

Jefferson County  
State of Alabama



Financial Accounting Report  
Jefferson County Governmental Units  
Fiscal Year Ending 2017

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

Michael D. Miles, Treasurer

**Jefferson County  
State of Alabama**

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# JEFFERSON COUNTY COMMISSION



JAMES A. "JIMMIE" STEPHENS – PRESIDENT  
LASHUNDA SCALES – PRESIDENT PRO TEMPORE  
STEVE AMMONS  
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November 30, 2018

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 2017 will be the forty-second 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 2018 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>					
	<b>Adamsville</b>	<b>Bessemer</b>	<b>Birmingham</b>	<b>Brighton</b>	<b>Brookside</b>
<b>Estimated Population</b>	4,500	26,386	217,237	-	1,400
				No Report	
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	8,344,470	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	8,344,470	-	-
<b>State of Alabama</b>					
State Gasoline Tax	90,549	-	1,470,243	-	2,154
State Liquor Store Profits	23,779	-	240,956	-	-
Bank Excise Tax	-	5,806	3,223,913	-	-
Motor Vehicle License	-	112,780	675,707	-	3,005
State Grants or Special Appropriations	40,439	35,808	8,344,470	-	5,000
Other	-	2,024,161	-	-	-
<b>TOTAL</b>	154,767	2,178,555	13,955,289	-	10,159
<b>Jefferson County</b>					
Gasoline Tax	84,351	-	1,470,243	-	-
Tobacco Tax	3,547	21,539	164,688	-	1,046
Beer Tax	26,666	213,596	1,496,062	-	4,093
Motor Vehicle Tax	36,082	-	-	-	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	339,642	-	-	1,117
Other	20,099	-	-	-	117
Other	-	-	-	-	-
<b>TOTAL</b>	170,745	574,777	3,130,993	-	6,373
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	296,176	5,055,598	25,606,340	-	62,191
Ad Valorem Tax (Other Local Purposes)	63,002	-	-	-	-
Business Licenses	388,196	3,852,273	54,991,765	-	50,016
Occupational Tax	-	6,612,778	89,869,514	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	4,023,897	28,269,103	165,320,700	-	49,183
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	2,623	-	1,718,477	-	-
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	264,780	-	-	-	-
Public Utilities	-	1,000,000	-	-	-
Cable Television	-	246,203	-	-	14,916
Other	-	4,058,677	-	-	-
<b>TOTAL</b>	5,038,674	49,094,632	337,506,796	-	176,306
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	266,523	919,805	2,172,133	-	43,767
Building Permits & Inspections Fees	13,306	422,333	5,244,959	-	1,307
Garbage Collection Fees	42,549	-	-	-	59,906
Interest Income	388	15,434	256,910	-	-
Rent Income	6,300	14,673	752,275	-	13,600
Sales of Property & Equipment	77,262	-	333,969	-	-
Charges for Services	2,829	1,677,519	951,569	-	-
Transfers from Municipal Utility Systems	105,657	302,429	-	-	-
Cultural & Recreational Receipts	11,042	66,877	1,806,488	-	-
Other	64,732	121,701	-	-	-
Other	36,312	1,198,272	-	-	21,038
<b>TOTAL</b>	626,900	4,739,043	11,518,303	-	139,618
Other Revenue	60,323	1,980,513	-	-	22,523
<b>TOTAL REVENUES</b>	6,051,409	58,567,520	374,455,851	-	354,979

<b>REVENUES BY SOURCES</b>					
	Center Point	Clay	Fairfield	Fultondale	Gardendale
<b>Estimated Population</b>	16,921	9,708		8,400	14,000
			No Report		
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	945	-
Other	-	-	-	-	9,286
<b>TOTAL</b>	-	-	-	945	9,286
<b>State of Alabama</b>					
State Gasoline Tax	336,297	1,261	-	163,989	271,927
State Liquor Store Profits	6,282	-	-	3,325	1,659
Bank Excise Tax	-	-	-	-	52,316
Motor Vehicle License	2,386	72	-	1,191	1,951
State Grants or Special Appropriations	145,589	-	-	83,821	130,149
Other	-	162,768	-	2,850	4,585
Other	-	548	-	-	-
<b>TOTAL</b>	490,554	164,649	-	255,176	462,587
<b>Jefferson County</b>					
Gasoline Tax	33,331	51,030	-	144,372	149,800
Tobacco Tax	12,990	7,453	-	6,434	10,899
Beer Tax	48,811	34,146	-	51,024	70,998
Motor Vehicle Tax	46,716	19,935	-	28,779	46,448
Road & Bridge Tax (1/2 Mill Road Tax)	107,155	89,478	-	90,125	163,785
Other	19,111	-	-	39,111	1,872
<b>TOTAL</b>	268,114	202,042	-	359,845	443,802
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	-	353,289	-	511,039	-
Ad Valorem Tax (Other Local Purposes)	-	-	-	-	1,601,923
Business Licenses	362,150	228,532	-	1,026,714	1,740,059
Occupational Tax	-	-	-	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	1,623,670	2,158,394	-	8,332,233	12,317,016
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	-	27,790	-	27,488	11,274
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	466	-	-	44,382
Payment in Lieu of Taxes	-	-	-	250,000	-
Licenses and Franchises	-	495,740	-	-	38,018
Public Utilities	628,221	-	-	-	1,107,735
Cable Television	178,895	-	-	-	97,196
Other	35,248	-	-	907,879	278,862
<b>TOTAL</b>	2,828,184	3,264,211	-	11,055,353	17,236,465
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	904,513	10,872	-	188,134	495,421
Building Permits & Inspections Fees	183,535	43,911	-	73,554	330,878
Garbage Collection Fees	-	-	-	-	-
Interest Income	477	-	-	3,048	9,574
Rent Income	400	5,350	-	63,600	416,975
Sales of Property & Equipment	-	156	-	11,726	21,899
Charges for Services	-	16,576	-	-	26,542
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	51,298	116,067	-	50,107	146,006
Sewer Fees	-	-	-	35,181	192,845
Other	33,214	100	-	902,427	10,099,801
<b>TOTAL</b>	1,173,437	193,032	-	1,327,777	11,739,941
Other Revenue	-	9,524	-	-	181,805
<b>TOTAL REVENUES</b>	4,760,289	3,833,458	-	12,999,096	30,073,886

**MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES**

	Graysville	Homewood	Hoover	Hueytown	Irondale
<b>Estimated Population</b>	2,185	25,700	88,393	15,561	12,600
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	118,303	1,589,409	-	-
Other	-	-	856,873	-	-
<b>TOTAL</b>	-	118,303	2,446,282	-	-
<b>State of Alabama</b>					
State Gasoline Tax	42,444	464,449	1,246,320	117,872	247,000
State Liquor Store Profits	258	38,234	141,690	46,979	1,474
Bank Excise Tax	-	-	201,544	2,415	-
Motor Vehicle License	9,780	3,534	13,216	1,872	-
State Grants or Special Appropriations	211,918	-	63,144	36,259	21,493
Other	46	375,256	2,733	8,225	-
Other	661	-	692,697	245,274	-
Other	21	-	-	-	-
<b>TOTAL</b>	265,128	881,473	2,361,344	458,896	269,967
<b>Jefferson County</b>					
Gasoline Tax	32,836	151,213	373,793	318,600	138,372
Tobacco Tax	1,644	17,678	44,976	12,634	9,688
Beer Tax	11,043	130,057	272,193	85,212	50,023
Motor Vehicle Tax	6,280	277,629	165,767	250,394	53,886
Road & Bridge Tax (1/2 Mill Road Tax)	13,579	545,327	1,095,797	127,290	176,734
Other	8,242	809	239,746	18,137	-
<b>TOTAL</b>	73,624	1,122,713	2,192,272	812,267	428,703
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	86,876	5,255,297	11,326,664	1,021,857	919,536
Ad Valorem Tax (Other Local Purposes )	19,205	13,356,370	-	-	139,742
Business Licenses	136,690	4,292,269	5,921,043	1,842,742	1,733,709
Occupational Tax	-	-	-	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	1,068,012	30,378,470	71,376,645	7,868,544	10,985,775
Gasoline Tax	-	-	-	-	247,000
Beer and/or Wine Tax	114	38,343	211,263	11,881	62,750
Tobacco Tax	-	-	-	12,634	50,023
Other Sales Tax	-	-	-	76,930	94,812
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	-	442,044	1,228,120	252,657	798,505
Public Utilities	86,385	2,254,898	5,574,921	-	-
Cable Television	15,726	-	-	-	169,696
Other	1,339	3,758,023	5,945,871	50	1,892,414
Other	20,807	-	-	-	-
<b>TOTAL</b>	1,435,154	59,775,714	101,584,527	11,087,295	17,093,962
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	32,460	1,192,908	2,163,345	845,446	281,910
Building Permits & Inspections Fees	4,481	1,280,707	2,247,408	63,740	345,000
Garbage Collection Fees	2,904	-	7,313	916,062	1,027,263
Interest Income	2,267	1,085,012	923,663	6,735	9,435
Rent Income	33,264	428,840	808,119	-	-
Sales of Property & Equipment	7,598	23,453	171,771	54,883	-
Charges for Services	683	1,269,643	2,986,335	31,488	-
Transfers from Municipal Utility Systems	625,000	-	-	-	-
Cultural & Recreational Receipts	7,044	761,331	1,457,592	108,709	-
Sewer Fees	-	-	4,147,413	-	-
Other	184,144	8,825	993,239	53,293	-
<b>TOTAL</b>	899,845	6,050,719	15,906,198	2,080,356	1,663,608
Other Revenue	1,422	-	-	5,000	-
<b>TOTAL REVENUES</b>	2,675,373	67,948,922	124,490,623	14,443,814	19,456,240

<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Kimberly	Leeds	Midfield	Morris	Mountain Brook
<b>Estimated Population</b>	3,173	12,031	5,263	1,970	20,413
	No Report			No Report	
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	47,869	-	1,717,922
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	47,869	-	1,717,922
<b>State of Alabama</b>					
State Gasoline Tax	-	104,088	-	-	405,610
State Liquor Store Profits	-	21,036	4,567	-	2,437
Bank Excise Tax	-	-	-	-	120,883
Motor Vehicle License	-	-	-	-	3,553
State Grants or Special Appropriations	-	134,824	-	-	15,700
Other	-	-	18,592	-	267,550
<b>TOTAL</b>	-	259,948	23,159	-	815,733
<b>Jefferson County</b>					
Gasoline Tax	-	219,123	52,492	-	49,755
Tobacco Tax	-	-	5,116	-	15,672
Beer Tax	-	49,585	34,002	-	78,546
Motor Vehicle Tax	-	29,201	17,501	-	148,047
Road & Bridge Tax (1/2 Mill Road Tax)	-	10,346	5,406	-	627,182
Other	-	-	1,153	-	504,958
<b>TOTAL</b>	-	308,255	115,670	-	1,424,160
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	-	610,877	929,804	-	15,155,623
Ad Valorem Tax (Other Local Purposes)	-	-	440	-	1,382,497
Business Licenses	-	2,299,117	700,665	-	3,046,371
Occupational Tax	-	1,388,848	623,635	-	-
<b>Selected Sales Tax</b>					
General Sales & Use Tax	-	11,883,855	2,694,689	-	10,656,090
Gasoline Tax	-	62,227	-	-	-
Beer and/or Wine Tax	-	49,585	2,184	-	206,601
Tobacco Tax	-	61,339	5,116	-	-
Other Sales Tax	-	-	-	-	739,090
Payment in Lieu of Taxes	-	1,440	-	-	-
Licenses and Franchises	-	931,212	72,633	-	-
Public Utilities	-	-	-	-	1,507,523
Cable Television	-	-	-	-	412,824
Other	-	-	5,450	-	400,440
<b>TOTAL</b>	-	17,288,500	5,034,616	-	33,507,059
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	-	361,186	-	-	767,452
Building Permits & Inspections Fees	-	151,794	28,145	-	1,085,369
Garbage Collection Fees	-	-	437,204	-	30,977
Interest Income	-	66,607	-	-	109,905
Rent Income	-	4,180	30,560	-	499,462
Sales of Property & Equipment	-	7,269	-	-	78,970
Charges for Services	-	-	855	-	42,859
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	-	1,632	-	10,225
Sewer Fees	-	-	1,399	-	-
Other	-	825	15,252	-	848,894
<b>TOTAL</b>	-	591,861	515,047	-	3,474,113
Other Revenue	-	-	834,012	-	-
<b>TOTAL REVENUES</b>	-	18,448,564	6,570,373	-	40,938,987



<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Mulga	Pinson	Pleasant Grove	Sylvan Springs	Tarrant
<b>Estimated Population</b>	No Report	7,532	10,104	1,550	6,400
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	-	-	-	-	-
Other	-	-	-	-	640,160
<b>TOTAL</b>	-	-	-	-	640,160
<b>State of Alabama</b>					
State Gasoline Tax	-	46,507	94,888	30,181	-
State Liquor Store Profits	-	-	1,207	184	-
Bank Excise Tax	-	67,856	14,931	-	-
Motor Vehicle License	-	-	1,488	16,626	-
State Grants or Special Appropriations	-	-	-	-	-
Other	-	-	-	464	-
Other	-	63,071	-	34,840	-
<b>TOTAL</b>	-	177,434	112,514	82,295	-
<b>Jefferson County</b>					
Gasoline Tax	-	-	25,294	10,557	-
Tobacco Tax	-	5,870	7,762	1,210	-
Beer Tax	-	-	32,092	3,735	-
Motor Vehicle Tax	-	26,064	27,861	5,648	-
Road & Bridge Tax (1/2 Mill Road Tax)	-	56,766	67,154	12,613	-
Other	-	-	1,041,633	93	-
Other	-	-	-	5,000	-
<b>TOTAL</b>	-	88,700	1,201,796	38,856	-
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	-	-	1,684,926	65,102	1,138,216
Ad Valorem Tax (Other Local Purposes)	-	-	-	-	-
Business Licenses	-	152,753	170,344	132,962	1,187,549
Occupational Tax	-	-	-	-	589,062
<b>Selected Sales Tax</b>	-	-	-	-	-
General Sales & Use Tax	-	1,920,196	953,852	239,551	3,401,321
Gasoline Tax	-	-	-	-	-
Beer and/or Wine Tax	-	61,596	-	-	-
Tobacco Tax	-	-	-	-	-
Other Sales Tax	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Licenses and Franchises	-	405,507	483,983	-	824,718
Public Utilities	-	-	-	-	-
Cable Television	-	-	57,320	-	-
Other	-	-	-	(189)	780,036
<b>TOTAL</b>	-	2,540,052	3,350,425	437,426	7,920,902
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	-	3,235	48,671	-	150,612
Building Permits & Inspections Fees	-	300	25,254	1,145	-
Garbage Collection Fees	-	-	677,224	-	-
Interest Income	-	-	271,752	461	1,317
Rent Income	-	11,060	-	5,835	-
Sales of Property & Equipment	-	-	10,255	-	8,563
Charges for Services	-	-	-	-	44,281
Transfers from Municipal Utility Systems	-	-	-	-	-
Cultural & Recreational Receipts	-	79,431	-	-	-
Sewer Fees	-	-	-	-	-
Other	-	4,070	-	15,540	132,567
Other	-	37,735	-	7,912	230,026
<b>TOTAL</b>	-	135,831	1,033,156	30,893	567,366
Other Revenue	-	-	-	36,993	1,142,629
<b>TOTAL REVENUE</b>	-	2,942,017	5,697,891	626,463	9,128,428

<b>MUNICIPAL AND COUNTY GOVERNMENTS REVENUES BY SOURCES</b>					
	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
<b>Estimated Population</b>	23,500	34,688		400	659,197
	No Report				
<b>INTERGOVERNMENT</b>					
<b>U.S. Government</b>					
Federal Revenue Sharing	-	-	-	-	-
Federal Grant	550,921	-	-	267,286	9,836,387
Other	-	103,882	-	-	-
<b>TOTAL</b>	<b>550,921</b>	<b>103,882</b>	<b>-</b>	<b>267,286</b>	<b>9,836,387</b>
<b>State of Alabama</b>					
State Gasoline Tax	-	44,498	-	149	4,543,446
State Liquor Store Profits	2,380	9,530	-	-	582,855
Bank Excise Tax	85,164	56,222	-	-	1,578,016
Motor Vehicle License	-	77,337	-	-	3,517,554
State Grants or Special Appropriations	-	-	-	-	-
Other	15,489	-	-	-	5,035,872
Other	-	-	-	-	4,335,747
Other - Jefferson County On-line sales tax	-	-	-	-	1,880,660
<b>TOTAL</b>	<b>103,033</b>	<b>187,587</b>	<b>-</b>	<b>149</b>	<b>21,474,150</b>
<b>Jefferson County</b>					
Gasoline Tax	222,263	136,919	-	6,637	-
Tobacco Tax	14,772	26,687	-	272	-
Beer Tax	113,869	123,980	-	1,654	-
Motor Vehicle Tax	65,915	-	-	47	-
Road & Bridge Tax (1/2 Mill Road Tax)	372,937	647,577	-	2,387	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>789,756</b>	<b>935,163</b>	<b>-</b>	<b>10,997</b>	<b>-</b>
<b>Local Tax Revenue</b>					
Ad Valorem Tax (General Fund)	1,800,551	15,003,999	-	-	44,181,864
Ad Valorem Tax (Other Local Purposes)	2,698,204	-	-	-	78,111,295
Business Licenses	3,634,544	2,954,997	-	-	8,204,540
Occupational Tax	-	-	-	-	20
<b>Selected Sales Tax</b>					
General Sales & Use Tax	21,058,083	12,671,548	-	83,141	167,689,161
Jefferson County Special Revenue Education Sales Tax	-	-	-	-	6,886,154
Gasoline Tax	-	136,919	-	-	317,627
Beer and/or Wine Tax	40,832	151,857	-	-	5,726,268
Tobacco Tax	-	-	-	-	143,894
Other Sales Tax	562,222	428,999	-	-	-
Payment in Lieu of Taxes	-	45,000	-	-	-
Licenses and Franchises	-	-	-	-	5,639,500
Public Utilities	-	2,116,236	-	28,614	-
Cable Television	235,613	557,670	-	7,049	-
Other	249,310	-	-	-	-
<b>TOTAL</b>	<b>30,279,359</b>	<b>34,067,225</b>	<b>-</b>	<b>118,804</b>	<b>316,900,323</b>
<b>Non-Tax Revenue</b>					
Fines and Forfeitures	330,015	331,262	-	-	-
Building Permits & Inspections Fees	1,265,480	1,162,861	-	1,537	1,794,873
Garbage Collection Fees	11,855	-	-	-	-
Interest Income	34,629	163,104	-	110	5,248,134
Rent Income	10,200	-	-	5,693	10,018,435
Sales of Property & Equipment	4,468	16,055	-	-	2,164,959
Charges for Services	481,231	-	-	-	37,658,977
Transfers from Municipal Utility Systems	169,753	-	-	-	-
Cultural & Recreational Receipts	814,155	-	-	-	-
Sewer Fees	-	-	-	-	208,900,988
Other	-	-	-	-	27,056,337
<b>TOTAL</b>	<b>3,121,786</b>	<b>1,673,282</b>	<b>-</b>	<b>7,340</b>	<b>292,842,703</b>
Other Revenue	-	-	-	-	-
Other - Jefferson County-Proceeds from Refunding Debt Issuance	194,058	-	-	-	383,989,151
<b>TOTAL REVENUES</b>	<b>35,038,913</b>	<b>36,967,139</b>	<b>-</b>	<b>404,576</b>	<b>1,025,042,714</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Adamsville	Bessemer	Birmingham	Brighton	Brookside
<b>Governmental Administration</b>					
Salaries, Wages & Fringe Benefits	473,007	3,840,464	-	-	75,780
Operating Expenses	271,147	912,873	-	-	14,783
Capital Outlays	204,232	1,384,452	-	-	4,789
Other	68,234	2,551,709	-	-	19,861
<b>TOTAL</b>	<b>1,016,620</b>	<b>8,689,498</b>	<b>71,056,977</b>	<b>-</b>	<b>115,213</b>
<b>Police Protection</b>					
Salaries, Wages & Fringe Benefits	1,179,233	11,783,411	91,549,448	-	28,336
Operating Expenses	230,709	1,261,148	5,705,958	-	8,844
Capital Outlays	68,592	-	158,626	-	-
Other	-	823,596	-	-	-
<b>TOTAL</b>	<b>1,478,534</b>	<b>13,868,155</b>	<b>97,414,032</b>	<b>-</b>	<b>37,180</b>
<b>Fire Protection</b>					
Salaries, Wages & Fringe Benefits	1,097,521	9,651,520	59,919,214	-	21,982
Operating Expenses	163,118	1,234,297	3,515,037	-	10,940
Capital Outlays	48,183	-	7,500	-	-
Emergency Medical Services	354,360	-	-	-	3,051
Other	99,762	-	-	-	-
<b>TOTAL</b>	<b>1,762,944</b>	<b>10,885,817</b>	<b>63,441,751</b>	<b>-</b>	<b>35,973</b>
<b>Sanitation Department</b>					
Payment to Private Contractors	-	-	1,500,000	-	55,982
Salaries, Wages & Fringe Benefits	-	-	44,289,666	-	-
Operating Expenses	-	-	3,696,027	-	-
Capital Outlays	-	-	20,690	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>49,506,383</b>	<b>-</b>	<b>55,982</b>
<b>Street, Bridge &amp; Road Department</b>					
Salaries, Wages & Fringe Benefits	534,188	7,686,802	4,531,951	-	-
Operating Expenses	748,186	2,880,276	6,801,843	-	-
Capital Outlays	110,106	-	6,993	-	-
Other	-	106,338	-	-	-
<b>TOTAL</b>	<b>1,392,480</b>	<b>10,673,416</b>	<b>11,340,787</b>	<b>-</b>	<b>-</b>
<b>Health and Welfare</b>					
Payment to County Health Department	-	164,342	-	-	8,160
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	86,678	-	-	-	-
Operating Expenses	17,266	-	-	-	-
Capital Outlays	10,635	-	-	-	-
Other	-	30,000	-	-	-
<b>TOTAL</b>	<b>114,579</b>	<b>194,342</b>	<b>-</b>	<b>-</b>	<b>8,160</b>
<b>Education</b>					
Payment to School Board	-	-	2,403,500	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,403,500</b>	<b>-</b>	<b>-</b>
<b>Transportation</b>					
Payment to Transit Authority	-	715,270	10,799,999	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>715,270</b>	<b>10,799,999</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES BY PROGRAMS:</b>	Adamsville	Bessemer (continued)	Birmingham (continued)	Brighton (continued)	Brookside (continued)
<b>Park and Recreation</b>					
Salaries, Wages & Fringe Benefits	-	1,867,575	12,250,733	-	-
Operating Expenses	-	1,334,119	4,837,926	-	-
Capital Outlays	5,845	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>5,845</b>	<b>3,201,694</b>	<b>17,088,659</b>	<b>-</b>	<b>-</b>
<b>Libraries</b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	44,095	513,023	12,295,784	-	-
Operating Expenses	50,543	383,035	2,277,741	-	-
Capital Outlays	-	-	-	-	-
Other	-	1,012,588	-	-	-
<b>TOTAL</b>	<b>94,738</b>	<b>1,908,646</b>	<b>14,573,525</b>	<b>-</b>	<b>-</b>
<b>Retirement of Debt</b>					
Principal	105,000	2,544,313	-	-	-
Interest	227,623	2,526,871	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>332,623</b>	<b>5,071,184</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Courts</b>					
Salaries, Wages & Fringe Benefits	145,608	597,778	5,746,250	-	-
Fees for Professional Services	35,513	84,208	470,000	-	28,663
Operating Expenses	41,034	982,962	247,653	-	-
Capital Outlays	1,659	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>223,814</b>	<b>1,664,948</b>	<b>6,463,903</b>	<b>-</b>	<b>28,663</b>
<b>Other Departments</b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	-	540,677	-	-	-
Other	-	1,275,896	-	-	26,172
Other	-	865,765	-	-	-
Other	-	1,275,896	-	-	-
Other	-	4,032,402	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>7,990,636</b>	<b>-</b>	<b>-</b>	<b>26,172</b>
Other Expenditures	-	946,036	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,422,177</b>	<b>65,094,372</b>	<b>344,089,516</b>	<b>-</b>	<b>307,343</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Center Point	Clay	Fairfield	Fultondale	Gardendale
<b>Governmental Administration</b>					
Salaries, Wages & Fringe Benefits	244,425	361,650	-	465,862	663,480
Operating Expenses	989,579	285,358	-	662,402	1,858,716
Capital Outlays	8,793	-	-	1,288,602	111,223
Other	-	-	-	-	671,153
<b>TOTAL</b>	<b>1,242,797</b>	<b>647,008</b>	<b>-</b>	<b>2,416,866</b>	<b>3,304,572</b>
<b>Police Protection</b>					
Salaries, Wages & Fringe Benefits	43,169	484,512	-	2,703,647	3,435,507
Operating Expenses	680,065	34,951	-	381,341	524,322
Capital Outlays	136,390	-	-	369,312	281,846
Other	-	-	-	-	-
<b>TOTAL</b>	<b>859,624</b>	<b>519,463</b>	<b>-</b>	<b>3,454,300</b>	<b>4,241,675</b>
<b>Fire Protection</b>					
Salaries, Wages & Fringe Benefits	-	-	-	-	2,366,108
Operating Expenses	-	-	-	611,597	325,880
Capital Outlays	-	-	-	16,360	30,268
Emergency Medical Services	-	-	-	-	24,376
Other	58,503	-	-	-	-
<b>TOTAL</b>	<b>58,503</b>	<b>-</b>	<b>-</b>	<b>627,957</b>	<b>2,746,632</b>
<b>Sanitation Department</b>					
Payment to Private Contractors	-	-	-	-	-
Salaries, Wages & Fringe Benefits	254,453	-	-	-	-
Operating Expenses	202,273	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>456,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Street, Bridge &amp; Road Department</b>					
Salaries, Wages & Fringe Benefits	178,215	-	-	1,175,088	1,608,344
Operating Expenses	165,764	-	-	472,795	387,960
Capital Outlays	62,452	-	-	17,298	121,127
Other	-	-	-	-	-
<b>TOTAL</b>	<b>406,431</b>	<b>-</b>	<b>-</b>	<b>1,665,181</b>	<b>2,117,431</b>
<b>Health and Welfare</b>					
Payment to County Health Department	-	-	-	50,159	-
Cemetery Expenses	-	-	-	4,511	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,670</b>	<b>-</b>
<b>Education</b>					
Payment to School Board	-	-	-	-	2,114,925
Other	111,000	222,898	-	47,825	-
<b>TOTAL</b>	<b>111,000</b>	<b>222,898</b>	<b>-</b>	<b>47,825</b>	<b>2,114,925</b>
<b>Transportation</b>					
Payment to Transit Authority	80,909	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>80,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES BY PROGRAMS:</b>	Center Point (continued)	Clay (continued)	Fairfield (continued)	Fultondale (continued)	Gardendale (continued)
<b>Park and Recreation</b>					
Salaries, Wages & Fringe Benefits	276,109	190,011	-	622,924	1,480,801
Operating Expenses	240,342	243,698	-	296,508	965,137
Capital Outlays	49,765	26,960	-	66,508	429,665
Other	-	-	-	-	-
<b>TOTAL</b>	<b>566,216</b>	<b>460,669</b>	<b>-</b>	<b>985,940</b>	<b>2,875,603</b>
<b>Libraries</b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	168,627	-	381,829	538,801
Operating Expenses	-	58,100	-	110,517	137,453
Capital Outlays	-	-	-	-	7,975
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>226,727</b>	<b>-</b>	<b>492,346</b>	<b>684,229</b>
<b>Retirement of Debt</b>					
Principal	-	279,580	-	2,790,098	525,000
Interest	-	219,001	-	905,833	246,967
Other	-	19,895	-	9,879	109,689
<b>TOTAL</b>	<b>-</b>	<b>518,476</b>	<b>-</b>	<b>3,705,810</b>	<b>881,656</b>
<b>Courts</b>					
Salaries, Wages & Fringe Benefits	-	-	-	236,081	207,950
Fees for Professional Services	40,356	-	-	44,545	1,260
Operating Expenses	-	-	-	26,465	45,516
Capital Outlays	-	-	-	1,517	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>40,356</b>	<b>-</b>	<b>-</b>	<b>308,608</b>	<b>254,726</b>
<b>Other Departments</b>					
Civil Defense	22,505	-	-	12,747	-
Building Inspection Service	453,880	76,865	-	214,472	515,080
Other	94,879	192,364	-	111,249	-
Other	117,113	748,216	-	49,723	-
Other	-	-	-	10,761	-
<b>TOTAL</b>	<b>688,377</b>	<b>1,017,445</b>	<b>-</b>	<b>398,952</b>	<b>515,080</b>
<b>Other Expenditures</b>					
	-	-	-	46,271	9,351,937
<b>TOTAL EXPENDITURES</b>	<b>4,510,939</b>	<b>3,612,686</b>	<b>-</b>	<b>14,204,726</b>	<b>29,088,466</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Graysville	Homewood	Hoover	Hueytown	Irondale
<b>Governmental Administration</b>					
Salaries, Wages & Fringe Benefits	245,254	672,744	8,264,138	859,911	708,113
Operating Expenses	179,573	2,501,440	6,750,406	638,913	3,007,538
Capital Outlays	17,280	2,134,699	1,053,564	9,297	-
Other	11,578	228,431	-	-	-
<b>TOTAL</b>	<b>453,685</b>	<b>5,537,314</b>	<b>16,068,108</b>	<b>1,508,121</b>	<b>3,715,651</b>
<b>Police Protection</b>					
Salaries, Wages & Fringe Benefits	-	7,821,041	19,468,752	4,170,747	2,630,738
Operating Expenses	-	1,378,522	3,773,051	325,324	674,186
Capital Outlays	-	621,793	1,334,830	20,814	-
Other	285,000	-	-	10,310	-
<b>TOTAL</b>	<b>285,000</b>	<b>9,821,356</b>	<b>24,576,633</b>	<b>4,527,195</b>	<b>3,304,924</b>
<b>Fire Protection</b>					
Salaries, Wages & Fringe Benefits	719,601	6,221,896	17,141,543	3,465,296	2,886,543
Operating Expenses	73,309	600,190	2,117,109	282,677	718,346
Capital Outlays	24,906	321,241	1,492,467	120,957	-
Emergency Medical Services	13,703	-	-	-	-
Other	13,561	-	-	49,180	-
<b>TOTAL</b>	<b>845,080</b>	<b>7,143,327</b>	<b>20,751,119</b>	<b>3,918,110</b>	<b>3,604,889</b>
<b>Sanitation Department</b>					
Payment to Private Contractors	-	-	7,226,270	625,546	-
Salaries, Wages & Fringe Benefits	-	1,724,116	144,052	-	1,438,562
Operating Expenses	24,886	453,429	2,181,850	326,066	751,889
Capital Outlays	-	-	-	-	-
Other	18,987	-	2,229,203	-	-
<b>TOTAL</b>	<b>43,873</b>	<b>2,177,545</b>	<b>11,781,375</b>	<b>951,612</b>	<b>2,190,451</b>
<b>Street, Bridge &amp; Road Department</b>					
Salaries, Wages & Fringe Benefits	140,474	1,496,974	2,559,587	861,396	-
Operating Expenses	87,761	413,221	646,036	382,244	-
Capital Outlays	6,396	394,247	227,331	14,399	-
Other	30,289	-	-	-	-
<b>TOTAL</b>	<b>264,920</b>	<b>2,304,442</b>	<b>3,432,954</b>	<b>1,258,039</b>	<b>-</b>
<b>Health and Welfare</b>					
Payment to County Health Department	5,448	150,640	74,729	-	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	12,729	-
Operating Expenses	1,112	-	-	362,735	-
Capital Outlays	-	-	-	4,953	-
Other	318	-	-	20,060	-
<b>TOTAL</b>	<b>6,878</b>	<b>150,640</b>	<b>74,729</b>	<b>400,477</b>	<b>-</b>
<b>Education</b>					
Payment to School Board	-	16,431,747	5,000,000	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>16,431,747</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>
<b>Transportation</b>					
Payment to Transit Authority	-	347,020	-	-	-
Salaries, Wages & Fringe Benefits	-	-	1,047,626	-	-
Operating Expenses	-	-	1,175,396	-	-
Capital Outlays	-	-	7,488,988	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>347,020</b>	<b>9,712,010</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES BY PROGRAMS:</b>	Graysville (continued)	Homewood (continued)	Hoover (continued)	Hueytown (continued)	Irondale (continued)
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	113,335	2,356,254	5,338,866	179,316	195,239
Operating Expenses	24,140	1,352,221	6,923,857	78,386	95,301
Capital Outlays	6,415	154,887	37,854,221	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>143,890</b>	<b>3,863,362</b>	<b>50,116,944</b>	<b>257,702</b>	<b>290,540</b>
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	80,039	-	-	130,635	-
Salaries, Wages & Fringe Benefits	-	1,780,106	5,084,681	-	305,735
Operating Expenses	-	522,305	2,312,474	-	185,578
Capital Outlays	-	54,762	175,002	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>80,039</b>	<b>2,357,173</b>	<b>7,572,157</b>	<b>130,635</b>	<b>491,313</b>
<b><u>Retirement of Debt</u></b>					
Principal	70,000	4,593,185	8,880,000	-	2,929,984
Interest	130,003	-	5,203,064	-	1,538,473
Other	-	-	958,778	-	15,918
<b>TOTAL</b>	<b>200,003</b>	<b>4,593,185</b>	<b>15,041,842</b>	<b>602,368</b>	<b>4,484,375</b>
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	-	366,412	1,541,293	243,969	180,372
Fees for Professional Services	-	24,645	84,667	17,526	30,800
Operating Expenses	-	188,827	367,972	27,705	171,069
Capital Outlays	-	-	38,321	-	-
Other	-	108	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>579,992</b>	<b>2,032,253</b>	<b>289,200</b>	<b>382,241</b>
<b><u>Other Departments</u></b>					
Civil Defense	-	-	1,828,564	-	-
Building Inspection Service	-	1,080,882	222,414	322,371	161,795
Other	181,261	1,030,628	23,438	220,293	245,946
Other	88,832	1,030,972	2,421,426	-	201,864
Other	-	404,135	436,977	-	365,269
Other	-	459,911	4,771,430	-	62,268
<b>TOTAL</b>	<b>270,093</b>	<b>4,006,528</b>	<b>9,704,249</b>	<b>542,664</b>	<b>1,037,142</b>
<b><u>Other Expenditures</u></b>					
	-	7,820,043	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,593,461</b>	<b>67,133,674</b>	<b>175,864,373</b>	<b>14,386,123</b>	<b>19,501,526</b>



**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Kimberly	Leeds	Midfield	Morris	Mountain Brook
<b>Governmental Administration</b>					
Salaries, Wages & Fringe Benefits	-	70,652	490,909	-	1,628,403
Operating Expenses	-	79,790	366,489	-	2,407,728
Capital Outlays	-	4,343,823	-	-	40,750
Other	-	-	-	-	629,343
<b>TOTAL</b>	-	4,494,265	857,398	-	4,706,224
<b>Police Protection</b>					
Salaries, Wages & Fringe Benefits	-	2,257,833	778,338	-	6,668,562
Operating Expenses	-	150,735	163,455	-	1,102,227
Capital Outlays	-	97,294	-	-	483,977
Other	-	-	-	-	-
<b>TOTAL</b>	-	2,505,862	941,793	-	8,254,766
<b>Fire Protection</b>					
Salaries, Wages & Fringe Benefits	-	1,887,076	788,612	-	6,481,891
Operating Expenses	-	128,340	112,236	-	733,728
Capital Outlays	-	241,368	-	-	1,455,190
Emergency Medical Services	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	2,256,784	900,848	-	8,670,809
<b>Sanitation Department</b>					
Payment to Private Contractors	-	98,973	-	-	2,811,311
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	98,973	-	-	2,811,311
<b>Street, Bridge &amp; Road Department</b>					
Salaries, Wages & Fringe Benefits	-	449,474	314,169	-	2,733,044
Operating Expenses	-	67,723	495,156	-	898,427
Capital Outlays	-	34,352	-	-	4,994,078
Other	-	-	-	-	-
<b>TOTAL</b>	-	551,549	809,325	-	8,625,549
<b>Health and Welfare</b>					
Payment to County Health Department	-	-	31,130	-	122,188
Cemetery Expenses	-	48,721	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	1,301,505
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	48,721	31,130	-	1,423,693
<b>Education</b>					
Payment to School Board	-	5,615	355,000	-	517,013
Other	-	-	-	-	-
<b>TOTAL</b>	-	5,615	355,000	-	517,013
<b>Transportation</b>					
Payment to Transit Authority	-	-	137,787	-	123,066
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	137,787	-	123,066

<b>EXPENDITURES BY PROGRAMS:</b>	<b>Kimberly (continued)</b>	<b>Leeds (continued)</b>	<b>Midfield (continued)</b>	<b>Morris (continued)</b>	<b>Mountain Brook (continued)</b>
<b><u>Park and Recreation</u></b>					
Salaries, Wages & Fringe Benefits	-	15,618	135,518	-	929,999
Operating Expenses	-	87,797	78,784	-	286,831
Capital Outlays	-	-	-	-	381,230
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>103,415</b>	<b>214,302</b>	-	<b>1,598,060</b>
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	31,105	102,917	-	-
Salaries, Wages & Fringe Benefits	-	324,740	-	-	2,039,038
Operating Expenses	-	40,501	-	-	780,612
Capital Outlays	-	1,096	-	-	502,843
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>397,442</b>	<b>102,917</b>	-	<b>3,322,493</b>
<b><u>Retirement of Debt</u></b>					
Principal	-	57,168,791	648,357	-	-
Interest	-	1,523,670	-	-	-
Other	-	125,967	-	-	-
<b>TOTAL</b>	-	<b>58,818,428</b>	<b>648,357</b>	-	-
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	-	173,355	104,817	-	183,764
Fees for Professional Services	-	134,410	4,983	-	12,359
Operating Expenses	-	21,895	6,875	-	64,296
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>329,660</b>	<b>116,675</b>	-	<b>260,419</b>
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	-	231,292	50,430	-	453,949
Other	-	152,539	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>383,831</b>	<b>50,430</b>	-	<b>453,949</b>
<b><u>Other Expenditures</u></b>	-	-	392,914	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>69,994,545</b>	<b>5,558,876</b>	-	<b>40,767,352</b>

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Mulga	Pinson	Pleasant Grove	Sylvan Springs	Tarrant
<b><u>Governmental Administration</u></b>					
Salaries, Wages & Fringe Benefits	-	-	426,075	69,315	-
Operating Expenses	-	466,057	409,161	62,617	-
Capital Outlays	-	313,802	-	23,666	-
Other	-	437,599	-	-	-
<b>TOTAL</b>	-	1,217,458	835,236	155,598	1,530,082
<b><u>Police Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	-	1,571,849	-	-
Operating Expenses	-	-	220,766	-	-
Capital Outlays	-	-	-	-	-
Other	-	326,140	-	-	-
<b>TOTAL</b>	-	326,140	1,792,615	-	3,210,449
<b><u>Fire Protection</u></b>					
Salaries, Wages & Fringe Benefits	-	-	1,164,327	131,225	-
Operating Expenses	-	-	262,253	51,222	-
Capital Outlays	-	-	-	12,260	-
Emergency Medical Services	-	-	-	5,275	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	1,426,580	199,982	-
<b><u>Sanitation Department</u></b>					
Payment to Private Contractors	-	-	551,508	-	-
Salaries, Wages & Fringe Benefits	-	-	72,331	-	-
Operating Expenses	-	-	10,000	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	633,839	-	-
<b><u>Street, Bridge &amp; Road Department</u></b>					
Salaries, Wages & Fringe Benefits	-	-	-	3,487	-
Operating Expenses	-	-	-	2,638	-
Capital Outlays	-	-	-	15,310	-
Other	-	18,306	-	53,609	-
<b>TOTAL</b>	-	18,306	-	75,044	1,340,634
<b><u>Health and Welfare</u></b>					
Payment to County Health Department	-	-	60,514	9,229	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	60,514	9,229	114,418
<b><u>Education</u></b>					
Payment to School Board	-	-	-	-	-
Other	-	94,552	-	-	-
<b>TOTAL</b>	-	94,552	-	-	624,976
<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>Mulga (continued)</b>	<b>Pinson (continued)</b>	<b>Pleasant Grove (continued)</b>	<b>Sylvan Springs (continued)</b>	<b>Tarramt (continued)</b>
<b>Park and Recreation</b>					
Salaries, Wages & Fringe Benefits	-	-	213,448	5,299	-
Operating Expenses	-	-	130,964	4,633	-
Capital Outlays	-	-	-	-	-
Other	-	210,354	-	-	-
<b>TOTAL</b>	-	210,354	344,412	9,932	361,934
<b>Libraries</b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	112,219	-	-
Operating Expenses	-	-	64,297	-	-
Capital Outlays	-	-	-	-	-
Other	-	218,240	-	-	-
<b>TOTAL</b>	-	218,240	176,516	-	147,120
<b>Retirement of Debt</b>					
Principal	-	119,846	-	50,000	584,609
Interest	-	83,358	-	63,941	227,837
Other	-	-	-	-	-
<b>TOTAL</b>	-	203,204	-	113,941	812,446
<b>Courts</b>					
Salaries, Wages & Fringe Benefits	-	-	78,322	-	-
Fees for Professional Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	-	78,322	-	-
<b>Other Departments</b>					
Civil Defense	-	-	-	-	-
Building Inspection Service	-	-	83,742	4,599	-
Other	-	47,433	-	44,719	-
Other	-	9,511	-	25,336	1,410,870
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	56,944	83,742	74,654	1,410,870
<b>Other Expenditures</b>					
<b>TOTAL EXPENDITURES</b>	-	2,345,198	5,431,776	638,380	9,552,929

**MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS**

	Trussville	Vestavia Hills	Warrior	West Jefferson	Jefferson County
<b>Governmental Administration</b>					
Salaries, Wages & Fringe Benefits	893,813	1,758,004	-	18,477	57,536,367
Operating Expenses	1,929,630	1,092,080	-	160,701	47,477,924
Capital Outlays	1,620,878	74,197	-	29,729	7,395,671
Other	-	-	-	-	215,000
<b>TOTAL</b>	<b>4,444,321</b>	<b>2,924,281</b>	<b>-</b>	<b>208,907</b>	<b>112,624,962</b>
<b>Police Protection</b>					
Salaries, Wages & Fringe Benefits	5,934,122	7,309,841	-	-	58,153,767
Operating Expenses	1,240,871	971,648	-	-	13,869,183
Capital Outlays	177,880	8,541	-	-	2,611,833
Other	-	-	-	-	-
<b>TOTAL</b>	<b>7,352,873</b>	<b>8,290,030</b>	<b>-</b>	<b>-</b>	<b>74,634,783</b>
<b>Fire Protection</b>					
Salaries, Wages & Fringe Benefits	3,802,886	8,352,309	-	-	-
Operating Expenses	756,382	867,855	-	-	-
Capital Outlays	274,433	6,879	-	-	-
Emergency Medical Services	52,436	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>4,886,137</b>	<b>9,227,043</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sanitation Department</b>					
Payment to Private Contractors	1,783,505	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	26,166,808
Operating Expenses	-	-	-	-	33,388,148
Capital Outlays	-	-	-	-	63,702,246
Other	-	-	-	-	-
<b>TOTAL</b>	<b>1,783,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,257,202</b>
<b>Street, Bridge &amp; Road Department</b>					
Salaries, Wages & Fringe Benefits	936,471	565,681	-	-	13,387,889
Operating Expenses	718,302	884,528	-	-	15,475,496
Capital Outlays	-	-	-	-	11,270,230
Other	-	-	-	-	-
<b>TOTAL</b>	<b>1,654,773</b>	<b>1,450,209</b>	<b>-</b>	<b>-</b>	<b>40,133,615</b>
<b>Health and Welfare</b>					
Payment to County Health Department	-	-	-	2,024	-
Cemetery Expenses	-	-	-	-	-
Salaries, Wages & Fringe Benefits	-	-	-	-	13,513,661
Operating Expenses	-	-	-	-	40,703,766
Capital Outlays	-	-	-	-	775,422
Other	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,024</b>	<b>54,992,849</b>
<b>Education</b>					
Payment to School Board	9,014,223	-	-	-	69,000,000
Other	-	-	-	-	-
<b>TOTAL</b>	<b>9,014,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,000,000</b>
<b>Transportation</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>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	2,028,794	3,514,135	-	-	-
Operating Expenses	1,598,866	2,019,113	-	-	-
Capital Outlays	24,949	33,615	-	-	-
Other	-	1,089,075	-	-	-
<b>TOTAL</b>	<b>3,652,609</b>	<b>6,655,938</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Libraries</u></b>					
Payment to Independent Library Boards	-	-	-	-	-
Salaries, Wages & Fringe Benefits	904,863	1,302,551	-	-	-
Operating Expenses	222,130	395,519	-	-	-
Capital Outlays	2,199,593	205,285	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>3,326,586</b>	<b>1,903,355</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Retirement of Debt</u></b>					
Principal	-	-	-	-	101,384,843
Jefferson County-Principal Retired through refunding issue	-	-	-	-	447,299,802
Interest	-	-	-	-	106,084,732
Jefferson County-Accreted Interest	-	-	-	-	53,352,889
Other	4,472,306	-	-	-	2,276,861
<b>TOTAL</b>	<b>4,472,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>710,399,127</b>
<b><u>Courts</u></b>					
Salaries, Wages & Fringe Benefits	277,365	423,502	-	-	17,499,793
Fees for Professional Services	26,682	-	-	-	-
Operating Expenses	34,397	43,589	-	-	3,850,857
Capital Outlays	-	-	-	-	82,298
Other	-	-	-	-	-
<b>TOTAL</b>	<b>338,444</b>	<b>467,091</b>	<b>-</b>	<b>-</b>	<b>21,432,948</b>
<b><u>Other Departments</u></b>					
Civil Defense	-	-	-	-	1,029,647
Building Inspection Service	629,869	287,217	-	-	2,336,445
Other	14,985	-	-	321,538	-
Jefferson County-Senior Citizens Services	-	-	-	-	959,207
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	<b>644,854</b>	<b>287,217</b>	<b>-</b>	<b>321,538</b>	<b>4,325,299</b>
<b><u>Other Expenditures</u></b>					
<b>TOTAL EXPENDITURES</b>	<b>41,570,631</b>	<b>31,205,164</b>	<b>-</b>	<b>532,469</b>	<b>1,210,800,785</b>

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

	Bessemer Water Service	Birmingham Water & Sewer Board	Brookside Water & Gas Board	Fultondale Gas Board
<b>REVENUES</b>				
Sales of Water or Electric Service	17,300,246	164,933,088	677,433	-
Sales of Gas	-	-	123,382	5,906,057
Charges for Services & Miscellaneous				
General Revenue	2,746,019	374,190	13,847	14,676
Governmental Grants or Appropriations	140	10,222,702	-	71,894
Other	-	-	-	-
<b>TOTAL</b>	<b>20,046,405</b>	<b>175,529,980</b>	<b>814,662</b>	<b>5,992,627</b>
<b>EXPENDITURES</b>				
Water or Electricity Purchased for Resale	7,928,684	-	505,916	-
Gas Purchased for Resale	-	-	81,532	1,384,311
Salaries, Wages, & Fringe Benefits	3,500,712	34,052,766	205,527	2,470,824
Operating Expenses	4,182,455	49,391,538	19,374	1,326,467
Depreciation	699,359	27,992,890	36,427	402,380
Payment in Lieu of Taxes	185,906	4,473,709	-	-
Debt Service (Principal & Interest)	1,589,217	58,755,347	-	380,440
Transfers or Payments to Local				
Governmental Units	651,927	-	-	250,000
State Utility Tax	-	-	-	227,156
Insurance	-	-	-	5,250
Other	-	-	-	-
<b>TOTAL</b>	<b>18,738,260</b>	<b>174,666,250</b>	<b>848,776</b>	<b>6,446,828</b>
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>1,308,145</b>	<b>863,730</b>	<b>(34,114)</b>	<b>(454,201)</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	
<b>REVENUES</b>					
Sales of Water or Electric Service	-	1,901,727	1,172,352	-	6,308,873
Sales of Gas	3,457,986	-	667,229	-	17,819,025
Charges for Services & Miscellaneous		112,242	12,826		524,116
General Revenue	22,230	320,683			
Governmental Grants or Appropriations	1,490	13,949			
Other	10,945				
<b>TOTAL</b>	<b>3,492,651</b>	<b>2,348,601</b>	<b>1,852,407</b>	-	<b>24,652,014</b>
<b>EXPENDITURES</b>					
Water or Electricity Purchased for Resale	-	1,342,561	697,276		
Gas Purchased for Resale	1,003,705		126,770		8,693,808
Salaries, Wages, & Fringe Benefits	929,490	187,375	468,890		4,113,419
Operating Expenses	455,039	196,451	369,349		6,733,697
Depreciation	325,000	111,953			4,423,969
Payment in Lieu of Taxes	23,532	16,238			
Debt Service (Principal & Interest)		19,250	381,420		942,275
Transfers or Payments to Local					
Governmental Units	625,000		21,417		
State Utility Tax			74,618		
Insurance					
Other	485,389		29,292		
<b>TOTAL</b>	<b>3,847,155</b>	<b>1,873,828</b>	<b>2,169,032</b>	-	<b>24,907,168</b>
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>(354,504)</b>	<b>474,773</b>	<b>(316,625)</b>	-	<b>(255,154)</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	7,599,919	1,111,112
Sales of Gas	-	180,179
Charges for Services & Miscellaneous	413,133	-
General Revenue	-	-
Governmental Grants or Appropriations	-	-
Other	-	-
<b>TOTAL</b>	<b>8,013,052</b>	<b>1,291,291</b>
<b>EXPENDITURES</b>		
Water or Electricity Purchased for Resale	-	658,521
Gas Purchased for Resale	-	66,284
Salaries, Wages, & Fringe Benefits	1,584,624	354,089
Operating Expenses	6,819,403	105,493
Depreciation	1,686,641	120,287
Payment in Lieu of Taxes	-	-
Debt Service (Principal & Interest)	44,999,135	-
Transfers or Payments to Local	-	-
Governmental Units	-	-
State Utility Tax	284,778	50,113
Insurance	-	-
Other	-	-
<b>TOTAL</b>	<b>55,374,581</b>	<b>1,354,787</b>
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>(47,361,529)</b>	<b>(63,496)</b>

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

	Bessemer	Birmingham	Fairfield	Homewood	Hoover
	No Report		No Report		
<b>REVENUES</b>					
<b>Intergovernmental Transfers</b>					
<b>Federal Revenues</b>					
Title I Program ESEA	-	16,565,613	-	448,859	1,239,962
Other	-	29,161,459	-	1,952,525	5,912,721
<b>TOTAL</b>	-	<b>45,727,072</b>	-	<b>2,401,384</b>	<b>7,152,683</b>
<b>State Revenues</b>					
Minimum Program	-	111,043,808	-	17,381,813	61,767,852
Vocational Education	-	-	-	10,287	45,879
Public School Funds	-	4,937,428	-	716,524	2,840,055
Hospital-Medical Insurance	-	-	-	-	-
Other	-	12,884,269	-	986,102	8,174,052
<b>TOTAL</b>	-	<b>128,865,505</b>	-	<b>19,094,726</b>	<b>72,827,838</b>
<b>Jefferson County</b>					
Ad Valorem Taxes	-	19,478,102	-	3,326,950	22,767,689
Other	-	1,830,005	-	2,758,814	-
<b>TOTAL</b>	-	<b>21,308,107</b>	-	<b>6,085,764</b>	<b>22,767,689</b>
<b>REVENUES FROM OWN SOURCES</b>					
Local Tax Revenues	-	-	-	8,246,769	1,874,309
Ad Valorem Tax	-	66,109,802	-	16,835,873	40,478,629
Appropriation From the City	-	2,390,000	-	173,612	5,000,000
Other	-	16,035,858	-	-	34,280,578
<b>TOTAL</b>	-	<b>84,535,660</b>	-	<b>25,256,254</b>	<b>81,633,516</b>
<b>NON-TAX REVENUES</b>					
Interest Income	-	126,368	-	33,413	446,508
Refunds, Charges & Reimbursements	-	8,453,525	-	4,025,719	12,081,257
Other	-	5,793,666	-	2,558,496	9,006,732
<b>TOTAL</b>	-	<b>14,373,559</b>	-	<b>6,617,628</b>	<b>21,534,497</b>
<b>TOTAL REVENUES</b>	-	<b>294,809,903</b>	-	<b>59,455,756</b>	<b>205,916,223</b>
<b>EXPENDITURES</b>					
<b>Education</b>					
Salaries, Wages & Fringe Benefits	-	193,945,828	-	39,228,538	123,217,591
Fees for Professional Services	-	-	-	4,996,384	13,170,620
General Control	-	-	-	2,689,307	4,207,144
Operating Expenses	-	77,876,647	-	456,517	8,578,787
Capital Outlay	-	3,393,731	-	107,493	2,627,823
Auxiliary Agencies	-	-	-	1,271,562	7,340,330
Reserves or Transfers to Other Funds	-	-	-	1,592,440	9,006,732
Other	-	-	-	397,493	-
<b>TOTAL</b>	-	<b>275,216,206</b>	-	<b>50,739,734</b>	<b>168,149,027</b>
<b>Debt Service</b>					
Principal	-	1,902,662	-	1,385,000	3,215,000
Interest	-	3,231,225	-	1,218,644	7,388,586
Other	-	-	-	935	4,970
<b>TOTAL</b>	-	<b>5,133,887</b>	-	<b>2,604,579</b>	<b>10,608,556</b>
<b>TOTAL EXPENDITURES</b>	-	<b>280,350,093</b>	-	<b>53,344,313</b>	<b>178,757,583</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	8,441,957	462,975	-	-	-
Other	27,991,460	551,722	-	-	-
<b>TOTAL</b>	<b>36,433,417</b>	<b>1,014,697</b>	-	-	<b>2,414,963</b>
<b>State Revenues</b>					
Minimum Program	177,330,015	10,363,900	-	-	-
Vocational Education	252,167	10,287	-	-	-
Public School Funds	8,736,125	458,725	-	-	-
Hospital-Medical Insurance	-	-	-	-	-
Other	23,299,073	-	-	-	-
<b>TOTAL</b>	<b>209,617,380</b>	<b>10,832,912</b>	-	-	<b>7,357,868</b>
<b>Jefferson County</b>					
Ad Valorem Taxes	85,713,805	5,346,234	-	-	-
Other	25,830,353	-	-	-	-
<b>TOTAL</b>	<b>111,544,158</b>	<b>5,346,234</b>	-	-	<b>3,971,070</b>
<b>REVENUES FROM OWN SOURCES</b>					
Local Tax Revenues	-	-	-	-	-
Ad Valorem Tax	-	1,200,323	-	-	-
Appropriation From the City	-	824,983	-	-	-
Other	-	-	-	-	-
<b>TOTAL</b>	-	<b>2,025,306</b>	-	-	-
<b>NON-TAX REVENUES</b>					
Interest Income	537,202	12,255	-	-	-
Refunds, Charges & Reimbursements	5,577,461	19,505	-	-	-
Other	145,229,445	-	-	-	-
<b>TOTAL</b>	<b>151,344,108</b>	<b>31,760</b>	-	-	<b>44,691</b>
<b>TOTAL REVENUES</b>	<b>508,939,063</b>	<b>19,250,909</b>	-	-	<b>13,788,591</b>
<b>EXPENDITURES</b>					
<b>Education</b>					
Salaries, Wages & Fringe Benefits	268,393,035	12,837,287	-	-	-
Fees for Professional Services	14,637,777	-	-	-	-
General Control	-	-	-	-	-
Operating Expenses	49,403,232	3,329,622	-	-	-
Capital Outlay	14,362,139	-	-	-	-
Auxiliary Agencies	-	-	-	-	-
Reserves or Transfers to Other Funds	27,890,112	967,268	-	-	-
Other	467,422	644,532	-	-	-
<b>TOTAL</b>	<b>375,153,717</b>	<b>17,778,709</b>	-	-	<b>13,055,646</b>
<b>Debt Service</b>					
Principal	10,444,685	435,102	-	-	421,163
Interest	1,520,406	360,340	-	-	51,494
Other	50,000	-	-	-	1,363
<b>TOTAL</b>	<b>12,015,091</b>	<b>795,442</b>	-	-	<b>474,020</b>
<b>TOTAL EXPENDITURES</b>	<b>387,168,808</b>	<b>18,574,151</b>	-	-	<b>13,529,666</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	678,804	-
Other	513,263	-
<b>TOTAL</b>	<b>1,192,067</b>	<b>2,005,905</b>
<b>State Revenues</b>		
Minimum Program	21,078,869	-
Vocational Education	21,746	-
Public School Funds	1,040,830	-
Hospital-Medical Insurance	-	-
Other	3,035,113	-
<b>TOTAL</b>	<b>25,176,558</b>	<b>35,791,873</b>
<b>Jefferson County</b>		
Ad Valorem Taxes	11,304,194	-
Other	3,000,115	-
<b>TOTAL</b>	<b>14,304,309</b>	<b>41,948,285</b>
<b>REVENUES FROM OWN SOURCES</b>		
Local Tax Revenues	-	-
Ad Valorem Tax	2,755,826	-
Appropriation From the City	2,702,956	-
Other	-	-
<b>TOTAL</b>	<b>5,458,782</b>	<b>-</b>
<b>NON-TAX REVENUES</b>		
Interest Income	1,624,400	-
Refunds, Charges & Reimbursements	1,261,885	-
Other	3,477,639	2,018,209
Other	-	-
<b>TOTAL</b>	<b>6,363,924</b>	<b>2,018,209</b>
<b>TOTAL REVENUES</b>	<b>52,495,640</b>	<b>81,764,272</b>
<b>EXPENDITURES</b>		
Education		
Salaries, Wages & Fringe Benefits	35,740,741	-
Fees for Professional Services	4,608,608	-
General Control	-	-
Operating Expenses	5,772,417	79,441,620
Capital Outlay	1,842,469	22,152,694
Auxiliary Agencies	-	-
Reserves or Transfers to Other Funds	-	-
Other	-	2,076,043
<b>TOTAL</b>	<b>47,964,235</b>	<b>103,670,357</b>
<b>Debt Service</b>		
Principal	1,560,584	641,464
Interest	1,291,333	2,326,110
Other	-	-
<b>TOTAL</b>	<b>2,851,917</b>	<b>2,967,574</b>
<b>TOTAL EXPENDITURES</b>	<b>50,816,152</b>	<b>106,637,931</b>

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

	Center Point	Concord	Forestdale Fire	Minor Heights	Palmerdale
				No Report	
<b>REVENUES</b>					
Service Charges, Dues, Fees	7,208,949	1,109,062	1,867,997	-	953,535
Interest	19,337	6,299	2,513	-	6,309
Donations	13,100	-	120	-	1,572
Grants	48,928	585	-	-	17,500
Other	1,066	269	15,014	-	134,674
<b>TOTAL REVENUES</b>	<b>7,291,380</b>	<b>1,116,215</b>	<b>1,885,644</b>	<b>-</b>	<b>1,113,590</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	5,171,765	656,157	1,260,075	-	684,742
Operating Expenses	1,153,286	264,550	317,034	-	258,800
Capital Outlays	540,600	72,494	-	-	106,853
Depreciation	-	159,594	183,042	-	-
Fire Hydrants Rental	159,224	11,470	40,447	-	52,455
Other	-	-	228,381	-	5,664
<b>TOTAL EXPENDITURES</b>	<b>7,024,875</b>	<b>1,164,265</b>	<b>2,028,979</b>	<b>-</b>	<b>1,108,514</b>
<b>EXCESS (DEFICIT) OF</b>					
<b>REVENUE OVER</b>					
<b>EXPENDITURES</b>	266,505	(48,050)	(143,335)	-	5,076

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

	Rocky Ridge
<b>REVENUES</b>	
Service Charges, Dues, Fees	1,363,417
Interest	5,221
Donations	40
Grants	6,027
Other	723,685
<b>TOTAL REVENUES</b>	<b>2,098,390</b>
<b>EXPENDITURES</b>	
Salaries, Wages & Fringe Benefits	1,337,457
Operating Expenses	483,269
Capital Outlays	45,071
Depreciation	-
Fire Hydrants Rental	26,883
Other	42,711
<b>TOTAL EXPENDITURES</b>	<b>1,935,391</b>
<b>EXCESS (DEFICIT) OF</b>	
<b>REVENUE OVER</b>	
<b>EXPENDITURES</b>	162,999

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

	Regional Planning Commission of Greater Birmingham	Birmingham- Jefferson Civic Center Authority	Greater Birmingham Convention & Visitors Bureau	Jefferson County Economic & Industrial Development Authority	Jefferson County Library Cooperative
<b>REVENUES</b>					
U.S. Government	11,757,904	-	-	-	20,000
State of Alabama	153,907	-	-	-	220,372
Jefferson County	65,456	13,759,686	7,392,374	-	150,000
Municipalities	1,115,995	4,949,787	903,374	-	697,745
Charges for Services	29,720	68,084,848	3,833	-	13,020
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Interest	-	668,986	284,266	-	3,600
Other	-	-	1,147,753	4,659,000	60,211
<b>TOTAL REVENUES</b>	<b>13,122,982</b>	<b>87,463,307</b>	<b>9,731,600</b>	<b>4,659,000</b>	<b>1,164,948</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	4,789,835	26,427,912	3,855,112	-	613,332
Fees for Professional Services	6,808,475	420,611	-	-	20,794
Operating Expenses	1,345,360	35,744,267	484,958	-	395,507
Capital Outlays	-	4,135,291	-	-	150,000
Debt Services	-	11,326,883	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Reserves or Transfers to Other Funds	-	-	-	-	303,340
Other	-	-	5,744,268	3,401,000	26,432
<b>TOTAL EXPENDITURES</b>	<b>12,943,670</b>	<b>78,054,964</b>	<b>10,084,338</b>	<b>3,401,000</b>	<b>1,509,405</b>

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

	Jefferson-Blount- St. Clair Mental Health Authority	Bessemer Housing Authority	Housing Authority of the Birmingham District	Fairfield Housing Authority	Jefferson County Housing Authority
<b>REVENUES</b>					
U.S. Government	10,872,490	10,633,873	67,078,535	1,337,771	23,941,661
State of Alabama	30,284,555	-	-	-	-
Jefferson County	145,200	-	-	-	-
Municipalities	148,211	-	-	-	-
Charges for Services	1,419,528	1,777,149	5,380,930	455,162	1,099,143
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Interest	14,270	-	-	288	19,589
Other	1,541,579	168,346	1,377,659	404,373	266,601
Other	-	52,688	-	-	(241,214)
<b>TOTAL REVENUES</b>	<b>44,425,833</b>	<b>12,632,056</b>	<b>73,837,124</b>	<b>2,197,594</b>	<b>25,085,780</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	17,195,195	-	10,820,124	-	2,791,754
Fees for Professional Services	20,750,780	-	-	-	97,304
Operating Expenses	3,257,775	6,851,413	66,859,170	1,249,361	20,384,870
Capital Outlays	1,981,297	-	1,907,522	637,166	-
Debt Services	-	35,228	2,209,133	61,040	74,762
Payment in Lieu of Taxes	-	-	-	-	5,123
Reserves or Transfers to Other Funds	857,692	-	-	-	-
Other	383,094	3,909,224	-	669,967	(400,000)
Other	-	1,429,254	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>44,425,833</b>	<b>12,225,119</b>	<b>81,795,949</b>	<b>2,617,534</b>	<b>22,953,813</b>

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

	<b>Leeds Housing Authority</b>	<b>Tarrant Housing Authority</b>	<b>Birmingham Airport Authority</b>	<b>Birmingham Parking Authority</b>	<b>Birmingham-Jefferson Transit Authority</b>
		No report			No Report
<b>REVENUES</b>					
U.S. Government	1,558,739	-	4,937,446	-	-
State of Alabama	-	-	-	-	-
Jefferson County	-	-	-	-	-
Municipalities	-	-	-	-	-
Charges for Services	529,538	-	43,829,278	5,617,732	-
Miscellaneous General Revenue	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Interest	18	-	239,243	1,617	-
Other	76,964	-	9,953,747	-	-
Other	-	-	60,296	-	-
<b>TOTAL REVENUES</b>	<b>2,165,259</b>	<b>-</b>	<b>59,020,010</b>	<b>5,619,349</b>	<b>-</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	-	-	15,134,408	2,885,844	-
Fees for Professional Services	-	-	568,201	306,353	-
Operating Expenses	2,279,635	-	13,029,309	2,107,102	-
Capital Outlays	-	-	5,724,378	29,420	-
Debt Services	-	-	16,483,967	159,333	-
Payment in Lieu of Taxes	-	-	-	-	-
Reserves or Transfers to Other Funds	-	-	-	-	-
Other	-	-	17,342,863	240,956	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,279,635</b>	<b>-</b>	<b>68,283,126</b>	<b>5,729,008</b>	<b>-</b>

**Jefferson County  
Department of  
Health**

**REVENUES**

U.S. Government	974,771
State of Alabama	1,134,713
Jefferson County	29,122,715
Municipalities	-
Charges for Services	9,051,327
Miscellaneous General Revenue	2,667,161
Licenses and Permits	155,566
Interest	1,442,567
Other	-
<b>TOTAL REVENUES</b>	<b>44,548,820</b>

**EXPENDITURES**

Salaries, Wages & Fringe Benefits	31,097,280
Fees for Professional Services	1,496,036
Operating Expenses	7,783,468
Capital Outlays	1,926,203
Debt Services	-
Payment in Lieu of Taxes	-
Reserves or Transfers to Other Funds	-
Other	-
<b>TOTAL EXPENDITURES</b>	<b>42,302,987</b>