

Jefferson County  
State of Alabama



Financial Accounting Report  
Jefferson County Governmental Units  
Fiscal Year Ending 2016

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

Michael D. Miles, Treasurer

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State of Alabama**

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# JEFFERSON COUNTY COMMISSION

**MIKE MILES**

Treasurer



JAMES A. "JIMMIE" STEPHENS – PRESIDENT  
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December 8, 2017

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

The fiscal year 2016 will be the forty-first year under the provisions of this Act that the Treasurer has had this responsibility for the publication as presented herewith.

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

The information contained in this 2017 Act 1197 report is invaluable for statistical, historical and research purposes. We are grateful to the staff of each town, city, municipality and agency within Jefferson County who contributed data for the report. Without your participation, this project would not have been possible. A special note of thanks is given to the personnel of the Jefferson County Treasurer's office who assisted with the compilation of this data.

Yours Truly,



Michael D. Miles  
Jefferson County Treasurer

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<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Adamsville	Bessemer	Birmingham	Brighton	Brookside
<b>Estimated Population</b>	4,500	27,456	212,237	-	1,400
				No Report	
<b>REVENUES</b>					
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	2,695,000	-	-
Federal Grant	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	2,695,000	-	-
<b>State of Alabama</b>					
State Gasoline Tax	2,011	-	-	-	-
State Liquor Store Profits	24,651	88,965	437,000	-	173
Bank Excise Tax	1,656	22,275	1,968,000	-	-
Motor Vehicle License	108	-	661,000	-	3,569
State Grants or Special Appropriations	56,905	2,345,271	-	-	-
Other	61,562	395,400	3,089,000	-	-
<b>TOTAL</b>	146,893	2,851,911	6,155,000	-	3,742
<b>Jefferson County</b>					
Gasoline Tax	132,765	-	1,964,000	-	1,001
Tobacco Tax	3,762	22,844	183,000	-	1,153
Beer Tax	29,009	226,651	1,283,000	-	4,638
Motor Vehicle Tax	16,925	108,943	859,000	-	2,581
Road & Bridge Tax (1/2 Mill Road Tax)	34,599	336,557	2,941,000	-	4,846
Other	-	404	58,000	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	217,060	695,399	7,288,000	-	14,219
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	358,931	4,875,626	23,418,000	-	56,035
Ad Valorem Tax (Other Local Purposes)	-	-	-	-	-
Business Licenses	613,035	3,932,884	66,325,000	-	47,344
Occupational Tax	-	6,433,709	81,013,000	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	4,032,291	27,622,459	151,919,000	-	20,946
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	2,541	-	1,665,000	-	-
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	-	8,868,000	-	-
Payment in Lieu of Taxes	-	1,000,000	-	-	-
Licenses and Franchises	-	-	-	-	-
Public Utilities	28,071	-	17,711,000	-	-
Cable Television	40,143	272,752	-	-	13,068
Other	14,169	-	31,000	-	343
<b>TOTAL</b>	5,089,181	44,137,430	350,950,000	-	137,736
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	349,970	1,067,140	2,491,000	-	40,024
Building Permits & Inspections Fees	9,091	477,070	7,304,000	-	420
Garbage Collection Fees	35,064	-	-	-	53,533
Interest Income	-	413	274,000	-	1
Rent Income	-	49,541	790,000	-	6,100
Sales of Property & Equipment	59,590	11,225	569,000	-	-
Charges for Services	15,619	87,193	12,176,000	-	-
Transfers from Municipal Utility Systems	-	-	-	-	6,000
Cultural & Recreational Receipts	-	222,615	1,843,000	-	1,650
Sewer Fees	-	-	-	-	-
Other	51,731	747,889	9,435,000	-	10,273
<b>TOTAL</b>	521,065	2,663,086	34,882,000	-	118,001
Other Revenue	-	-	-	-	60,000
<b>TOTAL REVENUES</b>	5,974,199	50,347,826	401,970,000	-	333,698

<b>REVENUES BY SOURCES</b>					
	Cardiff	Center Point	Clay	Fairfield	Fultondale
<b>Estimated Population</b>		16,921	9,587	11,117	9,084
	No Report				
<b>REVENUES</b>					
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	312
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	312
<b>State of Alabama</b>					
State Gasoline Tax	-	333,382	-	302	162,622
State Liquor Store Profits	-	10,222	-	57,471	4,755
Bank Excise Tax	-	2,185	-	9,034	11,046
Motor Vehicle License	-	2,363	148	-	1,215
State Grants or Special Appropriations	-	151,550	-	99,176	514,978
Other	-	-	142,078	-	2,726
Other	-	-	2,456	-	-
<b>TOTAL</b>	-	499,702	144,682	165,983	697,342
<b>Jefferson County</b>					
Gasoline Tax	-	33,174	17,239	-	142,570
Tobacco Tax	-	12,973	8,077	-	6,425
Beer Tax	-	54,150	3,033	-	53,508
Motor Vehicle Tax	-	42,866	33,531	-	27,706
Road & Bridge Tax (1/2 Mill Road Tax)	-	98,788	82,446	-	86,232
Other	-	24,347	537,216	-	659,650
<b>TOTAL</b>	-	266,298	681,542	-	976,091
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	-	-	-	2,731,629	483,886
Ad Valorem Tax (Other Local Purposes)	-	-	-	-	-
Business Licenses	-	365,098	188,444	1,146,765	1,085,189
Occupational Tax	-	-	-	606,391	-
<b>Selected Sales Tax</b>	-	-	-	-	-
General Sales & Use Tax	-	1,462,548	2,004,323	2,260,668	7,977,507
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	-	-	26,188	-	61,955
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	280,756
Licenses and Franchises	-	-	511,942	153,672	-
Public Utilities	-	637,288	-	-	-
Cable Television	-	185,755	-	-	-
Other	-	68,376	-	1,556	838,945
<b>TOTAL</b>	-	2,719,065	2,730,897	6,900,681	10,728,238
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	-	4,344	4,785	1,008	223,768
Building Permits & Inspections Fees	-	88,321	41,502	55,460	140,236
Garbage Collection Fees	-	-	-	1,185	-
Interest Income	-	16	-	-	7,461
Rent Income	-	600	7,650	3,000	77,320
Sales of Property & Equipment	-	-	665	-	10,109
Charges for Services	-	-	3,179	-	-
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	34,436	121,641	16,634	46,894
Sewer Fees	-	-	-	-	33,619
Other	-	49,495	7,400	89,141	130,823
<b>TOTAL</b>	-	177,212	186,822	166,428	670,230
Other Revenue	-	-	4,391	3,314	-
<b>TOTAL REVENUES</b>	-	3,662,277	3,748,334	7,236,406	13,072,213

<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Gardendale	Graysville	Homewood	Hoover	Hueytown
<b>Estimated Population</b>	14,000	2,165	25,613	88,393	15,561
<b>REVENUES</b>					
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	309,121	-	-
Federal Grant	-	8,144	-	2,487,471	-
Other	3,185	-	-	903,194	-
<b>TOTAL</b>	<b>3,185</b>	<b>8,144</b>	<b>309,121</b>	<b>3,390,665</b>	<b>-</b>
<b>State of Alabama</b>					
State Gasoline Tax	269,198	42,032	461,010	1,236,039	105,878
State Liquor Store Profits	3,267	509	41,123	148,947	49,976
Bank Excise Tax	53,869	-	-	209,441	10,378
Motor Vehicle License	1,935	1,890	3,505	13,025	3,627
State Grants or Special Appropriations	133,315	-	1,950	61,727	17,632
Other	5,387	45	221,358	2,197	16,377
Other	-	705	-	712,278	249,439
Other	-	-	-	-	-
<b>TOTAL</b>	<b>466,971</b>	<b>45,181</b>	<b>728,946</b>	<b>2,383,654</b>	<b>453,307</b>
<b>Jefferson County</b>					
Gasoline Tax	176,587	30,779	169,543	372,368	346,956
Tobacco Tax	11,559	1,678	20,939	44,915	13,399
Beer Tax	74,821	12,111	134,714	305,416	85,890
Motor Vehicle Tax	44,640	11,132	207,044	160,034	256,979
Road & Bridge Tax (1/2 Mill Road Tax)	158,305	13,259	526,412	1,054,499	126,714
Other	2,779	15,068	696	241,677	8,984
<b>TOTAL</b>	<b>468,691</b>	<b>84,027</b>	<b>1,059,348</b>	<b>2,178,909</b>	<b>838,922</b>
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	-	85,479	5,169,051	11,137,083	1,026,650
Ad Valorem Tax (Other Local Purposes)	1,624,550	17,992	13,127,341	-	-
Business Licenses	-	133,363	4,304,491	5,952,150	1,809,798
Occupational Tax	1,741,732	-	-	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	11,974,764	883,813	24,124,143	71,073,568	7,472,901
Gasoline Tax	-	-	158,942	-	-
Beer and/or Wine Tax	10,642	-	44,867	230,527	8,543
Tobacco Tax	-	-	22,137	-	13,399
Other Sales Tax	40,550	-	-	424,888	76,486
Payment in Lieu of Taxes	-	-	-	-	1
Licenses and Franchises	49,218	-	540,246	1,316,598	272,034
Public Utilities	1,088,802	91,267	-	5,614,591	-
Cable Television	92,896	16,697	-	-	-
Other	145,879	160,404	3,079,431	5,604,049	1,245
Other	-	-	-	-	-
<b>TOTAL</b>	<b>16,769,033</b>	<b>1,389,015</b>	<b>50,570,649</b>	<b>101,353,454</b>	<b>10,681,057</b>
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	415,621	-	1,102,963	2,707,985	863,107
Building Permits & Inspections Fees	255,735	1,883	1,065,852	2,789,340	29,524
Garbage Collection Fees	-	922	-	7,356	987,395
Interest Income	7,321	-	245,907	1,000,948	204,982
Rent Income	423,916	33,264	244,965	968,028	-
Sales of Property & Equipment	1,151,977	-	22,187	256,214	-
Charges for Services	27,441	1,976	1,267,031	3,030,209	3,496
Transfers from Municipal Utility Systems	-	890,000	-	-	-
Cultural & Recreational Receipts	132,334	7,021	746,785	1,143,850	152,671
Sewer Fees	-	-	50,369	3,993,577	-
Other	76,813	65,913	-	1,028,380	108,675
<b>TOTAL</b>	<b>2,491,158</b>	<b>1,000,979</b>	<b>4,746,059</b>	<b>16,925,887</b>	<b>2,349,850</b>
Other Revenue	180,672	75,451	-	-	39,397
<b>TOTAL REVENUES</b>	<b>20,379,710</b>	<b>2,602,797</b>	<b>57,414,123</b>	<b>126,232,569</b>	<b>14,362,533</b>

<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Irondale	Kimberly	Leeds	Lipscomb	Maytown
<b>Estimated Population</b>	12,359	2,964	11,773	No Report	No Report
<b>REVENUES</b>					
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-
<b>State of Alabama</b>					
State Gasoline Tax	-	57,485	-	-	-
State Liquor Store Profits	-	637	2,768	-	-
Bank Excise Tax	-	-	-	-	-
Motor Vehicle License	-	406	-	-	-
State Grants or Special Appropriations	-	4,009	251,957	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	62,537	254,725	-	-
<b>Jefferson County</b>					
Gasoline Tax	-	-	207,870	-	-
Tobacco Tax	-	2,336	-	-	-
Beer Tax	-	8,694	56,608	-	-
Motor Vehicle Tax	-	8,881	899,199	-	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	66,759	155,618	-	-
Other	1,916,133	-	44,849	-	-
<b>TOTAL</b>	1,916,133	86,670	1,364,144	-	-
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	1,034,990	101,760	4,989	-	-
Ad Valorem Tax (Other Local Purposes)	-	150,213	-	-	-
Business Licenses	-	226,067	1,497,919	-	-
Occupational Tax	-	-	1,274,383	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	8,523,912	210,634	11,977,608	-	-
Gasoline Tax	374,638	-	59,622	-	-
Beer and/or Wine Tax	-	8,694	7,252	-	-
Tobacco Tax	-	2,336	41,361	-	-
Other Sales Tax	-	-	384,153	-	-
Payment in Lieu of Taxes	-	-	1,440	-	-
Licenses and Franchises	994,222	29,838	5,897	-	-
Public Utilities	-	-	732,620	-	-
Cable Television	-	-	143,820	-	-
Other	269,188	-	18,672	-	-
<b>TOTAL</b>	11,196,950	729,542	16,149,736	-	-
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	435,680	117,000	404,998	-	-
Building Permits & Inspections Fees	-	183,184	279,998	-	-
Garbage Collection Fees	-	-	176,527	-	-
Interest Income	2,745	-	43,857	-	-
Rent Income	-	-	8,278	-	-
Sales of Property & Equipment	-	-	46,136	-	-
Charges for Services	912,063	-	279,394	-	-
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	10,541	-	-
Sewer Fees	-	-	-	-	-
Other	1,941,342	9,616	1,906,345	-	-
Other	1,005,093	-	-	-	-
<b>TOTAL</b>	4,296,923	309,800	3,156,074	-	-
Other Revenue	912,549	107,101	278,883	-	-
<b>TOTAL REVENUES</b>	18,322,555	1,295,650	21,203,562	-	-



<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Midfield	Morris	Mountain Brook	Mulga	North Johns
<b>Estimated Population</b>	5,200	No Report	20,590	855	No Report
<b>REVENUES</b>					
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	\$0	\$0	\$0	\$0	\$0
Federal Grant	\$0	\$0	\$42,567	\$0	\$0
Other	\$365,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$365,000</b>	<b>\$0</b>	<b>\$42,567</b>	<b>\$0</b>	<b>\$0</b>
<b>State of Alabama</b>					
State Gasoline Tax	\$0	\$0	\$402,318	\$400	\$0
State Liquor Store Profits	\$2,528	\$0	\$4,800	\$0	\$0
Bank Excise Tax	\$0	\$0	\$64,844	\$0	\$0
Motor Vehicle License	\$825	\$0	\$3,397	\$0	\$0
State Grants or Special Appropriations	\$0	\$0	\$156,615	\$0	\$0
Other	\$1,375	\$0	\$179,946	\$0	\$0
Other	\$0	\$0	\$4,587	\$0	\$0
<b>TOTAL</b>	<b>\$4,728</b>	<b>\$0</b>	<b>\$816,507</b>	<b>\$400</b>	<b>\$0</b>
<b>Jefferson County</b>					
Gasoline Tax	\$35,072	\$0	\$45,044	\$16,000	\$0
Tobacco Tax	\$4,472	\$0	\$15,651	\$1,000	\$0
Beer Tax	\$29,407	\$0	\$82,589	\$5,000	\$0
Motor Vehicle Tax	\$16,664	\$0	\$50,693	\$4,000	\$0
Road & Bridge Tax (1/2 Mill Road Tax)	\$15,186	\$0	\$604,774	\$0	\$0
Other	\$1,138	\$0	\$350,860	\$0	\$0
Other	\$0	\$0	\$115,574	\$0	\$0
<b>TOTAL</b>	<b>\$101,939</b>	<b>\$0</b>	<b>\$1,265,185</b>	<b>\$26,000</b>	<b>\$0</b>
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	\$945,976	\$0	\$14,443,548	\$6,000	\$0
Ad Valorem Tax (Other Local Purposes)	\$645	\$0	\$1,392,583	\$2,000	\$0
Business Licenses	\$668,788	\$0	\$2,815,615	\$30,000	\$0
Occupational Tax	\$255,420	\$0	\$0	\$0	\$0
<b>Selected Sales Tax</b>					
General Sales & Use Tax	\$1,256,515	\$0	\$10,285,530	\$40,000	\$0
Gasoline Tax	\$0	\$0	\$0	\$0	\$0
Beer and/or Wine Tax	\$511	\$0	\$196,154	\$0	\$0
Tobacco Tax	\$4,472	\$0	\$0	\$0	\$0
Other Sales Tax	\$0	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0
Licenses and Franchises	\$58,336	\$0	\$1,924,143	\$0	\$0
Public Utilities	\$0	\$0	\$0	\$0	\$0
Cable Television	\$0	\$0	\$0	\$0	\$0
Other	\$5,350	\$0	\$1,033,563	\$0	\$0
<b>TOTAL</b>	<b>\$3,196,013</b>	<b>\$0</b>	<b>\$32,091,136</b>	<b>\$78,000</b>	<b>\$0</b>
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	\$20,156	\$0	\$735,281	\$0	\$0
Building Permits & Inspections Fees	\$57,771	\$0	\$1,128,641	\$0	\$0
Garbage Collection Fees	\$404,178	\$0	\$29,175	\$0	\$0
Interest Income	\$0	\$0	\$465,043	\$0	\$0
Rent Income	\$30,930	\$0	\$197,737	\$0	\$0
Sales of Property & Equipment	\$0	\$0	\$105,158	\$0	\$0
Charges for Services	\$1,217	\$0	\$100,210	\$0	\$0
Transfers from Municipal Utility Systems	\$0	\$0	\$0	\$0	\$0
Cultural & Recreational Receipts	\$1,832	\$0	\$6,420	\$0	\$0
Sewer Fees	\$0	\$0	\$0	\$0	\$0
Other	\$1,375	\$0	\$477,184	\$0	\$0
Other	\$6,755	\$0	\$491,795	\$0	\$0
<b>TOTAL</b>	<b>\$524,214</b>	<b>\$0</b>	<b>\$3,736,644</b>	<b>\$0</b>	<b>\$0</b>
Other Revenue	\$966,049	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$5,157,943</b>	<b>\$0</b>	<b>\$37,952,039</b>	<b>\$104,400</b>	<b>\$0</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES**

	Pinson	Pleasant Grove	Sylvan Springs	Tarrant City	Trafford
<b>Estimated Population</b>	7,926	10,177		6,400	
<b>REVENUES</b>					
<b>INTERGOVERNMENT</b>			No report		No Report
<b>U.S. Government</b>					
Federal Revenue Sharing	\$0	\$0	\$0	\$0	\$0
Federal Grant	\$0	\$0	\$0	\$565,703	\$0
Other	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$565,703</b>	<b>\$0</b>
<b>State of Alabama</b>					
State Gasoline Tax	\$0	\$94,122	\$0	\$0	\$0
State Liquor Store Profits	\$0	\$2,377	\$0	\$0	\$0
Bank Excise Tax	\$0	\$16,071	\$0	\$0	\$0
Motor Vehicle License	\$0	\$1,417	\$0	\$0	\$0
State Grants or Special Appropriations	\$0	\$0	\$0	\$0	\$0
Other	\$64,790	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$64,790</b>	<b>\$113,987</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Jefferson County</b>					
Gasoline Tax	\$0	\$20,038	\$0	\$0	\$0
Tobacco Tax	\$0	\$7,760	\$0	\$0	\$0
Beer Tax	\$0	\$34,521	\$0	\$0	\$0
Motor Vehicle Tax	\$24,067	\$31,155	\$0	\$0	\$0
Road & Bridge Tax (1/2 Mill Road Tax)	\$0	\$68,503	\$0	\$0	\$0
Other	\$11,996	\$1,344,827	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$36,063</b>	<b>\$1,506,804</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	\$0	\$2,629,807	\$0	\$1,100,070	\$0
Ad Valorem Tax (Other Local Purposes)	\$0	\$0	\$0	\$0	\$0
Business Licenses	\$148,547	\$172,246	\$0	\$1,234,730	\$0
Occupational Tax	\$0	\$0	\$0	\$579,316	\$0
<b>Selected Sales Tax</b>					
General Sales & Use Tax	\$1,446,558	\$870,498	\$0	\$3,538,513	\$0
Gasoline Tax	\$328,412	\$0	\$0	\$0	\$0
Beer and/or Wine Tax	\$0	\$0	\$0	\$0	\$0
Tobacco Tax	\$0	\$0	\$0	\$0	\$0
Other Sales Tax	\$0	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	\$405,334	\$0	\$0	\$0	\$0
Licenses and Franchises	\$0	\$502,565	\$0	\$867,543	\$0
Public Utilities	\$0	\$0	\$0	\$0	\$0
Cable Television	\$0	\$56,655	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$772,666	\$0
<b>TOTAL</b>	<b>\$2,328,851</b>	<b>\$4,231,771</b>	<b>\$0</b>	<b>\$8,092,838</b>	<b>\$0</b>
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	\$3,817	\$55,876	\$0	\$159,619	\$0
Building Permits & Inspections Fees	\$0	\$11,031	\$0	\$0	\$0
Garbage Collection Fees	\$0	\$645,665	\$0	\$0	\$0
Interest Income	\$1,982	\$244,423	\$0	\$2,624	\$0
Rent Income	\$0	\$0	\$0	\$0	\$0
Sales of Property & Equipment	\$0	\$0	\$0	\$19,795	\$0
Charges for Services	\$0	\$0	\$0	\$49,832	\$0
Transfers from Municipal Utility Systems	\$0	\$0	\$0	\$0	\$0
Cultural & Recreational Receipts	\$0	\$0	\$0	\$0	\$0
Sewer Fees	\$0	\$0	\$0	\$0	\$0
Other	\$150	\$0	\$0	\$337,246	\$0
Other	\$139,981	\$0	\$0	\$153,083	\$0
<b>TOTAL</b>	<b>\$145,930</b>	<b>\$956,995</b>	<b>\$0</b>	<b>\$722,199</b>	<b>\$0</b>
Other Revenue	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$2,575,634</b>	<b>\$6,809,557</b>	<b>\$0</b>	<b>\$9,380,740</b>	<b>\$0</b>

<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
<b>Estimated Population</b>	0	34,688	0	465	659,521
	No Report		No Report		**see note
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	9,424,254
Other	-	10,048	-	-	-
<b>TOTAL</b>	-	10,048	-	-	9,424,254
<b>State of Alabama</b>					
State Gasoline Tax	-	9,092	-	6,703	4,510,662
State Liquor Store Profits	-	52,860	-	-	438,294
Bank Excise Tax	-	57,373	-	-	1,929,236
Motor Vehicle License	-	75,692	-	-	3,475,404
State Grants or Special Appropriations	-	-	-	-	-
Other	-	-	-	-	5,329,564
Business Shares and Privilege Taxes	-	-	-	-	4,303,471
<b>TOTAL</b>	-	195,017	-	6,703	19,986,631
<b>Jefferson County</b>					
Gasoline Tax	-	130,159	-	117	-
Tobacco Tax	-	28,304	-	398	-
Beer Tax	-	129,292	-	1,624	-
Motor Vehicle Tax	-	-	-	731	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	-	-	2,302	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	287,755	-	5,172	-
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	-	12,840,240	-	-	42,216,881
Ad Valorem Tax (Other Local Purposes)	-	1,637,771	-	-	69,664,708
Business Licenses	-	2,509,352	-	-	9,834,151
Occupational Tax	-	-	-	-	(81)
<b>Selected Sales Tax</b>					
General Sales & Use Tax	-	12,092,820	-	71,413	181,221,625
Gasoline Tax	-	-	-	-	255,467
Beer and/or Wine Tax	-	15,496	-	-	5,336,705
Tobacco Tax	-	-	-	-	142,140
Other Sales Tax	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	-	2,167,927	-	-	6,011,999
Public Utilities	-	-	-	29,843	-
Cable Television	-	600,745	-	6,661	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	31,864,351	-	107,917	314,683,595
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	-	410,475	-	-	-
Building Permits & Inspections Fees	-	1,340,145	-	45	1,966,768
Garbage Collection Fees	-	-	-	-	-
Interest Income	-	132,869	-	122	4,643,394
Rent Income	-	32,851	-	6,150	7,413,846
Sales of Property & Equipment	-	42,483	-	-	1,325,723
Charges for Services	-	-	-	-	33,483,450
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	-	-	-
Sewer Fees	-	-	-	-	192,255,737
Other	-	-	-	-	27,494,295
<b>TOTAL</b>	-	1,958,823	-	6,317	268,583,213
Other Revenue	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	34,315,994	-	126,109	612,677,693

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Adamsville	Bessemer	Birmingham	Brighton	Brookside
				No Report	
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	277,442	3,130,694	33,447,000	-	60,268
Operating Expenses	249,492	1,406,061	30,073,000	-	21,671
Capital Outlays	52,807	1,270,066	404,000	-	3,006
Other	-	4,875,877	-	-	2,700
<b>TOTAL</b>	<b>579,741</b>	<b>10,682,698</b>	<b>63,924,000</b>	<b>-</b>	<b>87,645</b>
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	1,340,965	11,253,663	85,468,000	-	2,654
Operating Expenses	236,905	1,022,943	5,193,000	-	14,896
Capital Outlays	35,869	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>1,613,739</b>	<b>12,276,606</b>	<b>90,661,000</b>	<b>-</b>	<b>17,550</b>
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	987,487	10,065,030	54,157,000	-	26,779
Operating Expenses	191,971	1,251,392	2,956,000	-	8,565
Capital Outlays	51,310	-	13,000	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>1,230,768</b>	<b>11,316,422</b>	<b>57,126,000</b>	<b>-</b>	<b>35,344</b>
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	-	-	55,615
Salaries, Wages & Fringe Benefits	-	2,566,581	40,205,000	-	-
Operating Expenses	-	1,764,529	3,621,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>4,331,110</b>	<b>43,826,000</b>	<b>-</b>	<b>55,615</b>
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	459,368	4,097,837	10,970,000	-	-
Operating Expenses	329,360	1,361,971	1,729,000	-	-
Capital Outlays	315,526	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>1,104,254</b>	<b>5,459,808</b>	<b>12,699,000</b>	<b>-</b>	<b>-</b>
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	159,306	-	-	7,534
Cemetery Expenses	-	139,385	246,000	-	-
Salaries, Wages & Fringe Benefits	-	688,541	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>987,232</b>	<b>246,000</b>	<b>-</b>	<b>7,534</b>
<b><u>Education</u></b>					
Payment to School Board	-	-	1,149,000	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,149,000</b>	<b>-</b>	<b>-</b>
<b><u>Transportation</u></b>					
Payment to Transit Authority	-	555,330	10,800,000	-	-
Salaries, Wages & Fringe Benefits	-	-	4,140,000	-	-
Operating Expenses	-	-	6,368,000	-	-
Capital Outlays	-	-	1,143,000	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>555,330</b>	<b>22,451,000</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES BY PROGRAMS:</b>	Adamsville	Bessemer (continued)	Birmingham (continued)	Brighton (continued)	Brookside (continued)
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	-	1,612,819	13,695,000	-	-
Operating Expenses	-	990,376	7,041,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	2,603,195	20,736,000	-	-
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	39,046	-	12,052,000	-	-
Operating Expenses	39,263	-	2,415,000	-	-
Capital Outlays	-	-	17,000	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	78,309	-	14,484,000	-	-
<b><u>Retirement of Debt</u></b>					
Principal	334,528	2,355,000	9,154,000	-	-
Interest	-	2,577,534	4,926,000	-	-
Other	-	-	6,000	-	-
<b>TOTAL</b>	334,528	4,932,534	14,086,000	-	-
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	132,114	563,487	4,117,000	-	-
Fees for Professional Services	53,200	970,712	276,000	-	10,356
Operating Expenses	201,570	-	203,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	386,884	1,534,199	4,596,000	-	10,356
<b><u>Other Departments</u></b>					
Civil Defense	-	-	282,000	-	-
Building Inspection Service	8,451	692,969	-	-	-
Other	-	1,159,830	1,457,000	-	-
Other	-	-	4,096,000	-	-
Other	-	-	4,504,000	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	8,451	1,852,799	10,339,000	-	-
Other Expenditures	-	-	32,508,000	-	31,477
<b>TOTAL EXPENDITURES</b>	5,336,674	55,976,603	388,831,000	-	245,521

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Cardiff	Center Point	Clay	Fairfield	Fultondale
	No Report				
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	-	259,586	371,974	1,627,809	496,213
Operating Expenses	-	839,316	540,790	425,761	663,048
Capital Outlays	-	25,259	3,120	1,156	913,087
Other	-	-	-	50,975	-
<b>TOTAL</b>	-	1,124,161	915,884	2,105,701	2,072,348
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	48,413	311,566	1,911,372	2,569,006
Operating Expenses	-	432,612	11,977	168,000	400,424
Capital Outlays	-	45,219	-	-	128,873
Other	-	-	-	-	-
<b>TOTAL</b>	-	526,244	323,543	2,079,372	3,098,303
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	-	-	1,708,723	-
Operating Expenses	-	-	-	61,175	565,054
Capital Outlays	-	-	-	-	71,734
Emergency Medical Services	-	-	-	-	-
Other	-	77,497	-	799	-
<b>TOTAL</b>	-	77,497	-	1,770,697	636,788
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	332,243	-	-	-
Operating Expenses	-	137,355	-	-	-
Capital Outlays	-	56,306	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	525,904	-	-	-
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	-	185,779	-	704,936	1,161,053
Operating Expenses	-	134,295	-	306,937	410,758
Capital Outlays	-	31,539	-	-	158,697
Other	-	-	-	135	-
<b>TOTAL</b>	-	351,613	-	1,012,008	1,730,508
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	-	-	-	48,625
Cemetery Expenses	-	-	-	-	1,396
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	50,021
<b><u>Education</u></b>					
Payment to School Board	-	-	-	-	-
Other	-	71,500	171,623	-	54,637
<b>TOTAL</b>	-	71,500	171,623	-	54,637
<b><u>Transportation</u></b>					
Payment to Transit Authority	-	68,331	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	68,331	-	-	-

<b>EXPENDITURES BY PROGRAMS:</b>	Cardiff	Center Point (continued)	Clay (continued)	Fairfield (continued)	Fultondale (continued)
<b>Park and Recreation</b>					
Salaries, Wages & Fringe Benefits	-	296,753	83,949	300,846	583,293
Operating Expenses	-	162,429	87,042	110,716	271,965
Capital Outlays	-	9,111	-	-	231,468
Other	-	-	-	227	-
<b>TOTAL</b>	-	<b>468,293</b>	<b>170,991</b>	<b>411,789</b>	<b>1,086,726</b>
<b>Libraries</b>					
Payment to Independent Library Boards	-	-	-	109,167	-
Salaries, Wages & Fringe Benefits	-	-	65,437	-	375,128
Operating Expenses	-	-	52,550	16,528	118,986
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>117,987</b>	<b>125,695</b>	<b>494,114</b>
<b>Retirement of Debt</b>					
Principal	-	-	253,703	340,000	4,979,086
Interest	-	-	159,263	422,393	1,115,371
Other	-	-	30,206	321,419	47,879
<b>TOTAL</b>	-	-	<b>443,172</b>	<b>1,083,812</b>	<b>6,142,336</b>
<b>Courts</b>					
Salaries, Wages & Fringe Benefits	-	-	-	91,522	247,556
Fees for Professional Services	-	38,469	-	39,329	43,200
Operating Expenses	-	-	-	25,068	22,644
Capital Outlays	-	-	-	-	2,028
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>38,469</b>	-	<b>155,919</b>	<b>315,428</b>
<b>Other Departments</b>					
Civil Defense	-	22,505	-	-	12,660
Building Inspection Service	-	367,565	71,716	-	122,432
Other	-	62,245	354,576	15,536	114,974
Other	-	61,285	126,588	162,566	58,910
Other	-	-	-	-	19,950
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>513,600</b>	<b>552,880</b>	<b>178,102</b>	<b>328,926</b>
<b>Other Expenditures</b>	-	-	-	604	157,501
<b>TOTAL EXPENDITURES</b>	-	<b>3,765,612</b>	<b>2,696,080</b>	<b>8,923,699</b>	<b>16,167,636</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Gardendale	Graysville	Homewood	Hoover	Hueytown
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	634,898	145,399	991,018	7,258,762	849,075
Operating Expenses	1,951,588	264,932	2,694,254	6,796,322	797,127
Capital Outlays	18,174	10,919	25,431	4,464,949	11,755
Other	273,063	3,137	356,456	-	-
<b>TOTAL</b>	<b>2,877,723</b>	<b>424,387</b>	<b>4,067,159</b>	<b>18,520,033</b>	<b>1,657,957</b>
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	3,315,364	-	7,432,977	21,049,393	3,942,848
Operating Expenses	458,538	-	1,371,242	4,525,524	345,719
Capital Outlays	8,750	-	1,964,450	4,172,390	67,644
Other	-	420,000	218,417	-	18,316
<b>TOTAL</b>	<b>3,782,652</b>	<b>420,000</b>	<b>10,987,086</b>	<b>29,747,307</b>	<b>4,374,527</b>
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	2,293,816	523,917	6,130,253	16,182,865	3,348,995
Operating Expenses	301,410	107,332	557,852	2,095,389	352,952
Capital Outlays	73,486	4,330	1,769,406	694,929	118,134
Emergency Medical Services	22,161	11,577	295,025	-	-
Other	-	1,000	-	-	44,238
<b>TOTAL</b>	<b>2,690,873</b>	<b>648,156</b>	<b>8,752,536</b>	<b>18,973,183</b>	<b>3,864,319</b>
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	-	7,054,541	634,412
Salaries, Wages & Fringe Benefits	-	-	1,672,757	131,100	-
Operating Expenses	-	20,539	475,180	1,864,746	56,848
Capital Outlays	-	-	455,181	-	-
Other	-	18,777	126,811	3,071,481	-
<b>TOTAL</b>	<b>-</b>	<b>39,316</b>	<b>2,729,929</b>	<b>12,121,868</b>	<b>691,260</b>
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	1,573,878	128,121	1,281,215	2,428,553	818,534
Operating Expenses	358,832	122,321	649,437	659,364	613,445
Capital Outlays	304,578	123,346	209,172	774,891	466,194
Other	-	-	-	-	-
<b>TOTAL</b>	<b>2,237,288</b>	<b>373,788</b>	<b>2,139,824</b>	<b>3,862,808</b>	<b>1,898,173</b>
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	-	211,540	72,440	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	14,148	-	-	18,555
Operating Expenses	-	7,209	-	-	246,050
Capital Outlays	-	-	-	-	2,804
Other	-	338	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>21,695</b>	<b>211,540</b>	<b>72,440</b>	<b>267,409</b>
<b><u>Education</u></b>					
Payment to School Board	-	-	16,102,374	2,546,000	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>16,102,374</b>	<b>2,546,000</b>	<b>-</b>
<b><u>Transportation</u></b>					
Payment to Transit Authority	-	-	311,458	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>311,458</b>	<b>-</b>	<b>-</b>



<b>EXPENDITURES BY PROGRAMS:</b>	<b>Gardendale (continued)</b>	<b>Graysville (continued)</b>	<b>Homewood (continued)</b>	<b>Hoover (continued)</b>	<b>Hueytown (continued)</b>
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	1,454,550	117,849	2,283,369	5,161,445	170,520
Operating Expenses	806,398	30,285	1,268,980	3,793,851	74,264
Capital Outlays	596,258	-	218,219	12,548,627	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>2,857,206</b>	<b>148,134</b>	<b>3,770,568</b>	<b>21,503,923</b>	<b>244,784</b>
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	-	-	-	127,211
Salaries, Wages & Fringe Benefits	523,947	-	1,759,112	4,664,887	-
Operating Expenses	124,296	-	526,900	2,420,883	-
Capital Outlays	36,551	-	164,316	459,103	-
Other	-	81,134	-	-	-
<b>TOTAL</b>	<b>684,794</b>	<b>81,134</b>	<b>2,450,328</b>	<b>7,544,873</b>	<b>127,211</b>
<b><u>Retirement of Debt</u></b>					
Principal	505,000	70,000	1,760,000	7,075,000	-
Interest	266,767	130,878	-	1,942,469	-
Other	3,911	-	-	545,829	556,607
<b>TOTAL</b>	<b>775,678</b>	<b>200,878</b>	<b>1,760,000</b>	<b>9,564,298</b>	<b>556,607</b>
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	206,474	-	234,754	1,376,307	222,871
Fees for Professional Services	18,100	-	-	80,000	40,814
Operating Expenses	48,813	-	128,041	402,030	-
Capital Outlays	2,760	-	-	90,830	-
Other	-	-	2,015	-	-
<b>TOTAL</b>	<b>276,147</b>	<b>-</b>	<b>364,810</b>	<b>1,949,167</b>	<b>263,685</b>
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	692,159	-	919,985	-	311,338
Other	-	160,405	940,837	8,568,106	91,935
Other	-	76,081	1,053,661	1,853,159	-
Other	-	-	313,086	207,497	-
Other	-	-	-	111,191	-
<b>TOTAL</b>	<b>692,159</b>	<b>236,486</b>	<b>3,227,569</b>	<b>10,739,953</b>	<b>403,273</b>
<b><u>Other Expenditures</u></b>	<b>862,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>17,736,542</b>	<b>2,593,974</b>	<b>56,875,181</b>	<b>137,145,853</b>	<b>14,349,205</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Irondale No Report	Kimberly	Leeds	Lipscomb No Report	Maytown No Report
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	-	109,962	375,302	-	-
Operating Expenses	-	64,000	6,035,028	-	-
Capital Outlays	-	-	73,105	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	173,962	6,483,435	-	-
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	214,934	2,180,986	-	-
Operating Expenses	-	213,000	273,702	-	-
Capital Outlays	-	-	161,119	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	427,934	2,615,807	-	-
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	69,496	1,748,105	-	-
Operating Expenses	-	236,000	296,393	-	-
Capital Outlays	-	-	-	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	305,496	2,044,498	-	-
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	124,055	-	-
Salaries, Wages & Fringe Benefits	-	62,650	-	-	-
Operating Expenses	-	36,000	97,346	-	-
Capital Outlays	-	-	130,770	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	98,650	352,171	-	-
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	-	-	593,417	-	-
Operating Expenses	-	-	1,205,048	-	-
Capital Outlays	-	-	10,825,718	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	12,624,183	-	-
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	-	-	-	-
Cemetery Expenses	-	-	7,629	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	7,629	-	-
<b><u>Education</u></b>					
Payment to School Board	-	-	1,709,158	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	1,709,158	-	-
<b><u>Transportation</u></b>					
Payment to Transit Authority	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

<b>EXPENDITURES BY PROGRAMS:</b>	<b>Irondale (continued)</b>	<b>Kimberly</b>	<b>Leeds (continued)</b>	<b>Lipscomb</b>	<b>Maytown</b>
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	-	-	4,489	-	-
Operating Expenses	-	-	324,494	-	-
Capital Outlays	-	-	117,997	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>446,980</b>	-	-
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	-	26,526	-	-
Salaries, Wages & Fringe Benefits	-	-	316,936	-	-
Operating Expenses	-	-	61,227	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>404,689</b>	-	-
<b><u>Retirement of Debt</u></b>					
Principal	-	-	510,000	-	-
Interest	-	-	810,406	-	-
Other	-	-	1,234,419	-	-
<b>TOTAL</b>	-	-	<b>2,554,825</b>	-	-
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	-	16,800	129,659	-	-
Fees for Professional Services	-	3,400	64,400	-	-
Operating Expenses	-	-	369,489	-	-
Capital Outlays	-	-	3,363	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>20,200</b>	<b>566,911</b>	-	-
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	-	22,325	-	-	-
Other	-	1,100	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>23,425</b>	-	-	-
<b><u>Other Expenditures</u></b>	-	-	<b>371,773</b>	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>1,049,667</b>	<b>30,182,059</b>	-	-

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Midfield	Morris	Mountain Brook	Mulga	North Johns
		No Report			No Report
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	479,073	-	1,563,668	30,000	-
Operating Expenses	340,350	-	1,781,005	30,000	-
Capital Outlays	-	-	1,330,426	-	-
Other	-	-	706,086	-	-
<b>TOTAL</b>	<b>819,423</b>	<b>-</b>	<b>5,381,185</b>	<b>60,000</b>	<b>-</b>
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	789,620	-	6,423,242	-	-
Operating Expenses	224,580	-	1,025,240	-	-
Capital Outlays	-	-	356,107	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>1,014,200</b>	<b>-</b>	<b>7,804,589</b>	<b>-</b>	<b>-</b>
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	693,841	-	915,400	-	-
Operating Expenses	171,771	-	6,102,611	3,000	-
Capital Outlays	-	-	105,488	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>865,612</b>	<b>-</b>	<b>7,123,499</b>	<b>3,000</b>	<b>-</b>
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	2,779,964	57,000	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,779,964</b>	<b>57,000</b>	<b>-</b>
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	348,385	-	2,680,732	-	-
Operating Expenses	622,113	-	904,465	-	-
Capital Outlays	-	-	2,342,279	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>970,498</b>	<b>-</b>	<b>5,927,476</b>	<b>-</b>	<b>-</b>
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	31,130	-	118,439	-	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	640,752	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>31,130</b>	<b>-</b>	<b>759,191</b>	<b>-</b>	<b>-</b>
<b><u>Education</u></b>					
Payment to School Board	355,000	-	4,800	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>355,000</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>-</b>
<b><u>Transportation</u></b>					
Payment to Transit Authority	137,787	-	103,765	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>137,787</b>	<b>-</b>	<b>103,765</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES BY PROGRAMS:</b>	Midfield (continued)	Morris (continued)	Mountain Brook (continued)	Mulga (continued)	North Johns
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	143,218	-	902,473	-	-
Operating Expenses	119,842	-	330,708	-	-
Capital Outlays	-	-	194,610	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>263,060</b>	<b>-</b>	<b>1,427,791</b>	<b>-</b>	<b>-</b>
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	102,917	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	1,915,966	-	-
Operating Expenses	-	-	877,324	-	-
Capital Outlays	-	-	612,946	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>102,917</b>	<b>-</b>	<b>3,406,236</b>	<b>-</b>	<b>-</b>
<b><u>Retirement of Debt</u></b>					
Principal	580,965	-	3,675,000	-	-
Interest	-	-	71,641	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>580,965</b>	<b>-</b>	<b>3,746,641</b>	<b>-</b>	<b>-</b>
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	102,809	-	164,616	-	-
Fees for Professional Services	1,774	-	13,018	-	-
Operating Expenses	-	-	65,964	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>104,583</b>	<b>-</b>	<b>243,598</b>	<b>-</b>	<b>-</b>
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	48,028	-	513,057	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>48,028</b>	<b>-</b>	<b>513,057</b>	<b>-</b>	<b>-</b>
<b><u>Other Expenditures</u></b>	<b>354,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>5,647,833</b>	<b>-</b>	<b>39,221,792</b>	<b>120,000</b>	<b>-</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Pinson	Pleasant Grove	Sylvan Springs No Report	Tarrant City	Trafford No Report
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	-	376,540	-	-	-
Operating Expenses	-	326,280	-	-	-
Capital Outlays	952,770	-	-	-	-
Other	1,090,288	-	-	-	-
<b>TOTAL</b>	<b>2,043,058</b>	<b>702,820</b>	<b>-</b>	<b>1,522,594</b>	<b>-</b>
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	1,534,294	-	-	-
Operating Expenses	-	232,793	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>1,767,087</b>	<b>-</b>	<b>3,170,067</b>	<b>-</b>
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	1,184,504	-	-	-
Operating Expenses	-	248,667	-	-	-
Capital Outlays	-	-	-	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>1,433,171</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	603,500	-	-	-
Salaries, Wages & Fringe Benefits	-	67,454	-	-	-
Operating Expenses	-	22,261	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>693,215</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,265,067</b>	<b>-</b>
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	58,661	-	-	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>58,661</b>	<b>-</b>	<b>111,758</b>	<b>-</b>
<b><u>Education</u></b>					
Payment to School Board	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,133</b>	<b>-</b>
<b><u>Transportation</u></b>					
Payment to Transit Authority	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES BY PROGRAMS:</b>	<b>Pinson (continued)</b>	<b>Pleasant Grove (continued)</b>	<b>Sylvan Springs (continued)</b>	<b>Tarrant City (continued)</b>	<b>Trafford (continued)</b>
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	-	206,502	-	-	-
Operating Expenses	-	127,588	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	334,090	-	331,773	-
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	103,205	-	-	-
Operating Expenses	-	51,650	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	154,855	-	159,915	-
<b><u>Retirement of Debt</u></b>					
Principal	118,623	-	-	534,353	-
Interest	86,492	-	-	294,269	-
Other	-	-	-	-	-
<b>TOTAL</b>	205,115	-	-	828,622	-
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	-	109,426	-	-	-
Fees for Professional Services	-	-	-	-	-
Operating Expenses	-	3,027	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	112,453	-	-	-
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	-	154,263	-	-	-
Other	531,526	-	-	1,301,157	-
Other	269,020	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	800,546	154,263	-	1,301,157	-
<b><u>Other Expenditures</u></b>					
<b>TOTAL EXPENDITURES</b>	3,048,719	5,410,615	-	9,307,086	-

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAM**

	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
	No Report		No Report		***see note
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	-	1,393,954	-	2,400	54,559,863
Operating Expenses	-	374,903	-	157,457	43,910,943
Capital Outlays	-	-	-	118,706	8,112,805
Other	-	-	-	-	55,000
<b>TOTAL</b>	-	1,768,857	-	278,563	106,638,611
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	6,863,663	-	-	53,112,719
Operating Expenses	-	733,451	-	-	13,421,248
Capital Outlays	-	-	-	-	2,911,229
Other	-	-	-	-	-
<b>TOTAL</b>	-	7,597,114	-	-	69,445,196
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	7,992,018	-	-	-
Operating Expenses	-	837,102	-	-	-
Capital Outlays	-	-	-	-	-
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	8,829,120	-	-	-
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	-	-	24,668,630
Salaries, Wages & Fringe Benefits	-	-	-	-	31,061,754
Operating Expenses	-	-	-	-	39,964,957
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	95,695,341
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	-	1,933,640	-	-	11,724,190
Operating Expenses	-	4,385,033	-	-	11,853,505
Capital Outlays	-	-	-	-	10,782,829
Other	-	-	-	-	-
<b>TOTAL</b>	-	6,318,673	-	-	34,360,524
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	-	-	2,084	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	12,531,684
Operating Expenses	-	-	-	-	38,264,570
Capital Outlays	-	-	-	-	586,305
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	2,084	51,382,559
<b><u>Education</u></b>					
Payment to School Board	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-
<b><u>Transportation</u></b>					
Payment to Transit Authority	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-



<b>EXPENDITURES BY PROGRAMS:</b>	<b>Trussville (continued)</b>	<b>Vestavia Hills (continued)</b>	<b>Warrior (continued)</b>	<b>West Jefferson (continued)</b>	<b>Jefferson County (continued)</b>
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	1,227,357	-	-	-
Operating Expenses	-	601,743	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	1,829,100	-	-	-
<b><u>Retirement of Debt</u></b>					
Principal	-	-	-	-	102,267,120
Interest	-	-	-	-	107,321,912
Accreted Interest	-	-	-	-	48,293,237
Other	-	-	-	-	442,731
<b>TOTAL</b>	-	-	-	-	258,325,000
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	-	386,966	-	-	16,990,985
Fees for Professional Services	-	-	-	-	-
Operating Expenses	-	24,830	-	-	3,422,677
Capital Outlays	-	-	-	-	131,820
Other	-	-	-	-	-
<b>TOTAL</b>	-	411,796	-	-	20,545,482
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	107,707	2,030,516
Building Inspection Service	-	-	-	-	2,499,356
Other	-	-	-	-	-
Other	-	-	-	-	4,740,899
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	-	107,707	9,270,771
<b><u>Other Expenditures</u></b>					
<b>TOTAL EXPENDITURES</b>	-	26,754,660	-	388,354	645,663,484

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

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

	Bessemer Electric Board	Bessemer Water Service	Birmingham Water & Sewer Board	Brookside Water & Gas Board	Fultondale Gas Board
				No Report	No Report
<b>REVENUES</b>					
Sales of Water or Electric Service	-	17,007,949	169,889,368	-	-
Sales of Gas	-	-	-	-	-
Charges for Services & Miscellaneous	-	-	-	-	-
General Revenue	-	3,147,426	359,843	-	-
Governmental Grants or Appropriations	-	-	-	-	-
Other	33,673,616	860	11,700,555	-	-
Other	32,713	-	-	-	-
<b>TOTAL</b>	<b>33,706,329</b>	<b>20,156,235</b>	<b>181,949,766</b>	-	-
<b>EXPENDITURES</b>					
Water or Electricity Purchased for Resale	25,097,920	7,422,542	945,836	-	-
Gas Purchased for Resale	-	-	-	-	-
Salaries, Wages, & Fringe Benefits	-	3,041,102	33,722,488	-	-
Operating Expenses	2,935,709	3,757,342	56,631,777	-	-
Depreciation	882,668	687,463	23,026,421	-	-
Payment in Lieu of Taxes	999,996	185,392	4,216,322	-	-
Debt Service (Principal & Interest)	773,017	1,578,651	64,089,795	-	-
Transfers or Payments to Local Governmental Units	-	640,676	-	-	-
State Utility Tax	-	-	-	-	-
Insurance	-	-	-	-	-
Other	3,107,830	-	-	-	-
<b>TOTAL</b>	<b>33,797,140</b>	<b>17,313,168</b>	<b>182,632,639</b>	-	-
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>(90,811)</b>	<b>2,843,067</b>	<b>(682,873)</b>	-	-

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

	Graysville Gas System	Graysville Water & Sewer Board	Mulga Water & Gas Board	Tarrant Electric Department	Trussville Utilities Board
			No Report	No Report	No Report
<b>REVENUES</b>					
Sales of Water or Electric Service	-	-	-	-	-
Sales of Gas	4,710,399	3,657,474	-	-	-
Charges for Services & Miscellaneous	19,191	11,896	-	-	-
General Revenue	-	-	-	-	-
Governmental Grants or Appropriations	-	-	-	-	-
Other	122,603	58,361	-	-	-
<b>TOTAL</b>	<b>4,852,193</b>	<b>3,727,731</b>	-	-	-
<b>EXPENDITURES</b>					
Water or Electricity Purchased for Resale	-	-	-	-	-
Gas Purchased for Resale	1,543,929	959,284	-	-	-
Salaries, Wages, & Fringe Benefits	998,360	1,010,972	-	-	-
Operating Expenses	443,935	420,273	-	-	-
Depreciation	203,721	184,000	-	-	-
Payment in Lieu of Taxes	29,887	26,591	-	-	-
Debt Service (Principal & Interest)	491,574	486,780	-	-	-
Transfers or Payments to Local Governmental Units	730,000	890,000	-	-	-
State Utility Tax	-	-	-	-	-
Insurance	-	-	-	-	-
Other	39,358	37,290	-	-	-
<b>TOTAL</b>	<b>4,480,764</b>	<b>4,015,190</b>	-	-	-
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>371,429</b>	<b>(287,459)</b>	-	-	-

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

	Warrior River Water Authority	West Jefferson Gas & Water System
<b>REVENUES</b>		
Sales of Water or Electric Service	7,838,025	1,061,066
Sales of Gas	-	207,302
Charges for Services & Miscellaneous	285,782	28,108
General Revenue	-	-
Governmental Grants or Appropriations	-	-
Other	-	-
<b>TOTAL</b>	<b>8,123,807</b>	<b>1,296,476</b>
<b>EXPENDITURES</b>		
Water or Electricity Purchased for Resale	-	595,507
Gas Purchased for Resale	-	53,103
Salaries, Wages, & Fringe Benefits	1,542,644	419,266
Operating Expenses	6,379,606	64,701
Depreciation	1,717,611	119,013
Payment in Lieu of Taxes	-	-
Debt Service (Principal & Interest)	45,709,131	-
Transfers or Payments to Local	-	-
Governmental Units	275,841	-
State Utility Tax	-	50,257
Insurance	-	-
Other	-	-
<b>TOTAL</b>	<b>55,624,833</b>	<b>1,301,847</b>
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>(47,501,026)</b>	<b>(5,371)</b>



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

	Jefferson County	Leeds	Midfield	Mountain Brook	Tarrant
		No Report	No Report		
<b>REVENUES</b>					
<b>Intergovernmental Transfers</b>					
<b>Federal Revenues</b>					
Title I Program ESEA	7,033,615	-	-	-	787,304
Other	27,389,258	-	-	793,307	1,888,696
<b>TOTAL</b>	<b>34,422,873</b>	-	-	<b>793,307</b>	<b>2,676,000</b>
<b>State Revenues</b>					
Minimum Program	167,103,016	-	-	18,387,337	5,739,178
Vocational Education	242,530	-	-	28,326	4,184
Public School Funds	8,666,041	-	-	841,527	289,030
Hospital-Medical Insurance	-	-	-	-	-
Other	23,338,602	-	-	852,981	801,417
<b>TOTAL</b>	<b>199,350,189</b>	-	-	<b>20,110,171</b>	<b>6,833,809</b>
<b>Jefferson County</b>					
Ad Valorem Taxes	27,740,453	-	-	3,435,004	2,264,511
Other	1,751,396	-	-	1,198	775,211
<b>TOTAL</b>	<b>29,491,849</b>	-	-	<b>3,436,202</b>	<b>3,039,722</b>
<b>REVENUES FROM OWN SOURCES</b>					
Local Tax Revenues	-	-	-	-	-
Ad Valorem Tax	57,626,281	-	-	26,021,179	-
Appropriation From the City	-	-	-	-	-
Other	41,267	-	-	-	401,282
<b>TOTAL</b>	<b>57,667,548</b>	-	-	<b>26,021,179</b>	<b>401,282</b>
<b>NON-TAX REVENUES</b>					
Interest Income	233,319	-	-	49,305	-
Refunds, Charges & Reimbursements	16,769,244	-	-	495,022	2,119
Other	42,910,869	-	-	14,094,561	148,962
<b>TOTAL</b>	<b>59,913,432</b>	-	-	<b>14,638,887</b>	<b>151,081</b>
<b>TOTAL REVENUES</b>	<b>380,845,891</b>	-	-	<b>64,999,746</b>	<b>13,101,894</b>
<b>EXPENDITURES</b>					
Education					
Salaries, Wages & Fringe Benefits	258,968,406	-	-	44,541,564	9,108,527
Fees for Professional Services	14,825,587	-	-	7,176,754	71,666
General Control	-	-	-	-	194,914
Operating Expenses	54,283,824	-	-	6,386,629	740,748
Capital Outlay	8,039,372	-	-	556,581	-
Auxiliary Agencies	-	-	-	158,459	1,195,603
Reserves or Transfers to Other Funds	20,646,916	-	-	4,927,806	295,146
Other	-	-	-	-	557,296
<b>TOTAL</b>	<b>356,764,105</b>	-	-	<b>63,747,793</b>	<b>12,163,900</b>
<b>Debt Service</b>					
Principal	26,285,829	-	-	6,830,321	363,464
Interest	2,174,059	-	-	464,788	61,530
Other	58,500	-	-	695,739	1,362
<b>TOTAL</b>	<b>28,518,388</b>	-	-	<b>7,990,848</b>	<b>426,356</b>
<b>TOTAL EXPENDITURES</b>	<b>385,282,493</b>	-	-	<b>71,738,641</b>	<b>12,590,256</b>

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

	Trussville	Vestavia
<b>REVENUES</b>		
<b>Intergovernmental Transfers</b>		
<b>Federal Revenues</b>		
Title I Program ESEA	-	-
Other	1,077,625	3,967,120
<b>TOTAL</b>	<b>1,077,625</b>	<b>3,967,120</b>
<b>State Revenues</b>		
Minimum Program	19,007,164	31,658,839
Vocational Education	22,802	-
Public School Funds	982,772	-
Hospital-Medical Insurance	-	-
Other	3,246,623	-
<b>TOTAL</b>	<b>23,259,361</b>	<b>31,658,839</b>
<b>Jefferson County</b>		
Ad Valorem Taxes	11,191,149	15,006,524
Other	-	-
<b>TOTAL</b>	<b>11,191,149</b>	<b>15,006,524</b>
<b>REVENUES FROM OWN SOURCES</b>		
Local Tax Revenues	-	302,346
Ad Valorem Tax	-	18,767,336
Appropriation From the City	3,102,110	-
Other	4,692	8,122,510
<b>TOTAL</b>	<b>3,106,802</b>	<b>27,192,192</b>
<b>NON-TAX REVENUES</b>		
Interest Income	27,622	-
Refunds, Charges & Reimbursements	1,323,284	-
Other	3,927,806	1,048,027
Other	8,294,125	-
<b>TOTAL</b>	<b>13,572,837</b>	<b>1,048,027</b>
<b>TOTAL REVENUES</b>	<b>52,207,774</b>	<b>78,872,702</b>
<b>EXPENDITURES</b>		
Education		
Salaries, Wages & Fringe Benefits	32,768,624	58,703,282
Fees for Professional Services	4,729,982	9,820,845
General Control	-	-
Operating Expenses	156,273	8,602,813
Capital Outlay	20,565,639	9,992,392
Auxiliary Agencies	1,879,077	-
Reserves or Transfers to Other Funds	3,927,806	-
Other	3,622,394	-
<b>TOTAL</b>	<b>67,649,795</b>	<b>87,119,332</b>
<b>Debt Service</b>		
Principal	1,448,736	808,544
Interest	1,325,477	1,432,277
Other	-	18,040,643
<b>TOTAL</b>	<b>2,774,213</b>	<b>20,281,464</b>
<b>TOTAL EXPENDITURES</b>	<b>70,424,008</b>	<b>107,400,796</b>

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

	Center Point	Concord	Forestdale Fire	Minor Heights	Palmerdale
				No Report	
<b><u>REVENUES</u></b>					
Service Charges, Dues, Fees	7,079,305	1,033,088	1,837,875	-	943,333
Interest	22,111	2,483	3,602	-	4,960
Donations	24,930	500	875	-	2,278
Grants	19,151	-	-	-	16,052
Other	-	-	4,022	-	166,454
<b><u>TOTAL REVENUES</u></b>	<b>7,145,497</b>	<b>1,036,071</b>	<b>1,846,374</b>	<b>-</b>	<b>1,133,077</b>
<b><u>EXPENDITURES</u></b>					
Salaries, Wages & Fringe Benefits	4,726,279	655,310	1,210,107	-	693,810
Operating Expenses	1,132,587	166,643	290,570	-	283,446
Capital Outlays	429,935	65,000	-	-	78,436
Depreciation	-	149,811	247,426	-	-
Fire Hydrants Rental	155,747	17,748	36,882	-	51,573
Other	-	-	58,871	-	17,175
<b><u>TOTAL EXPENDITURES</u></b>	<b>6,444,548</b>	<b>1,054,512</b>	<b>1,843,856</b>	<b>-</b>	<b>1,124,440</b>
<b><u>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</u></b>					
	700,949	(18,441)	2,518	-	8,637

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

	Rocky Ridge
<b><u>REVENUES</u></b>	
Service Charges, Dues, Fees	1,468,402
Interest	14,423
Donations	1,025
Grants	1,052
Other	559,957
<b><u>TOTAL REVENUES</u></b>	<b>2,044,859</b>
<b><u>EXPENDITURES</u></b>	
Salaries, Wages & Fringe Benefits	1,489,982
Operating Expenses	504,552
Capital Outlays	39,966
Depreciation	-
Fire Hydrants Rental	26,056
Other	127,085
<b><u>TOTAL EXPENDITURES</u></b>	<b>2,187,641</b>
<b><u>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</u></b>	
	(142,782)



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

	Regional Planning Commission of Greater Birmingham	Birmingham- Jefferson Civic Center Authority	Jefferson County Economic & Industrial Development Authority	Jefferson County Department of Health	Jefferson County Library Cooperative
<b>REVENUES</b>					
U.S. Government	11,150,763	-	-	5,318,091	7,000
State of Alabama	199,097	-	-	1,293,406	195,727
Jefferson County	65,456	13,506,807	-	27,316,179	137,000
Municipalities	857,042	4,899,387	-	684,000	784,095
Charges for Services	124,657	62,968,229	-	8,966,633	125,040
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	75,000	3,696,286	-
Interest	-	-	289,000	580,318	167
Other	-	601,292	-	1,566,817	17,470
<b>TOTAL REVENUES</b>	<b>12,397,015</b>	<b>81,975,715</b>	<b>364,000</b>	<b>49,421,730</b>	<b>1,329,241</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	4,272,491	27,817,517	257,000	30,418,841	603,304
Fees for Professional Services	6,570,427	580,401	241,000	2,862,860	18,934
Operating Expenses	1,505,239	30,485,361	325,000	7,655,733	493,571
Capital Outlays	-	11,876,582	-	1,254,727	137,000
Debt Services	-	10,115,232	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Reserves or Transfers to Other Funds	-	-	-	-	96,425
Other	-	-	367,000	3,700,976	9,901
<b>TOTAL EXPENDITURES</b>	<b>12,348,157</b>	<b>80,875,093</b>	<b>1,190,000</b>	<b>45,893,137</b>	<b>1,359,135</b>

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

	Jefferson-Blount- St. Clair Mental Health Authority	Bessemer Housing Authority No Report	Housing Authority of the Birmingham District	Fairfield Housing Authority	Jefferson County Housing Authority
<b>REVENUES</b>					
U.S. Government	11,498,348	-	64,290,781	2,067,758	-
State of Alabama	29,465,505	-	-	-	21,746,312
Jefferson County	-	-	-	-	-
Municipalities	47,470	-	-	-	-
Charges for Services	1,392,564	-	5,109,372	457,663	-
Miscellaneous General Revenue	-	-	-	-	176,828
Licenses and Permits	-	-	-	-	-
Interest	-	-	-	792	-
Other	11,400	-	801,579	21,318	7,253
Other	1,412,200	-	-	-	947,351
<b>TOTAL REVENUES</b>	<b>43,827,487</b>	<b>-</b>	<b>70,201,732</b>	<b>2,547,531</b>	<b>22,877,744</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	17,238,343	-	12,527,451	-	2,782,719
Fees for Professional Services	5,367,581	-	67,923,087	-	78,526
Operating Expenses	4,454,384	-	-	1,774,627	19,774,394
Capital Outlays	531,157	-	-	-	-
Debt Services	-	-	-	49,288	84,162
Payment in Lieu of Taxes	-	-	-	-	5,123
Reserves or Transfers to Other Funds	-	-	-	-	400,000
Other	-	-	-	454,372	-
Other	15,346,683	-	-	101,457	-
<b>TOTAL EXPENDITURES</b>	<b>42,938,148</b>	<b>-</b>	<b>80,450,538</b>	<b>2,379,744</b>	<b>23,124,924</b>

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

	Leeds Housing Authority	Tarrant Housing Authority	Birmingham Airport Authority	Birmingham Parking Authority	Birmingham- Jefferson Transit Authority No Report
<b>REVENUES</b>					
U.S. Government	2,118,586	527,463	7,600,907	-	-
State of Alabama	-	-	-	-	-
Jefferson County	-	-	-	-	-
Municipalities	-	-	-	6,156,382	-
Charges for Services	163,032	-	44,046,195	-	-
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	-	1,815	-
Interest	1,294	-	110,407	4,265	-
Other	-	-	5,258,436	-	-
Other	120,384	-	4,932,450	-	-
<b>TOTAL REVENUES</b>	<b>2,403,296</b>	<b>527,463</b>	<b>61,948,395</b>	<b>6,162,462</b>	<b>-</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	-	206,476	16,073,206	-	-
Fees for Professional Services	-	7,435	735,644	3,679,622	-
Operating Expenses	846,925	323,307	13,416,719	260,813	-
Capital Outlays	-	-	6,748,413	1,425,096	-
Debt Services	-	-	16,223,967	960,069	-
Payment in Lieu of Taxes	-	6,390	-	151,007	-
Reserves or Transfers to Other Funds	-	-	-	-	-
Other	778,280	-	16,311,707	-	-
Other	11,460	-	-	718,635	-
Other	344,677	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,981,342</b>	<b>543,608</b>	<b>69,509,656</b>	<b>7,195,242</b>	<b>-</b>