

2026

Official Operating Budget



Jefferson County, AL

**October 1, 2025-September 30,
2026**

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OFFICIAL OPERATING BUDGET

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Jefferson County Commission



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

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

Jefferson County Web Addresses

Jefferson County Government (jccal.org)	Jefferson County – Jefferson County, AL - Government Services and Information
Strategic Plan:	https://performance.jccal.org/PDF_Files/JCCAL-StrategicPlan-2020.pdf
Performance Measures	https://performance.jccal.org/
Comprehensive Plan	Jefferson County Comprehensive Plan – Forward Together (jeffcotogther.com)
Audited Financial Statements:	https://www.jccal.org/Default.asp?ID=975&pg=Audited+Financial+Statements
Adopted Budgets:	https://www.jccal.org/Default.asp?ID=138&pg=Budget+Management+Office
Commission Agendas	https://jeffersoncountyal.iqm2.com/Citizens/Default.aspx
Jefferson County How Do I	https://www.jccal.org/Default.asp?ID=964&pg=How+Do+I%3F
JeffCo Live Stream	Jefferson County – Jefferson County Commission meetings Live Stream (jccal.org)
Podcasts	Jefferson County Alabama: Podcast for the People (buzzsprout.com)
Jefferson County Facebook Page:	https://www.facebook.org/jeffersoncountyal
County Directory	Jefferson County – County Directory (jccal.org)
Roads Projects	Jefferson County – Roads and Transportation

The Jefferson County Newsletter can be subscribed to: Jefferson County – Jefferson County, AL - Government Services and Information

The County's Facebook Page provides access to Zoom Commission Meetings, Budget Hearings, Zoning Hearings and more.

Jefferson County Twitter [Jefferson County, AL @JeffCoToday](https://twitter.com/JeffCoToday) |X formerly known as Twitter

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

Guide to Using this Document

This budget document contains information that is presented in a logical and readable manner about Jefferson County's Fiscal Year 2026 Operating Budget. This document serves to present the County Commission and public with an understanding of the services provided by the County, and to provide County management with a financial and operating plan which conforms to the County's accounting system. Major programs are displayed, and anticipated revenues and expenditures are summarized and presented in a concise manner.

This document is arranged in the following nine sections:

The **Budget Message** includes a transmittal letter from the Budget Manager of the Budget Management Office that provides an overview of the adopted budget and explains the proposed spending priorities for fiscal year 2026. [BudgetMessage](#)

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

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

The **Revenues and Appropriations** section provides a narrative description of major sources and uses of funds. It also contains the detail of actual revenues and expenditures by fund and fund type for fiscal years 2023 and 2024, and the budgeted amounts for fiscal years 2025 and 2026. The revenues and expenditures are presented in six fund categories: General Fund, Special Revenue Funds, Debt Service Fund, Enterprise Funds, and Trust and Agency Funds and Capital. Fund balance information is also discussed. [RevenuesAppropriations](#)

The **Organizational Unit Summaries** section presents details of appropriations by department and is arranged by program. Department overviews are presented with information about the department's mission, objectives, budgeted positions, and performance measurements. Actual expenditure information for fiscal year 2023 and 2024, as well as budgeted appropriations for 2025 and 2026 are presented for comparative purposes. [ORGSummaries](#)

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

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

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

The ***Capital Improvement*** section includes an overview of the five-year Capital Improvement Program fiscal years 2026-2030. A source and use of funds are presented with information as to how the Operating Budget and Debt Service will be impacted. [Capital](#)

The ***Debt Service*** section includes a description of Debt Administration, Debt Limits, Debt Ratios, Credit Ratings and a Schedule of Debt Service Requirements showing the principal and interest requirements for fiscal year 2026 and beyond for the debt issue. [Debt](#)

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

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

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

GFOA Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jefferson County, Alabama, for its Annual Budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**County of Jefferson
Alabama**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Monill
Executive Director

Budget Message

September 11, 2025

Jefferson County, Alabama

Honorable Citizens of Jefferson County:

As the County Commission approaches fiscal year 2026, the County is diligently working on its new Comprehensive Plan [Jefferson County Comprehensive Plan – Forward Together \(jeffcotgether.com\)](http://jeffcotgether.com) and will use it as a template to guide economic growth in the future. Citizen participation was fundamental in guiding development of the plan. Initial results show that citizens are interested in walkable neighborhoods and greenspace. This plan provides a decision-making framework for economic development, protection of natural resources and quality of life improvements for our citizens.



Economic forecasting became increasingly difficult as the county faces the challenges from increasing inflation, stagnant revenues and the volatility existing as consumer purchasing stalls. Adding to the confusion is the ongoing threat of tariffs and the loss of grant funding at the University of Alabama Birmingham which is the County's largest employer. Also, as unemployment increases nationwide, the county appears to be going into an economic cycle known as stagflation.

While economic uncertainty hovered over this year's budget process, there were still glimmers of hope throughout the area.



During March 2025, the NCAA Women's Basketball regionals and the SEC Women's Gymnastics championships were held at the Birmingham Jefferson Civic Center and continue making Birmingham a leader in the sporting world. The Magic City Classic is hosted during the fall and supported by the Jefferson County Commission. The economic impact of the Magic City Classic alone is between 20-30 million. The anticipated economic impact of the NCAA is 14 million. The 2025 World and Police Fire Games were also hosted by the

Birmingham region and generated an economic impact of 65 million.

On a future note, the American Athletic Conference has chosen Birmingham to host their 2026 Men's and Women's Basketball Championships at the Legacy Arena. Birmingham has also been chosen by the Boccia International Sports Federation to host the 2026 World Boccia Challenger which is another global competition to be held at the Lakeshore Foundation. With all these sporting events taking place here, Birmingham is fast becoming a sporting destination in the south with strong economic gains for the City and County.

Jefferson County also received \$127,920,085 in American Rescue Plan Act funds from the Biden administration in response to the COVID-19 pandemic. The County was able to put these funds back into the community by providing housing and food assistance, help purchase ambulances and fire trucks, and support various nonprofits. [Jefferson County Commission | ARPA](http://jeffccomm.com/arpa)

The County's Revised Strategic Plan and related performance measures were used to provide guidance in the building of this budget and also used to ensure the County is doing everything possible to meet the needs of you, its citizens. As part of this strategy, the County is diligently working to be as transparent as possible and to remain easily accessible to its citizens. The County is looking at a multifaceted approach to prioritize a strong workforce, customer service, equity and diversity, economic development and transparency in an effort to provide the best service to the citizens of Jefferson County. https://performance.jccal.org/PDF_Files/JCCAL-StrategicPlan-2020.pdf

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

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

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

I respectfully present the Jefferson County Official Operating Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as approved by the Jefferson County Commission on September 11, 2025. [14618 Approved FY2026 ADOPTED BUDGET](#)

Budget Highlights

- **3.0% Cost of Living Increase**
- **26M for new Youth Detention Building**
- **8M Sheriff Evidence Storage Room**
- **500K IT Digital Storage Project**

Due to the hard work done by the Commission, the County Manager and the Executive Team, and individual departments, the County continues to improve its financial status. Maintaining a healthy fund balance as well as funding the various budget and economic stability funds leaves the county in a good position to make it through the uncertainty ahead.

Leadership was happy to see that revenue projections remained in line with actuals received during FY25. While we continue to keep a watchful eye on the state of the economy, we are hopeful that our revenues will remain steady.

Several challenges have been identified for FY26 and beyond.

Stagflation, Tariffs and Revenue Growth

Like the rest of the country, Jefferson County citizens have struggled with stagflation as inflation increases, unemployment grows and consumer spending stalls. Our revenue growth appears to have slowed, and our expenses have increased mainly due to the tariffs that have been implemented. Our budget projections forced us to keep operating costs the same, allowed for minimal cost of living

increase, and showed continuing stabilization in our revenue projections. Tariffs have contributed to the uncertainty as the costs for all county building projects are expected to increase as well as costs for food and other usual expenses throughout the departments.

Further, as federal funding for UAB, the education department, libraries and more, continue to decrease, these negative impacts on the county and our citizens are expected to get worse. It is anticipated that unemployment will grow, and economic growth will decline.

BMO has forecast a modest increase in property taxes; however, several laws were recently passed by the State Legislature which capped property taxes and are affecting the County's revenues. Further complicating the situation is the uncertainty around the Simplified Sellers Tax. Cities across the state have filed a lawsuit challenging the distribution model of this tax. A decision in favor of the plaintiffs could significantly reduce the revenue stream from internet sales.

Staffing Concerns

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

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

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

The needs of the labor force appear to be changing as people are interested in teleworking and a better work/life balance. People appear to be more selective in the types of jobs they will take and no longer seem to be as attracted to a pension as in days past. Further, the county's population remains stagnant, which also limits the number of people available to be hired. Our youth tend to graduate college and leave the state in order to find good paying jobs instead of staying here. Employee morale also appears to be low. Jefferson County has to find ways to offer quality jobs and prepare its workers to succeed. An added concern is retention as employee turnover in relatively new hires remains higher than we would like.

Due to ongoing hiring needs, efficiency is more important than ever. The Board of Equalization is transitioning to a paperless work environment. For FY25, they completed the transition to paperless property valuation protests. This change reduced their time spent on protests by three months and saved the department approximately 162K annually. For FY26, the department is continuing this transition by converting board hearings of property protests into a more paperless process. Board members will be able to sign off on board hearings and also taxpayers will be able to "self-schedule" their hearings.

Capital Projects and Infrastructure

The County faces challenges related to its aging infrastructure. Upcoming projects are anticipated to cost upwards of 100M, and the Executive Team is getting to a point where it can no longer put these needs off.

The Youth Detention facility is rapidly deteriorating and posing a significant risk to its population. Current plans are to build a new facility on the current site of the building. This budget allocates 26M toward this project.

The Roads Department is diligently maintaining roads and trying to catch up on road design and infrastructure all while meeting the needs of a changing climate, as well as avoiding urban sprawl. The cost of all roads that need extra work is upward of 160M in the upcoming 5 years. The Director of Roads and departmental employees have received accolades for completion of the roundabout at Grants Mill and are currently working on the first turbo roundabout. This five-leg roundabout is located on Old Tuscaloosa Highway. [Jefferson County – Roads and Transportation](#)

Figure 1 The first turbo roundabout.



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

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

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

Enhance Quality of Life for Jefferson County Citizens

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



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

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

The Revenue department has modernized its operations by providing citizens and businesses with the ability to renew motor vehicle registrations as well as file and pay sales and use taxes and other taxes online. This budget allocates 30K for new kiosks to streamline car tags and various license purchases in one of the satellite offices.

Promote Inclusion and Diversity



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

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

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

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

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

The FY2026 budget includes an exceptional employee benefit package that includes 3 percent COLA, health insurance, life insurance, pension contributions, and retirement credit conversion. The total number of paid holidays is 13, and employees are also allotted one variable day to be used as they see fit.

Strive for Continued Economic Growth

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

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

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



In addition to other economic development projects, the Commission is funding organizations to help with innovation, economic development and building a strong workforce. According to the County's Economic Development Advisor, the county plans to allocate at least 10% of the economic development fund to help organizations who are performing work that aids economic development. Receiving continued funding are the Central Alabama Redevelopment Alliance and Hispanic Interest Coalition of Alabama. Both organizations provide services to startup businesses and aid in small business development. CARA was projected to serve 75 small businesses and perform 10 one-on-one mentorships. The organization actually served 300 businesses while doing the 10 one-on-ones. HICA served 134 residents and did 41 one-on-ones. It was projected to work with 50 residents and do 25 business one-on-ones.

Last year, the state legislature approved the creation of the Agriculture Exhibition Center Corporation to operate the Alabama Farm Center on Hallmark Farm. This enabled the Hallmark Farm Cooperative, a joint effort between Jefferson County and the City of Warrior, to move forward with its plans for 158M project that will host rodeos, livestock shows, family entertainment, concerts, restaurants and lodging. This project is initially expected to create over 1,000 jobs. In March of this year, the County sold this property to the Agriculture Exhibition Center Cooperative to oversee the completion of this project.

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

Empower the Jefferson County Workforce

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

The JeffCo Way will involve management taking responsibility for the development, performance and success of employees throughout the organization and providing them with a sense of direction and purpose. Leadership believes that an atmosphere of respect and professionalism should be maintained thus creating a positive work environment.

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

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

Improve Community and Public Safety Relations

THE SHERIFF'S OFFICE IS WORKING TO MEET CALEA STANDARDS FOR PROPERTY MANAGEMENT BY UPDATING ITS PROPERTY ROOM.

The Commission acknowledges the ongoing concern of the public for responsible public safety. Much of this emphasis falls under the Sheriff, a state constitutional officer, but other departments also play a role such as the District Attorneys' offices. The District Attorney in Birmingham works with the Helping Families Initiative which is a crime prevention effort designed to improve family functioning, child well-being and educational outcomes. HFI partners with schools to recognize

warning signs and then conducts home assessments. An inter-agency team then crafts an individualized intervention plan for each family.

The Sheriff's Office is working to achieve CALEA accreditation which will entail updating the department's training policies and procedures as well as updating the Property Room to meet CALEA standards for property management. This budget includes 8M for this project. The department is also working to reduce crime through the acquisition of license plate readers and more surveillance equipment.

The Youth Detention department faces a dramatic increase in its population of youths and the crimes they are committing are incredibly serious and dangerous. The department has also noticed an increase in mental illness among its population. Research shows that 70 percent of youth in custody have a diagnosable mental health condition and 20 percent suffer severe mental health problems. Training its

Juvenile Detention Officers in de-escalation techniques and in dealing with mental health issues is of vital importance as is providing mental health services to the children in their custody.

Promote Environmental Sustainability

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



Approximately 28M of American Rescue Plan Funds is going to be used to develop and implement a storm water drainage system. The Stormwater Modeling project would allow Jefferson County to implement a Gridded Surface Subsurface Hydrologic Analysis (GSSHA) and install weather stations and stream gauges in the 36 watersheds in the county, including four which are critically compromised. GSSHA allows engineers to "perform complex studies of atmospheric, land-based, wetland, riverine, and coastal systems to help predict and mitigate watershed management problems. This project should be completed in December 2026.

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



Jefferson County is also using brownfield property tax incentives to encourage economic growth and protect the environment. A brownfield is a property which is complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Without the cleanup, this would remain an abandoned property and contribute to blight. The incentives process is crucial for the county's revitalization and will continue into fiscal year 2026.

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

Enhance the County's Financial Standing

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

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

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

Implement Long-Range Strategic Planning

Implementation of the FY2026 budget reflects the Commission's use of its long-term financial plan which projects resources in future years and assesses future needs for both the operating budget and the capital improvement program budget. The County expects its budget process to be a valuable tool in identifying available resources and capital project needs within the current revenue picture. In the Environmental Services department, the County is establishing a master plan to govern sewer expansion needs and to plan for the next five years. The County's management team will also coordinate planning and long-term budgeting for maintaining roads and redeveloping declining areas of the County. A formalized strategic planning process (JeffCoWay) with department heads reviewing and refining business processes is being implemented.

Preserve and Upgrade the Public Infrastructure

A major undertaking will be the replacement of the Youth Detention Center due to the deteriorating building and the threat to the safety of the youth housed there.

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

The impact of this project has extended to optimizing the Emergency Services Network boundaries. This has empowered courts, municipalities, and other entities to make more informed and accurate decisions. Also, the City of Birmingham, one of the largest county partners, benefited from the exchange of parcel data. This facilitated the alignment of City Council Boundaries enabling them to update their existing data for heightened accuracy.

Budget in Brief

The approved operating budget for fiscal year 2026 includes estimated revenues of \$917,763,302 and operating appropriations of \$997,532,989. Overall, county revenues increased primarily due to the Simplified Sellers Tax on online purchases; however, the sales taxes and ad valorem property taxes were relatively flat. Overall, revenue projections increased by 3 percent.

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

Major revenue changes from FY25 to FY26 are listed below.

Taxes and Penalties	15	million increase
Licenses and Permits	40	thousand decrease
Intergovernmental	5	million decrease
Charges for Services	11	million increase
Miscellaneous Revenues	7	million increase

The difference in the revenue and expenditure budget comes primarily from the Sanitary Fund which is an Enterprise Fund. Jefferson County maintains a fiscally conservative budgeting process whereby revenues are estimated conservatively. Environmental Services fund balance will decrease by approximately 56M. A planned 15M will be pulled from Roads and Transportation fund balance in order to balance the fund. Almost 2M will be pulled from the General Fund fund balance.

The approved expenditure budget for all operating funds is \$997,532,989, which represents an overall decrease of \$2.1M or 1 percent.

Major expenditure changes from FY25 to FY26 are listed below.

General Fund	11	million increase
Special Revenue Funds	5	million increase
Capital Funds	12	million decrease
Enterprise Funds	6	million decrease
Trust and Agency	50	thousand increase
Debt	2	thousand decrease

Revenues and Expenses by Fund

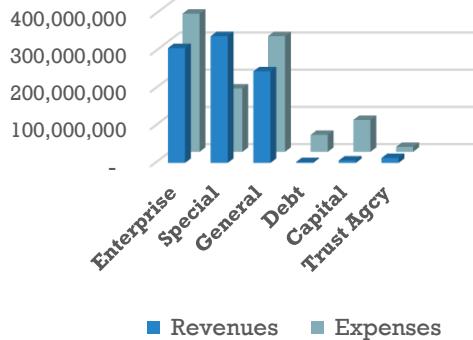


Figure 2 Revenue and expense comparison by fund.

FY26 also includes budget for various General Fund departments to make one-time capital purchases of equipment, software, and vehicles.

Fleet Management	\$ 1,667,120
General Services	\$ 9,324,000
Sheriff	\$ 7,432,821
Development Services	\$ 450,000
County Attorney	\$ 40,000
Coroner	\$ 158,234
Human Resources	\$ 45,000
Revenue	\$ 43,000
Total Equipment	<u>\$19,160,175</u>

FY26 Summary of Changes from Proposed to Adopted Budget

- Increase district funds by 300K to each Commissioner.
- Increase Development Services by 100K for demolition property cleanup.
- Add 1 Plumbing Gas Mechanical Inspector to Development Services.
- Move Poll Pad funding from Probate Elections to General Services Elections.
- Reduce Capital Vehicle Request from 6 departments.
- Decrease General Services Capital Request by 4M.
- Increase Roads Capital Request by 4M.
- Implement 3% COLA
- Increase SSUT Funding to 2M

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

Lene Wormley

Lene Wormley
Budget Manager

Budget Summary All Funds

Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Taxes	458,450,690	474,084,093	487,325,993	502,206,366
Licenses and Permits	16,837,275	18,565,514	17,325,264	17,285,385
Intergovernmental*	47,996,197	38,550,734	40,021,974	35,181,496
Charges for Services*	300,998,918	313,245,982	318,874,684	329,741,565
Miscellaneous*	56,555,962	75,085,276	26,449,130	33,348,490
Total	880,839,042	919,531,599	889,997,045	917,763,302

Expenditures	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General	239,272,352	258,901,699	289,049,149	300,879,402
Roads	40,599,439	42,229,893	48,495,245	50,611,999
Community Dev.	7,302,417	4,520,762	2,283,082	2,330,541
Workforce	1,881,544	0	0	0
JeffCo Econ Dev	12,885,678	8,318,789	10,000,000	10,000,000
Special Tax	24,100,000	24,100,000	24,100,000	24,100,000
BOE State	8,014,370	6,069,652	8,262,653	7,992,680
Tax Assessor State	6,297,129	6,333,695	9,175,546	10,795,969
Debt Service	27,533,570	27,500,055	19,227,659	19,230,539
Limited Obligation	26,403,038	26,403,788	26,407,538	26,402,538
Indigent Care	70,942,213	69,395,322	72,539,525	73,644,097
Environmental Sv.	112,569,802	110,284,937	123,857,577	121,293,405
Env Capital Proj.	217,324,641	119,050,414	121,530,000	107,810,000
Landfill	2,325,873	3,709,595	8,375,750	8,000,000
Env Debt Sv.	80,617,447	156,038,645	124,245,438	134,477,749
Comm. Dev. Home	198,846	2,073,120	797,224	823,694
EMA*	1,501,986	1,571,662	1,751,440	1,721,951
JCEIDA*	1,316,958	0	430,865	0
Personnel Board*	9,131,432	9,858,559	11,038,738	11,549,905
Capital Projects	21,678,495	42,313,716	60,993,297	53,190,175
Capital Roads	42,901,555	28,050,638	37,071,258	32,678,345
Total	954,798,785	946,724,941	999,631,984	997,532,989

*Includes fiduciary funds

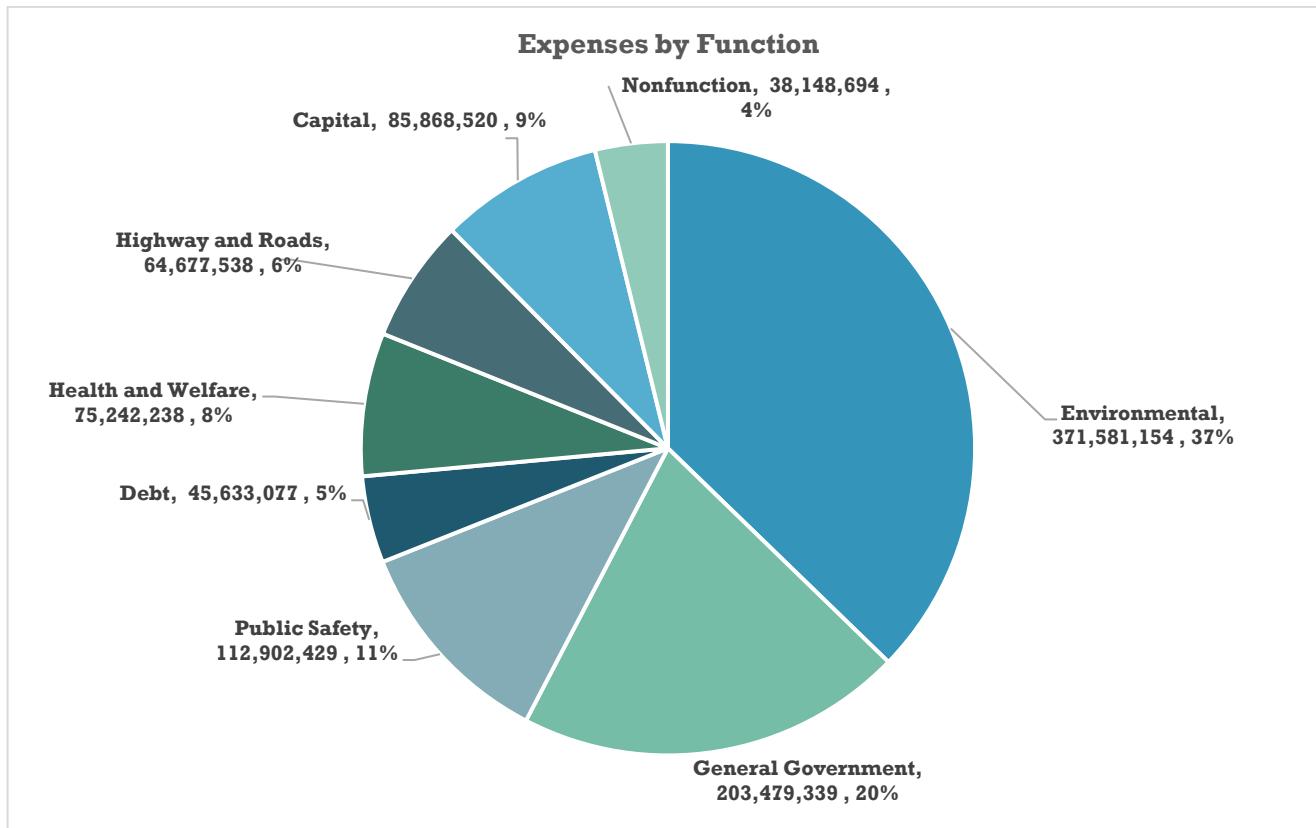


Figure 3 Cost of expenditures compared by function.

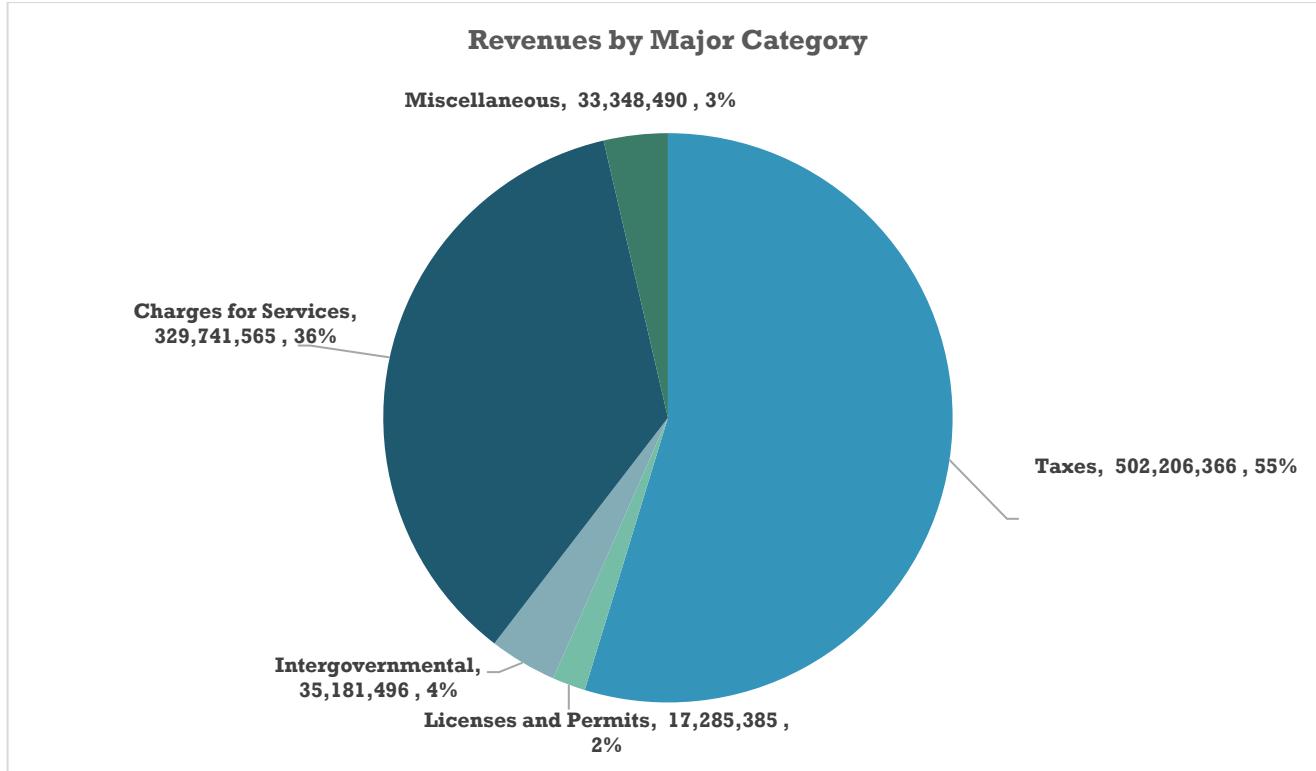


Figure 4 Revenue comparison by major category.

Responsibilities of Jefferson County Government

The Jefferson County Commission

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

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

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

The adopted FY2026 Operating Budget includes funding for 2,929 budgeted positions. Fiscal Year 2026's budget provides for 3 percent cost of living adjustment (COLA), 82% for health insurance, 100% for employee life insurance, 6% pension contribution, and continuation of the sick leave-retirement credit for employees with exceptional attendance records.



Figure 5 Jefferson County AL.

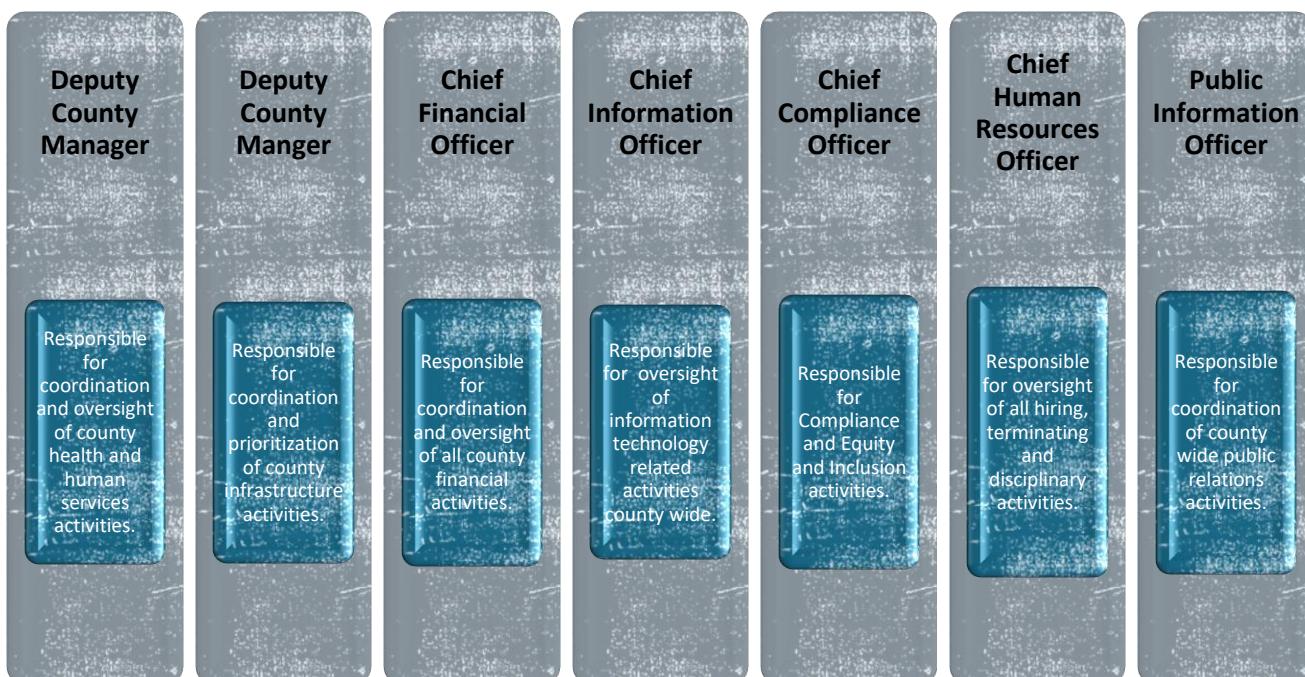
County Manager

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

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

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

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



Organization Chart



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

Organization Structure

Jefferson County's organizational structure is designed to enhance leadership and streamline decision-making. Major policy decisions are made by the Commissioners during their twice-monthly meetings, while the County Manager oversees daily operations. This Manager collaborates with an Executive Team that includes Deputy County Managers, the Chief Financial Officer, the Public Information Officer, the Human Resources Director, the Chief Compliance Officer, and the Information Technology Director.

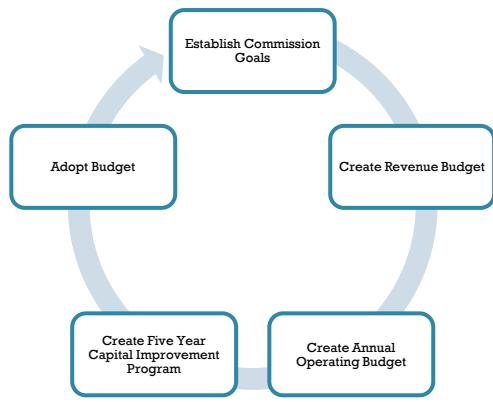
Department Heads and their deputies ensure smooth operations within their respective areas, implementing decisions from upper management and guiding employees in best practices. Elected Officials also lead departments, though they do not report to the County Manager; however, they can rely on the Executive Team's resources to achieve their goals.

Ultimately, the County's primary responsibility is serving Jefferson County citizens. This structure helps achieve organizational efficiency by clearly defining roles, delegating responsibilities, and fostering collaboration. Regular evaluations ensure continued productivity and effectiveness, preventing centralized decision-making and inefficiencies that could hinder performance. By maintaining a well-organized framework, Jefferson County can meet its goals while delivering quality services to the community.

Financial Plan

Overview

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



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

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

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

Strategic Plan

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



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

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

performance measures are located on the county's website.

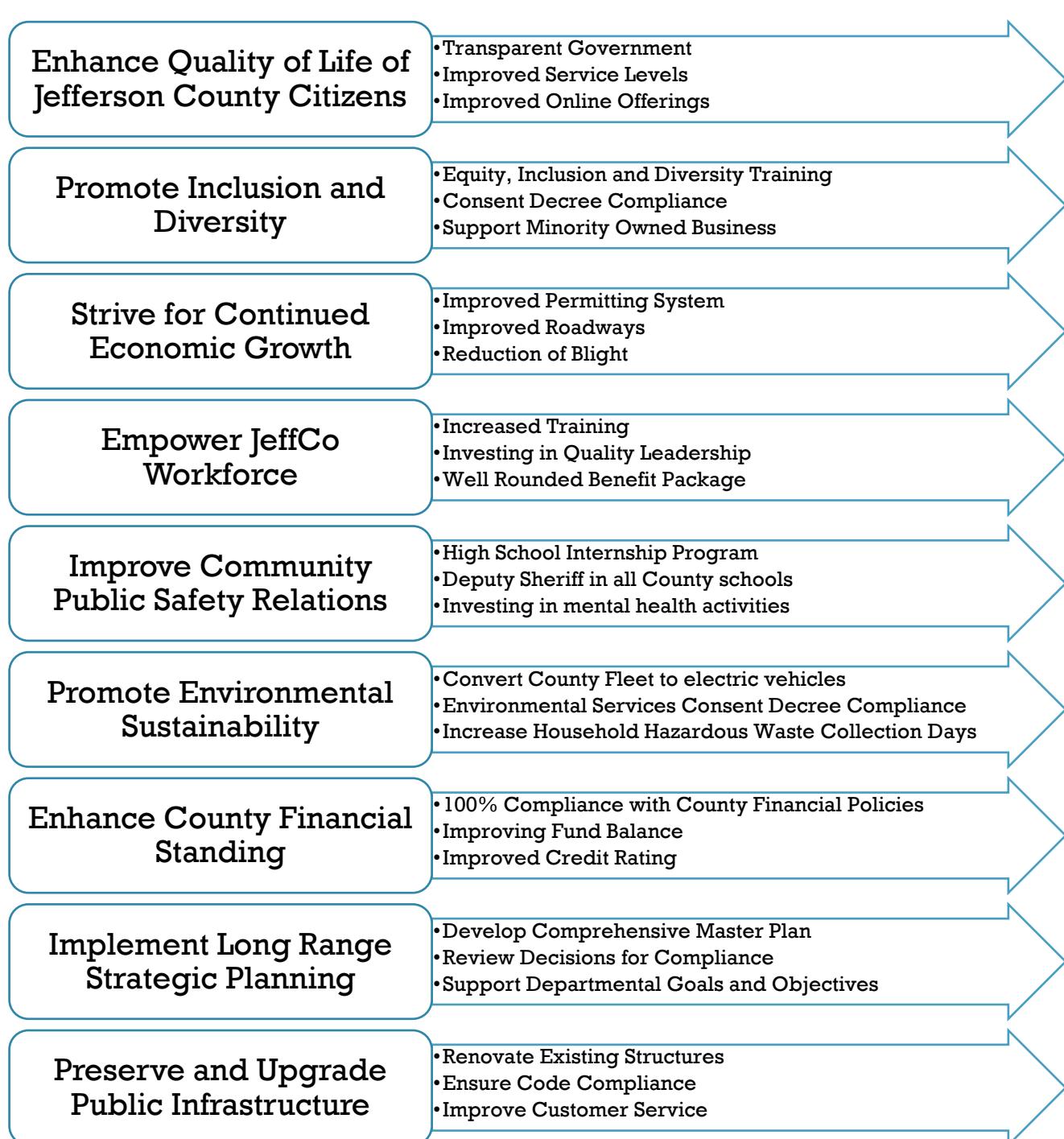
Mission: To be a model local government that anticipates and meets the evolving needs of a diverse community with energy, character, dedication and accountability.

Vision: Providing exceptional service through character and competence.

Core Values:

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

County Commission Goals



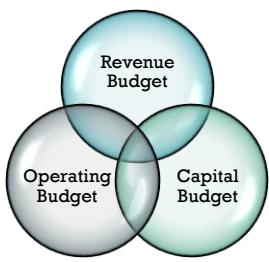
Strategy in the Construction of Budgets

The primary goal of the Financial Plan is to align desired service levels and planned projects with a taxation approach that remains stable and predictable. Citizens generally do not support fluctuating tax programs that resemble a “roller-coaster” ride. To address this, Jefferson County’s Financial Plan integrates both annual operating budgets and the Capital Improvements Program within a revenue framework that allows for continued progress—even when revenues experience minor fluctuations. The plan is built on the understanding that annual revenue variances are a normal part of financial planning.

Each year, the County Commission and its Executive Team establish a set of goals to guide planning and decision-making. These goals serve as a foundation for departmental budget development. For example, if one of the Commission’s goals is to promote economic development, each department evaluates how it can contribute. A department might support this goal by streamlining the building permit process, which would help attract and retain businesses. In turn, departments assess and improve internal processes, accordingly, creating performance measures that help the budget office assess budget requests.

The FY2026 budget was developed using conservative estimates. Revenue projections were intentionally cautious to avoid overestimation. While personnel costs were budgeted at full value, vacant positions were budgeted at 70% to reflect likely spending. Any outstanding encumbrances and associated budgets are carried forward into the next fiscal year at the year-end close. However, if those encumbrances are later liquidated, the related budget authority is forfeited.

How the Various Budgets Interrelate



Jefferson County prepares three distinct budgets each year: the annual revenue budget, the annual operating budget, and the capital improvements program budget.

The **Annual Revenue Budget**, detailed further in the Revenues section, must sustain the operating budget while also funding portions of the capital budget. Revenue sources primarily include recurring taxes, user fees, investments, and also intergovernmental contributions.

The **Annual Operating Budget** allocates funds for essential service delivery, covering personnel expenses, supplies, services, and routine capital equipment.

The **Capital Improvements Program**, explained more extensively in the Capital Improvement Program section, accounts for expenditures related to property acquisition, building purchases or construction, and major infrastructure projects, such as sewer systems and roads.

When requesting capital budget allocations, departments assess any potential long-term impact on the operating budgets over the next five years. Maintenance and operational expenses for capital improvements are incorporated into the annual operating budget. Additionally, growth in the operating budget—such as new personnel—can influence the capital budget projection by increasing demand for supplies and minor equipment.

Impact of Key Revenues

While the County utilizes approximately 163 active revenue objects, the County enjoys three key sources of revenue for its general operations. The ad valorem tax on real property of \$179 million is a relatively stable revenue source except that it normally rises because of the reappraisal completed yearly under state mandate.

The County anticipates sales tax revenues of \$288 million for FY2026. This tax is reflective of the business cycle, and its projection is much more difficult for a five-year pattern.

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

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

Impact of Unfunded Liabilities

The main unfunded liability the County has is OPEB or its Pension liability. The difference between assets in a pension fund and the amount of benefits the fund is required to pay out are considered unfunded pension liabilities. The Commission's total OPEB liability of \$107M was measured as of September 30, 2023. The OPEB fund has been established, and the County is working to fund this liability. The OPEB fund has a balance of \$10,616,025.

Five Year Projections

The accompanying five-year projection of revenues, expenditures, and fund balances are provided to show how economic trends understood through fiscal year 2025 coupled with Jefferson County policies may influence future fund balances. As in any financial projection, known quantities such as actual revenues, expenditures, and fund balances react in concert with a set of assumptions to determine the projected scenario. The number of unknown and unknowable in this analysis tends to detract from its validity, especially with longer projections.

General Assumptions for Five Years

Community Parameters

- ❖ Population growth is negligible, but the population is shifting toward the metropolitan center, with new infrastructure requirements.
- ❖ Economic growth will occur at an average rate of 1.8% reflecting the area's economy.
- ❖ General price inflation will occur at 3.0% rate.

County Revenue Parameters

- ❖ Retail sales tax revenues will remain steady, although the volatility in the economy will be closely watched.
- ❖ The Simplified Sellers Tax will stabilize.
- ❖ The collection rate for property taxes will be 100%. Alabama's new state laws are impacting the tax rates.
- ❖ Federal and state revenues will, hopefully, remain steady.
- ❖ Fees for various county services will remain steady. Sewer rates for environmental services will be adjusted each year.
- ❖ Other taxes, fines, and miscellaneous income will increase at 1%.

County Expenditure Parameters

- ❖ All filled positions are budgeted at 100%.
- ❖ Personnel cost increases will generally be within 5%. General personnel costs will rise about 4.5% annually, with public safety costs up about 6% annually. Costs for environmental staff will rise about 4.5% annually.

- ❖ Expenditures will reflect general price inflation at a 3.0% increase.
- ❖ The rate of capital equipment replacements decreased due to flat revenue projections.
- ❖ The rate of County investment in emerging technology will increase by approximately 5% each year.

Specific Assumptions for FY2026

County Revenue Parameters

- ❖ The ad valorem tax collection will be budgeted at minimal growth.
- ❖ The collection rate for property taxes will be 100%.
- ❖ Sales tax will remain steady; however, the economy is struggling, and this may impact these projections.
- ❖ Simplified Sellers Tax will continue to increase although at smaller levels than in prior years.
- ❖ Sewer Service revenues will meet the budget for FY26.

County Expenditure Parameters

- ❖ The costs of general government services are less controllable than Public Safety, Roads or Environmental Services.
- ❖ Total debt requirements will be \$180 million.
- ❖ The Health Care Authority operates within the dedicated tax revenue from the Indigent Care Fund.
- ❖ The number of vehicles placed in service will remain about the same.
- ❖ The health insurance cost will remain steady due to the County being self-insured and initiating various cost saving measures.

OFFICIAL OPERATING BUDGET

Projected Financial Plan

Revenues	FY24 Act.	FY25 Bud.	FY26 Bud.	FY27 Proj.	FY28 Proj.	FY29 Proj.	FY30 Proj.	FY31 Proj.
Taxes	474,084,093	487,325,993	502,206,366	517,272,557	532,790,734	548,774,456	565,237,690	582,194,821
Licenses	18,565,514	17,325,264	17,285,385	17,803,947	18,338,065	18,888,207	19,454,853	20,038,499
Intergovernmental	28,492,206	28,398,874	23,631,591	25,876,657	26,652,957	27,452,546	28,276,122	29,124,406
Charges for Svcs	312,352,074	317,707,606	328,019,614	338,713,087	348,874,480	359,340,714	370,120,935	381,224,563
Miscellaneous	74,752,027	26,449,130	33,348,490	34,006,262	35,026,450	36,077,244	37,159,561	38,274,348
Total	908,245,914	877,206,867	904,491,446	933,672,510	961,682,686	990,533,167	1,020,249,161	1,050,856,637

Expenditures	FY24 Act.	FY25 Bud.	FY26 Bud.	FY27 Proj.	FY28 Proj.	FY29 Proj.	FY30 Proj.	FY31 Proj.
Gen Govt	132,551,246	181,106,333	191,929,434	193,847,991	195,786,471	197,744,336	199,721,779	201,718,997
Public Safety	99,341,723	104,368,267	111,180,478	112,292,283	113,415,206	114,549,358	115,694,852	116,851,801
Highway & Rd	53,300,393	62,320,939	64,677,538	65,324,313	65,977,556	66,637,332	67,303,705	67,976,742
Sanitary Oper	229,335,351	245,387,577	229,103,405	231,394,439	233,708,383	236,045,467	238,405,922	240,789,981
Env Debt	156,038,645	124,245,438	134,477,749	136,252,988	138,207,113	140,193,738	142,203,363	144,236,238
Hlth Welfare	70,607,413	74,143,932	75,242,238	75,994,660	76,754,607	77,522,153	78,297,375	79,080,349
Debt Svcs	53,903,843	45,635,197	45,633,077	31,508,257	31,507,507	31,506,507	31,536,757	31,507,319
Capital	70,364,354	98,064,555	85,868,520	86,727,205	87,594,477	88,470,422	89,355,126	90,248,677
Nonfunction	28,634,146	51,138,713	46,148,694	46,610,181	47,076,283	47,547,046	48,022,516	48,502,741
Total	894,077,114	986,410,951	984,261,133	979,952,317	990,027,603	1,000,216,359	1,010,541,395	1,020,912,845

General Government expenses and revenues in FY24 adjusted for Indirect Cost. Includes FMV values in ESD

Surplus/(Def)	14,168,800	(109,204,084)	(79,768,687)	(46,279,807)	(28,344,917)	(9,683,192)	9,707,766	29,943,792
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Non Oper Rev								
Issu Fin Purch	2,618,161							
Issu Lease Liab	444,619							
Subscription Liab	4,241,739							

Fund Balance								
Fund Bal Oct 1	556,256,221	577,729,540	468,525,456	388,755,769	342,475,962	314,131,045	304,447,853	314,155,619
Fund Bal Sept 30	577,729,540	468,525,456	388,755,769	342,475,962	314,131,045	304,447,853	314,155,619	344,099,411
Assign Fund Bal	231,091,816	187,410,182	155,502,308	136,990,385	125,652,418	121,779,141	125,662,248	137,639,764
Unassign Fund	346,637,724	281,115,274	233,253,461	205,485,577	188,478,627	182,668,712	188,493,371	206,459,647

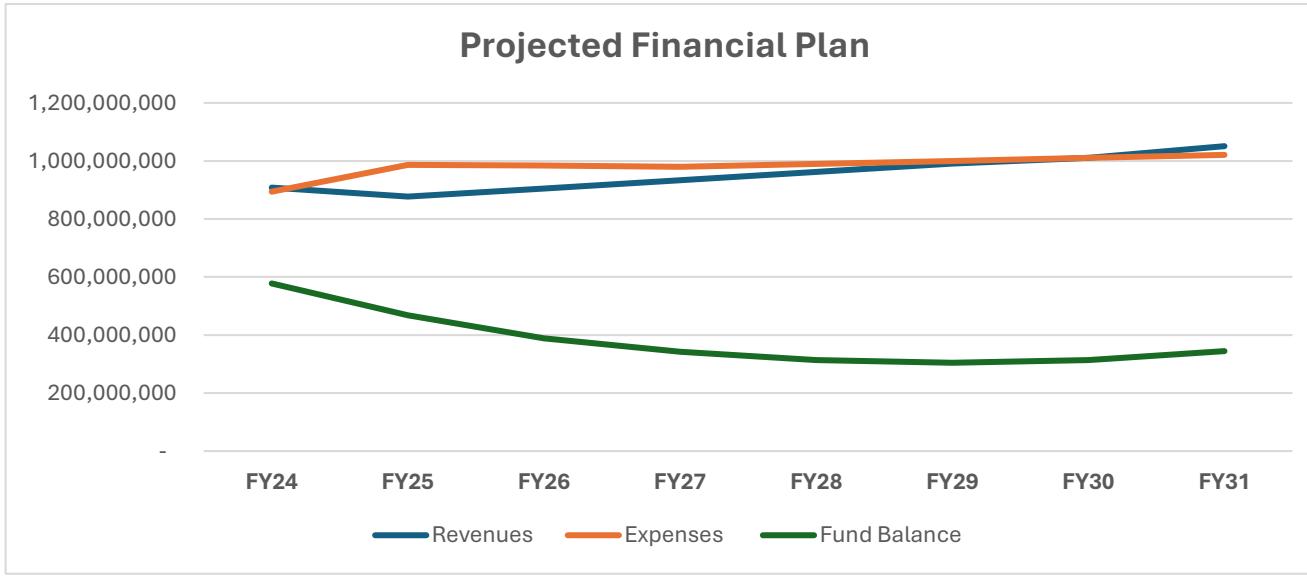


Figure 6 Comparison of revenues, expenses and fund balance projected over 4 years.

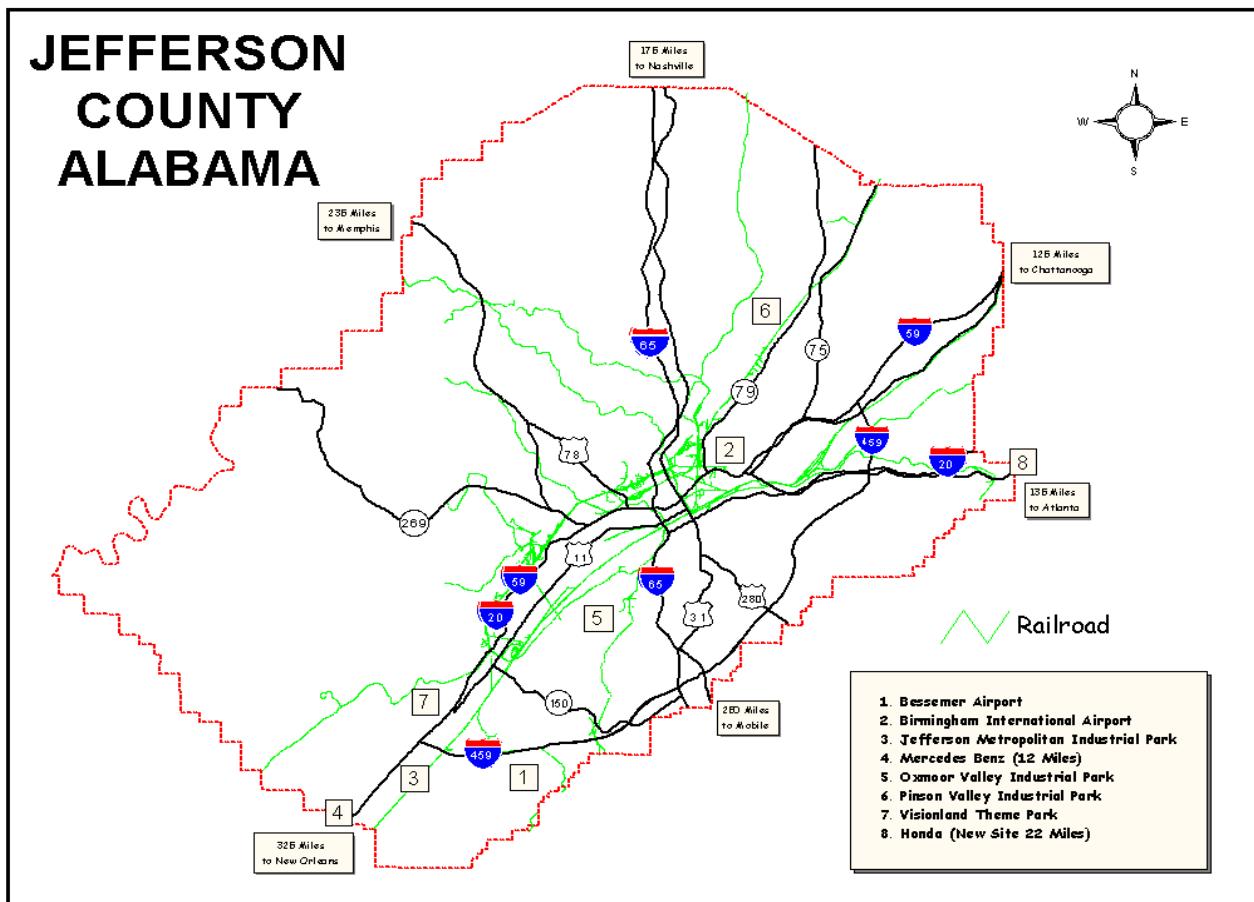
Facts About Jefferson County

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

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

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



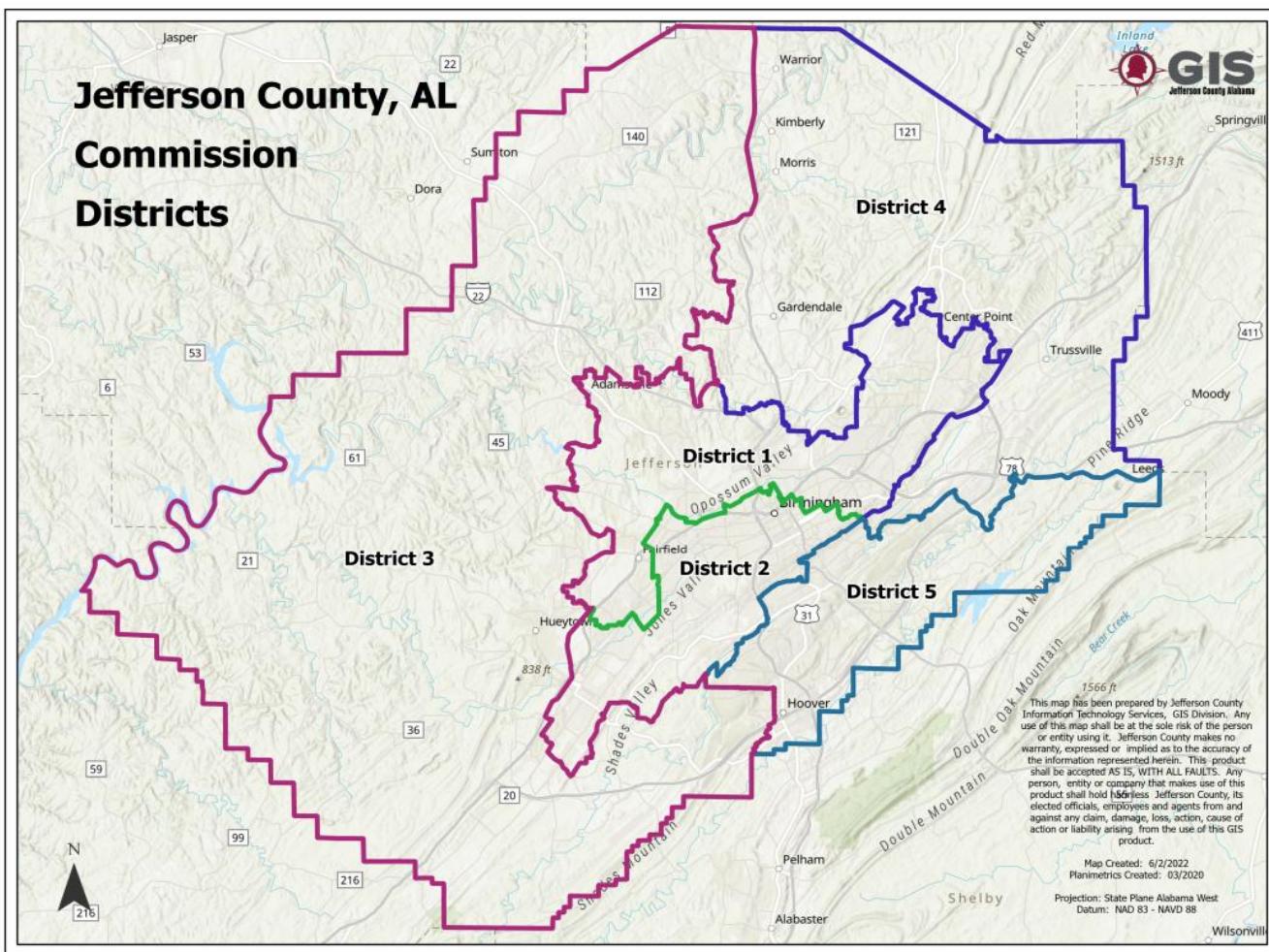


Jefferson County is the principal center of finance, trade, manufacturing, transportation, health care and education in the State. Birmingham, the State's largest city, and 34 other municipalities are located within the County's 1,113 square miles. With a population of 674,721, Jefferson County is the center of the seven-county Birmingham Metropolitan Statistical Area (MSA). Also, the 2020 census data does show a modest population increase of around 2% for the County.

Political Structure

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

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



Population

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

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

Downtown is one of the most diversified neighborhoods in the region. More than 1,000 apartments were added in 2023. In 2024, the demand is catching up to the supply with fewer projects in the works. For future development, employers appear to be driving demand. There are approximately 67,000 people working downtown since UAB Medical Building and Alexander Shunnarah law firm made building purchases in the area. Downtown Birmingham is 3.2 square miles, occupies 2.2% of the city's land area and is the region's largest tax generator.

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

According to census recent population estimate from the census bureau, the county's population grew by 660 persons primarily through international migration. While this is small, it is good news to see even the slightest growth as population growth is slowing statewide. For the first time ever, deaths exceed births, statewide since vital statistics began to be tracked in 1930. The County must find ways to grow the population by growing the economy. To aid in the endeavor, the County is working on a Comprehensive Plan which will be a strategy for future development and growth of the county.

Education

Jefferson County is the home of five colleges and universities, four junior colleges, three technical colleges, two religious training schools and four business schools. These schools have a combined enrollment of almost 35,000.

Major Universities and Colleges		
Name	Enrollment	Type
University of Alabama at Birmingham	21,160	State Supported
Samford University/Cumberland School of Law	4,715	Private
Miles College	1,151	Private
Jefferson State Community College	5,028	State Supported
Lawson State Community College	2,124	State Supported

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

the UAB Medical Center. UAB complex features a wide range of undergraduate, graduate and professional programs and is the third largest educational institution in Alabama.

Birmingham Southern College closed its doors on May 31, 2024 leading to a loss of 7M in tax revenue per year. This has led to a 192-acre vacant property in the middle of a residential part of town. BSC is looking for buyers of this campus but has been unsuccessful.

According to a recent study by Linked In, Birmingham is the 7th fastest growing job market for new college graduates entering the workforce due to the region's jobs, talent, diversity and livability. Building a strong talent pipeline is critical to the region's economic growth and is one indication that the county is turning around the trend of graduates leaving the region in search of better jobs.

The Jefferson County School System consists of 57 schools with an enrollment exceeding 30,000. The City of Birmingham School System has 43 schools with approximately 19,000 students. There are ten other public-school systems in the County. In addition, the Birmingham MSA has over 40 private and denominational schools with grades ranging from kindergarten through high school.



One bright spot in the educational system of Birmingham is the continued success of Birmingham Promise. This program provides up to 4 years of tuition assistance to graduates of Birmingham City schools who attend public colleges and universities in Alabama. It also manages a paid internship program for high school seniors. The PNC Foundation has awarded a 10M grant to Birmingham Promise which will help sustain scholarships and the program's success coaches, expand outreach to high school students about their college and career plans, and launch an outreach program to middle schoolers.

Current federal changes to the Department of Education are causing schools and colleges to lose their funding. Alabama as a whole stands to lose 500 to 600M. It is anticipated that this will lead to an adverse impact on Jefferson County and the students it serves as provisions such as IDEA funding for students with disabilities are funded with federal dollars. UAB is already asking staff to reduce overtime, and new hires as well as to cut back on spending.

Of the population aged 25 years and over, 91 percent are high school graduates (including equivalency) only. Approximately 37% of people in Jefferson County have a bachelor's degree.

Employment and Income

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

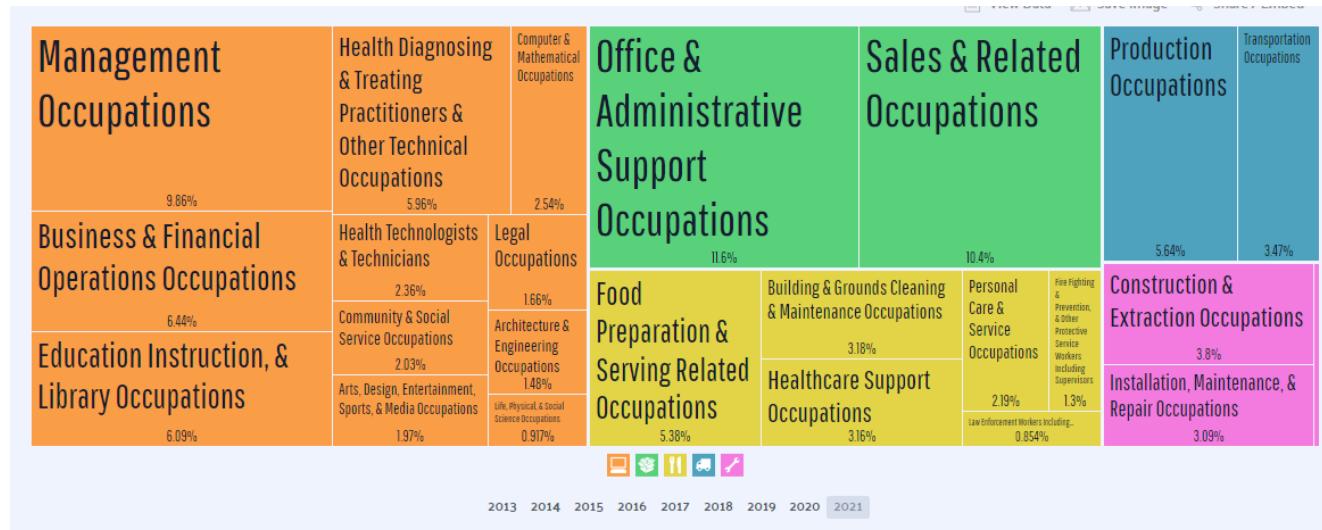
There are approximately 341,139 persons employed in Jefferson County. Of this number, 78 percent commute to work with the average commute being 24.4 minutes.

The county's unemployment rate of 3.1% is a great statistic

Top Ten Employers	
Name	# Employees
University of Alabama/Birmingham	35,000
Regions Bank	9,000
Walmart	7,750
Mercedes Benz	6,000
Children's of AL	5,635
AT&T	4,517
City of Birmingham	4,200
Grandview Medical Center	3,516
Blue Cross and Blue Shield of AL	3,100
Birmingham VA Medical Center	2,795

and is a major factor in our continued optimism regarding the state of the county. However, with the potential for layoffs throughout the county due to federal funding cuts, we are watching this closely.

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



Economy

Economic growth in Jefferson County is expected to be supported by a combination of county initiatives, economic development opportunities, and employment opportunities. The county's budget reflects its commitment to improving the quality of life for all its citizens.

The Jefferson County Comprehensive Plan will be a 20-year vision and strategy for future development and growth of the county. Recently completed in September 2025, this plan will guide land development through unincorporated areas of the county and help with prioritization of public infrastructure investment. It will be a valuable resource to in the economic prosperity of citizens.



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

In other good news, a new study, by payroll provider ADP, ranked Birmingham as one of the top 5 most promising locations for college graduates to find work. The study looked at affordability, wages and hiring activity. Birmingham's higher than average concentration of technology, health, and financial firms helped set the city apart from other locations. The job market is tight for young people as there is a bottleneck in entry level jobs due to slow hiring and fewer older people switching jobs.

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

Principal Taxpayers (as of October 2024)		
Taxpayer Assessed	2024 Assessed Valuation	% of Total Valuation
Alabama Power Company	\$806,033,044	7.04%
United States Steel	144,041,920	1.26%
Affinity Hospital	78,711,440	.69%
Norfolk Southern Rail	72,350,260	.63%
BellSouth	66,592,700	.58%
Wells Fargo	62,362,320	.54%
GSA Bham	52,915,420	.46%
Mercedes	43,045,920	.38%
American Cast Iron Pipe	42,799,020	.37%
Hoover Mall	38,319,600	.33%

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

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

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

During FY24, economic development investment in the county reached 450M with 14 projects and 682 jobs announced. New projects included Mental Happy healthtech services, R+L Carriers, distribution and logistics as well as Wheatland which makes torque tubes for solar applications. Expanding companies include Coca Cola bottling company which is building a new headquarters and having a capital investment of 337M. Truckworx is investing 6.8M to build a new headquarters which will create 52 high paying jobs having average wages of 67K. Jobs in accounting, sales, service and executive functions will be created.

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

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

Public Utilities

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

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

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

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

Healthcare

The County is a major center for health care and biomedical research. The Medical Center of the University of Alabama at Birmingham (UAB) is internationally known for its programs in cardiovascular disease and open-heart surgery, as well as cancer, organ transplants, dentistry and diabetes. Recently merging with St Vincent's Medical Center, UAB's economic impact in Alabama has grown from 4.6 billion in 2008 to 12.1 billion in 2022, a 61% increase. In Birmingham, UAB generated 8.3 billion in economic impact, supported or sustained 73,595 jobs and generated more than 256M in local taxes.



UAB is the state's largest employer; however, they stand to lose upwards of 70M due to the loss of federal funding for research. This loss would jeopardize research and result in job and economic loss in Jefferson County and Alabama.

Currently Alabama is projected to lose 824M in Medicaid funding which is projected to impact the health of our children and seniors, but to also impact Jefferson County's economy and job growth as our hospitals are impacted by this loss.

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

There are over 51,860 persons employed in hospitals or health services which means healthcare is a vital part of Birmingham's economy.

Transportation

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



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

public-private partnership (P3).

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

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

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



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



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

As part of a continued effort to improve transportation, Birmingham was the recipient of a 14.5M federal grant to restore two-way traffic to Fourth Avenue North in the city's historic Black Business District. The grant will also add additional features designed to revitalize the commercial district and help reconnect the important corridor to the broader neighborhood. Known as "Black Main Street," this area is part of the Civil Rights National Monument. This restoration will make it easier for persons to move around, whether walking, biking, riding the bus or driving.

A second federal grant will be used to construct a 2.5 mile urban trail and multi-modal corridor to revitalize the Smithfield neighborhood to include a two-way cycle track, improve ADA access, sidewalks and other design elements.

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

Greenspace



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

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

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



Public Safety

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

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



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



A new initiative in the Sheriff's Office is Jobs Not Jail. The Sheriff calls this the Job Mobile in that deputies drive the command unit from city to city across the County. They release a schedule in advance, and job seekers receive aid with resume writing, interview skills, ID support and more at no cost to the citizen.

The department has launched the IGNITE program, becoming the 4th in Alabama to adopt this initiative preparing inmates for life after jail. The program, which stands for Inmate Growth Naturally and Intentionally

Through Education, focuses on reducing recidivism and promoting rehabilitation through a merit based system. Inmates earn merits by reaching educational milestones and exhibiting positive behavior. The education courses are provided by Lawson State Community College at no cost to inmates or the Sheriff's Office, thanks to grant funding. The IGNITE program is part of a broader movement toward smarter justice and stronger communities, with Jefferson County joining 24 other sites nationwide in implementing this model.

The Sheriff's Office is currently constructing a new Evidence Storage Facility. Anticipated cost of 13M. The updated facility is a requirement for CALEA certification and is also needed to ensure evidence is adequately stored and easily retrieved.

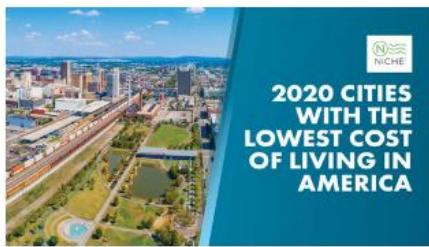
Finally, the department wants to reflect diversity in its hiring so that deputies will reflect the basis of the community. The Sheriff has implemented a summer intern program for rising high school seniors to intern and see the various employment roles available to them.



Climate

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

Future Promise



POINTS OF INTEREST



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

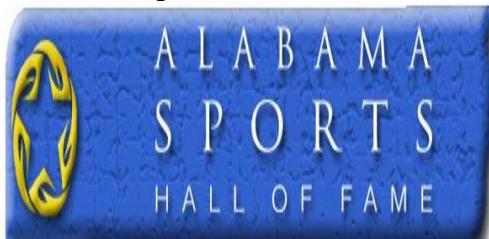
Alabama Adventures Theme Park – Open since 1998, AATP is nestled on 300 acres of rolling terrain near Bessemer, not many miles from the Mercedes-Benz factory. The Park offers two themed entertainment areas that contain thrill rides, attractions, and a seven-acre water park for all ages. AATP's new owner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



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



Alabama Sports Hall of Fame – Known as the place where



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

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



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

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

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

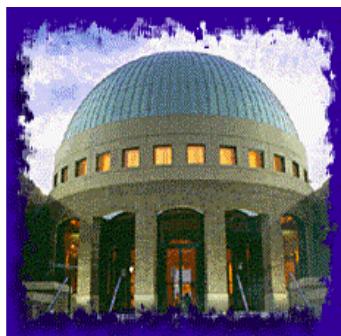
Web: www.ci.bham.al.us/arlington



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

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

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



Birmingham Civil Rights Institute – A state-of-the -art facility, the Civil Rights Institute houses exhibits depicting historical events from post World War I segregation to present day racial progress. More than a museum, the Institute promotes on-going research and discourse on human rights issues through its archival and educational programs and services. The Institute has launched a campaign to become the world's largest oral history web library containing significant oral interviews about local, national and international human and civil rights issues. Dr. Martin Luther King's room will become a unique exhibition about the Civil Rights strategy in Birmingham and is expected to become the single most visited heritage tourist site in Alabama. Located in the historic Civil Rights District, the Institute is surrounded by the 16th Street Baptist Church, Kelly Ingram Park, and the Alabama Jazz Hall of Fame. The Birmingham Civil Rights National Monument was created by presidential proclamation on January 12, 2017 and will be managed by the National Park Service and City of Birmingham. The Park will encompass around 4 downtown blocks and will include the history of places including the 16th Street Baptist Church, Kelly Ingram Park, the 4th Avenue Historic District and the A.G. Gaston Motel. Birmingham expects cultural tourism to increase due to the proclamation. The Institute plans to boost outreach by creating a travelling exhibit. Web: www.bcri.bham.al.us



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



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

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

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



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

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



Five Points South – Located in the heart of Jefferson County, this historic site is on the National Register of Historic Places and is one of Birmingham’s first streetcar lined suburbs and was founded as the Town of Highland in 1887.

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



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

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



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

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



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

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



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



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

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



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

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

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



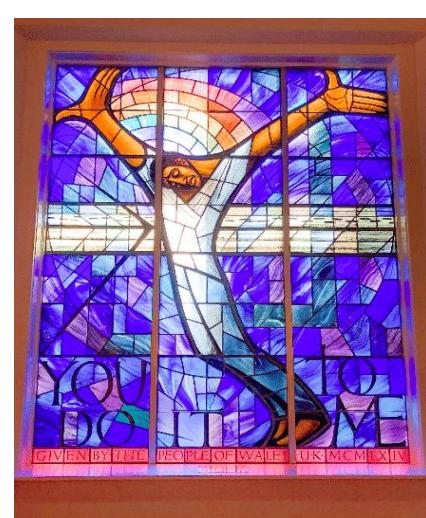
Rickwood Field – Completed in 1910, the oldest baseball stadium in America was the former home of the Birmingham Barons, the Birmingham Black Barons, and the AA farm club of the Chicago White Sox, which relocated to Region Field. Jackie Robinson, Babe Ruth and Willie Mays are among the baseball greats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

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

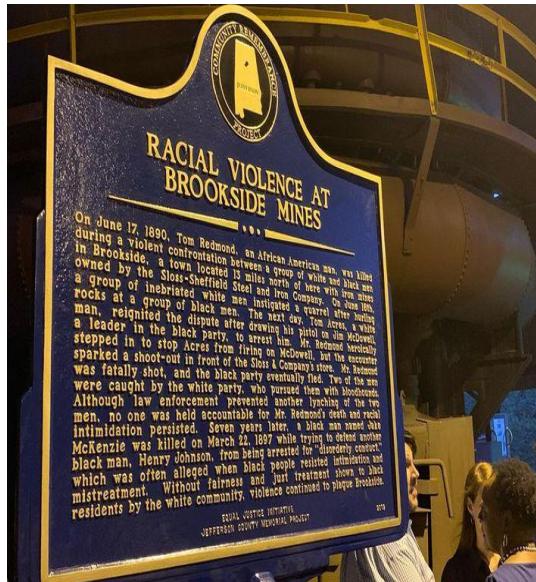


Sixteenth Street Baptist Church – On Sunday morning September 15, 1963, the Ku Klux Klan bombed the Sixteenth Street Baptist Church killing four little girls. This tragic action placed Birmingham at the center of one of the most significant dramas of the 20th century. The historic church is still used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

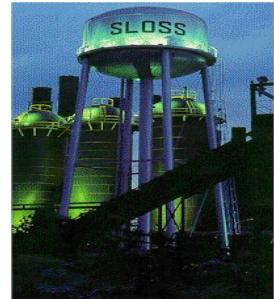
during the week. The church has updated its famous Memorial Nook to include a movie viewing room showing the documentary, "10:22," about the bombing and the eulogy for the girls given by Rev. Martin Luther King, Jr. A larger video board in the basement displays messages for visitors and plays videotaped oral histories. An additional exhibit about the church's globally acclaimed Wales Window, donated to the church by the people of Wales, is being planned.



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



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



Southern Museum of Flight – Located near the Birmingham International Airport, the Southern Museum of Flight is home to eight decades of aviation history. Among the displays are full-scale

memorabilia from World War II, an aviation library, and a Huff Daland crop duster. Included among hundreds of historic photos are Birmingham's first flying fields, the Alabama Air National Guard, women in aviation, and the famed Tuskegee Airmen. In addition, the Museum is the home of the Aviation Hall of Fame, which honors those who have made outstanding contributions to aviation in Alabama. Web: www.southernmuseumofflight.org

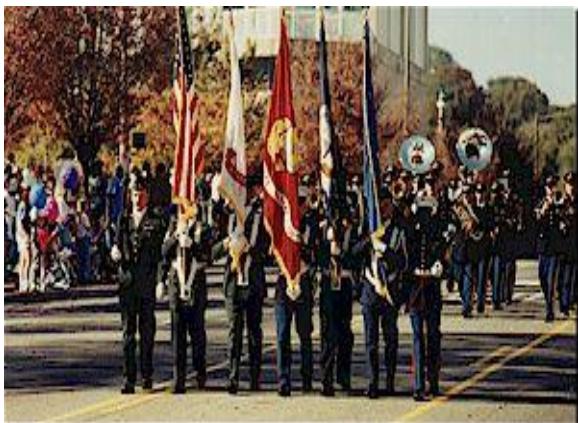


Southern Environmental Center –

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

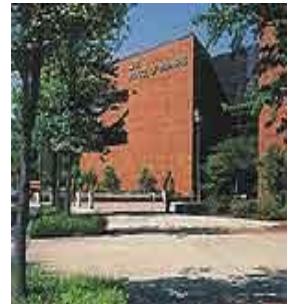
Web: www.bsc.edu/sec





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

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



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

Fund Structure

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

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

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

Governmental Fund Types

General Fund Major

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

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

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

Internal Service Funds

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

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

Non Budgeted Funds

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

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

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

Special Revenue Funds

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

The **Indigent Care Fund** – Major Fund accounts for the receipt and expenditures of a portion of beverage and sales taxes designated for the health and welfare of indigent county residents.

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

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

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

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

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

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

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

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

Non Budgeted Funds

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

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

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

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

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

Capital Improvement Funds

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

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

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

The **Capital Improvements Multi Year Sheriff's Fund** accounts for expenditures for the Sheriff's capital building needs.

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

Debt Service Funds

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

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

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

Proprietary Fund Types

Enterprise Funds

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

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

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

Fiduciary Fund Types

Trust and Agency Funds

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

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

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

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

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

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

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

OFFICIAL OPERATING BUDGET

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

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

Govermental Fund Type

Proprietary Fund Type

Fiduciary Fund Type

General Fund

- Fleet Management
- JeffCo Economic Development
- District

Special Revenue Funds

- Indigent
- Bridge and Public Building
- Special Sales Tax
- Community Development and Home
- Road
- Mapping and Reappraisal

Debt

- Debt Fund
- Limited Obligation Refunding

Capital

- Capital
- Capital Multi Yr Sheriff
- Capital Multi Year
- Capital Roads

Enterprise Funds

- Environmental Services
- Landfill

Trust and Agency Funds

- Emergency Management
- Personnel Board

Fund Department Matrix

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

Basis of Accounting

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

Modified Accrual Basis

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

General Fund
Special Revenue Funds
Debt Service Fund

Accrual Basis

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

Enterprise Funds
Trust and Agency Funds

Basis of Budgeting

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

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

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

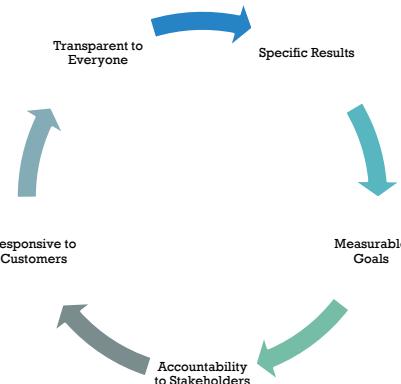
Mechanical Controls of Budgeting

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

- (1) The Finance Department is licensed to operate Munis’s accounting and financial software package that has budget controls as key components. The budget office creates and publishes a master listing of revenue and expenditure objects.
- (2) The County utilizes the UKG Ready software package that is shared by the Budget Management Office (position control and salary forecasting of 4 jurisdictions), Payroll Services (employee payrolls of 4 jurisdictions) and Human Resources (personnel administration and benefit administration of 4 jurisdictions). The forecast of personnel services, merit increases, and fringe benefits are passed from this software to the Munis software mentioned above.

Budget Policies and Procedures

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



1. PURPOSES.

The purposes of this Administrative Order are:

- To provide an orderly and effective process for carrying out the budgetary responsibilities of the Jefferson County Commission. This process shall be known as SMART Budgeting.
- To establish accountability among public officials and public agencies within Jefferson County for participation in SMART Budgeting.
- To describe the procedures to be followed by participants in SMART Budgeting.

2. REPEAL OF ADMINISTRATIVE ORDER 91-3.

Administrative Order 91-3 of the Jefferson County Commission is hereby repealed.

3. LEGAL DUTY AND AUTHORITY OF THE COMMISSION TO ADOPT AND ENFORCE A BALANCED BUDGET, AND TO REQUIRE PARTICIPATION BY CERTAIN PUBLIC OFFICIALS; BUDGETARY POLICIES OF THE COMMISSION.

Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama give the Jefferson County Commission the duty and authority to adopt and enforce an annual balanced budget and require the participation of certain public officials in the development and administration of that budget. The legal duty and authority conveyed by the Code of Alabama, and the resulting policies of the Jefferson County Commission, are as follows:

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

The Code states:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. SMART BUDGETING PROCEDURES.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

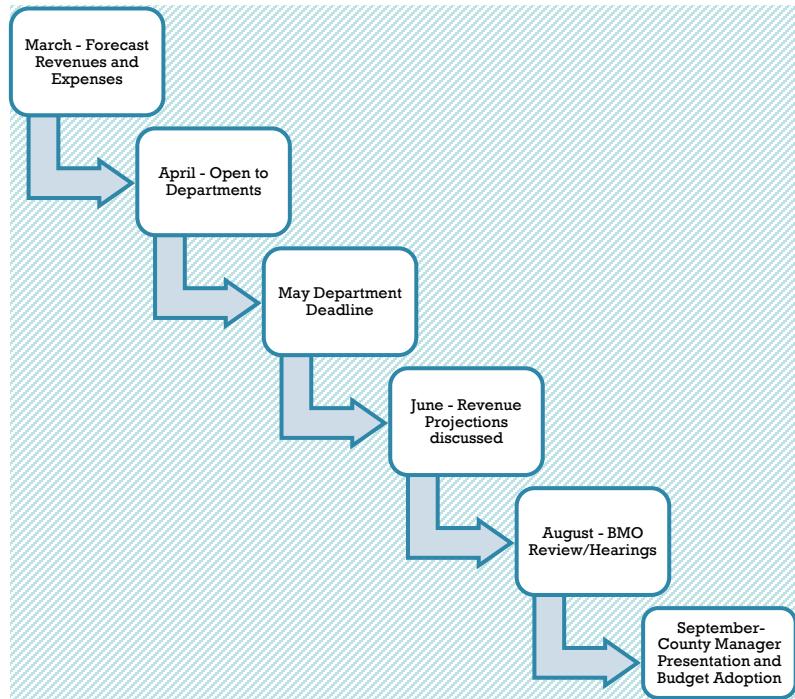
The Budget Process

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

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

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

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



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

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

In August, Budget Hearings are scheduled by BMO in conjunction with the County Manager. These hearings are open to the public. In an effort to provide easy accessibility to the public, the hearings are also virtual meetings. The media is invited to attend. Public notices are provided on the County's web page as well as on social media. Public reports, such as the Popular Annual Financial Report and performance reports, are available on the County's website. Community Surveys are a way to learn the needs and priorities of our citizens to help develop a workable budget for all County citizens.

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

OFFICIAL OPERATING BUDGET

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

Significant Financial Policies

Jefferson County has an important responsibility to its citizens to carefully account for public funds, to wisely manage these funds, and to plan the adequate funding of services the public considers necessary.

Used in Budget Development

The County's General Budget Policies listed below were included in developing the FY26 budget and this budget complies with relevant policies.

The County has taken great steps to ensure that necessary government services are fully funded and provided to the community. The following policies, adopted on September 28, 2011, establish guidelines for the County's fiscal stability. The scope of the policies spans general budget, revenue, debt,

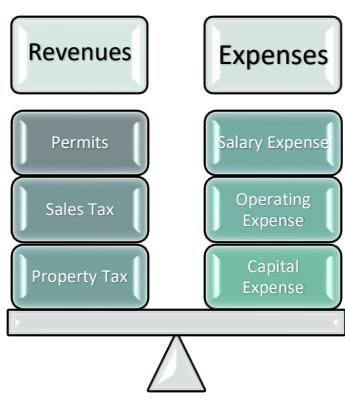
investment, reserve, financial reporting, transfer, asset inventory and long-range strategic policies.

These policies are utilized to demonstrate Jefferson County's commitment to a strong fiscal operation, to full disclosure of its financial position and its conformity with Generally Accepted Accounting Principles (GAAP). Jefferson County's financial policies also help to focus discussion and improve decision making by providing clear, agreed upon parameters for decision makers. They also facilitate informed participation of other stakeholders in the budget process. The County's General Budget Policies listed below were included in developing the FY26 budget and this budget complies with relevant policies.

General Budget Policies

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

Changes in total appropriations will be approved through official action of the County Commission. Even where grants or departments generate new offsetting revenues, both the revenue and expenditure budget changes must be officially approved.



While distinctly different, all agreements and contracts with or without dollar impact must be approved by the Commission to permit assessment of potential appropriation impacts. A budgetary control system is maintained to ensure compliance with the approved budget. The Commission relies on four types of controls: (a) The mechanical controls of the financial accounting software, which limit purchasing commitments beyond approved dollar amounts in the budget; (b) The restriction that all items costing over \$15,000 must be approved by the Commission; (c) The procedural and financial checks performed by the budget staff; and (d) The day-to-day oversight of major issues within each department assigned to a specific member of the County Management team for monitoring.

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

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

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

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

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

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

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

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

Revenue Policies

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

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

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

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

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

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

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

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

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

The County will pursue federal, state, and private grants to enhance funding of services designed to benefit the citizenry of the County. In FY2025 the County received over \$10 million in grants, and for FY2026 the County is hoping to increase grant receipts by actively pursuing new grant applications.

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

Pension and Retirement Funding Policies

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

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

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

Economic Development Policies

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

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

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

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

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

Capital Projects Fund Policies

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

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

An inventory and assessment of the condition of all County facilities, rolling stock, and equipment or other capital assets with an initial value of \$15,000 or more shall be prepared and updated annually by the County Manager's

administration. This information should be used to plan for the ongoing financial commitments required to maximize the public's benefits.

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

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

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

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

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

Reserves Policies

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

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

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

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

Sustain County services in the event of an unexpected disaster.

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

Absorb unexpected claim or litigation settlements.

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

Obtain a favorable credit rating.

Meet requirements for debt reserves.

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

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

Dedicated Funds Policies

The County's goal will be to maintain General Fund undesignated cash reserves of at least 16% of the annual General Fund budgeted expenses. The FY25 budget complies with this policy.

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

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

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

Used in Budget Development	Capital Equipment Reserves
Multi-year projections of equipment and fleet replacement needs will be established and updated annually. A sufficient reserve will be maintained to allow for adequate replacement of equipment and fleet.	– The County shall attempt to maintain a reserve fund of one-year annual depreciation for vehicles and equipment.

to cover its prorated accrued liability for unemployment claims.

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

Compensated Absence Cash Reserve – The County recognizes that deferred funding of compensated absences (holiday, vacation, overtime etc.) creates uncertainty for employees and places a burden on

future residents. The County will attempt to maintain and manage a nonfiduciary compensated absences cash reserve that will be funded annually with 5% of any General Fund surplus (the excess of General Fund revenues over expenditures) at the end of each fiscal year until the balance of this reserve is equal to its compensated absences liability.

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

Uncertainty Cash Reserve for Financial and Economic Uncertainty – The County will maintain a reserve for uncertainty in order to provide for severe economic downturns or major unforeseen events (as determined by Commission action) where a significant portion of revenues supporting critical basic operations are projected to decline by more than 2 years or permanently and such decline cannot be absorbed by the department or fund. The Cash reserve will provide temporary support to minimize the impacts on citizens who rely on these critical operations. This reserve will also be maintained to restore the County's credit rating. The County shall strive to accumulate a balance in this reserve equal to at least 30% of the annual General Fund budgeted expenditures.

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

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

Investment Policies Revised and Adopted 09-26-2024

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

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

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

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

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

The Investment Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed annually by the investment committee, where present, and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the Jefferson County Commission. Controls which the County deems important include, but are not limited to:

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

Debt Policies

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

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

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

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

The repayment period for debt financing will not exceed the useful life of the capital improvement. The previously mentioned premise of having future citizens pay the costs of building projects for future use

is only valid when those same citizens are not faced with continuing payments on obsolete or worn out infrastructure.

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

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

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

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

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

Financial Reporting Policies

Used in Budget Development

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

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

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

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

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

Transfer Policies

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

Used in Budget Development

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

Credit Card Policies Adopted June 2025

The County has adopted a credit card program which governs authorized users of county issued credit cards as well as types of purchases which can and cannot be made. It establishes spending limits, security procedures and audit protocols.

Financial Planning Policies

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

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

Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. A fund balance is the excess of fund assets over fund liabilities. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” Jefferson County utilizes six fund types encompassing 33 funds for reporting its financial position and the results of its operations. The fund types are:

Governmental Fund:

General Fund
Special Revenue Funds
Debt Service Funds
Capital Funds

Proprietary Fund:

Enterprise Funds

Fiduciary Fund:

Trust and Agency Funds

Governmental Fund

General Fund

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

The FY2026 General Fund Budget is \$311 million, an increase of \$12 million from the prior year adopted budget.

Revenues are projected to be \$246 million with projected transfers in from the Special Sales Tax of \$92 million as well as an estimated transfer out of 29 million. These transfers will result in a steady fund balance in the General Fund of \$265 million, with a planned draw on fund balance of 2M. The revenue budget for FY2026 includes an increase of \$7 million from the prior year collections budget due to increases in the Simplified Sellers Tax. The Commissioner's District Funds are budgeted here with an anticipated draw down of 1M which was previously set aside for this purpose.

Previously, extra revenues were transferred to the General Fund and used to create the County's reserve funds; however, due to a cooling economy, this was not possible last year. Fund balances in these reserve funds are approximately 23M each. The goal is to have a 25M fund balance in each and then to continue funding OPEB. This includes the Jeff Co Economic Development Fund.

The FY26 budget projections will result in a balanced budget.

<u>Sources of Funds</u>	FY2024	FY2025	FY2026
Taxes	148,295,595	152,818,103	159,512,475
Licenses	15,022,592	13,701,779	13,670,811
Intergovernmental	11,306,072	12,485,887	11,240,262
Charges for Svcs	38,704,148	41,417,756	41,199,546
Miscellaneous Revenues	29,111,397	19,294,830	20,586,127
Total Sources	242,439,804	239,718,355	246,209,221
<u>Use of Funds</u>			
General Government	136,584,459	160,587,828	169,986,550
Public Safety	105,500,503	104,368,267	111,180,478
Highway and Roads	11,070,500	13,825,694	14,065,539
Health and Welfare	1,212,091	1,604,407	1,598,141
Non-Function	12,852,935	18,662,963	14,048,694
Total Uses	267,220,488	299,049,159	310,879,402
<u>Other Financing Sources</u>			
Operating Transfers In	95,214,484	89,665,239	91,883,944
Operating Transfers Out	(69,860,896)	(30,334,435)	(29,218,781)
Total Other Sources	25,353,588	59,330,804	62,665,163
Fund Bal. Inc/Dec.	572,904	0	(2,005,018)

Special Revenue Funds

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

The FY2026 budget is \$170,298,980. Revenues are projected at \$340,735,731. Transfers out to non special revenue funds are projected to be \$185,436,751. In order to balance the Road Fund, 15M is being pulled from their fund balance.

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

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

<u>Sources of Funds</u>	FY2024	FY2025	FY2026
Taxes	316,419,129	325,033,927	333,121,677
Licenses	2,756,675	2,923,485	2,864,574
Intergovernmental	5,662,554	3,410,622	3,546,049
Charges for Svcs	736,556	285,050	326,068
Miscellaneous Revenues	2,566,180	629,300	877,363
Total Sources	328,141,094	332,282,384	340,735,731
<u>Use of Funds</u>			
General Government	18,997,229	20,518,505	21,942,884
Public Safety	0	0	0
Highway and Roads	42,229,893	48,495,245	50,611,999
Health and Welfare	69,395,322	72,539,525	73,644,097
Environmental	0	0	0
Non function	24,100,000	24,100,000	24,100,000
Debt Service	0	0	0
Total Uses	154,722,444	165,653,275	170,298,980
<u>Other Financing Sources</u>			
Operating Transfers In	15,660,461	17,162,592	1,566,648
Operating Transfers Out	(183,826,892)	(183,791,701)	(187,003,399)
Fund Bal Inc/Dec	5,252,219	0	(15,000,000)

Debt Service Fund

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

<u>Sources of Funds</u>	FY2024	FY2025	FY2026
Taxes	0	0	0
Licenses	0	0	0
Intergovernmental	3,250,387	2,389,365	2,390,009
Charges for Svcs	0	0	0
Miscellaneous Revenues	0	0	0
Total Sources	3,250,387	2,389,365	2,390,009
<u>Use of Funds</u>			
Debt Service	53,903,843	45,635,197	45,633,077
Total Uses	53,903,843	45,635,197	45,633,077
<u>Other Financing Sources</u>			
Operating Transfers In	49,167,543	43,245,382	43,243,068
Operating Transfers Out	0	0	0
Fund Bal Inc/Dec	(1,485,913)	0	0

Capital Funds

The capital funds account for accumulation of financial resources used in the improvement of major capital facilities, construction of roads and purchase of capital equipment. The county's capital budget is \$85,868,520, a decrease of around 12 million dollars from the previous year.

Funding for capital projects comes from any fund balance in these funds and transfers in from the bottom of the waterfall and the Bridge and Public Building Fund. Fund Balance in capital is projected to remain the same.

<u>Sources of Funds</u>	FY2024	FY2025	FY2026
Taxes	0	0	0
Licenses	0	0	0
Intergovernmental	8,440,914	10,000,000	6,340,000
Charges for Svcs	0	0	0
Miscellaneous Revenues	0	0	0
Total Sources	8,440,914	10,000,000	6,340,000
<u>Use of Funds</u>			
Capital Projects	42,313,716	60,993,297	53,190,175
Roads Construction	28,050,638	37,071,258	32,678,345
Total Uses	70,364,354	98,064,555	85,868,520
<u>Other Financing Sources</u>			
Operating Transfers In	97,815,334	88,064,555	79,528,520
Operating Transfers Out			
Fund Bal Inc/Dec	35,891,894	0	0

Proprietary Fund Types

Enterprise Funds

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

Even though the below shows a decrease of \$63M to net position, the actual expenses are projected to occur over time so that the full impact would not be experienced in FY26. Non-operating expenses, such as depreciation, are shown below.

<u>Sources of Funds</u>	FY2024	FY2025	FY2026
Taxes	9,369,369	9,473,963	9,572,214
Licenses	786,247	700,000	750,000
Intergovernmental	502,622	113,000	115,271
Charges for Svcs	272,911,370	276,004,800	286,494,000
Miscellaneous Revenues	41,137,737	6,525,000	11,885,000
Total Sources	324,707,345	292,816,763	308,816,485

<u>Use of Funds</u>			
General Government	0	0	0
Public Safety	0	0	0
Highway and Roads	0	0	0
Health and Welfare	0	0	0
Environmental	229,335,351	245,387,577	229,103,405
Debt Service	156,038,645	124,245,438	134,477,749
Non function	2,325,873	8,375,750	8,000,000
Total Uses	387,699,869	378,008,765	371,581,154

<u>Other Financing Sources</u>			
Oper Transfers In	13,076,823	8,516,493	0
Operating Transfers Out			

Net Position Inc/Dec	(49,915,701)	(76,675,509)	(62,764,669)
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Fiduciary Fund Types

Trust and Agency Funds

Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for other governmental organizations. The Emergency Management Agency and Personnel Board make up these funds. The County's portion of the Personnel Boards costs; is being budgeted as an expense in the General Fund. EMA differences are based on grant timing.

<u>Sources of Funds</u>	FY2024	FY2025	FY2026
Taxes	0	0	0
Licenses	0	0	0
Intergovernmental	10,058,528	11,623,100	11,549,905
Charges for Svcs	893,908	1,167,078	1,721,951
Miscellaneous Revenues	332,702	0	0
Total Sources	11,285,138	12,790,178	13,271,856

<u>Use of Funds</u>			
General Government	9,858,559	11,469,603	11,549,905
Public Safety	1,571,662	1,751,440	1,721,951
Highway and Roads	0	0	0
Health and Welfare	0	0	0
Environmental	0	0	0
Non function	0	0	0
Total Uses	11,430,221	13,221,043	13,271,856

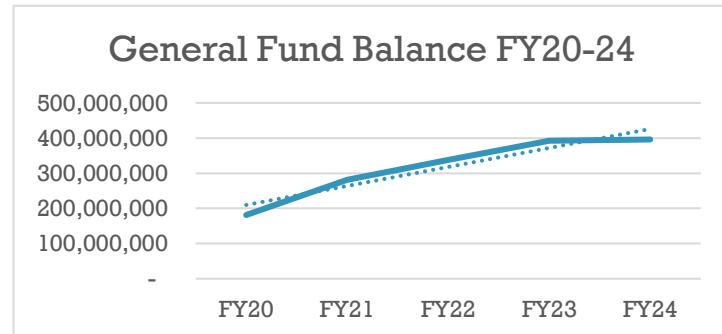
<u>Other Financing Sources</u>			
Operating Transfers In		430,865	0
Operating Transfers Out	0	0	0
Total Other Sources	0	0	0

Fund Bal Inc/Dec			
	(145,083)	0	0

Fund Balance Summary

General Fund

The General Fund reserve continues to remain steady due to the refinancing of the one cent sales tax. This refinancing has provided a steady fund source for the General Fund and has allowed the County to build its reserves and its fund balance. The Fund balance should remain stable with a planned draw of 2M.



FY25 actual estimates are used to project the fund balances. The Uncertainty, Catastrophic and Budget Stabilization Funds are included. Beginning in FY22, the budgeted transfers projected during the budget process were keyed in advance as the county is preparing monthly financial statements and wants to project comprehensive fund balances. Additional transfers will be made at the conclusion of the audit to close out the year. Fund balance graph contains non budgetary catastrophe and disaster funds.

General Fund	FY26 Budget
Beginning Balance	264,567,063
Revenues	246,209,221
Expenditures	(310,879,402)
Transfer In	91,883,944
Transfer Out	(29,057,359)
Ending Balance	262,723,467

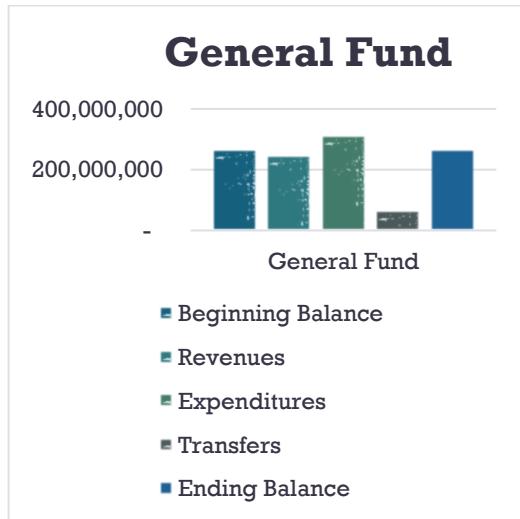


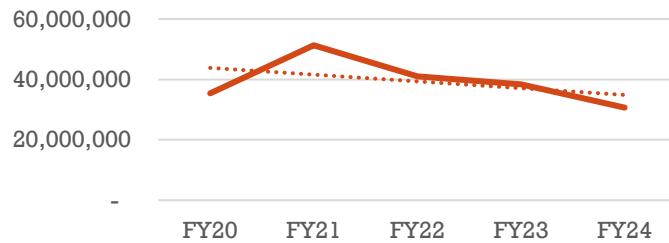
Figure 7 Comparison of General Fund revenues, expenses, transfers, and fund balances.

Special Revenue

The Indigent Care Fund is projected to stay the same.

Special Revenue from the Bridge and Public Building Fund and Special Sales Tax are transferred to the Debt Service Fund, Capital, Roads, and the General Fund. Special Sales Tax is projected to end FY25 with a negative fund balance; however, the transfers will be adjusted. The fund balance of 6M in Bridge and Public Building will potentially be transferred to other funds.

Special Revenue Funds Balance FY20-24



Community and Workforce funds are based on grant awards. Timing of the grant awards affects the small fund balance changes.

The Roads Fund exceeds its revenue by almost \$16 million. Excess Bridge and Public Building revenue will be used to fund Roads, as well as a 15M draw on fund balance, allowing them to break even at year end.

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

The overall Special Revenue Fund Balance remains the same.

Indigent Care	FY26 Budget
Beginning Balance	10,996,629
Revenues	73,644,097
Expenditures	(73,644,097)
Ending Balance	10,996,629

Special Sales Tax	FY26 Budget
Beginning Balance	(9,145,549)
Revenues	142,386,482
Expenditures	(24,100,000)
Transfer Out	(118,286,482)
Ending Balance	-9,145,549

Bridge Public Bldg	FY26 Budget
Beginning Balance	5,760,647
Revenues	68,716,917
Expenditures	0
Transfer Out	(68,716,917)
Ending Balance	5,760,647

OFFICIAL OPERATING BUDGET

Community Devp	FY26 Budget
Beginning Balance	1,215,976
Revenues	2,330,541
Expenditures	(2,330,541)
Ending Balance	1,215,976

Home	FY26 Budget
Beginning Balance	3,441,762
Revenues	823,694
Expenditures	(823,694)
Ending Balance	3,441,762

Roads & Trans.	FY26 Budget
Beginning Balance	23,647,214
Revenues	34,045,351
Expenditures	(50,611,999)
Transfer In	1,566,648
Ending Balance	8,647,214

Bd of Equalization	FY26 Budget
Beginning Balance	1,455,552
Revenues	7,992,680
Expenditures	(7,992,680)
Ending Balance	1,455,552

Tax Assessor Bham	FY26 Budget
Beginning Balance	683,058
Revenues	8,125,506
Expenditures	(8,125,506)
Ending Balance	683,058

Tax Assessor Bess	FY26 Budget
Beginning Balance	399,658
Revenues	2,670,463
Expenditures	(2,670,463)
Ending Balance	399,658

Total Special	FY26 Budget
Beginning Balance	38,454,947
Revenues	340,735,731
Expenditures	(170,298,980)
Transfer	(185,436,751)
Ending Balance	23,454,947

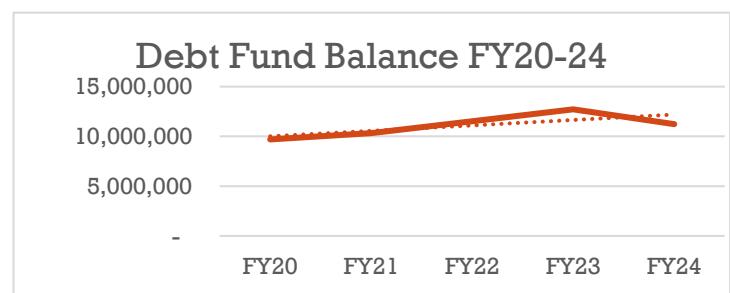


Figure 8 Comparison of Special Revenues - revenues, expenses, and fund balances.

Debt Service

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

Debt Service	FY26 Budget
Beginning Balance	86,586
Revenues	2,390,009
Expenditures	(19,230,539)
Transfer In	16,840,530
Ending Balance	86,586



Limited Obligation	FY26 Budget
Beginning Balance	11,939,099
Revenues	0
Expenditures	(26,402,538)
Transfer In	26,402,538
Ending Balance	11,939,099

Total Debt	FY26 Budget
Beginning Balance	12,025,685
Revenues	2,390,009
Expenditures	(45,633,077)
Transfer In	43,243,068
Ending Balance	12,025,685

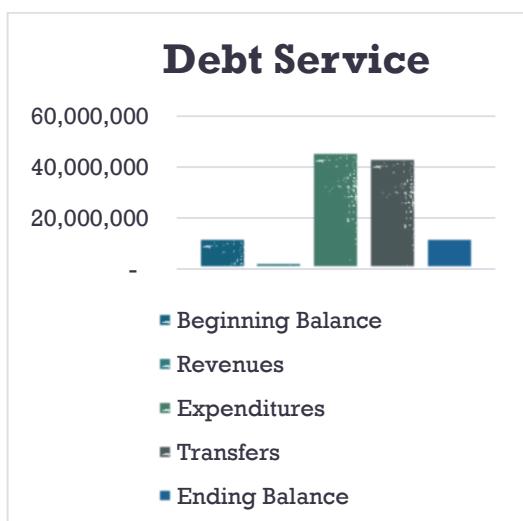
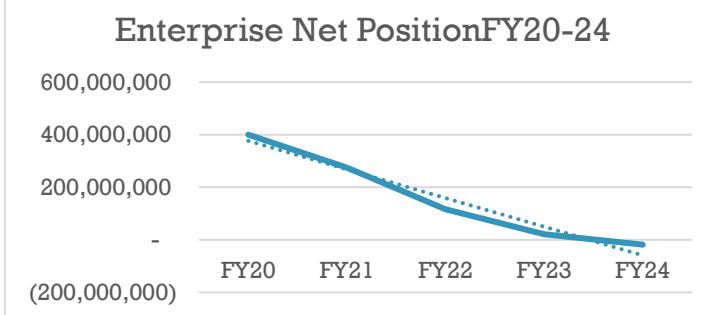


Figure 9 Comparison of Debt Service revenues, expenses, transfers, and fund balances.

Enterprise

Enterprise reserves are projected to decrease by \$63 million. The projected decrease relates almost entirely to the Sanitary Operations Fund. This decrease is more than the typical 10% variance. The decrease is due to capital projects being initiated by Environmental Services. The department budgets the full amount up front. However, this amount is expected to be expended over the upcoming years, so the fund balance would not decrease by the full estimate. Also, this year's budget includes a projected 134M debt service payment.



Landfill	FY26 Budget
Beginning Balance	16,845,186
Revenues	1,600,000
Expenditures	(8,000,000)
Ending Net Position	10,445,186

Environmental Svcs	FY26 Budget
Beginning Balance	(134,271,332)
Revenues	307,216,485
Expenditures	(363,581,154)
Ending Net Position	(190,636,001)

Total Enterprise	FY26 Budget
Beginning Balance	(117,426,146)
Revenues	308,816,485
Expenditures	(371,581,154)
Ending Net Position	(180,190,815)

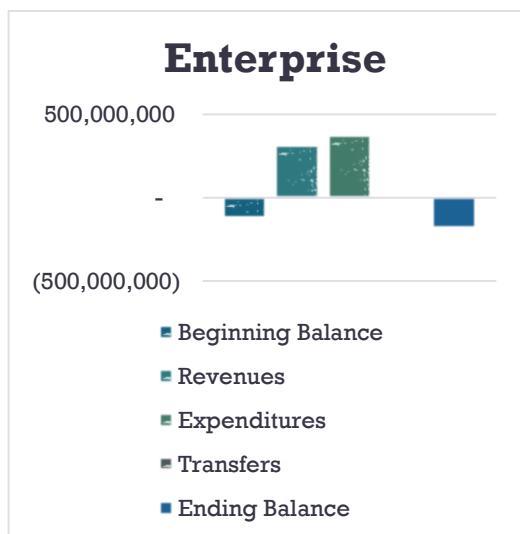
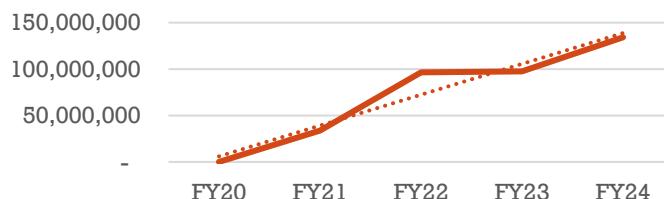


Figure 10 Comparison of Enterprise revenues, expenses, transfers, and fund balances.

Capital

Capital Funds are maintained by transfers from the Special Revenues. The County prefers to prefund its capital projects; however, when that is not possible, funds are transferred in at the beginning of the year to balance the fund.

Capital Funds Balance FY20-24



Capital Projects	FY26 Budget
Beginning Balance	71,214,491
Transfer in FY25	0
Revenues	0
Expenditures	(53,190,175)
Transfer In	53,190,175
Ending Balance	71,214,491

Road Construction	FY26 Budget
Beginning Balance	24,414,006
Transfer in FY25	0
Revenues	6,340,000
Expenditures	(32,678,345)
Transfer In	26,338,345
Ending Balance	24,414,006

Total Capital	FY26 Budget
Beginning Balance	95,628,497
Transfer In FY25	0
Revenues	6,340,000
Expenditures	(85,868,520)
Transfer In	79,528,520
Ending Balance	95,628,497

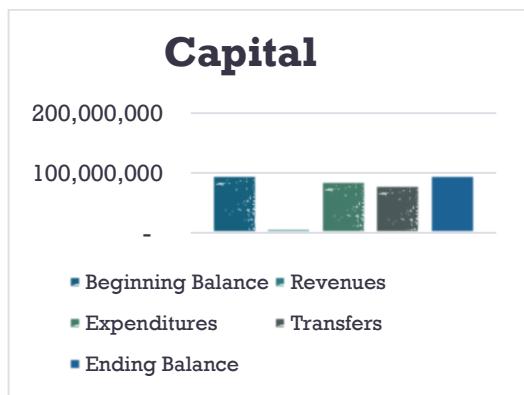


Figure 11 Comparison of Capital revenues, expenses, transfers, and fund balances.

Interfund Transfers

Throughout most of this book, operating revenues and expenditures for both previous years and FY2026 are presented net of interfund transfers. These transfers are instead categorized as “Other Financing Sources and Uses” to provide a more accurate reflection of each fund’s true revenues and expenditures based on its actual operations. Including interfund transfers in the main summaries would overstate the financial activity of each fund, a detail that would only become apparent upon closer inspection. Moreover, since interfund transfers can vary significantly from year to year, their inclusion would undermine the reliability of year-to-year comparisons.

All budgeted interfund transfers for FY2026 are expected to occur within the operating budget funds. However, it is possible that during the fiscal year, some transfers may involve capital funds as well.

By contrast, the preceding Fund Accounting section includes interfund transfers within revenues and expenditures, offering readers a more transparent view of where these transfers occur.

Budget Management calculates and incorporates the required interfund transfer amounts at the start of each fiscal year, securing Commission approval to move cash between funds as needed. These transfers are made throughout the year to maintain adequate cash balances and are finalized at year-end once the actual cash requirements are determined. If a fund under-expends its budget or receives more revenue than anticipated, the corresponding transfer amount is adjusted downward.

The budgeted interfund transfers between operating funds for Fiscal Year 2026 are as follows:

RESOLUTION

BE IT RESOLVED by the Jefferson County Commission that the County Manager is hereby authorizing the **Chief Financial Officer** to transfer among the various operating and capital funds the following amounts for Fiscal Year 2026 as required in the **FY26 Adopted Budget**.

From

General Fund (1000)	47,391,996
---------------------	------------

To

Economic Development (2175)	(10,000,000)
Fleet (5010)	(6,129,539)
District Fund (4030)	(200,000)
Capital Sheriff Multi-Yr Fund (4011)	(8,000,000)
Road Construction Fund (4025)	<u>(21,218,781)</u>
Add to Fund Balance	<u>1,843,676</u>

From

Bridge and Public Building Fund (2150)	68,716,917
--	------------

To

Debt Service (3000)	(16,840,530)
Road Fund (2130)	(1,566,648)
Capital Improvement Fund (4010)	(19,190,175)
Capital Improvement Fund (4015)	(26,000,000)
Capital Improvement Fund (4025)	<u>(5,119,564)</u>
	<u>(0)</u>

From

Special Sales Tax Fund (2170)	118,286,482
-------------------------------	-------------

Debt (3600)	(26,402,538)
-------------	--------------

To

General Fund (1000)	<u>(91,883,944)</u>
	0

Staffing and Personnel

The adopted FY 2026 Operating Budget includes funding for 2,929 positions: which includes 16 positions on retirement credit which is a program that allows upcoming retirees to qualify and use their saved sick time.

For FY26, the County added two Digital Forensic Examiners and 1 Plumbing Gas Mechanical Inspector. The District Attorney Birmingham was awarded the Forensic Examiners due to the increasing number of complex cases involving digital evidence such as cell phone data. The Plumbing Gas Mechanical Inspector was awarded to Development Services. Existing personnel have plumbing and gas knowledge but not mechanical. An employee with a background in mechanical trade is necessary to enforce the county and state code adoptions. An Administrative Services Manager and an Admin Assistant were deleted from Board of Equalization due to the department's continued improvements in technology services. Also, the following changes were implemented.

<u>FY2026 Position Change Requests</u>					
Dept #	Department	Position	Grade	Add	Delete
6500 DA Bham	Admin Clerk		13	x	
6500 DA Bham	Acct Asst		16		x
4800 Dev Svs	Fire Protection Eng		29	x	
4800 Dev Svs	Fire Prevention Insp III		23		x
1510 TC Bham	Acct Asst		16	x	
1510 TC Bham	Admin Clerk		13		x

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

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

The County's Human Resources department also works closely with the Personnel Board which was created by Alabama State Law in 1935 to administer limited personnel functions for political jurisdictions within the geographical boundaries of Jefferson County. The Personnel Board's facilitates a model merit (civil services) system that enhances the employment and development of government employees through innovative, efficient, and effective human resources practices.

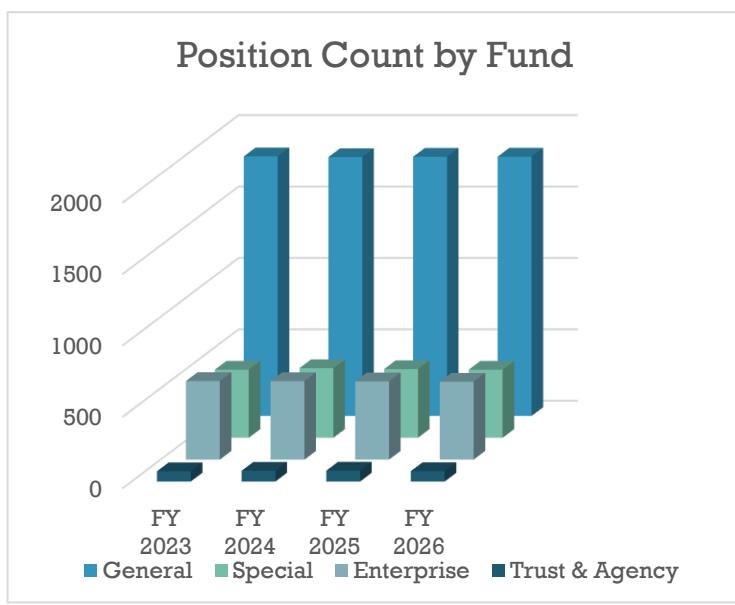


Figure 12 Position Count by fund over 4 years.

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

One of the biggest crises facing Jefferson County is a shortage of sworn personnel in the Sheriff's Department due to difficulties in recruiting and job retention. According to a report by the International Association of Chiefs of Police, more than $\frac{3}{4}$ of police agencies in the U.S. are reporting difficulties

in recruiting qualified candidates to become police officers. The department continues to look for ways to increase recruitment of personnel such as high school internships. They are placing an emphasis on diversity and inclusion. The Personnel Board is utilizing a recruitment page for sworn personnel. [HOME | PBJC Police Interest](#)

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

Data from the U.S Chamber of Commerce shows that Alabama has only 43 workers for every 100 open jobs. As of June 2025, there are around 115K job openings in the state and 73K unemployed persons. The U.S. Chamber also classified Alabama as having one of the most severe labor and worker shortages in the nation. It is important to the state and the county to have an abundance of qualified workers available to fill jobs.

As the nation struggles with a shortage of skilled workers, Jefferson County finds itself in a similar situation as its service departments such as General Services, Environmental Services and Roads struggle to attract and retain employees. Even though skilled trade positions may have competitive wages and lower educational barriers, younger workers are not entering the sector as they are often encouraged to work toward a four-year degree. This is concerning as workers retire and leave behind difficult to fill positions. Currently, Alabama is seeing a shortage of electricians and welders as well as others.

A primary area of concern is Wastewater Treatment Plant Operators (WWTP II) in Environmental Services Department. In order for persons to become WWTP II, they must be certified. This certification is extremely difficult to obtain and has resulted in a shortage of persons able to be hired. In an effort to solve this problem, the Human Resources Department implemented an apprenticeship program which is

a basic skill tutoring program as well as an informal refresher/introductory group study course. This program is being offered to high school graduates as a potential entry level career path.



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

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

This year's budget includes a 3 percent cost of living adjustment (COLA), 82 percent of employee and family health insurance, 100 percent for employee life insurance, 6 percent pension contribution and continuation of the sick leave retirement credit for employees with exceptional attendance records is provided. Employees receive 13 holidays and one variable day which can be used at the employees' discretion.

Position Comparison by Fiscal Year

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Commission	20	20	20	20
County Manager	7	10	9	8
Probate Court	55	55	55	55
Family Court	80	81	82	82
State Courts	47	46	43	43
District Attorney	46	47	46	49
Law Library	4	4	4	4
Finance	53	54	54	55
Human Resources	49	49	47	46
Revenue	163	163	163	163
County Attorney	17	18	20	20
Equalization	67	69	70	67
Tax Assessor	69	72	74	74
Tax Collector	42	42	43	43
Treasurer	8	9	9	9
Compliance	10	10	10	10
Info Technology	54	55	56	57
General Services	142	143	141	137
Board of Registrars	10	10	11	10
Office Senior Svcs.	4	4	4	4
Sheriff	750	749	749	749
Youth Detention	65	66	66	66
Coroner	22	21	21	21
Security	54	54	54	54
Development Service	56	38	37	38
Non Dept/Barber	5	5	5	5
Public Information	3	3	3	3
Roads and Trans	326	344	338	337
Fleet Mgmt	33	34	37	37
Environmental Svcs	551	550	548	546
Community Devp	34	26	25	25
Emergency Mgmt*	8	8	9	9
Personnel Board*	64	64	64	64
JCEIDA*	0	3	3	3
Total	2,918	2,926	2,920	2,913

*indicates fiduciary funds

**does not include 16 Retirement Credit Positions

Position Count by Fund Type

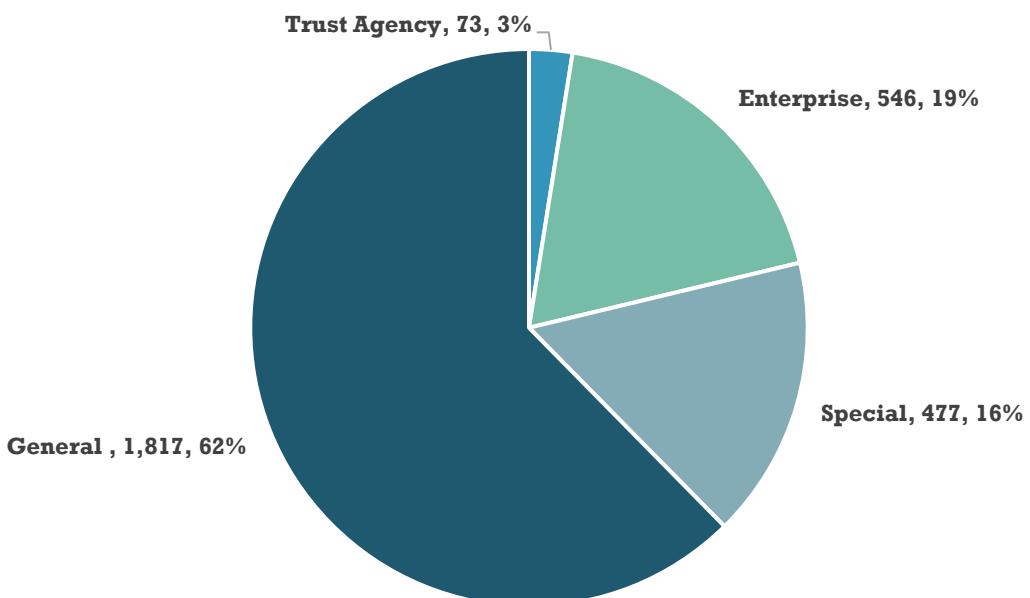


Figure 13 Position count by fund type current fiscal year.

Position Count by Function

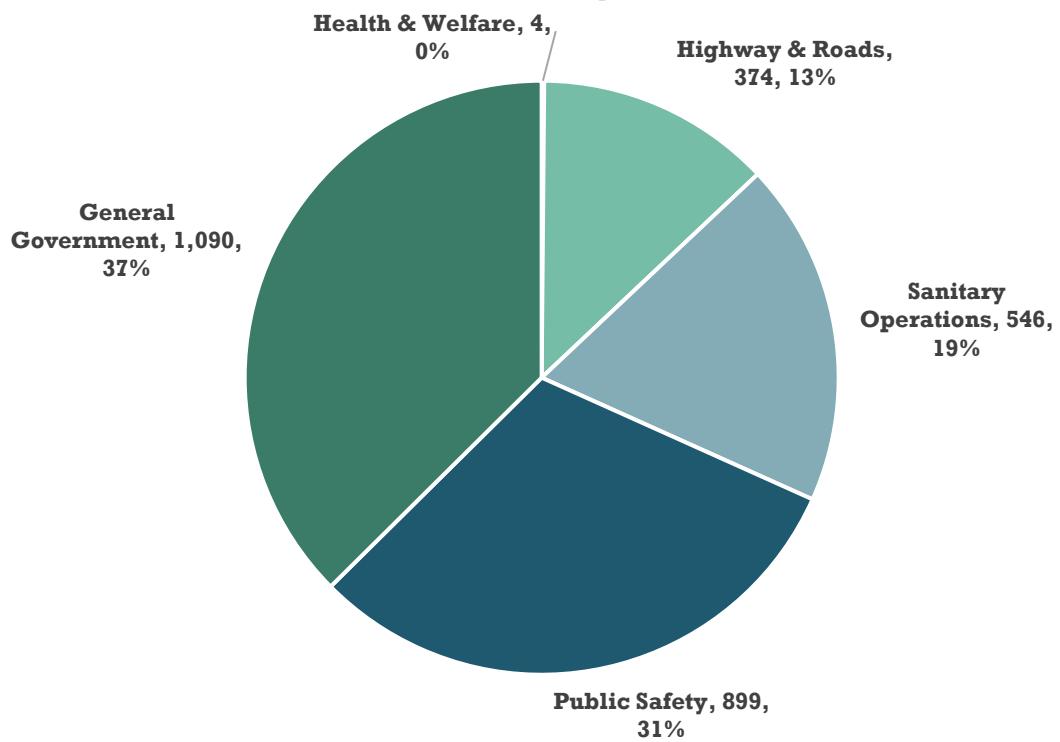


Figure 14 Position count by function for current fiscal year.

Salary Comparison by Fiscal Year

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Commission	1,566,174	2,059,873	2,512,310	2,600,825
County Manager	1,212,983	1,557,442	1,583,185	1,744,049
Probate Court	3,982,284	4,268,656	4,664,714	4,937,545
Family Court	6,874,267	7,405,682	7,555,109	7,826,656
State Courts	1,511,455	1,446,565	1,468,879	1,470,110
District Attorney	8,954,360	9,468,170	10,780,606	11,468,754
Law Library	48,437	67,980	179,468	189,951
Finance	4,133,656	5,203,507	6,475,460	6,009,418
PIO	302,562	384,073	396,275	409,351
Human Resources	4,343,481	5,332,799	5,877,317	5,963,108
Revenue	10,811,480	12,961,803	13,905,201	14,463,440
County Attorney	1,891,580	1,925,719	2,851,055	3,050,344
Equalization	5,376,074	5,243,128	6,650,317	6,456,981
Tax Assessor	5,470,031	6,084,252	6,920,936	7,164,200
Tax Collector	3,145,561	3,653,697	3,879,854	3,914,504
Treasurer	767,812	903,481	902,487	984,863
Compliance	873,787	1,046,588	1,337,370	1,314,062
Info Technology	5,896,552	7,435,931	7,645,696	7,930,308
General Services	9,291,631	12,170,394	13,077,045	13,487,459
Board of Registrars	1,007,910	995,603	1,092,050	1,168,848
Office Senior Svs.	266,416	298,345	399,327	413,061
Sheriff	65,941,807	69,313,250	69,107,094	72,465,853
Youth Detention	5,379,890	5,982,171	5,914,290	6,593,470
Coroner	2,065,914	2,516,747	2,328,441	2,382,886
Security	2,817,359	3,450,589	3,745,996	4,234,658
Development Service	4,915,797	3,914,522	4,211,199	4,410,599
Non Dept/Barber	-3,749,558	914,622	103,280	569,743
Roads and Trans	23,428,987	26,492,489	28,387,071	30,503,825
Fleet Mgmt	3,013,548	3,206,296	3,521,268	3,761,113
Environmental Svs	40,035,894	43,321,439	48,461,991	50,961,468
Community Devp	2,744,580	2,010,909	3,562,792	3,584,594
Emergency Mgmt*	827,024	855,222	1,014,488	1,009,322
Personnel Board*	6,932,932	7,332,983	7,892,928	7,937,821
JCEIDA*	409,330	0	430,865	0
Total	232,491,997	259,224,927	278,836,364	291,383,189

*indicates fiduciary fund

SALARY COMPARISON BY FUNCTION

■ Hlth & Welfare ■ Hwy & Rds ■ Environmental ■ Public Safety ■ Gen Govt

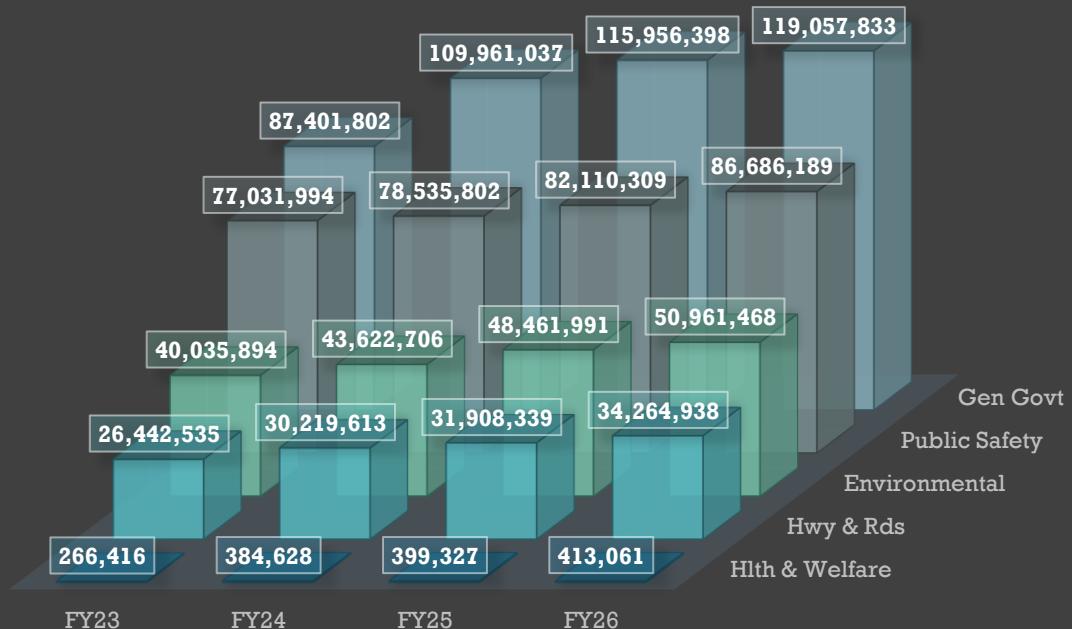


Figure 15 Salary comparison by function over four fiscal years.

FY26 Salary by Function

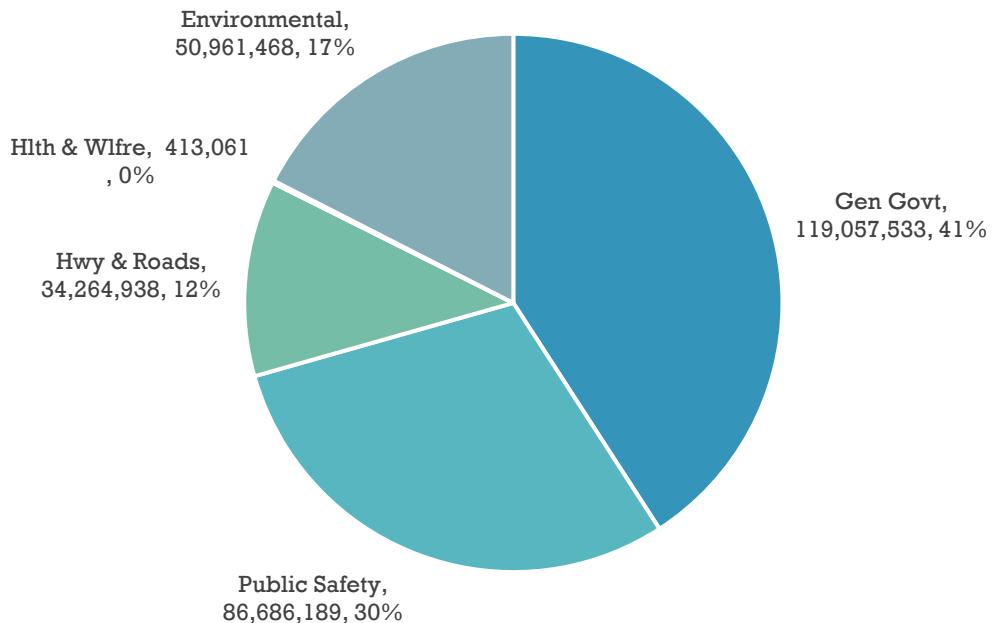


Figure 16 Salary comparison by function over current fiscal year.

Revenues

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

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

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

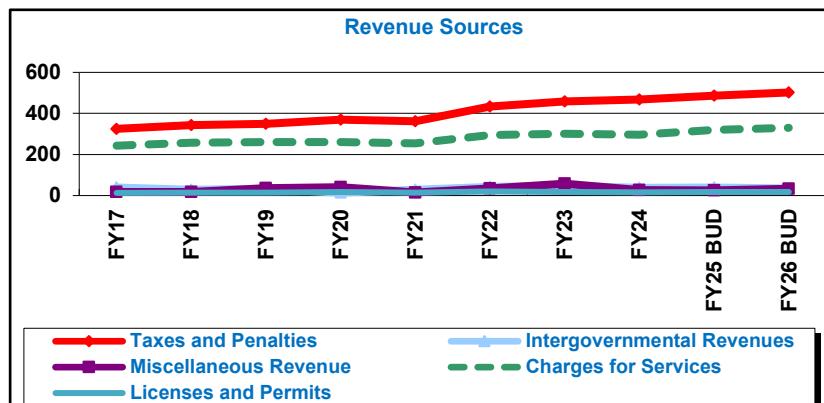


Figure 17 Jefferson County revenue source comparison over ten years.

County revenues are influenced by a range of factors, including population changes, unemployment rates, inflation, and fluctuations in real disposable income. In addition, the County is facing the uncertain effects of tariffs, federal funding reductions, and stagflation—a complex economic climate marked by high inflation, sluggish growth, and elevated unemployment. This mix of conditions has led to a revenue forecast with minimal, if any, growth.

Because the County's budget depends on stable and sufficient revenue streams, the FY26 budget proved challenging, especially as capital demands rise and property tax revenues remain capped. To estimate future revenue, the Budget Management Office typically employs trend analysis, evaluating current economic patterns alongside projections of future conditions.

For FY26, revenue forecasts show no growth in property tax collections, modest gains in general sales tax, an uptick in the Simplified Sellers Tax (related to online sales), and a slight increase in special sales tax revenue. Encouragingly, the County continues to attract a steady flow of economic development projects, which may help offset pressures on key tax streams and bolster long-term fiscal resilience.

Major Revenue Categories

Tax and Penalties

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

Ad Valorem Taxes (Property Taxes)

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

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

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

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

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

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

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

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

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

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

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



Figure 18 Total property tax levied and collected over ten years.

Property tax revenues are reflections of property tax values. Our values are based on analysis of trends that are seen in the market. Overall, the Board of Equalization appraised values increased 6.92% vs. the 2024 tax year. The increase is mainly due to increased median selling price and new development. According to MLS, market sales activity decreased 2.26% (8,149 sales in 2024 vs. 7,969 sales in 2025) with the average days on market increasing 16% (31 days vs. 36 days).

Despite slowed market activity, the median selling price increased 1.6% (250K in 2024 vs. 254K in 2025) which may be a result of limited supply and mortgage rate increases. New development also contributed to the increased BOE values.

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

County Sales and Use Taxes

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

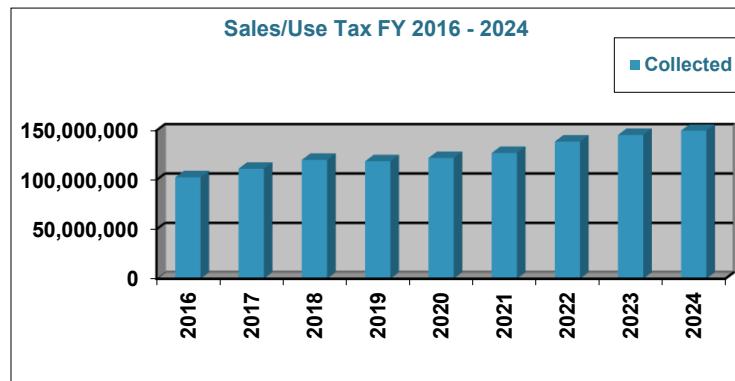


Figure 19 Sales and Use Tax collections over 9 years.

The sales tax is due and payable on or before the twentieth day of the month next succeeding the month during which the tax is accrued. The use tax is due and payable on or before the twentieth day of the month next succeeding the quarterly period during which the tax accrued. Both taxes are payable to the County Director of Revenue. Under the Tax Act, on or before the twentieth day of each month, the total proceeds of the sales and use taxes collected during the immediately preceding month for the following purposes and in the following order are distributed:

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

levied by Act No. 525 enacted at the 1965 Regular Session of the Legislature of Alabama aggregates less than \$100,000, an amount of the second one-half share equal to the difference between \$100,000 and the total amount so paid from the proceeds of such taxes is paid directly to the Civic Center Authority.

- c. 31% of the second one-half share is paid directly to the Jefferson County Board of Health.
- d. the remaining balance of the second one-half share is paid into the General Fund of the County.

Top Ten Sales and Use Taxpayers FY2023

AT&T Supply I LLC

Belk Inc

Costco Wholesale Corporation

Home Depot USA Inc

Lowes Home Centers LLC

Publix Alabama LLC

Sam's East LLC

Target Corporation

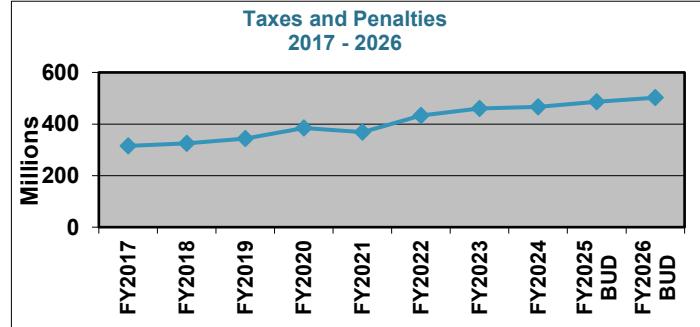
Wal-Mart Stores East LLC

Winn Dixie Montgomery LLC

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

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

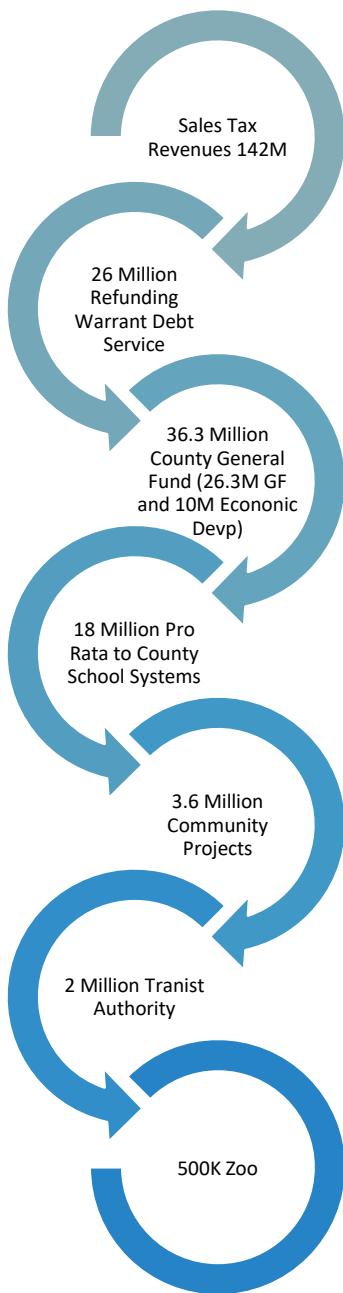
General Fund sales tax revenue is projected to be relatively flat in FY26. Sales Taxes have stabilized from the prior period of hyperinflation. Consumer sentiment has been falling throughout the year due to conflicting tariff announcements, increasing unemployment and economic anxiety. It is hoped that these challenges will stabilize in the near future.



Special Sales Tax

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

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



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

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

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

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

Any revenues remaining after subtracting the above expenses from the collected revenues is considered the bottom of the waterfall. The revenue from this tax increased by 2% for FY26. This revenue appears to be stabilizing. Also, the slow down is attributed to the falling consumer sentiment as the economy continues to be volatile.

Simplified Sellers Tax

The Simplified Sellers Tax was signed into law in 2015. This tax is designed to allow an eligible seller to collect, report and remit this eight percent tax in lieu of the sales or use taxes otherwise due by or on behalf of Alabama customers who have purchased items that were shipped or otherwise delivered into Alabama. Proceeds from this tax were first realized in FY18 and already appear to be growing at a steady pace as more and more consumers shop online.

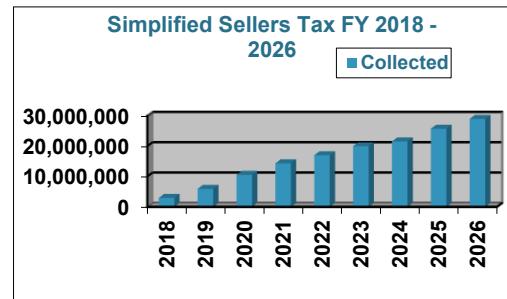


Figure 20 Simplified Sellers Tax collection over 5 years.

In FY26, revenue from this tax is expected to increase by 12 percent over last year's projection. Other municipalities throughout the state have filed a lawsuit challenging the distribution of this online sales tax. The current distribution model is based on the population of a city or county and not where the purchase originated. In an effort to fight this legislation, the County uses a portion of this revenue to support community initiatives. In a further note, the large increase from prior years is expected to stabilize as most vendors are now added to the software system. Increases now will mainly come from consumer purchases.

Gas Tax

An additional state gas tax was passed increasing the gas tax would over a period of three years, eventually reaching 10 cents. Now fully implemented, the full 10-cent tax raises more than 300 million for the state.

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

For FY2026, the County anticipates a slight increase in its gasoline taxes and has hopes that current high gas prices will not cause reductions in driving. The County should also plan for the eventual shift to electric vehicles and a reduction in this revenue.

Licenses and Permits

A second category of revenues includes those which are required for individuals and companies to function within the County.

The Business License Fee imposes a business license of 0.025 percent of gross receipts, a minimum tax of \$25, a maximum tax of \$15,000 and a \$25 issuance fee, and it gives deductions for professionals who pay State of Alabama license fees. It produces between 7-9 million dollars yearly.

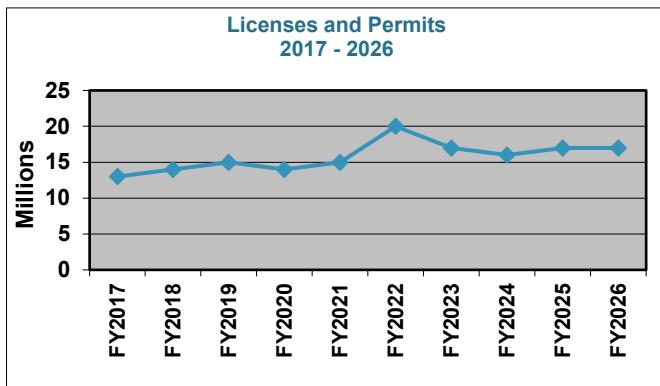


Figure 21 License and permits collected over 10 years.

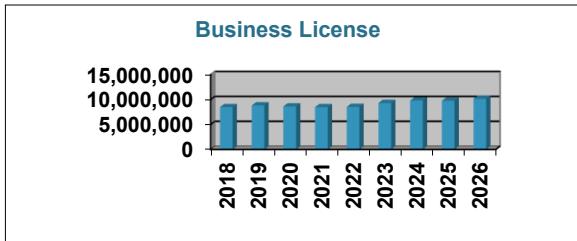


Figure 22 Business License fees collected over 8 years.

Other types of revenue in this category are building permits, privilege licenses, marriage certificates, business entity fees, and grease control permits. Revenue from this category is expected to remain about the same during this fiscal year.

Intergovernmental Revenues

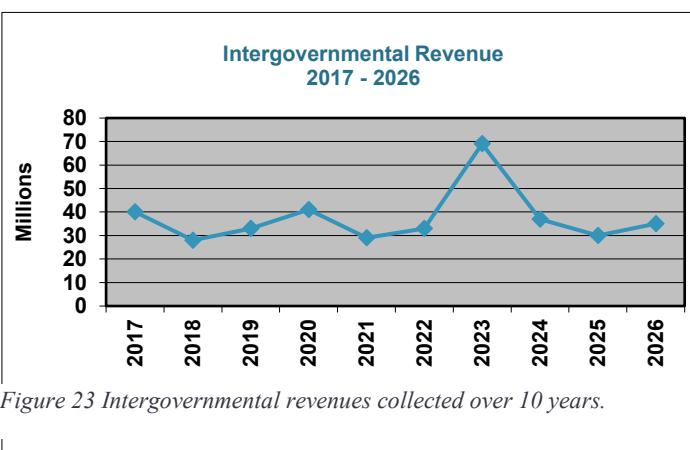


Figure 23 Intergovernmental revenues collected over 10 years.

Intergovernmental Revenues refers to revenues from other governments in the form of grants, entitlements or shared revenues. Community Development receives CDBG grants from the federal government to assist with housing projects and home ownership. EMA receives federal grants to prepare for and respond to disasters.

Revenue in this increased slightly for FY26. Fiduciary funds are included.

Charges for Services

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

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

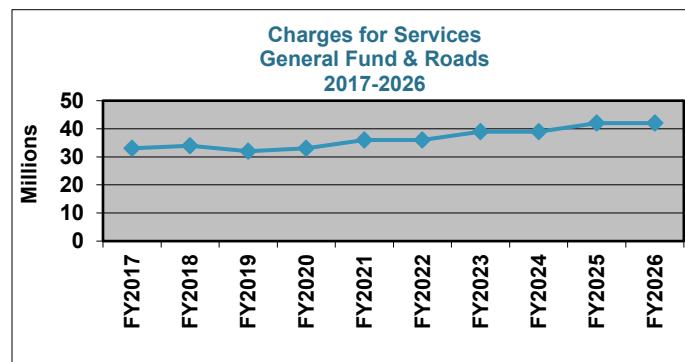


Figure 24 Charges for Services collected over 10 years.

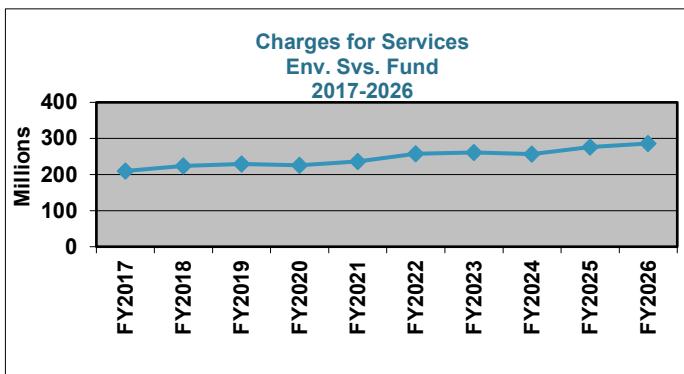


Figure 25 Charges for service fees for Environmental Services over 10 years.

Sewer Service charges encompass approximately 50% of all charges for services.

The rates for wastewater treatment will continue to drive the revenue category higher over the next few years, providing revenue for the rapidly growing debt service payments in the Sanitary Operations Fund. During FY2013, the Commission voted to restructure sewer rates and charges, a change that is expected to produce a 5.9% yearly increase in Sewer Service revenues.

Miscellaneous Revenues

Miscellaneous Revenues refer to revenue items which are not included in the major revenue categories. The primary source for Jefferson County is interest income, which normally encompasses 83 to 98% of this category. The anticipated increase in interest is due to the County's use of swap accounts that pay a lot of interest.

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

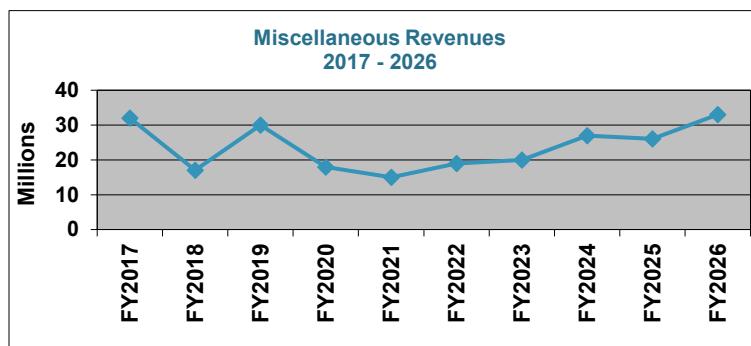


Figure 26 Miscellaneous Revenues collected over 10 years.

OFFICIAL OPERATING BUDGET

Total Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	152,157,632	170,548,634	175,976,992	180,786,870
General Sales Tax	255,116,128	247,861,238	253,459,164	261,240,035
Miscellaneous Tax	51,176,930	55,674,221	57,889,837	60,179,461
Total	458,450,690	474,084,093	487,325,993	502,206,366

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	16,837,275	18,565,514	17,325,264	17,285,385
Total	16,837,275	18,565,514	17,325,264	17,285,385

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	38,554,582	33,069,052	36,244,306	31,911,990
Fed, St., Local Grant	9,441,615	5,481,682	3,777,668	3,269,506
Total	47,996,197	38,550,734	40,021,974	35,181,496

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	37,218,605	37,837,274	40,378,766	40,160,556
Public Safety	2,026,595	1,760,782	2,206,068	2,760,941
Environmental Svcs.	260,866,080	272,911,370	276,004,800	286,494,000
Health/Pub Welfare	0	0	0	0
Roads & Trans	887,638	736,556	285,050	326,068
Total	300,998,918	313,245,982	318,874,684	329,741,565

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	29,146,369	35,294,078	6,100,000	12,342,254
Miscellaneous Items	27,409,593	39,791,198	20,349,130	21,006,236
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	56,555,962	75,085,276	26,449,130	33,348,490

Revenues Total	880,839,042	919,531,599	889,997,045	917,763,302
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General Fund

Transactions involving resources obtained and used to deliver services traditionally provided by county governments—and not accounted for in other funds—are recorded in the General Fund. These services typically include general government operations, health and public safety, and fleet services, among others.

All governmental activities should be reported in the General Fund unless there is a clear and compelling reason to assign them to another fund type.

The County Commission's primary revenue sources include property taxes, county sales taxes, and revenues collected by the State of Alabama that are subsequently distributed to the Commission.

Within the General Fund, the Commission maintains six designated sub-funds: the Uncertainty Fund, Catastrophic Fund, Budget Stabilization Fund, Economic Development Fund, Public Service Fund, and Fleet Fund.

- **The Uncertainty Fund, Catastrophic Fund, and Budget Stabilization Fund** serve as reserve funds, set aside to support operations during catastrophic events or economic downturns.
- **The Economic Development Fund** is used to support initiatives that promote economic growth and opportunity within the county.
- **The Public Service Fund** accounts for community grant expenditures.
- **The Fleet Fund**, an internal service fund housed within the General Fund, supports fleet operations and fuel usage for county services.

Changes included in the General Fund:

This fund experienced sales tax revenues which were flat. Online sales taxes continue to show increases but appear to be stabilizing. Ad valorem taxes were flat due to the new laws enacted by the state legislature. General Services Elections received 800K to purchase updated poll pads for upcoming elections. Vacant positions in most departments were funded at 70%.

The Fund Balance is expected to increase by approximately 1.8M.

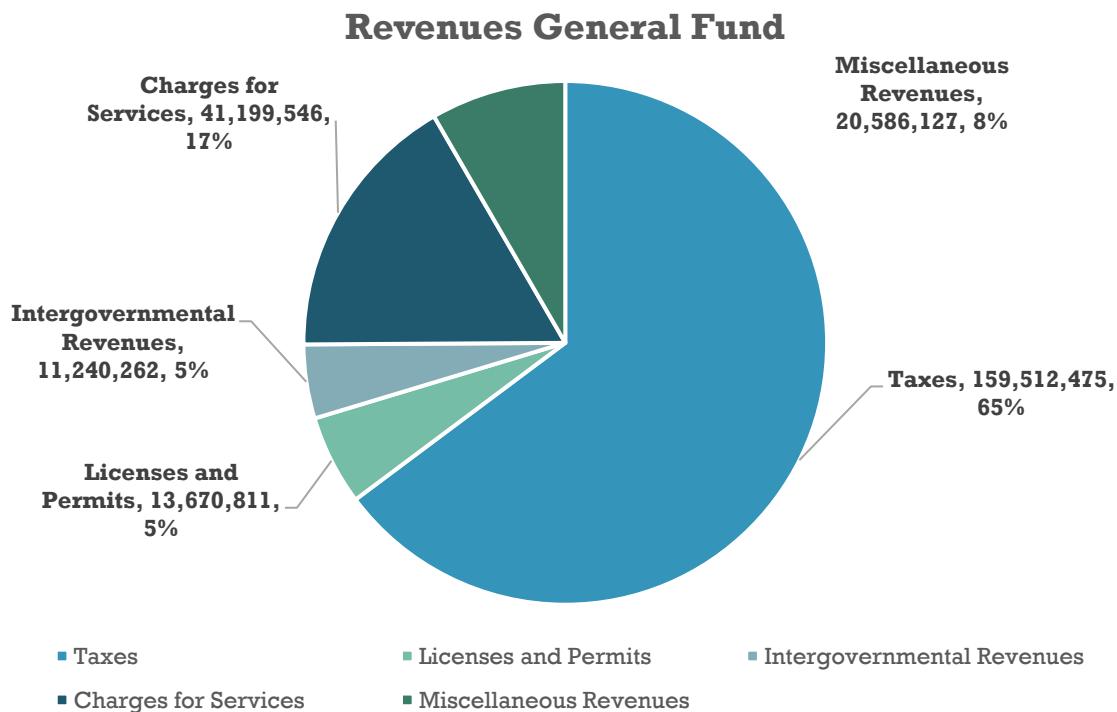


Figure 27 General Fund Revenues for upcoming budget year.

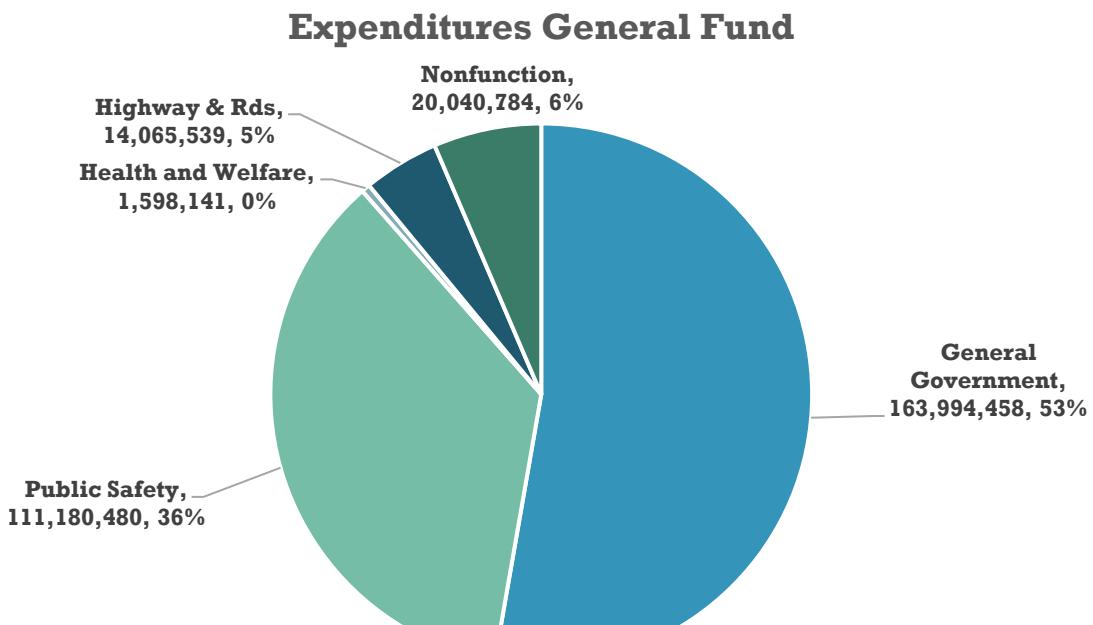


Figure 28 General Fund expenses for upcoming budget year.

OFFICIAL OPERATING BUDGET

General Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	58,508,500	65,785,863	66,824,868	67,390,841
General Sales Tax	50,253,536	47,981,144	49,043,953	53,528,508
Miscellaneous Tax	30,433,329	34,528,588	36,949,282	38,593,126
Total	139,195,365	148,295,595	152,818,103	159,512,475

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	13,340,234	15,022,592	13,701,779	13,670,811
Total	13,340,234	15,022,592	13,701,779	13,670,811

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	12,461,866	11,306,072	12,485,887	11,240,262
Fed, St., Local Grant	0	0	0	0
Total	12,461,866	11,306,072	12,485,887	11,240,262

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	37,218,605	37,837,274	40,378,766	40,160,556
Public Safety	1,132,605	866,874	1,038,990	1,038,990
Environmental Svcs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	38,351,210	38,704,148	41,417,756	41,199,546

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	5,578,706	6,169,154	1,600,000	2,342,254
Miscellaneous Items	24,483,873	22,942,243	17,694,830	18,243,873
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	30,062,579	29,111,397	19,294,830	20,586,127

General Fund Total	233,411,254	242,439,804	239,718,355	246,209,221
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General Fund Expenditures

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Commission	2,161,345	3,698,476	4,652,796	8,285,825
County Manager	1,460,739	2,128,664	2,676,136	3,362,500
Probate Court	5,542,049	6,480,702	7,814,191	8,258,622
Family Court	7,875,958	8,541,334	9,945,359	10,216,906
State Courts	3,737,395	4,138,380	4,655,043	4,925,961
Dist Attorney Bham	6,097,139	6,632,226	7,519,251	8,118,599
Dist Attorney Bess	3,346,763	3,418,228	3,901,962	3,990,762
Law Library	48,519	67,980	179,868	190,351
Finance	5,146,486	6,008,823	7,597,454	7,133,162
Public Information	558,633	644,353	767,025	812,851
Human Resources	5,668,890	6,877,448	7,282,528	7,368,319
Revenue	12,381,676	14,271,992	15,647,709	16,234,262
County Attorney	7,789,574	9,820,649	12,681,107	12,820,311
Equalization - Chair	308,877	317,140	548,843	406,755
Tax Assessor County	1,063,066	1,095,914	1,457,878	1,456,045
Tax Collector	4,079,032	4,730,832	5,211,165	5,245,815
Treasurer	799,358	952,063	966,887	1,162,063
Comm/Econ Dev.	1,201,005	977,924	1,933,106	2,014,385
Compliance	1,093,577	1,229,797	1,692,426	1,669,118
Info Technology	13,692,572	15,256,187	17,576,143	18,302,113
General Services	23,516,113	27,031,618	32,366,299	35,070,813
Board of Registrars	1,132,470	1,243,099	1,280,359	1,457,157
Office Senior Sv.	1,179,423	1,212,091	1,604,407	1,598,141
Sheriff	84,996,907	89,426,867	87,243,456	92,560,927
Youth Detention	6,459,590	6,977,292	7,318,448	8,057,628
Coroner	5,058,722	5,591,911	5,939,367	6,166,465
District Funds	10,120,894	4,534,146	8,662,963	4,048,694
Development Sv.	5,620,415	4,068,954	5,227,701	5,491,765
Non-Departmental	3,178,431	6,951,676	7,006,592	5,992,090
Fleet Management	11,080,230	11,070,500	13,825,694	14,065,539
Security	2,876,504	3,504,433	3,866,996	4,395,458
Total	239,272,352	258,901,699	289,049,159	300,879,402

JeffCo Economic Development Fund Expenditures

Subset	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
JeffCo Econ Devp	12,885,678	8,318,789	10,000,000	10,000,000
Total	12,885,678	8,318,789	10,000,000	10,000,000

Special Revenue Funds

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

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

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

Roads and Transportation utilized their 15M fund balance to help balance their departmental request.

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

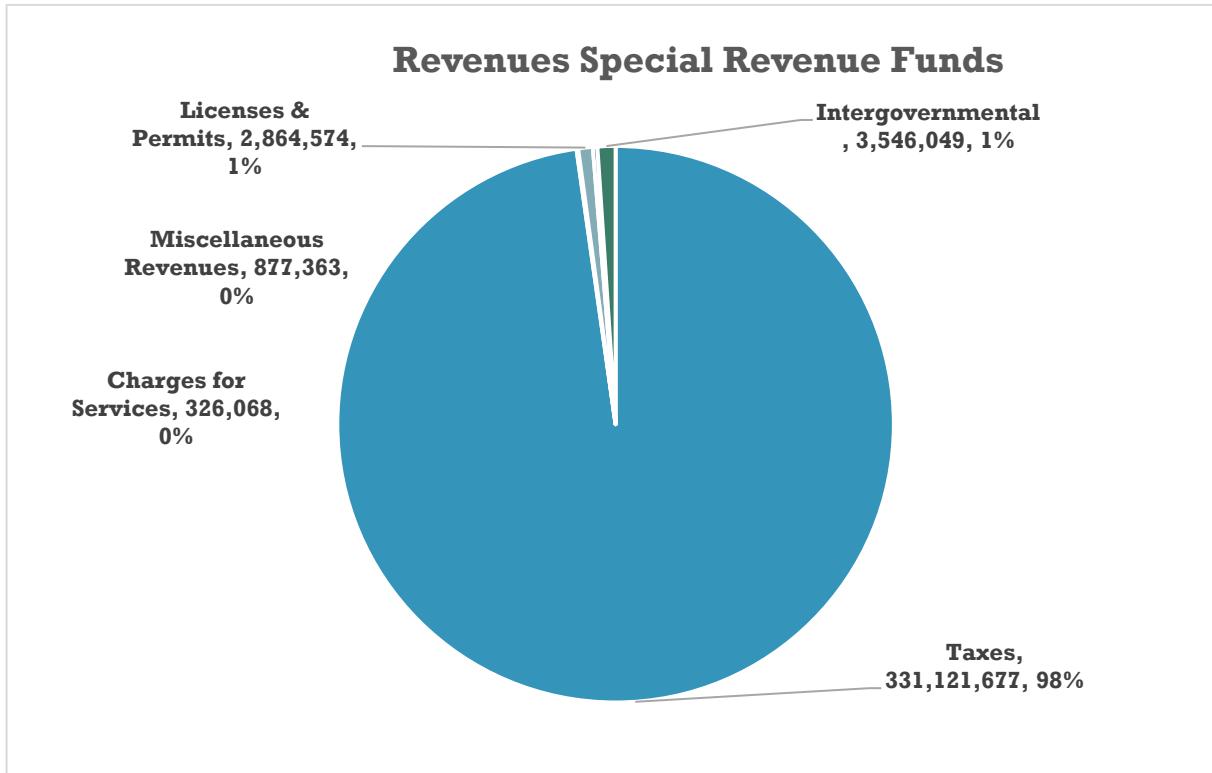


Figure 29 Special Revenue funds revenue collections for the upcoming budget year.

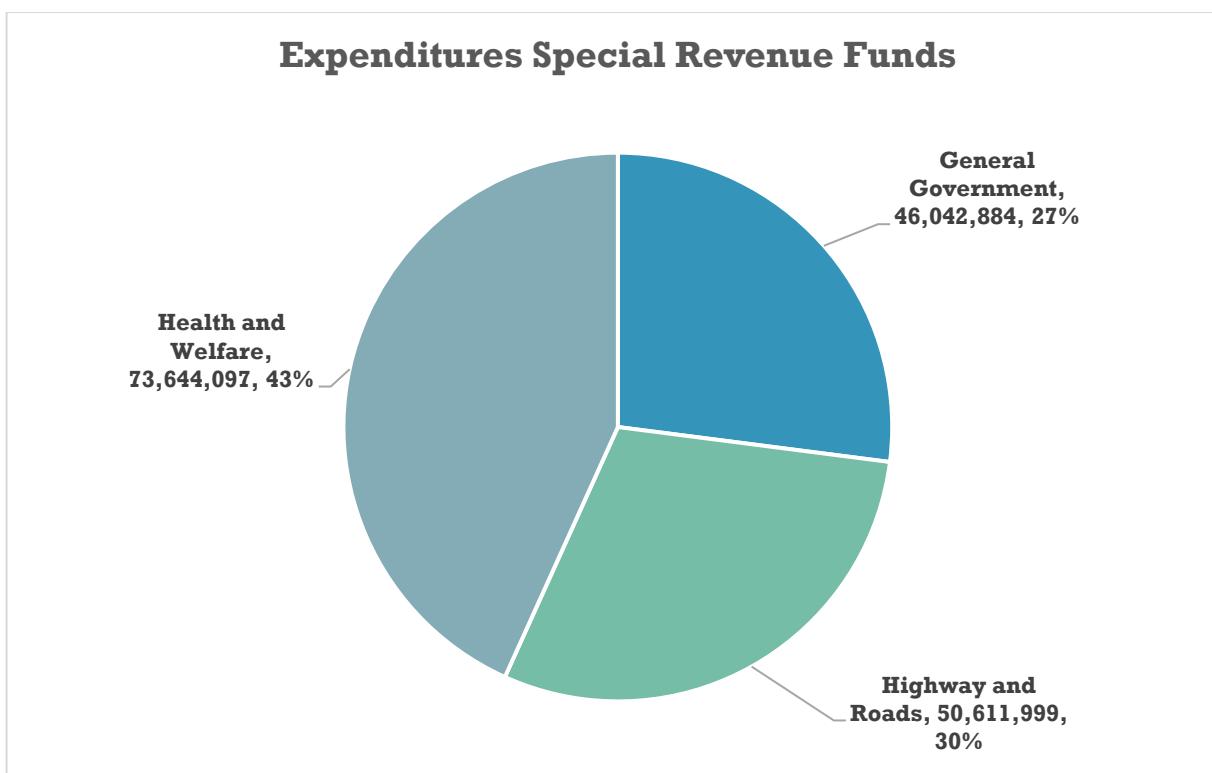


Figure 30 Special Revenue funds expenses for upcoming budget year.

OFFICIAL OPERATING BUDGET

Indigent Care Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	64,358,021	62,872,055	64,242,434	65,325,045
Miscellaneous Tax	8,456,940	8,200,950	8,297,091	8,319,052
Total	72,814,961	71,073,005	72,539,525	73,644,097

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	1,000	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	1,000	0	0	0

Indigent Total	72,815,961	71,073,005	72,539,525	73,644,097
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Special Sales Tax Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	140,504,571	137,008,039	140,172,777	142,386,482
Miscellaneous Tax	0	0	0	0
Total	140,504,571	137,008,039	140,172,777	142,386,482

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	993,772	784,612	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	993,772	784,612	0	0

Special Tax Total	141,498,343	137,792,651	140,172,777	142,386,482
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Bridge and Public Building Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	58,820,253	66,216,595	67,718,924	68,716,917
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	58,820,253	66,216,595	67,718,924	68,716,917

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	821,214	827,373	0	0
Fed, St, Local Funds	0	0	0	0
Total	821,214	827,373	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	604,305	830,034	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	604,305	830,034	0	0

Bridge Total	60,245,772	67,874,002	67,718,924	68,716,917
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OFFICIAL OPERATING BUDGET

Community Development Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	7,220,455	4,615,357	2,283,082	2,330,541
Total	7,220,455	4,615,357	2,283,082	2,330,541

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	4,344		0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	4,344	0	0	0

Comm. Dev. Total	7,224,799	4,615,357	2,283,082	2,330,541
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OFFICIAL OPERATING BUDGET

Workforce Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	1,856,108		0	0
Total	1,856,108	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	41,346		0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	41,346	0	0	0

Workforce Total	1,897,454	0	0
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OFFICIAL OPERATING BUDGET

Home Program Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	175,251	219,824	797,224	823,694
Total	175,251	219,824	797,224	823,694

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	25,034		0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	25,034	0	0	0

Home Total	200,285	219,824	797,224	823,694
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Roads and Transportation Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	13,145,162	15,157,574	14,521,038	16,318,249
General Sales Tax	0	0	0	0
Miscellaneous Tax	12,286,661	12,944,683	12,643,464	13,267,283
Total	25,431,823	28,102,257	27,164,502	29,585,532

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	2,802,493	2,756,675	2,923,485	2,864,574
Total	2,802,493	2,756,675	2,923,485	2,864,574

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	326,238	332,391	330,316	391,814
Fed, St, Local Funds	0	0	0	0
Total	326,238	332,391	330,316	391,814

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Roads & Trans	887,638	736,556	285,050	326,068
Total	887,638	736,556	285,050	326,068

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	300,996	549,695	0	0
Miscellaneous Items	115,610	80,186	629,300	877,363
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	416,606	629,881	629,300	877,363

Roads Total	29,864,798	32,557,760	31,332,653	34,045,351
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OFFICIAL OPERATING BUDGET

Board of Equalization Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	8,389,432	6,839,414	8,262,653	7,992,680
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	8,389,432	6,839,414	8,262,653	7,992,680

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	12,531		0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	12,531	0	0	0

BOE Total	8,401,963	6,839,414	8,262,653	7,992,680
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OFFICIAL OPERATING BUDGET

Tax Assessor Birmingham Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	3,122,124	5,308,362	6,655,394	8,125,506
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	3,122,124	5,308,362	6,655,394	8,125,506

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	5,276	4,291	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	5,276	4,291	0	0

TA Bham Total	3,127,400	5,312,653	6,655,394	8,125,506
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OFFICIAL OPERATING BUDGET

Tax Assessor Bessemer Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	1,889,700	1,871,457	2,520,152	2,670,463
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	1,889,700	1,871,457	2,520,152	2,670,463

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	2,129	1,699	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	2,129	1,699	0	0

TA Bess Total	1,891,829	1,873,156	2,520,152	2,670,463
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OFFICIAL OPERATING BUDGET

Total Revenues Special Revenue Funds

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	85,366,671	95,393,402	99,678,161	103,823,815
General Sales Tax	204,862,592	199,880,094	204,415,211	207,711,527
Miscellaneous Tax	20,743,601	21,145,633	20,940,555	21,586,335
Total	310,972,864	316,419,129	325,033,927	333,121,677

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	2,802,493	2,756,675	2,923,485	2,864,574
Total	2,802,493	2,756,675	2,923,485	2,864,574

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	1,147,452	1,159,764	330,316	391,814
Fed, St, Local Funds	9,251,814	4,835,181	3,080,306	3,154,235
Total	10,399,266	5,994,945	3,410,622	3,546,049

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Roads & Trans	887,638	736,556	285,050	326,068
Total	887,638	736,556	285,050	326,068

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	1,945,763	2,480,004	0	0
Miscellaneous Items	160,580	86,176	629,300	877,363
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	2,106,343	2,566,180	629,300	877,363

Special Rev. Total	327,168,604	328,473,485	332,282,384	340,735,731
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Special Revenue Funds Expenditures

Departments/Funds	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Comm Development	7,302,417	4,520,762	2,283,082	2,330,541
Workforce	1,881,544	0	0	0
Comm Dev. Home	198,846	2,073,120	797,224	823,694
Special Tax Fund	24,100,000	24,100,000	24,100,000	24,100,000
Roads Fund	40,599,439	42,229,893	48,495,245	50,611,999
Indigent Care Fund	70,942,213	69,395,322	72,539,525	73,644,097
Board of Equalization	8,014,370	6,069,652	8,262,653	7,992,680
Tax Assessor State	6,297,129	6,333,695	9,175,546	10,795,969
Total	159,335,958	154,722,444	165,653,275	170,298,980

24.1 is the waterfall distribution special tax

Debt Service Funds

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

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

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

OFFICIAL OPERATING BUDGET

Debt Service Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	2,331,035	2,389,365	2,389,365	2,390,009
Fed, St, Local Funds	0	0	0	0
Total	2,331,035	2,389,365	2,389,365	2,390,009

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	700,465	861,022	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	700,465	861,022	0	0

Debt Service Total	3,031,500	3,250,387	2,389,365	2,390,009
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Debt Service Fund Expenditures

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Debt Service	27,563,570	27,500,055	19,227,659	19,230,539
Limited Obligation	26,403,038	26,403,788	26,407,538	26,402,538
Total	53,966,608	53,903,843	45,635,197	45,633,077

Enterprise Funds

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

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

The Sanitary Operations Fund has doubled in scope after it took over all city sanitary collector systems as settlement of a major lawsuit. Increased user fees provide the bulk of the revenue growth for Enterprise Funds, especially obvious in the Sanitary Operations Fund.

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

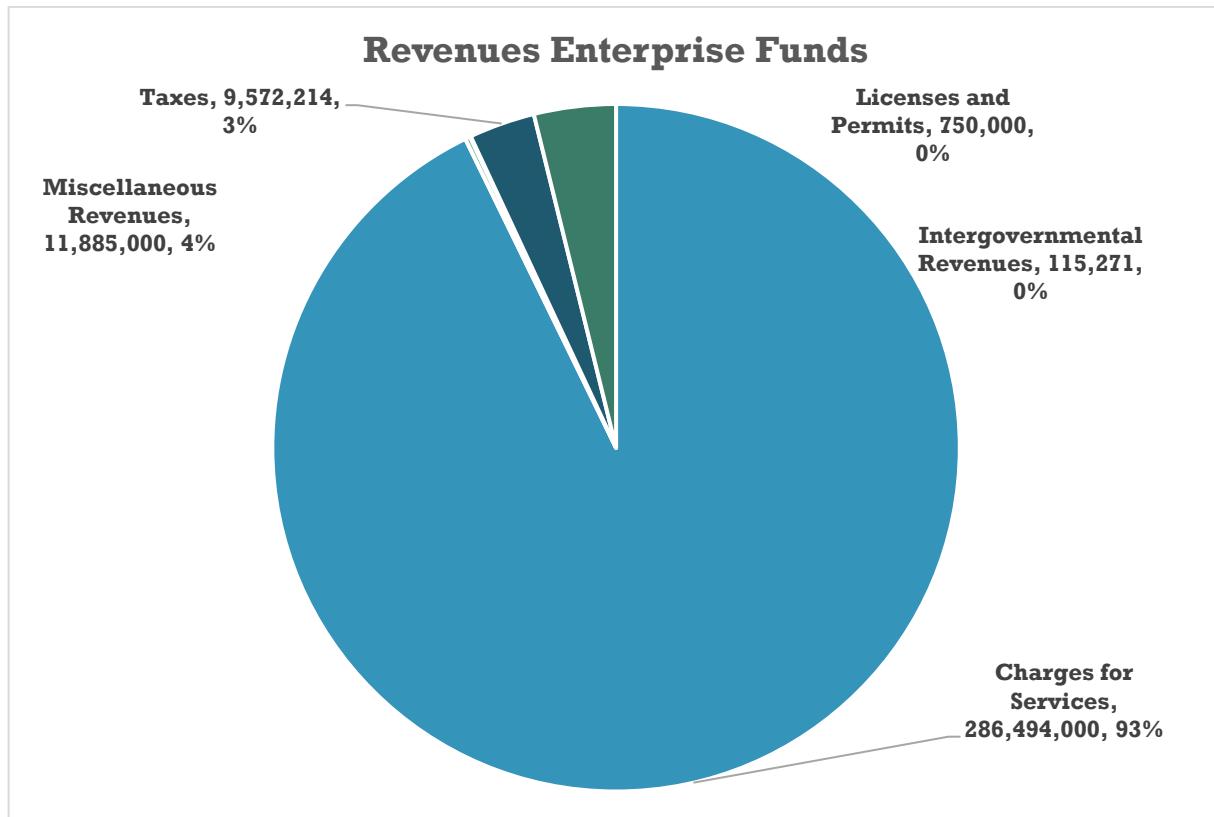


Figure 31 Enterprise Funds revenue projection for upcoming budget year.

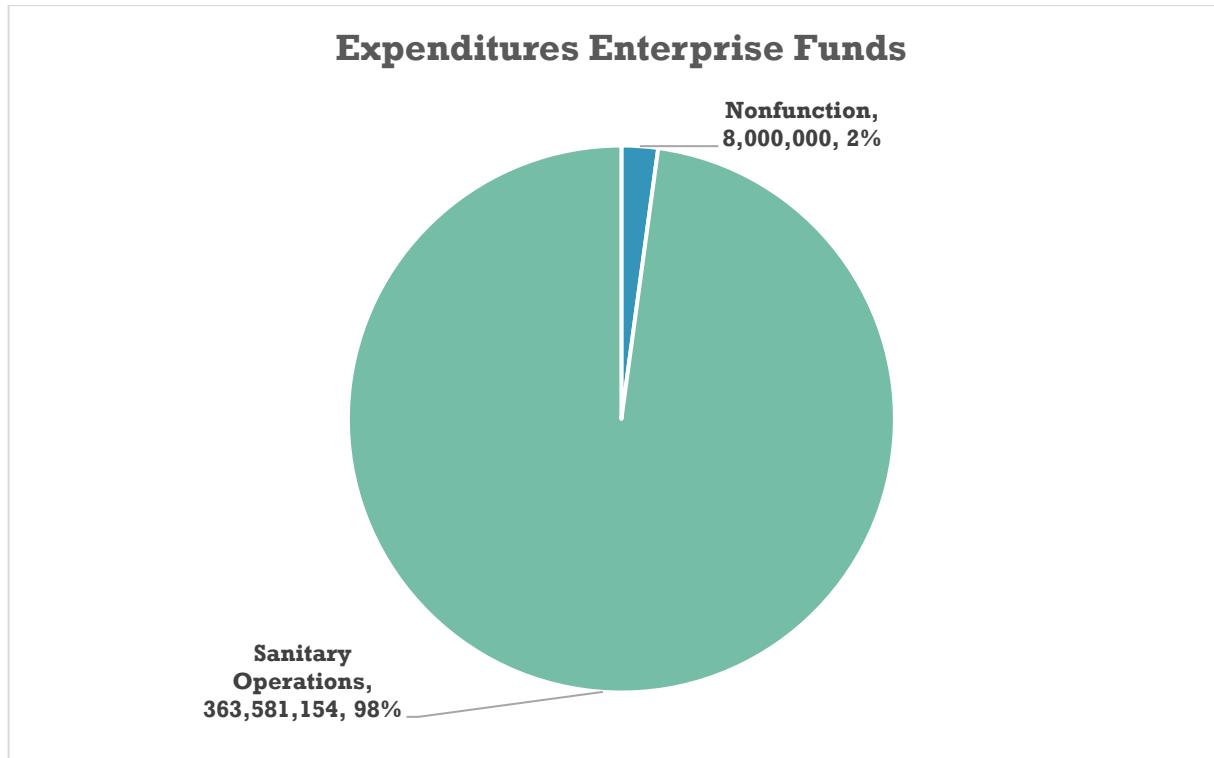


Figure 32 Enterprise Funds expense projection for upcoming budget year.

OFFICIAL OPERATING BUDGET

Landfill Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	1,684,920	16,430,230	1,600,000	1,600,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	1,684,920	16,430,230	1,600,000	1,600,000

Landfill Total	1,684,920	16,430,230	1,600,000	1,600,000
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OFFICIAL OPERATING BUDGET

Sanitary Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	8,282,461	9,369,369	9,473,963	9,572,214
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	8,282,461	9,369,369	9,473,963	9,572,214

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	694,548	786,247	700,000	750,000
Total	694,548	786,247	700,000	750,000

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	94,900	502,622	113,000	115,271
Total	94,900	502,622	113,000	115,271

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	260,866,080	272,911,370	276,004,800	286,494,000
Health/Pub Welfare	0	0	0	0
Total	260,866,080	272,911,370	276,004,800	286,494,000

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	20,849,563	25,625,400	4,500,000	10,000,000
Miscellaneous Items	385,885	16,633	425,000	285,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	21,235,448	25,642,033	4,925,000	10,285,000

Sanitary Total	291,173,437	309,328,241	291,216,763	307,216,485
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OFFICIAL OPERATING BUDGET

Total Enterprise Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	8,282,461	9,369,369	9,473,963	9,572,214
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	8,282,461	9,369,369	9,473,963	9,572,214

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	694,548	786,247	700,000	750,000
Total	694,548	786,247	700,000	750,000

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	94,900	502,622	113,000	115,271
Total	94,900	502,622	113,000	115,271

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	260,866,080	272,911,370	276,004,800	286,494,000
Health/Public Welfare	0	0	0	0
Total	260,866,080	272,911,370	276,004,800	286,494,000

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	20,849,563	25,625,400	4,500,000	10,000,000
Miscellaneous Items	2,070,805	16,446,863	2,025,000	1,885,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	22,920,368	42,072,263	6,525,000	11,885,000

Enterprise Total	292,858,357	325,641,871	292,816,763	308,816,485
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Enterprise Funds Expenditures

Departments/Funds	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Environmental.	112,569,802	110,284,937	123,857,577	121,293,405
Env Capital Proj.	217,324,641	119,050,414	121,530,000	107,810,000
Landfill	2,325,873	3,709,595	8,375,750	8,000,000
Env. Debt Service	80,617,447	156,038,645	124,245,438	134,477,749
Total	412,837,763	389,083,591	378,008,765	371,581,154

Trust and Agency Funds

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

- **Emergency Management Agency Fund**
- **Personnel Board Fund**

These funds did not have any significant changes.

Revenues Trust and Agency Funds

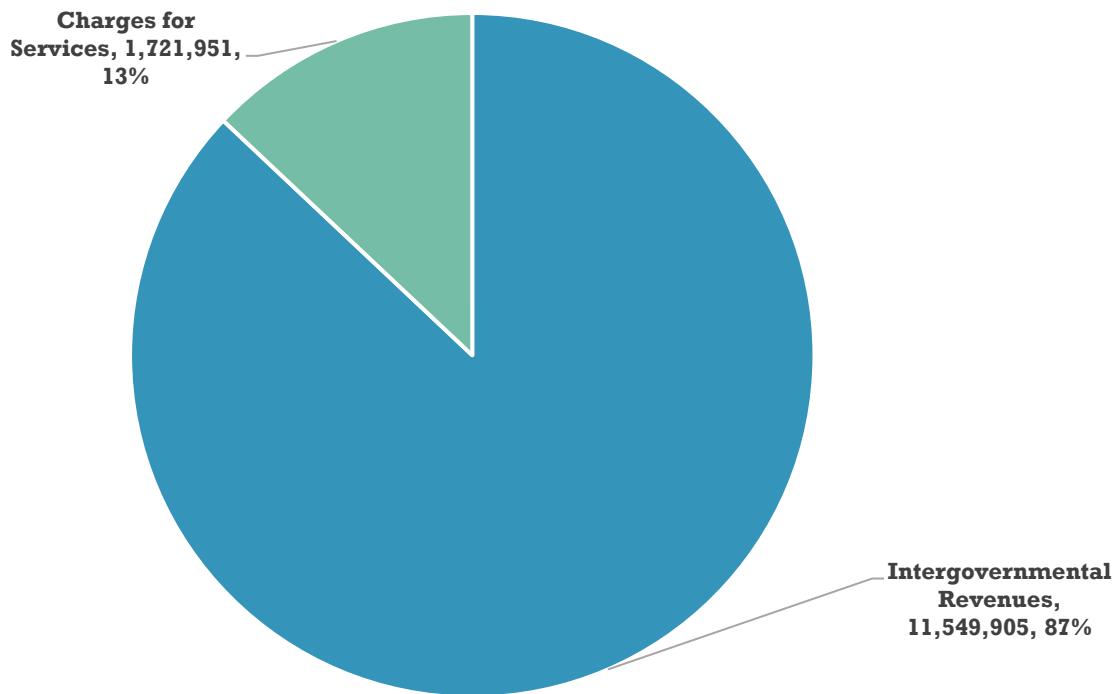


Figure 33 Trust and Agency Funds revenue projections for upcoming budget year.

Expenditures Trust and Agency Funds

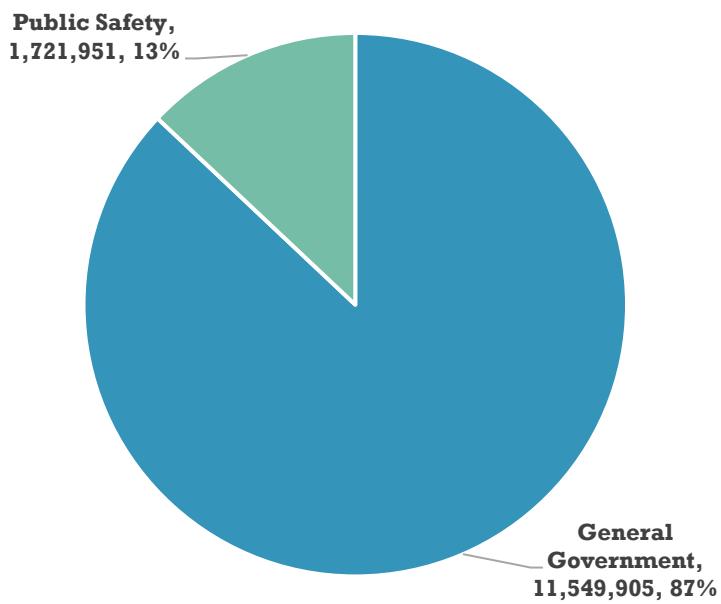


Figure 34 Trust and Agency Funds expense projections for upcoming budget year.

OFFICIAL OPERATING BUDGET

Emergency Management Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	94,901	143,879	584,362	0
Total	94,901	143,879	584,362	0

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	893,990	893,908	1,167,078	1,721,951
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	893,990	893,908	1,167,078	1,721,951

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	10,786	16,786	0	0
Miscellaneous Items	694,335	315,916	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	705,121	332,702	0	0

EMA Total	1,694,012	1,370,489	1,751,440	1,721,951
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OFFICIAL OPERATING BUDGET

Personnel Board Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	9,206,709	9,914,649	11,038,738	11,549,905
Fed, St, Local Funds	0	0	0	0
Total	9,206,709	9,914,649	11,038,738	11,549,905

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	0	0	0	0
Hlth/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	0	0	0	0

Personnel Bd Total	9,206,709	9,914,649	11,038,738	11,549,905
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OFFICIAL OPERATING BUDGET

Total Trust and Agency Fund Revenues

Taxes and Penalties	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Intergovernmental	9,206,709	9,914,649	11,038,738	11,549,905
Fed, St, Local Funds	94,901	143,879	584,362	0
Total	9,301,610	10,058,528	11,623,100	11,549,905

Charges for Services	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General Government	0	0	0	0
Public Safety	893,990	893,908	1,167,078	1,721,951
Environmental Svcs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	893,990	893,908	1,167,078	1,721,951

Miscellaneous Revenues	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Interest Earnings	10,786	16,786	0	0
Miscellaneous Items	694,335	315,916	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	705,121	332,702	0	0

Trust/Agcy Total	10,900,721	11,285,138	12,790,178	13,271,856
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Trust and Agency Fund Expenditures

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
EMA	1,501,986	1,571,662	1,751,440	1,721,951
JCEIDA	0	0	430,865	0
Personnel Board	9,131,432	9,858,559	11,038,738	11,549,905
Total	10,633,418	11,430,221	13,221,043	13,271,856

Capital Funds

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

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

Changes include plans to begin construction of the Youth Detention Building

The Sheriff's Office will complete construction of a 13M dollar Evidence Storage Room.

Capital Projects Funds Revenues

Capital Funds	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Capital Projects	61,086	141,712	0	
Capital Road Projects	13,407,520	8,299,202	10,000,000	6,340,000
Total	13,468,606	8,440,914	10,000,000	6,340,000

Capital Projects Funds Expenditures

Capital Funds	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Capital Projects	21,678,495	42,313,716	60,993,297	53,190,175
Capital Road Projects	42,901,555	28,050,638	37,071,258	32,678,345
Total	64,580,050	70,364,354	98,064,555	85,868,520

Does not include Environmental Services capital.

Functional Overview of County Programming

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

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

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

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

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

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

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

FUNCTION COMPARISON BY FISCAL YEARS

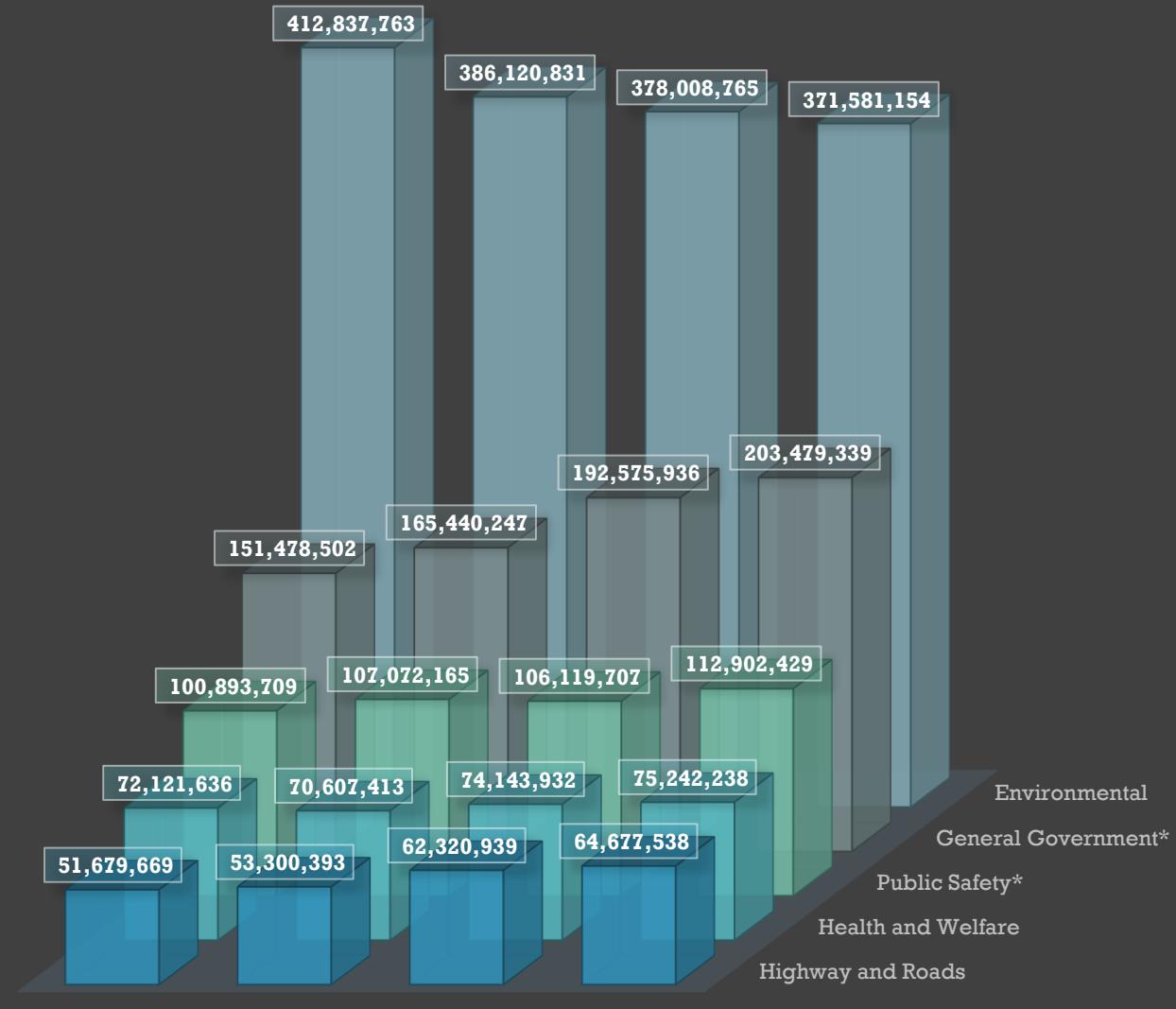


Figure 35 Expense comparison of County functions.

*includes fiduciary funds

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

General Government Expenditures

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Commission	2,161,345	3,698,476	4,652,796	8,285,825
County Manager	1,460,739	2,128,664	2,676,136	3,362,500
Probate Court	5,542,049	6,480,702	7,814,191	8,258,622
Family Court	7,875,958	8,541,334	9,945,359	10,216,906
State Courts	3,737,395	4,138,380	4,655,043	4,925,961
Dist Attorney Bham	6,097,139	6,632,226	7,519,251	8,118,599
Dist Attorney Bess	3,346,763	3,418,228	3,901,962	3,990,762
Law Library	48,519	67,980	179,868	190,351
Finance	5,146,486	6,008,823	7,597,454	7,133,162
Public Information	558,633	644,353	767,025	812,851
Human Resources	5,668,890	6,877,448	7,282,528	7,368,319
Revenue	12,381,676	14,271,992	15,647,709	16,234,262
County Attorney	7,789,574	9,820,649	12,681,107	12,820,311
Board of Equalization	8,323,247	6,386,792	8,811,496	8,399,435
Tax Assessor	7,360,195	7,429,609	10,633,424	12,252,014
Tax Collector	4,079,032	4,730,832	5,211,165	5,245,815
Treasurer	799,358	952,063	966,887	1,162,063
Personnel Board*	9,131,432	9,858,559	11,038,738	11,549,905
Comm Dev.	10,583,812	7,571,806	5,013,412	5,168,620
Compliance	1,093,577	1,229,797	1,692,426	1,669,118
Info Technology	13,692,572	15,256,187	17,576,143	18,302,113
General Services	23,516,113	27,031,618	32,366,299	35,070,813
Board of Registrars	1,132,470	1,243,099	1,280,359	1,457,157
Barber Com Nondept	3,178,431	6,951,676	7,006,592	5,992,090
Development Sv	5,620,415	4,068,954	5,227,701	5,491,765
JCEIDA	1,316,958	0	430,865	0
Total	151,642,778	165,440,247	192,575,936	203,479,339

*indicates Fiduciary Funds

Department Responsibilities for Nine Primary County Goals

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

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

Jefferson County Commission

MISSION STATEMENT:

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

Commission Leadership

Lashunda Scales, District 1
 Shelia Tyson, District 2
 President Jimmie Stephens, District 3
 President-Pro Tempore Joe Knight, District 4
 Mike Bolin, District 5

OBJECTIVES:

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

DEPARTMENT INSIGHTS:

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

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

CRITICAL ISSUES:

The County also continues to strive toward being an employer of choice and to attract qualified and diverse talent both locally and throughout the United States. The governing body of the County is not asked to provide performance measures. The Commissioners increased their operating budget for Commission Support for FY26. Performance Measures not included.

FOR MORE INFORMATION:

Contact Information
 District 1 (205) 214-5507
 District 2 (205) 325-5074
 District 3 (205) 325-5555
 District 4 (205) 325-5070
 District 5 (205) 325-5503
 Visit link <https://www.jccal.org/Default.asp?ID=3&pg=Government>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,566,174	2,059,873	2,512,310	2,600,825
Operating	595,171	1,638,603	2,140,486	5,685,000
Capital	0	0	0	0
Total	2,161,345	3,698,476	4,652,796	8,285,825

Commission District Funds moved here in FY25.

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	20	20	20	20
Part – Time	0	0	0	0
Total	20	20	20	20

County Manager

MISSION STATEMENT:

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

Department Leadership

County Manager: Cal Markert
 Deputy Manager: Daren Lanier
 Deputy Manager: Heather Carter
 Chief Financial Officer: Angela Dixon

OBJECTIVES:

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

DEPARTMENT INSIGHTS:

The County Manager's office enables elected Commissioners to better fulfill their legislative or policy making roles by taking on the day to day management of the County.

CRITICAL ISSUES:

The County Manager's Office is implementing a management training program for all department heads so that they can learn the JeffCo Way. The office wants to identify all departmental processes. They also want to promote utilization of online resources such as the Citizen Service Request App. They plan to monitor and execute the strategic plan to ensure it meets its targets. They hope to coordinate capital projects.

FOR MORE INFORMATION:

Phone Number (205) 731-2880
 716 Richard Arrington Jr Blvd N Suite 251
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=803&pg=County+Manager>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,212,983	1,557,442	1,583,185	1,744,049
Operating	247,756	571,222	1,092,951	1,618,451
Capital	0	0	0	0
Total	1,460,739	2,128,664	2,676,136	3,362,500

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	7	10	9	8
Part – Time	0	0	0	0
Total	7	10	9	8

 **GOAL: Empower the JeffCo Workforce**

Performance Measures	FY23	FY24	FY25	FY26
Management Training Program	N/A	N/A	100%	100%
Departmental Process Identified	10%	10%	75%	75%

Compliance

MISSION STATEMENT:

The Compliance Office is to create a culture of excellence, integrity, accountability and ethical behavior by ensuring compliance through standards, procedures, policies, internal controls and training.

Department Leadership

Chief Compliance Officer: Cricket Snyder

OBJECTIVES:

- To ensure Jefferson County's Compliance Office has the appropriate foundation and structure to ensure accountability, oversight, and recordkeeping related to compliance with applicable administrative orders, policies, and regulations.
- To receive complaints/allegations of misconduct, make fact determinations, and provide assistance in voluntary resolution of all forms of employee/co-employee/employer relationships including all forms of discrimination, bias, harassment and disharmony.
- To establish an annual policy and procedure review to ensure that the organization has operational documents and policies that reflect current work processes and guidelines.
- To create a compliance culture that values a diverse workforce and diversity of thoughts within the County leadership and non-leadership employment body.
- To create and establish internal transparency communications that will be adapted throughout the organization that clearly conveys internal process that are employee facing (hiring process, internal investigation process, etc.).
- To provide key technical and strategic consulting support related to creating an inclusive work environment, increasing employee representation, and strengthening supplier diversity.

DEPARTMENT INSIGHTS:

The Compliance Office is committed to establishing a compliance framework within Jefferson County Commission that follows the U.S. Sentencing Commission elements for an effective Compliance Program. As such the office will ensure the following activities are established and monitored:

- Implementation of policies, rules, and regulations that are written in a manner that is easily understood by the employee population to maintain compliance while performing job functions.
- Designation of Compliance Committee by reaching out to employees that are willing and committed to partnering with the Compliance Office and strengthening compliance messaging throughout the organization.
- Establishing effective and frequent training and education opportunities.
- Ensure effective lines of communication for reporting instances of potential non-compliance – also ensure that Compliance Personnel are viable and approachable, attend staff meetings to spread compliance efforts, lunch and learn activities, etc.
- Ensure disciplinary guidelines are followed continuously and consistently throughout the organization and are subject to all levels of personnel regardless of position, title, or rank.
- Prompt action to detected offenses and ensure the appropriate corrective action plans are established and implemented.

CRITICAL ISSUES:

A primary focus for the Compliance Office at Jefferson County Commission in the coming year is the development and performance readiness of our internal team. While foundational work was laid last year through the engagement of a consultant who helped build templates and a framework for investigations, our current team has yet to meet expected performance standards in executing their core responsibilities.

This gap underscores the urgent need for targeted development and hands-on training to ensure staff are properly equipped to carry out thorough, consistent, and defensible investigations. In addition to upskilling current employees, we will also be onboarding three new compliance team members. This growth makes it critical to have comprehensive and standardized documentation in place to support effective training and knowledge transfer.

The department's priority will be to build capacity and reinforce expectations around investigative quality, timeliness, and consistency. Focused training, mentoring, and the implementation of structured onboarding practices will be essential to strengthening the overall effectiveness and credibility of the Compliance Office.

For Fiscal Year 2026, the Compliance Office will prioritize building internal capacity, strengthening foundational systems, and formalizing critical program areas to ensure sustainable, long-term effectiveness. A primary focus will be the continued development of compliance employees through targeted training, coaching, and clear performance expectations, particularly in the area of investigations. Although a foundational framework was created in the previous year with support from a consultant, consistent execution across the team remains an area of need. Therefore, this year's efforts will include the creation of structured onboarding materials, standardized workflows, and practical tools to support both current staff and three newly hired team members.

Simultaneously, the office will move forward with implementing a countywide internal auditing function designed to proactively identify risks, evaluate internal controls, and ensure regulatory and procedural compliance across departments. This includes establishing an annual audit plan, standardized audit protocols, and a mechanism for follow-up to ensure issues are resolved and improvements are sustained based on direction from the County Manager.

In addition, completing the development of the Jefferson County Safety Manual will be a key deliverable. The manual will serve as the foundation for the launch of a comprehensive safety program that includes consistent training, departmental procedures, and performance metrics tailored to operational risks. This work will support the county's broader goals of improving workplace safety, accountability, and compliance with industry standards.

Finally, the office will continue refining internal governance by reviewing policies and documentation to ensure they reflect current legal and regulatory standards, while also improving communication, transparency, and collaboration across departments.

FOR MORE INFORMATION:

Phone Number 205-325-5535
716 Richard Arrington Jr. Blvd. N. Annex 3rd Floor
Birmingham, AL 35203

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	873,787	1,046,588	1,337,370	1,314,062
Operating	219,790	183,209	355,056	355,056
Capital	0	0	0	0
Total	1,093,577	1,229,797	1,692,426	1,669,118

OFFICIAL OPERATING BUDGET

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	10	10	10	10
Part – Time	0	0	0	0
Total	10	10	10	10

 **GOAL: Promote Inclusion and Diversity**

Equity and Inclusion Training (measures moved from Human Resources)

Performance Measures	FY23	FY24	FY25	FY26
# Employees Trained	1,300	1,500	1,500	1,500
Develop Cultural Awareness Programs	10%	10%	10%	10%

 **GOAL: Empower the JeffCo Workforce**

Complaints resolved within 60 days

Performance Measures	FY23	FY24	FY25	FY26
Employee Complaints Resolved	90%	90%	90%	90%
Safety Manual Rollout and training	N/A	N/A	N/A	100%
Internal Audit of #Departments	N/A	N/A	N/A	3

Probate Court

MISSION STATEMENT:

Jefferson County Probate Court, often called “The Helping Court”, works with Jefferson County residents on important life and death issues. The mission of the Probate Court is to provide an impartial and accessible forum for the just, timely and economic resolution of judicial proceedings within the Court’s jurisdiction, so as to protect individual rights and liberties and promote public trust and confidence. In all instances, the Probate Court is committed to following applicable law.

Department Leadership

Judge of Probate, Place 1: Yashiba Blanchard
 Judge of Probate, Place 2: Jameria Moore
 Judge of Probate, Place 3: Jacqueline Knox

OBJECTIVES:

- To maintain service levels to the citizenry by hearing and deciding court cases relating to the settlement of estates, trusts, adoptions, eminent domain proceedings, annexation disputes, sanity hearings and sales of land.
- To record and maintain the filing of final decisions and public records, judicial documents, sub-division maps (used by planning, zoning and Tax Assessor).
- To hold official bonds.
- To collect filing fees, taxes, and costs related to the above functions, and make proper distribution of same.
- To supervise county, state and federal elections in the County.
- To record, store and preserve documents such as wills, deeds, mortgages and liens.

DEPARTMENT INSIGHTS:

The Probate Court serves the public by making legal decisions to resolve issues such as the probate of estates, appointment and supervision of guardians and conservators, granting adoptions, holding hearings for the commitment of the mentally incompetent, conducting eminent domain proceedings, and conducting the legal recording of deeds, mortgages, etc., and official bonds; conducting county, state and federal elections and recording official marriage documents.

The Probate Court has general jurisdiction over orphans, business and adoptions, and has power to grant Letters Testamentary, Administration, Guardianship and Conservatorship and further jurisdictions as provided by law. Probate also keeps all of the books, papers and records with indexes, computes fees and taxes on documents to be recorded, collects and disburses fees and taxes according to law, supervises elections and prepares ballots.

Jefferson County Probate Court values diversity that is inclusive of race, ethnicity, nationality, culture, religion, age, sexual orientation, gender identity, political affiliation, socio-economic status and physical ability. We strive to create a culture of inclusion that encourages relationships and interactions among people of different backgrounds in order to enhance human dignity, actively diminish prejudice and discrimination and improve the quality of life for everyone within the judicial system and in our community. We value the individual diversity of all employees, citizens, and court users. Our goal is to create an environment that is inclusive, respectful, and equitable, and to employ the talents of people with different backgrounds, experiences, and perspectives to accomplish the various missions of the Jefferson County Probate Court.

CRITICAL ISSUES:

The demographics of Jefferson County and the aging population have increased the case load over the past four years. Approximately 60% of cases affect the elderly population. For FY26, the court would like to fill all its vacant positions and cross-train existing employees. The Bessemer division has one Accounting Assistant who performs all accounting duties. In order to ensure all proper accounting protocols are in place, the department would like to have additional staff to have separation of duties. The Court must always maintain operations, thus leading Probate to strive to increase efiling by its customers. The department has eRecording which has experienced significant increases as consumers heavily utilized the

OFFICIAL OPERATING BUDGET

system which afforded them the convenience of filing from remote locations. The Court anticipates that it will experience an uptick in in-person filings but also realizes a new normal has developed and its electronic recording will continue to grow. The Court also wants to digitize all its documents in its Records division, which would improve customers' online experience.

The Probate Judge is the Chief Election Official for Jefferson County. The number one goal is to conduct fair, impartial elections which are conducted with honor and transparency. The Elections division faces a challenge in recruiting poll workers as many current workers are aging out and becoming unavailable.

FOR MORE INFORMATION:

Phone Number (205) 325-5420 Birmingham Office
716 Richard Arrington Jr Blvd N
Birmingham, AL 35203

Phone Number (205) 481-4100 Bessemer Office
1801 3rd Ave. N.
Bessemer, AL 35020
Visit link <https://jeffcoprobatecourt.com/>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	3,982,284	4,268,656	4,664,714	4,937,545
Operating	1,559,765	2,212,046	3,149,477	3,321,077
Capital	0	0	0	0
Total	5,542,049	6,480,702	7,814,191	8,258,622

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	55	55	55	55
Part – Time	0	0	0	0
Total	55	55	55	55

 **GOAL: Enhance Lives of Citizenry**

Conduct Fair and Impartial Elections
Improve Online Offerings

Performance Measures	FY23	FY24	FY25	FY26
Elections Conducted	4	7	2	1
Digitize Documents	10%	10%	10%	10%
Cases Filed	3,500	3,718	3,800	4,000
E-recording	61,000	64,280	65,000	70,000

Family Court

MISSION STATEMENT:

The Family Court of Jefferson County is responsible for administering a program regarding child development and control which derives its jurisdiction and authority primarily from the Code of Alabama. It acts as a contracting agent for the County with various agencies performing rehabilitative duties/programs for youth and families served by the court.

Department Leadership

Presiding Circuit Court Judge: Janine Hunt-Hilliard
 Court Administrator: James Fields
 Deputy Court Administrator: Shaniqua Hunter

OBJECTIVES:

- To fulfill the legal requirements and maintain the services provided to child development.
- To investigate and adjudicate in matters of paternity, non-support of children, custody, visitation and termination of parental rights and enforcement of child support rights.
- To investigate and adjudicate in matters of mental health commitment, neglect, and abuse.
- To investigate, adjudicate, supervise and refer to local treatment programs for delinquent, runaway, truant and non-controllable children.
- To evaluate and modify programs, procedures, organization and policy as necessary.

DEPARTMENT INSIGHT:

Jefferson County's Family Court is the largest court of its type in the State of Alabama. Its staff must interface with the local police, with state agencies and requirements, with the Jefferson County Youth Detention Department, with offender and victim families, and with youth who require non-home supervision.

CRITICAL ISSUES:

The Court wants to continue growth of specialty court programs with specific focus on adolescents that have been victims of human trafficking. Additionally, they will train all Probation Officers on the new Safe Harbor law and provide them with tools and skills needed to identify potential human trafficking victims. Family Court is also a part of the Human Trafficking Solutions Project. This group was assembled through the Children's Policy Council, and they provided training to all of the Jefferson County JPO's, Department of Human Resources social workers and local law enforcement

The Court has to ensure the safety and well-being of employees and clients when departing the public parking area, ensure a safe and suitable work area for employees and community partners. They are also dealing with damaged court records from flooding of the building.

Current goals are to implement a language access plan to better serve clients with limited English, collaborate with HR to improve their training program to increase retention and professional development and implement employment engagement activities to improve the organizational culture and employee retention.

Due to issues with extreme flooding, the department's files have been compromised. Approximately 1M in funding has been allocated to restore these files and digitize them. Digitization is also in keeping with the county's goal of environmental sustainability. The County is also looking to solve the flooding issue as the parking lot and basement area now floods almost once a year.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 325-5491 Birmingham Office
 Jefferson County Family Court
 120 2nd Ct. N.
 Birmingham, AL 35204
 Phone Number (205) 744-3500
 Bessemer Office
 1801 3rd Ave. N.
 Bessemer, AL 35020
 Visit link <https://www.jccal.org/Default.asp?ID=251&pg=Family+Court>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	6,874,267	7,405,682	7,555,109	7,826,656
Operating	1,001,691	1,135,652	2,390,250	2,390,250
Capital	0	0	0	0
Total	7,875,958	8,541,334	9,945,359	10,216,906

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	80	81	82	82
Part – Time	0	0	0	0
Total	80	81	82	82

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Docketed Cases	6,074	4,102	7,674	8,000

GOAL: Enhance Lives of Citizenry

Improve Service Levels

Performance Measures	FY23	FY24	FY25	FY26
Docketed Cases	6,074	4,102	7,674	8,000
%JPO Trained	100%	100%	100%	100%

GOAL: Improve Relations between Community and Public Safety

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

Performance Measures	FY23	FY24	FY25	FY26
%Trained Trafficking	N/A	N/A	N/A	N/A
Specialty Programs	4	4	4	4

State Courts

MISSION STATEMENT:

The Jefferson County circuit, district and juvenile courts serve the public by conducting jury trials and other court proceedings and by making legal decisions to resolve issues involving state laws and rules on civil law, civil equity, domestic relations, criminal and juvenile matters. The clerk's offices are responsible for all court records and necessary accounting procedures arising from court decisions and verdicts.

Department Leadership

Presiding Judge: Elizabeth French

OBJECTIVES:

- To fulfill legal requirements by adhering to time standards promulgated by the Alabama Supreme Court for disposal of various types of caseloads.
- To maintain all court records and official documents in a professional manner.
- To process cases in a timely manner to keep the local jail population within the permitted inmate capacities.

DEPARTMENT INSIGHTS:

The operating expenses of the United Judicial System, exclusive of the expenses of probate courts, are paid by the state. Jefferson County chooses to supplement state expenditures as provided by law (Act 75-1205, Code of Alabama). As provided by legislation, there are 25 Circuit Judges in the Tenth Judicial Circuit and 11 District Judges in Jefferson County. The Circuit Judge No. 16 serves as Presiding Judge over the Family Court Division. The Presiding Judge oversees the operation of the Law Library. The Senior Judge in the Bessemer Division oversees the Bessemer Law Library.

CRITICAL ISSUES:

The critical issue facing the State Courts is the just resolution of cases within the Alabama Supreme Court's time standards. The time required to adjudicate a case is not solely an indicator of judicial efficiency but involves the legal culture itself. The State Courts main goals are to bring all cases within the case disposition time frames and to increase efficiency and save costs in adjudicating a case.

This department receives its operational funds from the State of Alabama and the County provides support for supernumerary judges, retired judges and a bailiff contract. Performance measures not needed.

FOR MORE INFORMATION:

Phone Number (205) 325-5200
 716 Richard Arrington Jr. Blvd. N.
 Birmingham, AL 35203
 Visit link <https://jefferson.alacourt.gov/>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,511,455	1,446,565	1,468,879	1,470,110
Operating	2,225,940	2,691,815	3,186,164	3,455,851
Capital	0	0	0	0
Total	3,737,395	4,138,380	4,655,043	4,925,961

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	47	46	43	43
Part – Time	0	0	0	0
Total	47	46	43	43

District Attorney – Birmingham and Bessemer

MISSION STATEMENT:

The District Attorney's Office for the Tenth Judicial Circuit of Alabama is located in Jefferson County, Alabama. With a population of more than 659,000 people including 27 Police Departments covering 1,124 square miles, Jefferson County is the largest jurisdiction in Alabama. The office is dedicated to protecting the rights and interests of all victims of crime while aggressively prosecuting those who engage in criminal activity. Utilizing the highest levels of professionalism, honor, integrity, and ethics in the execution of our responsibilities, the departments strive each day to earn the trust and respect of the citizens the department considers it a privilege to serve.

Department Leadership

District Attorney Birmingham: Danny Carr
 District Attorney Bessemer: Lynneice Washington

The DA handles litigation procedures involved in criminal, misdemeanor and felony processes, juvenile relations (including domestic and child abuse), and civil actions concerning the abatement of public nuisances, condemnation of illegally used property, and prosecution against public officials for the misuse or misapplication of government funds. This office also is the legal representative for various County organizations in disputes over agency decisions and enforces the worthless check laws within the Birmingham and Bessemer Divisions of Jefferson County.

OBJECTIVES:

- To protect public safety by screening cases for felony warrants on a 24 hour a day, 7 day a week basis.
- To file condemnation proceedings on behalf of the State of Alabama in equity Court on illegally used property; represents the State in public nuisance abatement cases, extra-ordinary writs; supervise and prepare fugitive and unlawful flight warrants, extradition proceedings and prosecute child abuse neglect cases.
- To assist in the investigation of all felonies, particularly white-collar crime, public corruption, and misappropriation of public funds.
- To maintain a Victim-Witness Office.
- To administer a Legislatively Mandated Deferred Prosecution program for drug offenders.

DEPARTMENT INSIGHTS:

The DA's Office carries out a myriad of duties as the legal representative for the State of Alabama as well as the agencies within Jefferson County.

BIRMINGHAM CRITICAL ISSUES:

The District Attorney's Office – Birmingham Division is committed to enhancing public safety through continued professional development and improved prosecutorial effectiveness. Priority will be given to both in-state and out-of-state training for Deputy District Attorneys, emphasizing courtroom procedures, prosecutorial strategies, and victim-centered advocacy to ensure that victims receive the support and justice they deserve throughout the legal process.

To further bolster efficiency and responsiveness, in-house and cross-training for support staff will be expanded. Additionally, the growing volume and complexity of digital evidence underscores the urgent need to add two Digital Forensic Examiners. These positions are essential to ensure timely and thorough analysis of digital evidence, supporting felony screening and the pursuit of justice for victims in an increasingly digital landscape. The department will also delete 1 Accounting Assistant and add 1 Admin Clerk.

OFFICIAL OPERATING BUDGET

The primary goals and objectives focus on enhancing public safety and justice through comprehensive victim advocacy, aggressive prosecution of violent crimes—particularly domestic violence—and the continued enforcement of legal processes and education. Key areas include:

1. Victim Advocacy and Support

Provide robust support services to victims of crime through dedicated advocacy programs. Ensure victims are informed, protected, and supported throughout the legal process.

2. Combating Violent Crime and Domestic Violence

Prioritize the investigation and prosecution of violent crimes, with a strong emphasis on domestic violence cases. Work collaboratively with law enforcement and community partners to reduce and prevent such offenses.

3. Daily Operations

Maintain routine legal functions, including the filing of Civil Asset Forfeiture actions to disrupt criminal enterprises. Continue managing extraditions to ensure fugitives face justice across jurisdictions.

4. Law Enforcement Education and Training

Educate and train law enforcement officers on new laws and statutory updates to ensure effective and lawful enforcement practices.

Promote interagency cooperation and legal awareness to enhance investigative and prosecutorial outcomes.

BESSEMER CRITICAL ISSUES:

The Bessemer District Attorney wants to implement a program to educate students about how laws can affect them and develop a citizen advisory board to bridge the communication gap between the community and police. The department also wants to identify community-based re-entry programs to help people convicted of crimes transition back into life outside of incarceration. The department needs the ability to compile and measure crime data in an effort to target certain geographical areas and identify certain age groups to develop methods of crime prevention and reduce recidivism in the surrounding communities. They want to improve their technology so that the receipt of large, digitized discovery files would be efficiently shared with defense lawyers. The District Attorney also wants to establish a West Jefferson One Place Family Justice Center, to copy the One Place Metro Alabama Family Justice Center. This is a center where all services for rape victims can be obtained in one place.

FOR MORE INFORMATION:

Birmingham Office
Phone Number (205) 325-5252
801 Richard Arrington Jr. Blvd. N.
Birmingham, AL 35203
Visit link <https://www.jeffcoda.org/>

Bessemer Office
Phone Number (205) 497-8610
Bessemer Criminal Justice Building Suite 110
1851 Second Ave.
Bessemer, AL 35020
Visit Link <https://www.jccal.org/Default.asp?ID=1166&pg=District+Attorney+%2D+Bessemer>

OFFICIAL OPERATING BUDGET

Financial Plan

Birmingham Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	5,794,537	6,258,853	7,114,001	7,713,349
Operating	302,602	373,373	405,250	405,250
Capital	0	0	0	0
Total	6,097,139	6,632,226	7,519,251	8,118,599

Bessemer Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	3,159,823	3,209,317	3,666,605	3,755,405
Operating	186,940	208,911	235,357	235,357
Capital	0	0	0	0
Total	3,346,763	3,418,228	3,901,962	3,990,762

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	46	47	46	49
Part – Time	0	0	0	0
Total	46	47	46	49

Birmingham Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Cases Issued	25,000	38,000	39,000	40,000

Bessemer Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Cases Issued	5,000	5,500	5,500	6,000

District Attorney Birmingham



Accurately and fairly prosecute cases

Helping Families Initiative

Performance Measures	FY23	FY24	FY25	FY26
# Cases	25,000	38,000	39,000	40,000
Schools Served	46	46	46	46

District Attorney Bessemer



Accurately and fairly prosecute cases

Performance Measures	FY23	FY24	FY25	FY26
# Cases	5,000	5,500	5,500	6,000

Law Library

MISSION STATEMENT:

The Law Library, Birmingham Division, was established and is maintained for the use and benefit of county and state officials, the court system, and the public. It serves the legal needs of the Judges of the 10th Judicial Circuit, Birmingham Division, and the Birmingham Bar Association, and area citizens. Its mission is to provide the community with a current collection of legal reference materials based upon the belief that access to knowledge and information is essential to the promotion of justice and respect for the law.

Department Leadership
Law Librarian: Currently vacant

OBJECTIVES:

- To provide a legal research facility for the bench and bar of the 10th Judicial Circuit and area citizens.
- To provide access to a collection of current and basic legal reference sources.
- To provide an experienced staff to assist patrons in using legal resources available in print, on CD-ROM, and on the internet.
- To provide access to the library's collection through the maintenance of an on-line catalog using the Library of Congress Classification System.
- To continue the maintenance of an on-line inventory/acquisition record.
- To provide access to computers for the reproduction and transmittal of legal information.
- To maintain computerized financial records for the Law Library.
- To maintain a web page to provide information about the Law Library and to promote its use.

DEPARTMENT INSIGHTS:

While primarily serving the Bench and Bar of the 10th Judicial Circuit, the Law Library is a public facility open to patrons who need access to legal material. Most costs of this department are recovered from fees assessed on court cases.

CRITICAL ISSUES:

The Law Library will evaluate and purchase online subscriptions and print publications to ensure the availability of optimal reference sources. The Library plans to increase its holdings by 10% and to increase library usage by 12% as well.

Because many of the library's former patrons now access the library via the internet, the Law Library will be working on a plan to upgrade their web services. The enhanced web site will include updates on subscriptions, advertisement for training on West Law and other on-line training tools, and the reference request process will be streamlined.

The Law Library reimburses the County for salaries, and its operating budget is provided by the State of Alabama. Performance measures not required.

FOR MORE INFORMATION:

Phone Number (205) 325-5628
716 Richard Arrington Jr. Blvd. N. Suite 530
Birmingham, AL 35203
Visit link <https://www.jeffcoda.org/>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	48,437	67,980	179,468	189,951
Operating	82	0	400	400
Capital	0	0	0	0
Total	48,519	67,980	179,868	190,351

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	4	4	4	4
Part – Time	0	0	0	0
Total	4	4	4	4

Finance

MISSION STATEMENT:

In the spirit of integrity, professionalism, dedication and inclusion, the mission of the Jefferson County Finance Department is to efficiently and effectively manage the financial assets and liabilities of Jefferson County. This includes ensuring all financial transactions are recorded in the accounting system, developing and maintaining a robust enterprise resource planning system and reporting tools, and supporting department operations in accordance with county policies and procedures, generally accepted accounting principles and applicable laws. In carrying out this mission, it is essential that the finance department provide high quality, customer-friendly service to its internal and external customers.

Department Leadership

Chief Financial Officer: Angela Dixon

Finance Director: Malinda Parker

Director of Financial Analysis: Rosemary Courington

OBJECTIVES:

- To maximize investment earnings for available funds and maintain adequate portfolio liquidity.
- To maintain a system of accounts and practices which are in conformity with generally accepted accounting principles.
- To prepare and disseminate financial reports to departments and appropriate state and federal agencies.
- To prepare bid documents and specifications for all County purchases.
- To develop estimates of revenues and expenditures for operating, indirect costs and five-year capital budgets with continuous monitoring and adjustments.
- To establish, maintain and provide prudent oversight of budgets

DEPARTMENT INSIGHTS:

The Finance department consists of the accounting division, purchasing division and budget management office. The department implements sound principles of governmental accounting and manages the County's debt portfolio, investment portfolios and a cooperative purchasing program which reduces costs to members including counties and cities within the state.

CRITICAL ISSUES:

The Finance Department recently installed new lease software, LeaseQuery. The department revised the credit card policies. The department produces the GFOA award winning ACFR and is also producing the PAFR. The department is implementing countywide departmental training on year-end procedures.

Budget Management implemented quarterly budget reviews with county departments to help ensure understanding of their budgets and also so that BMO will be aware of their issues and concerns. The department will continue participating in the summer intern program.

FOR MORE INFORMATION:

Phone Number (205) 325-1455
 716 Richard Arrington Jr. Blvd. N. Suite 810
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=59&pg=Finance+Department>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	4,133,656	5,203,507	6,475,460	6,009,418
Operating	1,012,830	805,316	1,121,994	1,123,744
Capital	0	0	0	0
Total	5,146,486	6,008,823	7,597,454	7,133,162

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	53	54	54	55
Part – Time	0	0	0	0
Total	53	54	54	55

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
AP Items Processed	50,000	55,000	57,000	60,000
Win Budget Award	1	1	1	1

GOAL: Improve Lives of Citizenry

Promote Transparent Government

Performance Measures	FY23	FY24	FY25	FY26
Live Budget Hearings	30	30	30	30
Budget on Website	1	1	1	1
Audits on Website	1	1	1	1

GOAL: Enhance County Financial Standing

Produce Official Operating Budget in a Timely Manner
 Achievement of GFOA Award for Distinguished Budget Presentation
 Develop and Adopt Budget Prior to Sept 30
 Maintain Budget Stabilization Funds at 25% of General Fund

Performance Measures	FY23	FY24	FY25	FY26
# Days	90	90	90	90
Budget Award	1	1	1	1
Budget Adoption Date	Sept 16	Sept. 8	Sept. 12	Sept. 11
Budget Stabilization Funds	22%	22%	25%	25%
Publish ACFR	March 31	March 30	March 30	March 30
Win ACFR Award	1	1	Apply	Apply

 **GOAL: Implement Long Range Strategic Planning**

Review Financial Policies

Performance Measures	FY23	FY24	FY25	FY26
Develop Strategic Plan	1	0	0	0
Ongoing policy review calendar	N/A	N/A	50%	50%

Human Resources

MISSION STATEMENT:

The mission of Jefferson County is to provide exceptional everyday service through character and competence. The vision of the Human Resources Department is to help position Jefferson County as an employer of choice and a place in which we are proud to work. The Human Resources Department plans to execute its vision by focusing on customer service and operational excellence, fostering a culture of equity and inclusion, and emphasizing talent development. The department recognizes the value of a qualified and diverse workforce and facilitates a fair, equitable and productive work environment for all Jefferson County employees.

Department Leadership

Chief Human Resources Officer: Melody Banks

Deputy Director: Romissa Walton

Deputy Director: Vincent Curtis

In an effort to maintain a productive and competitive workforce and ensure the delivery of services to Jefferson County citizens, the Human Resources department recruits, hires and retains the best qualified applicants and motivates our current employees to reflect the progressive community we serve.

OBJECTIVES:

- To provide consistent onboarding of new employees regarding policies, procedures and benefits.
- To provide guidance regarding development of management skills, information concerning career enhancement, and employee benefit programs.
- To maintain the employee leave system.
- To process payroll while fulfilling all the County's responsibilities imposed by laws and courts.

DEPARTMENT INSIGHTS:

The Human Resources Department is committed to supporting a diverse and inclusive work environment because both work together to affect outcomes. In the workplace, diversity recognizes individual differences. Without inclusion, the crucial connections that attract diverse talent, encourage employee participation, foster innovation and lead to business growth will not manifest. As such, the Human Resources Department not only supports talent development, but also equity and inclusion programs and initiatives.

CRITICAL ISSUES:

The Human Resources Department seeks to support an inclusive culture where all employees are respected and provided with equitable opportunities. Simultaneously, the department seeks to become proactive in creating a forward-thinking plan regarding the County's Post Consent Decree environment. Also, the Human Resources Department aims to implement standardized performance management across the County to hold employees and supervisors accountable for desired behaviors and plans to engage relevant stakeholders, such as the Compliance Department and others, in this effort.

The department wants to reduce the vacancies and reduce the time to fill vacancies. They also want to ensure management's continued inclusion in the selection and hiring process and improve communication with management, job candidates and other customers and focus continuous efforts on building trust, respect, and transparency regarding the hiring/selection process.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 325-5249

716 Richard Arrington Jr. Blvd. N. Annex 6th Floor

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=479&pg=Human+Resources>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	4,343,481	5,332,799	5,877,317	5,963,108
Operating	1,325,409	1,544,649	1,405,211	1,405,211
Capital	0	0	0	0
Total	5,668,890	6,877,448	7,282,528	7,368,319

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	49	49	47	46
Part – Time	0	0	0	0
Total	49	49	47	46

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Total Employees	2,918	2,926	2,931	2,929

 **GOAL: Promote Inclusion and Diversity**

Diversity Hiring Goals

Performance Measures	FY23	FY24	FY25	FY26
Achieve 80% Gender Diversity	79%	80%	80%	80%
Achieve 80% Race Diversity	88%	70%	70%	70%

 **GOAL: Empower the JeffCo Workforce**

Maintain Apprentice Program for ESD
Implement Training and Tracking Program

Performance Measures	FY23	FY24	FY25	FY26
# Apprentices Promoted	12	20	15	20
Utilize LMS Training Program	100%	100%	100%	100%
Employee Portal overview	70%	70%	70%	70%

Revenue

MISSION STATEMENT:

Revenue is responsible for the administration and enforcement of many tax and license laws, municipal, county, state and federal. This responsibility includes the collection and disbursement of revenues to the above listed governmental units as well as other government agencies.

Department Leadership

Revenue Director: Scott Moore
 Deputy Director: William Smith
 Deputy Director: David Steelman
 Deputy Director: Eric Pruitt

OBJECTIVES:

- Enhance and maintain tax/license applications within the Revenue Management System.
- Update and expand the current Motor Vehicle data processing system.
- Implement on-line filing of various taxes.
- Adequately staff and equip satellite offices.
- Provide continuing education to all personnel in the areas of Customer Service and proper application of statutes and regulations.

DEPARTMENTAL INSIGHT:

Revenue administers the following programs: motor vehicle titles, licenses and ad valorem tax, municipal, county and state sales tax on "occasional" motor vehicles, state and county privilege licenses, driver's license and permits, hunting, fishing and boat licenses, and local tax on sales, use, tobacco, lodging, beverage, beer, gasoline, simplified sellers use, and TV franchise tax.

CRITICAL ISSUES:

Measurable goals for the next several years include self serve 24/7 kiosk/ATM implementation in all five commission districts to more effectively and conveniently serve our citizens. Phase 1 of the customer queuing system will allow customers to select their service request via an interactive kiosk, direct the customers to the proper area, and provide an audio/visual notification to the customer for the next available teller. The software will also integrate with the webpage and metrics tracking software to provide real-time and historical customer wait statistics. Funding of 30K is included for this. Other goals include:

Begin Phase 2 of enhancements to the online state and county business license renewal adding electronic notifications in order to improve efficiencies in the administration of the system.

The department is experiencing growth in the Gardendale office and has a need for more personnel in this area.

FOR MORE INFORMATION:

Phone Number (205) 325-5171
 716 Richard Arrington Jr. Blvd. N.
 A-100 North Annex
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=698&pg=Revenue>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	10,811,480	12,961,803	13,905,201	14,463,440
Operating	1,570,196	1,310,189	1,742,508	1,770,822
Capital	0	0	0	0
Total	12,381,676	14,271,992	15,647,709	16,234,262

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	163	163	163	163
Part – Time	0	0	0	0
Total	163	163	163	163

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Revenue Collections	485,265,517	534,430,766	535,000,000	540,000,000

 **GOAL: Improve Lives of Citizenry**

Improve Customer Service

Performance Measures	FY23	FY24	FY25	FY26
Reduce Wait Time	10%	10%	10%	10%
Increase Online Use	29%	30%	35%	35%
Drivers License Issued	77,000	78,000	78,000	78,000

 **GOAL: Improve County Financial Standing**

Provide timely remittance of taxes

Performance Measures	FY23	FY24	FY25	FY26
Timely Remittance	100%	100%	100%	100%

County Attorney

MISSION STATEMENT:

To provide the highest quality in-house legal services to all County officials, department heads and County employees in the performance of their duties.

Department Leadership

County Attorney: Theo Lawson, II

Deputy County Attorney: Shawnna Smith

OBJECTIVES:

- To fulfill legal requirements by prosecuting and defending civil legal matters on behalf of all county departments in federal, state and appellate courts. Prosecute employee disciplinary cases for the county before the Personnel Board. Represent county entities in administrative hearings, such as EEOC and Department of Labor actions.
- To render official and unofficial written and oral legal opinions as requested by County officials and employees regarding County business.
- To acquire property by purchase and condemnation and conduct purchase and sales closings.
- To review and prepare all County contracts including architectural, engineering, construction, purchasing and related services.

DEPARTMENT INSIGHTS:

By state law, the County Attorney serves as legal counsel to the Pension Board.

CRITICAL ISSUES:

During FY 26, the department is working on a major redistricting lawsuit filed to dispute the drawing of the district lines. After this task is complete, the department hopes to continue reducing the cost of outside legal services. This office also houses the Risk Management Division and Minute Clerk. The County's building insurance costs have stabilized after multiple years of substantial increases due to natural disasters. The department continues to look for ways to mitigate these increases going forward.

FOR MORE INFORMATION:

Phone Number (205) 325-5688
716 Richard Arrington Jr. Blvd. N.
Room 280
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=231&pg=County+Attorney>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,891,580	1,925,719	2,851,055	3,050,344
Operating	5,897,994	7,894,930	9,830,052	9,769,967
Capital	0	0	0	0
Total	7,789,574	9,820,649	12,681,107	12,820,311

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	17	18	20	20
Part – Time	0	0	0	0
Total	17	18	20	20

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Pending Lawsuits	317	320	620	698

 **GOAL: Implement County Policies**

Fulfill Legal Requirements

Performance Measures	FY23	FY24	FY25	FY26
Pending Lawsuits	317	320	620	698
Contract Reviewed	1,271	1,280	1340	856
Claims to be Investigated	150	150	741	683

Board of Equalization

MISSION STATEMENT:

The Board of Equalization is a quasi-judicial five-member body established by the state legislature to determine, by majority vote, the valuation of all property subject to ad valorem taxation. The BOE Director is the administrator of the real estate appraisal section which establishes the original value of the 306,000 plus parcels located in both divisions of Jefferson County. Staff personnel annually process the valuation of all property in the County due to the 2003 directive from the Alabama Department of Revenue.

Department Leadership
BOE Director: Maria Knight

OBJECTIVES:

- To establish fair market value of property for ad valorem taxes.
- To maintain service levels to the citizenry and adjust market values as necessary.
- To inspect and appraise all properties when the need is indicated.
- To notify property owners of any change in the market value and hear protests concerning such change. Defend values in Circuit Court as filed.
- To accumulate data concerning real property for use in various analyses, such as sales ratios, land cost, market and income expense analyses.
- To assist the public in handling all ad valorem tax inquiries.

DEPARTMENT INSIGHT:

During this budget year, 320,000 valuation notices will be processed, from which approximately 7,000 will be protested, and approximately 50 will be appealed to Circuit Court.

CRITICAL ISSUES:

BOE launched efforts to improve efficiency in operations in alignment with the County's strategic Jeffco Way effort. One of the biggest issues is to minimize the department's dependency on paper-based processes, which not only is costly but added a lot of waste to our procedures.

We achieved one of our biggest successes by reducing paper in our protest appeal process, which allows taxpayers to file and complete the appeal process timelier and allows them to satisfy tax bills by the end of the year due date.

Staffing continues to be a critical issue for BOE. Based on staffing guidelines from the AL Department of Revenue, we are understaffed, and recruitment continues to be a challenge. We are expecting to see a wave of retirements in the coming year, and it will be critical to fill positions quickly to keep up with the cycles and workload.

Technology is also a key issue for us. The technology we invest in helps us to execute our duties in a more effective and efficient way. Technology has enabled us to be more productive and perform more work in the field. We also invest in technology that provides more pertinent information about the property in the county as well as ensuring we have systems that allow for a more seamless way to do our work. We have a long-term goal to digitize our 320,000+ parcel file folders. Digitizing will allow us to become more electronic and transparent, and we anticipate beginning phase one in FY 26.

The department's other critical issue is to navigate the policy impacts of several acts of key State legislation which will create an additional review to our current processes and also challenge us to better educate the public on policy impacts specific to our department vs. impacts that are in the purview of the other tax departments. The department deleted 1 Admin Assistant and 1 Admin Services Manager for FY26.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 325-5566
 716 Richard Arrington Jr. Blvd. N.
 Suite A500
 Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

Financial Plan

Chairman Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	304,028	316,268	548,843	399,255
Operating	4,849	872	0	7,500
Capital	0	0	0	0
Total	308,877	317,140	548,843	406,755

State Funded Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	5,072,046	4,926,860	6,101,474	6,057,726
Operating	1,303,131	1,082,017	1,486,179	1,609,954
Capital	1,639,193	60,775	675,000	325,000
Total	8,014,370	6,069,652	8,262,653	7,992,680

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	67	69	70	67
Part – Time	0	0	0	0
Total	67	69	70	67

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Parcels Processed	324,148	325,000	325,000	325,000



Improved Revaluation Procedures

Performance Measures	FY23	FY24	FY25	FY26
Parcels Processed	324,148	325,000	325,000	325,000
% Field Checked	25%	25%	25%	25%

 **GOAL: Empower JeffCo Workforce**

Employee Training

Performance Measures	FY23	FY24	FY25	FY26
Staff Development	54	49	80	80

 **GOAL: Environmental Sustainability**

Transition to paperless work environment

Performance Measures	FY23	FY24	FY25	FY26
% Transitioned	N/A	N/A	N/A	25%
#Protests filed online	N/A	N/A	N/A	50%

Tax Assessor

MISSION STATEMENT:

The Assessor is responsible, under Revenue Laws, for assessing and levying taxes on all property subject to ad valorem taxes within Jefferson County and its municipalities including mobile homes, which are considered real property, owned and occupied by the landowner. It includes assessing and auditing personal property accounts in the county.

Department Leadership

Tax Assessor Birmingham: Gaynell Hendricks
Tax Assessor Bessemer: Charles Winston

OBJECTIVES:

- To develop economic and industrial growth stimulation.
- To maintain records and maps of all property in the county.
- To allocate taxes to various state and municipal agencies.
- To discover, list and assess property in accordance with requirements of the State Department of Revenue and real property valuation by the Board of Equalization.
- To assign value on all property being assessed under the Current Use Law.
- To establish mapping attributes layers for existing Geographic Information System and to update all property vectors.

DEPARTMENT INSIGHTS:

The Tax Assessor generates commissions of approximately \$10,200,000. Revenue of around \$15,000 will be produced from the sale of maps and other assessment related documents.

CRITICAL ISSUES:

There have been several changes in the law that requires updates to normal procedures. Act 179 changed the classification of subdivision lots and home builders spec homes each requiring encoding from both the old and new software system. Finally, the department's new software system is live. The department is working to scan documents into the system. This software system ensures quick and easy retrieval of information by taxpayers, attorneys, etc. The Birmingham division is working to implement artificial intelligence technology to enhance the efficiency of the office.

The Bessemer department strives to enhance the overall performance of each division. Each division aims to improve productivity based on last year's performance metrics. Administration is committed to educating clients about all exemptions for which they may be eligible. Business Personal Property aims to increase the number of field appraisals by 50% compared to previous years, ensuring that all new businesses are accurately mapped in the Bessemer cutoff. Meanwhile, Mapping is focused on updating all records with the latest surveys and maps to maintain accuracy and compliance.

FOR MORE INFORMATION:

Birmingham Office

Phone Number (205) 325-5505

716 Richard Arrington Jr. Blvd. N.

Room 170

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

Bessemer Office

Phone Number (205) 481-4125

Room 209 Courthouse

Bessemer, AL 35020

Visit Link <https://www.jccal.org/Default.asp?ID=363&pg=Tax+Assessor+%2D+Bessemer+Division>

OFFICIAL OPERATING BUDGET

Financial Plan:

Birmingham County Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	630,535	672,608	756,619	760,473
Operating	88,426	60,106	302,625	302,625
Capital	0	0	0	0
Total	718,961	732,714	1,059,244	1,063,098

Birmingham State Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	2,861,563	3,258,820	3,755,468	3,919,744
Operating	654,598	899,944	1,349,926	2,205,762
Capital	998,163	115,676	1,550,000	2,000,000
Total	4,514,324	4,274,440	6,655,394	8,125,506

Bessemer County Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	319,767	339,103	359,744	345,667
Operating	24,338	24,097	38,890	47,280
Capital	0	0	0	0
Total	344,105	363,200	398,634	392,947

Bessemer State Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,658,166	1,813,721	2,049,105	2,138,316
Operating	124,639	206,668	296,047	407,147
Capital	0	38,866	175,000	125,000
Total	1,782,805	2,059,255	2,520,152	2,670,463

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	69	72	74	74
Part – Time	0	0	0	0
Total	69	72	74	74

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Assessed Property Value	\$14,384,419,620	\$16,489,661,340	\$16,998,475,560	\$17,122,851,580

OFFICIAL OPERATING BUDGET

 **GOAL: Improve Lives of Citizenry**

Improve Customer Service

Performance Measures	FY23	FY24	FY25	FY26
Deeds Processed	28,000	28,000	28,000	28,000
Parcels Processed	23,000	23,000	23,000	23,000

 **GOAL: Develop Economic Growth**

Measures being developed

 **GOAL: Improve County Financial Standing**

Assessed Property Value

Performance Measures	FY23	FY24	FY25	FY26
Real/Personal Value	14,384,419,620	16,489,661,340	16,998,475,560	17,122,851,580

Tax Collector

MISSION STATEMENT:

The Tax Collector administers the collection and distribution of the ad valorem taxes on real and personal property in Jefferson County in accordance with Code of Alabama 1975.

Department Leadership

Tax Collector Birmingham: J. T. Smallwood

Tax Collector Bessemer: Ron Marshall

OBJECTIVES:

- To prepare and mail tax notices.
- To maintain payment history on approximately 300,000 real property accounts and 25,000 personal property accounts.
- To collect, receive and disburse around \$800,000,000 in ad valorem tax revenue.
- To collect, receive and disburse around \$6,000,000 in land redemption collections.
- To distribute tax revenues to 45 public jurisdictions and agencies, including the State of Alabama, Jefferson County Commission, all school boards in the county, the Jefferson County Board of Health, and Birmingham-Jefferson County Transit Authority.
- To collect and distribute the following non ad valorem items: weed liens, condemnation liens, forest fees and storm water drainage fees.
- Bill and maintain mortgage company files.

DEPARTMENT INSIGHTS:

The Tax Collector will generate commissions of around \$10,200,000 and fees of approximately \$170,000.

CRITICAL ISSUES:

Turnover and Vacancies in the Accounting Staff have made it difficult to maintain current bank reconciliations. Additional work is needed to clear old outstanding checks from the bank reconciliations. The County's integrated tax management software (E-Ring) is used by 3 departments: Board of Equalization, Tax Assessor, and Tax Collector. E-Ring does 'not have a financial package and poorly performs the accounting functions required by the Tax Collector's office. We continue working with E-Ring to improve efficiency and ensure compliance with the Minimum Accounting Standards established by the Office of the Examiners of Public Accounts. The department plans to complete 90 % of disbursements on time and complete the Final Settlement early or on-time. They also want to use cash management practices to increase interest earnings on money held in accounts prior to being distributed. Target interest earning for FY26 is 1M. The department will add 1 Accounting Assistant and delete 1 Admin Clerk.

FOR MORE INFORMATION:

Birmingham Office
 Phone Number (205) 325-5500
 716 Richard Arrington Jr. Blvd. N.
 Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=368&pg=Tax+Collector>

Bessemer Office
 Phone Number (205) 481-4131
 Bessemer Courthouse
 Bessemer, AL 35020
 Visit Link <https://www.jccal.org/Default.asp?ID=368&pg=Tax+Collector>

OFFICIAL OPERATING BUDGET

Birmingham Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	2,383,865	2,835,777	2,942,338	3,056,741
Operating	894,647	1,058,852	1,261,495	1,261,495
Capital	0	0	0	0
Total	3,278,512	3,894,629	4,203,833	4,318,236

Bessemer Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	761,696	817,920	937,516	857,763
Operating	38,824	18,283	69,816	69,816
Capital	0	0	0	0
Total	800,520	836,203	1,007,332	927,579

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	42	42	43	43
Part – Time	0	0	0	0
Total	42	42	43	43

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Ad Valorem Taxes	\$964,123,975	\$978,000,000	\$900,870,040	\$914,300,000

GOAL : Improve County Financial Standing

Collection of Ad Valorem Taxes

Timely Remittance of Taxes

Timely Bank Statement Reconciliation

Performance Measures	FY23	FY24	FY25	FY26
Ad Valorem Taxes	964,123,975	978,000,000	900,870,040	914,300,000
Timely Remittance	100%	100%	100%	100%
Reconciliation within 20 days	20 days	20 days	20 days	20 days
Accurate Transactions	99%	99%	99%	99%

Treasurer

MISSION STATEMENT:

The general duties of the County's elected Treasurer are set out by statute (Alabama Code 11-4-23, Title 12; Section 30 et. seq.). The Treasurer's Office acts in either a custodial or fiduciary capacity in administering 18 operating and 28 trust funds.

Department Leadership

Treasurer: Angela Webb-Weinberg
Deputy Treasurer: Sherry McClain

OBJECTIVES:

- To fulfill legal requirements and preserve an adequate fund balance by administering the County Cash Management and Investment Program for funds held by the Treasurer.
- To reconcile all the bank accounts monthly.
- To prepare various monthly financial reports.
- To prepare receipts for all incoming money.
- To verify all disbursements for County and trust funds and to distribute accounts payable checks.
- To prepare all deposits into the County and Trust funds.
- To collect data, prepare and distribute annual report of governmental units of Jefferson County as provided by Act 1197, 1973 Regular Session of the Alabama Legislature.
- To administer the County's petty cash expenditures.

DEPARTMENT INSIGHTS:

The Treasurer's Office will seek to maximize investment income for the operating and custodial accounts. By state law, the department serves as Treasurer for the Pension Board.

CRITICAL ISSUES:

The department manages various trust and fiduciary funds that require the use of Intuit Quickbooks. Historically, the office has been able to purchase the CD software and use it for many years. However, Quickbooks has discontinued support for the current version and are only offering monthly/annual desktop and/or online subscriptions of the software. The department's software will need to be updated.

For the upcoming year, the department would like to partner with local financial institutions and/or other agencies to implement the Community Impact Program. This program aims to invest and empower communities within the County through educating and networking citizens with various financial planning and resources tools and techniques.

FOR MORE INFORMATION:

Birmingham Office
Phone Number (205) 325-5373
716 Richard Arrington Jr. Blvd. N.
Room 300
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=369&pg=Treasurer>

Bessemer Office
Phone Number (205) 481-4192
303 Bessemer Courthouse
1801 3rd Ave. N.
Bessemer, AL 35020
Visit <https://www.jccal.org/Default.asp?ID=1657&pg=Treasurer+-+Bessemer>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	767,812	903,481	902,487	984,863
Operating	31,546	48,582	64,400	177,200
Capital	0	0	0	0
Total	799,358	952,063	966,887	1,162,063

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	8	9	9	9
Part – Time	0	0	0	0
Total	8	9	9	9

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Investment Earning	\$4,284,441	\$9,095,291	\$2,500,000	\$4,000,000

 **GOAL: Improve County Financial Standing**

Investment Earning
Accounts Payable Checks Processed
Payment Receipts

Performance Measures	FY23	FY24	FY25	FY26
Investment Earning	4,284,441	9,095,291	2,500,000	4,000,000
Checks Processed	14,741	16,000	16,000	16,000
County and Trust	10,322	9,964	11,000	11,000

Personnel Board

MISSION STATEMENT:

The Personnel Board was created by Alabama State Law in 1935 to administer limited personnel functions for political jurisdictions within the geographical boundaries of Jefferson County. The Board operates 7 divisions (administration, technology, workforce analysis, employee relations, testing, training, and applicant services) assigning staff according to need.

Department Leadership

Personnel Board Director: Jeff Crenshaw
Deputy Director: Currently vacant

The Commission, by law, provides space and pays expenses for the Board during the year. At the end of the fiscal year, the jurisdictions will reimburse the cost based upon their number of employees at the last payroll of the County's fiscal year. The County will recover about 60% of its upfront expenditures.

The Personnel Board's mission is to establish and facilitate a model merit (civil services) system that enhances the employment and development of government employees through innovative, efficient, and effective human resources practices that firmly uphold our values and comply with applicable laws.

The Personnel Board strives to achieve its mission by adhering to and promoting the following merit system values:

Professional Values – Serve professionally with dedication, competence and efficiency.

Ethical Values – Act ethically, reliably, and with integrity so as to uphold public trust.

Civic Values – Pursue public interest with accountability and transparency.

Human Values – Demonstrate respect, compassion, dignity and fairness in dealings with citizens and public servants.

OBJECTIVES:

- To attract, by policy and planning, local government candidates for employment, satisfying the Board's legal mandates and citizenry needs for effective government.
- To satisfy the federal court reporting requirement on the implementation of revised testing standards for classification challenges based on sex/race bias.
- To complete annual job surveys.
- To undertake long term strategic planning to increase efficiency and effectiveness of service delivery throughout the member jurisdictions.
- To expand the proactive recruitment program to reach all sources of qualified candidates, both within and beyond the local area.

DEPARTMENT INSIGHTS:

By state law, the Board is required to administer specified personnel obligations for 22 jurisdictions located within the boundaries of Jefferson County.

*The County currently reports agency funds as its only type of fiduciary fund. Agency funds are used to report assets held by the Commission in a purely custodial capacity. The Commission collects these assets and transfers them to the proper individual, private organization, or other government. Performance measures not required for fiduciary funds.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 279-3500
2121 Rev. Abraham Woods, Jr. Blvd..
Suite 100
Birmingham, AL 35203
Visit link <https://pbjcal.org/default.aspx>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	6,932,932	7,332,983	7,892,928	7,937,821
Operating	2,198,500	2,525,576	3,145,810	3,612,084
Capital	0	0	0	0
Total	9,131,432	9,858,559	11,038,738	11,549,905

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	64	64	64	64
Part – Time	0	0	0	0
Total	64	64	64	64

Information Technology

MISSION STATEMENT:

Information Technology is a service-oriented organization responsible for providing a full array of services in the area of data communications, information processing and management, hardware and software maintenance, as well as consultation for such needs. The department will support the County in providing value-added services that meet the strategic initiatives and goals by using secure, reliable and proven technologies in a cost-effective and efficient manner while delivering excellence in customer service.

Department Leadership

Director: Srikanth Karra

Deputy Director: Antonio Crespo

OBJECTIVES:

- To provide strategic planning for management information hardware/software systems.
- To provide comprehensive review and analysis of various county functions that might benefit from a particular form of data automation.
- To provide complete design, programming and implementation services for computerized applications.
- To provide a technical support staff to maintain software and hardware, including personal computers.
- To identify and define hardware architectures and develop bid specifications for all data processing equipment.
- To develop the basic land map of the Geographic Information System Program and further link County efforts with private company applications to the benefit of both parties.

DEPARTMENT INSIGHTS:

The role of Information Technology continues to expand with the new technologies that are available.

CRITICAL ISSUES:

The most critical issue facing the Information Technology department is relating to security and avoiding ransomware demands. IT will promote the awareness of information security to all County employees through training and education; prevent and minimize data leakage and disruptions to applications and network services; employee cyber security incident management and response to threats; manage the risk of security exposure and compromise and ensure countywide compliance with State and Federal statutes and mandates. The department's budget increased by approximately 500k in order to implement a county wide digital document management system to provide a cohesive, organization wide approach to document management instead of disparate paper records and department specific implementations that create inefficiencies and hinder collaboration.

Three primary areas IT is working on include:

Modernization of IT infrastructure to drastically improve performance.

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

Improved internet security.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 325-5301
 716 Richard Arrington Jr. Blvd. N.
 Suite A700
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=689&pg=Information+Technology+Services>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	5,896,552	7,435,931	7,645,696	7,930,308
Operating	7,796,020	7,820,256	9,930,447	10,371,805
Capital	0	0	0	0
Total	13,692,572	15,256,187	17,576,143	18,302,113

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	54	55	56	57
Part – Time	0	0	0	0
Total	54	55	56	57

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Help Desk Work Orders	16,000	18,000	20,000	21,000

 **GOAL: Improve Lives of Citizenry**

Promote transparent government

Performance Measures	FY23	FY24	FY25	FY26
Agendas Online	52	52	52	52
Live Commission Meetings	52	52	52	52

 **GOAL: Empower Jefferson County Workforce**

Provide Training for Employees
 Reduce the Number of Work Orders

Performance Measures	FY23	FY24	FY25	FY26
Employees Trained	2,000	2,000	2,000	2,000
IT Work Orders	16,000	18,000	20,000	21,000

General Services

MISSION STATEMENT:

General Services will provide comprehensive, professional, full-service management of Jefferson County commercial real estate assets. We will maintain each property to the highest quality standards in order to deliver a safe, functional and desirable workplace for all employees, occupants, and citizens.

Department Leadership

Director: Trish Wilkins

Deputy Director: Randall Scott

Deputy Director: Tiffany Owens

OBJECTIVES:

- Use strategic, portfolio-based priorities, life-cycle asset programs, and best management practices.
- Maintain a complete and accurate inventory of the county's real property assets to include each asset's size, nature, and location in the portfolio in which General Services has maintenance responsibilities.
- Monitor and document the condition of real estate system assets to recognize the nature, urgency, and cost of correcting deficiencies.
- Prioritize, plan, and execute Planned Maintenance (PM) and annual maintenance projects to protect our mission-critical assets and provide safe and secure conditions for our employees and visitors.
- Embrace evolving technology and innovation to drive employee productivity and support cost savings initiatives.
- Review the annual Strategic Plan which will serve as the roadmap to guide the Department, its workforce, its programs and employees.
- Maintain a workforce equal to the challenges created by a fluid and ever-changing workplace.

DEPARTMENTAL INSIGHTS:

General Services is responsible for maintenance of approximately 3.8 million square feet of county-owned facilities and parking decks.

CRITICAL ISSUES:

Originally built in 1988, the existing 46,266 square-foot Youth Detention Center includes administrative areas, a kitchen, a full-sized gymnasium, and a fenced outdoor recreation area. While the layout remains functional, the facility has experienced general deterioration over time and has not undergone any major renovations or system upgrades since its original construction.

This ongoing decline has created an urgent need for a long-term solution. In April 2021, General Services engaged DLR Group for a feasibility study; however, the resulting design exceeded budget expectations. While exploring the possibility of a new site, an alternative approach emerged—constructing a new facility on the current site. In March 2024, General Services began a new design effort with CMH Architects to evaluate this option within budgetary constraints. A revised concept was presented in April 2024.

After careful consideration, and given the facility's critical condition, a decision has been made to move forward with the construction of a new building on the existing site. This solution ensures a safe, modern, and functional environment for staff and young people, while addressing the urgent infrastructure challenges at hand.

Another issue is downtown parking not only for citizens but also county employees. The County has 2 decks nearby and one which requires a shuttle. The waitlist for the nearby decks tops 300 employees. Also, due to the continued growth of downtown Birmingham, additional parking is needed for the BJCC, Uptown and various restaurants. A new parking deck could address these issues by increasing capacity, improving traffic flow, enhancing safety and ensuring accessibility. It can stimulate economic growth and enhance the overall quality of life for citizens.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

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

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	9,291,631	12,170,394	13,077,045	13,487,459
Operating	14,224,482	14,861,224	19,289,254	21,583,354
Capital	0	0	0	0
Total	23,516,113	27,031,618	32,366,299	35,070,813

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	142	143	141	137
Part – Time	0	0	0	0
Total	142	143	141	137

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Service Calls	19,000	19,000	19,000	19,000

GOAL: Environmental Sustainability

Improve Energy Efficiency during building renovations and equipment replacement

Performance Measures	FY23	FY24	FY25	FY26
# Energy Efficient Appliances	10%	10%	10%	10%

GOAL: Preserve and Upgrade County Infrastructure

Improve Customer Service

Performance Measures	FY23	FY24	FY25	FY26
Service Calls	19,000	19,000	19,000	19,000
Resolve 90% Work Orders w/i 24 hours	94%	98%	98%	98%

Board of Registrars

MISSION STATEMENT:

The Board of Registrars is responsible for registering eligible voters and maintaining voter records for all of Jefferson County and the municipalities therein.

Department Leadership

Chairman: Barry Stephenson

OBJECTIVES:

- Register every eligible voter.
- Successfully implement new district lines at the state, county, and city level.
- Keep the voter rolls as current as possible according to the Code of Alabama.
- Properly prepare election materials for federal, state, county and city elections.
- Improve utilization of technology in registering voters and informing the public.

DEPARTMENTAL INSIGHTS:

The Board of Registrars is currently operating on the new statewide HAVA voter system.

CRITICAL ISSUES:

The department needs the resources to properly register voters, maintain accurate voter lists, keep track of all district and jurisdictional boundaries and prepare for the presidential elections. The department has to successfully conduct elections in the face of a divided nation. Their top priority is keeping voters and poll workers safe. Since this department is responsible for polling locations, they have been diligently working to have locations open and to be sure they are ready for voters. They have worked hard to move locations out of senior centers and to more secure locations. The department is working to implement several municipal redistricting plans.

FOR MORE INFORMATION:

Phone Number (205) 325-5550
716 Richard Arrington Jr. Blvd. N.
Suite A410
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=341&pg=Board+of+Registrars>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,007,910	995,603	1,092,050	1,168,848
Operating	124,560	247,496	188,309	288,309
Capital	0	0	0	0
Total	1,132,470	1,243,099	1,280,359	1,457,157

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	10	10	11	10
Part – Time	0	0	0	0
Total	10	10	11	10

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Registered Voters	486,540	489,296	496,710	500,000



Increase number of registered voters

Performance Measures	FY23	FY24	FY25	FY26
Registered Voters	486,540	489,296	496,710	500,000
Shift to electronic registration	85%	85%	85%	85%
Upgrade computer/networking in office	50%	50%	50%	50%
Implement mapping software	10%	10%	10%	10%
Utilize web platform	10%	10%	10%	10%

Public Information Office

MISSION STATEMENT:

The Public Information Office works to provide the citizens of Jefferson County with timely and accurate information about County work and Commission decisions that affect their lives.

Department Leadership

Director of Public Information: Helen Hays

OBJECTIVES:

- To increase social media engagement of official County pages by 30 percent over the next year.
- To increase media coverage of County departments and their work on behalf of the citizens by 40 percent over the next year.
- To be the partner of choice with County departments when they need help getting information out to the public.

DEPARTMENT INSIGHT:

This is a relatively new role for the county and integrating with established departments is key to the success of the position as well as maintaining a positive working relationship with local and national media. The County has many positive stories to tell.

CRITICAL ISSUES:

This department needs to connect with the public and show them that the County is a valuable resource for them and that the County cares about them. Public Information wants to tell the story of Jefferson County and its work in the community to inform citizens of how their tax dollars are being utilized. The department wants to partner with county departments and Commissioners to share stories of work in the community or internally that showcase what departments and employees are working on. The department also needs to reach County employees with the same message in order to improve morale throughout the courthouse and its satellites. The department plans to continue surveying the public to help determine areas in which the County needs to improve its services. They also want to add a citizen survey tool for departments.

FOR MORE INFORMATION:

Phone Number (205) 731-2891
716 Richard Arrington Jr Blvd N Suite 251
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=803&pg=County+Manager>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	302,562	384,073	396,275	409,351
Operating	256,071	260,280	370,750	403,500
Capital	0	0	0	0
Total	558,633	644,353	767,025	812,851

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	3	3	3	3
Part – Time	0	0	0	0
Total	3	3	3	3

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Video Stories	3	3	3	3

 **GOAL: Improve Lives of Citizenry**

Increase Transparency of Government

Performance Measures	FY23	FY24	FY25	FY26
Video Stories	3	3	3	3
3 Positive News Stories mthly	3	3	3	3
Podcast & gain 1,000 followers	25%	25%	25%	25%
Citizen Satisfaction Results	50%	50%	50%	50%

 **GOAL: Empower JeffCoWorkforce**

Improve Communications with Employees

Performance Measures	FY23	FY24	FY25	FY26
Livestream Commission Meetings	100%	100%	100%	100%

Non-Departmental

MISSION STATEMENT:

The non-departmental section of the operating budget is used to record expenditures and appropriations which are not under the responsibility of any particular department. Budget Management establishes these budgets.

DEPARTMENT INSIGHTS:

Non-departmental personnel costs include five Barber Commission employees. Health insurance adjustments are recorded here. The County expenses for the Personnel Board, EMA and JCEIDA are recorded here. Adjusting Audit entries for lease accounts were made here in previous years. District Funds for County Support were budgeted here in FY25.

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	61,507	914,622	103,280	569,743
Operating	3,116,924	6,037,054	6,903,312	5,422,347
Total	3,178,431	6,951,676	7,006,592	5,992,090

Community Development

MISSION STATEMENT:

Community Development plans, promotes, coordinates and implements the development and maintenance of social and economic programs to improve the lives of county residents and encourages business growth and innovation.

Department Leadership

Director of Community Development: Frederick Hamilton
Deputy Director: Bertram Young

OBJECTIVES:

- To target funds for the revitalization and rehabilitation of designated neighborhoods.
- To provide for housing programs which will meet the County's housing assistance goals.
- To administer the Community Development Block Grant (CDBG) program in accordance with proper fiscal and regulatory requirements.
- To implement and administer the federally funded HOME program to provide housing loans for low and moderate income families.

DEPARTMENT INSIGHTS:

Most grants come from the federal government.

CRITICAL ISSUES:

The main issue facing the department is the lack of funding to meet the grant requests. To meet this challenge, the department plans to apply for additional funding from multiple grant sources, and they hope to increase their funding levels by 5%. The department also faces a personnel shortage, and they plan to cross train employees to improve work efficiency.

The department plans to spend:

Community Infrastructure	900,000
Housing Rehabilitation	500,000
Homelessness	186,165
HOME Activities	741,325
Public Service Activities	291,000
Economic Lending	1,019,877
DOJ/SAMSHA	1,000,000
ARPA Initiatives	1,082,598

FOR MORE INFORMATION:

Phone Number (205) 325-5761
716 Richard Arrington Jr Blvd N
Suite A430
Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=583&pg=Community+Services+and+Workforce+Development>

OFFICIAL OPERATING BUDGET

Financial Plan General Fund

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	1,134,935	910,144	1,619,506	1,634,785
Operating	66,070	67,780	313,600	379,600
Capital	0	0	0	0
Total	1,201,005	977,924	1,933,106	2,014,385

Financial Plan: Workforce

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	541,759	0	0	0
Operating	1,339,785	0	0	0
Capital	0	0	0	0
Total	1,881,544	0	0	0

Financial Plan: Community

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	883,261	925,587	1,943,286	1,949,809
Operating	6,419,156	3,595,175	339,796	380,732
Capital	0	0	0	0
Total	7,302,417	4,520,762	2,283,082	2,330,541

Financial Plan: Home

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	184,625	175,178	0	0
Operating	14,221	1,897,942	797,224	823,694
Capital	0	0	0	0
Total	198,846	2,073,120	797,224	823,694

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	34	26	25	25
Part – Time	0	0	0	0
Total	34	26	25	25

OFFICIAL OPERATING BUDGET

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Grant Dollars Administered	\$7,184,660	\$5,243,733	\$3,080,306	\$3,154,235

 **GOAL: Improve Lives of Citizenry**

Increase Community Outreach

Performance Measures	FY23	FY24	FY25	FY26
# Home Participants	10	50	40	40
Increase Grant Funding	5%	5%	5%	5%

 **GOAL: Develop Economic Growth**

Grant Funds used to support community improvements.

Performance Measures	FY23	FY24	FY25	FY26
Grant – Park/Water Projects	1,217,116	1,006,682	1,000,000	1,000,000

Development Services

MISSION STATEMENT:

Development Services is a customer focused department that facilitates investment in the County and promotes orderly growth and environmental quality to create a balanced, sustainable community, one that enhances quality of life and protects the health, safety, and welfare of residents, business owners and visitors.

Department Leadership

Director: Joshua Johnson
Deputy Director:

OBJECTIVES:

- To meet federally mandated Clean Water Act requirements under MS4 NPDES in accordance with 40 CFR section 122.26.
- To detect and discover the source of pollution.
- To educate the public in regard to stormwater pollution.
- To issue zoning approval permits for all construction within unincorporated Jefferson County
- To coordinate the processing, receiving and approval of development and construction projects.
- To issue building, plumbing, gas and electrical permits.
- To make periodic inspections of the various phases of construction to ensure code compliance.

DEPARTMENTAL INSIGHTS:

The goal of the department is to create community conditions that would make Jefferson County a destination, implement best practices, improve efficiency and provide an alluring foundation for economic development.

CRITICAL ISSUES:

Development Services suffers from staffing shortages as well as a lack of staff to thoroughly enforce code requirements. To compound matters, a majority of inspectors are eligible or will be eligible to retire in the next 2 years. The department also has a high turnover rate leading to a need to focus on increased training for staff.

Development Services recently finalized the Comprehensive Plan, adopt new building codes and adopt an internal strategic plan. They also plan to update zoning ordinances and subdivision regulations.

The department will add 1 Fire Protection Engineer and delete 1 Fire Prevention Inspector III. They also added a Plumbing Gas Mechanical Inspector to assist with Code Enforcement.

FOR MORE INFORMATION:

Phone Number (205) 325-5321
716 Richard Arrington Jr Blvd N B200
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=825&pg=Development+Services>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	4,915,797	3,914,522	4,211,199	4,410,599
Operating	704,618	154,432	1,016,502	1,081,166
Capital	0	0	0	0
Total	5,620,415	4,068,954	5,227,701	5,491,765

FY24 Operating costs are low due to a reclass of Craft Fees over time.

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	56	38	37	38
Part – Time	0	0	0	0
Total	56	38	37	38

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Permits Issued	750	750	800	800
Plan Review	95	100	100	100
Approval	3,400	3,400	3,400	3,400
Building Inspections	4,072	4,100	4,100	4,100

GOAL: Improve Lives of Citizenry

Improve Customer Service

Performance Measures	FY23	FY24	FY25	FY26
# Permits	750	800	800	850
Timely Plan Review	100	100	100	100
Approval	3,400	3,400	3,400	3,400

GOAL: Develop Economic Growth

Utilize land planning and zoning codes

Performance Measures	FY23	FY24	FY25	FY26
Comprehensive Plan	20%	20%	75%	100%
Revise Land Use	20%	20%	20%	20%

 **GOAL: Environmental Sustainability**

Reduce Blight

Performance Measures	FY23	FY24	FY25	FY26
# Demolitions	50	50	50	50
Weed Litter Violations	400	400	400	400
Criminal Litter Violations	75	75	75	75

Public Safety Expenditures

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Sheriff	84,996,907	89,426,867	87,243,456	92,560,927
Youth Detention	6,459,590	6,977,292	7,318,448	8,057,628
Coroner	5,058,722	5,591,911	5,939,367	6,166,465
Security	2,876,504	3,504,433	3,866,996	4,395,458
Emergency Mgt*	1,501,986	1,571,662	1,751,440	1,721,951
Total	100,893,709	107,072,165	106,119,707	112,902,429

*indicates fiduciary fund

Sheriff

MISSION STATEMENT:

The mission of the Jefferson County Sheriff's Office is to preserve the public peace, to impartially enforce the law, and to ensure the safety of residents and businesses. The department's vision is to effectively bridge the gap between the department and community through excellent service, transparency, and community partnerships.

Department Leadership

Sheriff: Mark Pettway

OBJECTIVES:

- To protect public safety by providing emergency response and preventive patrol in Jefferson County.
- To maintain secure facilities for housing incarcerated individuals.
- To serve the courts through service of civil processes, warrants and subpoenas.
- To maintain criminal records and fingerprint records for the Sheriff's Department, District Attorney's Office and Courts in a secure and efficient manner.
- To provide backup assistance to all police agencies within the county.
- To provide basic and advanced training for Sheriff's Office personnel and for deputies and police personnel from across the state.

DEPARTMENT INSIGHTS:

The Sheriff's Office continues to respond to the increasingly technical nature of criminal activity by implementing specialized investigative units. Highly specialized training allows detectives to investigate computer crimes, including child pornography, internet fraud and financial crimes.

CRITICAL ISSUES:

Staffing – The Sheriff is covering more cities, more courts and doing more with Civil, Patrol and the Metro Area Crime Center. Additional staffing and vehicles will help us meet critical needs and provide additional manpower to assist other agencies in reducing crime.

In House medical care – The department would like to do more for our inmate population – especially those undergoing dialysis. The purchase of dialysis machines and chairs will help decrease expenses for transporting and guarding inmates to and from outside facilities to undergo treatment. Adding a nurse practitioner to do sutures will lower the amount of hospital trips and manpower for evening shifts.

Goals and Objectives:

Employee Recruiting and Retention – The Sheriff needs to reach more people through recruiting in high schools and college campuses. They need to be able to offer a competitive wage to attract and retain the best candidates.

CALEA Accreditation – CALEA is the Commission on Accreditation for Law Enforcement Agencies. Accreditation will entail updating training policies and procedures as well as updating our Property Room to meet standards for property management.

The department will continue reducing crime through the acquisition of grants and additional manpower. Additional tools such as license plate readers and more surveillance equipment are needed.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 325-5700
 2200 Rev Abraham Woods, Jr. Blvd.
 Birmingham, AL 35203
 Visit link <https://jeffcosheriffal.com/leadership/>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	65,941,807	69,313,250	69,107,094	72,465,853
Operating	19,055,100	20,113,617	18,136,362	20,095,074
Capital	0	0	0	0
Total	84,996,907	89,426,867	87,243,456	92,560,927

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	717	716	716	716
Part – Time	33	33	33	33
Total	750	749	749	749

GOAL: Improve Lives of Citizenry

Renewed for ReEntry Program to reduce recidivism rate
 Service Calls

Performance Measures	FY23	FY24	FY25	FY26
#ReEntry Graduates	21	21	21	21
Service Calls	150,000	150,000	200,000	210,000

GOAL: Improve Community Public Safety Relations

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

Performance Measures	FY23	FY24	FY25	FY26
% School Coverage	100%	100%	100%	100%
# Participants	68	68	70	70



GOAL: Embrace Inclusion and Diversity

Performance Measures	FY23	FY24	FY25	FY26
Minority Sworn Patrol Officers	42%	42%	42%	42%
HBCU Job Fairs	2	2	2	2

Youth Detention

MISSION STATEMENT:

Youth Detention is responsible for providing detention services for children who require such services under provisions of Title 12, Chapter 1 Code of Alabama.

Department Leadership

Director: Monique Grier
Deputy Director: Juan Sepulveda

OBJECTIVES:

- To maintain the detention service to protect the public safety where the release of the child would present a substantial threat to a person or property and the child is alleged to be or has been adjudicated delinquent.
- To provide detention where the release of a child would present a substantial threat to the child.
- To provide detention where the child has a history of failure to appear for hearings before the courts.
- To provide a violence free environment for inmates with necessary shelter, food, clothing, and medical services.
- To provide educational instruction, optional religious services and substantial visitation opportunities with family members.

DEPARTMENT INSIGHTS:

Youth Detention estimates approximately 450 admissions during the year with an average of 45 days. The county is licensed for 80 beds through the State of Alabama Department of Youth Services.

CRITICAL ISSUES:

Approximately 70% of youth in juvenile detention in Jefferson County have a mental health issue. The Jefferson County Juvenile Justice Task Force was assembled to advocate for children and help children have the necessary support, skills and opportunities to avoid recidivism and be able to reach their full potential by investing in long term solutions for youth.

The department is addressing this need by implementing a continuum of care approach. Providers are able to offer services at the facility level. This level of integrated treatment establishes trust and a seamless transition of care. Onsite mental health services include afterhours care, rapid response during emergencies, assessments, medication management, individual and group counseling.

Youth Detention is focused on staff training and development which includes stress management, de-escalation techniques and trauma informed care. The department has funding for a grant writer and hopes to use this route to increase their available resources.

Currently, the department is dealing with a dilapidated building and is highly concerned about the safety of the children housed there. This budget includes funding of 26M to begin planning for a new building.

The department is struggling to retain Juvenile Detention Officers for the second shift. Included in this budget is an increase of approximately 50,000 to cover shift differential pay.

FOR MORE INFORMATION:

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

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	5,379,890	5,982,171	5,914,290	6,593,470
Operating	1,079,700	995,121	1,404,158	1,464,158
Capital	0	0	0	0
Total	6,459,590	6,977,292	7,318,448	8,057,628

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	65	66	66	66
Part – Time	0	0	0	0
Total	65	66	66	66

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Total Annual Population	450	450	545	475



GOAL: Improve Lives of Citizenry

Reduce Recidivism of Incarcerated Youth

Performance Measures	FY23	FY24	FY25	FY26
Establish Mentoring Programs	100%	100%	100%	100%
Increase Community Partnerships	6	5	7	7
Implement Gang Prevention Strategies	20%	20%	25%	25%
Increase Educational Partnerships	2	2	2	2
Reduce Recidivism	50%	50%	50%	50%



GOAL: Improve Community Public Safety Relations

Community Program Liaison

Performance Measures	FY23	FY24	FY25	FY26
Engage in Assigned Neighborhood	100%	100%	100%	100%

Coroner

MISSION STATEMENT:

The Coroner/Medical Examiner's Office is charged with establishing the identity of human remains and determining the cause, manner and circumstances surrounding all sudden and unexpected deaths occurring in the county.

Department Leadership

Medical Examiner/Coroner: Greg Davis

OBJECTIVES:

- To investigate approximately 200 sudden and unexpected deaths utilizing a staff of investigators, board certified forensic pathologists, morgue personnel and administrative personnel.
- To maintain a specialty trained staff to function in a medical/legal investigative environment.
- To develop staff adequately trained and equipped to work in a high risk biologically hazardous environment.
- To compile and maintain complete and accurate records in all sudden and unexpected deaths falling within the jurisdiction of the Coroner's Office.
- To make accurate determinations related to the cause, manner and circumstances surrounding death.
- To implement sound and responsible fiscal management policies.

DEPARTMENT INSIGHTS:

The authority to investigate deaths which occur unattended within Jefferson County is established by ACT 454 of the 1979 Regular Session of the Alabama Legislature, and the policies with respect to the categories of death to be investigated are set by the Medical Examiner's Commission, as stipulated in the aforementioned law.

CRITICAL ISSUES:

Critical issues include:

1. Restructure existing office positions to optimize employee efficiency.
2. Work with Personnel Board to create a Chief Admin Operations Manager.
3. Prepare for upcoming retirements by cross training and updating documentation to ensure retainment of institutional knowledge.
4. Continue transition to new building by ensuring any new requirements (ADEM permits) and contracts, redoing SOPs and dealing with unforeseen issues.

Our performance measures consist of the number of cases handled, the turnaround time from received death call to completed report (>90% at 60 days), transmission of our data to other agencies, annual statistics report (available on the website), and verbal reports from family members, law enforcement, attorneys, funeral directors, and public health officials on our success at meeting their needs.

The Coroner/ME Office makes a concerted effort to participate with representatives of community mental health, social health, and drug treatment programs. These agencies have expressed their gratitude for our participation. An additional focus of the office this past year has been a push to identify our oldest unidentified remains cases. There are currently 28 unidentified cases that date back as far as 1981. To that end, we have sent off specimens for additional analysis while coordinating with the FBI, NamUs, and OTHRAM to get advanced DNA analysis that will hopefully link these remains to families. We hope to identify these remains and return them to their families fulfilling our county mission.

OFFICIAL OPERATING BUDGET

FOR MORE INFORMATION:

Phone Number (205) 930-3603
 1515 Sixth Avenue South, Suite 220
 Birmingham, AL 35233
 Visit link <https://www.jccal.org/Default.asp?ID=236&pg=Coroner%2FMedical+Examiner>

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	2,065,914	2,516,747	2,328,441	2,382,886
Operating	2,992,808	3,075,164	3,610,926	3,783,579
Capital	0	0	0	0
Total	5,058,722	5,591,911	5,939,367	6,166,465

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	22	21	21	21
Part – Time	0	0	0	0
Total	22	21	21	21

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Deaths Investigated	6,389	6,500	6,750	7,000



Performance Measures	FY23	FY24	FY25	FY26
Deaths Investigated	6,389	6,500	6,750	7,000

Security

MISSION STATEMENT:

Security's mission is to provide exceptional security services by always putting the public, our fellow employees, and other visitors first, maintaining clear, continuous communication, and training true to our guiding principles.

Department Leadership
Chief of Security: Barry Kennemar

OBJECTIVES:

- Honesty towards the public, employees, and other visitors.
- Integrity to honor our commitments and always do what is right.
- Trust, ensuring that the public and employees can count on us.

DEPARTMENT INSIGHTS:

Security is responsible for implementing and managing an effective physical security program for 14 Jefferson County Courthouses and facilities.

CRITICAL ISSUES:

There is an insufficient number of personnel to address issues raised by the Judges of Civil and Criminal Courts concerning courtroom security. The department is converting its vacant Security Guard positions into Bailiffs in an attempt to interest people in applying.

The department would like to create an Assistant Chief position to assist the department head. The department plans to research technology to assist with security functions as well as have consistent emergency evacuation training and drills.

Security plans to implement a certified court security training program so that officers will be trained in courtroom issues and will be confident in their abilities.

FOR MORE INFORMATION:

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

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	2,817,359	3,450,589	3,745,996	4,234,658
Operating	59,145	53,844	121,000	160,800
Capital	0	0	0	0
Total	2,876,504	3,504,433	3,866,996	4,395,458

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	54	54	54	54
Part – Time	0	0	0	0
Total	54	54	54	54

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Reduce Complaints	50%	50%	50%	50%

GOAL: Improve Community Public Safety Relations

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

Performance Measures	FY23	FY24	FY25	FY26
Reduce Complaints	50%	50%	50%	50%
Establish Walking Patrol	100%	100%	100%	100%

GOAL: Empower JeffCo Workforce

WebBased Training Platforms
Establish reward and recognition programs

Performance Measures	FY23	FY24	FY25	FY26
Officers Trained	50%	50%	50%	50%
Implement Reward Program	10%	10%	20%	20%

Emergency Management Agency

MISSION STATEMENT:

Under the authority of the Emergency Management Act and other legislation, the Jefferson County Emergency Management Agency mitigates, plans and prepares for, responds to and aids in the recovery from the effects of emergencies or disasters that threaten lives, property and the environment.

Department Leadership

Director: James Coker

Deputy Director: Chris Tate

OBJECTIVES:

- To provide effective management of emergency management programs through proactive use of state-of-the-art technology, aggressive pursuit of high personnel and resources management standards, and the ability to accelerate processes during emergency response and recovery.
- To ensure efficient, effective, and integrated response to potential and actual emergencies by implementing an Emergency Management System, developing response capabilities, providing for immediate and sustained response operations, and enabling a smooth transition into long term recovery.
- To assist the local and state government and the private sector to integrate hazard identification, risk assessment, risk management, and prevention into a comprehensive approach to hazard mitigation.
- To provide for rapid assessment and, as appropriate, verification impact analysis, and timely notification of predictions, forecasts, and/or warnings of potential and/or actual emergencies or disasters.
- To provide for an efficient, integrated and comprehensive transition process from response to recovery operations; effective disaster assistance to impacted individuals, businesses and public agencies; longer term reconstruction activities; and mitigation and risk management initiatives.

DEPARTMENT INSIGHTS:

EMA is under the direction of its own council consisting of a representative from participating governments.

*The County currently reports agency funds as its only type of fiduciary fund. Agency funds are used to report assets held by the Commission in a purely custodial capacity. The Commission collects these assets and transfers them to the proper individual, private organization, or other government. Performance measures not required for fiduciary funds.

FOR MORE INFORMATION:

Phone Number (205) 254-2039
709 19th St. N.
Birmingham, AL 35203
Visit link <https://www.jeffcoema.org/>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	827,024	855,222	1,014,488	1,009,322
Operating	674,962	716,440	736,952	656,629
Capital	0	0	0	56,000
Total	1,501,986	1,571,662	1,751,440	1,721,951

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	8	8	9	9
Part – Time	0	0	0	0
Total	8	8	9	9

Highway and Roads

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Roads and Trans	40,599,439	42,229,893	48,495,245	50,611,999
Fleet	11,080,230	11,070,500	13,825,694	14,065,539
Total	51,679,669	53,300,393	62,320,939	64,677,538

Roads and Transportation

MISSION STATEMENT:

We believe high quality roads and bridges improve the lives of the traveling public and the citizens of Jefferson County. Our mission is to serve the citizens by providing high quality roads and bridges. We will do this by continuously improving our processes of planning, designing, constructing and maintaining the County's roads and bridges in a professional manner while ensuring accountability.

Department Leadership

Director: Christopher Nicholson
 Deputy Director: Tyler Hayes
 Deputy Director: Wendy Shelby
 Deputy Director:

OBJECTIVES:

- To fulfill legal requirements by providing training and safety programs.
- To maintain internal accounting controls on public works five-year capital projects.
- To analyze personnel, equipment and materials costs.

DEPARTMENT INSIGHTS:

The department represents the county in matters involving roads and transportation and meets and confers with federal, state and local government officials.

CRITICAL ISSUES:

The Jefferson County Roads and Transportation Department is committed to its mission of serving citizens by providing high-quality roads and bridges through professional planning, design, construction, and maintenance that ensures accountability at every level. Guided by a vision of well-trained, empowered employees executing optimized, waste-free processes that make a meaningful impact, the Department upholds core values of honesty, respect, diversity, a servant's heart, accountability, and continuous improvement. However, the Department faces critical challenges in realizing this vision. With 2,100 centerline miles of roadway, over 300 aging bridges, and an inventory of thousands of signs, signals, drainage systems, and other infrastructure assets.

A large percentage of the road network is in poor or failing condition, and the existing traffic management systems require modernization to meet current safety and capacity demands. Simultaneously, increasing citizen service requests, environmental compliance requirements, and the impacts of litter and illegal dumping strain limited resources. To meet its basic objectives, ensuring safe and efficient travel, preserving critical infrastructure, and enhancing operational effectiveness, the Department is deploying technologies like GIS-based asset management and automated inspections, while focusing on workforce development, preventative maintenance, and process improvements. Achieving long-term sustainability will depend on strategic investments, interagency cooperation, and a culture that embraces transparency, proactive planning, and innovation.

Roads and Transportation Department will continue focusing on key infrastructure priorities, including resurfacing, capacity enhancements, safety upgrades, drainage improvements, and bridge repair or replacement.

The Department aims to improve road conditions across the county by advancing resurfacing efforts, particularly on roads with poor pavement ratings or high traffic volume. Capacity improvement projects will target areas experiencing growth or congestion, with a focus on strategic expansions and intersection upgrades. Safety remains a top priority, with planned initiatives to enhance signage, guardrails, and signal systems in high-risk locations. Drainage improvements will address

OFFICIAL OPERATING BUDGET

inadequate infrastructure, especially in areas prone to flooding or erosion. Additionally, the Department will continue to repair or replace aging bridges, emphasizing structures that are load-posted, structurally deficient, or otherwise at risk.

These goals reflect the Department's ongoing commitment to providing reliable, safe, and efficient transportation infrastructure for the citizens of Jefferson County.

FOR MORE INFORMATION:

Phone Number (205) 325-5141
716 Richard Arrington Jr Blvd N Suite A200
Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=699&pg=Roads+and+Transportation>

OFFICIAL OPERATING BUDGET

Financial Plan: Roads

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	23,428,987	26,492,489	28,387,071	30,503,825
Operating	17,170,452	15,737,404	20,108,174	20,108,174
Capital	0	0	0	0
Total	40,599,439	42,229,893	48,495,245	50,611,999

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	326	344	338	337
Part – Time	0	0	0	0
Total	326	344	338	337

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Miles Paved	95	130	120	150

GOAL: Improve Lives of Citizenry

Provide safe highways and roads

Performance Measures	FY23	FY24	FY25	FY26
Miles Paved	95	130	120	150
%Roads w/ pavement condition of 60	N/A	N/A	N/A	70%

GOAL: Develop Economic Growth

Reduce Congestion

Performance Measures	FY23	FY24	FY25	FY26
# Capacity Improvement Projects	5	5	5	5
Safety Improvements annually	9	10	12	12

Fleet Management

MISSION STATEMENT:

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

Department Leadership

Director of Fleet Management: Charles Tyler

OBJECTIVES:

- Adherence to fuel budget by closely monitoring the consumption by user departments.
- Continue to effectively replace at least five percent of the fleet yearly.

DEPARTMENT INSIGHTS:

The department of Fleet Management is responsible for providing repair, maintenance, and administration of rolling stock assigned to individual departments by the Jefferson County Commission, and to maintain major stationary equipment for County departments.

CRITICAL ISSUES:

The department is also dealing with rising fuel costs, an aging fleet, and increased costs of maintaining the County's rolling stock. The department plans to continue reducing unauthorized purchases of plus and premium fuel products by monitoring usage trends on a monthly basis. They hope to reduce repair costs by 2-3 percent. Also, when department is fully staffed, the department would perform 80-90% of repairs in house.

Inflation continues to affect the price of gasoline.

FOR MORE INFORMATION:

Phone Number (205) 325-5100

1717 Vanderbilt Road

Birmingham, AL 35234

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

OFFICIAL OPERATING BUDGET

Financial Plan: Fleet

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	3,013,548	3,206,296	3,521,268	3,761,113
Operating	8,066,682	7,864,204	10,304,426	10,304,426
Capital	0	0	0	0
Total	11,080,230	11,070,500	13,825,694	14,065,539

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	33	34	37	37
Part – Time	0	0	0	0
Total	33	34	37	37

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Work Orders Processed	7,800	7,800	7,800	7,800

 **GOAL: Empower Jefferson County Workforce**

Provide safe and well maintained vehicles

Performance Measures	FY23	FY24	FY25	FY26
# Work Orders	7,800	7,800	7,800	7,800

 **GOAL: Environmental Sustainability**

Yearly Fleet Replacement

Performance Measures	FY23	FY24	FY25	FY26
Vehicles Replaced	5%	5%	5%	5%

Health and Welfare

Departments	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Senior Services	1,179,423	1,212,091	1,604,407	1,598,141
Indigent Care	70,942,213	69,395,322	72,539,525	73,644,097
Total	72,121,636	70,607,413	74,143,932	75,242,238

Senior Citizens Services

MISSION STATEMENT:

The mission of the Senior Services division is to provide health and education awareness, transportation services and other resources to enhance the lives of senior citizens throughout Jefferson County.

Department Leadership

Director of Community Development: Frederick Hamilton
Deputy Director: Bertram Young

OBJECTIVES:

- To improve the lives of citizenry by providing transportation to senior centers.
- To ensure that seniors are aware of resources available to them.

DEPARTMENTAL INSIGHTS:

Senior Citizens Services is now a division of the Department of Human-Community Services.

CRITICAL ISSUES:

Seniors make up 24 percent of the County's population, and this division is directly impacted by an aging population. As our citizens continue to age, Senior Services has to be ready to meet their continued and increasing needs whether this be through more senior centers, improved transportation or other areas. Senior Services provides incontinent supplies to 80 clients, fans to seniors to serve 35 clients, and the division hosts a Christmas holiday party as well as a senior pageant.

FOR MORE INFORMATION:

Phone Number (205) 325-5761
716 Richard Arrington Jr Blvd N A430
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=355&pg=Senior+Citizens+Services>

OFFICIAL OPERATING BUDGET

Financial Plan:

Fund 01	FY2023	FY2024	FY2025	FY2026
Description	Actual	Actual	Budget	Budget
Personnel	266,416	298,345	399,327	413,061
Operating	913,007	913,746	1,205,080	1,185,080
Capital	0	0	0	0
Total	1,179,423	1,212,091	1,604,407	1,598,141

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	4	4	4	4
Part – Time	0	0	0	0
Total	4	4	4	4

Performance Measures:

Description	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Budget	Budget
Number of Sr Ctrs	31	33	33	32



Recreational Activities Provided

Performance Measures	FY23	FY24	FY25	FY26
# Senior Centers	31	33	33	32
# Participants	1,012	1,100	1,210	1,200

Indigent Care

MISSION STATEMENT:

The Health Care Authority provides quality health care to the indigent population of the county and other persons who may present themselves for care; to provide for the education of health care personnel and advancement of medical knowledge and to provide for the prevention of disease.

OBJECTIVES:

- To enhance participation in quality health care management.

DEPARTMENT INSIGHTS:

The Health Care Authority is now managed by the University of Alabama at Birmingham Hospital. Performance measures not required.

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	0		0	0
Operating	70,942,213	69,395,322	72,539,525	73,644,097
Capital	0	0	0	0
Total	70,942,213	69,395,322	72,539,525	73,644,097

Environmental Expenditures

Departments/Funds	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Environmental.	112,569,802	96,918,141	123,857,577	121,293,405
Env Capital Proj.	217,324,641	119,050,414	121,530,000	107,810,000
Landfill	2,325,873	2,325,873	8,375,750	8,000,000
Env. Debt Service	80,617,447	156,038,645	124,245,438	134,477,749
Total	412,837,763	374,333,073	378,008,765	371,581,154

Environmental Services

MISSION STATEMENT:

The mission of Environmental Services is to protect human health and the environment through the effective and efficient operation of the County-wide sanitary sewer collection and treatment system.

OBJECTIVES:

To properly treat and discharge water to the receiving streams of Jefferson County in accordance with the Consent Decree, NPDES permits and the Clean Water Act

- To oversee the efficient operations and maintenance of the sanitary sewer system.
- To provide sewer service to its 145,000 customer accounts.
- To review, approve and provide new connections to the system.
- To oversee the administration of the Industrial Pretreatment Program as required by the Environmental Protection Agency.
- To manage sanitary capital improvement projects to maintain the system.

Department Leadership

Director: David Denard
 Deputy Director: Daniel White
 Deputy Director: Margaret Tanner
 Deputy Director: Matt Alpaugh

DEPARTMENTAL INSIGHTS:

Environmental Services operates and maintains the 3,150-mile sanitary sewer system of Jefferson County.

CRITICAL ISSUES:

Critical issues faced by the department include maintaining compliance with the Consent Decree and NPDES discharge permits and maintaining an aging sewer collection and treatment system. The department has terminated all basins from the consent decree, reduce the number of sanitary sewer system overflows to below national averages, have 100% compliance with all NPDES parameters, execute a capital improvement plan on schedule and on budget, and reduce the number of loss time injuries. Goals for this year include increasing training for all staff and selecting new billing software as well as utility permitting software. They want to implement and maintain Capacity Management Operations and Maintenance and further develop the Collection System Asset Management System.

The County is no longer under the Consent Decree.

FOR MORE INFORMATION:

Phone Number (205) 325-5496
 716 Richard Arrington Jr Blvd N
 Suite A300
 Birmingham, AL 35203
 Visit link <http://www.jeffcoes.org/>

OFFICIAL OPERATING BUDGET

Financial Plan:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Personnel	40,035,894	43,321,439	48,461,991	50,961,468
Operating	66,925,242	62,036,752	67,747,886	64,849,937
Capital Projects	217,324,641	119,050,414	121,530,000	107,810,000
Capital	5,608,666	4,926,746	7,647,700	5,482,000
Total	329,894,443	229,335,351	245,387,577	229,103,405

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Debt Service	\$80,617,447	\$156,038,645	\$124,245,438	134,477,749

Staffing Levels:

Description	FY2023	FY2024	FY2025	FY2026
Full – Time	551	550	548	546
Part – Time	0	0	0	0
Total	551	550	548	546

Performance Measures:

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Miles of Sewer Managed	3,150	3,150	3,150	3,150



Complete Compliance with Consent Decree

Performance Measures	FY23	FY24	FY25	FY26
% Compliance	100%	100%	100%	100%
Reduce Overflows	97%	95%	95%	98%
Reduce WRF Energy Usage	5%	5%	5%	5%
LED Lighting Utilized	5%	5%	5%	5%

Capital Improvement Budget

Overview

Thus far, the 2026 fiscal year budget has been centered on funding ongoing County services. While these services are vital and highly visible, Jefferson County also invests heavily in the infrastructure that supports and expands them. Major expenditures are directed toward the construction, maintenance, repair, and replacement of roads, bridges, sewer trunk lines, wastewater treatment plants, and various public buildings.

Capital improvements serve different purposes—some are aimed at enhancing service levels, such as upgrades to wastewater treatment facilities, while others simply maintain current service levels in aging infrastructure. To ensure a coordinated and strategic approach, the County Commission reviews its Capital Improvement Plan (CIP) during the annual operating budget hearings.

Building and Prioritizing the Capital Budget

The Budget Management Office issues guidelines each year for departments to submit both operating and capital budget requests. Renovation projects under \$100,000 that don't significantly impact operating budgets are handled within the operating budget. In contrast, capital expenditures—projects over \$100,000 with multi-year funding requirements—must be included in the capital budget request.

Jefferson County's Capital Program is driven by three key areas: **General Services, Roads, and Environmental Services.**

Environmental Services Capital Improvement Program (CIP) Prioritization

Environmental Services' CIP is an integral part of its asset management strategy. It includes multiple project categories, all prioritized, budgeted, and scheduled annually:

- **Sanitary Sewer Overflow (SSO) Abatement & Capacity Improvements**
- **Pump Station Upgrades**
- **O&M Projects** (e.g., root control, sewer inspections)
- **Annual Collection System Rehabilitation/Replacement**
- **Water Reclamation Facility (WRF) Compliance & Renewal Projects**

Remedial Measures Project Prioritization

Projects are prioritized using factors such as SSO frequency and volume, overflow reduction impact, and cost per gallon of SSO eliminated. The County uses **Optimizer™** software, which links sewer system models with lifecycle cost data, to simulate and analyze hundreds of thousands of potential solutions. This data-driven approach identifies the most efficient projects to meet service goals while maximizing return on investment.

Pump Station Upgrades

These are prioritized based on risk assessments, including age, condition, failure likelihood, economic and environmental consequences, and maintenance concerns.

Sewer Rehab and Replacement

Pipes identified as structurally deficient through CCTV inspections are ranked using industry standards and engineering judgment. Problematic pipes, such as those with recurring root intrusions, may also be added to the annual rehabilitation contract.

All projects are entered into a **Master CIP**, which is aligned with strategic goals, reviewed annually and updated based on priorities, funding availability, contractor capacity, engineering input, and permitting factors. The CIP is finalized with Commission approval during the annual capital budget adoption process.

General Services Capital Improvement Program Prioritization

General Services relies on a **Facility Condition Assessment Program** to evaluate and monitor the state of County buildings. Systems or components rated "2" or below are prioritized for major repairs or replacements to extend facility life and meet County standards.

The assessment covers:

- Structural and exterior elements (roof, envelope, site)
- Internal systems (elevators, HVAC, plumbing, electrical, fire protection)
- Communications and security infrastructure
- Interior finishes (core and departmental spaces)

Each system is rated from poor to excellent, with a comprehensive report identifying recommended actions.

The program also collects **Departmental Capital Requests** for tenant-driven improvements. These requests are evaluated and prioritized through the County Manager's Office as part of the budget process.

Many facilities have been identified for core and shell upgrades to resolve critical issues and modernize County buildings. A **five-year capital plan** helps guide project prioritization based on asset age, condition, and lifecycle. This ensures alignment with strategic goals and maximizes long-term value from capital investments.

Roads Capital Improvement Prioritization

Roads and Transportation uses prioritization software to select projects based on:

- Infrastructure age and condition

- Impact on public safety and service
- Strategic Planning Alignment
- Funding availability

The County is also developing a **Comprehensive Plan** to shape future development in areas like land use, transportation, housing, and infrastructure. This plan will be a key tool in guiding road and transportation priorities, especially in unincorporated areas of Jefferson County.

Strategic Alignment of Capital Investments

Environmental Services Projects

Support the County's core goals:

- Enhance quality of life through clean, reliable sewer services
- Promote environmental sustainability
- Upgrade public infrastructure to meet federal Clean Water Act standards and protect water resources

General Services Projects

Example: Planned Youth Detention Facility

- Improves community safety and public trust
- Provides a modern, energy-efficient structure
- Replaces aging infrastructure while supporting youth welfare and sustainability goals

Roads Projects

Selected to:

- Promote economic development in high-traffic areas
- Improve public safety by maintaining road quality
- Reduce congestion and emissions, advancing environmental goals

Asset Replacement Programs

Focus on upgrading county equipment and software to:

- Empower employees with better tools
- Provide online services for residents
- Support economic sustainability by reducing in-person courthouse visits

Roads and Transportation Investments and Operating Impact

Infrastructure remains a top priority for the Commission. In FY2026, **\$32 million** is allocated to Roads and Transportation to carry out key projects, including:

- **Caldwell Mill Road**
- **Lakeshore Parkway Extension**

These improvements are part of the department's **5-Year Capital Plan**. Importantly, the projects are also designed to be completed without the need for additional staff or increased operating costs.

Environmental Services Capital Plan and Operating Impact

As sole manager of the County's sanitary sewer system, Jefferson County's Environmental Services Department (ESD) continues to invest in critical infrastructure. Having successfully emerged from the Consent Decree, ESD has prepared a Capital Improvement Plan (CIP) for FY2026 and beyond to maintain compliance and service quality.

In FY2026, ESD has a \$108 million budget. Through its asset management program, the department is actively assessing sewer line conditions, prioritizing deteriorated segments for replacement or rehabilitation. Although the program does not require new hires, it is expected to yield significant benefits for residents by improving reliability and environmental safety.

General Services Projects and Operating Impact

One major facility project is underway:

- **\$26 million Youth Detention Building Priority High:** The current building has urgent safety issues leading to its high priority ranking. Due to the urgent need in this area, this is the only project the department is undertaking.

As of now, no additional operating costs are anticipated.

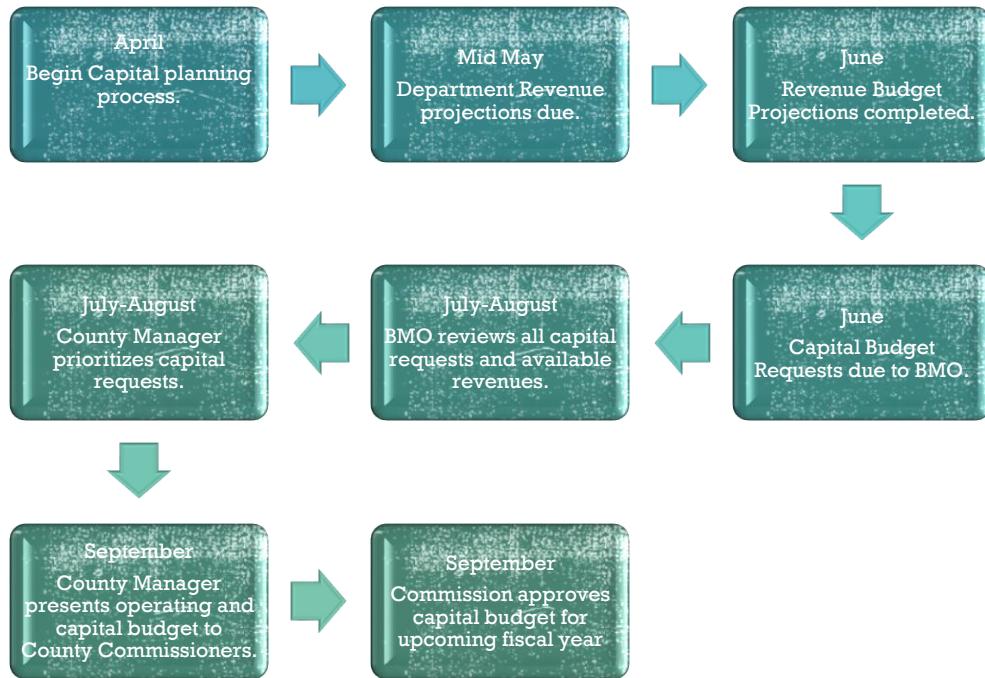
Funding Sources and Fiscal Strategy

The County currently funds its capital projects primarily through available revenues. Some specific sources include:

- Bridge and Public Building Fund
- Waterfall Fund balances
- Alabama Transportation Infrastructure Bank Loan (secured three years ago for road projects)
- Enterprise funds (e.g., Environmental Services funds its own CIP through revenue generation)

This multi-source funding approach requires careful balancing, as capital demands often exceed available revenue. Long-term, the County aims to solidify and expand its capital planning capabilities.

Capital Budget Calendar



Capital Budget Development Timeline

March

The Budget Management Office conducts a long-range financial forecast, projecting revenues and expenditures for all funds. This mid-year analysis also includes an estimate of the projected fund balance for the upcoming fiscal year. These insights lay the groundwork for capital planning.

April

Departments gain access to the County's financial system, Munis, to begin entering budget requests, including capital project submissions.

- **May**

Departments submit their complete budget requests, including capital projects. Each capital request must include:

- The total project cost and estimated annual costs for multi-year projects
- Funding breakdown between County and external sources (if applicable)
- Any funds already expended (for ongoing projects)
- Amounts previously authorized by the Commission
- The estimated annual operating impact by fiscal year as the project nears completion

Departments funded by the General Fund must submit their revenue projections.

June:

The Budget Management Office finalizes overall revenue projections.

July–August

The Budget Management Office conducts a comprehensive review of all requests. This includes:

- Financial analysis
- Review meetings with departments to resolve issues and clarify submissions

Capital Prioritization:

- The County Manager, with input from the CFO, Deputy County Managers and/or related department heads, prioritizes capital projects in alignment with the County's strategic goals and projected revenues.
- They evaluate the condition and lifecycle of roads, buildings and equipment to determine what needs repaired, replaced or expanded.
- Projects that address urgent safety concerns or legal mandates are prioritized first.
- Capital funding decisions consider whether to use current revenues, increase taxes or fees, or issue long-term debt.
- Multi-Year Capital Improvement Plans which outline projects over 3-5 years are utilized.

Once this process is complete, the Budget Management Office prepares the recommended budget for review by the Chief Financial Officer (CFO) and the County Manager.

September

- The CFO and County Manager review the full budget package, including capital priorities.
- The County Manager presents the recommended budget to the County Commission in a public committee meeting.
- During annual budget hearings, the County Manager outlines changes to current capital plans and evaluates new project proposals. These hearings are open to the public for transparency.

Later in the month, the Jefferson County Commission formally adopts the budget during a public meeting. The adopted budget includes:

- Revenue estimates
- Authorized appropriations
- Approved staffing levels by department
- The **Capital Improvement Plan (CIP)**, which includes the capital budget for the fiscal year

Jefferson County tracks capital projects through the following funds:

- **General Capital Improvements Fund**
- **Multi-Year Capital Fund and Multi Year Capital Sheriff Fund**
- **Road Improvement Fund**
- **Sanitary Operations Fund** (for Environmental Services-related projects)

Five Year Impact Projections

Description	FY2026	FY2027	FY2028	FY2029	FY2030
GS Projects (All)	26,000,000	77,850,000	54,500,000	5,521,000	5,000,000
Road Projects	32,628,345	44,500,000	41,600,000	33,800,000	32,800,000
Sewer Projects	122,428,937	113,921,539	138,814,700	107,011,446	95,220,925
GF Asset Replacement	19,190,175	19,382,077	19,575,898	19,771,657	19,969,374
Total	200,247,457	255,653,616	254,490,598	166,104,103	152,990,299

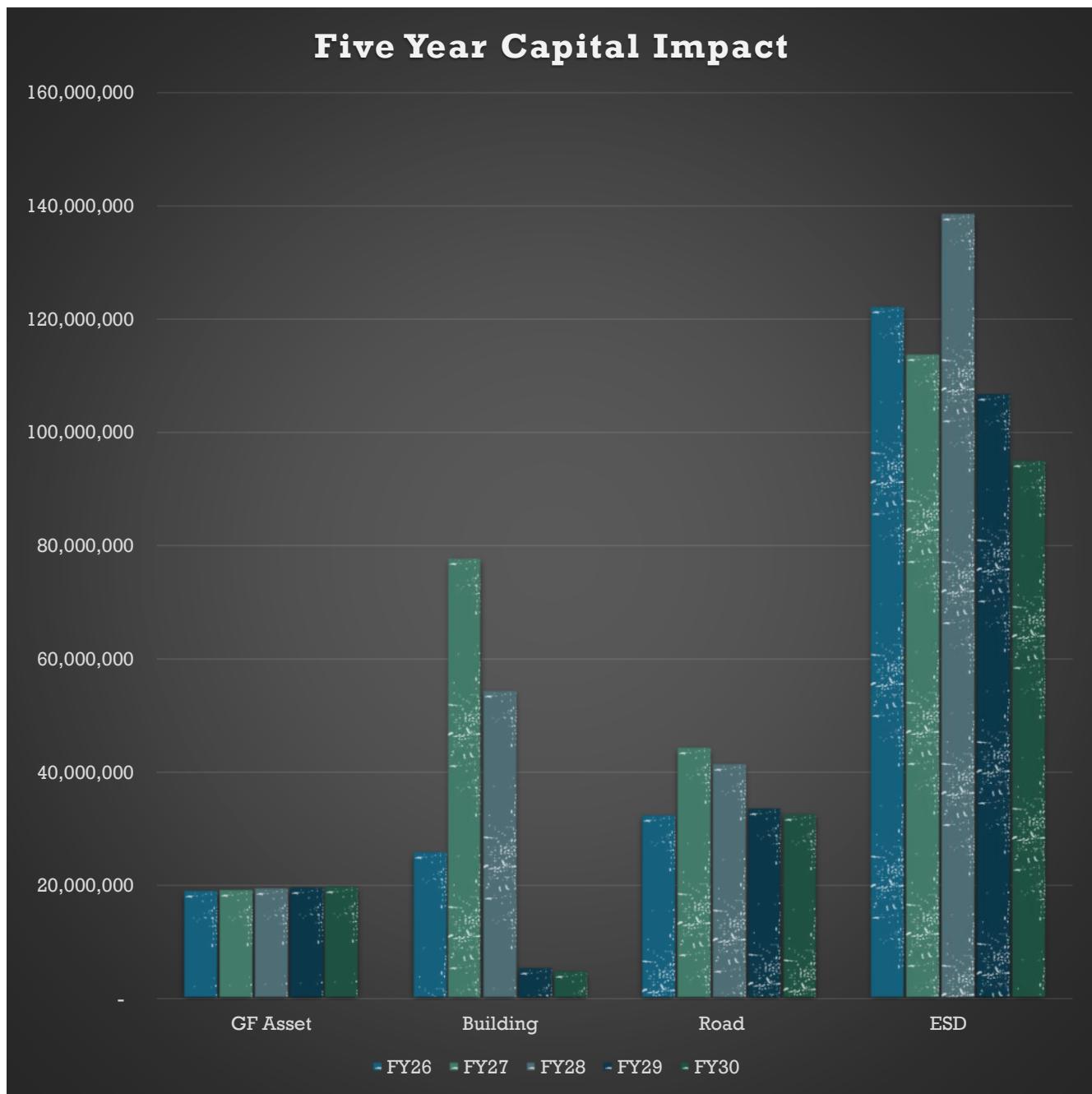


Figure 36 Capital Impact comparison by activity over five years.

General Services 5-Year Budget Summary

The deferred maintenance is caused by both the lack of capital and personnel. The direct result is a thirty percent reduction of preventative maintenance work orders not being performed on Jefferson County building assets, mechanical equipment, electronic systems, and electrical distribution systems. The staffing level problems have resulted in more frequent mechanical, electronic, and electrical failures; thus, repair costs are much higher than addressing the issues with preventive maintenance.

This budget includes \$26M to begin constructing a new Youth Detention Facility. Also, 45M in encumbrances and/or fund balance for capital projects is expected to carryforward into FY26.

The department will use high efficiency new equipment in their projects in order to reduce greenhouse gas emissions as well as impact the savings in utility costs.



Operating Impact:
No new employees

Projected Utility Savings Due to high
efficiency equipment. **Estimated 1%**

- Youth Detention Facility 26,000,000

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Project	FY2026	FY2027	FY2028	FY2029	FY2030
*Youth Det Renovation	26,000,000	32,500,000			
Facility Support				521,000	
*R&T Ketona Bess		25,000,000	25,000,000		
*Major Mechanical		1,000,000			
*Criminal Justice Ctr		500,000	14,500,000		
*7th Ave Parking		10,000,000	10,000,000		
Other Dept Request		8,850,000	5,000,000	5,000,000	5,000,000
Total	26,000,000	77,850,000	54,500,000	5,521,000	5,000,000

*Conceptual Budget includes projects with estimated years and conceptual budgets for FY26 but no approved contracts yet

Capital Fund 5-Year Budget Summary

The capital fund covers expenses for various General Fund departments. Most of these purchases relate to vehicles; however, Information Technology capital purchases are related to the technological needs of the County.

Vehicle replacements are considered when the vehicle is deemed unsafe, the unit meets the replacement criteria in the Administrative Order, the cost to repair the unit exceeds the expected extended useful value, the vehicle is totaled in an accident, and/or the vehicle maintenance or operating history. [AO 15-2-96.pdf](#)

Approximately 6M of encumbrances from FY25 will carryforward.

• Fleet Management	1,667,120
• General Services	
○ Maintenance Contingency	2,000,000
○ Capital Asset Replacement	7,074,000
○ Deductible	250,000
• Sheriff	7,432,821
• Development Services	450,000
• County Attorney	40,000
• Coroner	158,234
• Human Resources	45,000
• Revenue	<u>43,000</u>
Total Equipment	\$19,160,175

Roads and Transportation 5-Year Budget Summary

The department anticipates no personnel needs as a result of their road construction activity, and the department would not see any savings in utilities or other areas. Approximately 18 million dollars of encumbrances for various projects will carry forward into FY26. The list below consists of existing Roads projects that will be completed during FY26.

Link to Roads Projects [Jefferson County – Roads and Transportation](#)



Operating Impact:
No new employees needed

No additional operating costs anticipated

• Capital Equipment	4,230,078
• South Shades Crest Bridge	3,000,000
• Lakeshore Parkway	8,648,267
• Hueytown Resurfacing	500,000
• Tarrant Huffman Road	1,750,000
• Rocky Ridge Road	500,000
• Gateway Beautification Maintenance	350,000
• Caldwell Mill Road	3,000,000
• Shades Crest Safety	200,000
• Galleria Boulevard Extension	3,000,000
• Grants Mill Road	300,000
• Tarrant Huffman	200,000
• Road Resurfacing	4,000,000
• Safe Route to School	1,000,000
• Carson Road	<u>2,000,000</u>
	\$32,678,348

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Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
South Shades Crest Brdge	3,000,000				
Hueytown	500,000				
Shades Crest Safety	200,000				
Grants Mill Road	300,000	6,500,000			
Bailey Bridge			200,000		2,500,000
West Oxmoor		1,000,000	1,500,000		
Galleria Blvd Extension	3,000,000				
Mount Olive Rd	1,750,000	750,000			
Caldwell Mill Rd	3,000,000				
Lakeshore Pkwy Ext	8,648,267				
Union Grove		2,500,000	2,500,000		
Elbo Porter Brdge		600,000			
Carson	2,000,000	200,000	1,500,000	2,200,000	1,700,000
Rocky Ridge Rd		1,500,000			
Deerfoot 11		3,100,000			
Hueytown		1,500,000			
Tarrant Huffman Rd	200,000	5,000,000	5,000,000		
Acton Rd		2,500,000	7,000,000	5,000,000	
Old Rocky Ridge Rd	500,000	2,000,000	7,000,000	7,000,000	
Hollywood Brdge		200,000			
Old Tuscaloosa Hwy			1,500,000	2,000,000	3,000,000
Gateway Beautification	350,000	350,000	350,000	350,000	350,000
Resurfacing	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Deerfoot		2,000,000	2,000,000	2,000,000	
Pocahontas Interchg		500,000		5,000,000	15,000,000
Apple Study RPC		400,000	400,000		
Shaades Widening		2,500,000			
RTOP			250,000	250,000	250,000
Northern Beltline		400,000	400,000		
Safe Streets for all	1,000,000	1,000,000	2,000,000		
Capital Outlay	4,230,078	5,000,000	5,000,000	5,000,000	5,000,000
Total	32,678,345	44,500,000	41,600,000	33,800,000	32,800,000

Environmental Services 5-Year Budget Summary

ESD budgeted \$113M for its capital projects ESD projects between 6-7 million yearly for capital equipment replacement.

Operating Impact:
No additional personnel needed

Projected Utility Savings due to high efficiency equipment. **Estimated 4% yearly.**

• Equipment	5,482,000
• Airport Sewer Relocation	7,300,000
• Dogwood Lane Abatement	225,000
• Leeds Headworks	750,000
• Comprehensive Rehab	8,700,000
• Village Creek Master Plan	600,000
• Five Mile Creek	6,600,000
• Collegeville Improvement	12,000,000
• Valley Creek Facility	2,000,000
• Leeds Improvements	750,000
• Rice Creek	725,000
• Lake Crest	900,000
• Generator Controls	6,000,000
• West Homewood	6,300,000
• Old Jasper Road	850,000
• Wellington Upgrade	3,500,000
• Alemeda Replacement	2,800,000
• Riverchase Upgrade	3,500,000
• Sanitary Sewer Rehab	7,000,000
• McAlpine Relocation	1,500,000
• Woodbrook	500,000
• Asset Mgmt Program	24,300,000
• Chapel 1	5,800,000
• Trussville Leeds	4,000,000
• Warrior Expansion	1,000,000
• Trigger Creek Crossing	210,000
	<hr/>
	113,292,000

OFFICIAL OPERATING BUDGET

Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Fulton Ave Comprehensive Rehab - ARPA (County)					
Mountain Oaks Dr/Drip Rock Ln Comprehensive					
2023 Sanitary Sewer Rehabilitation	333,493				
Large Dia. Village Roebuck Sewer and Manhole	265,853				
Collegeville Comprehensive Rehab Phase 1 - ARPA	1,630,969				
Ensley West Comprehensive Rehab - ARPA (ADEM)	109,165				
Hillman South Comprehensive Rehab	875,744				
Hillman North Comprehensive Rehab	785,174				
Messer Airport Alley and 41st Street Comprehensive			1,500,000		
2024 Sanitary Sewer Rehabilitation	5,140,880	17,770			
Americana Dr Comprehensive Rehab - ARPA (County)	949,127				
Cleburn Ave Comprehensive Rehab - ARPA (County)	1,430,956				
Bon-Air Palmer Ave Comprehensive Rehab - ARPA	3,831,256				
Vanderbilt Rd/CSX Comprehensive Rehab - ARPA	400,611				
Debardeleben Ave and 54th St Comprehensive Rehab	3,873,491	1,360,956			
2025 Sanitary Sewer Rehabilitation		6,643,288	356,712		
Ensley South Comprehensive Rehab - ARPA (ADEM)	1,878,425				
Valley-Village Large Diameter Sewer Rehab		297,534	1,702,466		
Martinwood Ln Comprehensive Rehab - ARPA (ADEM)	2,373,035				
2026 Sanitary Sewer Rehabilitation		345,205	5,654,795		
13th St N and 14th Ave N Comprehensive Rehab				1,755,338	44,663
2026 Sanitary Sewer Rehabilitation Contract 2			5,973,699	26,301	
Center Street Comprehensive Rehab	83,133	8,535,667	81,200		
Montevallo Rd and Cherry St Comprehensive Rehab		421,778	6,078,222		
2027 Sanitary Sewer Rehabilitation			1,176,164	4,823,836	
Large Diameter Sewer Rehab (Shades Transfer Ph 2)				961,644	8,400,000
2027 Sanitary Sewer Rehabilitation Contract 2				5,940,822	59,178
Edgewood Blvd Comprehensive Rehab		838,603	2,961,397		
2028 Sanitary Sewer Rehabilitation					6,969,795
Berkley Ave Ph 2A East Comprehensive Rehab			437,333	6,692,000	70,667
Berkley Ave Ph 2A West Comprehensive Rehab				4,088,000	1,512,000
Clermont Ave and 21st Ave South Comprehensive				182,192	2,317,808
Louis Rd Comprehensive Rehab				13,889	1,486,111
31st St Comprehensive Rehab					1,683,567
Crestwood Park Comprehensive Rehab				6,233	1,693,767
2029 Basin TBD Large Diameter Sanitary Sewer Rehab					1,261,644
Shades Basin Rehab Project 11 -		10,274	2,489,726		
2023 Collection System Asset Management	5,203,921				
2026 Collection System Asset Management	1,719,863	8,100,000	8,122,192	6,357,945	
2029 Collection System Asset Management				618,836	6,500,000
Vertical Asset Management - Inventory &	491,544	44,506			
2030 Vertical Asset Management Update					236,727
2019 PS Upgrades No. 1: Jeff Metro, McAdory	32,052				
2019 Pump Station Upgrades No. 2:	2,095,661				

OFFICIAL OPERATING BUDGET

Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Pinewood, Woods Trace & Oak Grove Rd PS	1,747,704				
Bessemer Hosp, Tin Mill Rd, Vail Ave & Wenonah PS					
Lewisburg #1 and #2 PS Upgrades	78,597				
Ashville Rd, Brighton, Dennison, Oakwood	605,047				
Bessemer Hosp, Tin Mill Rd, Vail Ave & Wenona PS	790,732				
Cunningham #1, Don Berri and Trussville Ind.	40,433	4,491,678	1,089		
Newfound Creek #1 and #2 PS Upgrades	246,580				
Patton Creek PS #1 and #2 Upgrades	7,897,650				
Adamsville, Cheswood and Med Center East PS	4,540,382	1,311,877			
Bham Race Course, Gadsden Hwy, Wylam	538,203	5,309,207	1,136		
Cunningham Ck No. 2 and Mississippi Ave PS	3,742,534	2,054,264			
Wellington and Fox Hollies PS Upgrades		137,842	3,362,158		
Five Mile Creek West PS Upgrades	56,609	1,478,695	5,357,804	97,893	
Chapel 1 and 2, Garywood and Mason City PS	196,151	302,334	5,856,264	3,606	
Corbet Branch No. 1 and No. 2 PS Improvements	1,961,287	25,182			
Riverchase PS Upgrades	147,407	1,671,275	1,973,410		
Alemeda PS Replacement		3,339,789	57,711		
Sandusky and Vulcan PS Upgrades	55,021	37,051	3,437,312	84,629	
Acton Rd and Lance Way #2 PS Upgrades	96,576	182,107	1,073,745	1,737,197	
Sherman Oaks PS Elimination					
Virginiana and Belmar PS Elimination	3,170	22,330	55,630	2,136,380	247,260
McAlpine PS Relocation and Improvements	26,850	149,550	473,550	544,800	516,514
Shook Hill and Wisteria Trace PS Upgrades				1,300,000	
Collegeville PS Improvements		5,281,644	6,718,356		
Woodbrook Apt and Graysville's		11,979	97,758	238,316	514,349
Dunavant Rd, Brummitt Hts, Goodrich			15,040	103,032	192,371
Dean Dr, Rosebud, Robertsfield and Brookwood Dr PS					16,914
Stadium Trace PS Chemical Feed for Odor Control	200,416				
Five Mile Creek West Force Main Replacement					
2023 Sewer Replacement					
2024 Sewer Replacement - ARPA (County2)	2,175,692				
Lakeshore Pkwy and Morgan Rd Sanitary Sewer	1,130,882	650,764	129,712		
2025 Sewer Replacement	4,246,686	1,570,692			
Harriman Force Main Replacement			500,000		
Lake Crest Force Main Segmental Replacement		900,000			
Dug Hollow 24" Trunk Sewer Relocation	539,220				
Birmingham Airport Sewer Relocation	2,420,201	4,879,255			
2026 Sewer Replacement		2,704,795	2,295,205		
Tarrant Huffman Rd Widening Sewer Relocation		107,593	392,407		
Hopewell Force Main Segmental Replacement			1,200,000		
2027 Sewer Replacement			4,173,973	826,027	
2028 Sewer Replacement				4,019,863	980,137
2029 Sewer Replacement					3,978,767
Tarrant Huffman and Center Point	1,083,590				
Leeds Parkway Drive Pump Station SSO Elimination					

OFFICIAL OPERATING BUDGET

Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
East Lawson Dr/ Sweet Water SSO Abatement	6,884,246	6,970,650	84,550		
Mtn Brook Memory Lane SSO Abatement					
Bessemer/Shades Valley Transfer Relief Sewers	108,947	103,034	7,106,110	12,102,469	125,483
Powder Plant Rd/I-459 Pump Station Elimination - ARPA	2,979,290				
Buc-ee's Blvd PS Capacity Improvements	2,814,307				
CSX Railroad Ave SSO Abatement - REBID - ARPA (Co)	2,702,564				
Irondale 21st St and 2nd Ave SSO Abatement	1,301,643	790,656			
West Homewood Park Sewer Capacity Improvements	26,614	1,966,187	4,452,340		
McAdory School Rd Capacity Improvements	10,000				
Rice Creek Pump Station and EQ Tank Improvements	5,060	119,323	433,386	3,392,793	274,439
Cedar Hill Dr SSO Abatement		67,123	6,932,877		
Pine Mountain Rd SSO Abatement		30,886	869,114		
Dogwood Lane SSO Abatement	19,935	86,847	168,008	1,700,210	
2026 Warrior Sewer System Expansion		12,337	149,032	445,642	432,343
Hallmark East Sanitary Sewer Improvements			11,718	101,003	677,856
Old Jasper Rd SSO Abatement		115,025	282,548	632,616	6,536,410
Swiss Lane Sanitary Sewer Realignment	165,957	70,209	70,864	288,078	7,164,527
Tin Mill Road Sanitary Sewer Replacement					
Gun Club / Trigger Creek I-459 Force Main Crossing	15,732	72,738	31,090	6,952,140	338,300
FY2033 Capacity Improvement					10,309
Valley Creek WRF Phosphorous Removal	3,147,079	6,077,772			
Cahaba River WRF, A1 Seier PS & Trussville WRF Ph 3	1,909,221				
Five Mile Headworks - Screen Replacements	5,198,351	5,197,669	1,046		
Five Mile Creek WRF Influent PS and Automation					
Five Mile Creek WRF UV and Automation Controls	148,668	806,844	2,073,009	12,153,273	36,029,108
Generator Controls Replacement					
Generator Controls Replacement -	215,873	271,002	5,122,650	1,081,414	
2026 Leeds WRF Headworks and Miscellaneous	175,625	569,917	3,091,252	2,213,206	
Shades Valley, Village Creek and Five Mile Creek WRF	706,684				
2026 Leeds, Shades, Trussville, Valley, Village WRF	75,600	2,889,595	1,784,805		
2026 Turkey Creek WRF and A1 Seier PS Improvements	1,250,918	5,849,082			
UV Replacement and Misc Improvements	701,781				
Valley Creek WRF Clarifier Rehabilitation and					
Valley Creek WRF UV Replacement	5,201,839	12,193,116	2,745,837	102,993	
2026 Valley Creek WRF Electrical	540,000	1,452,889	3,241,647	1,765,464	
Village Creek WRF Reliability and Biological	9,156,303				
Village Creek WRF Ultraviolet Disinfection	5,982,421	391,429			
Village Creek WRF Reliability and Biological	2,448,973	4,286,939	25,374,765	13,889,324	
2026 Village Creek WRF Master Plan Study	463,333	136,667			
FY2027 Warrior WRF Capacity Improvements		158,118	1,066,471	7,388,432	3,386,980
FY2028 WRF Repair, Replacement and Renewal			15,417	183,056	746,613
FY2029 WRF Repair, Replacement and Renewal				60,556	733,333
FY2030 WRF Repair, Replacement and Renewal					82,986
Total	122,428,937	113,921,539	138,814,700	107,011,446	95,220,925

Debt Administration

The principal forms of indebtedness that the County is authorized to incur include general and limited obligation bonds, general and limited obligation warrants, tax anticipation notes and warrants, and various revenue bonds and warrants relating to enterprises. In addition, the County has the power to enter into certain leases which constitute a charge upon the general credit of the County. Under existing law, the County may issue bonds only after a favorable vote of a majority of the electorate of the County. General and limited obligation warrants issued for certain specified purposes may be issued with approval of the Commission.

The County issued General Obligation Warrants to fund capital improvements and to refund prior outstanding warrants. Such General Obligation Warrants are secured by the full faith and credit of the County. The Sales Tax Act allows the County to levy a one percent sales and use tax, a portion of the proceeds of which are pledged to repay debt service on the County's Series 2017 Limited Obligation Refunding Warrants issued to retire the County's then-outstanding Limited Obligation School Warrants. Excess annual Sales Tax proceeds are statutorily earmarked for other purposes including schools, transportation and public programs. The remainder of the Sales Tax Proceeds, after all earmarked funds are allocated, is deposited in the County's General Fund. The County has issued its Limited Obligation 2022 Warrant to the Alabama Transportation Infrastructure Bank to evidence a loan from the bank used to finance maintenance and construction of roads in the County. Finally, the County has issued Sewer Warrants which were issued to construct and improve the County Sewer System. The Sewer Warrants are secured by a pledge of revenues (other than tax revenues) generated by the County Sewer System.

The County Financial Control Act generally prohibits the issuance of warrants by counties unless at the time such issuance funds are available for payment. Act No. 83-75 enacted at the 1983 First Special Session of the Legislature of Alabama, as amended by Act No. 83-921 of the 1983 Fourth Special Session of the Legislature of Alabama (such acts being codified as §§ 11-28-1 et seq. of the Code of Alabama (1975)), pursuant to which the County's outstanding warrants were issued, as well as certain other statutes authorizing Alabama counties to issue general and special obligation warrants for certain specified capital and other similar purposes, expressly negate the application of the County Financial Control Act to such warrants. With certain minor and narrow exceptions, however, Alabama counties may not incur long-term debt for payment of current operating expenses, and the County Financial Control Act has the practical effect of prohibiting deficit financing for current operations.

Jefferson County maintains a Debt Service Fund which accounts for the accumulation of resources and payment of the County's general obligation long-term debt principal and interest. Receipts from pledged ad valorem taxes and sales and use taxes are deposited into this fund and used to retire general obligation debt.

Debt Limits

The Alabama Constitution provides that counties may not become indebted in an amount in excess of five percent (5%) of the assessed value of the property situated therein and subject to taxation. The total assessed value of the property (motor vehicles net assessed value real and personal property net assessed value) and in the County as assessed for County taxation (giving effect to all applicable exemptions from such taxation) for the tax year for which taxes became due and payable on October 1, 2025, is

\$18,602,198,860. Consequently, the constitutional debt limitation applicable to the County is \$930,109,943.

Under existing law, the amount of any indebtedness chargeable against the constitutional debt limit is reduced by the amount of any escrow or sinking fund held for payment of such indebtedness. Indebtedness chargeable against the constitutional debt limit does not include obligations payable solely from the revenues derived from a project which was acquired with the proceeds of such obligations.

Excluding obligations which are not chargeable to the constitutional debt limit because (1) they are exempt under the Constitution of Alabama or (2) advance refunding escrows have been established for their payment and taking into account sinking funds established for obligations not fully refunded, the outstanding debt of the County as of October 1, 2025 for purposes of the constitutional debt limit is approximately \$73,560,000. This is the principal of the 2018A Warrant and the 2022 ATIB warrant. Consequently, the County can incur additional indebtedness in the approximate amount of \$856,549,943 (i.e., \$930,109,943 less \$73,560,000) without violating its constitutional debt limit.

Debt Percentage

The following table presents certain ratios which relate the direct and overlapping debt of the County to other economic and demographic data.

General Obligation Debt to Assessed Value	0.40%
General Obligation Debt Per Capita*	\$109.00
Debt Service Requirement for FY2026 to Total Operating Budget	18.00%

*Based on population of 674,721. Source: U.S. Census Bureau (2020).

Coverage Requirements

The Refunding Sewer Warrants were issued by the County in 2024 to refinance outstanding debt associated with the construction of the Sewer System. The financing documents pursuant to which the Refunding Sewer Warrants were issued include a Rate Covenant Requirement that requires the net revenues of the Sewer System for the fiscal year in question to be not less than 130% of maximum amount of principal and interest scheduled to mature on the Refunding Sewer Warrants in such fiscal year. Based on preliminary unaudited results for fiscal year 2025, the net revenues were 159% of the maximum amount of principal and interest scheduled to mature on the Sewer Revenue Warrants in such year.

Credit Rating

When the County anticipates issuing debt, an assessment is made of the condition of the County by independent credit rating agencies. The credit agencies consider the County's financial health and debt situation, the economic condition of the area and the County's management of its resources as factors in determining its ratings. The ratings are utilized by potential investors to assess their risks in terms of the County's ability to pay them back when the warrants or notes sold become due. The level of risk an investor must assume translates into the interest rate that will be charged to the County to borrow money. Jefferson County's outstanding General Obligation Warrants, Limited Obligation Warrants and Sewer Refunding Warrants currently have the following ratings from independent credit rating agencies:

General Obligation Warrants:

Moody's Investors Service, Inc.	A3/Stable
S&P Global Ratings	AA/Stable
Fitch Ratings	AA-/Stable

Limited Obligation Warrants:

S&P Global Ratings	AA+/Stable
Fitch Ratings	AA-/Stable

Sewer Refunding Warrants:

S&P Global Ratings	BBB+/Positive
Fitch Ratings	BBB+/Stable
Moody's Investors Service, Inc.	Baa1/Stable

On May 2, 2018, Moody's assigned an A3 rating with a Stable Outlook to the County's Series 2018 General Obligation Warrants and last affirmed the rating on November 21, 2022. On May 16, 2018, S&P Global assigned an AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants and upgraded the rating to an AA rating with Stable Outlook on August 8, 2023. Fitch Ratings assigned an AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants at issuance and last affirmed that rating on October 23, 2023. S&P Global assigned an AA Rating with a Stable Outlook to the Limited Obligation Warrants at issuance and updated such rating to AA+ with a Stable Outlook on August 8, 2023. Likewise, Fitch Ratings assigned an AA- rating with Stable Outlook to the Limited Obligation Warrants at issuance and then affirmed such rating on October 23, 2023 and then affirmed such rating on May 30, 2025. S&P Global assigned a BBB+ ratings with Positive Outlook to the Sewer Refunding Warrants at issuance and then affirmed such rating on May 30, 2025. Fitch Ratings assigned a BBB rating with Stable Outlook to the Sewer Refunding Warrants at issuance and upgraded the rating to a BBB+ rating with Stable Outlook on September 19, 2025. Moody's Investors Service, Inc. assigned a Baa1 rating with Stable Outlook to the Sewer Refunding Warrants at issuance.

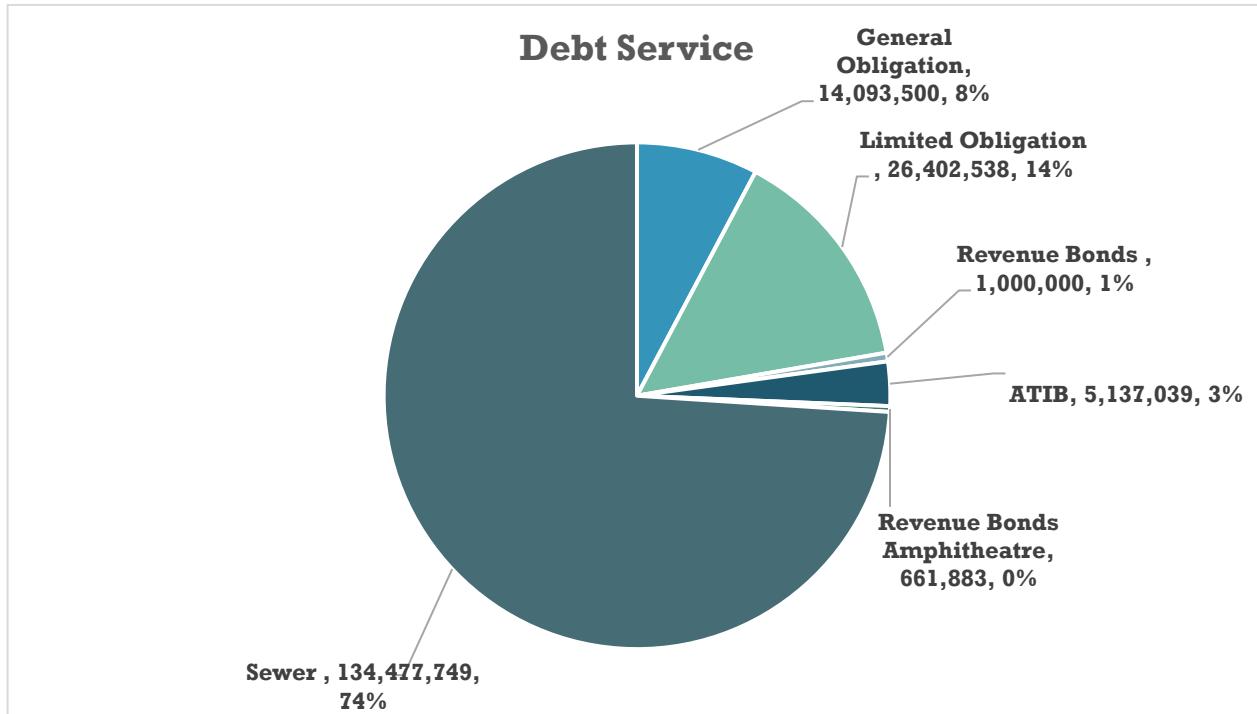


Figure 37 Debt Service projections for upcoming fiscal year by types of debt.

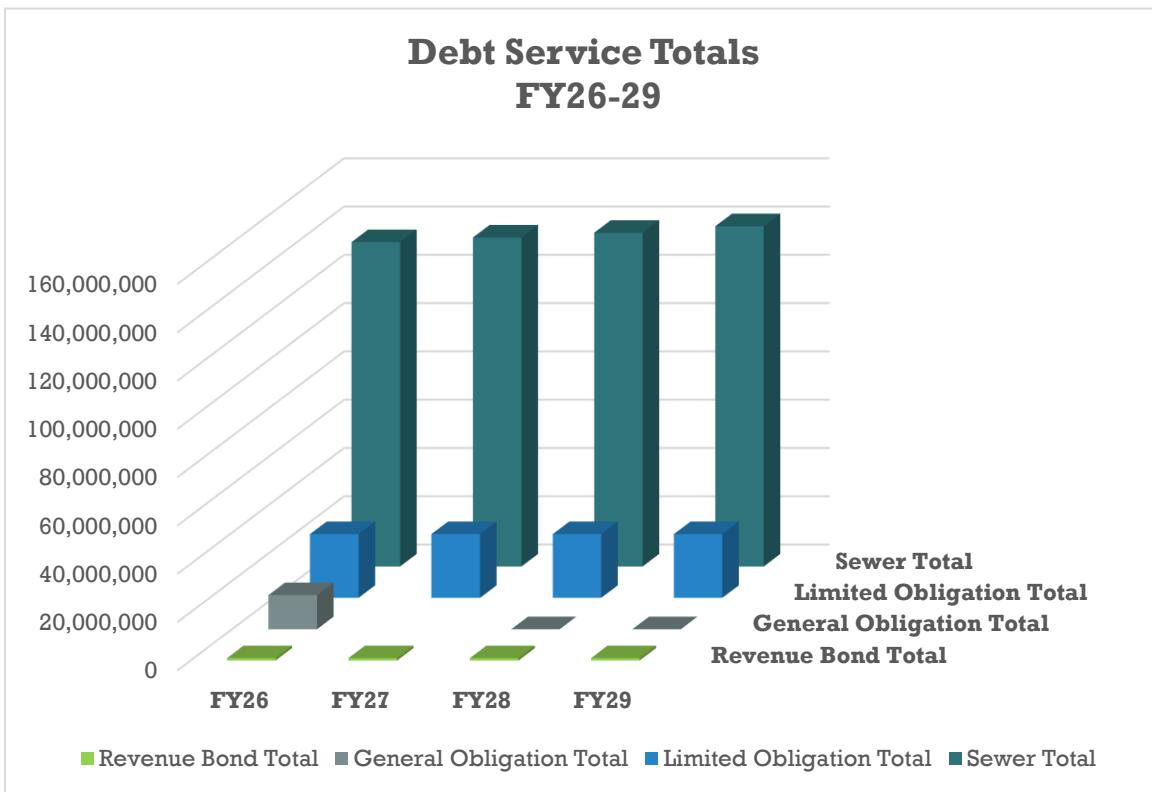


Figure 38 Debt Service payment comparison by type over 4 years.

Debt Service Schedule FY 26-29

General Obligation Warrants Principal

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Principal Requirement	Outstanding					
2018-A	13,420,000	13,420,000	0	0	0	0
2018-B	0	0	0	0	0	0
Total Principal	13,420,000	13,420,000	0	0	0	0

General Obligation Warrants Interest

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Interest Requirements	Outstanding					
2018-A	671,000	671,000	0	0	0	0
2018-B	0	0	0	0	0	0
Total Interest	671,000	671,000	0	0	0	0

General Obligation Fees

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Fees Requirements	Outstanding					
Total Fees	2,500	2,500				

Total General Obligation

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Requirements	Outstanding					
Total Principal & Interest	14,093,500	14,093,500	0	0	0	0

Debt Service Schedule FY26-29**Limited Obligation Refunding Warrants Principal**

Description	Total					
L O R Warrants	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
Principal Requirement						
Series 2017	241,920,000	14,800,000	15,545,000	16,320,000	17,135,000	178,120,000
Series 2017	2,990,000	0	0	0	0	2,990,000
Total Principal	244,910,000	14,800,000	15,545,000	16,320,000	17,135,000	181,110,000

Limited Obligation Refunding Warrants Interest

Description	Total					
Interest Requirements	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
Series 2017	83,134,940	11,599,038	10,859,038	10,081,788	9,265,788	41,329,288
Total Interest	83,134,940	11,599,038	10,859,038	10,081,788	9,265,788	41,329,288

Limited Obligation Refunding Warrants Fees

Description	Total					
Requirements	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
Fees	3,500	3,500				

Total Limited Obligation Refunding Warrants

Description	Total					
Total Requirements	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Principal & Interest	328,048,440	26,402,538	26,404,038	26,401,788	26,400,788	222,439,288

Debt Service Schedule FY26-29**Sewer Warrants Principal**

Description	Total					
Principal Requirement	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
2024-A Refunding	2,235,600,000	17,605,000	20,490,000	23,545,000	26,790,000	2,147,170,000
Total Principal	2,235,600,000	17,605,000	20,490,000	23,545,000	26,790,000	2,147,170,000

Sewer Warrants Interest

Description	Total					
Interest Requirements	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
2024-A Refunding	2,235,447,351	116,715,363	115,762,968	114,662,113	113,403,738	1,774,903,169
Total Interest	2,235,447,351	116,715,363	115,762,968	114,662,113	113,403,738	1,774,903,169

Total Sewer Warrants Fees

Description	Total					
Requirements	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Fees	29,900	29,900				

Total Sewer Warrants

Description	Total					
Total Requirements	Outstanding	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Principal/ Interest	4,471,204,757	134,477,749	136,252,988	138,207,113	140,193,738	3,922,073,169

Debt Service Schedule FY26-29**Alabama Transportation Infrastructure Bank Principal**
Limited Obligation Revenue Bond

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
ATIB Principal Requirement	Outstanding					
2022B Limited	60,140,000	2,355,000	2,470,000	2,595,000	2,725,000	49,995,000
Total Principal	60,140,000	2,355,000	2,470,000	2,595,000	2,725,000	49,995,000

Alabama Transportation Infrastructure Bank Interest
Limited Obligation Revenue Bond

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
ATIB Interest Requirement	Outstanding					
2022B Limited	26,651,985	2,751,969	2,634,219	2,510,719	2,380,969	16,374,109
Total Interest	26,651,985	2,751,969	2,634,219	2,510,719	2,380,969	16,374,109

Total ATIB Fees

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Requirements	Outstanding					
Total Fees	303,566	30,070	28,893	27,658	26,360	190,585

Total Alabama Transportation Infrastructure Bank
Limited Obligation Revenue Bond

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Requirements	Outstanding					
Total Principal/ Interest	86,822,055	5,137,039	5,104,219	5,105,719	5,105,969	66,369,109

Debt Service Schedule FY26-29**Birmingham Jefferson County Civic Center Authority
Jefferson County Revenue Bonds Principal**

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
JeffCo Revenue Bonds Principal Requirement	Outstanding					
2018E Revenue Bonds	15,245,648	424,662	440,952	457,868	475,432	13,446,734
Total Principal	15,245,648	424,662	440,952	457,868	475,432	13,446,734

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

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
JeffCo Revenue Bonds Interest Requirement	Outstanding					
2018E Revenue Bonds	7,757,426	575,338	559,048	542,132	524,568	5,556,340
Total Interest	7,757,426	575,338	559,048	542,132	524,568	5,556,340

Total Jefferson County Revenue Bonds

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Requirements	Outstanding					
Total Principal/ Interest	23,003,074	1,000,000	1,000,000	1,000,000	1,000,000	19,003,074

Debt Service Schedule FY26-29**Birmingham Jefferson County Civic Center Authority Amphitheater
Jefferson County Revenue Bonds Principal**

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
JeffCo Revenue Bonds Principal Requirement	Outstanding					
2023A Revenue Bonds	10,000,001	181,667	191,667	200,000	211,667	9,215,000
Total Principal	10,000,001	181,667	191,667	200,000	211,667	9,215,000

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

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
JeffCo Revenue Bonds Interest Requirement	Outstanding					
2023A Revenue Bonds	8,150,037	480,216	470,883	461,092	450,800	6,287,046
Total Interest	8,150,037	480,216	470,883	461,092	450,800	6,287,046

Total Jefferson County Revenue Bonds

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Total Requirements	Outstanding					
Total Principal/ Interest	18,150,038	661,883	662,550	661,092	662,467	15,502,046

Total Debt Service

Description	Total	FY2026	FY2027	FY2028	FY2029	Thereafter
Warrants	Outstanding					
General Warrants	14,093,500	14,093,500		0	0	0
L O R Warrants	328,048,440	26,402,538	26,404,038	26,401,788	26,400,788	222,439,288
Sewer Warrants	4,336,116,988	134,477,749	136,252,988	138,207,113	5,105,969	3,922,073,169
ATIB	86,821,805	5,137,039	5,104,219	5,105,719	5,105,719	66,369,109
Revenue Bonds	23,003,074	1,000,000	1,000,000	1,000,000	1,000,000	19,003,074
Revenue Bonds (Amp)	18,150,038	661,883	662,550	661,092	662,467	15,502,046
Hallmark Bonds	0	0	0	0	0	0
Total Debt Service	4,806,233,845	181,772,709	169,423,795	171,375,712	38,274,943	4,245,386,686

Acronyms

ACFR Annual Comprehensive Financial Report
ADECA Alabama Department of Economic and Community Affairs
ADEM Alabama Department of Emergency Management
ARPA American Rescue Plan Act
ATIB Alabama Transportation Infrastructure Bank
BCRI Birmingham Civil Rights Institute
BJCC Birmingham Jefferson Civic Center
BMO Budget Management Office
BOE Board of Equalization
CALEA Commission on Accreditation for Law Enforcement Agencies
CFO Chief Financial Officer
CIP Capital Improvement Plan
COLA Cost of Living Adjustment
DA District Attorney
EEOC Equal Employment Opportunity Commission
EMA Emergency Management Agency
EPA Environmental Protection Agency
ERAP Emergency Rental Assistance Program
ESD Environmental Services Department
FY Fiscal Year
GAAP Generally Accepted Accounting Principles
GFOA Government Finance Officers Association
HBCU Historically Black Colleges and Universities
HCA Health Care Authority
HFI Helping Families Initiative
HR Human Resources
IGNITE Inmate Growth Naturally and Intentionally Through Education
IT Information Technology
JCEIDA Jefferson County Economic and Industrial Authority
JDO Juvenile Detention Officers
JPO Juvenile Probation Officers
NPDES National Pollutant Discharge Elimination System
OPEB Other Post-Employment Benefits
PBD Personnel Board
PIO Public Information Office
SRI Southern Research Institute
UAB University of Alabama at Birmingham
WWTP Wastewater Treatment Plant

Glossary

Accounting Procedure: The arrangement of all processes which discover, record, and summarize financial information to produce statements and reports which provide internal control.

Accrual Basis of Accounting: A basis of accounting in which revenues are recognized when earned and expenditures are recognized when incurred rather than when cash is actually received or disbursed.

Adoption of Budget: Formal action by the County Commission which sets the spending priorities and limits for the fiscal year.

Ad Valorem Taxes: Taxes levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. Such taxes appear in the General Fund, some Special Revenue funds, and some Enterprise funds.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or specific purposes and activities.

Appropriation: Legal authorization from the County Commission to incur obligations and to make expenditures for specific purposes approved on an annual basis.

Assessed Valuation: A valuation set upon real estate or other property by the County Tax Assessor and the State as a basis for levying ad valorem taxes.

Assets: Property owned by the County which has monetary value.

Audit: An examination of financial reports or other reports by the independent person or organization where the opinion is expressed based on the fact of their review.

Balanced Budget: Total expenditures by fund with appropriate reserves cannot exceed total fund revenues including the fund balance.

Bond: A long-term I.O.U. or promise to pay a specified sum of money at a specified interest rate on a particular date (maturity date). Bonds are primarily used to finance capital projects. The most common types are general obligation bonds (backed by the full faith, credit and taxing power of the organization) and revenue bonds (backed only by the revenues from a specific project such as a hospital or toll road).

Budget: A formal plan of financial action embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The County combines revenue, expenditure, indirect cost, and capital budgets.

Budget Adjustment: A revision of an appropriation by the County Commission or by Commission authorized procedures through the adoption of an increase or decrease to specific line item(s) in the budget.

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation, adoption, and administration of the budget.

Budget Message: An opening section in the budget which provides the Commission and the public with a general summary of some aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming year.

Budget Process: A series of steps involved in the planning, preparation, implementation and monitoring of the County Budget.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Budget: A plan of proposed budget outlays and the means of financing them for the current fiscal period.

Capital Expenditure: A project that is over \$100,000 and will take a period of several years to complete.

Capital Improvement: Expenditures related to the acquisition, expansion, or rehabilitation of an infrastructure or physical plant.

Capital Improvement Program: A multi-year plan developed for capital improvements which are updated annually.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets, such as vehicles, furniture, and building improvements, limited to the current year.

Current Budget: The annual budget prepared for the present fiscal year, October 1, 2025, through September 30, 2026.

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

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts may include bonds, warrants, and notes.

Debt Limit: The maximum amount of debt which is permitted by state law.

Debt Service: Expenditures for principal and interest payments on loans, notes and bonds.

Debt Service Fund: Fund established to receive dedicated revenues used to make principal and interest payments on County debt. It is used to account for the accumulation of resources for and the payment of, general obligation and special assessment debt principal, interest and related costs, except for the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

Debt Service Requirements: The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Deficit: The excess of the obligation of a fund over the fund's resources.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Depreciation: Loss in value or service of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

Disbursements: Payments in cash.

Double Entry: A system of bookkeeping which requires, in all transactions, entries of corresponding amounts on both the debit and the credit side of an account or accounts in a fund.

Earned Interest: Interest collected or due.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. Funds are set aside or committed for a future expenditure.

Encumbrance Accounting: A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Fund: A set of accounts earmarked for the construction, operation and maintenance of self-supporting services. The chief source of revenue for this type of fund is user service charges.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense: The outflow of funds paid for an asset obtained or goods and services obtained.

Expenses: Charges incurred, whether paid or not, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal year.

Fiduciary Fund: Assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiscal Year: A twelve month period designated by the County Commission signifying the beginning and ending period for recording financial transactions. Jefferson County has specified October 1 to September 30 as its fiscal year.

Fixed Assets: Long-term assets which continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fringe Benefits: Employee compensation that is in addition to wages or salaries. Examples include life insurance, pensions, and medical insurance payments.

Function: As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end, as opposed to being identified only by the organizational unit which expended the money.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording financial transactions.

Fund Accounts: All accounts necessary to set forth the financial operations and financial position of a fund.

Fund Balance: The excess of fund assets over fund liabilities.

Fund Group: A group of funds which are similar in purpose and character.

Furniture: Moveable, non-expendable items used for office operations that are not of a mechanical nature, and which should last for more than one year in time.

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board. They are the source of generally accepted accounting principles used by State and Local governments in the United States.

General Fund: A fund accounting for all financial resources except those required to be accounted for in another fund.

General Ledger: A book, file, or other device which contains the accounts needed to reflect in summary and detail the financial position and results of financial operations of the County.

GFOA: Government Financial Officers of America

Goal: A statement of broad direction, purpose or intent concerning a specific achievement in a given time period.

Government Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except where accounted for in proprietary funds and fiduciary funds.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development, such as expanded sewer and wastewater treatment capacity. This term appears most frequently in the Enterprise funds.

Improvements: Buildings, other structures, and other attachments which are intended to remain so attached.

Indirect Expenses: Those elements of cost necessary in the provision of County services which are of such a nature that they cannot be readily or accurately charged to the recipient organization or function. Examples include accounting service, payroll, risk management, legal advice, fleet service costs, and personnel assistance. The County budgets using a full-cost indirect plan, but often can only bill the maximum allowable under an A-87 indirect plan, as specified by law.

Infrastructure: Facilities such as roads, sewers, buildings, parks, etc. upon which the growth and continuance of a community depends.

Interest: A fee charged to a borrower for the use of money.

Interfund Transfers: Money which is taken, following formal Commission resolution, from one fund under the control of the County and added to another fund under County control.

Internal Control: A plan of organization under which employees' duties are arranged and records and procedures are designed to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the procedure is subdivided so that no one employee performs a complete cycle of operations.

Liability: The financial debt or obligations entered in the balance sheet of Jefferson County.

Long-Term Debt: An amount owed on Jefferson County obligations which has a maturity date beyond the current fiscal year.

Modified Accrual Basis of Accounting: A basis of accounting whereby revenues are recognized when they become available and measurable, and expenditures are recognized when the fund liability is incurred.

Net Position: The excess of fund assets over fund liabilities.

Objective: Desired output oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Operating Budget: Appropriation of funds for continuing service programs and operation and maintenance of facilities used to provide basic government services.

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

Reserve: An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

Resolution: A formal statement of a decision or expression of opinion put before or adopted by the County Commission.

Resources: Total amounts available for appropriation.

Retirement System: A plan created by State law whereby money built up through contributions of participants (6% of salary) and matched by the County is used to make regular payments to those who retire from service by reason of age, disability, or length of service. The Pension Board has its operational staff budgeted within this County budget.

Revenue: Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money. Financial resources received from taxes, user charges, intergovernmental charges, etc., are examples.

Roll Up Code: An account by which the postings to a number of similar accounts is summarized so that the balance in the control account serves as a check on the accuracy of the detailed account postings and summarizes the expenditures in relation to the budget estimate.

Salary: The total amount regularly paid to an individual, before deductions, for personal services rendered while on the payroll. The combination of salary and associated fringes currently are 34.3% of the total County operating budget.

Sinking Fund: Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

SMART Budgeting: Specific Results, Measurable Goals, Accountable to Stakeholders, Responsive to Customers, and Transparent to Everyone.

Special Revenue Fund: Funds set up as accounts for federal or state money legally restricted to expenditures for specific purposes, such as the Road Fund, Indigent Care Fund, and Mapping Funds.

Supply: A material item of an expendable nature that is consumed, worn-out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Taxes: Compulsory charges levied by a governmental unit to finance services performed for the common benefit, without regard to the matter of usage by the payer

Transaction: An event requiring an entry into the accounting records.

Trust and Agency Fund: Fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds.

User Charge: The fee charged for the direct receipt of a public service to the party benefiting from the service. This term especially appears in the Enterprise funds.