 2020 Census is complete, the Commission will complete the redistricting lines. The 2020 census showed that the County grew by 2.2%. State law authorizes the Commission to redraw the district lines; making sure that the population is equal in each district. The goal is to have around 135k citizens in the districts. The Commission is working to make sure these lines are fair and equitable to all citizens in the County.

**Promote Inclusion and Diversity**

During FY21, the Commission hired a Chief Compliance Officer and created a Compliance Department. This department’s mission is to support the Commission in building and maintain an inclusive culture where all employees are respected and provided equitable opportunities. In order to meet its goal, the department has to work to gain the confidence and trust of County employees who may need their help to work through and resolve conflicts. To that end, the department plans to move to a separate, independent location within 18 months, bulk up training for their complaint investigators and hire an internal auditor to ensure the County is following audit results.

The Human Resources and Compliance departments need to not only make sure its hiring practices are fair and equitable to everyone who applies for a job but also that each employee is valued and encouraged to reach his/her full potential and given the opportunity to grow their careers as a member of the JeffCo workforce. Their goal is to make Jefferson County become an employer of choice in the region.



The Jefferson County’s Sheriff’s Office also believes that its police force must reflect the community it serves, and the department is taking active steps to increase hiring minorities and women.

The County wishes to attract and retain a highly qualified diverse work force 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 FY 2022 budget includes an exceptional employee benefit package that includes a 3 percent COLA, health insurance, life insurance, pension contributions, and retirement credit conversion. An additional holiday, Juneteenth, was also added, thus bringing the total number of paid holidays to 13, and employees are also allotted one variable day to be used as they see fit.

**Strive for Continued Economic Growth**



The County is working hard to attract and retain businesses in Jefferson County. Economic development incentives may include formation of improvement and redevelopment districts, reimbursement, deferral of certain fees and charges, use of discount lease rates or other forms of financial incentives. In 2019, the County attracted \$456 million in capital investment along with 1,100 jobs. Fortunately, that growth continued in 2020 even though there was a pandemic. Amazon announced two distribution centers and FedEx also announced a major expansion which will help Jefferson County be on the forefront of changing consumer trends toward a stronger online presence.

Other related goals include recruiting new, cutting edge industry, engaging the business community to make Jefferson County an attractive place to operate, and working with municipalities to create incentives to attract business.

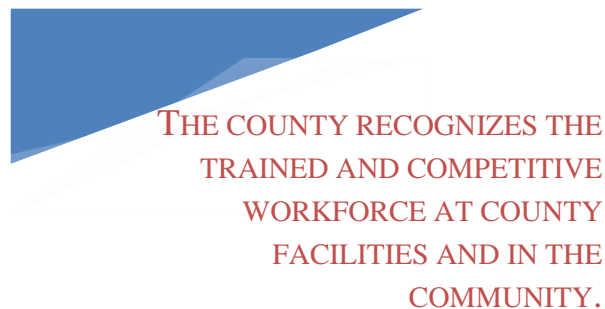


This budget contains 10M dollars for business development as well as 500K to be used in preparation for the World Games coming to Birmingham in 2022. Related good news is that Birmingham has announced that the World Police and Fire Games will be coming to the city in 2025. The County will be contributing to that as well.

### **Empower the Jefferson County Workforce**

Jefferson County's Human Resources Department realizes that apprenticeships offer persons the ability to grow into their professional path. This led to the development of the Water Reclamation Facility Apprenticeship program which trains persons to work in the Environmental Services department. High school students also compete for the opportunity to complete a 6 month internship program in the Environmental Services Department.

County leadership recognizes the importance of a highly trained and competitive workforce both at the county facilities and in the community. To that end, the County's Workforce Development Department is tasked with utilizing grant funding to provide employment services, training opportunities, adult basic education, vocational rehabilitation services and job readiness classes.



As a result of the pandemic and online learning, it became increasingly obvious that there was a huge disparity in internet access. This disparity led the Commission to allocate funding to student internet access in remote areas. Providing internet access throughout the County remains a top concern of the Commission.

### **Improve Community and Public Safety Relations**

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 in Birmingham and Bessemer, both of whom established Conviction Integrity Units to review death penalty and life sentence cases where there may be evidence of innocence. These units are the first of their kind in Alabama.

The Sheriff's department established a Mental Health Crisis Unit which consists of trained social workers who work in conjunction with sworn law enforcement personnel in providing crisis intervention assistance for the citizens of Jefferson County.

This unit is designed to provide services to all citizens who come to the attention of law enforcement as a result of psychological problems, in linking such citizens to the proper social services agencies, and in diverting such situations away from the criminal justice system.

This unit has the responsibility of providing services to all citizens referred, routing the cases to a long term agency when warranted. Whenever possible, this unit will provide feedback to the referring deputy to apprise them of case activity.

Youth Detention is facing a federal mandate that requires the department to take custody of all juveniles being tried as adults by December 21, 2021 from the County Jail. The department has also faced 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. 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 was awarded 11 new juvenile officer positions in order to keep up with state regulations as well as funding for training and mental health services. The District Attorney Birmingham was awarded two new Investigator positions to help with their ever increasing caseload.

**Promote Environmental Sustainability**

For the past three 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. This year, Jefferson County suffered a flash flood emergency resulting in loss of life. 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.

The Commission is working hard to resolve the stream water issues facing the County after a federal Consent Decree ordered Jefferson County to improve and upgrade its sewer system. Sewer rates are expected to increase for the next 40 years as the county repays sewer system creditors.

A negative result of the sewer system upgrades has been the continued cost increases on citizens bills. In 2023, with the planned refinancing of the sewer debt, the Commission hopes to continue providing relief to Jefferson County citizens.



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. The Clean Water Awareness Campaign was implemented to inform and educate the public, as well as affect behavioral change in order to reduce polluted stormwater runoff caused by vehicle fluids, yard chemicals, pet waste, and litter. The campaign consists of a collaborative network of agencies and organizations whose missions intersect with stormwater pollution prevention in some manner. 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. One such project is for UAB to build a 55-

million-dollar student housing project. The County previously approved \$587,139 in brownfield taxes. 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 2022.

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**

Leadership throughout the County is diligently working to restore and improve the County's financial standing.

One way to do this is to preserve an adequate fund balance. Jefferson County desires to maintain a General Fund reserve of approximately 10% of annual expenditures. Due to the pandemic and the Cares Act, the County was able to utilize some of this funding to reduce public safety related expenses. This ability allowed the County to maintain a healthy fund balance.

The County realizes that the capacity for its General Fund is approximately 200 million dollars. As the County moves into FY22 it knows its revenue capacity has been reached and unless there is a significant population increase, the revenues will show small increases. 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.

Improving the financial standing should allow the County to meet its 2023 goal of refinancing its sewer debt.

### **Implement Long-Range Strategic Planning**

Implementation of the FY2022 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**

During this time of economic uncertainty, the County is trying to find cost effective ways to preserve the public infrastructure. Because this Commission understands the value of safe and secure rehabilitation facilities, \$250,000 has been allocated to begin renovations for the County's Youth Detention facility. The County has allocated 14.8 million to construct of a new animal control facility.

Another 5 million is allocated to begin work on the courthouse elevators with phase one scheduled to start in October.

### Budget in Brief

The approved operating budget for fiscal year 2022 includes estimated revenues of \$731,247,960 and operating appropriations of \$882,750,611. 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 appear to be stabilizing and even rebounding.

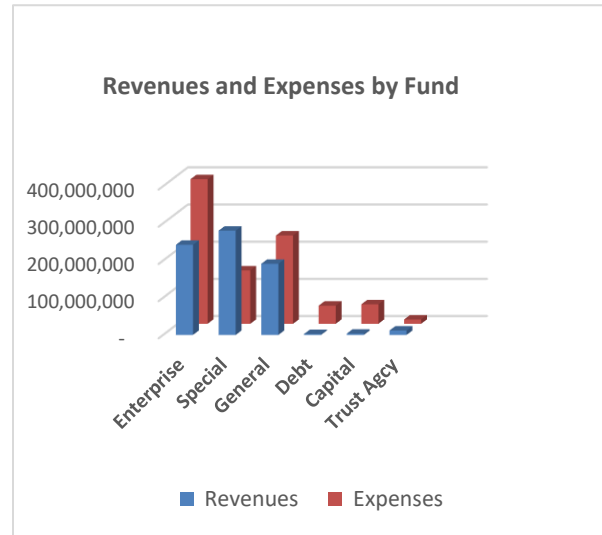


Figure 1 Revenue and expense comparison by fund.

Intergovernmental revenues remain relatively the same. This is due to the decision to record grant revenue when it is received. In Munis, the county’s financial system, grants are recorded in multi-year funds which results in budgeted revenue being carried forward from year to year. This increased our anticipated revenue and led to this decision.

Charges for Services appears to have bounced back from last years unexpected decline in anticipated revenue from taxpayers’ sewer payments. This, too, resulted from the pandemic as persons continued to telework thus limiting the number of people in office buildings. Even though teleworking is fast becoming a viable option for employers in Jefferson County, there is a negligible effect on the sewer. This could be due to the continued opening of restaurants and other entertainment venues.

Miscellaneous revenues showed a slight increase over last year. Their was a significant increase in the charges the General Fund could collect via its Indirect Cost Plan.

Major revenue changes from FY21 to FY22 are listed below.

|                        |     |                   |
|------------------------|-----|-------------------|
| Taxes and Penalties    | 24  | million increase  |
| Licenses and Permits   | 600 | thousand decrease |
| Intergovernmental      | 4   | million increase  |
| Charges for Services   | 13  | million increase  |
| Miscellaneous Revenues | 4   | million increase  |

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 197 million capital project request which accounted for most of the increase. Due to the department set up in Munis, this amount

needs to be budgeted upfront even though the department expects to expend the funds over the next five years.

The approved expenditure budget for all operating funds is \$882,750,611 which represents an overall increase of \$52,548,543 from FY21 or 6 percent.

Major expenditure changes from FY21 to FY22 are listed below.

|                       |                       |
|-----------------------|-----------------------|
| General Fund          | 14 million increase   |
| Special Revenue Funds | 6 million increase    |
| Capital Funds         | 21 million increase   |
| Enterprise Funds      | 16 million increase   |
| Trust and Agency      | 322 thousand increase |
| Debt                  | 6 million decrease    |

FY22 also includes budget for various General Fund departments to make one-time capital purchases of equipment, software, and vehicles.

|                        |                  |
|------------------------|------------------|
| General Services       | \$ 5,187,000     |
| Coroner                | \$ 392,929       |
| Development Services   | \$ 330,000       |
| District Attorney Bham | \$ 70,000        |
| Sheriff                | \$ 6,541,400     |
| Board of Equalization  | \$ 370,000       |
| Fleet                  | \$ 736,000       |
| Information Technology | \$ 1,341,714     |
| Security               | \$ 31,209        |
| Finance                | \$ <u>50,000</u> |
| Total Equipment        | \$15,050,252     |

For FY22, Commissioners changed the proposed budget by adding 200K to Board of Registrars to cover postage for redistricting notifications, adding 1.8 M for tornado shelters, adding 1 Deputy Coroner and 1 related vehicle as well as 2 District Attorney Investigators and 2 related vehicles. The Commissioners removed longevity pay for county employees. Further decisions included reducing the number of Bailiffs recommended for State Court Judge security from 12 to 8 and adding the 200K difference to contingency, reducing the COLA from 5% recommended to 3%, adding a Deputy Director to Roads and moving a Senior Administrative Analyst from Roads to Development Services, changing the Commissioners total budget to \$416,433, and increasing Development Services operating by 500k for demolition.

Jefferson County is consistently challenged to allocate the available resources 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  
Business Officer



**Budget Summary All Funds**

|                       | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>       | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| Taxes                 | 349,982,651        | 369,059,202        | 373,150,940        | 397,593,891        |
| Licenses and Permits  | 14,575,868         | 14,343,989         | 14,106,657         | 14,706,639         |
| Intergovernmental*    | 32,965,962         | 40,826,892         | 28,922,166         | 33,538,613         |
| Charges for Services* | 261,359,271        | 259,806,346        | 253,896,610        | 266,390,865        |
| Miscellaneous*        | 36,056,779         | 31,550,880         | 15,409,712         | 19,017,952         |
| <b>Total</b>          | <b>694,940,531</b> | <b>715,587,309</b> | <b>685,486,085</b> | <b>731,247,960</b> |

|                     | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|---------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Expenditures</b> | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| General             | 192,854,529        | 171,493,756        | 213,198,958        | 227,535,208        |
| Roads               | 25,392,777         | 28,374,474         | 32,776,392         | 33,269,142         |
| Community Dev.      | 4,934,939          | 9,347,527          | 2,666,172          | 2,750,144          |
| Workforce           | 4,837,503          | 7,202,390          | 4,461,898          | 5,072,207          |
| JeffCo Econ Dev     | 4,050,616          | 2,563,441          | 10,000,000         | 10,000,000         |
| Special Tax         | 24,100,000         | 24,100,000         | 24,100,000         | 24,100,000         |
| BOE State           | 5,733,062          | 5,928,711          | 7,389,777          | 7,465,157          |
| Tax Assessor State  | 4,297,552          | 4,918,144          | 7,898,464          | 7,799,526          |
| Debt Service        | 28,310,781         | 28,247,990         | 28,240,000         | 22,312,000         |
| Limited Obligation  | 26,403,638         | 26,405,888         | 26,406,638         | 26,404,638         |
| Cooper Green        | 51,094,797         | 59,920,880         | 56,903,139         | 62,137,282         |
| Environmental Svs.  | 115,322,571        | 102,832,225        | 104,713,421        | 109,516,353        |
| Env Capital Proj.   | 40,748,722         | 28,615,158         | 195,730,955        | 197,910,000        |
| Landfill            | 2,584,950          | -197,569           | 1,397,000          | 2,638,750          |
| Env Debt Svs.       | 70,495,964         | 70,496,212         | 70,495,964         | 78,803,714         |
| Comm. Dev. Home     | 1,951,337          | 914,503            | 1,022,067          | 994,583            |
| EMA*                | 1,598,385          | 1,373,820          | 1,320,857          | 1,365,067          |
| Pension*            | 729,093            | 0                  | 0                  | 0                  |
| Personnel Board*    | 9,722,945          | 9,010,484          | 9,997,765          | 10,275,907         |
| Capital Projects    | 28,484,036         | 15,755,954         | 15,856,084         | 35,850,252         |
| Capital Roads       | 20,956,029         | 23,782,243         | 15,626,517         | 16,550,681         |
| <b>Total</b>        | <b>664,604,226</b> | <b>621,086,231</b> | <b>830,202,068</b> | <b>882,750,611</b> |

\*includes fiduciary funds

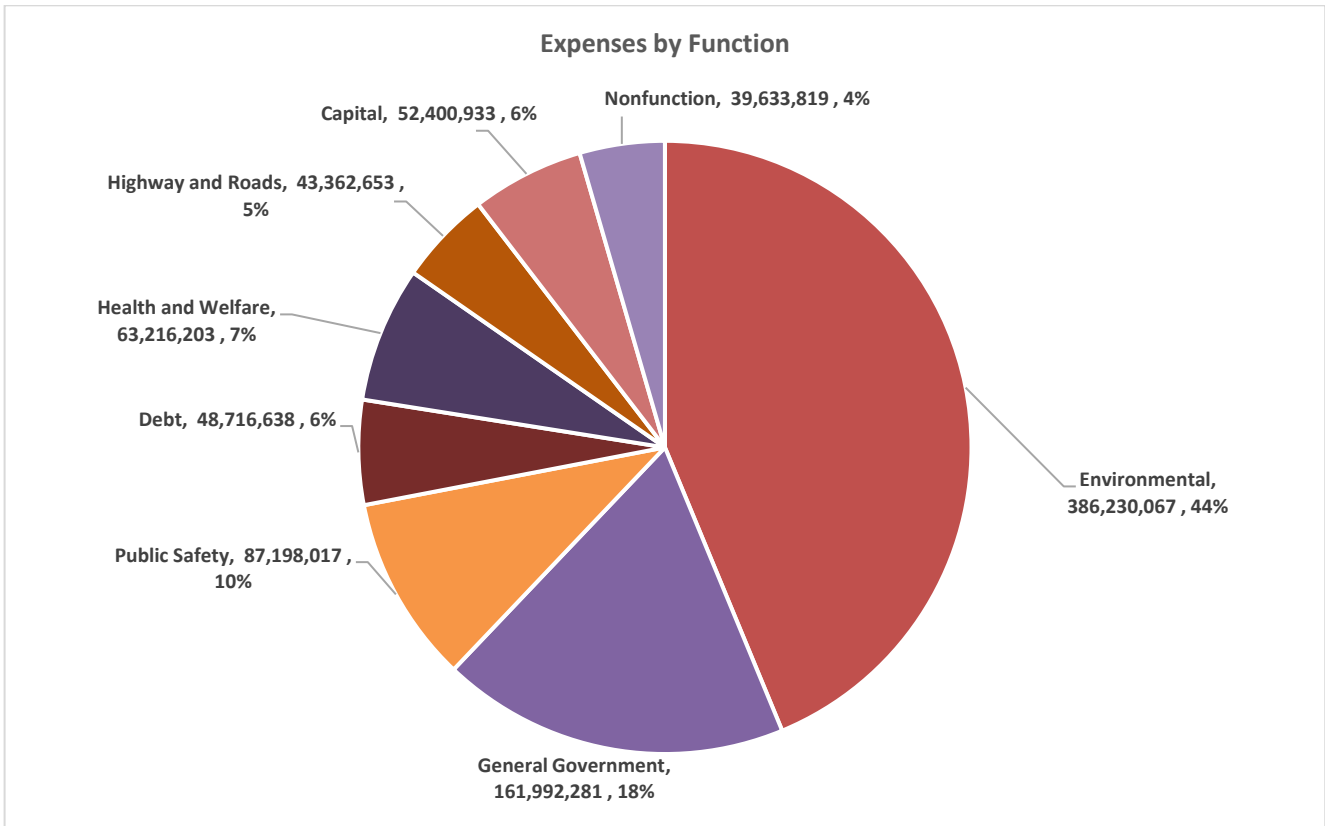


Figure 2 Cost of expenditures compared by function.

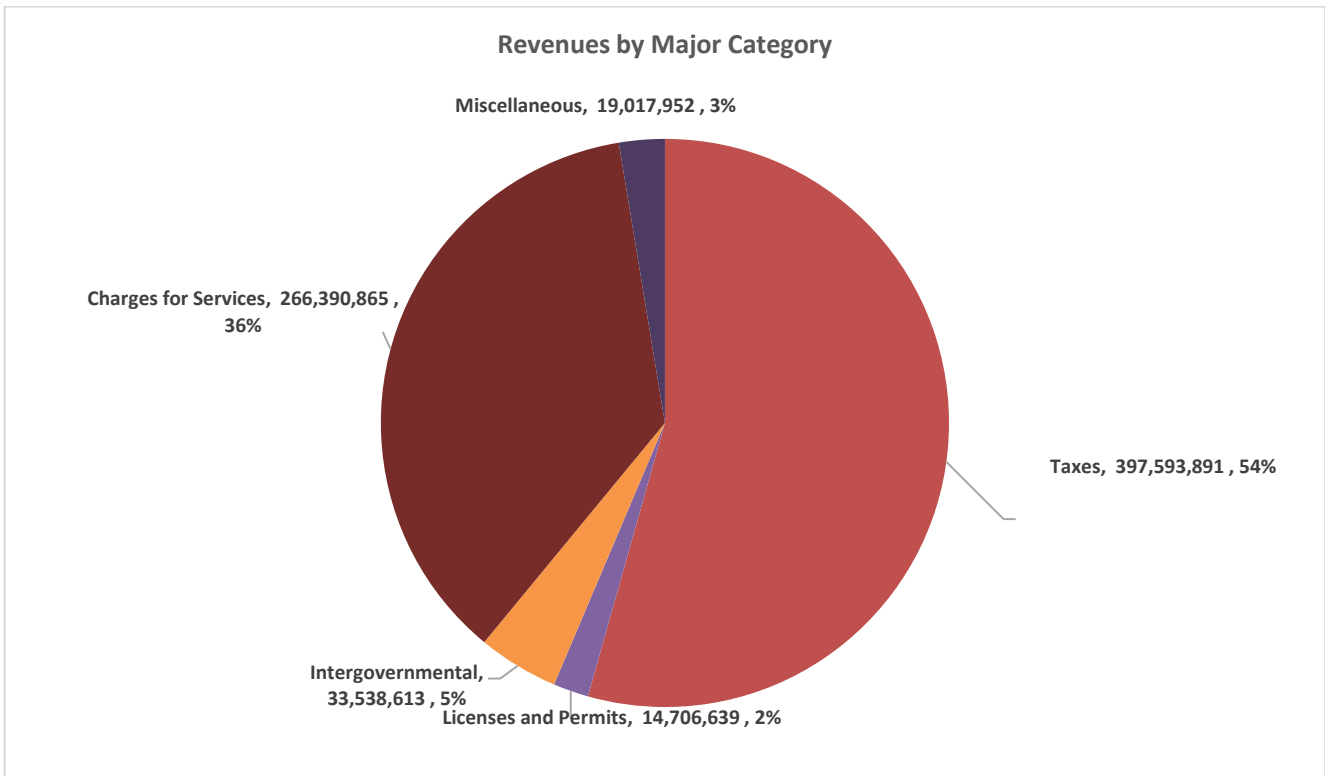


Figure 3 Revenue comparison by major category.

## 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 LaShunda Scales, Shelia Tyson, Steve Ammons, and Joe Knight.

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, 2021, the County employed 2,462 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 FY2022 Operating Budget includes funding for 2,902 positions. Fiscal Year 2022’s budget provides for 3 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. The holiday, Juneteenth, was added bringing the County to 13 paid holidays and one variable day.



Figure 4 Jefferson County Courthouse behind Lynn Park.

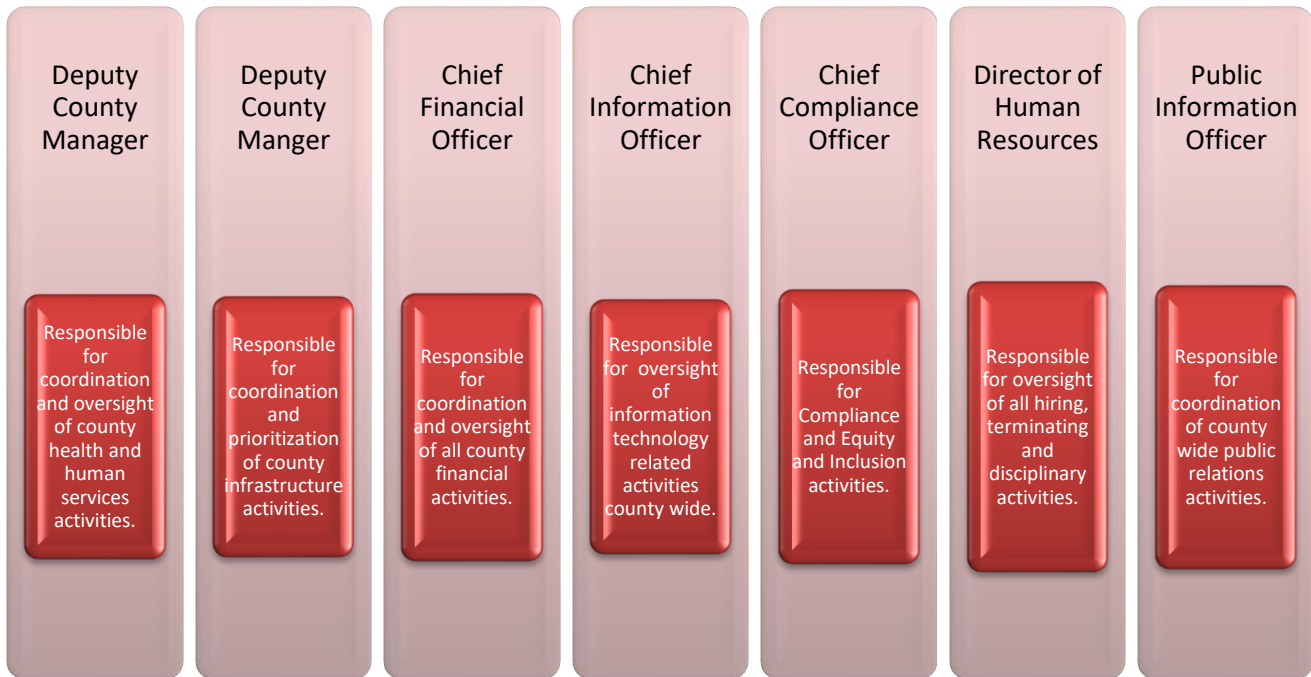
## County Manager

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





## 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 biweekly 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 evaluate 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 over-all 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 will be

placed on the department’s websites during this fiscal year. Performance measures are also part of the County’s budget policy.

**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**

**Enhance Quality of Life of Jefferson County Citizens**

- Transparent Government
- Improved Service Levels
- Improved Online Offerings

**Promote Inclusion and Diversity**

- Equity, Inclusion and Diversity Training
- Consent Decree Compliance
- Support Minority Owned Business

**Strive for Continued Economic Growth**

- Improved Permitting System
- Improved Roadways
- Reduction of Blight

**Empower JeffCo Workforce**

- Increased Training
- Investing in Quality Leadership
- Well Rounded Benefit Package

**Improve Community Public Safety Relations**

- High School Internship Program
- Coffee with a Cop
- Investing in Recidivism activities

**Promote Environmental Sustainability**

- Convert County Fleet to electric vehicles
- Environmental Services Consent Decree Compliance
- Increase Household Hazardous Waste Collection Days

**Enhance County Financial Standing**

- 100% Compliance with County Financial Policies
- Improving Fund Balance
- Improved Credit Rating

**Implement Long Range Strategic Planning**

- Develop Comprehensive Master Plan
- Review Decisions for Compliance
- Support Departmental Goals and Objectives

**Preserve and Upgrade Public Infrastructure**

- Renovate Existing Structures
- Ensure Code Compliance
- Improve Customer Service

**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 constructs 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 departments performance measure and helps the budget office evaluate the departmental request.

The FY2022 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. 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 150 active revenue objects, the County enjoys three key sources of revenue for its general operations. The ad valorem tax on real property of \$135 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 \$218 million for FY2022. 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 is looking to refinance the sewer debt in 2023.

Sewer bill collections fell during FY20 by 3 percent due to the pandemic and were predicted to decline in FY21. However, this appears to be stabilizing for FY22. The Budget Office will continue to analyze these collections monthly to determine if adjustments are necessary during the upcoming year.

### **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 \$102,689,000 was measured as of September 30, 2018 and was determined by an actuarial valuation as of September 30, 2017. The OPEB fund has been established and the County is working to fund this liability. The OPEB fund has a balance of

The County also has sewer debt payments coming up in 2024 of approximately \$120,000,000. As is noted in the Projected Financial Plan, these payments will cause a significant decline in fund balance projections. Next year, 2023, the Commission and Executive Team will take steps to refinance this debt in order to obtain more manageable payments.



## 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 2022 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 tend 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 economy of the area.
- ❖ General price inflation will occur at 3% rate, reflecting the favorable low rate currently enjoyed.

#### County Revenue Parameters

- ❖ Retail sales tax revenues have shown some increases but will remain steady, reflecting the state of the economy and the state of the pandemic.
- ❖ The Simplified Sellers Tax will continue to show growth as consumers turn to online shopping in lieu of retail.
- ❖ The collection rate for property taxes will be 100%.
- ❖ 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 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 5% annually. Costs for environmental staff will rise about 4.5% annually.

- ❖ Expenditures will reflect general price inflation at a 3% increase.
- ❖ The rate of capital equipment replacements increased; however, Fleet Management believes the ability to purchase new vehicles will be affected by the Pandemic.
- ❖ The rate of County investment in emerging technology will increase by 7% each year.

### Specific Assumptions for FY2022

#### 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 state of the economy and the state of the pandemic.
- ❖ Simplified Sellers Tax will continue to increase.
- ❖ Sewer Service revenues will meet the budget for FY21 and 22.

#### County Expenditure Parameters

- ❖ The costs of general government services are less controllable than public safety or roads. Environmental costs are less controllable due to the significant increases in debt service requirements.
- ❖ Debt Service Fund requirements will be \$46 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 decrease from prior years because of the ongoing chip shortage for new cars.
- ❖ The losses by accident and employee injury will remain low due to the implementation of human resource initiatives.

### Projected Financial Plan

| Revenues          | FY20 Act.          | FY21 Bud.          | FY22 Bud.          | FY23 Proj.         | FY24 Proj.         | FY25 Proj.         | FY26 Proj.         | FY27 Proj.         |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes             | 369,059,202        | 373,150,940        | 397,593,891        | 401,569,830        | 405,585,528        | 409,641,383        | 413,737,797        | 417,875,175        |
| Licenses          | 14,343,989         | 14,106,657         | 14,706,639         | 14,853,705         | 15,002,242         | 15,152,264         | 15,303,787         | 15,456,825         |
| Intergovernmental | 33,421,517         | 21,774,198         | 22,762,114         | 22,989,735         | 23,219,632         | 23,451,828         | 23,686,346         | 23,923,209         |
| Charges for Svs   | 259,771,966        | 253,016,564        | 265,510,819        | 268,165,927        | 270,847,586        | 273,556,062        | 276,291,623        | 279,054,539        |
| Miscellaneous     | 41,537,473         | 15,409,712         | 19,017,952         | 19,208,132         | 19,400,213         | 19,594,215         | 19,790,157         | 19,988,059         |
| <b>Total</b>      | <b>718,134,147</b> | <b>677,458,071</b> | <b>719,591,415</b> | <b>726,787,329</b> | <b>734,055,201</b> | <b>741,395,752</b> | <b>748,809,710</b> | <b>756,297,807</b> |

| Expenditures       | FY20 Act.          | FY21 Bud.          | FY22 Bud.          | FY23 Proj.         | FY24 Proj.         | FY25 Proj.         | FY26 Proj.         | FY27 Proj.         |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Gen Govt           | 133,894,165        | 140,494,790        | 151,316,374        | 152,829,538        | 154,357,833        | 155,901,411        | 157,460,425        | 159,035,029        |
| Public Safety      | 55,099,834         | 83,044,178         | 86,252,850         | 87,115,379         | 87,986,533         | 88,866,398         | 89,755,062         | 90,652,613         |
| Highway & Rds      | 35,936,777         | 42,819,582         | 43,362,653         | 43,796,280         | 44,234,243         | 44,676,585         | 45,123,351         | 45,574,585         |
| Non Operating Ex   | 174,679,220        | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Sanitary Operation | 131,447,383        | 300,444,376        | 307,426,353        | 208,452,558        | 157,723,109        | 161,338,390        | 134,730,060        | 136,077,361        |
| Env Debt           | 70,496,212         | 70,495,964         | 78,803,714         | 80,360,200         | 155,908,883        | 141,128,883        | 145,828,883        | 150,728,883        |
| Hlth Wlfare        | 60,909,085         | 57,958,317         | 63,216,203         | 63,848,365         | 64,486,849         | 65,131,717         | 65,783,034         | 66,440,864         |
| Debt Svs           | 54,653,878         | 54,646,638         | 48,716,638         | 48,712,038         | 48,710,288         | 40,494,038         | 40,494,038         | 26,404,038         |
| Capital            | 39,538,197         | 31,482,601         | 52,400,933         | 56,067,047         | 63,150,130         | 44,463,734         | 30,190,581         | 30,492,487         |
| Nonfunction        | 28,726,396         | 37,497,000         | 39,633,819         | 40,030,157         | 40,430,459         | 40,834,764         | 41,243,112         | 41,655,543         |
| <b>Total</b>       | <b>785,381,147</b> | <b>818,883,446</b> | <b>871,129,537</b> | <b>781,211,562</b> | <b>816,988,327</b> | <b>782,835,920</b> | <b>750,608,546</b> | <b>747,061,403</b> |

FY20 Sanitary Operations includes Non-Operating Revenues and Non-Operating Expenditures. Sanitary Capital is included in Sanitary Operations category.

| Surplus/(Deficit) | (67,247,000) | (141,425,375) | (151,328,122) | (54,424,233) | (82,933,126) | (41,440,168) | (1,798,836) | 9,236,404 |
|-------------------|--------------|---------------|---------------|--------------|--------------|--------------|-------------|-----------|
|-------------------|--------------|---------------|---------------|--------------|--------------|--------------|-------------|-----------|

|                         |                    |                    |                    |                    |                    |                    |                    |                    |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance            |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Fund Bal Oct 1</b>   | <b>749,107,000</b> | <b>681,860,000</b> | <b>540,434,625</b> | <b>388,896,503</b> | <b>334,472,270</b> | <b>251,539,144</b> | <b>210,098,076</b> | <b>208,300,140</b> |
| <b>Fund Bal Sept 30</b> | <b>681,860,000</b> | <b>540,434,625</b> | <b>388,896,503</b> | <b>334,472,270</b> | <b>251,539,144</b> | <b>210,098,976</b> | <b>208,300,140</b> | <b>217,536,544</b> |
| Assign Fund Bal         | 565,943,800        | 448,560,739        | 322,784,097        | 277,611,984        | 208,777,490        | 174,382,150        | 172,889,116        | 180,555,332        |
| <b>Unassin Fund Bal</b> | <b>115,916,200</b> | <b>91,873,886</b>  | <b>66,112,405</b>  | <b>56,860,286</b>  | <b>42,761,654</b>  | <b>35,716,826</b>  | <b>35,411,024</b>  | <b>36,981,212</b>  |

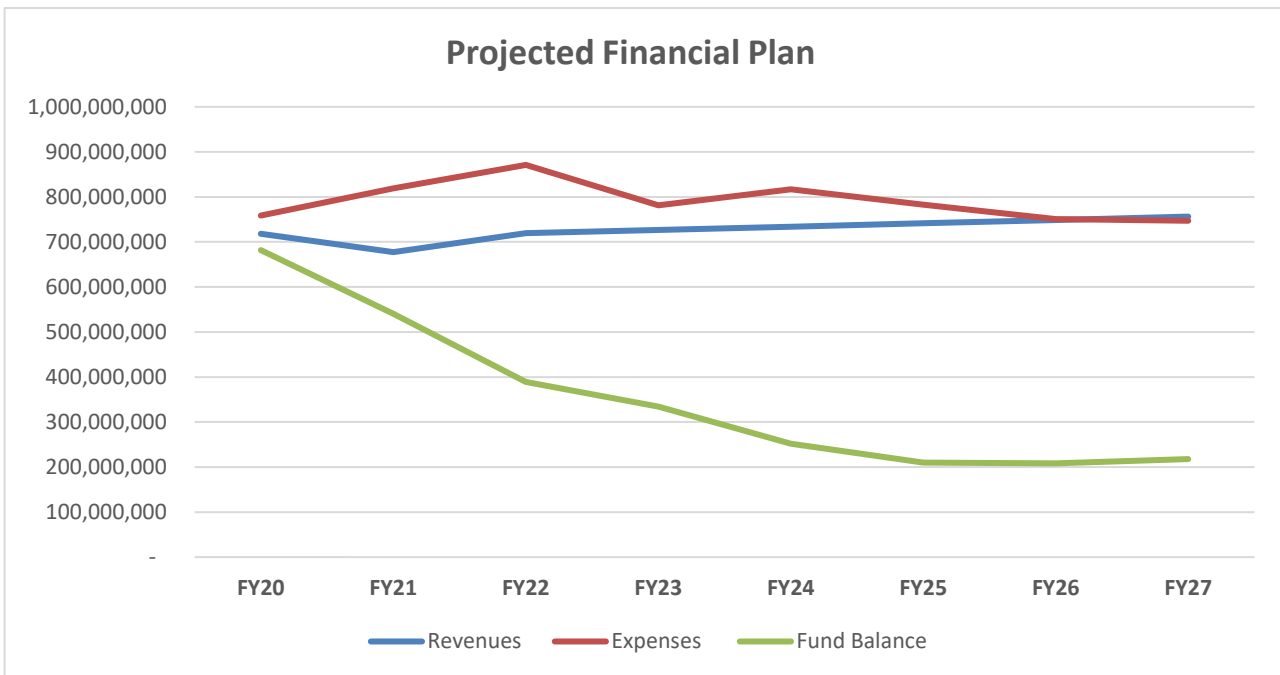


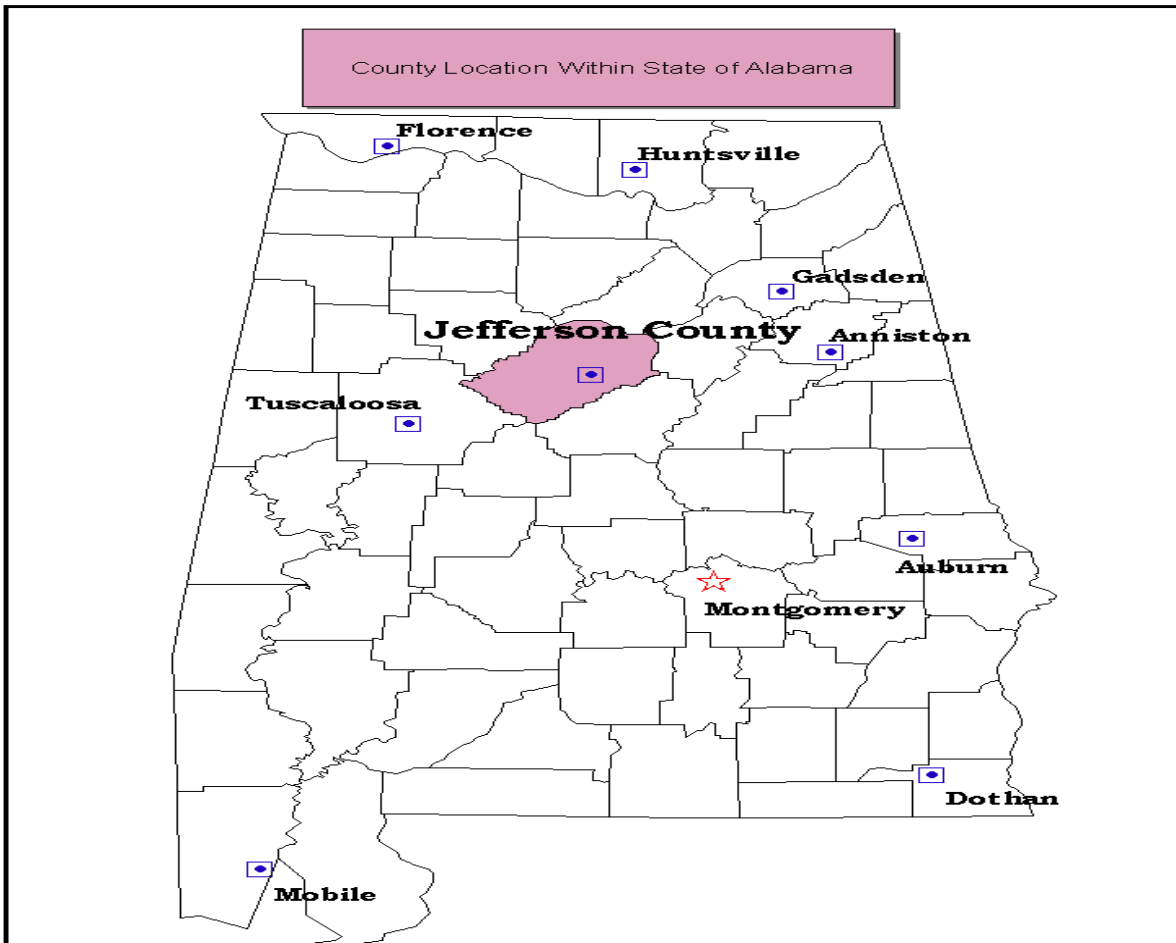
Figure 5 Comparison of revenues, expenses and fund balance projected over 4 years.

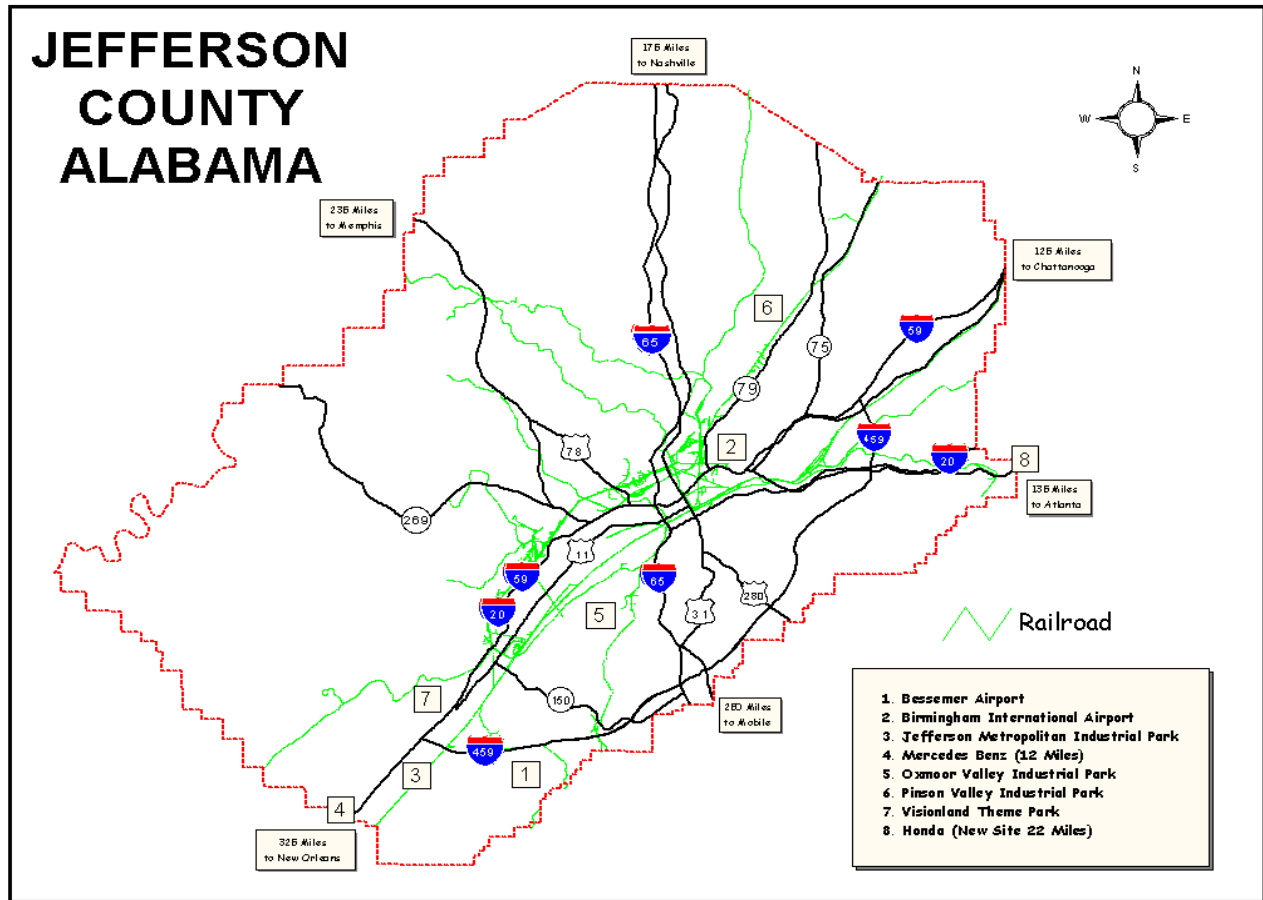
## Facts About Jefferson County

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 recently 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 citizens who helped launch the civil rights movement.

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.



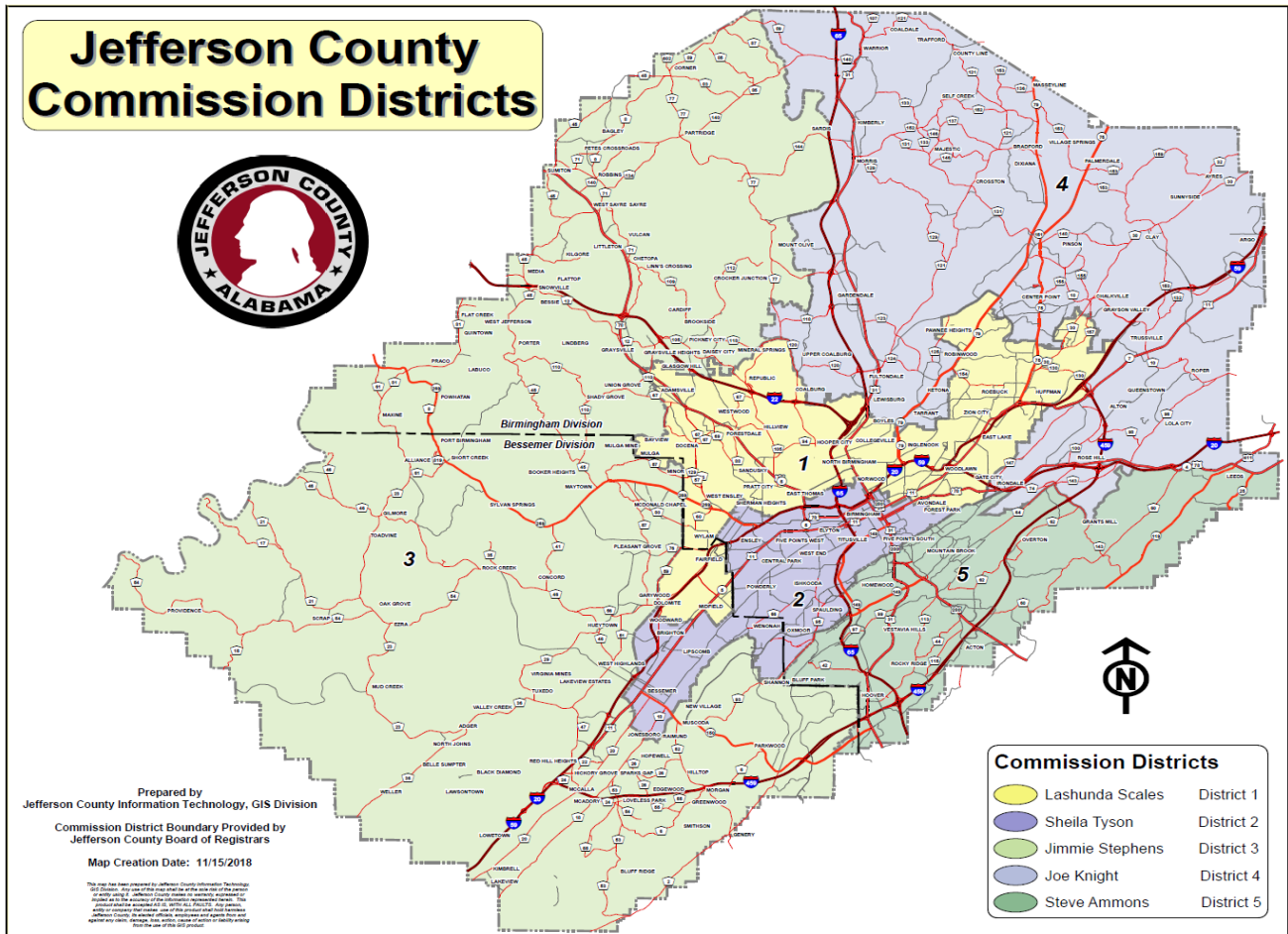


Jefferson County is the principal center of finance, trade, manufacturing, transportation, health care and education in the State. Birmingham, the State’s largest city, and 34 other municipalities are located within the County’s 1,113 square miles. With a population of 674,271 Jefferson County is the 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 new 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.



## Population

Jefferson County is Alabama's most populous County, with a household population of 674,271, which represents approximately 13% of Alabama's total population. According to the worldpopulationreview.com, there are 347,647 females and 312,033 males in Jefferson County. The median age is 37.7 years.

### Age Distribution of Jefferson County

|                    |            |
|--------------------|------------|
| <i>Under 18</i>    | <i>25%</i> |
| <i>18-24</i>       | <i>10%</i> |
| <i>25-44</i>       | <i>30%</i> |
| <i>45-60</i>       | <i>22%</i> |
| <i>60 and over</i> | <i>14%</i> |

Even though the county's population has been relatively stagnant over the past few years, new census data does show modest increases due to an increase in growth in the downtown metropolitan area. This growth can be attributed to an increase in residential and cultural development. The County is also working to become an employer of choice in the Birmingham Hoover Metropolitan Statistical Area.



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. Jefferson County’s population is 51.8% white, 42.9% black and 3.9% Hispanic.

**Education**

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

| <i>Major Universities and Colleges</i>      |            |                 |
|---|------------|-----------------|
| Name  | Enrollment | Type            |
| University of Alabama at Birmingham         | 22,080     | State Supported |
| Samford University/Cumberland School of Law | 5,692      | Private         |
| Birmingham-Southern College                 | 1,305      | Private         |
| Miles College                               | 1,546      | Private         |
| Southeastern Bible College                  | 189        | Private         |
| Jefferson State Community College           | 6,937      | State Supported |
| Lawson State Community College              | 5,460      | 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, with a total enrollment of approximately 22,080.

The Jefferson County School System consists of 56 schools with an enrollment exceeding 36,000. The City of Birmingham School System has 42 schools with approximately 25,000 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.

Charter schools are independently-operated public schools that have the freedom to design classrooms that meet students' needs and provide families with more options in public education. There are two charter schools located in Birmingham.

Apple is partnering with Alabama Power Foundation, Tech Alabama and Birmingham City Schools to form Education Farm which is a groundbreaking initiative to aid in growing students and adults into the workforce of tomorrow.



Ed Farm also created the Propel Center, which is a new global HBCU campus headquartered in Atlanta that will provide students and faculty with world-class skills and leadership development opportunities through virtual and in-person instruction. Miles College will be participating in this groundbreaking initiative which will allow its students access to its online digital learning platform as well as

| U.S. News Best High Schools          |        |
|--------------------------------------|--------|
| <b>MOUNTAIN BROOK HIGH SCHOOL</b>    |        |
| Alabama Rank                         | #3     |
| U.S. Rank                            | #557   |
| <b>HOMEWOOD HIGH SCHOOL</b>          |        |
| Alabama Rank                         | #5     |
| U.S. Rank                            | #892   |
| <b>SPAIN PARK HIGH SCHOOL</b>        |        |
| Alabama Rank                         | #8     |
| U.S. Rank                            | #978   |
| <b>RAMSAY HIGH SCHOOL</b>            |        |
| Alabama Rank                         | #9     |
| U.S. Rank                            | #1,071 |
| <b>OAK MOUNTAIN HIGH SCHOOL</b>      |        |
| Alabama Rank                         | #11    |
| U.S. Rank                            | #1,225 |
| <b>HEWITT-TRUSSVILLE HIGH SCHOOL</b> |        |
| Alabama Rank                         | #13    |
| U.S. Rank                            | #1,386 |
| <b>VESTAVIA HILLS HIGH SCHOOL</b>    |        |
| Alabama Rank                         | #14    |
| U.S. Rank                            | #1,429 |
| <b>HOOVER HIGH SCHOOL</b>            |        |
| Alabama Rank                         | #20    |
| U.S. Rank                            | #1,965 |

its Atlanta headquarters. The HBCU has also teamed up with Apple to provide coding and app development.

Of the population aged 25 years and over, 26.38 percent are high school graduates (including equivalency) only. Approximately 32% of persons in Jefferson County have a bachelor’s degree.

### Employment and Income

The median income in Jefferson County is \$53,944.

There are approximately 305,647 persons employed in Jefferson County. Of this number, 94 percent commute to work with the average commute being 23.9 minutes.

The county’s unemployment rate of 4.5% shows the dramatic impact of COVID-19 on the workforce.

| 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       |
| Honda                            | 4,500       |
| Brookwood Baptist Health         | 4,459       |
| Jeff Co Board of Education       | 4,400       |
| City of Birmingham               | 4,200       |
| Mercedes                         | 3,600       |

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

Regional cooperation is a priority as the Jefferson County Commission maintained its commitment to improve economic conditions throughout the County. With Covid 19 causing unprecedented work shutdowns and enforced social distancing, county leadership began to focus on attracting and retaining online businesses as well as distribution centers.

These efforts paid off as Site Selection Magazine ranked the Birmingham Metro number 7 in the nation in projects per capita among metros with populations between 200,000 and 1 million. Also, [the University of Alabama’s Center for Business and Economic Research is out with its Alabama Business Confidence Index](#), which is a survey of business executives around the state. This survey indicates business leaders confidence in the economy and shows that leaders anticipate increased hiring, increased sales and increased growth. Among the state’s metro areas, Birmingham-Hoover came in second at 65.5.

More good news came as the Business Facilities Magazine picked Birmingham as top a city for business climate among comparable cities. The magazine’s [Annual State and Metro Rankings Report](#) had the Magic City as its No. 1 mid-size metro area for business climate.

| <i>Principal Taxpayers</i>     |                                |                             |
|--------------------------------|--------------------------------|-----------------------------|
| <b>Taxpayer Assessed</b>       | <b>2021 Assessed Valuation</b> | <b>% of Total Valuation</b> |
| Alabama Power Company          | \$735,256,140                  | 7.3%                        |
| BellSouth Telecommunications   | 85,261,960                     | .85%                        |
| United States Steel Corp       | 78,133,740                     | .78%                        |
| Affinity Hospital              | 68,228,080                     | .68%                        |
| Wells Fargo                    | 63,760,280                     | .63%                        |
| Norfolk Southern Combined Rail | 55,281,980                     | .55%                        |
| Kamtek                         | 54,482,100                     | .54%                        |
| AT&T                           | 48,360,220                     | .48%                        |
| American Cast Iron Pipe Co.    | 36,553,520                     | .36%                        |
| Hoover Mall Limited LP         | 33,968,100                     | .34%                        |

The 2020 New and Expanding Industry Report compiled by the Alabama Department of Commerce shows Jefferson County was number one in terms of job creation with 1,211 new jobs added. The report also noted that the County had approximately 362 million dollars invested in new and expanding projects.

During FY22, the County remains committed to developing the Hallmark property and providing continued support to small businesses to aid in the continued economic recovery of the county.

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. Current plans are for Alabama Power to match up to 20% of the costs.

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. In order to be competitive in the modern world, internet access is a must. C-Spire is rolling out broadband access in the County and will be providing ultrafast, fiber-based internet services to the area. The fiber infrastructure increases the reliability and resiliency of the service. This expansion will strengthen the economy, education and healthcare systems.

**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. Forbes listed UAB fourth as one of America’s best employers for diversity and number one as America’s best large employer.



In 2020, Newsweek named Princeton Baptist Medical Center one of the nation’s best maternity care hospitals. According to the recently released 2020-2021 report released by US News and World Report, Children’s Hospital ranked in the top 50 programs in the United States for: Cancer, Cardiology & Heart Surgery, Gastroenterology & GI Surgery, Neonatology, Nephrology, Neurology & Neurosurgery, Orthopedics, Pulmonology, and Urology. This is the 11th consecutive year that Children’s has been included in the rankings.

Southern Research Institute (SRI) is one of the largest independent non-profit research and development organizations in the South. In addition to its cancer and virus research, SRI is nationally noted for its industrial research programs.

There are over 49,000 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. [www.bhamintlairport.com](http://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.

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.

An urgent issue facing Jefferson County is transportation, and this issue has been discussed many times. In 2015, the City of Birmingham received a \$20M grant from the US Department of Transportation funding the development of a 15-mile Bus Rapid Transit connecting the West and East Birmingham neighborhoods which will be the first of its kind in Alabama. This project, scheduled to be completed in 2022, is expected to help create more economic opportunities for under-served communities and contribute to the success of the Birmingham World Games in 2022. The new high-capacity, low or no emission rapid buses will feature low floor level boarding and operate in dedicated lanes and mixed traffic at 15-minute intervals. The route will touch 25 of 99 neighborhoods in the city and 21 percent of the city’s population. Since public transportation is an important factor for the young generation and in order to influence increased population growth in the downtown area, it remains important to have a vision for what transit can become.



## Greenspace

High on the list of importance for Jefferson County is its commitment to providing and promoting greenspace endeavors. Jefferson County has more greenspace 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 greenspace in order to promote growth of the region and increase Jefferson County's appeal as a good place to live.

Current plans include the Jones Valley Trail which will connect Railroad Park to Avondale. Final plans include a 22-mile loop connecting Ruffner Mountain to Red Mountain Park with downtown in between.

## Public Safety

Jefferson County's Sheriff Department has 719 employees making it one of the largest and most modern departments in the state. In FY17, the Metro Area Crime Center, a joint operation between around half of the law enforcement agencies in the county, opened. This center uses state of the art technology, investigators and real time intelligence to fight crime and predict crime trends.



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 plans to appoint a resource officer in every elementary school and high school campus. These officers are deputies trained in tactical situational awareness who are prepared to protect children from violence. Plans are also underway to ensure social workers are available to help with mental health crisis issues.

To stop recidivism in jails, the department is partnering with Lawson State Community College to help inmates earn their GEDs and learn a trade. They had 19 graduates from their first set of participants prior to Covid. The pandemic did effect their ability to continue this program but the department plans to resume this program as soon as possible.

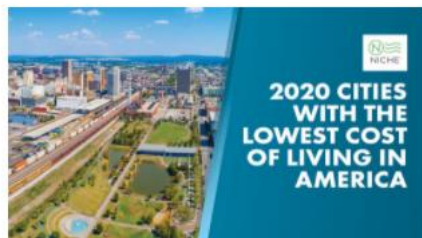
Finally, the department wants to reflect diversity in its hiring so that deputies will reflect the basis of the community.



Climate

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

Future Promise



**POINTS OF INTEREST**

**Alabama Adventures Theme Park** – Open since 1998, Visionland 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. Visionland’s new owner proudly reports that attendance is up 12% over any previously recorded year. Web: [www.alabamaadventure.com](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](mailto: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](http://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 16<sup>th</sup> 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 16<sup>th</sup> Street Baptist Church, Kelly Ingram Park, the 4<sup>th</sup> Avenue Historic District and the A.G. Gaston Motel. Birmingham expects cultural tourism to increase due to the proclamation. Web: [www.bcri.bham.al.us](http://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](http://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. Web: [www.artsbma.org](http://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](http://www.birminghamzoo.com).



**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.”



**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.

**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.



**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](http://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](http://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.



**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 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 zip line 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](http://www.ruffnermountain.org)

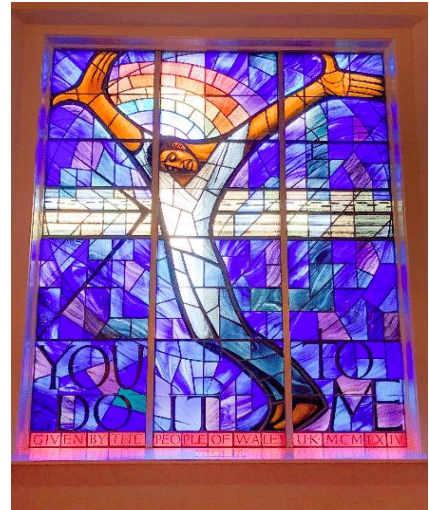




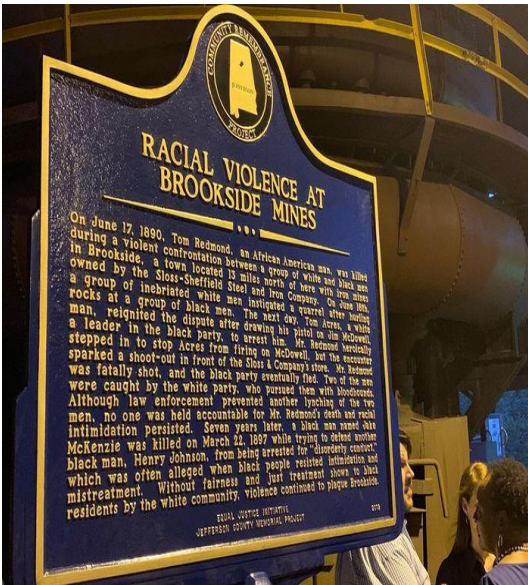


**Sixteenth Street Baptist Church –**

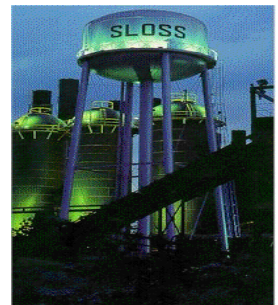
On Sunday morning September 15, 1963, the Ku Klux Klan bombed the Sixteenth Street Baptist Church killing four little girls. This tragic action placed Birmingham at the center of one of the most significant dramas of the 20<sup>th</sup> century. The historical church is still used for worship and is 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.



**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](http://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. Educational programs include the Kids Hangar, which offers an opportunity for even the youngest pilot to try his wings. Web: [www.southernmuseumofflight.org](http://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](http://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](http://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](http://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](http://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 twenty-five 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. A description of the fund types and related funds is 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 Fund** 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.

## 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 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.

## 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 \$5,000.

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.

## **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 **Pension Fund** accounts for the reimbursement of staff salary expenditures made by the County on behalf of the General Retirement System. (The pension funds are not administered by the County Commission.)

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.

### 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 Workforce and Home Development
- 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
- Pension
- Personnel Board

### 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       |                     |                  |             |                   |      |                      |           |           |      | 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           |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Cy Aty      | x       |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| BOE         | x       | x                   |                  |             |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Tx Asr      | x       | x                   |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Tx Coll     | x       |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Treas       | x       |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Pers Bd     |         |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 | x       |          |      |      |   |
| Pension     |         |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         | x        |      |      | x |
| C Devp      | x       |                     |                  |             |                   |      |                      | x         | x         | x    |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| IT          | x       |                     |                  |             |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Gen Svs     | x       |                     |                  |             |                   |      |                      |           |           |      | x       | x                  |              |          |          |         |     |                 |         |          |      |      |   |
| Registrar   | x       |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Coop Ext    | x       |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Dev Svs     | x       |                     |                  |             |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Sheriff     | x       |                     |                  |             |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Yth Det     | x       |                     |                  |             |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| Coroner     | x       |                     |                  |             |                   |      |                      |           |           |      | x       |                    |              |          |          |         |     |                 |         |          |      |      |   |
| EMA         |         |                     |                  |             |                   |      |                      |           |           |      |         |                    |              |          |          |         | x   |                 |         |          |      |      |   |
| Security    | 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 Comprehensive Annual 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. The Fiscal Year 2021 audited financial statements are currently 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 Kronos 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 Kronos 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 Cooper Green Hospital 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

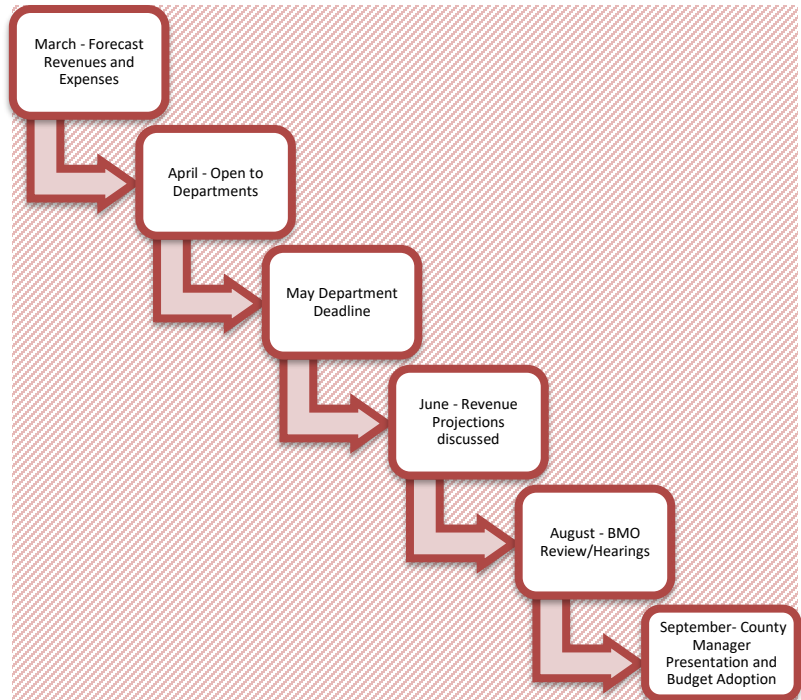
Jefferson County operates on a fiscal year which begins October 1 of each year and ends on September 30. The following procedures have been established and followed for the budgeting data reflected in the budget document.

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.

In April, the County’s financial system, Munis, is opened for department to begin budget entry/requests. The Mid Year Review is presented to Commissioners.

In May, General Fund departments revenue projections are due, and departmental budget requests are due in the Budget Management Office.

In June, revenue budget projections are discussed, and draft summary of budget requests are presented 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. Recommended budgets are prepared by the Budget Management Office and are submitted to the CFO and County Manager.

In August, Budget Hearings are scheduled and 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 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.

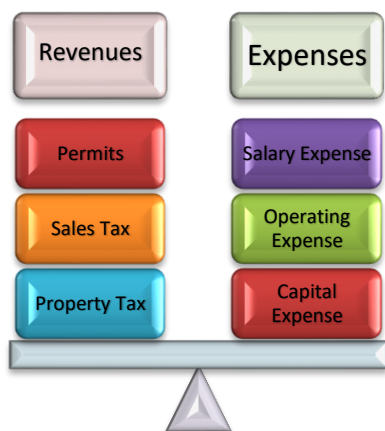
These policies are utilized to demonstrate Jefferson County’s commitment to a strong fiscal operation, to full disclosure of its financial position and its conformity with Generally Accepted Accounting Principles (GAAP). Jefferson County’s financial policies also help to focus discussion and improve 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 FY22 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 effect 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 144 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.

#### 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.

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

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 three 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 FY2021 the County received over \$13 million in grants, and for FY2022 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.

In FY2022, the County has a planned allocation to OPEB.

**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, 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 \$10,000 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 \$10,000 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 FY22 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 risk management initiatives reduce County losses.

**Used in Budget Development**

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.

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.

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**

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.

Cash-flow analysis will be conducted on a regular basis to ensure maximum cash availability. The Investment Policy does not specify the length of a regular basis for County staff, but certain requirements on external managers have monthly and quarterly actions. These external actions often require County staff response.

Investment strategies that minimize risk and maximize return will be followed. The formal Investment Policy specifies that eleven 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) are prohibited and one instrument (forward trades) may be used only under limited conditions. Further, the mixture of assets is specified by security type.

Deposit of revenues will be made on a daily basis in order to maximize cash flow. The County manages all its resources under a concept of unity, first looking to its total cash flows, including those of short-term and long-term nature, both incoming and outgoing. Such unity permits the maximum rates of daily return. To this end, unified daily deposits permit the best return on assets.

The County will solicit proposals for service fees with banks for a specified period of time in order to minimize fees for each service rendered. While the County departments use a variety of financial institutions, the magnitude of the funds involved gives the County leverage enough to obtain the best rate arrangements for the services that are required.

### **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 a bond rating of AA which will directly impact the operating budget on future debt issuances, but the loss of the occupational tax and sewer discharge lawsuits make it difficult to maintain the bond rating. Despite these issues, the General Obligation credit rating remains at the desired level. It is the hope that as the County continues to demonstrate that it can handle the costs of the sewer renovations the sewer credit rating will return to the desired levels.

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 Comprehensive Annual Financial Report (CAFR) 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.

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.

#### **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.

and may not be used to subsidize other funds. Transfers of any amount between funds, even where straightforward, require Commission action.

### **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

**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.

Used in Budget Development

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

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 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 forty-two 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 FY2022 General Fund Budget is \$236 million, an increase of \$13 million from the prior year adopted budget.

Revenues are projected to be \$191 million with projected transfers from the Special Sales Tax of \$68 million and 2.8 million from Bridge and Public Building as well as an estimated transfer out of 27 million. The bottom of the waterfall will transfer in \$5.5 million to cover Fleet Management. These transfers will result in a steady fund balance in the General Fund of \$238 million. The revenue budget for FY2022 includes an increase of \$13 million from the prior year adopted budget due to projected increases in Ad Valorem Taxes, Simplified Sellers Tax, and County Sales Tax.

Extra revenues were transferred to the General Fund and used to create the County’s reserve funds. In FY20, the Uncertainty, Catastrophic and Budget Stabilization Funds were funded with a transfer from the General Fund of 5M each. In FY21 and FY22, plans are to continue funding these funds as well as OPEB. This includes the Jeff Co Economic Development Fund.

The Fund Balance is projected to remain the same.

| <b><u>Sources of Funds</u></b>        | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|---------------------------------------|--------------------|--------------------|--------------------|
| Taxes                                 | 113,843,347        | 113,978,391        | 122,823,949        |
| Licenses                              | 11,022,112         | 11,023,658         | 11,386,536         |
| Intergovernmental                     | 8,939,354          | 6,825,028          | 6,976,147          |
| Charges for Svs                       | 32,655,909         | 32,430,014         | 34,498,269         |
| Miscellaneous Revenues                | 14,626,981         | 13,535,036         | 15,600,952         |
| <b>Total Sources</b>                  | <b>181,087,703</b> | <b>177,792,127</b> | <b>191,285,853</b> |
| <br>                                  |                    |                    |                    |
| <b><u>Use of Funds</u></b>            |                    |                    |                    |
| General Government                    | 105,582,890        | 117,056,412        | 127,234,757        |
| Public Safety                         | 55,099,834         | 83,045,178         | 86,232,950         |
| Highway and Roads                     | 7,562,303          | 10,043,190         | 10,093,511         |
| Health and Welfare                    | 988,205            | 1,055,178          | 1,078,921          |
| Non-Function                          | 4,823,965          | 12,000,000         | 12,895,069         |
| <b>Total Uses</b>                     | <b>174,057,197</b> | <b>223,199,958</b> | <b>237,535,208</b> |
| <br>                                  |                    |                    |                    |
| <b><u>Other Financing Sources</u></b> |                    |                    |                    |
| Operating Transfers In                | 62,394,000         | 63,091,680         | 71,738,978         |
| Operating Transfers Out               | (9,385,000)        | (15,786,817)       | (25,489,623)       |
| <b>Total Other Sources</b>            | <b>53,009,000</b>  | <b>47,304,863</b>  | <b>46,249,355</b>  |
| <br>                                  |                    |                    |                    |
| <b>Fund Bal. Inc/Dec.</b>             | <b>60,039,506</b>  | <b>1,898,032</b>   | <b>0</b>           |

**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 and Limited Obligation, Road, Bridge and Public Building, Community Development, Workforce, and Home.

The FY2022 budget is \$143,588,041. Revenues are projected at \$280,586,252. Transfers out to other funds are projected to be \$148,686,400.

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 decrease by 5M. This is due to the Mapping and Reappraisal Funds. The fund balance of these departments is used as well as additional revenue from Ad Valorem taxes to balance these funds. 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

| <b><u>Sources of Funds</u></b>        | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|---------------------------------------|--------------------|--------------------|--------------------|
| Taxes                                 | 248,002,513        | 253,168,927        | 267,573,942        |
| Licenses                              | 2,423,788          | 2,432,999          | 2,575,103          |
| Intergovernmental                     | 18,675,366         | 9,243,170          | 9,909,967          |
| Charges for Svs                       | 638,390            | 227,550            | 227,550            |
| Miscellaneous Revenues                | 782,756            | 142,676            | 0                  |
| <b>Total Sources</b>                  | <b>270,522,813</b> | <b>265,215,322</b> | <b>280,286,562</b> |
| <br>                                  |                    |                    |                    |
| <b><u>Use of Funds</u></b>            |                    |                    |                    |
| General Government                    | 28,311,275         | 23,438,378         | 24,081,617         |
| Public Safety                         | 0                  | 0                  | 0                  |
| Highway and Roads                     | 28,374,474         | 32,776,392         | 33,269,142         |
| Health and Welfare                    | 59,920,880         | 56,903,139         | 62,137,282         |
| Environmental                         | 0                  | 0                  | 0                  |
| Non function                          | 24,100,000         | 24,100,000         | 24,100,000         |
| Debt Service                          | 0                  | 0                  | 0                  |
| <b>Total Uses</b>                     | <b>140,706,629</b> | <b>137,217,909</b> | <b>143,588,041</b> |
| <br>                                  |                    |                    |                    |
| <b><u>Other Financing Sources</u></b> |                    |                    |                    |
| Operating Transfers In                | 0                  | 8,837,727          | 7,085,474          |
| Operating Transfers Out               | (139,783,000)      | (140,132,129)      | (148,686,400)      |
| <br>                                  |                    |                    |                    |
| <b>Fund Bal Inc/Dec</b>               | <b>(9,966,816)</b> | <b>(3,296,989)</b> | <b>(4,902,405)</b> |

**Debt Service Fund**

The Debt Service Fund accounts for resource accumulation and interest payments and principal on all general obligation debt. Budgeted expenditures are \$48.7 million. A small amount of interest and fees are revenues generated from the Alabama Trust Fund.

| <b><u>Sources of Funds</u></b>        | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|---------------------------------------|-------------------|-------------------|-------------------|
| Taxes                                 | 0                 | 0                 | 0                 |
| Licenses                              | 0                 | 0                 | 0                 |
| Intergovernmental                     | 2,300,894         | 2,300,000         | 2,466,000         |
| Charges for Svs                       | 0                 | 0                 | 0                 |
| Miscellaneous Revenues                | 0                 | 0                 | 0                 |
| <b>Total Sources</b>                  | <b>2,300,894</b>  | <b>2,300,000</b>  | <b>2,466,000</b>  |
| <br>                                  |                   |                   |                   |
| <b><u>Use of Funds</u></b>            |                   |                   |                   |
| Debt Service                          | 54,653,878        | 54,643,638        | 48,716,638        |
| <b>Total Uses</b>                     | <b>54,653,878</b> | <b>54,643,638</b> | <b>48,716,638</b> |
| <br>                                  |                   |                   |                   |
| <b><u>Other Financing Sources</u></b> |                   |                   |                   |
| Operating Transfers In                | 52,352,984        | 52,346,638        | 48,716,638        |
| Operating Transfers Out               | 0                 | 0                 | 0                 |
| <br>                                  |                   |                   |                   |
| <b>Fund Bal Inc/Dec</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          |

**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 \$52,400,933, an increase of around 21 million dollars from the previous year. The \$20 million increase was in in Capital Projects due to construction of an Animal Shelter. Funding for the construction of roads was increased by almost 1 million dollars.

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. Fund Balance is projected to remain the same.

| <b><u>Sources of Funds</u></b>        | <b>FY2020</b>      | <b>FY2021</b>     | <b>FY2022</b>     |
|---------------------------------------|--------------------|-------------------|-------------------|
| Taxes                                 | 0                  | 0                 | 0                 |
| Licenses                              | 0                  | 0                 | 0                 |
| Intergovernmental                     | 3,415,330          | 3,300,000         | 3,300,000         |
| Charges for Svs                       | 0                  | 0                 | 0                 |
| Miscellaneous Revenues                | 0                  | 0                 | 0                 |
| <b>Total Sources</b>                  | <b>3,415,330</b>   | <b>3,300,000</b>  | <b>3,300,000</b>  |
| <br>                                  |                    |                   |                   |
| <b><u>Use of Funds</u></b>            |                    |                   |                   |
| Capital Projects                      | 15,755,954         | 15,856,084        | 35,850,252        |
| Roads Construction                    | 23,782,243         | 15,626,517        | 16,550,681        |
| <b>Total Uses</b>                     | <b>39,538,197</b>  | <b>31,482,601</b> | <b>52,400,933</b> |
| <br>                                  |                    |                   |                   |
| <b><u>Other Financing Sources</u></b> |                    |                   |                   |
| Operating Transfers In                | 35,100,000         | 28,182,601        | 49,100,000        |
| Operating Transfers Out               |                    |                   |                   |
| <br>                                  |                    |                   |                   |
| <b>Fund Bal Inc/Dec</b>               | <b>(1,037,000)</b> | <b>0</b>          | <b>0</b>          |

**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 \$146M to fund balance, the actual expenses are projected to occur over time so that the full impact would not be experienced in FY22. Non-operating expenses, such as depreciation, not shown below.

| <b><u>Sources of Funds</u></b> | <b>FY2020</b>      | <b>FY2021</b>        | <b>FY2022</b>        |
|--------------------------------|--------------------|----------------------|----------------------|
| Taxes                          | 7,213,342          | 6,003,622            | 7,196,000            |
| Licenses                       | 898,089            | 650,000              | 745,000              |
| Intergovernmental              | 90,573             | 106,000              | 110,000              |
| Charges for Svs                | 226,477,667        | 220,359,000          | 230,785,000          |
| Miscellaneous Revenues         | 15,833,736         | 1,732,000            | 3,417,000            |
| <b>Total Sources</b>           | <b>250,513,407</b> | <b>228,850,622</b>   | <b>242,253,000</b>   |
| <br>                           |                    |                      |                      |
| <b><u>Use of Funds</u></b>     |                    |                      |                      |
| General Government             | 0                  | 0                    | 0                    |
| Public Safety                  | 0                  | 0                    | 0                    |
| Highway and Roads              | 0                  | 0                    | 0                    |
| Health and Welfare             | 0                  | 0                    | 0                    |
| Environmental                  | 131,447,383        | 300,444,376          | 307,426,353          |
| Debt Service                   | 70,496,212         | 70,495,964           | 78,803,714           |
| Non function                   | -197,569           | 1,397,000            | 2,638,750            |
| <b>Total Uses</b>              | <b>201,746,026</b> | <b>372,337,340</b>   | <b>388,868,817</b>   |
| <br>                           |                    |                      |                      |
| <b>Fund Bal Inc/Dec</b>        | <b>48,767,381</b>  | <b>(143,486,718)</b> | <b>(146,615,817)</b> |



**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, Personnel Board and Pension make up these funds. In previous years, a transfer in was made to cover the County’s portion of the Personnel Boards costs; however, this year, it is being budgeted as an expense in the General Fund. EMA differences are based on grant timing. Fund balances are projected to remain increase slightly.

| <b><u>Sources of Funds</u></b>        | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|---------------------------------------|-------------------|-------------------|-------------------|
| Taxes                                 | 0                 | 0                 | 0                 |
| Licenses                              | 0                 | 0                 | 0                 |
| Intergovernmental                     | 7,405,375         | 7,147,968         | 10,776,499        |
| Charges for Svs                       | 34,380            | 880,046           | 880,046           |
| Miscellaneous Revenues                | 307,407           | 0                 | 0                 |
| <b>Total Sources</b>                  | <b>7,747,162</b>  | <b>8,028,014</b>  | <b>11,656,545</b> |
| <br>                                  |                   |                   |                   |
| <b><u>Use of Funds</u></b>            |                   |                   |                   |
| General Government                    | 9,010,484         | 9,997,765         | 10,275,907        |
| Public Safety                         | 1,373,820         | 1,320,857         | 1,365,067         |
| Highway and Roads                     | 0                 | 0                 | 0                 |
| Health and Welfare                    | 0                 | 0                 | 0                 |
| Environmental                         | 0                 | 0                 | 0                 |
| Non function                          | 0                 | 0                 | 0                 |
| <b>Total Uses</b>                     | <b>10,384,304</b> | <b>11,318,622</b> | <b>11,640,974</b> |
| <br>                                  |                   |                   |                   |
| <b><u>Other Financing Sources</u></b> |                   |                   |                   |
| Operating Transfers In                | 2,637,142         | 3,290,608         | 0                 |
| Operating Transfers Out               | 0                 | 0                 | 0                 |
| <b>Total Other Sources</b>            | <b>2,637,142</b>  | <b>3,290,608</b>  | <b>0</b>          |
| <br>                                  |                   |                   |                   |
| <b>Fund Bal Inc/Dec</b>               | <b>0</b>          | <b>0</b>          | <b>15,571</b>     |

## 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 remain steady at \$170M.

FY21 Actual estimates are used to project the fund balances. Beginning in FY21, 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.

| General Fund          | FY22 Budget        |
|-----------------------|--------------------|
| Beginning Balance     | 168,953,609        |
| Revenues              | 191,285,853        |
| Expenditures          | (237,535,208)      |
| Transfer In           | 86,423,826         |
| Transfer Out          | (39,023,379)       |
| <b>Ending Balance</b> | <b>170,104,701</b> |

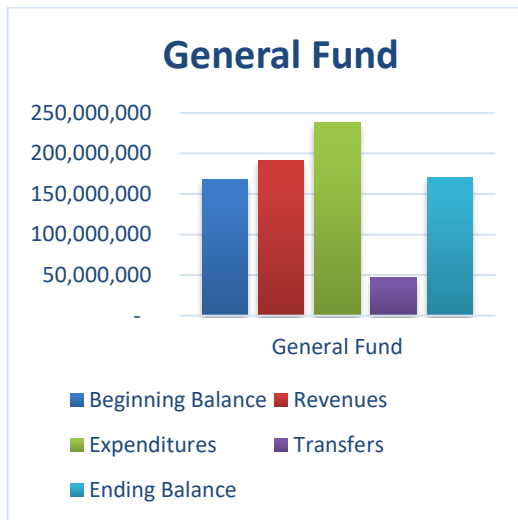


Figure 6 Comparison of General Fund revenues, expenses, transfers, and fund balances.

**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. The Special Sales Tax ended FY21 with a projected 9.8M in fund balance; however, this amount will be transferred out at the conclusion of the audit and possibly used to clear any negative fund balances and/or fund the County’s reserves. The same is true for the 1.4M fund balance 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 Roads Fund exceeds its revenue by almost \$7 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 shows an overall \$5 million decrease, mainly due to grant and tax distribution timing.

| <b>Indigent Care</b>  | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 34,930,501         |
| Revenues              | 62,137,282         |
| Expenditures          | (62,137,282)       |
| <b>Ending Balance</b> | <b>34,930,501</b>  |

| <b>Special Sales Tax</b> | <b>FY22 Budget</b> |
|--------------------------|--------------------|
| Beginning Balance        | 9,876,315          |
| Revenues                 | 119,348,547        |
| Expenditures             | (24,100,000)       |
| Transfer Out             | (95,248,547)       |
| <b>Ending Balance</b>    | <b>9,876,315</b>   |

| <b>Bridge Public Bldg</b> | <b>FY22 Budget</b> |
|---------------------------|--------------------|
| Beginning Balance         | 1,408,082          |
| Revenues                  | 53,437,853         |
| Expenditures              | 0                  |
| Transfer Out              | (53,437,853)       |
| <b>Ending Balance</b>     | <b>1,408,082</b>   |

| <b>Community Devp</b> | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | (172,281)          |
| Revenues              | 2,750,144          |
| Expenditures          | (2,750,144)        |
| <b>Ending Balance</b> | <b>(172,281)</b>   |

| <b>Workforce</b>      | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 3,542,010          |
| Revenues              | 5,072,207          |
| Expenditures          | (5,072,207)        |
| <b>Ending Balance</b> | <b>3,542,010</b>   |

| <b>Home</b>           | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 689,918            |
| Revenues              | 994,583            |
| Expenditures          | (994,583)          |
| <b>Ending Balance</b> | <b>689,918</b>     |

| <b>Roads &amp; Trans.</b> | <b>FY22 Budget</b> |
|---------------------------|--------------------|
| Beginning Balance         | 10,169,774         |
| Revenues                  | 26,183,668         |
| Expenditures              | (33,269,142)       |
| Transfer In               | 7,085,474          |
| <b>Ending Balance</b>     | <b>10,169,774</b>  |

| <b>Bd of Equalization</b> | <b>FY22 Budget</b> |
|---------------------------|--------------------|
| Beginning Balance         | 1,500,954          |
| Revenues                  | 5,815,491          |
| Expenditures              | (7,465,157)        |
| <b>Ending Balance</b>     | <b>-148,712</b>    |

| <b>Tax Assessor Bham</b> | <b>FY22 Budget</b> |
|--------------------------|--------------------|
| Beginning Balance        | 2,396,492          |
| Revenues                 | 3,123,260          |
| Expenditures             | (5,864,521)        |
| <b>Ending Balance</b>    | <b>-344,769</b>    |

| <b>Tax Assessor Bess</b> | <b>FY22 Budget</b> |
|--------------------------|--------------------|
| Beginning Balance        | 490,642            |
| Revenues                 | 1,423,527          |
| Expenditures             | (1,935,005)        |
| <b>Ending Balance</b>    | <b>-20,836</b>     |

| <b>Total Special</b>  | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 64,832,407         |
| Revenues              | 280,286,562        |
| Expenditures          | (143,588,041)      |
| Transfer              | (141,600,926)      |
| <b>Ending Balance</b> | <b>59,930,002</b>  |



Figure 7 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.

| <b>Debt Service</b>   | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 157,975            |
| Revenues              | 2,466,000          |
| Expenditures          | (22,312,000)       |
| Transfer In           | 19,846,000         |
| <b>Ending Balance</b> | <b>157,975</b>     |

| <b>Limited Obligation</b> | <b>FY22 Budget</b> |
|---------------------------|--------------------|
| Beginning Balance         | 0                  |
| Revenues                  | 0                  |
| Expenditures              | (26,404,638)       |
| Transfer In               | 26,404,638         |
| <b>Ending Balance</b>     | <b>0</b>           |

| <b>Total Debt</b>     | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 157,975            |
| Revenues              | 2,466,000          |
| Expenditures          | (48,716,638)       |
| Transfer In           | 46,250,638         |
| <b>Ending Balance</b> | <b>157,975</b>     |



Figure 8 Comparison of Debt Service revenues, expenses, transfers, and fund balances.

**Enterprise**

Enterprise reserves are projected to decrease by \$145 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 expensed over the upcoming years, so the fund balance would not decrease by the full \$145 million estimate.

| <b>Landfill</b>       | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | (2,734,945)        |
| Revenues              | 1,512,000          |
| Expenditures          | (2,638,750)        |
| <b>Ending Balance</b> | <b>(3,861,695)</b> |

| <b>Environmental Svs</b> | <b>FY22 Budget</b> |
|--------------------------|--------------------|
| Beginning Balance        | 262,663,365        |
| Revenues                 | 240,741,000        |
| Expenditures             | (386,230,067)      |
| <b>Ending Balance</b>    | <b>117,174,298</b> |

| <b>Total Enterprise</b> | <b>FY22 Budget</b> |
|-------------------------|--------------------|
| Beginning Balance       | 259,928,420        |
| Revenues                | 242,253,000        |
| Expenditures            | (388,868,817)      |
| <b>Ending Balance</b>   | <b>113,312,603</b> |

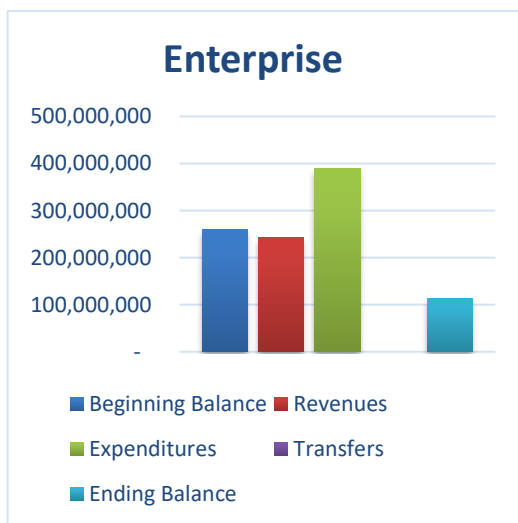


Figure 9 Comparison of Enterprise revenues, expenses, transfers, and fund balances.

**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. The FY21 final audit transfers will correct the ending balance in Road Construction.

| <b>Capital Projects</b> | <b>FY22 Budget</b> |
|-------------------------|--------------------|
| Beginning Balance       | 3,522,155          |
| Revenues                | 0                  |
| Expenditures            | (35,850,252)       |
| Transfer In             | 35,850,252         |
| <b>Ending Balance</b>   | <b>3,522,155</b>   |

| <b>Road Construction</b> | <b>FY22 Budget</b> |
|--------------------------|--------------------|
| Beginning Balance        | (2,631,836)        |
| Revenues                 | 3,300,000          |
| Expenditures             | (16,550,681)       |
| Transfer In              | 13,250,681         |
| <b>Ending Balance</b>    | <b>(2,631,836)</b> |

| <b>Total Capital</b>  | <b>FY22 Budget</b> |
|-----------------------|--------------------|
| Beginning Balance     | 890,319            |
| Revenues              | 3,300,000          |
| Expenditures          | (52,400,933)       |
| Transfer In           | 49,100,933         |
| <b>Ending Balance</b> | <b>890,319</b>     |

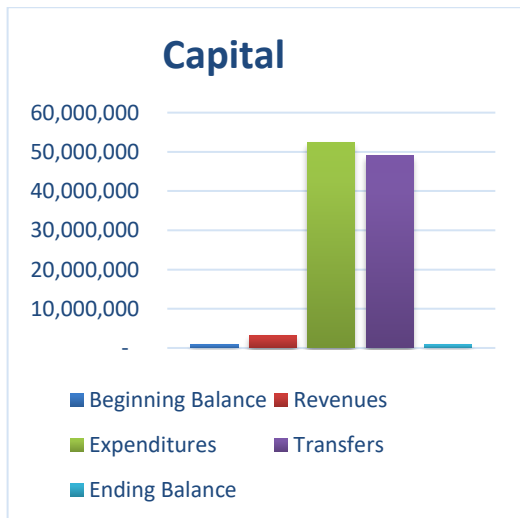


Figure 10 Comparison of Capital revenues, expenses, transfers, and fund balances.

## Interfund Transfers

Throughout most of this book, the previous years and FY2022 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 FY2022 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 2022 are as follows:

| <b>Fund Name</b>          | <b>General Fund<br/>Transfers To/(From)</b> | <b>Bridge Fund<br/>Transfers To/(From)</b> | <b>Special Tax Fund<br/>Transfers To/(From)</b> | <b>Total Transfers To<br/>(From)</b> |
|---------------------------|---|--|---|--------------------------------------|
| General                   | 41,052,486                                  | 0  | (68,843,909)                                    | (27,791,423)                         |
| Jeff Co Econ Devp         | (10,000,000)                                | 0  | 0   | (10,000,000)                         |
| Bridge                    |   | 53,437,853                                 | 0   | 53,437,853                           |
| EMA                       |   | 0  | 0   |                                      |
| Special Tax               |   | 0  | 95,248,547                                      | 95,248,547                           |
| Road Fund                 |   | (7,085,474)                                | 0   | (7,085,474)                          |
| Capital Projects          | (12,238,942)                                | (23,611,310)                               | 0   | (35,850,252)                         |
| Capital Road Projects     | (13,250,681)                                | 0  | 0   | (13,250,681)                         |
| District Fund             |   | (2,895,069)                                | 0   | (2,895,069)                          |
| Personnel Board           |   | 0  | 0   | 0                                    |
| Debt Service              |   | (19,846,000)                               | 0   | (19,846,000)                         |
| Limited Obligation        |   |  | (26,404,638)                                    | (26,404,638)                         |
| Fleet                     | (5,562,863)                                 |  |   | (5,562,863)                          |
| <b>FY22 Budget Totals</b> | <b>0</b>                                    | <b>0</b>                                   | <b>0</b>  | <b>0</b>                             |

## Staffing and Personnel

The adopted FY 2022 Operating Budget includes funding for 2,902 positions: an increase of 31 positions from FY21. During the fiscal year, Youth Detention faced a critical shortage of Juvenile Detention Officers caused by Covid related quarantines as well as an increasing number of youths in their custody. Three Juvenile Detention Officers were added to the department, funded by deleting 2 vacant Accounting Assistant II's from the Utility Pool and one Payroll Manager from Human Resources.

The District Attorney in Birmingham also faced a critical shortage of District Attorney Investigators and one vacancy in Bessemer was moved to the Birmingham Office to cover this problem.

Several employees and their positions were moved from Roads and Transportation to Development Services to help the department review new developments, process inspections and handle garbage collections.

For FY22, the County added one Public Relations Coordinator, 11 Juvenile Detention Officer, one Deputy Coroner and two District Attorney Investigators. Also, the following changes were implemented.

| Dept # | Department       | Position                        | Grade | Add | Delete | Amount    |
|--------|------------------|---------------------------------|-------|-----|--------|-----------|
| 1008   | Compliance       | Equity and Inclusion Officer    | 36    |     | x      | (119,480) |
|        |                  | Compliance Auditor              | 30    | x   |        | 91,727    |
|        |                  | Business Partner Mgr Equity &   | 34    | x   |        | 87,828    |
|        |                  |                                 |       |     |        | 60,075    |
| 4600   | Security         | Security Officer                | 12    |     | x      | (47,431)  |
|        |                  | Security Officer                | 12    |     | x      | (47,431)  |
|        |                  | Security Officer                | 12    |     | x      | (47,431)  |
| 6000   | Human Resources  | Training and Org Dev Adv        | 29    |     | x      | (87,828)  |
| 2401   | General Services | Maintenance Planner Scheduler   | 22    | x   |        | 65,370    |
|        |                  | Mailroom Store Spvr             | 17    | x   |        | 53,408    |
|        |                  | Admin Supervisor                | 19    | x   |        | 57,876    |
|        |                  | Plumber                         | 24    | x   |        | 71,044    |
|        |                  |                                 |       |     |        | 17,577    |
| 4800   | Development Svcs | Business Office Supervisor      | 21    |     | x      | (62,746)  |
|        |                  | Communications Operator II      | 14    |     | x      | (47,523)  |
|        |                  | Permit Coordinator              | 17    | x   |        | 52,558    |
|        |                  | Permit Coordinator              | 17    | x   |        | 52,558    |
|        |                  |                                 |       |     |        | (5,153)   |
| 6500   | DA Bham          | Social Worker                   | 20    |     | x      | (60,241)  |
|        |                  | DA Investigator                 | 24    | x   |        | 71,044    |
|        |                  |                                 |       |     |        | 10,803    |
| 6600   | DA Bess          | Investigator Checks & Warrants  |       |     | x      | (62,746)  |
|        |                  | Admin Clerk                     |       | x   |        | 31,325    |
|        |                  | Accounting Assistant II         |       | x   |        | 36,254    |
|        |                  |                                 |       |     |        | 4,833     |
|        |                  | General Fund Total              |       |     |        | 99,529    |
| 5500   | Roads            | Construction Equipment Operator | 17    | x   |        | 53,409    |
|        |                  | Heavy Equipment Operator        | 15    |     | x      | (49,414)  |
|        |                  | Street Paving Supervisor        | 17    |     | x      | (53,409)  |
| 5600   | Roads            | Construction Equipment Operator | 17    | x   |        | 53,409    |
|        |                  | Construction Supervisor         | 18    | x   |        | 55,585    |
| 5700   | Roads            | Traffic Signs Marking Spvr      | 15    |     | x      | (49,414)  |
|        |                  |                                 |       |     |        |           |
| 2020   | Workforce        | Admin Clerk                     | 13    |     | x      | (45,750)  |
| 7253   | ESD              | Labor Supervisor                | 15    |     | x      | (49,414)  |
| 7253   |                  | Heavy Equipment Operator        | 15    | x   |        | 49,414    |
| 7100   |                  | Civil Engineer                  | 25    |     | x      | (74,069)  |
| 7100   |                  | Senior Civil Engineer           | 29    | x   |        | 87,827    |
| 7252   |                  | Laborer II                      | 102   |     | x      | (35,362)  |
| 7253   |                  | Laborer II                      | 102   |     | x      | (35,362)  |
| 7307   |                  | Laborer III                     | 103   |     | x      | (38,114)  |
| 7252   |                  | Skilled Laborer                 | 12    | x   |        | 44,048    |
| 7253   |                  | Skilled Laborer                 | 12    | x   |        | 44,048    |
| 7307   |                  | Skilled Laborer                 | 12    | x   |        | 44,048    |
|        |                  |                                 |       |     |        | 37,064    |

The Jefferson County Consent Decree regulated all hiring, promotion, discharge and other disciplinary measures at the County. A Joint Motion for Termination of the Consent Decree was granted December 21, 2021. However, the County is responsible for adhering to certain conditions of the joint motion until June 30, 2022.

Additionally, 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 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 department must have the appropriate foundation and structure to ensure accountability and oversight related to compliance with applicable administrative orders, policies, and regulations. 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.



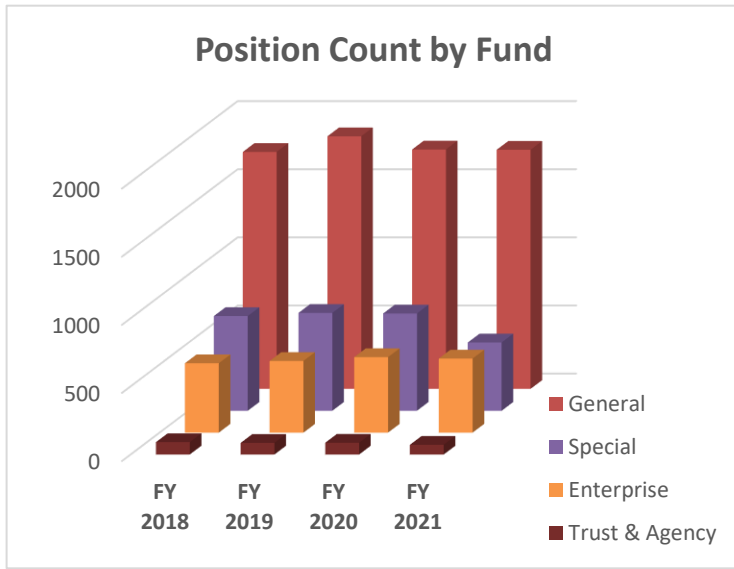


Figure 11 Position Count by fund over 4 years.

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.

The County has recently suffered the loss of several key department heads including the County Manager, who will be replaced October 1, 2021 by a new County Manager. The Human Resources Department must work diligently to make sure they are able to recruit highly trained and qualified leadership throughout the County in order

to meet the goal of providing an equitable, diverse, inclusive and talented workforce.

As the pandemic spread throughout the country, the County implemented teleworking for its employees. Eventually, the County Commission later adopted teleworking as an official employee benefit of the County. Many departments have incorporated software to improve online accessibility to our citizens and to also enable increased teleworking opportunities to employees. Development Services and Information Technology have largely transitioned to complete teleworking capabilities, while other departments are offering more hybrid arrangements.

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.

The Sheriff’s Office is facing a great number of potential retirements as employees reach their 30 years of service. As such, the Sheriff’s Office is increasing recruitment efforts at this time with an emphasis on diversity and inclusion.

Due to the retirements of long-term employees, departments throughout the County are losing institutional knowledge. The loss of these employees is continuing to be felt as departments struggle to train new hires. During the previous fiscal year, Human Resources rolled out DevelopU which is a learning management system available to all County employees. Not only can an employee use DevelopU to choose training courses, but their immediate supervisor can choose courses for them to complete to further their career related knowledge. Departments are also relying on staff development options for employees to grow and develop in their professional careers.



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. 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 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 also 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**

| <b>Departments</b>  | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission          | 20                       | 20                       | 20                       | 20                       |
| County Manager      | 14                       | 8                        | 10                       | 7                        |
| Probate Court       | 56                       | 54                       | 55                       | 55                       |
| Family Court        | 86                       | 80                       | 80                       | 80                       |
| State Courts        | 51                       | 51                       | 47                       | 47                       |
| District Attorney   | 46                       | 43                       | 43                       | 46                       |
| Law Library         | 4                        | 4                        | 4                        | 4                        |
| Finance             | 57                       | 52                       | 54                       | 53                       |
| Budget Management   | 0                        | 0                        | 0                        | 0                        |
| Human Resources     | 61                       | 55                       | 59                       | 49                       |
| HR-Receiver         | 1                        | 0                        | 0                        | 0                        |
| Revenue             | 173                      | 161                      | 161                      | 161                      |
| County Attorney     | 18                       | 17                       | 17                       | 18                       |
| Equalization        | 69                       | 70                       | 70                       | 71                       |
| Tax Assessor        | 70                       | 69                       | 69                       | 69                       |
| Tax Collector       | 50                       | 43                       | 42                       | 42                       |
| Treasurer           | 8                        | 8                        | 8                        | 8                        |
| Compliance          | 0                        | 0                        | 8                        | 10                       |
| Info Technology     | 67                       | 51                       | 54                       | 55                       |
| General Services    | 233                      | 198                      | 138                      | 144                      |
| Board of Registrars | 10                       | 10                       | 10                       | 10                       |
| Office Senior Svs.  | 4                        | 4                        | 4                        | 4                        |
| Sheriff             | 724                      | 722                      | 719                      | 719                      |
| Youth Detention     | 65                       | 52                       | 51                       | 65                       |
| Coroner             | 18                       | 20                       | 20                       | 21                       |
| Security            | 0                        | 0                        | 59                       | 54                       |
| Development Service | 50                       | 42                       | 43                       | 56                       |
| Non Dept/Barber     | 3                        | 5                        | 5                        | 5                        |
| Public Information  | 3                        | 2                        | 2                        | 3                        |
| Roads and Trans     | 326                      | 340                      | 338                      | 326                      |
| Fleet Mgmt          | 42                       | 33                       | 33                       | 33                       |
| Cooper Green        | 227                      | 219                      | 0                        | 0                        |
| Environmental Svs   | 526                      | 554                      | 544                      | 554                      |
| Community Devp      | 43                       | 38                       | 41                       | 40                       |
| Emergency Mgmt*     | 7                        | 7                        | 7                        | 7                        |
| Pension*            | 8                        | 9                        | 0                        | 0                        |
| Personnel Board*    | 70                       | 70                       | 64                       | 66                       |
| <b>Total</b>        | <b>3,210</b>             | <b>3,111</b>             | <b>2,871</b>             | <b>2,902</b>             |

\*indicates fiduciary funds

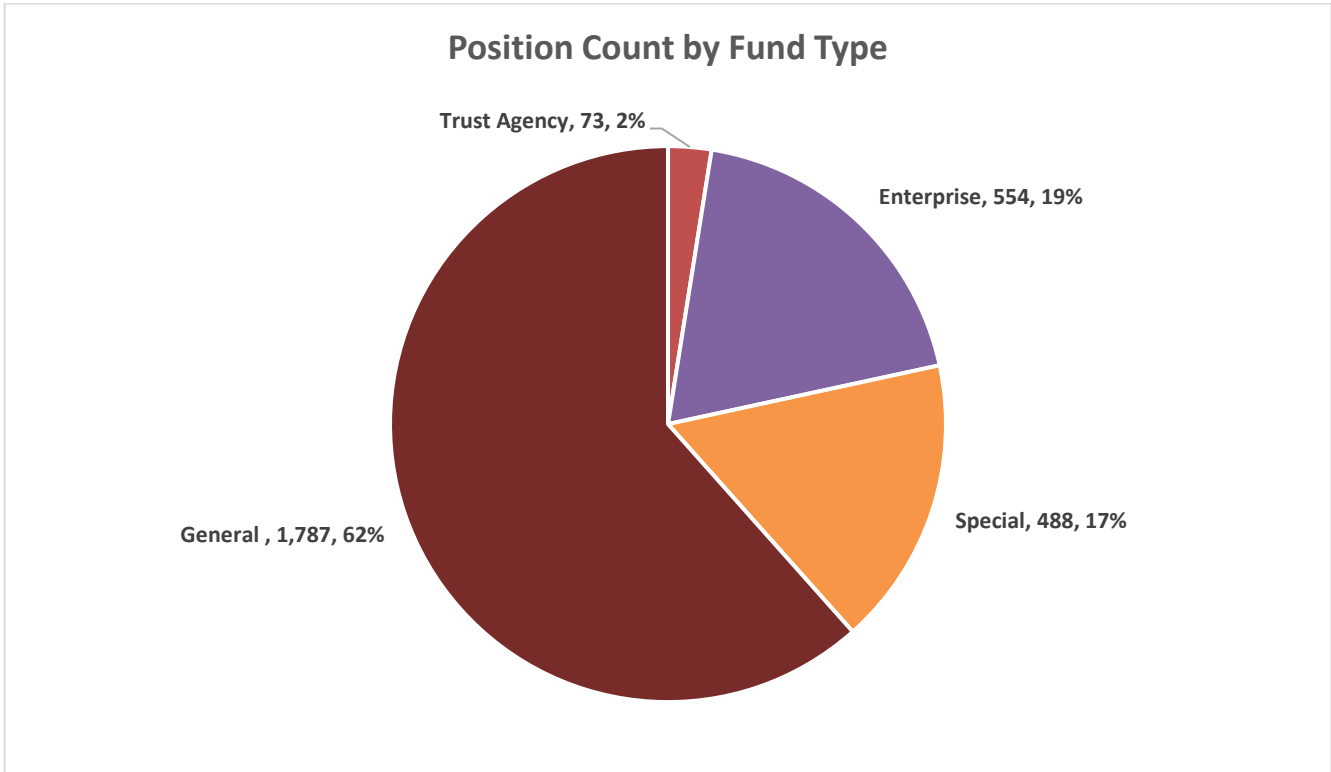


Figure 12 Position count by fund type current fiscal year.

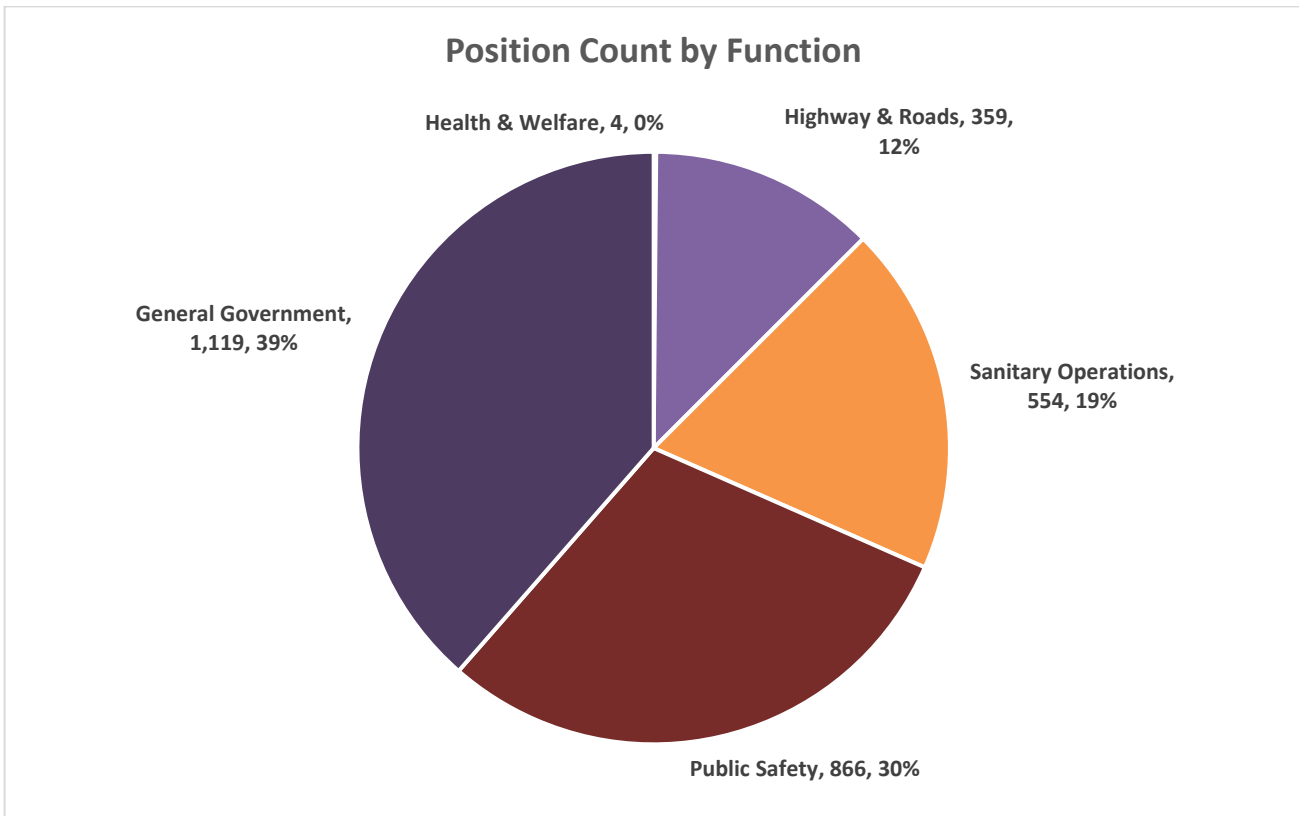


Figure 13 Position count by function for current fiscal year.

Salary Comparison by Fiscal Year

| <b>Departments</b>  | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission          | 1,789,922                | 1,798,523                | 1,886,770                | 2,002,215                |
| County Manager      | 1,172,902                | 1,186,012                | 1,334,230                | 1,164,680                |
| Probate Court       | 3,946,809                | 3,811,308                | 4,252,758                | 4,371,396                |
| Family Court        | 6,045,725                | 6,306,723                | 6,431,692                | 6,626,705                |
| State Courts        | 1,650,262                | 1,589,140                | 1,650,484                | 1,650,484                |
| District Attorney   | 6,819,050                | 7,154,101                | 7,925,556                | 8,312,877                |
| Law Library         | 191,379                  | 144,559                  | 179,259                  | 181,097                  |
| Finance             | 4,244,182                | 4,645,276                | 4,853,712                | 4,856,847                |
| PIO                 | 161,085                  | 178,237                  | 222,778                  | 304,577                  |
| Human Resources     | 5,360,734                | 5,508,468                | 6,441,385                | 5,168,712                |
| HR-Receiver         | 11,360                   | 0                        | 0                        | 0                        |
| Revenue             | 11,100,061               | 11,607,158               | 11,920,711               | 12,213,280               |
| County Attorney     | 1,846,989                | 1,981,671                | 2,140,661                | 2,401,964                |
| Equalization        | 4,402,095                | 5,078,458                | 5,926,864                | 6,137,940                |
| Tax Assessor        | 4,682,159                | 4,696,078                | 5,265,494                | 5,418,832                |
| Tax Collector       | 2,971,077                | 3,089,492                | 3,207,326                | 3,316,026                |
| Treasurer           | 696,032                  | 710,013                  | 738,268                  | 764,045                  |
| Compliance          | 0                        | 0                        | 0                        | 1,238,654                |
| Info Technology     | 5,255,744                | 5,829,642                | 6,291,458                | 6,619,469                |
| General Services    | 12,417,732               | 12,303,243               | 10,524,788               | 10,939,834               |
| Board of Registrars | 907,675                  | 950,536                  | 904,338                  | 944,069                  |
| Office Senior Svs.  | 243,354                  | 234,165                  | 315,298                  | 326,041                  |
| Sheriff             | 55,262,858               | 33,579,188               | 55,839,274               | 57,724,444               |
| Youth Detention     | 3,766,281                | 2,320,810                | 3,881,864                | 4,744,379                |
| Coroner             | 1,789,265                | 1,969,103                | 2,005,233                | 2,100,092                |
| Security            | 0                        | 0                        | 3,366,551                | 3,261,779                |
| Development Service | 3,399,264                | 3,400,643                | 4,058,313                | 5,322,473                |
| Non Dept/Barber     | 1,707,639                | -2,874,573               | 1,614,382                | 103,280                  |
| Roads and Trans     | 17,161,257               | 18,340,717               | 22,569,493               | 23,062,243               |
| Fleet Mgmt          | 2,540,043                | 2,669,028                | 2,863,264                | 2,913,585                |
| Cooper Green        | 13,611,608               | 7,044,055                | 0                        | 0                        |
| Environmental Svs   | 30,873,118               | 33,717,692               | 38,163,262               | 40,050,817               |
| Community Devp      | 3,169,895                | 3,048,501                | 4,230,838                | 4,470,319                |
| Emergency Mgmt*     | 535,035                  | 315,971                  | 749,852                  | 788,756                  |
| Pension*            | 729,093                  | 0                        | 0                        | 0                        |
| Personnel Board*    | 7,454,635                | 7,163,698                | 7,477,629                | 7,675,996                |
| <b>Total</b>        | <b>217,916,319</b>       | <b>189,497,636</b>       | <b>229,233,785</b>       | <b>237,177,907</b>       |

\*indicates fiduciary fund

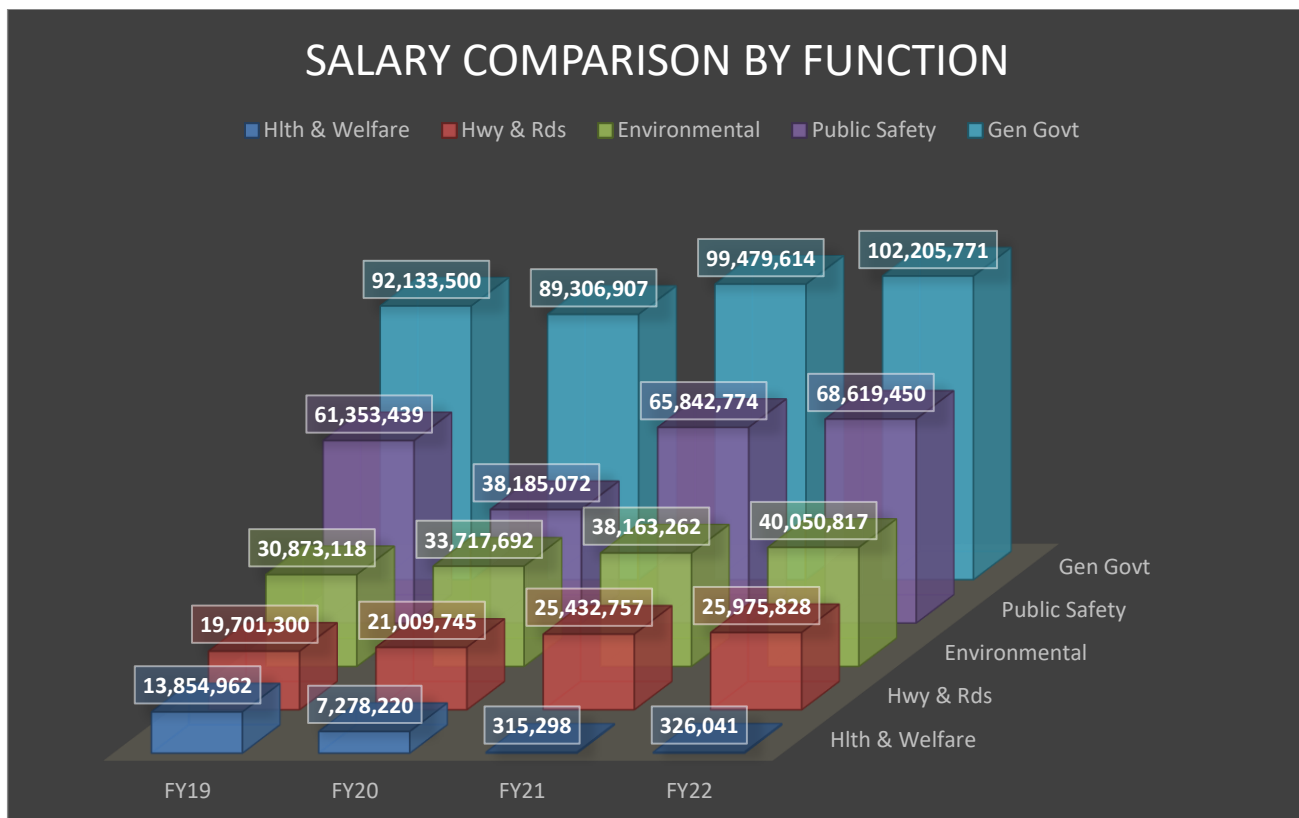


Figure 14 Salary comparison by function over four fiscal years.

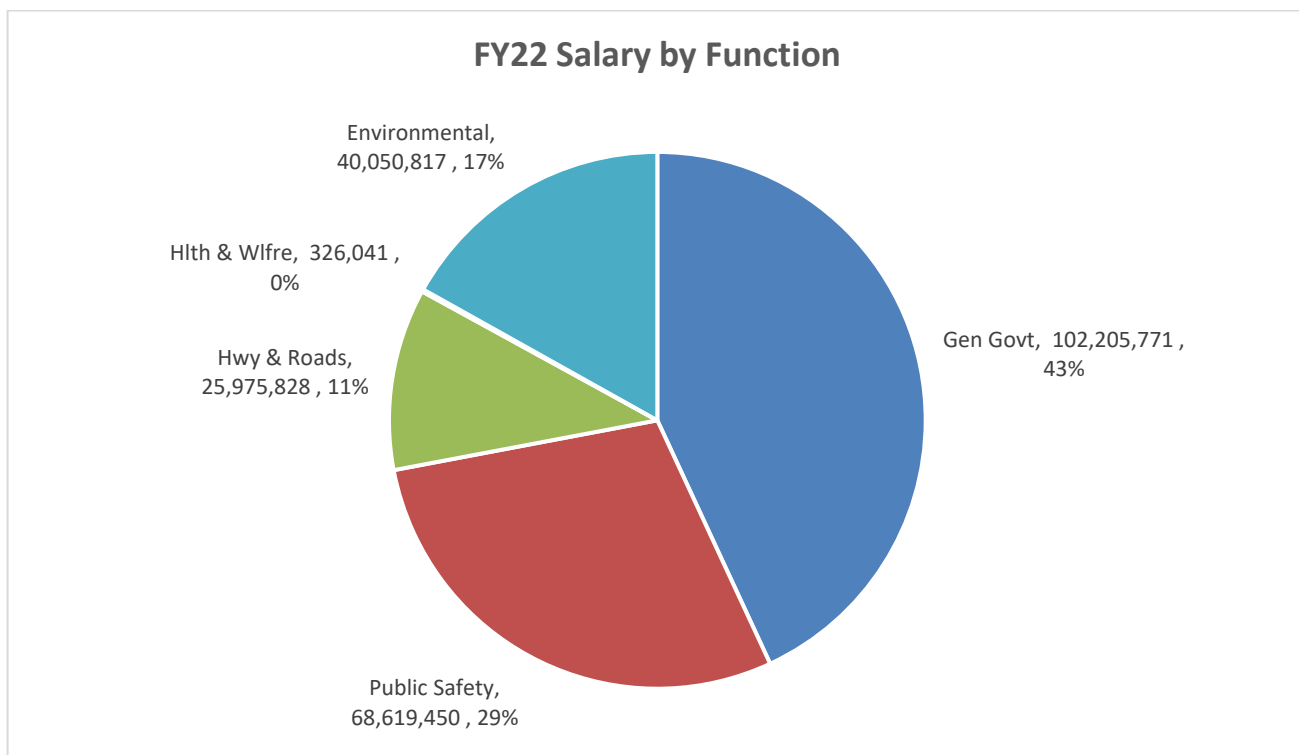


Figure 15 Salary comparison by function over current fiscal year.



## 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 nine 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.

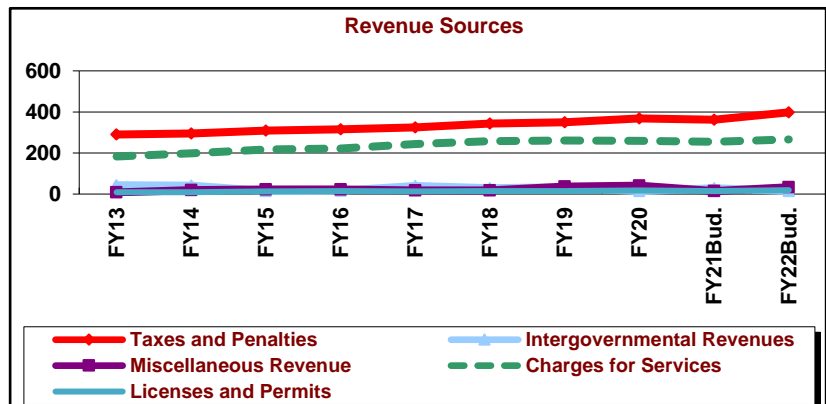


Figure 16 Jefferson County revenue source comparison over ten years.

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.

Due to the pandemic, the County’s unemployment rate hit its high of 12.6 percent in April and is holding steady at 3.6 percent in July 2021. However, according to Brookings Institution’s Metro Recovery Index, Birmingham is ranked well in terms of economic recovery. There has been consistent growth in the labor market with the unemployment rate continuing to decline. Small business hours declined by only 20.3 percent which is the 5<sup>th</sup> lowest percentage among similar metros. The community banded together to support small businesses and we are the better for it. Home sales are at an all-time high and demand continues to grow. The Budget Office is cautiously optimistic about the County’s continued recovery and economic growth.

County leadership remains concerned about its lack of population growth over the past ten years as reflected in the recent census. This means that the County’s revenue base is at a point of stability. Commissioners realize that in order for sales tax to grow, its population needs to grow. The County’s General Fund is at its maximum expenditure capacity of 214 million, and the County has to continue working to make the county an attractive place to live and shop in order for growth to continue.



The County also realizes that shopping is changing as more customers prefer to make their purchases online. Commissioners have made a point of trying to attract investment in organizations like Fed Ex as well as becoming the hub of two Amazon fulfillment centers.

The Budget Management Office typically uses trend analysis to forecast its revenues for upcoming years. The pandemic did make this analysis harder than usual as there seems to be no end in sight to COVID 19. However, Jefferson County appears to have weathered the crisis fairly well and the

County appears to be rebounding from the pandemic for FY22. 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 FY22 reflect a slight increase in property tax revenue, increases in the general sales tax, a significant increase in the Simplified Sellers Tax, which is an internet sales tax, and a major increase in special sales tax revenue.

## 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:

|  | <b>Mills Rate</b> |
|--|-------------------|
| 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              |
| <b>Total Mills</b>   | <b>42.1</b>       |

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 99.5%. 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.

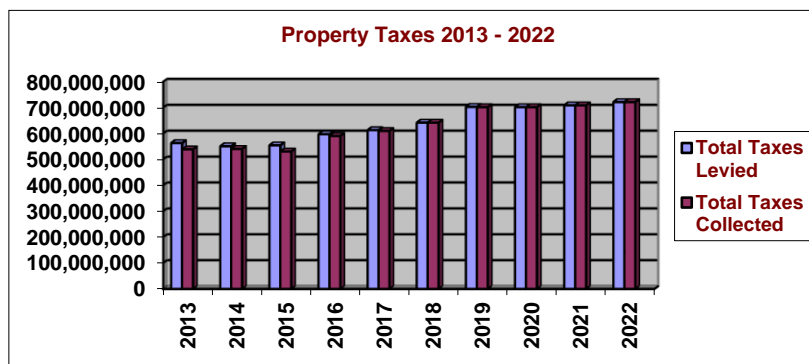


Figure 17 Total property tax levied and collected over ten years.

In FY22, property tax revenue is projected to increase slightly; however, leadership understands the ongoing pandemic may affect people’s ability to pay their taxes. This tax would reveal any impacts later than the sales taxes since it is paid in arrears.

Fortunately, property taxes are the most stable of all revenue sources. Jefferson County’s home sale trends have remained stable which are a consistent bright spot in our tax analysis. Average home prices remain below national levels making investing in Jefferson County more affordable than other places. Further, Birmingham is considered one of the nation’s most livable cities because of its vibrant downtown, burgeoning loft community and world class culinary scene.

The risk for lower property tax collections comes from the commercial sector, with brick and mortar retail, food services and entertainment businesses closing for good. Office buildings could face a similar fate although national experts expect this hit to be felt in 2022. These changes are due to lower demand, structural changes in usage and higher interest rates. This could take several years to rebound.

**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, as the case may be, 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.

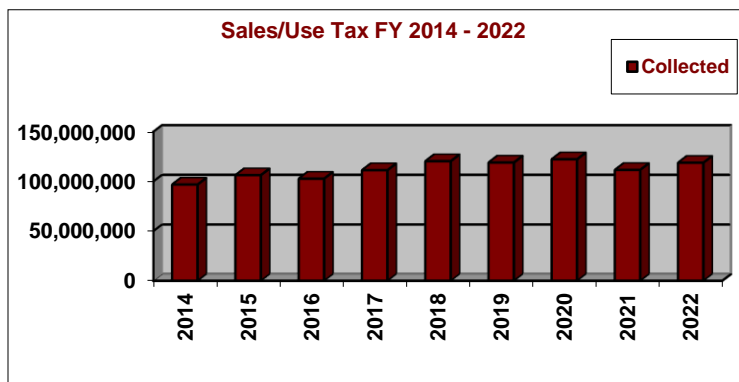


Figure 18 Sales and Use Tax collections over 9 years.

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 FY2019**

- AT&T Supply I LLC*
- Belk Inc*
- Costco Wholesale Corporation*
- Home Depot USA Inc*
- Lowes 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 increase by 8% in FY22. In spite of the continued risk of Covid 19, shoppers are returning to in person shopping which is causing this tax to return to its normal projected increases.

Jefferson County consists of several financially troubled towns and are an area of concern for Commissioners. Department stores have come into these towns and provided a substantial tax base; however, in recent years, they have begun to close their doors, leaving these areas of the county with no sales tax base to support the municipalities. The effects of the coronavirus pandemic are expected to exacerbate this problem.

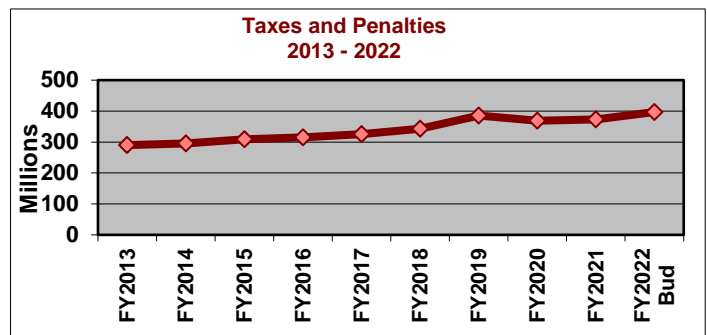


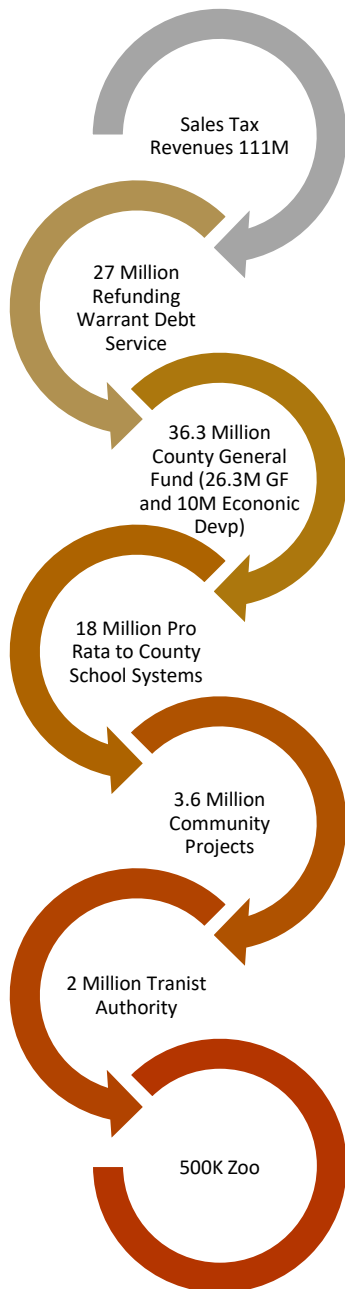
Figure 19 Total tax and penalty collected over 10 years.



**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 \$111 million yearly. By state law, proceeds from this tax are to be used as follows:

- 27M 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. In FY21, revenue collections rebounded considerably more than expected, and the County expects to receive 119 million, 8 million more than the budget estimate, a 6% increase. This will cause an increase in the amount available at the bottom of the waterfall. This increase is being used to fund Roads projects; however, the increase in this fund is also allowing the County to fund construction of the animal shelter.

### 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 has provided a reprieve from the sales tax slump occurring in retail industry. In FY22, revenue from this tax is expected to increase by 10 percent over last year’s projection. Even though some increases can be attributed to more persons staying home due to the pandemic, this tax was already steadily growing. It appears that shoppers will continue to prefer online shopping and steady increases in this tax are expected.

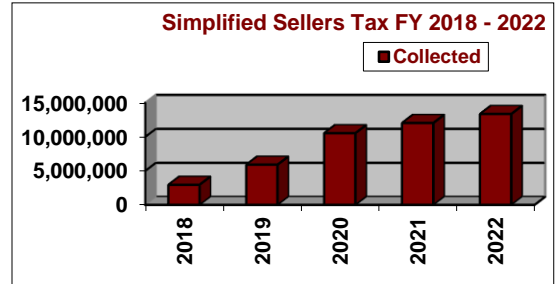


Figure 20 Simplified Sellers Tax collection over 5 years.

### Gas Tax

Last year, state legislators proposed and passed an additional state gas tax. 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 FY2022, the County anticipates a slight increase in its gasoline taxes due to the final 2 cents of the new tax going into effect.

### 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 licenses, 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.

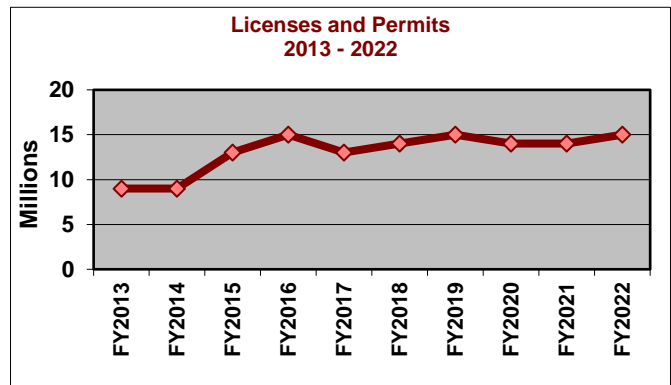


Figure 21 License and permits collected over 10 years.

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. Although the County has made great strides in changing its operations and in refinancing the School Warrants to provide additional revenue, the loss of the Occupational Tax is still being experienced.

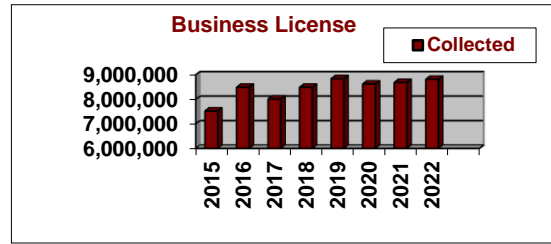


Figure 22 Business License fees collected over 8 years.

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

### 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. Workforce Development receives federal grants to help with job training and placement for Jefferson County citizens. EMA receives federal grants to prepare for and respond to disasters.

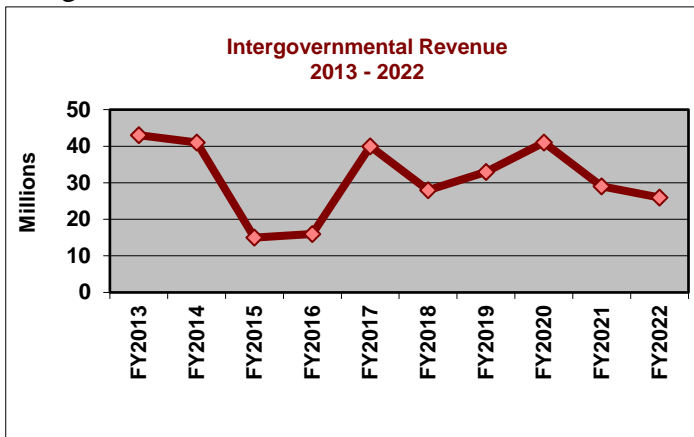


Figure 23 Intergovernmental revenues collected over 10 years.

Revenue in this category is expected to decrease slightly during this fiscal year. 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.

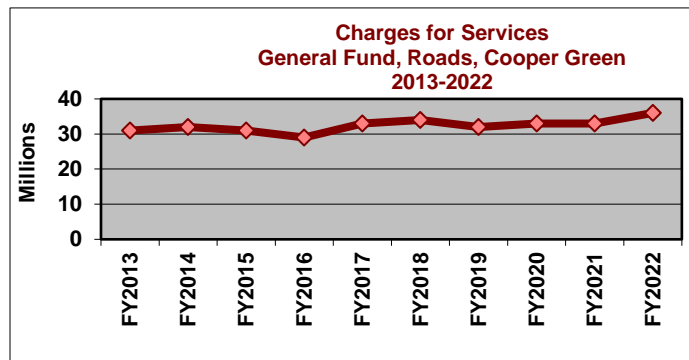


Figure 24 Charges for Services collected over 10 years.

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.

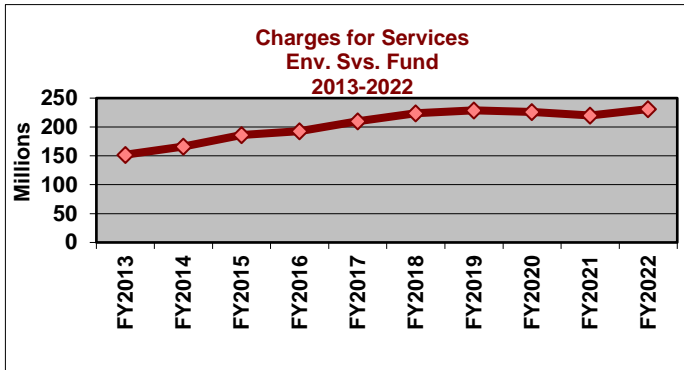


Figure 25 Charges for service fees for Environmental Services over 10 years.

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% increase in Sewer Service revenues.

Rates are typically expected to increase each year; however, the pandemic has caused a year like no other. Sewer charge revenues fell by 3% in FY20 and an additional 6% in FY21. This is due to employees throughout the county working from home as well as the shuttering of restaurants and businesses. This tax is stabilizing in FY22 and appears to be showing a modest increase.

### 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.

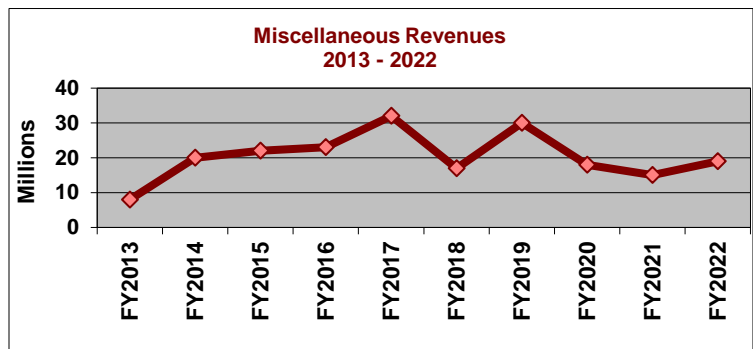


Figure 26 Miscellaneous Revenues collected over 10 years.

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**

|                            | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| General Property Tax       | 120,680,793        | 130,354,723        | 132,000,085        | 134,803,746        |
| General Sales Tax          | 201,802,979        | 201,175,175        | 203,991,841        | 219,813,206        |
| Miscellaneous Tax          | 27,498,879         | 37,529,304         | 37,159,014         | 42,976,939         |
| <b>Total</b>               | <b>349,982,651</b> | <b>369,059,202</b> | <b>373,150,940</b> | <b>397,593,891</b> |

|                             | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Licenses and Permits</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| Business/Other Lic.         | 14,575,868        | 14,343,989        | 14,106,657        | 14,706,639        |
| <b>Total</b>                | <b>14,575,868</b> | <b>14,343,989</b> | <b>14,106,657</b> | <b>14,706,639</b> |

|                                  | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| Intergovernmental                | 20,365,822        | 22,213,964        | 20,216,563        | 24,111,087        |
| Fed, St., Local Grant            | 12,600,140        | 18,612,928        | 8,705,603         | 9,427,526         |
| <b>Total</b>                     | <b>32,965,962</b> | <b>40,826,892</b> | <b>28,922,166</b> | <b>33,538,613</b> |

|                             | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Charges for Services</b> | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| General Government          | 28,335,440         | 31,904,154         | 31,150,059         | 33,590,469         |
| Public Safety               | 2,920,205          | 786,135            | 2,160,001          | 1,787,846          |
| Environmental Svs.          | 229,161,599        | 226,477,667        | 220,359,000        | 230,785,000        |
| Health/Pub Welfare          | 741,154            | 430,505            | 0                  | 0                  |
| Roads & Trans               | 200,873            | 207,885            | 227,550            | 227,550            |
| <b>Total</b>                | <b>261,359,271</b> | <b>259,806,346</b> | <b>253,896,610</b> | <b>266,390,865</b> |

|                               | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| Interest Earnings             | 2,681,627         | 1,257,568         | 904,552           | 1,957,748         |
| Miscellaneous Items           | 33,051,276        | 30,293,312        | 14,505,160        | 17,060,204        |
| Sale of Fixed Assets          | 323,876           | 0                 | 0                 | 0                 |
| Gen Long Term Debt            | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                  | <b>36,056,779</b> | <b>31,550,880</b> | <b>15,409,712</b> | <b>19,017,952</b> |

|                       |                    |                    |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues Total</b> | <b>694,940,531</b> | <b>715,587,309</b> | <b>685,486,085</b> | <b>731,247,960</b> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|

## 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 bump in its sales tax revenue as well as increasing online sales tax and property taxes. The County was able to increase some departments operating budgets, such as Information Technology and Tax Collector Birmingham to help them cover their increasing expenses. Approximately 14 positions were added to this fund as well as various position changes. Salaries increased due to merit increases for employees, new hires coming into the County and a 3 percent COLA. The building insurance cost is increasing yearly which is a major impact on the General Fund.

The Fund Balance is expected to remain the same with any excess applied toward the various stabilization funds.



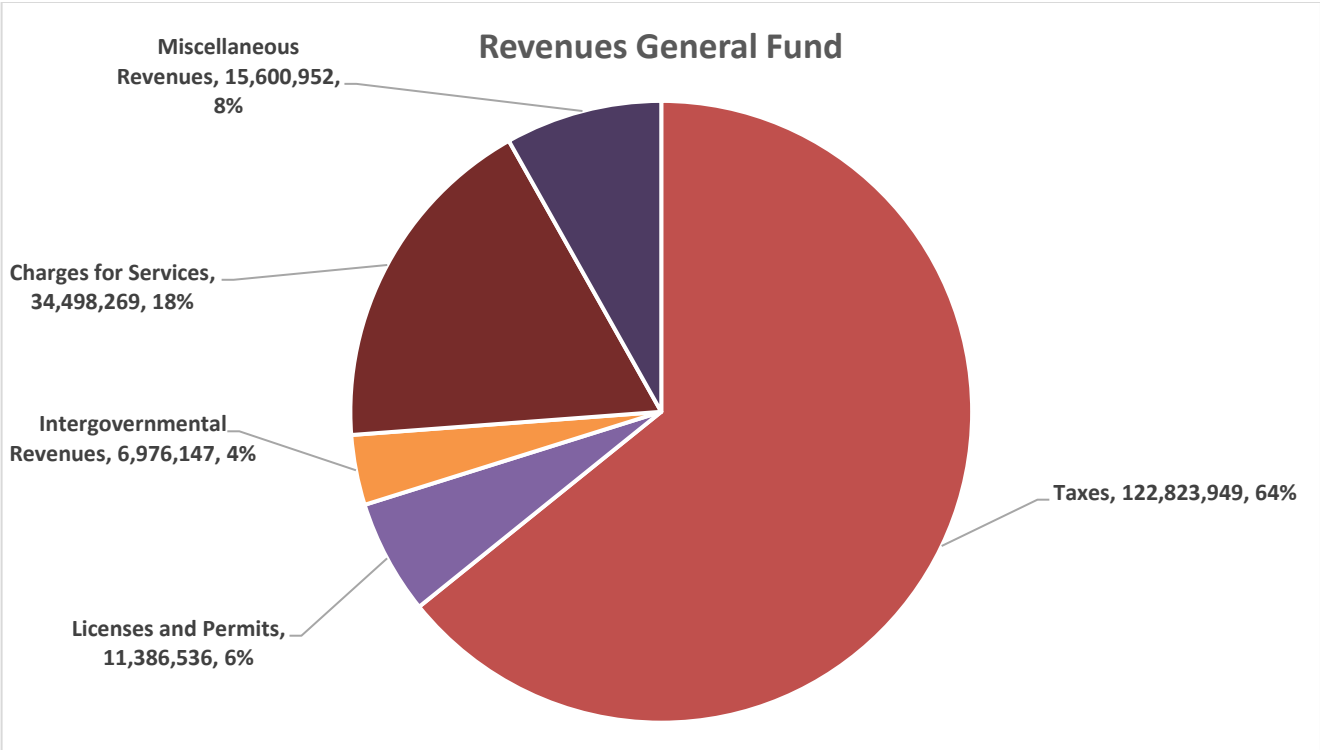


Figure 27 General Fund Revenues for upcoming budget year.

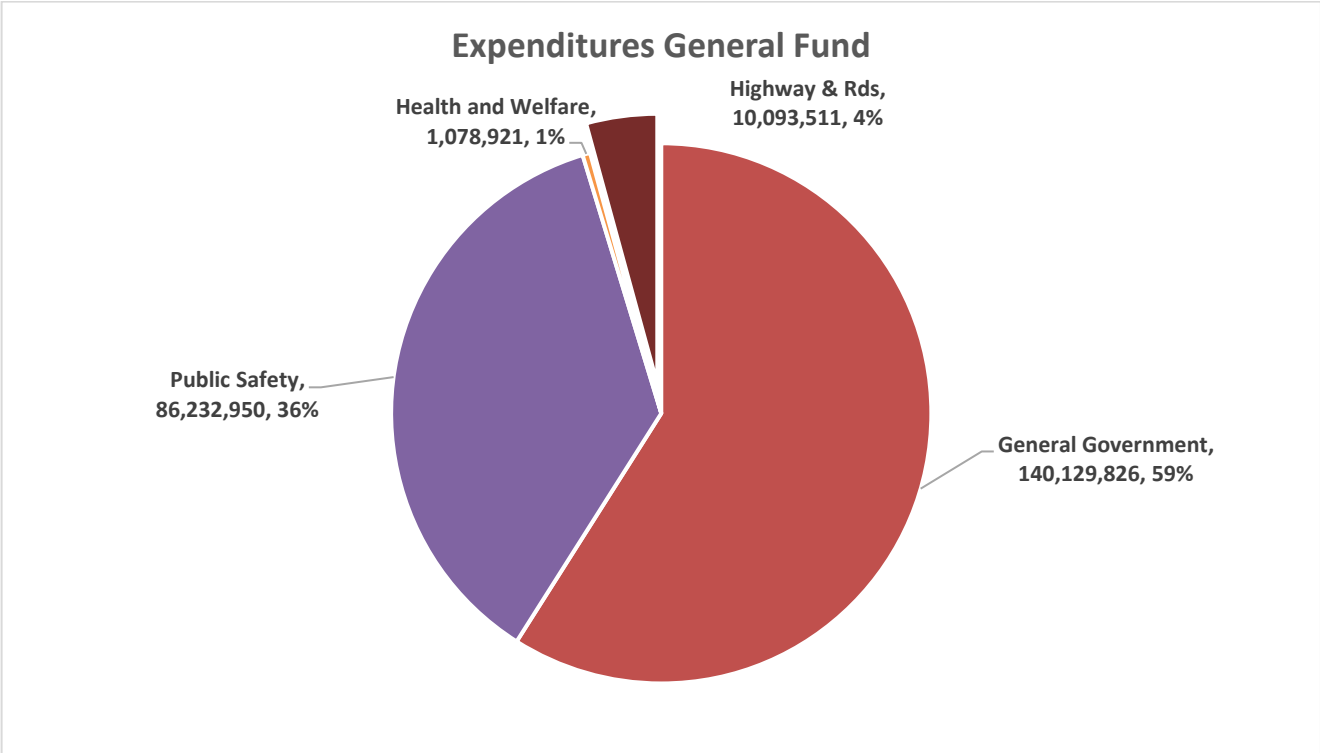


Figure 28 General Fund expenses for upcoming budget year.

### General Fund Revenues

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 45,868,122               | 50,533,516               | 50,829,147               | 52,358,718               |
| General Sales Tax          | 39,640,560               | 39,569,603               | 40,573,626               | 44,014,726               |
| Miscellaneous Tax          | 16,641,713               | 23,740,228               | 22,575,618               | 26,450,505               |
| <b>Total</b>               | <b>102,150,395</b>       | <b>113,843,347</b>       | <b>113,978,391</b>       | <b>122,823,949</b>       |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 11,335,147               | 11,022,112               | 11,023,658               | 11,386,536               |
| <b>Total</b>                | <b>11,335,147</b>        | <b>11,022,112</b>        | <b>11,023,658</b>        | <b>11,386,536</b>        |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 7,207,260                | 8,939,354                | 6,825,028                | 6,976,147                |
| Fed, St., Local Grant            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>7,207,260</b>         | <b>8,939,354</b>         | <b>6,825,028</b>         | <b>6,976,147</b>         |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government          | 28,335,440               | 31,904,154               | 31,150,059               | 33,590,469               |
| Public Safety               | 2,232,910                | 751,755                  | 1,279,955                | 907,800                  |
| Environmental Svs.          | 0                        | 0                        | 0                        | 0                        |
| Health/Pub Welfare          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>30,568,350</b>        | <b>32,655,909</b>        | <b>32,430,014</b>        | <b>34,498,269</b>        |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 1,440,990                | 723,755                  | 448,552                  | 457,748                  |
| Miscellaneous Items           | 17,326,357               | 13,903,226               | 13,086,484               | 15,143,204               |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>18,767,347</b>        | <b>14,626,981</b>        | <b>13,535,036</b>        | <b>15,600,952</b>        |

|                           |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>General Fund Total</b> | <b>170,028,499</b> | <b>181,087,703</b> | <b>177,792,127</b> | <b>191,285,853</b> |
|---------------------------|--------------------|--------------------|--------------------|--------------------|

**General Fund Expenditures**

| <b>Departments</b>   | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission           | 2,751,999                | 1,967,719                | 2,466,770                | 2,572,215                |
| County Manager       | 1,204,427                | 1,213,263                | 1,372,730                | 1,274,480                |
| Probate Court        | 5,187,039                | 5,616,134                | 7,047,235                | 7,375,873                |
| Family Court         | 7,062,770                | 7,083,106                | 7,381,692                | 7,576,705                |
| State Courts         | 3,477,432                | 2,762,008                | 3,758,146                | 4,452,688                |
| Dist Attorney Bham   | 4,596,024                | 5,012,286                | 5,258,643                | 5,797,479                |
| Dist Attorney Bess   | 2,615,704                | 2,535,052                | 3,073,513                | 2,917,165                |
| Law Library          | 191,758                  | 144,559                  | 179,659                  | 181,497                  |
| Finance              | 5,532,933                | 5,644,196                | 5,969,526                | 5,972,661                |
| Public Information   | 472,704                  | 395,160                  | 479,778                  | 585,077                  |
| Human Resources      | 6,522,355                | 6,237,684                | 8,007,096                | 6,656,148                |
| HR-Receiver          | 11,360                   | 0                        | 0                        | 0                        |
| Revenue              | 12,511,987               | 12,811,044               | 13,289,869               | 13,582,438               |
| County Attorney      | 5,231,672                | 5,670,799                | 6,377,317                | 6,997,620                |
| Equalization - Chair | 248,479                  | 266,580                  | 250,462                  | 274,806                  |
| Tax Assessor County  | 933,390                  | 993,776                  | 947,352                  | 995,228                  |
| Tax Collector        | 3,529,907                | 3,485,926                | 4,141,923                | 4,881,230                |
| Treasurer            | 706,666                  | 723,292                  | 760,516                  | 792,913                  |
| Comm/Econ Dev.       | 551,374                  | 815,613                  | 858,045                  | 1,091,685                |
| Compliance           | 0                        | 0                        | 0                        | 1,663,935                |
| Info Technology      | 10,614,022               | 12,639,519               | 12,769,332               | 14,022,766               |
| General Services     | 24,246,085               | 24,322,800               | 25,054,200               | 25,538,955               |
| Board of Registrars  | 1,019,027                | 1,518,768                | 1,040,287                | 1,400,018                |
| Cooperative Ext.     | 102,250                  | 0                        | 0                        | 0                        |
| Office Senior Svs.   | 958,032                  | 988,205                  | 1,055,178                | 1,078,921                |
| Sheriff              | 70,539,000               | 48,234,582               | 70,982,474               | 72,867,644               |
| Youth Detention      | 4,241,190                | 2,860,823                | 4,437,825                | 5,450,340                |
| Coroner              | 3,682,030                | 4,004,429                | 4,105,540                | 4,500,399                |
| District Funds       | 949,963                  | 2,260,524                | 2,000,000                | 2,895,069                |
| Development Svs      | 3,679,864                | 3,723,606                | 4,457,939                | 6,172,099                |
| Non-Departmental     | 1,707,639                | 0                        | 2,114,382                | 4,459,076                |
| Fleet Management     | 7,775,717                | 7,562,303                | 10,043,190               | 10,093,511               |
| Security             | 0                        | 0                        | 3,519,339                | 3,414,567                |
| <b>Total</b>         | <b>192,854,799</b>       | <b>171,493,756</b>       | <b>213,199,958</b>       | <b>227,535,208</b>       |

**JeffCo Economic Development Fund Expenditures**

| <b>Subset</b>    | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| JeffCo Econ Devp | 4,050,616                | 2,563,441                | 10,000,000               | 10,000,000               |
| <b>Total</b>     | <b>4,050,616</b>         | <b>2,563,441</b>         | <b>10,000,000</b>        | <b>10,000,000</b>        |

## 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 and Workforce Development Funds**
- **Home Loan Program Fund**
- **Roads Fund**
- **School Warrants 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, Workforce and Home funds are budgeted conservatively until the formal awards are made.

Major changes include the new gasoline tax approved by the State Legislature. The gas tax will increase to the full ten cents in FY22. The Road Fund should see a slight increase in revenue.

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

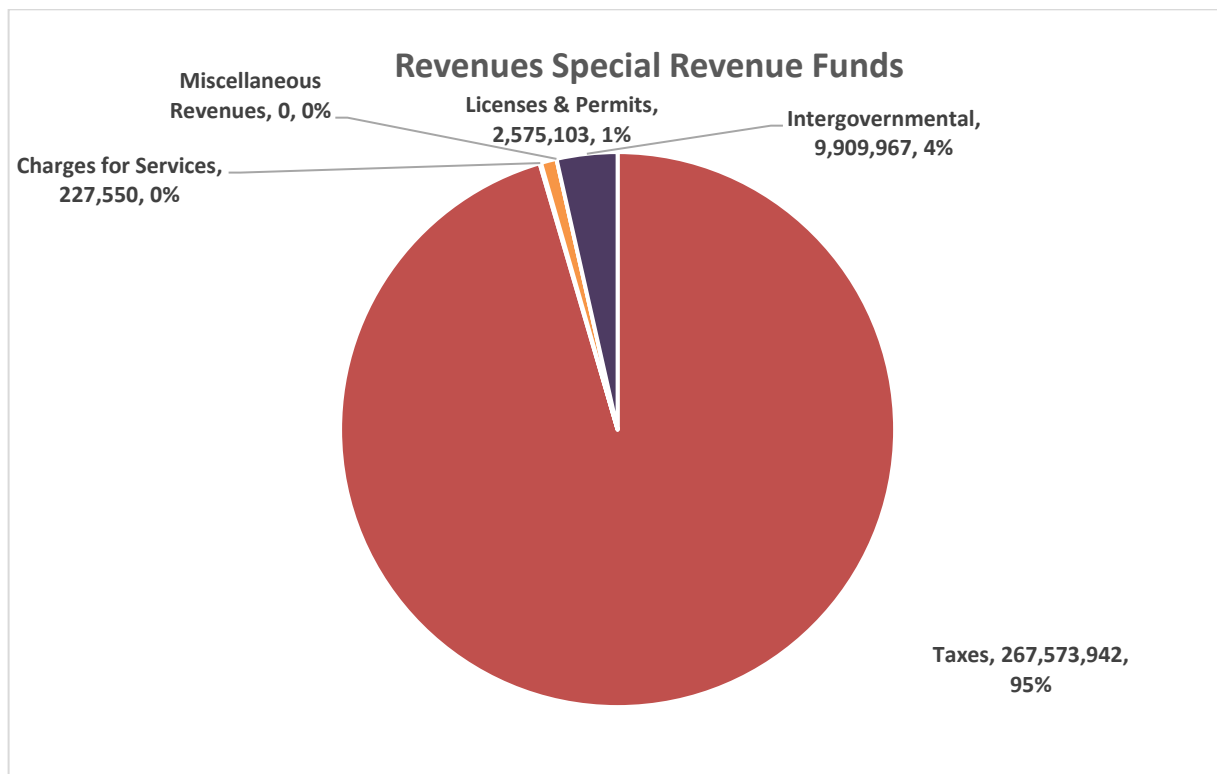


Figure 29 Special Revenue funds revenue collections for upcoming budget year.

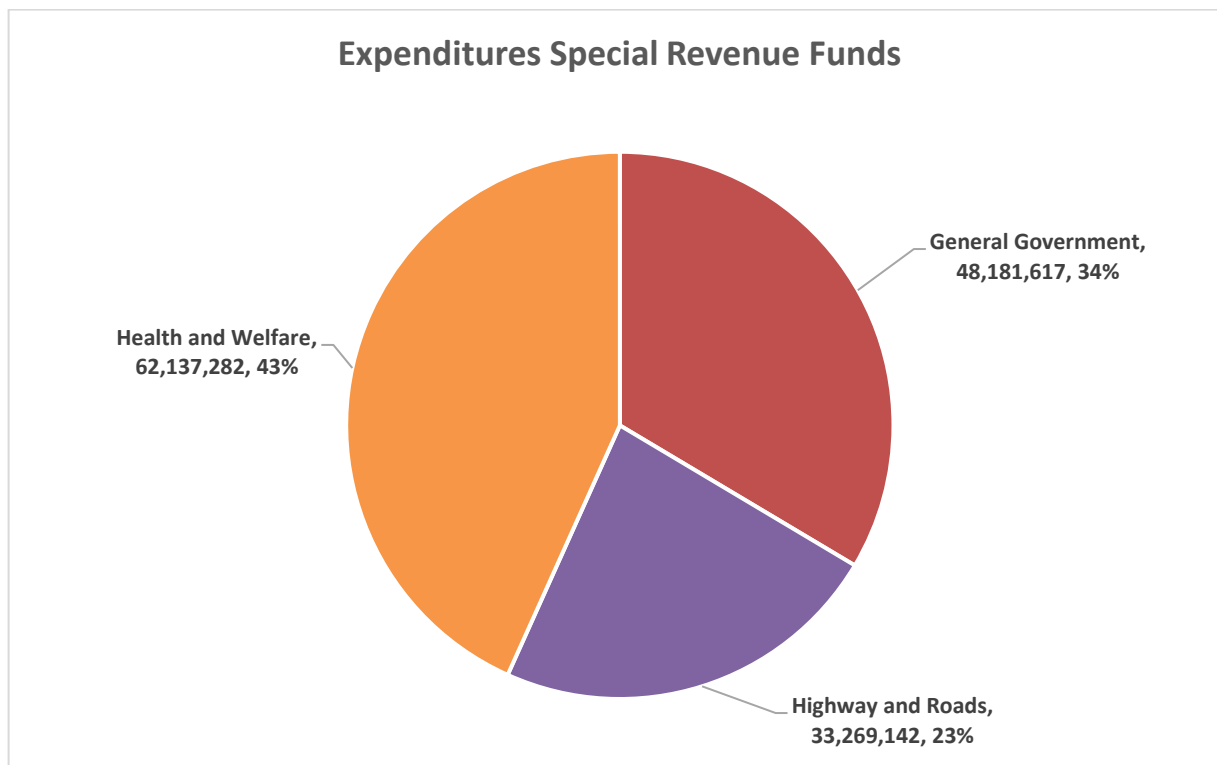


Figure 30 Special Revenue funds expenses for upcoming budget year.



**Indigent Care Fund Revenues**  
(Cooper Green)

|                            | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| General Property Tax       | 0                 | 0                 | 0                 | 0                 |
| General Sales Tax          | 50,604,570        | 52,126,350        | 51,819,897        | 56,449,933        |
| Miscellaneous Tax          | 5,466,613         | 4,831,037         | 5,083,242         | 5,687,349         |
| <b>Total</b>               | <b>56,071,183</b> | <b>56,957,387</b> | <b>56,903,139</b> | <b>62,137,282</b> |

|                             | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|-----------------------------|---------------|---------------|---------------|---------------|
| <b>Licenses and Permits</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| Business/Other Lic.         | 0             | 0             | 0             | 0             |
| <b>Total</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |

|                                  | <b>FY2019</b>   | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b> |
|----------------------------------|-----------------|----------------|---------------|---------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>   | <b>Actual</b>  | <b>Budget</b> | <b>Budget</b> |
| Intergovernmental                | -745,289        | 119,460        | 0             | 0             |
| Fed, St, Local Funds             | 0               | 0              | 0             | 0             |
| <b>Total</b>                     | <b>-745,289</b> | <b>119,460</b> | <b>0</b>      | <b>0</b>      |

|                             | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b> |
|-----------------------------|----------------|----------------|---------------|---------------|
| <b>Charges for Services</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b> | <b>Budget</b> |
| General Government          | 0              | 0              | 0             | 0             |
| Public Safety               | 0              | 0              | 0             | 0             |
| Environmental Svs.          | 0              | 0              | 0             | 0             |
| Health/Pub Welfare          | 741,154        | 430,505        | 0             | 0             |
| <b>Total</b>                | <b>741,154</b> | <b>430,505</b> | <b>0</b>      | <b>0</b>      |

|                               | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b> |
|-------------------------------|----------------|----------------|---------------|---------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b> | <b>Budget</b> |
| Interest Earnings             | 134,231        | 125,114        | 0             | 0             |
| Miscellaneous Items           | 121,667        | 0              | 0             | 0             |
| Sale of Fixed Assets          | 0              | 0              | 0             | 0             |
| Gen Long Term Debt            | 0              | 0              | 0             | 0             |
| <b>Total</b>                  | <b>255,898</b> | <b>125,114</b> | <b>0</b>      | <b>0</b>      |

|                       |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Indigent Total</b> | <b>56,322,946</b> | <b>57,632,466</b> | <b>56,903,139</b> | <b>62,137,282</b> |
|-----------------------|-------------------|-------------------|-------------------|-------------------|

**Special Sales Tax Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 111,557,849              | 109,479,222              | 111,598,318              | 119,348,547              |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>111,557,849</b>       | <b>109,479,222</b>       | <b>111,598,318</b>       | <b>119,348,547</b>       |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government          | 0                        | 0                        | 0                        | 0                        |
| Public Safety               | 0                        | 0                        | 0                        | 0                        |
| Environmental Sys.          | 0                        | 0                        | 0                        | 0                        |
| Health/Pub Welfare          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 188,869                  | 82,891                   | 0                        | 0                        |
| Miscellaneous Items           | 0                        | 0                        | 0                        | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>188,869</b>           | <b>82,891</b>            | <b>0</b>                 | <b>0</b>                 |

|                          |                    |                    |                    |                    |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Special Tax Total</b> | <b>111,746,718</b> | <b>109,562,113</b> | <b>111,598,318</b> | <b>119,348,547</b> |
|--------------------------|--------------------|--------------------|--------------------|--------------------|

**Bridge and Public Building Fund Revenues**

|                            | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| General Property Tax       | 46,891,107        | 51,306,838        | 51,824,778        | 52,628,820        |
| General Sales Tax          | 0                 | 0                 | 0                 | 0                 |
| Miscellaneous Tax          | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>               | <b>46,891,107</b> | <b>51,306,838</b> | <b>51,824,778</b> | <b>52,628,820</b> |

|                             | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|-----------------------------|---------------|---------------|---------------|---------------|
| <b>Licenses and Permits</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| Business/Other Lic.         | 0             | 0             | 0             | 0             |
| <b>Total</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |

|                                  | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|----------------------------------|----------------|----------------|----------------|----------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Intergovernmental                | 797,032        | 803,010        | 809,033        | 809,033        |
| Fed, St, Local Funds             | 0              | 0              | 0              | 0              |
| <b>Total</b>                     | <b>797,032</b> | <b>803,010</b> | <b>809,033</b> | <b>809,033</b> |

|                             | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|-----------------------------|---------------|---------------|---------------|---------------|
| <b>Charges for Services</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| General Government          | 0             | 0             | 0             | 0             |
| Public Safety               | 0             | 0             | 0             | 0             |
| Environmental Sys.          | 0             | 0             | 0             | 0             |
| Health/Public Welfare       | 0             | 0             | 0             | 0             |
| <b>Total</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |

|                               | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b> |
|-------------------------------|----------------|----------------|---------------|---------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b> | <b>Budget</b> |
| Interest Earnings             | 233,902        | 137,325        | 0             | 0             |
| Miscellaneous Items           | 0              | 0              | 0             | 0             |
| Sale of Fixed Assets          | 0              | 0              | 0             | 0             |
| Gen Long Term Debt            | 0              | 0              | 0             | 0             |
| <b>Total</b>                  | <b>233,902</b> | <b>137,325</b> | <b>0</b>      | <b>0</b>      |

|                     |                   |                   |                   |                   |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Bridge Total</b> | <b>47,922,041</b> | <b>52,247,173</b> | <b>52,633,811</b> | <b>53,437,853</b> |
|---------------------|-------------------|-------------------|-------------------|-------------------|

**Community Development Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 4,726,311                | 9,405,834                | 2,666,172                | 2,750,144                |
| <b>Total</b>                     | <b>4,726,311</b>         | <b>9,405,834</b>         | <b>2,666,172</b>         | <b>2,750,144</b>         |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 32,942                   | 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                        |
| <b>Total</b>                  | <b>32,942</b>            | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

|                         |                  |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|------------------|
| <b>Comm. Dev. Total</b> | <b>4,759,253</b> | <b>9,405,834</b> | <b>2,666,172</b> | <b>2,750,144</b> |
|-------------------------|------------------|------------------|------------------|------------------|

**Workforce Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 5,274,155                | 7,202,370                | 4,461,898                | 5,072,207                |
| <b>Total</b>                     | <b>5,274,155</b>         | <b>7,202,370</b>         | <b>4,461,898</b>         | <b>5,072,207</b>         |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government          | 0                        | 0                        | 0                        | 0                        |
| Court & Public Safety       | 0                        | 0                        | 0                        | 0                        |
| Environmental Svs.          | 0                        | 0                        | 0                        | 0                        |
| Health/Public Welfare       | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 22,857                   | 11,819                   | 0                        | 0                        |
| Miscellaneous Items           | 0                        | 0                        | 0                        | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>22,857</b>            | <b>11,819</b>            | <b>0</b>                 | <b>0</b>                 |

|                         |                  |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|------------------|
| <b>Econ. Dev. Total</b> | <b>5,297,012</b> | <b>7,214,189</b> | <b>4,461,898</b> | <b>5,072,207</b> |
|-------------------------|------------------|------------------|------------------|------------------|

**Home Program Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 1,860,467                | 802,656                  | 1,022,067                | 994,583                  |
| <b>Total</b>                     | <b>1,860,467</b>         | <b>802,656</b>           | <b>1,022,067</b>         | <b>994,583</b>           |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government          | 0                        | 0                        | 0                        | 0                        |
| Court & Public Safety       | 0                        | 0                        | 0                        | 0                        |
| Environmental Svs.          | 0                        | 0                        | 0                        | 0                        |
| Health/Public Welfare       | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Items           | 81,581                   | 52,739                   | 0                        | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>81,581</b>            | <b>52,739</b>            | <b>0</b>                 | <b>0</b>                 |

|                   |                  |                |                  |                |
|-------------------|------------------|----------------|------------------|----------------|
| <b>Home Total</b> | <b>1,942,048</b> | <b>855,395</b> | <b>1,022,067</b> | <b>994,583</b> |
|-------------------|------------------|----------------|------------------|----------------|



**Roads and Transportation Fund Revenues**

|                            | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>     | <b>FY2022</b>     |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| General Property Tax       | 11,143,301        | 12,096,037        | 11,362,962        | 12,257,930        |
| General Sales Tax          | 0                 | 0                 | 0                 | 0                 |
| Miscellaneous Tax          | 5,390,553         | 8,958,039         | 9,500,154         | 10,839,085        |
| <b>Total</b>               | <b>16,533,854</b> | <b>21,054,076</b> | <b>20,863,116</b> | <b>23,097,015</b> |

|                             | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|-----------------------------|------------------|------------------|------------------|------------------|
| <b>Licenses and Permits</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Business/Other Lic.         | 2,472,892        | 2,423,788        | 2,432,999        | 2,575,103        |
| <b>Total</b>                | <b>2,472,892</b> | <b>2,423,788</b> | <b>2,432,999</b> | <b>2,575,103</b> |

|                                  | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|----------------------------------|----------------|----------------|----------------|----------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Intergovernmental                | 284,101        | 342,036        | 284,000        | 284,000        |
| Fed, St, Local Funds             | 0              | 0              | 0              | 0              |
| <b>Total</b>                     | <b>284,101</b> | <b>342,036</b> | <b>284,000</b> | <b>284,000</b> |

|                             | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|-----------------------------|----------------|----------------|----------------|----------------|
| <b>Charges for Services</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| General Government          | 0              | 0              | 0              | 0              |
| Public Safety               | 0              | 0              | 0              | 0              |
| Environmental Sys.          | 0              | 0              | 0              | 0              |
| Health/Public Welfare       | 0              | 0              | 0              | 0              |
| Roads & Trans               | 200,873        | 207,885        | 227,550        | 227,550        |
| <b>Total</b>                | <b>200,873</b> | <b>207,885</b> | <b>227,550</b> | <b>227,550</b> |

|                               | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b> |
|-------------------------------|----------------|----------------|----------------|---------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b> |
| Interest Earnings             | 170,149        | 74,155         | 131,000        | 0             |
| Miscellaneous Items           | 49,408         | 245,427        | 0              | 0             |
| Sale of Fixed Assets          | 0              | 0              | 0              | 0             |
| Gen Long Term Debt            | 0              | 0              | 0              | 0             |
| <b>Total</b>                  | <b>219,557</b> | <b>319,582</b> | <b>131,000</b> | <b>0</b>      |

|                    |                   |                   |                   |                   |
|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Roads Total</b> | <b>19,711,277</b> | <b>24,347,367</b> | <b>23,938,665</b> | <b>26,183,668</b> |
|--------------------|-------------------|-------------------|-------------------|-------------------|

**Board of Equalization Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 5,506,361                | 5,591,895                | 6,162,291                | 5,815,491                |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>5,506,361</b>         | <b>5,591,895</b>         | <b>6,162,291</b>         | <b>5,815,491</b>         |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Items           | 0                        | 39,000                   | 0                        | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>0</b>                 | <b>39,000</b>            | <b>0</b>                 | <b>0</b>                 |

|                  |                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|------------------|
| <b>BOE Total</b> | <b>5,506,361</b> | <b>5,630,895</b> | <b>6,162,291</b> | <b>5,815,491</b> |
|------------------|------------------|------------------|------------------|------------------|

**Tax Assessor Birmingham Fund Revenues**

|                            | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|----------------------------|------------------|------------------|------------------|------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| General Property Tax       | 2,895,561        | 1,963,226        | 4,150,192        | 3,123,260        |
| General Sales Tax          | 0                | 0                | 0                | 0                |
| Miscellaneous Tax          | 0                | 0                | 0                | 0                |
| <b>Total</b>               | <b>2,895,561</b> | <b>1,963,226</b> | <b>4,150,192</b> | <b>3,123,260</b> |

|                             | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|-----------------------------|---------------|---------------|---------------|---------------|
| <b>Licenses and Permits</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| Business/Other Lic.         | 0             | 0             | 0             | 0             |
| <b>Total</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |

|                                  | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|----------------------------------|---------------|---------------|---------------|---------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| Intergovernmental                | 0             | 0             | 0             | 0             |
| Fed, St, Local Funds             | 0             | 0             | 0             | 0             |
| <b>Total</b>                     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |

|                             | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|-----------------------------|---------------|---------------|---------------|---------------|
| <b>Charges for Services</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| 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             |
| <b>Total</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |

|                               | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|-------------------------------|---------------|---------------|---------------|---------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| Interest Earnings             | 0             | 0             | 0             | 0             |
| Miscellaneous Items           | 7,670         | 11,821        | 10,000        | 0             |
| Sale of Fixed Assets          | 0             | 0             | 0             | 0             |
| Gen Long Term Debt            | 0             | 0             | 0             | 0             |
| <b>Total</b>                  | <b>7,670</b>  | <b>11,821</b> | <b>10,000</b> | <b>0</b>      |

|                      |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|
| <b>TA Bham Total</b> | <b>2,903,231</b> | <b>1,975,047</b> | <b>4,160,192</b> | <b>3,123,260</b> |
|----------------------|------------------|------------------|------------------|------------------|

**Tax Assessor Bessemer Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 1,702,875                | 1,649,869                | 1,667,093                | 1,423,527                |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>1,702,875</b>         | <b>1,649,869</b>         | <b>1,667,093</b>         | <b>1,423,527</b>         |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Items           | 2,125                    | 2,465                    | 1,676                    | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>2,125</b>             | <b>2,465</b>             | <b>1,676</b>             | <b>0</b>                 |

|                      |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|
| <b>TA Bess Total</b> | <b>1,705,000</b> | <b>1,652,334</b> | <b>1,668,769</b> | <b>1,423,527</b> |
|----------------------|------------------|------------------|------------------|------------------|

**Total Revenues Special Revenue Funds**

|                            | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| General Property Tax       | 68,139,205         | 72,607,865         | 75,167,316         | 75,249,028         |
| General Sales Tax          | 162,162,419        | 161,605,572        | 163,418,215        | 175,798,480        |
| Miscellaneous Tax          | 10,857,166         | 13,789,076         | 14,583,396         | 16,526,434         |
| <b>Total</b>               | <b>241,158,790</b> | <b>248,002,513</b> | <b>253,168,927</b> | <b>267,573,942</b> |

|                             | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|-----------------------------|------------------|------------------|------------------|------------------|
| <b>Licenses and Permits</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Business/Other Lic.         | 2,472,892        | 2,423,788        | 2,432,999        | 2,575,103        |
| <b>Total</b>                | <b>2,472,892</b> | <b>2,423,788</b> | <b>2,432,999</b> | <b>2,575,103</b> |

|                                  | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>    | <b>FY2022</b>    |
|----------------------------------|-------------------|-------------------|------------------|------------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>    | <b>Budget</b>    |
| Intergovernmental                | 335,844           | 1,264,506         | 1,093,033        | 1,093,033        |
| Fed, St, Local Funds             | 11,860,933        | 17,410,860        | 8,150,137        | 8,816,934        |
| <b>Total</b>                     | <b>12,196,777</b> | <b>18,675,366</b> | <b>9,243,170</b> | <b>9,909,967</b> |

|                             | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|-----------------------------|----------------|----------------|----------------|----------------|
| <b>Charges for Services</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| General Government          | 0              | 0              | 0              | 0              |
| Public Safety               | 0              | 0              | 0              | 0              |
| Environmental Svs.          | 0              | 0              | 0              | 0              |
| Health/Public Welfare       | 741,154        | 430,505        | 0              | 0              |
| Roads & Trans               | 200,873        | 207,885        | 227,550        | 227,550        |
| <b>Total</b>                | <b>942,027</b> | <b>638,390</b> | <b>227,550</b> | <b>227,550</b> |

|                               | <b>FY2019</b>    | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b> |
|-------------------------------|------------------|----------------|----------------|---------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>    | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b> |
| Interest Earnings             | 782,950          | 431,304        | 131,000        | 0             |
| Miscellaneous Items           | 262,451          | 351,452        | 11,676         | 0             |
| Sale of Fixed Assets          | 0                | 0              | 0              | 0             |
| Gen Long Term Debt            | 0                | 0              | 0              | 0             |
| <b>Total</b>                  | <b>1,045,401</b> | <b>782,756</b> | <b>142,676</b> | <b>0</b>      |

|                           |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Special Rev. Total</b> | <b>257,815,887</b> | <b>270,522,813</b> | <b>265,215,322</b> | <b>280,286,562</b> |
|---------------------------|--------------------|--------------------|--------------------|--------------------|

**Special Revenue Funds Expenditures**

| <b>Departments/Funds</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Comm Development         | 4,934,939                | 9,347,527                | 2,666,172                | 2,750,144                |
| Workforce                | 4,837,503                | 7,202,390                | 4,461,898                | 5,072,207                |
| Comm Dev. Home           | 1,951,337                | 914,503                  | 1,022,067                | 994,583                  |
| School Warrants Fund     | 0                        | 0                        | 0                        | 0                        |
| Special Tax Fund         | 24,100,000               | 24,100,000               | 24,100,000               | 24,100,000               |
| Roads Fund               | 25,392,777               | 28,374,474               | 32,776,392               | 33,269,142               |
| Cooper Green/HCA         | 51,094,797               | 59,920,880               | 56,903,139               | 62,137,282               |
| Bridge Public Bldg       | 0                        | 0                        | 0                        | 0                        |
| Office of Senior Svs     | 0                        | 0                        | 0                        | 0                        |
| Board of Equalization    | 5,733,062                | 5,928,711                | 7,389,777                | 7,465,157                |
| Tax Assessor State       | 4,297,552                | 4,918,144                | 7,898,464                | 7,799,526                |
| <b>Total</b>             | <b>122,341,967</b>       | <b>140,706,629</b>       | <b>137,217,909</b>       | <b>143,588,041</b>       |

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.

Changes include a decrease in the debt service payment for the General Obligation Debt.

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



**Debt Service Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 2,188,842                | 2,300,894                | 2,300,000                | 2,466,000                |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>2,188,842</b>         | <b>2,300,894</b>         | <b>2,300,000</b>         | <b>2,466,000</b>         |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 246,140                  | 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                        |
| <b>Total</b>                  | <b>246,140</b>           | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

|                           |                  |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|------------------|
| <b>Debt Service Total</b> | <b>2,434,982</b> | <b>2,300,894</b> | <b>2,300,000</b> | <b>2,466,000</b> |
|---------------------------|------------------|------------------|------------------|------------------|

**Debt Service Fund Expenditures**

| <b>Departments</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Debt Service       | 28,310,781               | 28,247,990               | 28,240,000               | 22,312,000               |
| Limited Obligation | 26,403,638               | 26,405,888               | 26,403,638               | 26,404,638               |
| <b>Total</b>       | <b>54,714,419</b>        | <b>54,653,878</b>        | <b>54,643,638</b>        | <b>48,716,638</b>        |

## 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.

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.

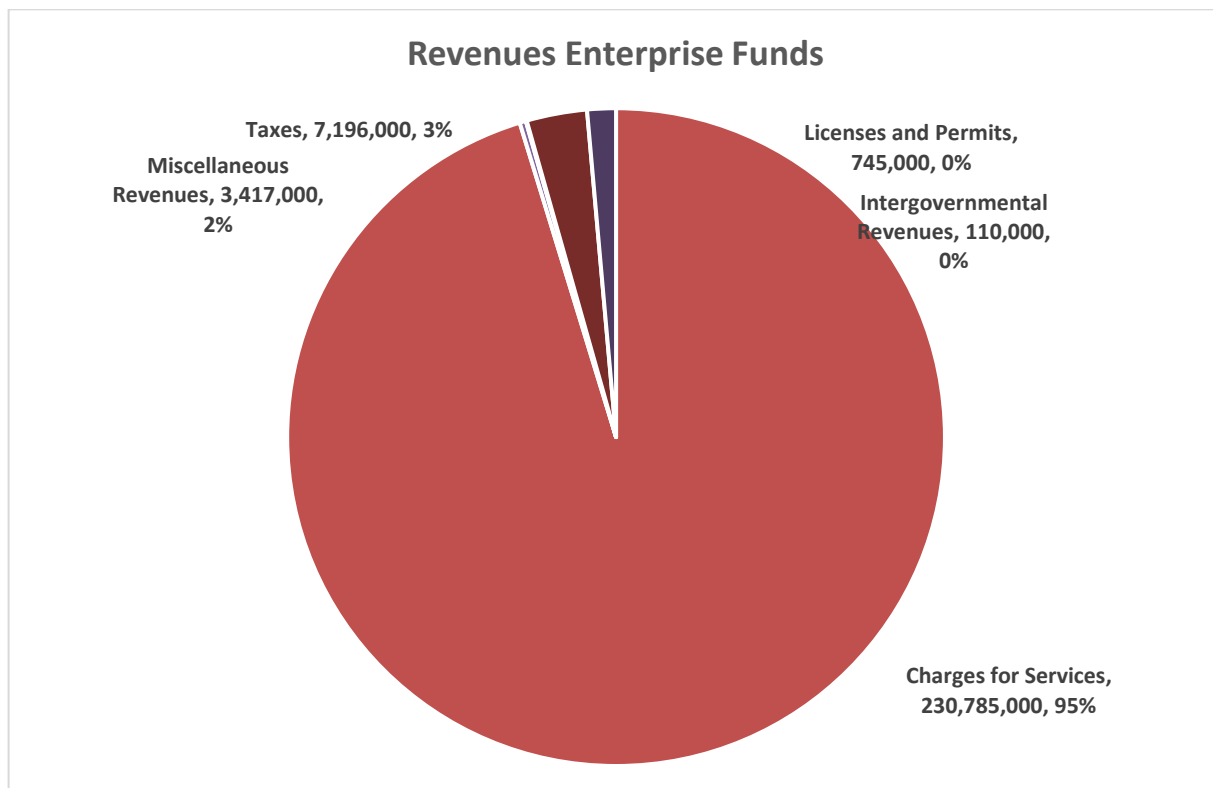


Figure 31 Enterprise Funds revenue projection for upcoming budget year.

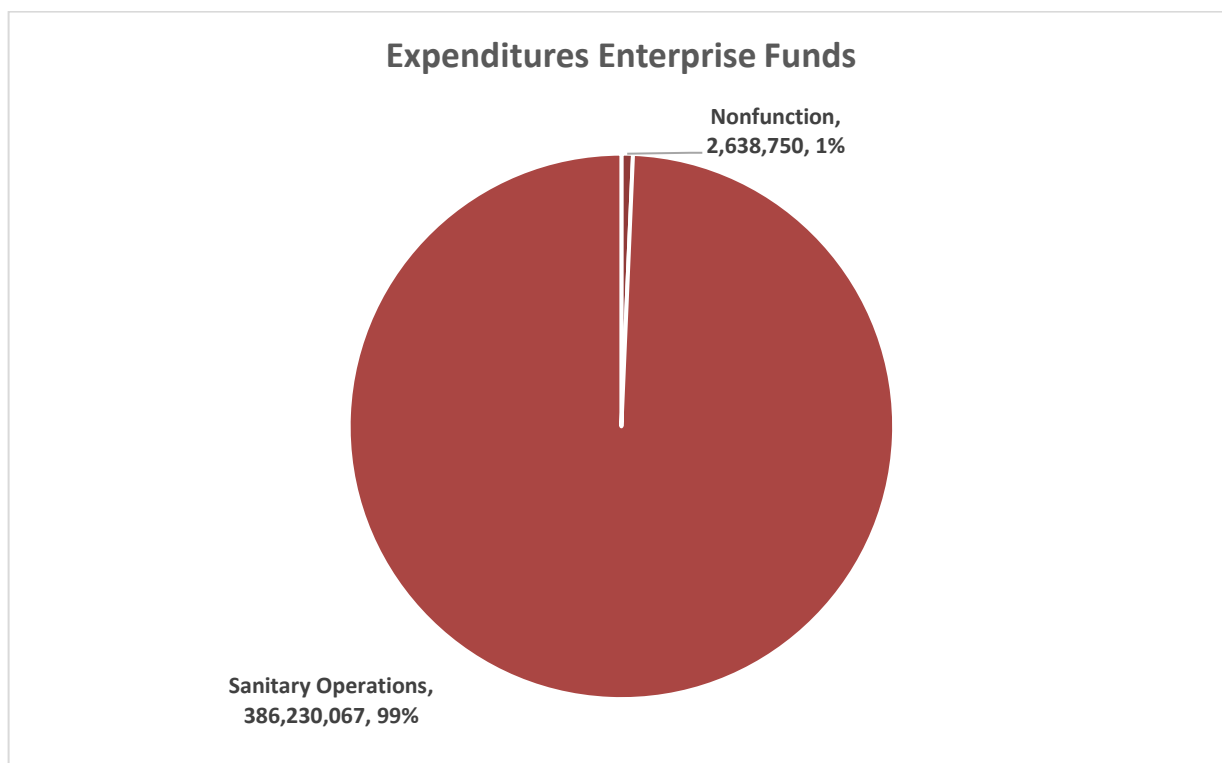


Figure 32 Enterprise Funds expense projection for upcoming budget year.

**Landfill Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Items           | 1,450,096                | 1,673,044                | 1,397,000                | 1,512,000                |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>1,450,096</b>         | <b>1,673,044</b>         | <b>1,397,000</b>         | <b>1,512,000</b>         |

|                       |                  |                  |                  |                  |
|-----------------------|------------------|------------------|------------------|------------------|
| <b>Landfill Total</b> | <b>1,450,096</b> | <b>1,673,044</b> | <b>1,397,000</b> | <b>1,512,000</b> |
|-----------------------|------------------|------------------|------------------|------------------|

**Sanitary Fund Revenues**

|                            | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|----------------------------|------------------|------------------|------------------|------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| General Property Tax       | 6,673,466        | 7,213,342        | 6,003,622        | 7,196,000        |
| General Sales Tax          | 0                | 0                | 0                | 0                |
| Miscellaneous Tax          | 0                | 0                | 0                | 0                |
| <b>Total</b>               | <b>6,673,466</b> | <b>7,213,342</b> | <b>6,003,622</b> | <b>7,196,000</b> |

|                             | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|-----------------------------|----------------|----------------|----------------|----------------|
| <b>Licenses and Permits</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Business/Other Lic.         | 767,829        | 898,089        | 650,000        | 745,000        |
| <b>Total</b>                | <b>767,829</b> | <b>898,089</b> | <b>650,000</b> | <b>745,000</b> |

|                                  | <b>FY2019</b>  | <b>FY2020</b> | <b>FY2021</b>  | <b>FY2022</b>  |
|----------------------------------|----------------|---------------|----------------|----------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>  | <b>Actual</b> | <b>Budget</b>  | <b>Budget</b>  |
| Intergovernmental                | 0              | 0             | 0              | 0              |
| Fed, St, Local Funds             | 247,891        | 90,573        | 106,000        | 110,000        |
| <b>Total</b>                     | <b>247,891</b> | <b>90,573</b> | <b>106,000</b> | <b>110,000</b> |

|                             | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Charges for Services</b> | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| General Government          | 0                  | 0                  | 0                  | 0                  |
| Public Safety               | 0                  | 0                  | 0                  | 0                  |
| Environmental Svs.          | 229,161,599        | 226,477,667        | 220,359,000        | 230,785,000        |
| Health/Pub Welfare          | 0                  | 0                  | 0                  | 0                  |
| <b>Total</b>                | <b>229,161,599</b> | <b>226,477,667</b> | <b>220,359,000</b> | <b>230,785,000</b> |

|                               | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>  | <b>FY2022</b>    |
|-------------------------------|-------------------|-------------------|----------------|------------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>  | <b>Budget</b>    |
| Interest Earnings             | 207,324           | 100,000           | 325,000        | 1,500,000        |
| Miscellaneous Items           | 13,702,261        | 14,060,692        | 10,000         | 405,000          |
| Sale of Fixed Assets          | 323,876           | 0                 | 0              | 0                |
| Gen Long Term Debt            | 0                 | 0                 | 0              | 0                |
| <b>Total</b>                  | <b>14,233,461</b> | <b>14,160,692</b> | <b>335,000</b> | <b>1,905,000</b> |

|                       |                    |                    |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Sanitary Total</b> | <b>251,084,246</b> | <b>248,840,363</b> | <b>227,453,622</b> | <b>240,741,000</b> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|

**Total Enterprise Fund Revenues**

|                            | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|----------------------------|------------------|------------------|------------------|------------------|
| <b>Taxes and Penalties</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| General Property Tax       | 6,673,466        | 7,213,342        | 6,003,622        | 7,196,000        |
| General Sales Tax          | 0                | 0                | 0                | 0                |
| Miscellaneous Tax          | 0                | 0                | 0                | 0                |
| <b>Total</b>               | <b>6,673,466</b> | <b>7,213,342</b> | <b>6,003,622</b> | <b>7,196,000</b> |

|                             | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|-----------------------------|----------------|----------------|----------------|----------------|
| <b>Licenses and Permits</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Business/Other Lic.         | 767,829        | 898,089        | 650,000        | 745,000        |
| <b>Total</b>                | <b>767,829</b> | <b>898,089</b> | <b>650,000</b> | <b>745,000</b> |

|                                  | <b>FY2019</b>  | <b>FY2020</b> | <b>FY2021</b>  | <b>FY2022</b>  |
|----------------------------------|----------------|---------------|----------------|----------------|
| <b>Intergovernmental Revenue</b> | <b>Actual</b>  | <b>Actual</b> | <b>Budget</b>  | <b>Budget</b>  |
| Intergovernmental                | 0              | 0             | 0              | 0              |
| Fed, St, Local Funds             | 247,891        | 90,573        | 106,000        | 110,000        |
| <b>Total</b>                     | <b>247,891</b> | <b>90,573</b> | <b>106,000</b> | <b>110,000</b> |

|                             | <b>FY2019</b>      | <b>FY2020</b>      | <b>FY2021</b>      | <b>FY2022</b>      |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Charges for Services</b> | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>Budget</b>      |
| General Government          | 0                  | 0                  | 0                  | 0                  |
| Public Safety               | 0                  | 0                  | 0                  | 0                  |
| Environmental Svcs.         | 229,161,599        | 226,477,667        | 220,359,000        | 230,785,000        |
| Health/PublicWelfare        | 0                  | 0                  | 0                  | 0                  |
| <b>Total</b>                | <b>229,161,599</b> | <b>226,477,667</b> | <b>220,359,000</b> | <b>230,785,000</b> |

|                               | <b>FY2019</b>     | <b>FY2020</b>     | <b>FY2021</b>    | <b>FY2022</b>    |
|-------------------------------|-------------------|-------------------|------------------|------------------|
| <b>Miscellaneous Revenues</b> | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>    | <b>Budget</b>    |
| Interest Earnings             | 207,324           | 100,000           | 325,000          | 1,500,000        |
| Miscellaneous Items           | 15,152,357        | 15,733,736        | 1,407,000        | 1,917,000        |
| Sale of Fixed Assets          | 323,876           | 0                 | 0                | 0                |
| Gen Long Term Debt            | 0                 | 0                 | 0                | 0                |
| <b>Total</b>                  | <b>15,683,557</b> | <b>15,833,736</b> | <b>1,732,000</b> | <b>3,417,000</b> |

|                         |                    |                    |                    |                    |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Enterprise Total</b> | <b>252,534,342</b> | <b>250,513,407</b> | <b>228,850,622</b> | <b>242,253,000</b> |
|-------------------------|--------------------|--------------------|--------------------|--------------------|



**Enterprise Funds Expenditures**

| <b>Departments/Funds</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Environmental.           | 115,322,571              | 102,832,225              | 104,713,421              | 109,516,353              |
| Env Capital Proj.        | 40,748,722               | 28,615,158               | 195,730,955              | 197,910,000              |
| Landfill                 | 2,584,950                | -197,569                 | 1,397,000                | 2,638,750                |
| Env. Debt Service        | 70,495,964               | 70,496,212               | 70,495,964               | 78,803,714               |
| <b>Total</b>             | <b>229,152,207</b>       | <b>201,746,026</b>       | <b>372,337,340</b>       | <b>388,868,817</b>       |

## 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**
- **Pension Fund**
- **Personnel Board Fund**

Major changes include the Pension Fund moving out of the County Fund structure and maintaining its own accounts.

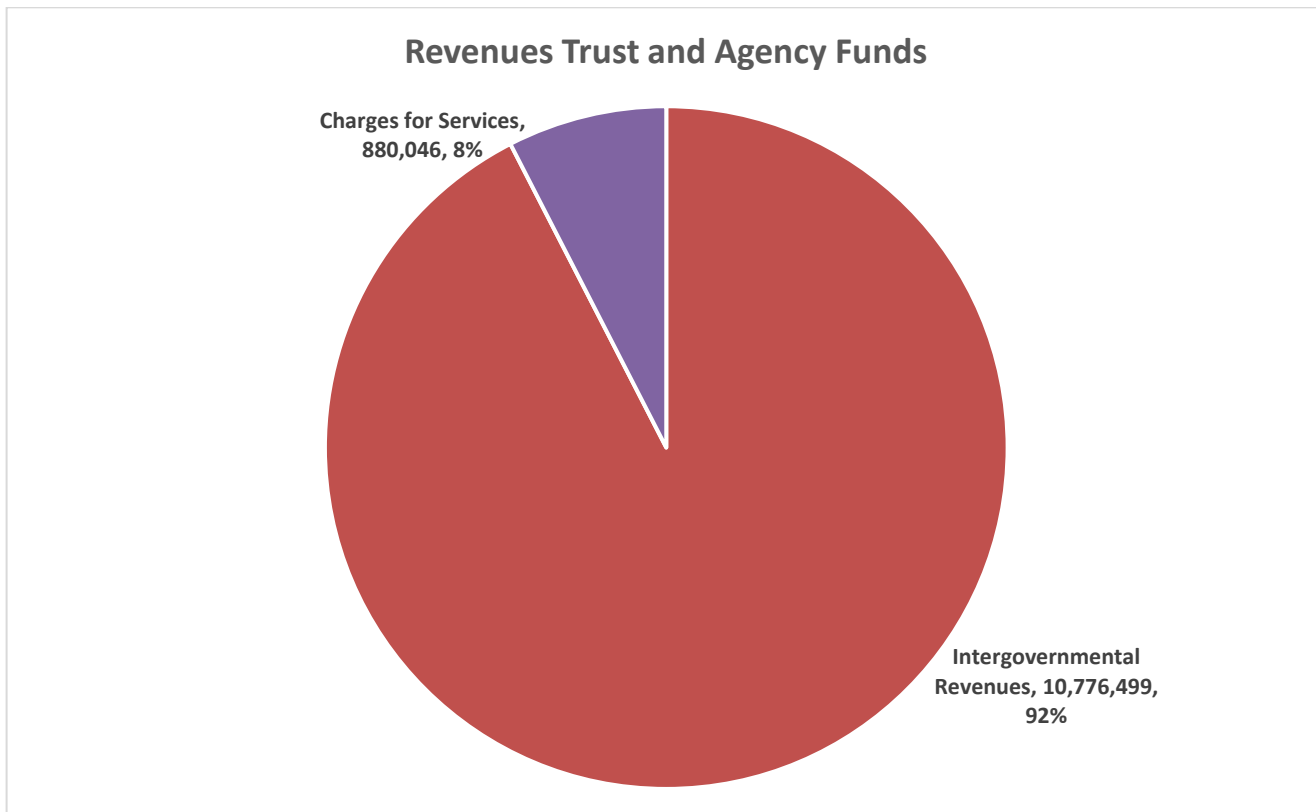


Figure 33 Trust and Agency Funds revenue projections for upcoming budget year.

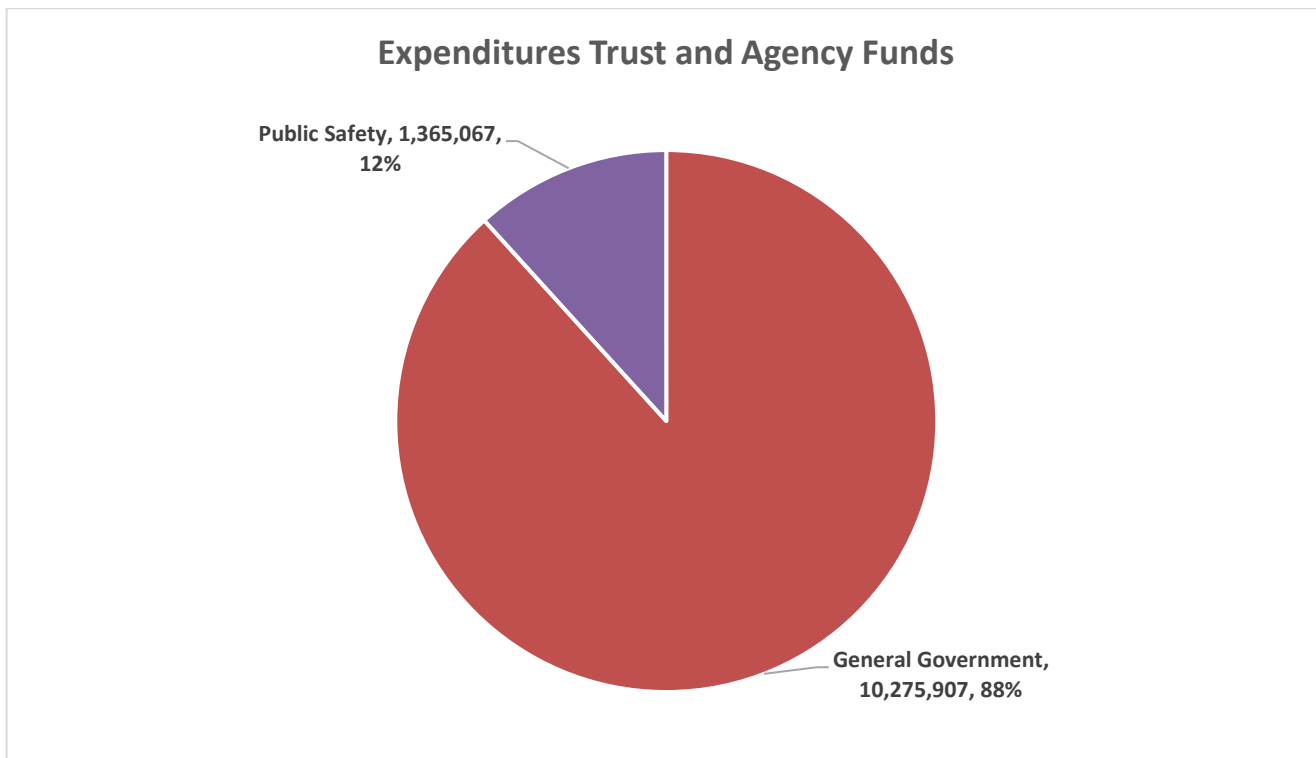


Figure 34 Trust and Agency Funds expense projections for upcoming budget year.

**Emergency Management Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 0                        | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 491,316                  | 1,111,495                | 449,466                  | 500,592                  |
| <b>Total</b>                     | <b>491,316</b>           | <b>1,111,495</b>         | <b>449,466</b>           | <b>500,592</b>           |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government          | 0                        | 0                        | 0                        | 0                        |
| Public Safety               | 687,295                  | 34,380                   | 880,046                  | 880,046                  |
| Environmental Svs.          | 0                        | 0                        | 0                        | 0                        |
| Health/Public Welfare       | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>687,295</b>           | <b>34,380</b>            | <b>880,046</b>           | <b>880,046</b>           |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 4,223                    | 2,509                    | 0                        | 0                        |
| Miscellaneous Items           | 310,111                  | 304,898                  | 0                        | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>314,334</b>           | <b>307,407</b>           | <b>0</b>                 | <b>0</b>                 |

|                  |                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|------------------|
| <b>EMA Total</b> | <b>1,492,945</b> | <b>1,453,282</b> | <b>1,329,512</b> | <b>1,380,638</b> |
|------------------|------------------|------------------|------------------|------------------|

**Pension Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 754,541                  | 0                        | 0                        | 0                        |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>754,541</b>           | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

|                      |                |          |          |          |
|----------------------|----------------|----------|----------|----------|
| <b>Pension Total</b> | <b>754,541</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|

**Personnel Board Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 6,654,901                | 6,293,880                | 6,698,502                | 10,275,907               |
| Fed, St, Local Funds             | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                     | <b>6,654,901</b>         | <b>6,293,880</b>         | <b>6,698,502</b>         | <b>10,275,907</b>        |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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                        |
| <b>Total</b>                  | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

|                           |                  |                  |                  |                   |
|---------------------------|------------------|------------------|------------------|-------------------|
| <b>Personnel Bd Total</b> | <b>6,654,901</b> | <b>6,293,880</b> | <b>6,698,502</b> | <b>10,275,907</b> |
|---------------------------|------------------|------------------|------------------|-------------------|

**Total Trust and Agency Fund Revenues**

| <b>Taxes and Penalties</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Property Tax       | 0                        | 0                        | 0                        | 0                        |
| General Sales Tax          | 0                        | 0                        | 0                        | 0                        |
| Miscellaneous Tax          | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>               | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Licenses and Permits</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Business/Other Lic.         | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |

| <b>Intergovernmental Revenue</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Intergovernmental                | 7,409,442                | 6,293,880                | 6,698,502                | 10,275,907               |
| Fed, St, Local Funds             | 491,316                  | 1,111,495                | 449,466                  | 500,592                  |
| <b>Total</b>                     | <b>7,900,758</b>         | <b>7,405,375</b>         | <b>7,147,968</b>         | <b>10,776,499</b>        |

| <b>Charges for Services</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Government          | 0                        | 0                        | 0                        | 0                        |
| Public Safety               | 687,295                  | 34,380                   | 880,046                  | 880,046                  |
| Environmental Svs.          | 0                        | 0                        | 0                        | 0                        |
| Health/Public Welfare       | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                | <b>687,295</b>           | <b>34,380</b>            | <b>880,046</b>           | <b>880,046</b>           |

| <b>Miscellaneous Revenues</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interest Earnings             | 4,223                    | 2,509                    | 0                        | 0                        |
| Miscellaneous Items           | 310,111                  | 304,898                  | 0                        | 0                        |
| Sale of Fixed Assets          | 0                        | 0                        | 0                        | 0                        |
| Gen Long Term Debt            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                  | <b>314,334</b>           | <b>307,407</b>           | <b>0</b>                 | <b>0</b>                 |

|                         |                  |                  |                  |                   |
|-------------------------|------------------|------------------|------------------|-------------------|
| <b>Trust/Agcy Total</b> | <b>8,902,387</b> | <b>7,747,162</b> | <b>8,028,014</b> | <b>11,656,545</b> |
|-------------------------|------------------|------------------|------------------|-------------------|



**Trust and Agency Fund Expenditures**

| <b>Departments/Funds</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| EMA                      | 1,598,385                | 1,373,820                | 1,320,857                | 1,365,067                |
| Pension                  | 729,093                  | 0                        | 0                        | 0                        |
| Personnel Board          | 9,722,945                | 9,010,484                | 9,997,765                | 10,275,907               |
| <b>Total</b>             | <b>12,050,423</b>        | <b>10,384,304</b>        | <b>11,318,622</b>        | <b>11,640,974</b>        |

## 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 begin construction on an Animal Clinic whose anticipated cost over 14M. General Services is also planning to begin a major elevator renovation.

**Capital Projects Funds Revenues**

| <b>Capital Funds</b>  | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Projects      | 0                        | 0                        | 0                        | 0                        |
| Capital Road Projects | 3,224,434                | 3,415,330                | 3,300,000                | 3,300,000                |
| <b>Total</b>          | <b>3,224,434</b>         | <b>3,415,330</b>         | <b>3,300,000</b>         | <b>3,300,000</b>         |

**Capital Projects Funds Expenditures**

| <b>Capital Funds</b>  | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Projects      | 28,484,036               | 15,755,954               | 15,856,084               | 35,850,252               |
| Capital Road Projects | 20,956,029               | 23,782,243               | 15,626,517               | 16,550,681               |
| <b>Total</b>          | <b>49,440,065</b>        | <b>39,538,197</b>        | <b>31,482,601</b>        | <b>52,400,933</b>        |

## 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-four percent of the County *revenues* and thirty-nine 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 one percent of County *revenues* and thirty 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 four percent of County *revenues* (not counting capital programs) and twelve 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 eight 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 about five percent.

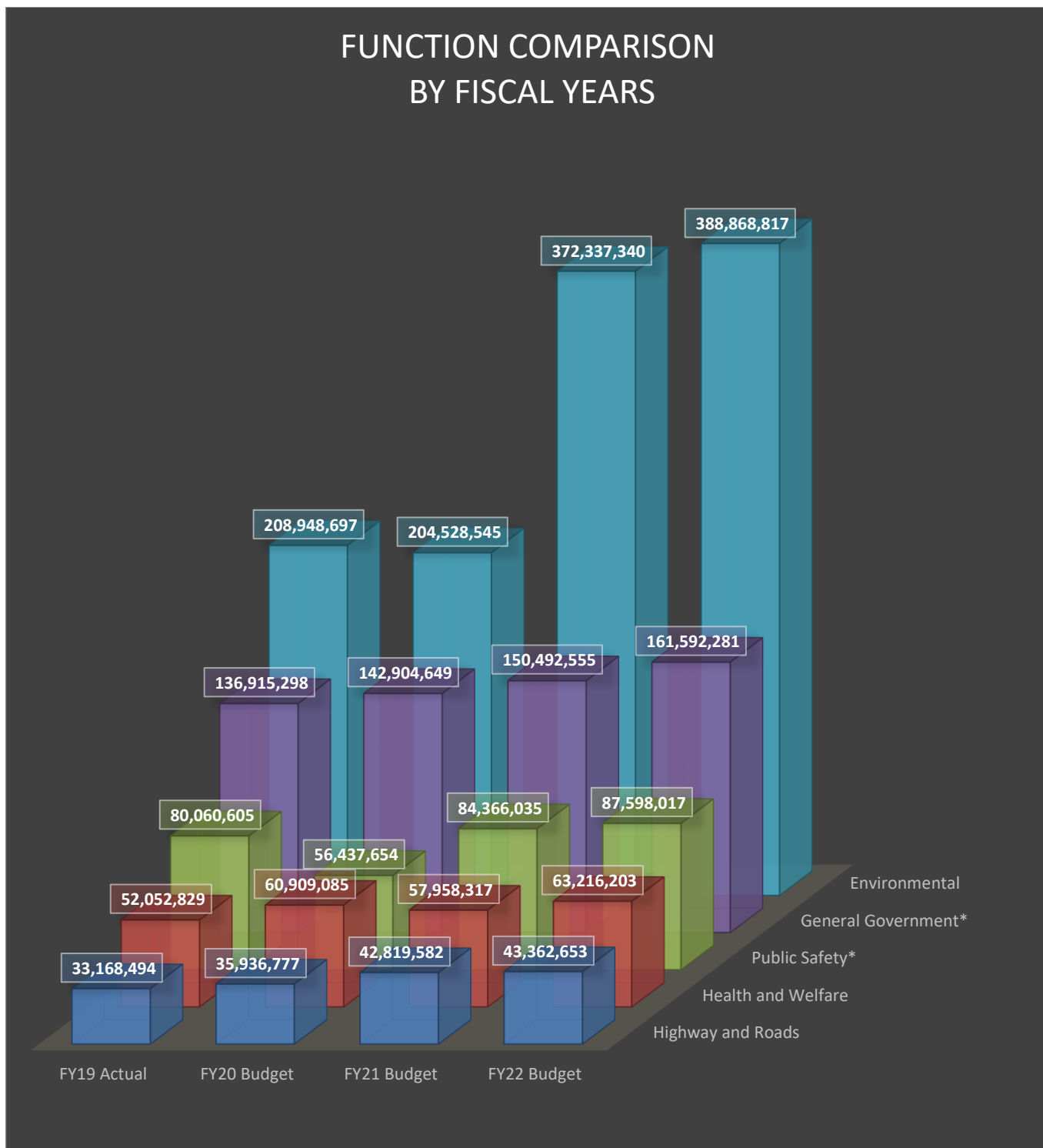


Figure 35 Expense comparison of County functions.

\*includes fiduciary funds

**General Government Expenditures**

| <b>Departments</b>    | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Commission            | 2,751,999                | 1,967,719                | 2,466,770                | 2,572,215                |
| County Manager        | 1,204,427                | 1,213,263                | 1,372,730                | 1,274,480                |
| Probate Court         | 5,187,039                | 5,616,134                | 7,047,235                | 7,375,873                |
| Family Court          | 7,062,770                | 7,083,106                | 7,381,692                | 7,576,705                |
| State Courts          | 3,477,432                | 2,762,008                | 3,758,146                | 4,452,688                |
| Dist Attorney Bham    | 4,596,024                | 5,012,286                | 5,258,643                | 5,797,479                |
| Dist Attorney Bess    | 2,615,704                | 2,535,052                | 3,073,513                | 2,917,165                |
| Law Library           | 191,758                  | 144,559                  | 179,659                  | 181,497                  |
| Finance               | 5,532,933                | 5,644,196                | 5,969,526                | 5,972,661                |
| Public Information    | 472,704                  | 395,160                  | 479,778                  | 585,077                  |
| Human Resources       | 6,522,355                | 6,237,684                | 8,007,096                | 6,656,148                |
| HR-Receiver           | 11,360                   | 0                        | 0                        | 0                        |
| Revenue               | 12,511,987               | 12,811,044               | 13,289,869               | 13,582,438               |
| County Attorney       | 5,231,672                | 5,670,799                | 6,377,317                | 6,997,620                |
| Board of Equalization | 5,981,541                | 6,195,291                | 7,640,239                | 7,739,963                |
| Tax Assessor          | 5,230,942                | 5,911,920                | 8,845,816                | 8,794,754                |
| Tax Collector         | 3,529,907                | 3,485,926                | 4,141,923                | 4,881,230                |
| Treasurer             | 706,666                  | 723,292                  | 760,516                  | 792,913                  |
| Personnel Board*      | 9,722,945                | 9,010,484                | 9,997,765                | 10,275,907               |
| Pension*              | 729,093                  | 0                        | 0                        | 0                        |
| Comm/Econ Dev.        | 12,275,153               | 18,280,033               | 9,008,182                | 9,908,619                |
| Compliance            | 0                        | 0                        | 0                        | 1,663,935                |
| Info Technology       | 10,614,022               | 12,639,519               | 12,769,332               | 14,022,766               |
| General Services      | 24,246,085               | 24,322,800               | 25,054,200               | 25,538,955               |
| Board of Registrars   | 1,019,027                | 1,518,768                | 1,040,287                | 1,400,018                |
| Cooperative Ext.      | 102,250                  | 0                        | 0                        | 0                        |
| Barber Com Nondept    | 1,707,639                | 0                        | 2,114,382                | 4,459,076                |
| Inspection Services   | 0                        | 0                        | 0                        | 0                        |
| Development Svs       | 3,679,864                | 3,723,606                | 4,457,939                | 6,172,099                |
| <b>Total</b>          | <b>136,915,298</b>       | <b>142,904,649</b>       | <b>150,492,555</b>       | <b>161,592,281</b>       |

\*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 |   |   |   |   |
|----------------------|---|---|-----------------------------------|---|---|---|----------------------------|---|---------------------------------|---|--------------------------------------|---|---------------------------------|---|---------------------------|---|--------------------------|---|---|---|---|
| <b>Gen Gvmt</b>      |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| 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 | S |   |   |
| Compliance           | P                                       | S |                                   |   |   |   |                            |   |                                 | P | S                                    | P | S                               |   |                           |   |                          | P | S |   |   |
| 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 | I |   |
| Rev                  |   |   |                                   |   |   | I |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| Cy Aty               | P                                       | S | I                                 |   |   |   |                            |   |                                 |   |                                      | S |                                 |   |                           |   |                          | P | S | I |   |
| 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 | I |   |
| Pension              |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   | S | I |   |
| C Devp               |   | S | I                                 |   |   |   |                            | P | S                               | I |                                      |   |                                 | P | S                         | I | P                        | S | I | S | I |
| IT                   |   | S | I                                 |   |   |   | I                          |   | S                               | I |                                      |   |                                 | P | S                         | I |                          |   |   |   |   |
| Gen Svs              |   | S | I                                 |   |   |   | I                          |   |                                 |   |                                      |   |                                 |   |                           | I |                          |   |   |   |   |
| Registrar            |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| Dev Svs              |   | S | I                                 |   |   |   | S                          | I | P                               | S | I                                    |   | S                               |   | S                         | I |                          | S | I |   |   |
| <b>Public Sfty</b>   |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| 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                               |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| <b>Hwy &amp; Rds</b> |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| Roads                |   | S | I                                 |   | S   | I | S                          | I | S                               | I |                                      | S | I                               | S | I                         | S | I                        |   |   |   |   |
| Fleet Mgmt           |   | S | I                                 |   | S   | I |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| <b>Env Svs</b>       |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| Env Svs              |   | S | I                                 |   |   | P | S                          | I | S                               | I |                                      | P | S                               | I | S                         | I |                          | S | I |   |   |
| <b>Hth Welfre</b>    |   |   |                                   |   |   |   |                            |   |                                 |   |                                      |   |                                 |   |                           |   |                          |   |   |   |   |
| 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

President-Pro Tempore Lashunda Scales, District 1  
Shelia Tyson, District 2  
President Jimmie Stephens, District 3  
Joe Knight, District 4  
Steve Ammons, 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 2023. 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.

### 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>

**Financial Plan:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 1,789,922                | 1,798,523                | 1,886,770                | 2,002,215                |
| Operating          | 962,077                  | 169,196                  | 580,000                  | 570,000                  |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>2,751,999</b>         | <b>1,967,719</b>         | <b>2,466,770</b>         | <b>2,572,215</b>         |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 20            | 20            | 20            | 20            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>20</b>     | <b>20</b>     | <b>20</b>     | <b>20</b>     |

## 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: Walter Jackson

Deputy Manager: Currently Vacant

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.
- Manage the Utility Pool

### 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 working with the Human Resources department to help the County become an employer of choice. His management team is working diligently to provide leadership and guidance to a myriad of recently hired department heads and senior level employees so that they can have the working knowledge necessary to function in their roles. The department reduced its Utility Pool of floating Accounting Assistant II's by 2 position in order to fund Juvenile Detention Officers at Youth Detention during the previous fiscal year.

### 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>

**Financial Plan:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 1,172,902                | 1,186,012                | 1,334,230                | 1,164,680                |
| Operating          | 31,525                   | 27,251                   | 38,500                   | 109,800                  |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>1,204,427</b>         | <b>1,213,263</b>         | <b>1,372,730</b>         | <b>1,274,480</b>         |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 14            | 8             | 10            | 7             |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>14</b>     | <b>8</b>      | <b>10</b>     | <b>7</b>      |

## 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

The Compliance Office makes every good faith effort possible to detect and prevent misconduct while creating a culture of diversity, equity, and inclusion.

### 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:**

Critical Issues facing the Compliance Office include:

- Ensuring employees that were transferred from the HR organization to the newly established Compliance Office understand and have bought into the new strategic plans and work products expected to be produced through the Compliance Office.
- Establishing the critical infrastructure of the Compliance Office and ensuring leadership buy-in related to the responsibilities of the Compliance Office.
- Creating interest about the Compliance Office and the value-add propositions within the organization.
- Hiring of two key leadership vacancies within the Compliance Office.

**FOR MORE INFORMATION:**

Phone Number 205-325-5535  
 716 Richard Arrington Jr. Blvd. N. Annex 6<sup>th</sup> Floor  
 Birmingham, AL 35203

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 0                | 0                | 0                | 1,238,654        |
| Operating    | 0                | 0                | 0                | 425,281          |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>1,663,935</b> |

**Staffing Levels:**

| Description  | FY2019   | FY2020   | FY2021   | FY2022    |
|--------------|----------|----------|----------|-----------|
| Full – Time  | 0        | 0        | 8        | 10        |
| Part – Time  | 0        | 0        | 0        | 0         |
| <b>Total</b> | <b>0</b> | <b>0</b> | <b>8</b> | <b>10</b> |

Measures being developed



Equity and Inclusion Training (measures moved from Human Resources)

| Performance Measures                | FY19 | FY20  | FY21  | FY22  |
|-------------------------------------|------|-------|-------|-------|
| # Employees Trained                 | N/A  | 1,961 | 2,000 | 2,000 |
| Develop Cultural Awareness Programs | N/A  | N/A   | 10%   | 10%   |



Complaints resolved within 60 days

| Performance Measures         | FY19 | FY20 | FY21 | FY22 |
|------------------------------|------|------|------|------|
| Employee Complaints Resolved | N/A  | N/A  | 92%  | 100% |

## Probate Court

### MISSION STATEMENT:

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.

### 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 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.

### CRITICAL ISSUES:

The demographics of Jefferson County and the aging population have increased the case load over the past three years. Approximately 60% of cases affect the elderly population. For FY22, 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, even during a pandemic thus leading Probate to strive to increase e-filing by its customers. The pandemic caused anxiety on behalf of people to file in person but resulted in an increase in e-recording and e-filing. The Bessemer division has e-recording which 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 experience an uptick in in person filings as the state reopens, 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 governor and senate election. Electronic Poll Books which were purchased in 2018 continue to provide a great impact in decreasing voter wait time and simplifying the check in process.



**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 3<sup>rd</sup> Ave. N.  
 Bessemer, AL 35020  
 Visit link <https://jeffcoprobatecourt.com/>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 3,946,809        | 3,811,308        | 4,252,758        | 4,371,396        |
| Operating    | 1,240,230        | 1,804,826        | 2,794,477        | 3,004,477        |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>5,187,039</b> | <b>5,616,134</b> | <b>7,047,235</b> | <b>7,375,873</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 56        | 54        | 55        | 55        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>56</b> | <b>54</b> | <b>55</b> | <b>55</b> |



**GOAL: Enhance Lives of Citizenry**

Conduct Fair and Impartial Elections  
 Improve Online Offerings

| Performance Measures | FY19   | FY20   | FY21    | FY22    |
|----------------------|--------|--------|---------|---------|
| Elections Conducted  | 1      | 2      | 1       | 2       |
| Digitize Documents   | N/A    | N/A    | N/A     | 10%     |
| E-filing             | 1,000  | 1,500  | 2,079   | 3,000   |
| E-recording          | 40,735 | 45,633 | 100,822 | 105,000 |

## 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: Vanessa Jones

### 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 department will provide continuity of adult and juvenile drug courts and engage the public to determine areas for growth and improvement. They plan to strengthen and expand current partnerships with community agencies to meet the increasing needs of children and families. The department will utilize new technology for their electronic monitoring equipment. They will implement a Family Court Community Service Program and expand educational opportunities for youthful and adult offenders through workforce development. They will identify professional development opportunities for employees in the clerks office.

### FOR MORE INFORMATION:

Phone Number (205) 325-5491 Birmingham Office  
 Jefferson County Family Court  
 120 2<sup>nd</sup> Ct. N.  
 Birmingham, AL 35204

Phone Number (205) 744-3500 Bessemer Office  
 1801 3<sup>rd</sup> Ave. N.  
 Bessemer, AL 35020  
 Visit link <https://www.jccal.org/Default.asp?ID=251&pg=Family+Court>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 6,045,725        | 6,306,723        | 6,431,692        | 6,626,705        |
| Operating    | 1,017,045        | 776,383          | 950,000          | 950,000          |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>7,062,770</b> | <b>7,083,106</b> | <b>7,381,692</b> | <b>7,576,705</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 86        | 80        | 80        | 80        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>86</b> | <b>80</b> | <b>80</b> | <b>80</b> |

**Performance Measures:**

| Description    | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|----------------|------------------|------------------|------------------|------------------|
| Docketed Cases | 6,286            | 7,658            | 7,811            | 8,000            |

 **GOAL: Enhance Lives of Citizenry**

Improve Service Levels

| Performance Measures | FY19  | FY20  | FY21  | FY22  |
|----------------------|-------|-------|-------|-------|
| Docketed Cases       | 6,286 | 7,658 | 7,811 | 8,000 |
| %JPO Trained         | 100%  | 100%  | 100%  | 100%  |

 **GOAL: Improve Relations between Community and Public Safety**

Expand Community Agency and Court Partnerships to meet the needs of children and families

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| %Trained Trafficking | 22%  | 21%  | 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.

A graphic with a red background and a blue vertical bar on the left side. The text is white and reads: "Department Leadership" in a larger font, followed by "Presiding Judge: Elizabeth French" in a smaller font.

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. The bailiff contract was increased to include 8 additional bailiffs to provide additional court security. 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/>

**Financial Plan:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 1,650,262                | 1,589,140                | 1,650,484                | 1,650,484                |
| Operating          | 1,827,170                | 1,172,868                | 2,107,662                | 2,802,204                |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>3,477,432</b>         | <b>2,762,008</b>         | <b>3,758,146</b>         | <b>4,452,688</b>         |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 51            | 51            | 47            | 47            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>51</b>     | <b>51</b>     | <b>47</b>     | <b>47</b>     |

## 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.

### 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:

The Birmingham District Attorney will provide ongoing training (In State and Out of State) to Deputy District Attorney’s on office procedures and office strategies. Providing in house training for support staff and cross training on work duties will help facilitate efficient work productivity to help with staff positions that are needed. The office also intends to increase the number of unpaid law clerks and unpaid undergraduate interns who aid in covering the workload.

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. DA Investigator positions were increased by 1 during FY21 and 2 more for FY22.

**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. Bessemer DA Investigator positions decreased by 1 during the fiscal year, and an Investigator of Checks and Warrants was deleted to add 1 Admin Clerk and 1 Accounting Assistant II for FY22.

**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**

| <b>Birmingham</b>  | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|--------------------|------------------|------------------|------------------|------------------|
| <b>Description</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Personnel          | 4,325,066        | 4,774,311        | 5,018,293        | 5,557,129        |
| Operating          | 270,958          | 237,975          | 240,350          | 240,350          |
| Capital            | 0                | 0                | 0                | 0                |
| <b>Total</b>       | <b>4,596,024</b> | <b>5,012,286</b> | <b>5,258,643</b> | <b>5,797,479</b> |

| <b>Bessemer</b>    | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|--------------------|------------------|------------------|------------------|------------------|
| <b>Description</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Personnel          | 2,493,984        | 2,379,790        | 2,907,263        | 2,755,748        |
| Operating          | 121,720          | 155,262          | 166,250          | 161,417          |
| Capital            | 0                | 0                | 0                | 0                |
| <b>Total</b>       | <b>2,615,704</b> | <b>2,535,052</b> | <b>3,073,513</b> | <b>2,917,165</b> |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 46            | 43            | 43            | 46            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>46</b>     | <b>43</b>     | <b>43</b>     | <b>46</b>     |

**Birmingham Performance Measures:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Cases Issued | 19,500           | 20,000           | 21,475           | 22,000           |

**Bessemer Performance Measures:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Cases Issued | 4,500            | 4,800            | 4,848            | 4,900            |

**District Attorney Birmingham**



**GOAL: Improve Relations between Community and Public Safety**

Accurately and fairly prosecute cases

Helping Families Initiative

| Performance Measures | FY19   | FY20   | FY21   | FY22   |
|----------------------|--------|--------|--------|--------|
| # Cases              | 19,500 | 20,000 | 21,475 | 22,000 |
| Schools Served       | 46     | 46     | 46     | 46     |

**District Attorney Bessemer**



**GOAL: Improve Relations between Community and Public Safety**

Accurately and fairly prosecute cases

| Performance Measures | FY19  | FY20  | FY21  | FY22  |
|----------------------|-------|-------|-------|-------|
| # Cases              | 4,500 | 4,800 | 4,848 | 4,900 |



## 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 10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> 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.

### 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/>

**Financial Plan:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 191,379                  | 144,559                  | 179,259                  | 181,097                  |
| Operating          | 379                      | 0                        | 400                      | 400                      |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>191,758</b>           | <b>144,559</b>           | <b>179,659</b>           | <b>181,497</b>           |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 4             | 4             | 4             | 4             |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>4</b>      | <b>4</b>      | <b>4</b>      | <b>4</b>      |

## 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

Deputy Director: Tampia Anderson

### 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 has completed its implementation of Munis Financial Software. 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. In 2023, sewer debt will be refinanced. The department is producing its own CAFRA.

One Senior System Analyst was transferred to Information Technology during the fiscal year.

### 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>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 4,244,182        | 4,645,276        | 4,853,712        | 4,856,847        |
| Operating    | 1,288,751        | 998,920          | 1,115,814        | 1,115,814        |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>5,532,933</b> | <b>5,644,196</b> | <b>5,969,526</b> | <b>5,972,661</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 57        | 52        | 54        | 53        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>57</b> | <b>52</b> | <b>54</b> | <b>53</b> |

**Performance Measures:**

| Description        | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------------|------------------|------------------|------------------|------------------|
| AP Items Processed | 48,400           | 48,400           | 48,884           | 49,862           |
| Win Budget Award   | 0                | 1                | 1                | 1                |



Promote Transparent Government

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| Live Budget Hearings | N/A  | 30   | 30   | 30   |
| Budget on Website    | 1    | 1    | 1    | 1    |
| Audits on Website    | 1    | 1    | 1    | 1    |



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       | FY19 | FY20    | FY21     | FY22     |
|----------------------------|------|---------|----------|----------|
| # Days                     | N/A  | 90      | 90       | 90       |
| Budget Award               | N/A  | 1       | 1        | 1        |
| Budget Adoption Date       | N/A  | Sept 10 | Sept. 30 | Sept. 16 |
| Budget Stabilization Funds | 14%  | 20%     | 25%      | 25%      |
| Publish CAFRA              | N/A  | N/A     | May 5    | March 30 |



**GOAL: Implement Long Range Strategic Planning**

Review Financial Policies

| Performance Measures           | FY19 | FY20 | FY21 | FY22 |
|--------------------------------|------|------|------|------|
| Develop Strategic Plan         | N/A  | 1    | 1    | 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

Human Resources: Director: Currently vacant  
Deputy Director: Romissa Walton

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 newly created Compliance Department and others, in this effort. The Human Resources Department also plans to continue to support an incentive program for the well-being of current and future employees. The department deleted one Training and Organizational Advisor and one Payroll Manager during Fiscal Year 2021.

The Compliance Department was established during Fiscal Year 2021 to provide accountability throughout the County for compliance and ethics, including and extending beyond the Consent Decree. In order to establish the Compliance Department, eight positions were transferred from the Human Resources Department to the newly established department.

**FOR MORE INFORMATION:**

Phone Number (205) 325-5249  
 716 Richard Arrington Jr. Blvd. N. Annex 6<sup>th</sup> Floor  
 Birmingham, AL 35203  
 Visit link <https://www.jccal.org/Default.asp?ID=479&pg=Human+Resources>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 5,360,734        | 5,508,468        | 6,441,385        | 5,168,712        |
| Operating    | 1,161,621        | 729,216          | 1,565,711        | 1,487,436        |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>6,522,355</b> | <b>6,237,684</b> | <b>8,007,096</b> | <b>6,656,148</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 61        | 55        | 59        | 49        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>61</b> | <b>55</b> | <b>59</b> | <b>49</b> |

**Performance Measures:**

| Description     | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|-----------------|------------------|------------------|------------------|------------------|
| Total Employees | 3,210            | 3,111            | 2,871            | 2,902            |

**Human Resources Receiver**

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 11,360           | 0                | 0                | 0                |
| Operating    | 0                | 0                | 0                | 0                |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>11,360</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |

**Staffing Levels:**

| Description  | FY2019   | FY2020   | FY2021   | FY2022   |
|--------------|----------|----------|----------|----------|
| Full – Time  | 1        | 0        | 0        | 0        |
| Part – Time  | 0        | 0        | 0        | 0        |
| <b>Total</b> | <b>1</b> | <b>0</b> | <b>0</b> | <b>0</b> |



**GOAL: Promote Inclusion and Diversity**

Equity and Inclusion Training

| Performance Measures                | FY19 | FY20 | FY21 | FY22 |
|-------------------------------------|------|------|------|------|
| % Job Classes Meet Gender Diversity | N/A  | 73%  | 83%  | 70%  |
| % Job Classes Meet Race Diversity   | N/A  | 82%  | 81%  | 70%  |



**GOAL: Empower the JeffCo Workforce**

Develop Apprentice Program for ESD  
Implement Training and Tracking Program

| Performance Measures         | FY19 | FY20 | FY21 | FY22 |
|------------------------------|------|------|------|------|
| # Apprentices Promoted       | N/A  | 10   | 15   | 20   |
| Utilize LMS Training Program | N/A  | N/A  | 100% | 100% |
| Employee Portal overview     | 0    | 0    | 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: Travis Hulseley  
Chief Deputy Director: Daren Lanier  
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:

The department wants to finalize the replacement of the Revenue Management System to take advantage of advanced technology and improve efficiencies for collection and enforcement of tax revenues. They want to improve the ONESPOT interface with the State of Alabama online filing system for General Sales Tax and Education Tax. They will improve their Central Communications Center to enhance communications and response time to customer inquiries including an interactive voice response system to help guide citizens to appropriate units of the Revenue Department. They will improve presentation of their website and renewal reminder notices; add electronic device application accessibility, implement electronic renewal reminder notice capability and establish customer queuing capability. The department will write a departmental newsletter to enhance communications among all personnel and ensure consistent application of rules and regulations. They want to add the County Motor Fuels Tax to the online filing portal provided by the State of Alabama which will create a simpler means of filing for taxpayers.

### 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  | FY2019<br>Actual  | FY2020<br>Actual  | FY2021<br>Budget  | FY2022<br>Budget  |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | 11,100,061        | 11,607,158        | 11,920,711        | 12,213,280        |
| Operating    | 1,411,926         | 1,203,886         | 1,369,158         | 1,369,158         |
| Capital      | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b> | <b>12,511,987</b> | <b>12,811,044</b> | <b>13,289,869</b> | <b>13,582,438</b> |

**Staffing Levels:**

| Description  | FY2019     | FY2020     | FY2021     | FY2022     |
|--------------|------------|------------|------------|------------|
| Full – Time  | 173        | 161        | 161        | 161        |
| Part – Time  | 0          | 0          | 0          | 0          |
| <b>Total</b> | <b>173</b> | <b>161</b> | <b>161</b> | <b>161</b> |

**Performance Measures:**

| Description         | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|---------------------|------------------|------------------|------------------|------------------|
| Revenue Collections | 405,812,183      | 410,676,556      | 422,996,853      | 435,686,758      |



Improve Customer Service

| Performance Measures   | FY19   | FY20   | FY21   | FY22   |
|------------------------|--------|--------|--------|--------|
| Reduce Wait Time       | 10%    | 10%    | 10%    | 10%    |
| Increase Online Use    | 10%    | 31%    | 34%    | 40%    |
| Drivers License Issued | 86,892 | 67,866 | 72,500 | 72,000 |



Provide timely remittance of taxes

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| 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: Shawna 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:

The County Attorney's office hopes to reduce outside legal services in the next four years. This office also houses the Risk Management Division. The County's building insurance has increased substantially over the past three years due to increases in hurricanes and fires. This is driving the County's pivot to Environmental sustainability.

### 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>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 1,846,989        | 1,981,671        | 2,140,661        | 2,401,964        |
| Operating    | 3,384,683        | 3,689,128        | 4,236,656        | 4,595,656        |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>5,231,672</b> | <b>5,670,799</b> | <b>6,377,317</b> | <b>6,997,620</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 18        | 17        | 17        | 18        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>18</b> | <b>17</b> | <b>17</b> | <b>18</b> |

**Performance Measures:**

| Description      | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|------------------|------------------|------------------|------------------|------------------|
| Pending Lawsuits | 83               | 95               | 95               | 133              |



Fulfill Legal Requirements

| Performance Measures      | FY19 | FY20 | FY21 | FY22 |
|---------------------------|------|------|------|------|
| Pending Lawsuits          | 83   | 95   | 95   | 133  |
| Contacts Reviewed         | 366  | 369  | 372  | 725  |
| Claims to be Investigated | 107  | 121  | 140  | 163  |

## Board of Equalization

### MISSION STATEMENT:

The Board of Equalization is a quasi-judicial three-member body established by the state legislature to determine, by majority vote, the valuation of all property subject to ad valorem taxation. The chairman is also 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

Associate Member: Karen Wadlington

Associate Member: Margie George

### 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:

Over the next several years, a significant portion of our workload will continue to shift from the administrative side to the appraisal side. New technology will change the department's work processes but will lead to more efficiency. This shift will eventually impact and decrease staffing needs on the administrative side but increase on the appraisal side. In recent years, the addition of new staff has impacted the knowledge/skill base and the learning curve has presented challenges in being fully equipped to analyze and reflect fair market value.

BOE will improve the Online Protest Module to provide efficient and convenient services to taxpayers and the department. The department will continue transitioning to a paperless workspace and will continue with classes and training to aid in a positive culture for the workforce. During the pandemic, the department allowed appraisers to work remotely which increased productivity by allowing for more time in the field. Unfortunately, commercial businesses experienced negative impacts to their income which will cause them to appeal their appraised property tax value. This will increase our workload. Department added a Property Litigation Administrator during the fiscal year.

### 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>

**Financial Plan**

| Chairman Description | FY2019 Actual  | FY2020 Actual  | FY2021 Budget  | FY2022 Budget  |
|----------------------|----------------|----------------|----------------|----------------|
| Personnel            | 248,652        | 266,580        | 250,462        | 274,806        |
| Operating            | -173           | 0              | 0              | 0              |
| Capital              | 0              | 0              | 0              | 0              |
| <b>Total</b>         | <b>248,479</b> | <b>266,580</b> | <b>250,462</b> | <b>274,806</b> |

| State Funded Description | FY2019 Actual    | FY2020 Actual    | FY2021 Budget    | FY2022 Budget    |
|--------------------------|------------------|------------------|------------------|------------------|
| Personnel                | 4,153,443        | 4,811,878        | 5,676,402        | 5,863,134        |
| Operating                | 851,158          | 928,833          | 1,488,375        | 1,377,023        |
| Capital                  | 728,461          | 188,000          | 225,000          | 225,000          |
| <b>Total</b>             | <b>5,733,062</b> | <b>5,928,711</b> | <b>7,389,777</b> | <b>7,465,157</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 69        | 70        | 70        | 71        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>69</b> | <b>70</b> | <b>70</b> | <b>71</b> |

**Performance Measures:**

| Description       | FY2019 Actual | FY2020 Actual | FY2021 Budget | FY2022 Budget |
|-------------------|---------------|---------------|---------------|---------------|
| Parcels Processed | 320,000       | 320,000       | 320,000       | 320,000       |

 **GOAL: Improve Lives of Citizenry**

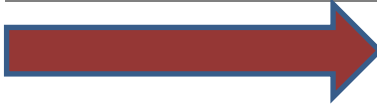
Improved Revaluation Procedures

| Performance Measures | FY19    | FY20    | FY21    | FY22    |
|----------------------|---------|---------|---------|---------|
| Parcels Processed    | 320,000 | 320,000 | 320,000 | 320,000 |
| % Field Checked      | 25%     | 25%     | 25%     | 25%     |

 **GOAL: Empower JeffCo Workforce**

Employee Training

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| Staff Development    | 49   | 60   | 65   | 80   |



**GOAL: Environmental Sustainability**

Transition to paperless work environment

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| % Transitioned       | N/A  | N/A  | N/A  | 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 \$8,101,000. Revenue of around \$13,400 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 Assessors are implementing a software project to redraw all Jefferson County property lines to ensure accurate tax maps. TA Birmingham is also hoping to implement an online registration module.

### FOR MORE INFORMATION:

Birmingham Office  
Phone Number (205) 325-5505  
716 Richard Arrington Jr. Blvd. N.  
Room 170  
Birmingham, AL 35203  
Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

Bessemer Office  
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>



# Official Operating Budget | 2022

## Financial Plan:

| <b>Birmingham County</b> | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|--------------------------|----------------|----------------|----------------|----------------|
| <b>Description</b>       | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Personnel                | 595,444        | 621,215        | 598,779        | 638,612        |
| Operating                | 40,219         | 76,111         | 50,000         | 50,000         |
| Capital                  | 0              | 0              | 0              | 0              |
| <b>Total</b>             | <b>635,663</b> | <b>697,326</b> | <b>648,779</b> | <b>688,612</b> |

| <b>Birmingham State</b> | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|-------------------------|------------------|------------------|------------------|------------------|
| <b>Description</b>      | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Personnel               | 2,278,925        | 2,302,369        | 2,683,654        | 2,814,109        |
| Operating               | 348,600          | 386,771          | 580,412          | 550,412          |
| Capital                 | 0                | 641,827          | 2,586,156        | 2,500,000        |
| <b>Total</b>            | <b>2,627,525</b> | <b>3,330,967</b> | <b>5,850,222</b> | <b>5,864,521</b> |

| <b>Bessemer County</b> | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|------------------------|----------------|----------------|----------------|----------------|
| <b>Description</b>     | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Personnel              | 284,717        | 288,093        | 284,099        | 286,486        |
| Operating              | 13,010         | 8,357          | 14,474         | 20,130         |
| Capital                | 0              | 0              | 0              | 0              |
| <b>Total</b>           | <b>297,727</b> | <b>296,450</b> | <b>298,573</b> | <b>306,616</b> |

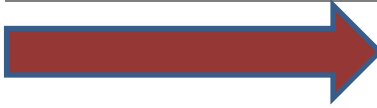
| <b>Bessemer State</b> | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|-----------------------|------------------|------------------|------------------|------------------|
| <b>Description</b>    | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Personnel             | 1,523,073        | 1,484,401        | 1,698,962        | 1,679,625        |
| Operating             | 118,885          | 92,966           | 249,280          | 195,380          |
| Capital               | 28,069           | 9,810            | 100,000          | 60,000           |
| <b>Total</b>          | <b>1,670,027</b> | <b>1,587,177</b> | <b>2,048,242</b> | <b>1,935,005</b> |

## Staffing Levels:

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 70            | 69            | 69            | 69            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>70</b>     | <b>69</b>     | <b>69</b>     | <b>69</b>     |

## Performance Measures:

| <b>Description</b>      | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|-------------------------|------------------|------------------|------------------|------------------|
|                         | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Assessed Property Value | \$11,321,039,000 | \$11,511,904,000 | \$10,068,115,540 | \$11,000,000,000 |



**GOAL: Improve Lives of Citizenry**

Improve Customer Service

| Performance Measures | FY19   | FY20   | FY21   | FY22   |
|----------------------|--------|--------|--------|--------|
| Deeds Processed      | 26,545 | 20,000 | 25,000 | 27,000 |
| Parcels Processed    | 23,119 | 15,000 | 20,000 | 22,000 |



**GOAL: Develop Economic Growth**

Measures being developed



**GOAL: Improve County Financial Standing**

Assessed Property Value

| Performance Measures | FY19           | FY20           | FY21           | FY22           |
|----------------------|----------------|----------------|----------------|----------------|
| Real/Personal Value  | 11,321,039,000 | 11,511,904,000 | 10,068,115,540 | 11,000,000,000 |

## 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: Eric Burks

### 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 \$600,000,000 in ad valorem tax revenue.
- To collect, receive and disburse around \$5,000,000 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 \$8,101,000 and fees of approximately \$130,000.

### CRITICAL ISSUES:

The department is utilizing integrated tax management software and is developing coordinated interdepartmental policies to increase efficiency and software functionality. The Collector is working on a training and succession plan and will be drafting procedural manuals for all its employees. The department will scan and attach years of paper documents to its tax management software.

### 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 | 2022

| <b>Birmingham</b>  | <b>FY2019</b>    | <b>FY2020</b>    | <b>FY2021</b>    | <b>FY2022</b>    |
|--------------------|------------------|------------------|------------------|------------------|
| <b>Description</b> | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    |
| Personnel          | 2,272,605        | 2,423,123        | 2,500,609        | 2,572,614        |
| Operating          | 539,295          | 370,080          | 889,781          | 1,520,388        |
| Capital            | 0                | 0                | 0                | 0                |
| <b>Total</b>       | <b>2,811,900</b> | <b>2,793,203</b> | <b>3,390,390</b> | <b>4,093,002</b> |

| <b>Bessemer</b>    | <b>FY2019</b>  | <b>FY2020</b>  | <b>FY2021</b>  | <b>FY2022</b>  |
|--------------------|----------------|----------------|----------------|----------------|
| <b>Description</b> | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Personnel          | 698,472        | 666,369        | 706,717        | 743,412        |
| Operating          | 19,535         | 26,354         | 44,816         | 44,816         |
| Capital            | 0              | 0              | 0              | 0              |
| <b>Total</b>       | <b>718,007</b> | <b>692,723</b> | <b>751,533</b> | <b>788,228</b> |

### Staffing Levels:

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 50            | 43            | 42            | 42            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>50</b>     | <b>43</b>     | <b>42</b>     | <b>42</b>     |

### Performance Measures:

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
|                    | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> |
| Ad Valorem Taxes   | \$647,456,711 | \$655,201,761 | \$668,305,796 | \$721,600,000 |



Collection of Ad Valorem Taxes  
 Timely Remittance of Taxes  
 Timely Bank Statement Reconciliation

| <b>Performance Measures</b>          | <b>FY19</b> | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> |
|--------------------------------------|-------------|-------------|-------------|-------------|
| <b>Ad Valorem Taxes</b>              | 647,456,711 | 655,201,761 | 668,305,796 | 721,600,000 |
| <b>Timely Remittance</b>             | 100%        | 100%        | 100%        | 100%        |
| <b>Reconciliation within 20 days</b> | N/A         | N/A         | 20 days     | 20 days     |
| <b>Accurate Transactions</b>         | N/A         | N/A         | 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:

Interest earnings have been low due to the economy and low interest rates. Due to the influx of funding for Covid, banks are having challenges with being able to SAFE additional reserve monies from the Treasurer's accounts. These banks need to loan money in order to earn money and this effects the return they can provide on existing Reserve Money Market accounts. This will influence cashflow and spending. 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.

### 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>

Bessemer Office  
 Phone Number (205) 481-4192

303 Bessemer Courthouse  
 1801 3<sup>rd</sup> Ave. N.  
 Bessemer, AL 35020

Visit <https://www.jccal.org/Default.asp?ID=1657&pg=Treasurer+-+Besseme>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 696,032          | 710,013          | 738,268          | 764,045          |
| Operating    | 10,634           | 13,279           | 22,248           | 28,868           |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>706,666</b>   | <b>723,292</b>   | <b>760,516</b>   | <b>792,913</b>   |

**Staffing Levels:**

| Description  | FY2019   | FY2020   | FY2021   | FY2022   |
|--------------|----------|----------|----------|----------|
| Full – Time  | 8        | 8        | 8        | 8        |
| Part – Time  | 0        | 0        | 0        | 0        |
| <b>Total</b> | <b>8</b> | <b>8</b> | <b>8</b> | <b>8</b> |

**Performance Measures:**

| Description        | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------------|------------------|------------------|------------------|------------------|
| Investment Earning | \$550,000        | \$686,117        | \$1,100,000      | \$400,000        |



Investment Earning  
 Accounts Payable Checks Processed  
 Payment Receipts

| Performance Measures | FY19    | FY20    | FY21      | FY22    |
|----------------------|---------|---------|-----------|---------|
| Investment Earning   | 550,000 | 686,117 | 1,100,000 | 400,000 |
| Checks Processed     | 15,080  | 15,394  | 15,000    | 15,000  |
| County and Trust     | 9,299   | 8,587   | 9,300     | 9,000   |

## 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

Acting 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. The department added an Intern and a Network Systems Analyst for FY22.

**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:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 7,454,635                | 7,163,698                | 7,477,629                | 7,675,996                |
| Operating          | 2,242,698                | 1,846,786                | 2,520,136                | 2,599,911                |
| Capital            | 25,612                   | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>9,722,945</b>         | <b>9,010,484</b>         | <b>9,997,765</b>         | <b>10,275,907</b>        |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 70            | 70            | 64            | 66            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>70</b>     | <b>70</b>     | <b>64</b>     | <b>66</b>     |



## Pension Board

**MISSION STATEMENT:**

The Pension Board administers a retirement system for employees of the Jefferson County. The retirement system was established by Act 497 of the 1965 Alabama Legislature.

**OBJECTIVES:**

- To increase assets in excess of pension benefit obligation
- To improve communications to members of the retirement system pertaining to superannuation retirement, disability benefits, and changes in the Federal Law relevant to pension plans.
- To provide liaison services between the Pension Board and its investment managers, custodians and attorneys.

**DEPARTMENT INSIGHTS:**

The Pension Board administers a retirement plan for about 2,581 active members, 2,364 retired and 152 deferred members. Plan membership is mandatory for all County civil service employees upon commencement of employment if not covered by another retirement plan established by Alabama law. All remaining employees (excluding temporary, certain flexible, and part-time, as needed, employees who are ineligible) may make an irrevocable election to participate.

By state law, the Pension Board is composed of 5 members: (a) Member #1, who serves as chair, must have 10 years of executive experience in insurance or actuarial work, and is appointed by Jefferson County Commission. (b) Member #2 must have 10 years of executive experience in investment or banking and is appointed by the Jefferson County Judge of Probate. (c) Member #3 has no background requirements and is appointed by the Personnel Board of Jefferson County. By custom, the Personnel Board has always appointed a CPA. (d) Members #4 and 5 are elected by the participants of the Pension System.

In FY20, the Pension Office began to process its own payroll and no longer budgets with the 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.

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 729,093          |                  | 0                | 0                |
| Operating    | 0                | 0                | 0                | 0                |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>729,093</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |

**Staffing Levels:**

| Description  | FY2019   | FY2020   | FY2021   | FY2022   |
|--------------|----------|----------|----------|----------|
| Full – Time  | 8        | 9        | 0        | 0        |
| Part – Time  | 0        | 0        | 0        | 0        |
| <b>Total</b> | <b>8</b> | <b>9</b> | <b>0</b> | <b>0</b> |

## 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. New systems receiving significant attention include the Optical Document Management System, the Geographic Information System, bar coding and time clock interface.

### 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. During this year, the department will provide exceptional supportive service as employees transition to telework and more online services are available. The department completed the transition from the mainframe.

Three primary areas IT is working on include:

Modernization of IT infrastructure to drastically improve performance.

Adoption of Office 365 to foster a digital workforce and enable rapid collaboration across different teams and departments.

Implementation of the Open Data Portal to allow citizen access to County data and improve transparency.

The department added 1 Senior System Analyst which was moved from Finance during the fiscal year. Their operating budget was increased to cover software maintenance contracts.

**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  | FY2019<br>Actual  | FY2020<br>Actual  | FY2021<br>Budget  | FY2022<br>Budget  |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | 5,255,744         | 5,829,642         | 6,291,458         | 6,619,469         |
| Operating    | 5,358,278         | 6,809,877         | 6,477,874         | 7,403,297         |
| Capital      | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b> | <b>10,614,022</b> | <b>12,639,519</b> | <b>12,769,332</b> | <b>14,022,766</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 67        | 51        | 54        | 55        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>67</b> | <b>51</b> | <b>54</b> | <b>55</b> |

**Performance Measures:**

| Description           | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|-----------------------|------------------|------------------|------------------|------------------|
| Help Desk Work Orders | 8,800            | 8,000            | 8,000            | 8,600            |

 **GOAL: Improve Lives of Citizenry**

Promote transparent government

| Performance Measures     | FY19 | FY20 | FY21 | FY22 |
|--------------------------|------|------|------|------|
| Agendas Online           | 52   | 52   | 52   | 52   |
| Live Commission Meetings | N/A  | 52   | 52   | 52   |

 **GOAL: Empower Jefferson County Workforce**

Provide Training for Employees  
 Reduce the Number of Work Orders

| Performance Measures | FY19  | FY20  | FY21  | FY22  |
|----------------------|-------|-------|-------|-------|
| Employees Trained    | 1,500 | 1,800 | 2,000 | 2,000 |
| IT Work Orders       | 8,460 | 8,000 | 8,000 | 8,600 |

## 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: Currently vacant

Deputy Director: Trish Wilkins

### 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:

For FY22 the department will ensure the health and safety of General Services staff by adhering to all applicable CDC Guidelines and recommendations. They will also stay abreast of the commercial real estate industry benchmark and best practices to adopt and implement as appropriate for the departmental mission.

One of the top priorities for General Services is to complete the Construction/Renovation Request and Prioritization program. This program will be a system for requesting, tracking, and predicting major and minor renovation projects. The program will be used for predicting normal end of life renovation cycle schedules. General Services will develop a process summary for tenant requests and long-term cost predictions for the asset management programs to enable the County Manager to prioritize projects. Upon completion, the construction/renovation form for the program will include the following: Detailed Process to Determine the conceptual scope of work, schedules and budgets, review and feasibility assessment by the department and a projected budget.

The renovation life cycle prediction summary will be prioritized based on equipment failure history, end of life replacement, and energy efficiency upgrade or restructuring. This summary report will include a five-year future projection for each asset management program facility and exterior programs and life cycle renovation projects.

In order to meet the strategic goals of the department and operate at maximum efficiency continued training and onboarding is the focal point. General Services support staff technical and development training will continue. The continuation of the robust onboarding process with extensive training integrated into each phase of an employee's development is the key to the department's future success. Also professional management of the department's projects, contracts and programs will require

expert staff to provide the necessary oversight needed to protect and effectively enhance the county’s property, equipment, assets and operations.

The department added 4 positions, a Maintenance Planner Scheduler, a Mailroom Supervisor, an Admin Supervisor and a Plumber for FY22. This was accomplished by deleting three Security Officers from Security and 1 Training and Org Development Advisor from Human Resources.

**FOR MORE INFORMATION:**

Phone Number (205) 214-5504  
 716 Richard Arrington Jr. Blvd. N.  
 Birmingham, AL 35203  
 Visit link website not available

**Financial Plan:**

| Description  | FY2019<br>Actual  | FY2020<br>Actual  | FY2021<br>Budget  | FY2022<br>Budget  |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | 12,417,732        | 12,303,243        | 10,524,788        | 10,939,834        |
| Operating    | 11,828,353        | 12,019,557        | 14,529,412        | 14,599,121        |
| Capital      | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b> | <b>24,246,085</b> | <b>24,322,800</b> | <b>25,054,200</b> | <b>25,538,955</b> |

**Staffing Levels:**

| Description  | FY2019     | FY2020     | FY2021     | FY2022     |
|--------------|------------|------------|------------|------------|
| Full – Time  | 233        | 198        | 135        | 144        |
| Part – Time  | 0          | 0          | 0          | 0          |
| <b>Total</b> | <b>233</b> | <b>198</b> | <b>135</b> | <b>144</b> |

**Performance Measures:**

| Description   | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|---------------|------------------|------------------|------------------|------------------|
| Service Calls | 19,500           | 14,311           | 14,000           | 14,000           |

 **GOAL: Environmental Sustainability**

Improve Energy Efficiency during building renovations and equipment replacement

| Performance Measures          | FY19 | FY20 | FY21 | FY22 |
|-------------------------------|------|------|------|------|
| # Energy Efficient Appliances | 10%  | 10%  | 10%  | 10%  |

 **GOAL: Preserve and Upgrade County Infrastructure**

Improve Customer Service

| Performance Measures    | FY19   | FY20   | FY21   | FY22   |
|-------------------------|--------|--------|--------|--------|
| Service Calls           | 19,500 | 14,311 | 11,809 | 12,000 |
| % Completed on Schedule | N/A    | 89%    | 94%    | 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 governor and senate elections. The department has to successfully conduct elections in the face of a lingering pandemic. 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.

Postage expenses increased for FY22 due to redistricting requirements that have to be finalized now that the census is complete.

### 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>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 907,675          | 950,536          | 904,338          | 944,069          |
| Operating    | 111,352          | 568,232          | 135,949          | 455,949          |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>1,019,027</b> | <b>1,518,768</b> | <b>1,040,287</b> | <b>1,400,018</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 10        | 10        | 10        | 10        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> |

**Performance Measures:**

| Description       | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|-------------------|------------------|------------------|------------------|------------------|
| Registered Voters | 483,690          | 489,798          | 482,093          | 500,000          |



Increase number of registered voters

| Performance Measures                  | FY19    | FY20    | FY21    | FY22    |
|---------------------------------------|---------|---------|---------|---------|
| Registered Voters                     | 483,690 | 489,798 | 482,093 | 500,000 |
| Shift to electronic registration      | N/A     | 83%     | 85%     | 85%     |
| Upgrade computer/networking in office | N/A     | N/A     | 50%     | 50%     |
| Implement mapping software            | N/A     | N/A     | 10%     | 10%     |
| Utilize web platform                  | N/A     | N/A     | 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 begin a survey of the public to help determine areas in which the County needs to improve its services. One Public Relations Coordinator position was added to the department.

### 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>



**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 161,085          | 178,237          | 222,778          | 304,577          |
| Operating    | 311,619          | 216,923          | 257,000          | 280,500          |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>472,704</b>   | <b>395,160</b>   | <b>479,778</b>   | <b>585,077</b>   |

**Staffing Levels:**

| Description  | FY2019   | FY2020   | FY2021   | FY2022   |
|--------------|----------|----------|----------|----------|
| Full – Time  | 3        | 2        | 2        | 3        |
| Part – Time  | 0        | 0        | 0        | 0        |
| <b>Total</b> | <b>3</b> | <b>2</b> | <b>2</b> | <b>3</b> |

**Performance Measures:**

| Description   | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|---------------|------------------|------------------|------------------|------------------|
| Video Stories | N/A              | N/A              | 3                | 3                |

 **GOAL: Improve Lives of Citizenry**

Increase Transparency of Government

| Performance Measures           | FY19 | FY20 | FY21 | FY22 |
|--------------------------------|------|------|------|------|
| Video Stories                  | N/A  | N/A  | 3    | 3    |
| 3 Positive News Stories mthly  | N/A  | N/A  | 3    | 3    |
| Podcast & gain 1,000 followers | N/A  | N/A  | 25%  | 25%  |
| Citizen Satisfaction Results   | N/A  | N/A  | N/A  | 50%  |

 **GOAL: Empower JeffCo Workforce**

Improve Communications with Employees

| Performance Measures           | FY19 | FY20 | FY21 | FY22 |
|--------------------------------|------|------|------|------|
| Livestream Commission Meetings | N/A  | N/A  | 100% | 100% |

## Alabama Cooperative Extension System – Jefferson County Office

**MISSION STATEMENT:**

The Extension Office is part of a statewide education network linking Auburn University and Alabama A&M University to the people in Jefferson County. The Extension System extends and encourages the application of research generated knowledge to the people of Jefferson County helping them make sound decisions about everyday life and long-range needs. Its purpose is to help people help themselves to a more wholesome fulfilling life.

**OBJECTIVES:**

- To provide educational programs, required by legal mandates, which improve the lives of the citizens.
- To provide information on how to develop sustainable agricultural systems.
- To maintain forestry, wildlife and natural resources.
- To provide information on nutrition, foods, food safety, health and family well-being.
- To promote 4-H youth development.
- To assist with client requests related to agriculture, family and consumer sciences, 4-H youth development, home, horticulture and environmental issues.

**DEPARTMENT INSIGHTS:**

The Extension Office and staff serve as a reliable resource to all people in the county seeking information related to agriculture and forestry, money management, foods and nutrition, urban issues, marketing, horticulture, natural resources, family well-being and 4-H youth development.

**CRITICAL ISSUES:**

Extension staff will plan, implement and evaluate educational programs for the county as identified in the individualized staff goals based on program area assignments. They will deliver relevant programs using multiple modalities for delivery including face to face and online options. They will reach new audiences, including underserved populations, with research based information and they will partner with schools, nonprofits and relevant stakeholders across the county to improve lives of residents.

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 0                | 0                | 0                | 0                |
| Operating    | 102,250          | 0                | 0                | 0                |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>102,250</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |

**Staffing Levels:**

The Extension Office staff are employees of Auburn University and/or Alabama A&M University and a portion of their salaries is reimbursed to the respective universities on a monthly basis.

## 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 overages are recorded here. The county portion to reimburse the Personnel Board and Emergency Management Agency is allocated here. Previously, these amounts were shown as transfers.

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 1,707,639        | 0                | 1,614,382        | 103,280          |
| Operating    | 0                | 0                | 500,000          | 4,355,796        |
| Contractual  | 0                | 0                | 0                | 0                |
| TASC         | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>1,707,639</b> | <b>0</b>         | <b>2,114,382</b> | <b>4,459,076</b> |

## Community and Workforce Development

### MISSION STATEMENT:

Community and Workforce 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: Nigel Roberts

### 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.
- To provide job and training opportunities for residents of Jefferson County.

### 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. Workforce deleted one Admin Clerk for FY22.

The department plans to spend:

|                                    |            |
|------------------------------------|------------|
| Park, Sidewalk, Water Projects     | 1,273,544  |
| Housing Rehabilitation             | 550,000    |
| Countywide Demolition              | 60,000     |
| Homeless Activities                | 190,472    |
| HOME Activities                    | 1,124,565  |
| Public Service                     | 140,000    |
| Workforce Development              | 5,071,894  |
| Covid Related Activities           | 30,638,852 |
| Economic Development Admin Lending | 2,008,420  |
| DOJ/SAMSHA                         | 1,000,000  |

### 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**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 498,661                  | 744,929                  | 784,695                  | 1,018,335                |
| Operating          | 52,713                   | 70,684                   | 73,350                   | 73,350                   |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>551,374</b>           | <b>815,613</b>           | <b>858,045</b>           | <b>1,091,685</b>         |

**Financial Plan: Workforce**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 1,639,507                | 1,512,029                | 1,484,167                | 1,511,722                |
| Operating          | 3,197,996                | 5,690,361                | 2,977,731                | 3,560,485                |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>4,837,503</b>         | <b>7,202,390</b>         | <b>4,461,898</b>         | <b>5,072,207</b>         |

**Financial Plan: Community**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 890,458                  | 665,020                  | 1,842,703                | 1,860,969                |
| Operating          | 4,044,481                | 8,682,507                | 823,469                  | 889,175                  |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>4,934,939</b>         | <b>9,347,527</b>         | <b>2,666,172</b>         | <b>2,750,144</b>         |

**Financial Plan: Home**

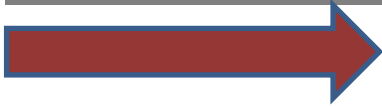
| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 141,269                  | 126,523                  | 119,273                  | 79,293                   |
| Operating          | 1,810,068                | 787,980                  | 902,794                  | 915,290                  |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>1,951,337</b>         | <b>914,503</b>           | <b>1,022,067</b>         | <b>994,583</b>           |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 43            | 38            | 41            | 40            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>43</b>     | <b>38</b>     | <b>41</b>     | <b>40</b>     |

**Performance Measures:**

| <b>Description</b>         | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Grant Dollars Administered | \$9,155,315              | \$8,143,903              | \$8,150,137              | \$8,816,934              |



**GOAL: Improve Lives of Citizenry**

Increase Community Outreach

| Performance Measures     | FY19 | FY20 | FY21 | FY22 |
|--------------------------|------|------|------|------|
| # Workforce Participants | 602  | 400  | 521  | 500  |
| # Home Participants      | 63   | 52   | 1    | 50   |
| Increase Grant Funding   | N/A  | N/A  | 5%   | 5%   |



**GOAL: Develop Economic Growth**

Grant Funds used to support community improvements.  
Improve Workforce Skills

| Performance Measures | FY19    | FY20    | FY21    | FY22      |
|----------------------|---------|---------|---------|-----------|
| Grant Funds          | 181,898 | 344,813 | 558,393 | 1,273,544 |
| Number of Graduates  | 477     | 350     | 300     | 350       |

## 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: Derek Burr

### 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:

The department will issue Land Disturbance activities Permits for Residential and Commercial sites and review the exemption to the permit. They will educate Jefferson County residents on how to improve water qualities. They will set up measurable goals to track the citizen impacts by reporting the outcome to ADEM and EPA

The Clean Water Awareness Campaign informs and educates the public. The campaign consists of a collaborative network of agencies and organizations whose missions intersect with stormwater pollution prevention in some manner. An e-newsletter was launched to provide a cost-effective way to support the posters and relate components of the Clean Water Awareness Campaign. The e-newsletter content expands upon the poster topics and provides links to resources that can assist positive behavioral change.

Development Services is a combination of the previous Stormwater Management Agency, Inspection Services and Land Development. This department was created in FY18 in an attempt to streamline the permitting process. The department completed initial implementation of a new software program to manage and maintain the permitting process. They were able to achieve this goal in the midst of the initial shutdown of the pandemic. The next technology phase will include electronic building permits for both residential and commercial, site plan permits, electronic plans review and IVR with texting capabilities. Epermit coupled with IVR will provide 24/7 access to apply, monitor, and view inspection results on permits and applications by internet or phone. They believe this effort will help the Commission meet its goal of attracting new businesses to the County. The department deleted 1 Communications Operator and 1 Business Office Supervisors to add 2 Permit Coordinator. A Senior Admin Analyst was also added to the department and deleted from Roads. The department was awarded an operating increase of 500K in order to handle demolitions.

During the fiscal year, one Deputy Director of Roads, 1 Sr. Civil Engineer, 3 Engineering Inspectors, 3 Civil Engineers, 1 Principal Engineering Inspector, and 1 Sr Engineering Inspector positions were moved from Roads to Development Services.

**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>

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 3,399,264        | 3,400,643        | 4,058,313        | 5,322,473        |
| Operating    | 280,600          | 322,963          | 399,626          | 849,626          |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>3,679,864</b> | <b>3,723,606</b> | <b>4,457,939</b> | <b>6,172,099</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 50        | 42        | 43        | 56        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>50</b> | <b>42</b> | <b>43</b> | <b>56</b> |

**Performance Measures:**

| Description          | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|----------------------|------------------|------------------|------------------|------------------|
| Permits Issued       | 292              | 300              | 748              | 750              |
| Plan Review          | 48               | 50               | 89               | 100              |
| Approval             | 3,365            | 3,400            | 3,400            | 3,400            |
| Building Inspections | 8,000            | 8,145            | 4,064            | 4,100            |



Improve Customer Service

| Performance Measures | FY19  | FY20  | FY21  | FY22  |
|----------------------|-------|-------|-------|-------|
| # Permits            | 292   | 300   | 748   | 750   |
| Timely Plan Review   | N/A   | N/A   | 89    | 100   |
| Approval             | 3,365 | 3,400 | 3,400 | 3,400 |





**GOAL: Develop Economic Growth**

Utilize land planning and zoning codes

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| Comprehensive Plan   | N/A  | N/A  | 20%  | 100% |
| Revise Land Use      | N/A  | N/A  | 20%  | 20%  |



**GOAL: Environmental Sustainability**

Reduce Blight

| Performance Measures       | FY19 | FY20 | FY21 | FY22 |
|----------------------------|------|------|------|------|
| # Demolitions              | 5    | 3    | 6    | 17   |
| Weed Litter Violations     | 219  | 149  | 367  | 400  |
| Criminal Litter Violations | 300  | 86   | 68   | 75   |

**Public Safety Expenditures**

| <b>Departments</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Sheriff            | 70,539,000               | 48,234,582               | 70,982,474               | 72,867,644               |
| Youth Detention    | 4,241,190                | 2,860,823                | 4,437,825                | 5,450,340                |
| Coroner            | 3,682,030                | 4,004,429                | 4,105,540                | 4,500,399                |
| Security           | 0                        | 0                        | 3,519,339                | 3,414,567                |
| Emergency Mgt*     | 1,598,385                | 1,373,820                | 1,320,857                | 1,365,067                |
| <b>Total</b>       | <b>80,060,605</b>        | <b>56,473,654</b>        | <b>84,366,035</b>        | <b>87,598,017</b>        |

\*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. The newly opened Metro Crime Center uses state of the art technology to fight crime and predict crime trends.

### 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. Most importantly, the department is committed to having a School Resource Officer in every Jefferson County School. As the country realizes that the policing of mental health issues needs to change, the Sheriff's Office oversees a Mental Health Crisis Unit made up of trained social workers who work with law enforcement to provide crisis intervention to residents.

The department is facing unusually high retirement rates as a class of recruits from 1989 reaches retirement time. 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.

COVID-19 has produced many challenges for the force as they have to protect officers's safety as well as the public. It has caused increased overtime needs throughout the department. The department was able to use Cares Funding to pay hazard pay to its officers on the front lines of the pandemic.

Due to Covid, approximately 25M was covered by the Cares Act. Actual salary expenses were approximately 58M.

**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  | FY2019<br>Actual  | FY2020<br>Actual  | FY2021<br>Budget  | FY2022<br>Budget  |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | 55,262,858        | 33,579,188        | 55,839,274        | 57,724,444        |
| Operating    | 15,276,142        | 14,655,394        | 15,143,200        | 15,143,200        |
| Capital      | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b> | <b>70,539,000</b> | <b>48,234,582</b> | <b>70,982,474</b> | <b>72,867,644</b> |

**Staffing Levels:**

| Description  | FY2019     | FY2020     | FY2021     | FY2022     |
|--------------|------------|------------|------------|------------|
| Full – Time  | 724        | 722        | 719        | 719        |
| Part – Time  | 0          | 0          | 0          | 0          |
| <b>Total</b> | <b>724</b> | <b>722</b> | <b>719</b> | <b>719</b> |



**GOAL: Improve Lives of Citizenry**

Renewed for ReEntry Program to reduce recidivism rate  
 Service Calls

| Performance Measures | FY19    | FY20    | FY21    | FY22    |
|----------------------|---------|---------|---------|---------|
| #ReEntry Graduates   | N/A     | 19      | N/A     | 20      |
| Service Calls        | 110,000 | 123,099 | 150,000 | 150,000 |



**GOAL: Improve Community Public Safety Relations**

Assign 1 School Resource Officer to all Jefferson County Schools  
 Internship Program for High School

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| % School Coverage    | 100% | 100% | 100% | 100% |
| # Participants       | N/A  | 68   | N/A  | 68   |

Some statistics not available for FY21 due to Covid.



**GOAL: Embrace Inclusion and Diversity**

| Performance Measures           | FY19 | FY20     | FY21     | FY22     |
|--------------------------------|------|----------|----------|----------|
| Minority Sworn Patrol Officers | N/A  | 40%      | 42%      | 42%      |
| HBCU Job Fairs                 | N/A  | 2        | 2        | 2        |
| Increase Advertising           | N/A  | \$58,200 | \$59,300 | \$50,000 |

## 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 department plans to meet the USDA recommended dietary intake standards for 100% of meals served. They will transport children safely to court and medical appointments with a 100% on-time delivery. Children are admitted for serious charges or chronic delinquent acts. They include those with substance abuse or mental health 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. Most 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. One positive change that has happened is to call the children residents instead of inmates as the facility wants to focus on rehabilitation, education and growth.

Staff is also needed to meet the Prison Rape Elimination Act requirements. There has been a dramatic increase in population and two JDO's per unit are now needed. Staff also needs more training as more violent offenders are being housed in Youth Detention.

Youth Detention struggles with an aging building and equipment. Plans are underway to renovate the building and replace equipment.

The department partnered with the City of Birmingham Mayor's Office of Peace and Policy to establish the Credible Messenger Program for facility residents. However, due to COVID-19 and social distancing requirements, onsite mentoring services ended. The Jefferson County Sheriff's Department along with the 100 Black Men of Birmingham provided mentoring services to the residents in the facility. The frequency of the services was greatly diminished due to COVID-19. Also, the target for FY22: The department plans to continue mentoring services with these organizations and seek opportunities to bring others onboard via virtual streaming.

The department’s ability to incorporate new programmatic services such as gang prevention was significantly impacted by COVID-19. The target is to establish a gang prevention program utilizing a hybrid model of onsite and virtual classes.

Approximately 1M in salary expenses were reallocated to Cares Fund in FY21. During FY21, 2 Juvenile Detention Officer positions were added here by deleting 1 Payroll Manager from HR and 2 Accounting Assistant II’s from the Utility Pool. Eleven JDO’s were added for FY22.

**FOR MORE INFORMATION:**

Phone Number (205) 325-5498  
 120 2<sup>nd</sup> Ct. N.  
 Birmingham, AL 35204  
 Visit link website not available

**Financial Plan:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 3,766,281                | 2,320,810                | 3,881,864                | 4,744,379                |
| Operating          | 474,909                  | 540,013                  | 555,961                  | 705,961                  |
| Capital            | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>       | <b>4,241,190</b>         | <b>2,860,823</b>         | <b>4,437,825</b>         | <b>5,450,340</b>         |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2021</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 65            | 52            | 51            | 65            |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>65</b>     | <b>52</b>     | <b>51</b>     | <b>65</b>     |

**Performance Measures:**

| <b>Description</b>              | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Number of Supervised Child Days | 41,580                   | 42,000                   | 42,000                   | 42,000                   |



**GOAL: Improve Lives of Citizenry**

Reduce Recidivism of Incarcerated Youth

| Performance Measures                 | FY19 | FY20 | FY21 | FY22 |
|--------------------------------------|------|------|------|------|
| Establish Mentoring Programs         | N/A  | N/A  | 100% | 100% |
| Increase Community Partnerships      | N/A  | N/A  | 6    | 10   |
| Implement Gang Prevention Strategies | N/A  | N/A  | 20%  | 100% |
| Increase Educational Partnerships    | N/A  | N/A  | 2    | 5    |
| Reduce Recidivism                    | N/A  | N/A  | 46%  | 50%  |



**GOAL: Improve Community Public Safety Relations**

Community Program Liaison

| Performance Measures            | FY19 | FY20 | FY21 | FY22 |
|---------------------------------|------|------|------|------|
| Engage in Assigned Neighborhood | N/A  | N/A  | 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:

The department must improve toxicology analysis due to the increase in drug related deaths. Heroin deaths continue to increase emphasizing the critical importance of maintaining adequate toxicological analyses. There has also been a substantial increase in Fentanyl related deaths.

Advanced radiographic imaging like CT is becoming a standard practice and is expected to make a significant impact in determining cause, manner and circumstances surrounding deaths. The ability to use CT to examine bodies will make the department 1 of only 5 offices with this capability in the nation.

This department has assumed duties such as the County Burial Program and microbiology laboratory services previously provided by Cooper Green. This has caused the department's costs to increase and the department is investigating approximately 7,000 deaths per year, an increase of 40%. One Deputy Coroner was added to the department for FY22.

### 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:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 1,789,265        | 1,969,103        | 2,005,233        | 2,100,092        |
| Operating    | 1,892,765        | 2,035,326        | 2,100,307        | 2,400,307        |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>3,682,030</b> | <b>4,004,429</b> | <b>4,105,540</b> | <b>4,500,399</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 18        | 20        | 20        | 21        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>18</b> | <b>20</b> | <b>20</b> | <b>21</b> |

**Performance Measures:**

| Description         | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|---------------------|------------------|------------------|------------------|------------------|
| Deaths Investigated | 4,768            | 6,432            | 7,305            | 7,500            |



**GOAL: Improve Community Public Safety Relations**

| Performance Measures | FY19  | FY20  | FY21  | FY22  |
|----------------------|-------|-------|-------|-------|
| Deaths Investigated  | 4,768 | 6,432 | 7,305 | 7,500 |

## 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. This department was separated from General Services in FY20.

### CRITICAL ISSUES:

There is a need for increased security presence at the County's satellite offices. The department plans to find a way to increase its presence within its budget capacity. The department plans to offer increased training to employees so that they can better identify weapons on the existing screening devices and they want to reduce the number of complaints filed against employees.

The department plans to find a web based training platform to increase training among its employees. This platform will be used in conjunction with hands on training in order to implement best practices. Employees need additional training and/or certification in First Aid/CPR, Firearms training, and how to respond to various issues at the courthouse. Three Security Officer positions were deleted from this department for FY22, and 2 were deleted during the fiscal year.

### FOR MORE INFORMATION:

Phone Number (205)259-9205  
716 Richard Arrington Jr. Blvd N Suite B305  
Birmingham, AL 35203  
Visit link: website not available

**Financial Plan:**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Personnel    | 0                | 0                | 3,366,551        | 3,261,779        |
| Operating    | 0                | 0                | 152,788          | 152,788          |
| Capital      | 0                | 0                | 0                | 0                |
| <b>Total</b> | <b>0</b>         | <b>0</b>         | <b>3,519,339</b> | <b>3,414,567</b> |

**Staffing Levels:**

| Description  | FY2019   | FY2020   | FY2021    | FY2022    |
|--------------|----------|----------|-----------|-----------|
| Full – Time  | 0        | 0        | 59        | 54        |
| Part – Time  | 0        | 0        | 0         | 0         |
| <b>Total</b> | <b>0</b> | <b>0</b> | <b>59</b> | <b>54</b> |

**Performance Measures:**

| Description | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|-------------|------------------|------------------|------------------|------------------|
|-------------|------------------|------------------|------------------|------------------|



**GOAL: Improve Community Public Safety Relations**

Customer service and de-escalation training  
Increased Officer Presence at facilities

| Performance Measures     | FY19 | FY20 | FY21 | FY22 |
|--------------------------|------|------|------|------|
| Reduce Complaints        | 0    | 0    | 50%  | 50%  |
| Establish Walking Patrol | N/A  | N/A  | 100% | 100% |



**GOAL: Empower JeffCo Workforce**

WebBased Training Platforms  
Establish reward and recognition programs

| Performance Measures     | FY19 | FY20 | FY21 | FY22 |
|--------------------------|------|------|------|------|
| Officers Trained         | 0    | 0    | 50%  | 50%  |
| Implement Reward Program | N/A  | N/A  | 10%  | 100% |

## 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.

A graphic with a red background and a blue vertical bar on the left side. The text "Department Leadership" is written in white, and "Director: James Coker" is written in a smaller white font below it.

### 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.

Approximately 200K in salaries was reallocated to the Cares Fund.

### FOR MORE INFORMATION:

Phone Number (205) 254-2039

709 19<sup>th</sup> St. N.

Birmingham, AL 35203

Visit link <https://www.jeffcoema.org/>

**Financial Plan:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel          | 535,035                  | 315,971                  | 749,852                  | 788,756                  |
| Operating          | 1,063,350                | 1,057,849                | 571,005                  | 526,311                  |
| Capital            | 0                        | 0                        | 0                        | 50,000                   |
| <b>Total</b>       | <b>1,598,385</b>         | <b>1,373,820</b>         | <b>1,320,857</b>         | <b>1,365,067</b>         |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 7             | 7             | 7             | 7             |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>7</b>      | <b>7</b>      | <b>7</b>      | <b>7</b>      |

**Highway and Roads**

| <b>Departments</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Roads and Trans    | 25,392,777               | 28,374,474               | 32,776,392               | 33,269,142               |
| Fleet              | 7,775,717                | 7,562,303                | 10,043,190               | 10,093,511               |
| <b>Total</b>       | <b>33,168,494</b>        | <b>35,936,777</b>        | <b>42,819,582</b>        | <b>43,362,653</b>        |

## 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: Heather Carter

Deputy Director: Christopher Nicholson

Deputy Director: Robert Carr

Deputy Director: Currently vacant

### 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 2025.
- By 2025, identify and complete 60 Safety Improvement Projects.
- By 2025, identify and complete 40 Capacity Improvement Projects.
- By 2025, reduce the number of posted bridges by 50% (4 bridges per year).
- By 2025, 90% of all annually scheduled projects will be completed on time and within budget.
- By 2023, 100% of all guard rail repairs included in the guard rail replacement program will be completed.
- By 2025, 90% of all County maintained roads will have an inspection rating of GOOD.
- By 2025, all R&T processes will be identified, value stream mapped, and guidelines written.

During the fiscal year, one Deputy Director of Roads, 1 Sr. Civil Engineer, 3 Engineering Inspectors, 3 Civil Engineers, 1 Principal Engineering Inspector, and 1 Sr Engineering Inspector positions were moved from Roads to Development Services.

For FY22, the department added a Deputy Director of Roads, 2 Construction Equipment Operators and a Construction Supervisor. The department deleted a Heavy Equipment Operator, Street Paving Supervisor and a Traffic Signs Marking Supervisor.



**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>

**Financial Plan: Roads**

| Description  | FY2019 Actual     | FY2020 Actual     | FY2021 Budget     | FY2022 Budget     |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | 17,161,257        | 18,340,717        | 22,569,493        | 23,062,243        |
| Operating    | 8,231,520         | 10,033,757        | 10,206,899        | 10,206,899        |
| Capital      | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b> | <b>25,392,777</b> | <b>28,374,474</b> | <b>32,776,392</b> | <b>33,269,142</b> |

**Staffing Levels:**

| Description  | FY2019     | FY2020     | FY2021     | FY2022     |
|--------------|------------|------------|------------|------------|
| Full – Time  | 326        | 340        | 338        | 326        |
| Part – Time  | 0          | 0          | 0          | 0          |
| <b>Total</b> | <b>326</b> | <b>340</b> | <b>338</b> | <b>326</b> |

**Performance Measures:**

| Description | FY2019 Actual | FY2020 Actual | FY2021 Budget | FY2022 Budget |
|-------------|---------------|---------------|---------------|---------------|
| Miles Paved | 96            | 103           | 55            | 130           |



Provide safe highways and roads

| Performance Measures            | FY19 | FY20 | FY21 | FY22 |
|---------------------------------|------|------|------|------|
| Miles Paved                     | 96   | 103  | 55   | 130  |
| Address complaints w/i 48 hours | N/A  | N/A  | 80%  | 80%  |



Reduce Congestion

| Performance Measures                 | FY19 | FY20 | FY21 | FY22 |
|--------------------------------------|------|------|------|------|
| # Capacity Improvement Projects      | N/A  | N/A  | 25   | 5    |
| Reduce Road Closures Due to Flooding | N/A  | N/A  | 10%  | 10%  |

## Fleet Management

### MISSION STATEMENT:

Fleet's mission is to repair and maintain vehicles in a timely and cost-effective manner.

### Department Leadership

Mobile Equipment Manager: 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.
- Closely monitor repair contracts to reduce costs by fifteen percent over the next five years.

### 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 properly staffed, the department would perform 80-90% of repairs in house.

Currently the nation is dealing with a shortage of new cars. Fleet Management is expecting delays in their vehicle purchase for FY22.

### FOR MORE INFORMATION:

Phone Number (205) 325-5100

131 County Shop Road

Birmingham, AL 35217

Visit link <https://www.jccal.org/Default.asp?ID=1049&pg=Fleet+Management>

**Financial Plan: Fleet**

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget  | FY2022<br>Budget  |
|--------------|------------------|------------------|-------------------|-------------------|
| Personnel    | 2,540,043        | 2,669,028        | 2,863,264         | 2,913,585         |
| Operating    | 5,235,674        | 4,893,275        | 7,179,926         | 7,179,926         |
| Capital      | 0                | 0                | 0                 | 0                 |
| <b>Total</b> | <b>7,775,717</b> | <b>7,562,303</b> | <b>10,043,190</b> | <b>10,093,511</b> |

**Staffing Levels:**

| Description  | FY2019    | FY2020    | FY2021    | FY2022    |
|--------------|-----------|-----------|-----------|-----------|
| Full – Time  | 42        | 33        | 33        | 33        |
| Part – Time  | 0         | 0         | 0         | 0         |
| <b>Total</b> | <b>42</b> | <b>33</b> | <b>33</b> | <b>33</b> |

**Performance Measures:**

| Description              | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------------------|------------------|------------------|------------------|------------------|
| Work Orders<br>Processed | 7,707            | 7,800            | 7,800            | 7,800            |

 **GOAL: Empower Jefferson County Workforce**

Provide safe and well maintained vehicles

| Performance Measures | FY19  | FY20  | FY21  | FY22  |
|----------------------|-------|-------|-------|-------|
| # Work Orders        | 7,707 | 7,800 | 7,800 | 7,800 |

 **GOAL: Environmental Sustainability**

Yearly Fleet Replacement

| Performance Measures | FY19 | FY20 | FY21 | FY22 |
|----------------------|------|------|------|------|
| Vehicles Replaced    | 5%   | 5%   | 5%   | 5%   |

**Health and Welfare**

| <b>Departments</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Senior Services    | 958,032                  | 988,205                  | 1,055,178                | 1,078,921                |
| Cooper Green       | 51,094,797               | 59,920,880               | 56,903,139               | 62,137,282               |
| <b>Total</b>       | <b>52,052,829</b>        | <b>60,909,085</b>        | <b>57,958,317</b>        | <b>63,216,203</b>        |

## 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: Nigel Roberts

### 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 and Economic Development.

### CRITICAL ISSUES:

Governor Kay Ivey allowed senior centers throughout the state to reopen on Monday, April 19, 2021. Most of the senior centers in Jefferson County did reopen and meet in person. Unfortunately, the following senior centers were closed for in person *group* gatherings in FY21:

**Brighton** Senior Center (recently hired a senior manager)  
**Forestdale** Senior Center (sponsored by a church)  
**Hopewell** Senior Center (sponsored by a church)  
**New Hope** Senior Center (sponsored by a church)  
**Titusville** Senior Center (located inside of a church building)

Brighton plans to reopen very soon and the other senior centers are still taking safety precautions (preparing their premises for the seniors to safely return and/or watching COVID numbers before they make a decision to reopen). Although these centers were closed to the public, they were still able to provide meals and engage with their participants. Hopefully, all of the senior centers will be fully open by the end of the calendar year. Since some centers were unable to open, around 217 meals were delivered to seniors.

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. In order to assess the needs of senior citizens in the county, a survey will be developed to capture the needs of the 32 senior centers. Survey results will be analyzed and shared with the staff to assure that seniors have access to stimulating activities and receive information on various available programs such as personal assistance and healthcare services. A media campaign and brochures will then be developed to explain the program services offered by this division.

### 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>

**Financial Plan:**

| <b>Fund 01<br/>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel                      | 243,354                  | 234,165                  | 315,298                  | 326,041                  |
| Operating                      | 714,678                  | 754,040                  | 739,880                  | 752,880                  |
| Capital                        | 0                        | 0                        | 0                        | 0                        |
| <b>Total</b>                   | <b>958,032</b>           | <b>988,205</b>           | <b>1,055,178</b>         | <b>1,078,921</b>         |

**Staffing Levels:**

| <b>Description</b> | <b>FY2019</b> | <b>FY2020</b> | <b>FY2021</b> | <b>FY2022</b> |
|--------------------|---------------|---------------|---------------|---------------|
| Full – Time        | 4             | 4             | 4             | 4             |
| Part – Time        | 0             | 0             | 0             | 0             |
| <b>Total</b>       | <b>4</b>      | <b>4</b>      | <b>4</b>      | <b>4</b>      |

**Performance Measures:**

| <b>Description</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Number of Sr Ctrs  | 32                       | 32                       | 32                       | 32                       |



Recreational Activities Provided

| <b>Performance Measures</b> | <b>FY19</b> | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> |
|-----------------------------|-------------|-------------|-------------|-------------|
| <b># Senior Centers</b>     | 32          | 32          | 32          | 33          |
| <b># Participants</b>       | 897         | 902         | 661         | 900         |

**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.

**Financial Plan:**

| Description  | FY2019<br>Actual  | FY2020<br>Actual  | FY2021<br>Budget  | FY2022<br>Budget  |
|--------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | 13,611,608        | 7,044,055         | 0                 | 0                 |
| Operating    | 37,476,638        | 52,876,825        | 56,903,139        | 62,137,282        |
| Capital      | 6,551             | 0                 | 0                 | 0                 |
| <b>Total</b> | <b>51,094,797</b> | <b>59,920,880</b> | <b>56,903,139</b> | <b>62,137,282</b> |

**Staffing Levels:**

| Description  | FY2019     | FY2020     | FY2021   | FY2022   |
|--------------|------------|------------|----------|----------|
| Full – Time  | 227        | 219        | 0        | 0        |
| Part – Time  | 0          | 0          | 0        | 0        |
| <b>Total</b> | <b>227</b> | <b>219</b> | <b>0</b> | <b>0</b> |

**Performance Measures:**

| Description   | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|---------------|------------------|------------------|------------------|------------------|
| Clinic Visits | 62,400           | 70,000           | N/A              | N/A              |

**Environmental Expenditures**

| <b>Departments/Funds</b> | <b>FY2019<br/>Actual</b> | <b>FY2020<br/>Actual</b> | <b>FY2021<br/>Budget</b> | <b>FY2022<br/>Budget</b> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Environmental.           | 115,322,571              | 102,832,225              | 104,713,421              | 109,516,353              |
| Env Capital Proj.        | 40,748,722               | 28,615,158               | 195,730,955              | 197,910,000              |
| Landfill                 | 0                        | 2,584,950                | 1,397,000                | 2,638,750                |
| Env. Debt Service        | 70,495,964               | 70,496,212               | 70,495,964               | 78,803,714               |
| <b>Total</b>             | <b>226,567,257</b>       | <b>204,528,545</b>       | <b>372,337,340</b>       | <b>388,868,817</b>       |



## 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: Stephen Niemeyer

### 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. It continues to operate under a Consent Decree to limit sanitary sewer overflows and wet-weather discharges.

### 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 department added 11 Skilled Laborers, 1 Heavy Equipment Operator and 1 Senior Civil Engineer. They deleted 3 Laborers, 1 Labor Supervisor and 1 Civil Engineer.

### 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/>

**Financial Plan:**

| Description      | FY2019<br>Actual   | FY2020<br>Actual   | FY2021<br>Budget   | FY2022<br>Budget   |
|------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel        | 30,873,118         | 33,717,692         | 38,163,262         | 40,050,817         |
| Operating        | 68,201,606         | 58,634,765         | 62,058,535         | 65,348,360         |
| Capital Projects | 40,748,722         | 28,615,158         | 195,730,955        | 197,910,000        |
| Capital          | 16,247,847         | 10,479,768         | 4,491,624          | 4,117,176          |
| <b>Total</b>     | <b>156,071,293</b> | <b>131,447,383</b> | <b>300,444,376</b> | <b>307,426,353</b> |

| Description  | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|--------------|------------------|------------------|------------------|------------------|
| Debt Service | \$70,495,964     | \$70,496,212     | \$70,495,964     | \$78,803,714     |

**Staffing Levels:**

| Description  | FY2019     | FY2020     | FY2021     | FY2022     |
|--------------|------------|------------|------------|------------|
| Full – Time  | 526        | 554        | 544        | 554        |
| Part – Time  | 0          | 0          | 0          | 0          |
| <b>Total</b> | <b>526</b> | <b>554</b> | <b>544</b> | <b>554</b> |

**Performance Measures:**

| Description               | FY2019<br>Actual | FY2020<br>Actual | FY2021<br>Budget | FY2022<br>Budget |
|---------------------------|------------------|------------------|------------------|------------------|
| Miles of Sewer<br>Managed | 3,150            | 3,150            | 3,150            | 3,150            |



Complete Compliance with Consent Decree

| Performance Measures    | FY19 | FY20 | FY21 | FY22 |
|-------------------------|------|------|------|------|
| % Compliance            | 100% | 100% | 100% | 100% |
| Reduce Overflows        | 95%  | 95%  | 97%  | 95%  |
| Reduce WRF Energy Usage | N/A  | N/A  | 5%   | 5%   |
| LED Lighting Utilized   | N/A  | N/A  | 5%   | 5%   |

## Capital Improvement Budget

### Overview

Up to this point, the budget plan has focused on the provision of County services for the 2022 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 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. The capital budget request package asks the department to provide or estimate 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. BMO informs the County Manager of such data for the existing projects before the Executive Team meets on the new capital requests. 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.

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.

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.

## 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.

In April, the County's financial system, Munis, is opened for department to begin budget entry/requests.

Late April, General Fund departments revenue projections are due.

In May, revenue budget projections are determined.

In June, departmental budget requests, including capital, are due in the Budget Management Office.

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. Recommended budgets are prepared by the Budget Management Office and are submitted to the CFO and County Manager.

In August and 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.

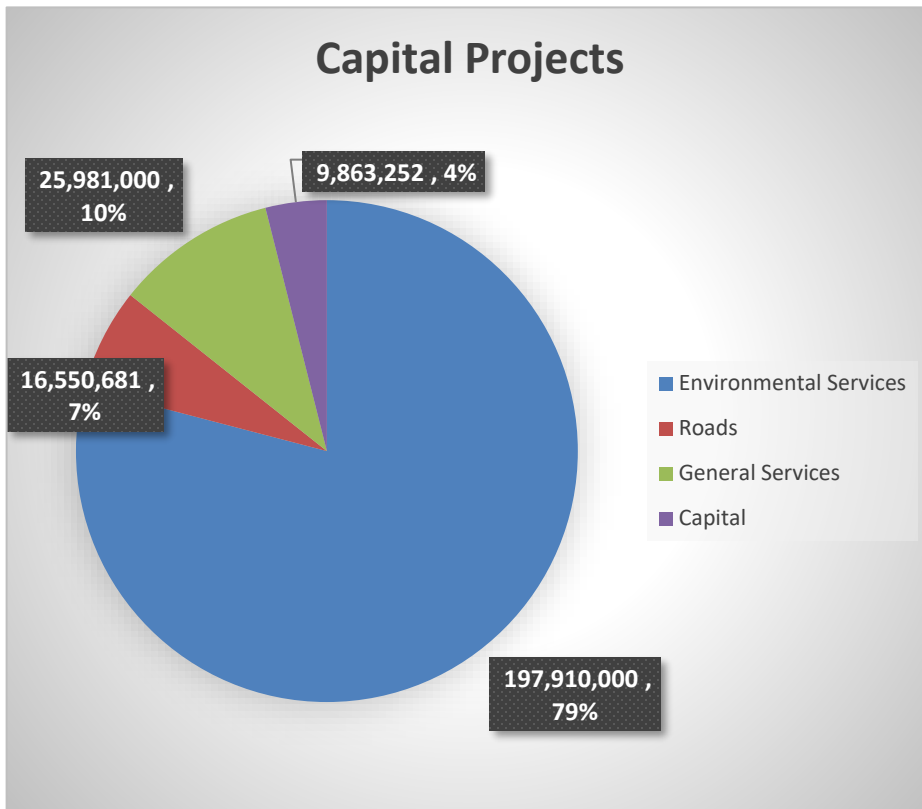
In August or September, the Jefferson County Commissioners formally adopt the recommended budget during a public Commission meeting. The adopted budget consists of an estimate of revenues, authorized appropriations, and approved staffing levels for each department.

## Recent Decisions in the Capital Budget

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 downtown project that has long been talked about is the expansion of the Birmingham-Jefferson Civic Center. In order for the expansion to occur, the County, City and State have to work together to help fund the project. As of now, Commission has agreed to funding 1 million a year for 30 years to upgrade the Legacy Arena and help the Birmingham Jefferson Civic Center build an open-air stadium.

Investing in our infrastructure remains a steadfast priority of this commission as they work to implement Roads and Transportation 5-year strategic plan and work to restore road ratings to top quality. This year's budget includes 16 million dollars to help the department complete various road projects.

The County has responsibility for the entire sewer system rather than relying on cities to handle the infiltration problems. The Environmental Services Department has developed a Capital Improvement Program for FY2022 and beyond which identifies long term goals and strategic objectives to bring the County into compliance with the federally issued Consent Decree and updated mandates to the Clean Water Act.



Jefferson County budgeted \$197M in FY22 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 36 Capital Projects cost comparison by department.

General Services will be entering the building stage for a new 14M 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 will build the Animal Shelter. No additional personnel should be needed; however, utility costs should be reduced due to the use of high efficiency equipment.

**Impact on Operating Budget and Debt Service**

The following schedule presents projects approved for fiscal year 2022 and projections through FY2026. The schedule is divided by departments, but policy decisions do not differ by category. Most of the current projects do not have an identifiable impact, but the exceptions include the Animal Clinic, the mechanical asset upgrade and Phase 1 of the 2121 upgrade where most of the savings will be in power and gas costs when equipment is modernized. Some sewer upgrades will also result in utility savings.

The other projects will have minimal if any impact upon current or future operating budget expenditures. Projects, such as the Animal Clinic, will be contracted out to third parties and will not require any additional staffing or operating costs to Jefferson County. Many of the capital projects have been approved to bring the County into compliance with regulations for handicapped accessibility, clean air, clean water, and similar regulations.

Currently, the County is using its revenues to fund its capital projects. Environmental Services, as an enterprise fund, uses its revenues to cover its capital improvement plan.

Road projects use revenue from the bottom of the waterfall to fund its projects. Assets attributed to general fund departments as well as county building projects use revenue from the Bridge and Public Building Fund. Utilizing these revenues for capital is a conscious choice made by the County as their long term goal is to refinance the sewer bonds in 2023. The County needs to show its ability to live within its means in order to accomplish this goal.

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 has three major projects they are undertaking this year. The first is 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 will begin the design phase of 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 final project is upgrading the County's elevator system which will preserve and upgrade the County's 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 easier 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                     | FY2022      | FY2023      | FY2024      | FY2025      | FY2026      |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>County Building Projects</b> | 20,932,660  | 31,599,190  | 38,372,736  | 27,531,792  | 13,050,000  |
| <b>Road Projects</b>            | 18,763,140  | 8,950,000   | 9,050,000   | 1,000,000   | 1,000,000   |
| <b>Sewer Projects</b>           | 98,090,040  | 154,202,558 | 103,473,109 | 107,088,390 | 80,480,060  |
| <b>GF Asset Replacement</b>     | 9,786,252   | 10,026,857  | 10,227,394  | 10,431,942  | 10,640,581  |
| <b>GS Asset Replacement</b>     | 362,000     | 1,500,000   | 1,500,000   | 1,500,000   | 1,500,000   |
| <b>Road Asset Replacement</b>   | 5,583,429   | 4,000,000   | 4,000,000   | 4,000,000   | 4,000,000   |
| <b>ESD Asset Replacement</b>    | 4,117,176   | 4,250,000   | 4,250,000   | 4,250,000   | 4,250,000   |
| <b>Total</b>                    | 157,634,697 | 214,528,605 | 170,873,239 | 155,802,124 | 114,920,641 |

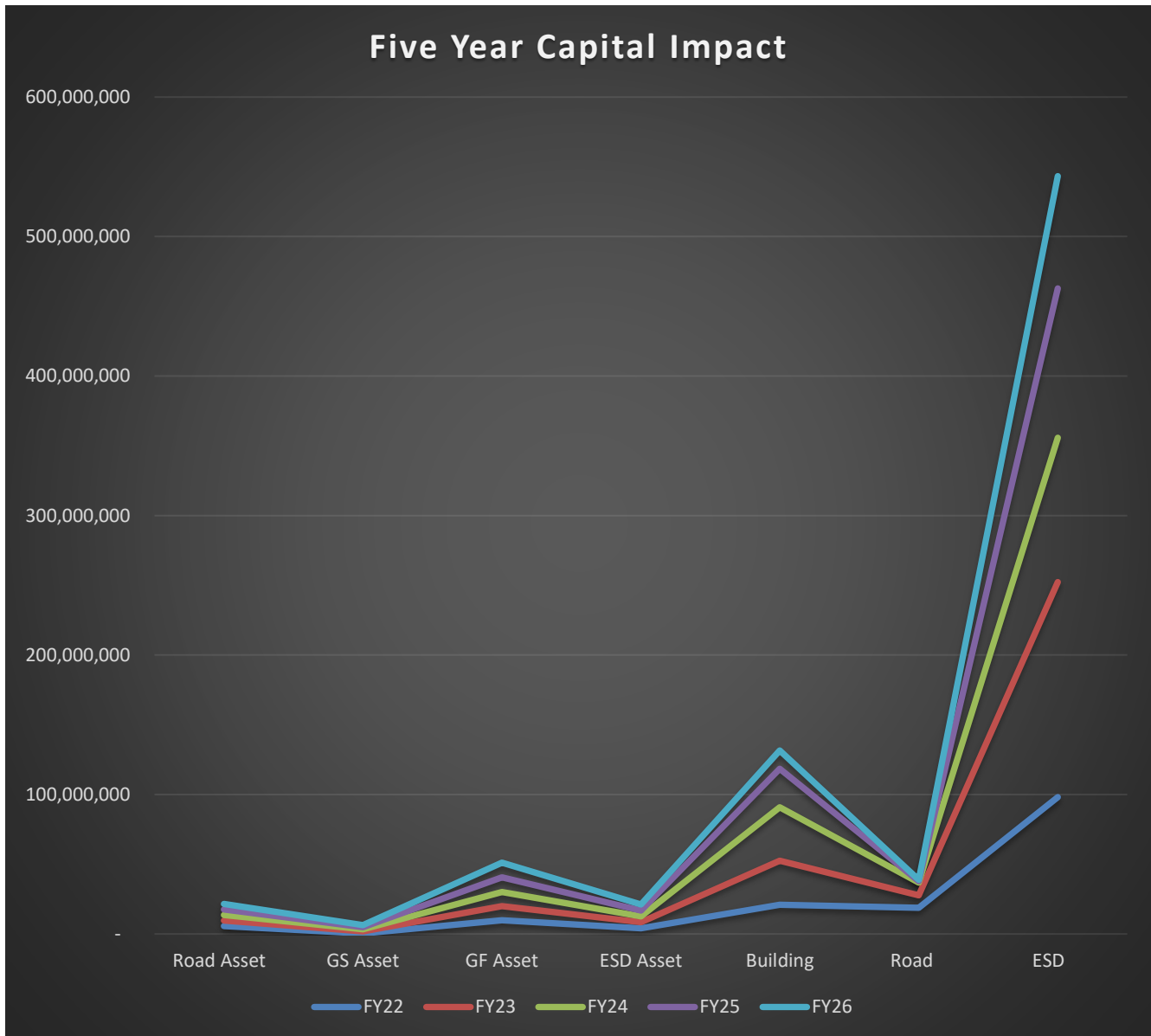


Figure 37 Capital Impact comparison by activity over five years.



### General Services 5-Year Budget Summary

|                                  | 2022              | 2023              | 2024              | 2025              | 2026              |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Projected Capital Expense</b> | <b>21,294,660</b> | <b>33,099,190</b> | <b>39,872,736</b> | <b>29,031,792</b> | <b>14,550,000</b> |

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 5M for asset replacement and deferred maintenance. The other \$20.8M is primarily for construction of the Animal Clinic building. The department has approximately 6M of encumbered costs carrying forward into FY22. The expected expenses for FY22 are about 5M less than the department's requested budget. This difference is due to timing of the expenses. For example, the department may have to encumber the full amount of the Animal Clinic contract but the expenses are paid out over the course of the contract.

The departments estimates yearly costs of 1.3M for asset replacement.

General Services anticipates no changes in staffing needs due to their five year plan. They do, however, anticipate reductions in utilities due to the 2121 Phase 1 Safety MEP Upgrade and the FY22 Mechanical Assets Upgrade. High efficiency new equipment is being utilized in these projects, but there are too many variables to determine the amount of the savings.

- Maintenance Contingency \$ 1,000,000
- Capital Asset Replacement \$ 262,000
- Deductible \$ 100,000
- Assessment Piping Project \$ 50,000
- Family Court Landscape \$ 125,000
- Pressure Wash Parking Deck \$ 50,000
- UPS Tom Gloor \$ 100,000
- Birmingham Courthouse Elevator Design \$ 5,000,000
- Animal Clinic Construction \$14,800,000
- Youth Detention Design \$ 250,000
- Roads & Trns Ketona Design \$ 250,000
- 2<sup>nd</sup> Floor Renovation \$ 250,000
- 2121 Parking Deck Phase 4 \$ 250,000
- Bham Jail Waste Water Project \$ 3,500,000
- \$25,987,000**



| Project                  | FY2022            | FY2023            | FY2024            | FY2025            | FY2026            |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2121 Ph 1 Life Safety    | 50,000            | 46,454            |                   |                   |                   |
| 2121 Ph3 Sealant Reha    | 1,133,166         |                   |                   |                   |                   |
| *2121 Park Deck Rehab    | 250,000           | 3,050,000         |                   |                   |                   |
| Bess Elevator Rehab      | 1,288,843         |                   |                   |                   |                   |
| Code Compliance          | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            |
| **Youth Det Renovation   | 450,000           | 5,000,000         | 5,000,000         | 5,000,000         |                   |
| *Bham Pipe Replac        | 1,000,000         | 2,580,000         |                   |                   |                   |
| *Compliance Space        | 90,000            |                   |                   |                   |                   |
| Bham JI Lock Upgra       | 456,914           |                   |                   |                   |                   |
| *Salvation Army Demo     | 200,000           |                   |                   |                   |                   |
| *Animal Control Facility | 6,322,736         | 5,322,736         | 5,322,736         | 1,081,792         |                   |
| *Bham Elevator Rehab     | 5,250,000         | 5,750,000         |                   |                   |                   |
| *Coroner Facility        | 125,000           |                   | 7,000,000         |                   |                   |
| *BOE Buildout            | 379,000           |                   |                   |                   |                   |
| **R&T Ketona Facility    | 250,000           | 500,000           | 2,000,000         | 3,000,000         |                   |
| **R&T Bess Facility      |                   | 500,000           | 2,000,000         | 3,000,000         |                   |
| Center Point Facility    |                   |                   |                   | 400,000           | 4,000,000         |
| Criminal Justice Ctr     |                   | 500,000           | 5,000,000         |                   |                   |
| 2121 Bldg Windows        |                   | 300,000           | 3,000,000         | 6,000,000         |                   |
| 2121 Bldg Floors         | 250,000           |                   |                   |                   |                   |
| Capital Asset Replace    | 362,000           | 1,500,000         | 1,500,000         | 1,500,000         | 1,500,000         |
| Emgcy Mait Continge      | 1,000,000         | 1,000,000         | 1,000,000         | 1,000,000         | 1,000,000         |
| ***Yrly Anticipated Proj | 2,387,000         | 7,000,000         | 8,000,000         | 8,000,000         | 8,000,000         |
| <b>Total</b>             | <b>21,294,659</b> | <b>33,099,190</b> | <b>39,872,736</b> | <b>29,031,792</b> | <b>14,550,000</b> |

\*Conceptual Budget includes projects with estimated years and conceptual budgets for FY22 but no approved contracts yet

\*\*Preliminary Design Budget FY22

\*\*\*Expected reduction in utilities due to high efficiency equipment.

**Capital Fund 5-Year Budget Summary**

|                                  | 2022             | 2023              | 2024              | 2025              | 2026              |
|----------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Projected Capital Expense</b> | <b>9,786,252</b> | <b>10,026,857</b> | <b>10,227,394</b> | <b>10,431,942</b> | <b>10,640,581</b> |

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 technology needs of the County. The Board of Equalization needs some minor renovations. The needs of this department have been incorporated into General Services capital plan.

|                        |                     |
|------------------------|---------------------|
| Board of Equalization  | \$ 370,000          |
| Coroner                | \$ 392,929          |
| District Attorney Bham | \$ 70,000           |
| Development Services   | \$ 330,000          |
| Finance                | \$ 50,000           |
| Sheriff                | \$ 6,541,400        |
| Fleet                  | \$ 736,000          |
| Information Technology | \$ 1,341,714        |
| Security               | \$ 31,209           |
|                        | <u>\$ 9,786,252</u> |

### Roads and Transportation 5-Year Budget Summary

|                                  | 2022              | 2023              | 2024              | 2025             | 2026             |
|----------------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| <b>Projected Capital Expense</b> | <b>24,346,569</b> | <b>12,950,000</b> | <b>13,050,000</b> | <b>5,000,000</b> | <b>5,000,000</b> |

The Roads and Transportation Department maintains 2,200 roadway miles. With the start of FY2022, the County is on its way; making strides to provide the citizens with superior road maintenance and improvements. FY22 total projected expense includes around 7M in carryover funds. Projected capital expenses for future years depends on revenue collections and will be adjusted accordingly.

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.

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. This could be a venue for financing the County’s road project needs in upcoming years.

- |  |                     |
|--|---------------------|
| • Capital Equipment                        | \$ 4,009,130        |
| • Program Mgmt Assistance                  | \$ 750,000          |
| • Major Road Reconstruction                | \$ 5,000,000        |
| • Countywide Safety Imp Projects           | \$ 500,000          |
| • Bell Hill Road                           | \$ 559,145          |
| • Springville Road Culvert Failure         | \$ 500,000          |
| • Deerhaven Bridge                         | \$ 1,200,000        |
| • Caldwell Mill Road                       | \$ 500,000          |
| • Walkers Chapel Road Bridge               | \$ 2,000,000        |
| • Lakeshore Pkwy Ext                       | \$ 500,000          |
| • Old Looney Mill Bridge                   | \$ 100,000          |
| • Parkwood Road Bridge Replacement         | \$ 20,000           |
| • Charles Hamilton Road Bridge Replacement | \$ 100,000          |
| • Carson Road Right of Way                 | \$ 750,000          |
| • Carson Road Imp                          | \$ 102,406          |
| • Gardendale Fultondale Connector          | <u>\$ 60,000</u>    |
|  | <b>\$16,550,681</b> |

| Project Name              | FY2022            | FY2023            | FY2024            | FY2025           | FY2026           |
|---------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| Program Mgmt Asst         | 750,000           | 750,000           | 750,000           | 500,000          | 500,000          |
| Major road Reconstructio  | 5,000,000         | 5,000,000         | 5,000,000         |                  |                  |
| Safety Projects           | 500,000           | 500,000           | 500,000           | 500,000          | 500,000          |
| Patton Chapel Rd Ph III   | 11,217            |                   |                   |                  |                  |
| Bell Hill Rd              | 1,361,277         |                   |                   |                  |                  |
| N Chalkville Rd           | 650,000           |                   |                   |                  |                  |
| Springdale Rd Bridge      | 352,092           |                   |                   |                  |                  |
| Topics Phase VIII Utility | 300,000           |                   |                   |                  |                  |
| Chalkville Rd Slope Fail  | 5,600             |                   |                   |                  |                  |
| Floyd Bradford Road       | 262,017           |                   |                   |                  |                  |
| Bike Ped Plan             | 26,618            |                   |                   |                  |                  |
| Const Eng Insp Svs Train  | 20,906            |                   |                   |                  |                  |
| 2018 Resurfacing Grp 1    | 92,618            |                   |                   |                  |                  |
| 2018 Resurfacing Grp 2    | 590,552           |                   |                   |                  |                  |
| Glasgow Rd Bridge         | 167,095           |                   |                   |                  |                  |
| Powder Plant Rd           | 7,925             |                   |                   |                  |                  |
| 2020 Resurfacing Grp 1    | 96,494            |                   |                   |                  |                  |
| 2020 Resurfacing Grp 2    | 1,107,937         |                   |                   |                  |                  |
| 2020 Resurfacing Grp 3    | 335,060           |                   |                   |                  |                  |
| Bryant School Imp         | 1,226,987         |                   |                   |                  |                  |
| Morgan Road Design        | 474,382           |                   |                   |                  |                  |
| Cartergraph Inv Proj      | 98,784            |                   |                   |                  |                  |
| Springville Road Culvert  | 500,000           |                   |                   |                  |                  |
| Ctywide Hydrologic Map    | 221,031           |                   |                   |                  |                  |
| Old Tuscaloosa Hwy        |                   | 2,500,000         |                   |                  |                  |
| Deerhaven Bridge          | 1,200,000         |                   |                   |                  |                  |
| Caldwell Mill Rd          | 511,105           |                   |                   |                  |                  |
| Walkers Chapel Rd Bridg   | 2,011,037         |                   |                   |                  |                  |
| Lakeshore Pkwy Ext        | 500,000           |                   |                   |                  |                  |
| Old Looney Mill Bridge    | 100,000           | 100,000           | 1,400,000         |                  |                  |
| Caldwell Mill Bridge      |                   | 100,000           | 1,400,000         |                  |                  |
| Parkwood Rd               | 20,000            |                   |                   |                  |                  |
| Charles Hamilton Bridge   | 100,000           |                   |                   |                  |                  |
| Carson Road Imp           | 102,406           |                   |                   |                  |                  |
| Gdale Fdale Connector     | 60,000            |                   |                   |                  |                  |
| Capital Outlay            | 5,583,429         | 4,000,000         | 4,000,000         | 4,000,000        | 4,000,000        |
| <b>Total</b>              | <b>24,346,569</b> | <b>12,950,000</b> | <b>13,050,000</b> | <b>5,000,000</b> | <b>5,000,000</b> |

**Environmental Services 5-Year Budget Summary**

|                                  | 2021              | 2022               | 2023               | 2024               | 2025              |
|----------------------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
| <b>Projected Capital Expense</b> | <b>98,090,040</b> | <b>154,202,558</b> | <b>103,473,109</b> | <b>107,088,390</b> | <b>80,480,560</b> |

ESD budgeted 197,910,000 for its capital projects; however, the department anticipates spending around 98 million. ESD projects 4.25M 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.

- Tarrant Huffman Sewer Replacement \$ 4,700,000
- Jeff Mem Summit Improvements \$ 1,620,000
- 2022 Amp07 Sewer Replacement \$ 5,000,000
- 2022 Amp13 Miscellaneous Comp Rehab \$ 3,000,000
- 2022 Amp14 Miscellaneous Comp Rehab \$ 3,000,000
- Village WRF Phase III Improvements \$ 33,500,000
- Cahaba River WRF Ph3 Improvements \$ 46,500,000
- Shade, Five Mile, Village Facility \$ 2,800,000
- Asset Mgmt Inventory \$ 3,000,000
- Valley Creek WRF Clarifier \$ 10,750,000
- 2016 Amp06 Leeds Parkway Pump Station \$ 7,840,000
- Five Mile WRF Hydraulic Improvements \$ 1,800,000
- 2020 Amp04 Sewer Replacement \$ 600,000
- Cahaba Phase III \$ 3,000,000
- Hoover Area PS \$ 250,000
- 2023 PS01Five Mile Creek \$ 300,000
- 2023 PS02 Chapel 1 \$ 300,000
- 2022 PS01 Adamsville Upgrades \$ 300,000
- 2022 Amp09 2022 Sanitary Sewer Rehabilitation \$ 4,500,000
- 2019 Amp12 Southwood Trace Elimination \$ 300,000
- 2022 PS02 Bham Race Course Upgrades \$ 300,000
- 2022 PS03 Cunningham PS Upgrades \$ 300,000
- 2023 PS03 Corbet Branch \$ 300,000
- 2021 Amp05 2021 Sewer Replacement \$ 5,000,000
- 2021 Amp17 Hoover HS Comprehensive Rehab \$ 1,900,000
- Turkey, Warrior UV Repl \$ 7,400,000
- 2021 Amp11 Fulton Ave Comprehensive Rehab \$ 2,700,000
- 2021 Amp 18 Misc. Comprehensive Rehab \$ 1,800,000
- 2021 Amp07 2021 Sanitary Sewer Rehabilitation \$ 4,750,000
- 2021 Amp13 Fargo Dr \$ 3,000,000
- 2021 Amp14 Mtn Oaks Dr \$ 2,500,000

|   |                      |
|---|----------------------|
| • 2021 PS04 Patton Creek                | \$ 3,350,000         |
| • 2021 PS03 Newfound Cir                | \$ 3,600,000         |
| • 2019 Jeff Metro Upgrades              | \$ 2,530,000         |
| • 2020 PS01 Pinewood Southwood          | \$ 2,350,000         |
| • 2019 Amp05 Mtn Brook                  | \$ 9,400,000         |
| • 2020 PS02 Walker                      | \$ 3,400,000         |
| • 2020 PS03 Ashv Rd                     | \$ 3,050,000         |
| • 2020 Amp13 Seminole Cir               | \$ 350,000           |
| • 2021 Amp01 Hwy 150                    | \$ 1,220,000         |
| • 2021 PS01 Lewisburg                   | \$ 1,250,000         |
| • Facility Roof Replacement             | \$ 2,400,000         |
| • 2022 Amp01 Large Diameter Sewer Rehab | \$ 2,000,000         |
|   | <u>\$197,910,000</u> |

| Project Name                | FY2022    | FY2023    | FY2024    | FY2025    | FY2026    |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|
| Wylan Comp Rehab            | 10,786    |           |           |           |           |
| 2019 Sanitary Sewer Rehab   | 417,256   |           |           |           |           |
| Brighton Comp Rehab         | 231,256   |           |           |           |           |
| 2020 Sanitary Sewer Rehab   | 3,053,337 |           |           |           |           |
| Hwy 150/I-459 Main Replace  | 160,486   | 1,076,931 |           |           |           |
| 2021 Sanitary Sewer Rehab   | 4,358,159 | 484,002   |           |           |           |
| Fulton Ave Comp Rehab       | 235,062   | 2,464,938 |           |           |           |
| Fargo Dr Comp Rehab         | 737,292   | 2,262,709 |           |           |           |
| Mtn Oaks Dr Comp Rehab      | 155,142   | 2,344,858 |           |           |           |
| Brickyard Hills Comp Rhb    | 572,809   |           |           |           |           |
| Hoover HS Comp Rehab        | 47,723    | 1,852,277 |           |           |           |
| Misc Comp Rehab             | 539,519   | 1,260,481 |           |           |           |
| Homewood Sewer Rehab        | 199,573   | 1,800,427 |           |           |           |
| 2022 Sanitary Sewer Rehab   |           | 4,217,713 | 282,287   |           |           |
| 2022 Misc Comp Rehab        | 7,293     | 2,904,686 | 88,021    |           |           |
| Misc Comp Rehab Contract 3  |           | 2,882,370 | 117,630   |           |           |
| 2023 Sanitary Sewer Rehab   |           |           | 4,177,796 | 322,204   |           |
| 2023 Village Sanitary Sewer |           | 213,004   | 1,786,996 |           |           |
| 2024 Sanitary Sewer Rehab   |           |           |           | 3,342,536 | 157,464   |
| 2025 Sanitary Sewer         |           |           |           |           | 3,304,753 |
| 2025 Sanitary Sewer Rehab   |           |           |           | 208,206   | 1,791,794 |
| Valley Basin Rehab 4        |           |           | 1,378,461 | 7,451,539 |           |
| Valley Basin Rehab 5        |           |           |           | 1,522,279 | 717,721   |
| Village Basin Rehab 1       |           | 2,420,786 | 2,529,214 |           |           |
| Village Basin Rehab 2       |           | 35,100    | 5,597,100 | 37,800    |           |
| Five Mile Basin Rehab 3     |           |           | 65,392    | 3,444,608 |           |
| Five Mile Basin Rehab 3A    |           |           |           | 1,468,500 | 311,500   |
| Village Basin Rehab 6       |           |           |           | 384,000   | 5,216,000 |
| Five Mile Basin Project 7   |           |           |           |           | 482,050   |
| Five Mile Basin Project 8   |           |           |           | 873,359   | 556,641   |
| Five Mile Basin Project 9   |           |           |           | 1,831,574 | 2,158,426 |
| Trussville Basin Project 11 |           |           |           |           | 1,533,000 |
| Sewer Billing Software      | 321,882   | 247,805   | 173,795   | 173,321   |           |
| 2020 Asset Mgmt Program     | 7,438,505 | 5,541,834 |           |           |           |
| 2024 Asset Management       |           |           | 4,600,785 | 6,077,880 | 6,223,168 |
| 2019 As Needed Engineering  | 103,105   |           |           |           |           |
| 2023 As Needed Engineering  |           | 83,685    | 329,701   | 86,487    | 128       |
| 2026 As Needed Engineering  |           |           |           |           | 77,944    |
| Vehicle Asset Management    | 2,335,459 | 46,278    |           |           |           |
| Jackson Hts PS Elimination  | 187,878   |           |           |           |           |
| Southwood PS Elimination    | 370,893   | 4,107     |           |           |           |
| 2019 Pump Station Upgrde 1  | 2,203,409 | 669,402   |           |           |           |
| 2019 Pump Station Upgrde 2  | 201,592   | 1,494,798 |           |           |           |
| Pinewood PS Upgrades        | 60,180    | 2,095,225 | 410,789   |           |           |
| Alemeda PS Upgrades         | 56,340    | 3,319,185 | 80,433    |           |           |
| Ashville Rd PS Upgrades     | 409,446   | 2,890,716 | 42,748    | 2,685     |           |
| Lewisburg PS Upgrades       | 114,793   | 1,267,499 | 19,636    |           |           |
| Collegeville PS Upgrades    | 58,260    | 355,724   | 3,894,163 | 259,667   |           |
| Newfound Creek PS Upgrade   | 739,235   | 3,184,037 |           |           |           |
| Patton Creek PS Upgrades    | 47,980    | 5,129,763 | 22,257    |           |           |
| Adamsville PS Upgrades      | 3,201     | 257,686   | 2,887,609 | 1,504     |           |
| Bham Race Crse PS Upgrade   | 48,374    | 490,978   | 4,030,648 |           |           |

## Official Operating Budget | 2022

| Project Name                | FY2022    | FY2023    | FY2024     | FY2025     | FY2026    |
|-----------------------------|-----------|-----------|------------|------------|-----------|
| Cunningham PS Upgrade       | 31,261    | 278,421   | 1,994,252  | 1,065      |           |
| PS Upgrade Phase 1          |           | 56,401    | 1,975,484  | 768,115    |           |
| PS Upgrade Phase 2          | 2,686     | 117,785   | 1,916,055  | 763,472    |           |
| PS Upgrades Phase 3         | 1,849     | 99,344    | 1,565,150  | 1,133,657  |           |
| 2024 PS Upgrades            |           |           | 16,851     | 309,171    | 6,026,312 |
| 2025 PS Upgrades            |           |           | 4,311      | 127,157    | 1,895,987 |
| 2026 PS Upgrades            |           |           |            | 4,054      | 131,357   |
| 2027 PS Upgrades            |           |           |            |            | 4,697     |
| Hoover Area Odor Control    |           | 1,751,010 | 998,990    |            |           |
| Riverchase Odor Control     | 99,419    |           |            |            |           |
| 2019 Sewer Replacement      | 115,057   |           |            |            |           |
| 2020 Sewer Replacement      | 2,749,516 |           |            |            |           |
| 2021 Sewer Replacement      | 4,120,007 | 362,553   |            |            |           |
| Five Mile Crk Main Replace  | 139,739   | 1,829,235 |            |            |           |
| 2022 Sewer Replacement      | 77,271    | 4,889,242 | 33,487     |            |           |
| 2023 Sewer Replacement      |           | 195,754   | 4,804,246  |            |           |
| 2024 Sewer Replacement      |           |           | 178,314    | 4,821,686  |           |
| 2025 Sewer Replacement      |           |           |            | 207,175    | 4,792,825 |
| 2026 Sewer Replacement      |           |           |            |            | 260,986   |
| Hoover Main Relocation      | 100,000   |           |            |            |           |
| Tarrant Huffman Sewer P     | 1,046,534 | 3,653,466 |            |            |           |
| Leeds Pump Station SSO      | 8,004,473 | 741,807   |            |            |           |
| East Lawson SSO             | 36,172    | 104,613   | 236,516    | 8,358,033  | 960,135   |
| Henry Crumpton Abatemen     | 272,313   |           |            |            |           |
| Mtn Brook Abatement         | 216,436   | 8,567,461 | 897,016    |            |           |
| Bessemer Relief Sewers      | 223,593   | 222,736   | 1,123,786  | 18,406,018 | 4,598,044 |
| Powder Plant Pump Station   | 186,873   | 600,798   | 4,587,777  | 2,887      |           |
| Coosa Ave PS Capacity       | 55,412    | 628,892   | 10,907,276 | 5,173      |           |
| CSX Railroad Abatement      | 162,442   |           |            |            |           |
| Seminole Abatement          | 16,164    | 125,780   | 169,167    | 5,871,621  | 867,267   |
| Irondale Abatement          | 19,944    | 68,837    | 1,703,004  |            |           |
| West Homewood Improve       | 75,089    | 112,892   | 74,461     | 5,618,877  | 152,680   |
| McAdory School Imprvment    | 48,556    | 162,857   | 2,697,505  | 586,179    |           |
| Brickyard Hills Imprvment   | 15,349    | 44,941    | 657,018    |            |           |
| Leeds Churchill Imprvements | 33,936    | 145,227   | 283,854    | 296,406    | 2,323,524 |
| Rice Creek Upgrade          |           |           |            | 245,026    | 1,704,975 |
| Shades Basin Capacity       |           | 23,106    | 103,039    | 303,855    |           |
| Shades Basin Project 5      |           |           | 5,435      | 248,748    | 181,231   |
| Tin Mill Road               | 4,299,250 | 89,778    |            |            |           |
| Trussville Basin 6          |           |           |            | 36,187     | 64,226    |
| Valley Crk Basin 8          |           |           |            | 1,407      | 69,765    |
| Valley Crk Basin 4          |           |           | 6,085      | 164,510    | 102,213   |
| Valley Creek Basin 9        |           |           |            |            | 33,538    |
| Village Crk Basin 10        |           |           |            |            | 2,701     |
| Village Crk Basin 2         |           | 3,503     | 153,495    | 130,417    | 2,102,031 |
| Village Crk Basin 7         |           |           |            | 18,398     | 210,170   |
| Phosphorous Control         | 51,344    |           |            |            |           |
| Village Creek Chemical      | 169,804   |           |            |            |           |
| Valley Crk Phosphorous Imp  |           | 107,445   | 197,960    | 568,720    | 4,875,875 |
| Shades Valley Renovations   | 1,499,679 | 1,015,920 |            |            |           |
| Facility Imp Phase 2        | 160,303   | 2,953,847 |            |            |           |
| Five Mile Hydraulic Imp     | 4,665     | 1,772,392 | 22,943     |            |           |



| Project Name  | FY2022            | FY2023             | FY2024             | FY2025             | FY2026            |
|---|-------------------|--------------------|--------------------|--------------------|-------------------|
| Village Crk Improvements                            | 3,181,670         | 21,001,460         | 9,788,183          |                    |                   |
| Cahaba River Phase 3 Imp                            | 15,322,423        | 22,261,753         | 10,978,400         |                    |                   |
| Generator Controls Replace                          | 11,951,068        | 773,925            |                    |                    |                   |
| Generator Controls Phase 2                          | 43,987            | 138,408            | 2,772,120          | 345,485            |                   |
| FY2020 UV Replacement                               | 3,845,222         | 3,845,254          |                    |                    |                   |
| Valley Crk Rehab                                    | 3,172,155         | 7,920,099          |                    |                    |                   |
| Valley Crk Ultraviolet Imp                          |                   | 85,907             | 1,333,665          | 11,708,464         | 311,965           |
| Village Crk Ultraviolet Imp                         |                   | 64,430             | 1,000,249          | 8,781,348          | 233,973           |
| FY2024 WRF Repair                                   |                   |                    | 17,297             | 702,973            | 13,705,757        |
| FY2025 WRF Repair                                   |                   |                    |                    | 78,139             | 643,580           |
| FY2026 WRF Repair                                   |                   |                    |                    |                    | 81,703            |
| Shades & Village Sanitary<br>2020 Collection System | 77,571<br>102,675 |                    |                    |                    |                   |
| 2022 Sewer Assessment                               |                   | 1,405,904          | 94,096             |                    |                   |
| 2025 Sanitary Sewer Assess                          |                   |                    |                    | 137,489            | 1,362,511         |
| 2019 Structural Defect                              | 675,870           |                    |                    |                    |                   |
| 2020 Sanitary Sewer Cleaning                        | 326,606           | 2,637,460          | 35,934             |                    |                   |
| 2021 Service Lateral Insp                           | 1,324,025         |                    |                    |                    |                   |
| 2021 Structural Defect ID                           | 5,570,575         | 106,346            |                    |                    |                   |
| 2022 Structural Defect ID                           | 38,322            | 4,934,066          | 627,612            |                    |                   |
| 2022 Service Lateral Insp                           | 57,352            | 1,692,648          |                    |                    |                   |
| 2023 Service Lateral Insp                           |                   | 59,097             | 1,690,903          |                    |                   |
| 2024 Structural Defect ID                           |                   |                    | 1,973,781          | 3,626,219          |                   |
| 2024 Service Lateral Insp                           |                   |                    | 62,586             | 1,687,414          |                   |
| 2025 Structural Defect ID                           |                   |                    |                    | 195,606            | 5,223,578         |
| 2025 Service Lateral Insp                           |                   |                    |                    | 90,671             | 1,659,329         |
| 2026 Service Lateral Insp                           |                   |                    |                    |                    | 90,940            |
| 2020 Sewer Renewals                                 | 4,980             |                    |                    |                    |                   |
| 2021 Sewer Renewals                                 | 1,706,296         |                    |                    |                    |                   |
| 2022 Sewer Renewals                                 | 193,087           | 2,056,913          |                    |                    |                   |
| 2023 Sewer Renewals                                 |                   | 192,835            | 2,057,164          |                    |                   |
| 2024 Sewer Renewals                                 |                   |                    | 209,941            | 2,042,059          |                   |
| 2025 Sewer Renewals                                 |                   |                    |                    | 198,161            | 2,051,839         |
| 2026 Sewer Renewals                                 |                   |                    |                    |                    | 210,269           |
| 2021 Root Control                                   | 998,567           |                    |                    |                    |                   |
| 2022 Root Control                                   | 37,128            | 962,872            |                    |                    |                   |
| 2023 Root Control                                   |                   | 38,131             | 961,869            |                    |                   |
| 2024 Root Control                                   |                   |                    | 40,368             | 959,632            |                   |
| 2025 Root Control                                   |                   |                    |                    | 48,562             | 951,438           |
| 2026 Root Control                                   |                   |                    |                    |                    | 62,550            |
| <b>Total</b>  | <b>98,090,040</b> | <b>154,202,558</b> | <b>103,473,109</b> | <b>107,088,390</b> | <b>80,480,560</b> |

## 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 has issued General Obligation Warrants which were issued to fund capital improvements and 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. 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 and assignment of revenues (other than tax revenues) and mandatory sewer rate increases from 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, 2021, is \$11,103,012,980. Consequently, the constitutional debt limitation applicable to the County is \$555,150,649.

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 advance refunding escrows have been established for their payment and taking into account sinking funds established for obligations not fully refunded, the outstanding general obligation debt of the County is approximately \$95,113,000. Consequently, the County can incur additional general obligation indebtedness in the approximate amount of \$460,037,649 (i.e., \$555,150,649 less \$95,113,000) 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                     | 1.00%    |
| General Obligation Debt Per Capita                            | \$141.06 |
| Debt Service Requirement for FY2022 to Total Operating Budget | 14.68%   |

### Coverage Requirements

The Sewer Warrants were issued by the County in 2013 to refund outstanding debt associated with the construction of the Sewer System. The Sewer Warrants were issued in two tranches: 1. the Senior Lien Sewer Warrants and 2. the Subordinate Lien Sewer Warrants. The financing documents pursuant to which the Sewer Warrants were issued require the County to maintain a Senior Lien Coverage Ratio and an All-In Coverage Ratio. The Senior Lien Coverage Ratio requires the net revenues of the Sewer System for the fiscal year in question to be not less than 125% of the debt service requirement for the Senior Lien Sewer Warrants. The All-In Coverage Ratio requires the net revenues of the Sewer System for the fiscal year in question to be not less than 110% of the debt service requirement for both the Senior Lien Sewer Warrants and the Subordinate Lien Sewer Warrants together. For fiscal year 2020, the Senior Lien Coverage Ratio was 797% and the All-In Coverage Ratio was 239%.

## 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 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 Warrants:

|                    |             |
|--------------------|-------------|
| Senior:            |             |
| S&P Global Ratings | BBB+/Stable |
| Fitch Ratings      | BB+/Stable  |
| Subordinate:       |             |
| S&P Global Ratings | BBB/Stable  |
| Fitch Ratings      | BB/Stable   |

On May 2, 2018, Moody’s assigned an A3 rating with a Stable Outlook to the County’s Series 2018 General Obligation Warrants. On May 16, 2018 S&P Global assigned an AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants. Fitch Ratings assigned a AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants at issuance and then affirmed that rating on November 6, 2020. S&P Global assigned an AA Rating with a Stable Outlook to the Limited Obligation Warrants at issuance and then affirmed such rating on March 4, 2019. Likewise, Fitch Ratings assigned an AA- rating with Stable Outlook to the Limited Obligation Warrants at issuance and then affirmed such rating on November 6, 2020. S&P Global assigned BBB/BB- ratings with Stable Outlook to the Sewer Warrants at issuance and then raised the ratings to BBB+/BB with Stable Outlook on December 21, 2018. Fitch Ratings assigned BB+/BB ratings with Stable Outlook to the Sewer Warrants at issuance and affirmed such ratings on April 13, 2018.

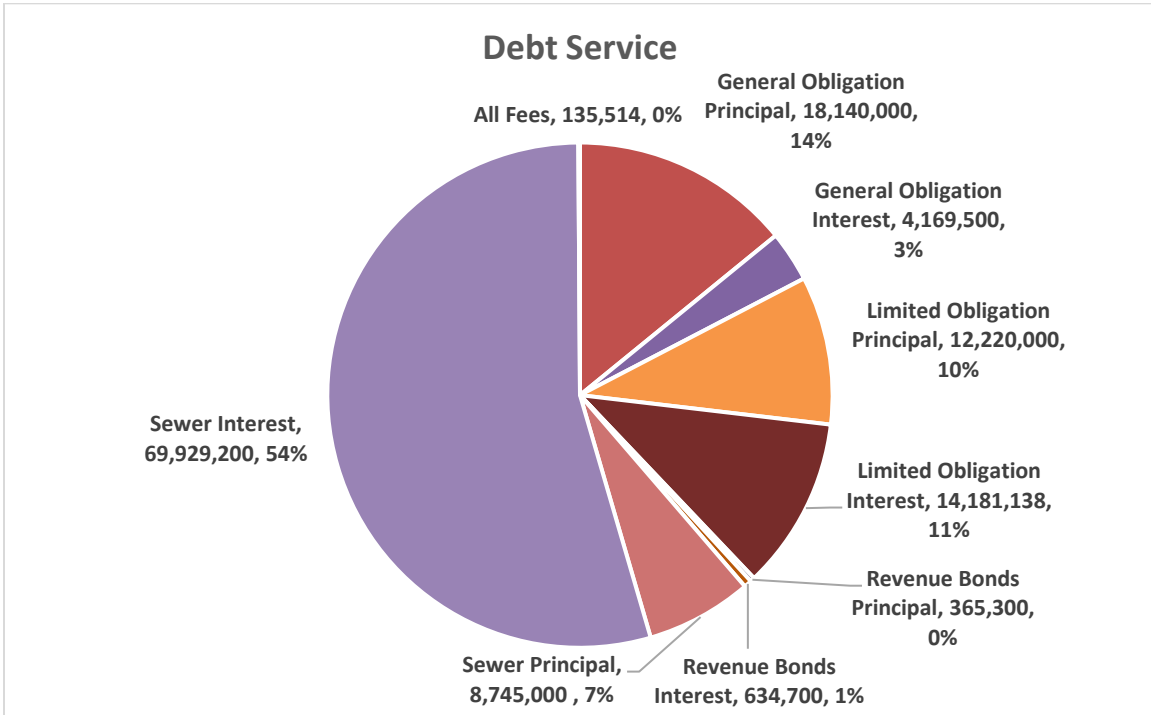


Figure 38 Debt Service projections for upcoming fiscal year by types of debt.

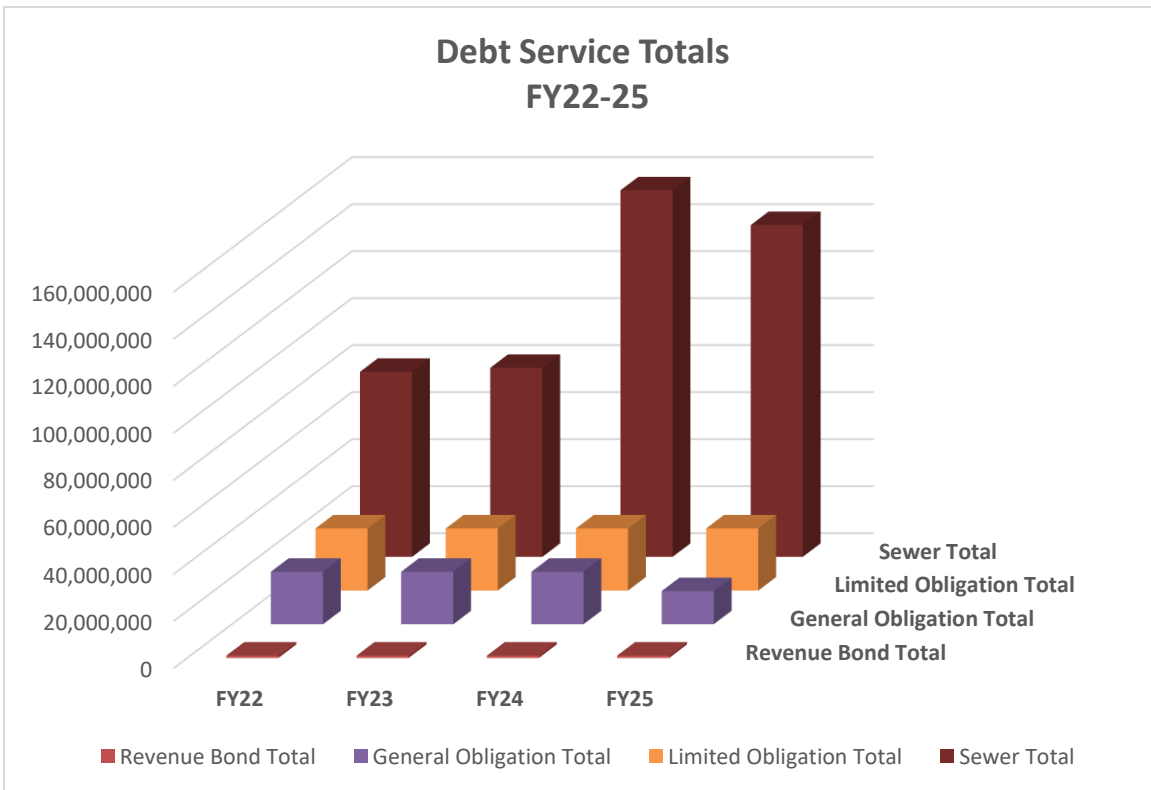


Figure 39 Debt Service payment comparison by type over 4 years.

**Debt Service Schedule FY 22-25**

**General Obligation Warrants Principal**

| Description<br>Gen. Long Term Debt<br>Principal Requirement | Total<br>Outstanding | FY2022            | FY2023            | FY2024            | FY2025            | Thereafter        |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2018-A  | 83,390,000           | 18,140,000        | 19,050,000        | 20,000,000        | 12,780,000        | 13,420,000        |
| 2018-B  | 0                    | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Total Principal</b>                                      | <b>83,390,000</b>    | <b>18,140,000</b> | <b>19,050,000</b> | <b>20,000,000</b> | <b>12,780,000</b> | <b>13,420,000</b> |

**General Obligation Warrants Interest**

| Description<br>Interest Requirements | Total<br>Outstanding | FY2022           | FY2023           | FY2024           | FY2025           | Thereafter     |
|--------------------------------------|----------------------|------------------|------------------|------------------|------------------|----------------|
| 2018-A                               | 11,723,000           | 4,169,500        | 3,262,500        | 2,310,000        | 1,310,000        | 671,000        |
| 2018-B                               | 0                    | 0                | 0                | 0                | 0                | 0              |
| <b>Total Interest</b>                | <b>11,723,000</b>    | <b>4,169,500</b> | <b>3,262,500</b> | <b>2,310,000</b> | <b>1,310,000</b> | <b>671,000</b> |

**General Obligation Fees**

| Description<br>Fees Requirements | Total<br>Outstanding | FY2022       | FY2023 | FY2024 | FY2025 | Thereafter |
|----------------------------------|----------------------|--------------|--------|--------|--------|------------|
| <b>Total Fees</b>                | <b>2,500</b>         | <b>2,500</b> |        |        |        |            |

**Total General Obligation**

| Description<br>Total Requirements     | Total<br>Outstanding | FY2022            | FY2023            | FY2024            | FY2025            | Thereafter        |
|---------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total Principal &amp; Interest</b> | <b>95,115,500</b>    | <b>22,312,000</b> | <b>22,312,500</b> | <b>22,310,000</b> | <b>14,090,000</b> | <b>14,091,000</b> |

**Debt Service Schedule FY22-25**

**Limited Obligation Refunding Warrants Principal**

| Description            | Total              |                   |                   |                   |                   |                    |
|------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| L O R Warrants         | Outstanding        | FY2022            | FY2023            | FY2024            | FY2025            | Thereafter         |
| Principal Requirement  |                    |                   |                   |                   |                   |                    |
| Series 2017            | 292,230,000        | 10,000,000        | 12,785,000        | 13,425,000        | 14,100,000        | 241,920,000        |
| Series 2017            | 5,210,000          | 2,220,000         | 0                 | 0                 | 0                 | 2,990,000          |
| <b>Total Principal</b> | <b>297,440,000</b> | <b>12,220,000</b> | <b>12,785,000</b> | <b>13,425,000</b> | <b>14,100,000</b> | <b>272,435,000</b> |

**Limited Obligation Refunding Warrants Interest**

| Description           | Total              |                   |                   |                   |                   |                   |
|-----------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Interest Requirements | Outstanding        | FY2022            | FY2023            | FY2024            | FY2025            | Thereafter        |
| Series 2017           | 136,209,940        | 14,181,138        | 13,614,538        | 12,975,288        | 12,304,038        | 83,134,938        |
| <b>Total Interest</b> | <b>136,209,940</b> | <b>14,181,138</b> | <b>14,181,138</b> | <b>13,614,538</b> | <b>12,975,288</b> | <b>95,438,975</b> |

**Limited Obligation Refunding Warrants Fees**

| Description  | Total       |        |        |        |        |            |
|--------------|-------------|--------|--------|--------|--------|------------|
| Requirements | Outstanding | FY2022 | FY2023 | FY2024 | FY2025 | Thereafter |
| Fees         | 3,500       | 3,500  |        |        |        |            |

**Total Limited Obligation Refunding Warrants**

| Description                | Total       |            |            |            |            |             |
|----------------------------|-------------|------------|------------|------------|------------|-------------|
| Total Requirements         | Outstanding | FY2022     | FY2023     | FY2024     | FY2025     | Thereafter  |
| Total Principal & Interest | 433,653,440 | 26,404,638 | 26,399,538 | 26,400,288 | 26,404,038 | 328,044,938 |

**Debt Service Schedule FY22-25**

**Sewer Warrants Principal**

| Description<br>Sewer Warrants<br>Principal Requirement | Total<br>Outstanding | FY2022           | FY2023            | FY2024            | FY2025   | Thereafter           |
|--|----------------------|------------------|-------------------|-------------------|----------|----------------------|
| Senior Lien 2013A                                      | 395,005,000          | 0                | 0                 | 0                 | 0        | 395,005,000          |
| Senior Lien 2013B                                      | 54,999,964           | 0                | 0                 | 0                 | 0        | 54,999,964           |
| Senior Lien 2013C                                      | 149,997,926          | 0                | 0                 | 0                 | 0        | 149,997,926          |
| Subordinate 2013D                                      | 774,075,000          | 8,745,000        | 10,980,000        | 14,780,000        | 0        | 739,570,000          |
| Subordinate 2013E                                      | 50,271,496           | 0                | 0                 | 0                 | 0        | 50,271,496           |
| Subordinate 2013F                                      | 324,297,136          | 0                | 0                 | 0                 | 0        | 324,297,136          |
| <b>Total Principal</b>                                 | <b>1,748,646,522</b> | <b>8,745,000</b> | <b>10,980,000</b> | <b>14,780,000</b> | <b>0</b> | <b>1,714,141,522</b> |

**Sewer Warrants Interest**

| Description<br>Interest Requirements | Total<br>Outstanding | FY2022            | FY2023            | FY2024             | FY2025             | Thereafter           |
|--------------------------------------|----------------------|-------------------|-------------------|--------------------|--------------------|----------------------|
| Senior Lien 2013A                    | 589,396,163          | 21,071,325        | 21,071,325        | 21,071,325         | 21,071,325         | 505,110,863          |
| Senior Lien 2013B                    | 116,740,036          | 0                 | 0                 | 0                  | 0                  | 116,740,036          |
| Senior Lien 2013C                    | 382,315,700          | 0                 | 0                 | 19,109,195         | 19,109,195         | 344,097,310          |
| Senior Lien 2013C 1                  | 136,082,074          | 0                 | 0                 | 0                  | 0                  | 136,082,074          |
| Subordinate 2013D                    | 1,316,408,500        | 48,857,875        | 48,308,875        | 47,569,875         | 47,569,875         | 1,124,102,000        |
| Subordinate 2013E                    | 172,423,504          | 0                 | 0                 | 0                  | 0                  | 172,423,504          |
| Subordinate 2013F                    | 1,191,553,291        | 0                 | 0                 | 53,378,488         | 53,378,488         | 1,084,796,315        |
| Subordinate 2013F 2                  | 362,057,864          | 0                 | 0                 | 0                  | 0                  | 362,057,864          |
| <b>Total Interest</b>                | <b>4,266,977,132</b> | <b>69,929,200</b> | <b>69,380,200</b> | <b>141,128,883</b> | <b>141,128,883</b> | <b>3,845,409,966</b> |

**Total Sewer Warrants Fees**

| Description<br>Requirements | Total<br>Outstanding | FY2022  | FY2023 | FY2024 | FY2025 | Thereafter |
|-----------------------------|----------------------|---------|--------|--------|--------|------------|
| Total Fees                  | 129,514              | 129,514 |        |        |        |            |

**Total Sewer Warrants**

| Description<br>Total Requirements | Total<br>Outstanding | FY2022     | FY2023     | FY2024      | FY2025      | Thereafter    |
|-----------------------------------|----------------------|------------|------------|-------------|-------------|---------------|
| Total Principal/ Interest         | 6,015,753,168        | 78,803,714 | 80,360,200 | 155,908,883 | 141,128,883 | 5,559,551,488 |



**Debt Service Schedule FY22-25**

**Birmingham Jefferson County Civic Center Authority  
Jefferson County Revenue Bonds Principal**

| Description            | Total             |                |                |                |                |                   |
|------------------------|-------------------|----------------|----------------|----------------|----------------|-------------------|
| JeffCo Revenue Bonds   | Outstanding       | FY2022         | FY2023         | FY2024         | FY2025         | Thereafter        |
| Principal Requirement  |                   |                |                |                |                |                   |
| 2018 E Revenue Bonds   | 16,793,097        | 365,300        | 379,313        | 393,864        | 408,973        | 15,245,647        |
| <b>Total Principal</b> | <b>16,793,097</b> | <b>365,300</b> | <b>379,313</b> | <b>393,864</b> | <b>408,973</b> | <b>15,245,647</b> |

**Birmingham Jefferson County Civic Center Authority  
Jefferson County Revenue Bonds Interest**

| Description           | Total             |                |                |                |                |                  |
|-----------------------|-------------------|----------------|----------------|----------------|----------------|------------------|
| JeffCo Revenue Bonds  | Outstanding       | FY2022         | FY2023         | FY2024         | FY2025         | Thereafter       |
| Interest Requirement  |                   |                |                |                |                |                  |
| 2018 E Revenue Bonds  | 10,209,977        | 634,700        | 620,687        | 606,136        | 591,027        | 7,757,427        |
| <b>Total Interest</b> | <b>10,209,977</b> | <b>634,700</b> | <b>620,687</b> | <b>606,136</b> | <b>591,027</b> | <b>7,757,427</b> |

**Total Jefferson County Revenue Bonds**

| Description               | Total       |           |           |           |           |            |
|---------------------------|-------------|-----------|-----------|-----------|-----------|------------|
| Total Requirements        | Outstanding | FY2022    | FY2023    | FY2024    | FY2025    | Thereafter |
| Total Principal/ Interest | 27,003,074  | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 23,003,074 |

**Debt Service Schedule FY22-25**

**Hallmark Farm Cooperative Principal**

| Description            | Total Outstanding | FY2022         | FY2023         | FY2024         | FY2025         | Thereafter       |
|------------------------|-------------------|----------------|----------------|----------------|----------------|------------------|
| Principal Requirement  |                   |                |                |                |                |                  |
| Loan Series 2019       | 12,791,900        | 838,650        | 863,825        | 889,725        | 916,425        | 9,283,275        |
| <b>Total Principal</b> | <b>12,791,900</b> | <b>838,650</b> | <b>863,825</b> | <b>889,725</b> | <b>916,425</b> | <b>9,283,275</b> |

**Hallmark Farms Cooperative Interest**

| Description           | Total Outstanding | FY2022         | FY2023         | FY2024         | FY2025         | Thereafter       |
|-----------------------|-------------------|----------------|----------------|----------------|----------------|------------------|
| Interest Requirement  |                   |                |                |                |                |                  |
| Loan Series 2019      | 2,686,331         | 379,636        | 353,843        | 328,164        | 299,913        | 1,324,775        |
| <b>Total Interest</b> | <b>2,686,331</b>  | <b>379,636</b> | <b>353,843</b> | <b>328,164</b> | <b>299,913</b> | <b>1,324,775</b> |

**Total Hallmark Bonds**

| Description               | Total Outstanding | FY2022    | FY2023    | FY2024    | FY2025    | Thereafter |
|---------------------------|-------------------|-----------|-----------|-----------|-----------|------------|
| Total Requirements        |                   |           |           |           |           |            |
| Total Principal/ Interest | 15,478,231        | 1,218,286 | 1,217,668 | 1,217,889 | 1,216,338 | 10,608,050 |

**Total Debt Service**

| Description               | Total Outstanding    | FY2022             | FY2023             | FY2024             | FY2025             | Thereafter           |
|---------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Warrants                  |                      |                    |                    |                    |                    |                      |
| General Warrants          | 95,115,500           | 22,312,000         | 22,312,500         | 22,310,000         | 14,090,000         | 14,091,000           |
| L O R Warrants            | 433,653,440          | 26,404,638         | 26,399,538         | 26,400,288         | 26,404,038         | 328,044,938          |
| Sewer Warrants            | 6,015,753,168        | 78,803,714         | 80,360,200         | 155,908,883        | 141,128,883        | 5,559,551,488        |
| Revenue Bonds             | 27,003,074           | 1,000,000          | 1,000,000          | 1,000,000          | 1,000,000          | 23,003,074           |
| Hallmark Bonds            | 15,478,231           | 1,218,286          | 1,217,668          | 1,217,889          | 1,216,338          | 10,608,050           |
| <b>Total Debt Service</b> | <b>6,587,003,413</b> | <b>129,738,638</b> | <b>131,289,906</b> | <b>206,837,060</b> | <b>183,839,259</b> | <b>5,935,298,550</b> |

## Acronyms

**ADEM** Alabama Department of Emergency Management  
**BCRI** Birmingham Civil Rights Institute  
**BJCC** Birmingham Jefferson Civic Center  
**BMO** Budget Management Office  
**BOE** Board of Equalization  
**CAFRA** Certified Accounting Financial Record  
**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, 2020, through September 30, 2021.

**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.

**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.