

**JEFFERSON COUNTY  
STATE OF ALABAMA**

**FINANCIAL ACCOUNTING REPORT  
JEFFERSON COUNTY GOVERNMENTAL UNITS**



**FISCAL YEAR ENDING 2007**

**AS REQUIRED BY  
ACT NO. 1197  
REGULAR SESSION OF THE 1979  
ALABAMA LEGISLATURE**

**JENNIFER P. CHAMPION TREASURER**

March, 2009

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

The enclosed report for fiscal year ending 2007 is the forty-second to be published under the provisions of this Act.

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

The information contained in this report is valuable, and we are grateful to those who assisted in its compilation.

Sincerely

Jennifer P. Champion  
Treasurer of Jefferson County

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MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Adamsville	Bessemer	Birmingham 242,820	Brighton	Brookside 1,450
<b>INTERGOVERNMENT</b>					
<u>U.S. Government</u>					
Federal Revenue Sharing	\$	\$	\$ 17,816,000	\$	\$
Federal Grant					
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 17,816,000</b>	<b>\$</b>	<b>\$</b>
<u>State of Alabama</u>					
State Gasoline Tax	\$	\$	\$ 4,841,000	\$	\$ 779
State Liquor Store Profits			197,000		665
Bank Excise Tax			5,635,000		
Motor Vehicle License			745,000		3,810
State Grants or Special Appropriations					50,562
Other			2,238,000		117
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 13,656,000</b>	<b>\$</b>	<b>\$ 55,933</b>
<u>Jefferson County</u>					
Gasoline Tax	\$	\$	\$ 1,990,000	\$	\$ 1,222
Tobacco Tax			296,000		1,671
Beer Tax			1,721,000		6,713
Motor Vehicle Tax			594,000		3,404
Road & Bridge Tax (1/2 Mill Road Tax)			2,542,000		4,935
Other			272,000		189
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 7,415,000</b>	<b>\$</b>	<b>\$ 18,134</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$ 27,561,000	\$	\$ 51,772
Ad Valorem Tax (Other Local Purposes)			27,359,000		
Business Licenses			43,159,000		31,353
Occupational Tax			75,269,000		
Selected Sales Tax					
General Sales & Use Tax			109,665,000		7,959
Gasoline Tax					
Beer and/or Wine Tax					
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes			99,000		
Licenses and Franchises			249,000		
Public Utilities			16,843,000		
Cable Television					11,890
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 300,204,000</b>	<b>\$</b>	<b>\$ 102,974</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$	\$ 4,118,000	\$	\$ 43,840
Building Permits & Inspections Fees			4,974,000		1,064
Garbage Collection Fees			1,000		50,984
Interest Income			21,168,000		25
Rent Income			577,000		225
Sales of Property & Equipment					
Charges for Services			17,288,000		851
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts			675,000		
Sewer Fees					
Other			10,632,000		736
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 59,433,000</b>	<b>\$</b>	<b>\$ 97,725</b>
<u>Other Revenue</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>\$</b>	<b>\$ 398,524,000</b>	<b>\$</b>	<b>\$ 274,766</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Cardiff	CenterPoint 16,500	Clay 8,600	Fairfield	Fultondale 6,800
<b>INTERGOVERNMENT</b>					
<u>U.S. Government</u>					
Federal Revenue Sharing	\$	\$	\$	\$	\$
Federal Grant					165,071
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 165,071</b>
<u>State of Alabama</u>					
State Gasoline Tax	\$	\$ 343,540	\$ 86,976	\$	\$ 129,431
State Liquor Store Profits		7,297			6,186
Bank Excise Tax		8,820	366		14,385
Motor Vehicle License		2,578	16,142		2,071
State Grants or Special Appropriations					
Other		109,771			49,761
<b>TOTAL</b>	<b>\$</b>	<b>\$ 472,006</b>	<b>\$ 103,484</b>	<b>\$</b>	<b>\$ 201,834</b>
<u>Jefferson County</u>					
Gasoline Tax	\$	\$ 55,645	\$	\$	\$
Tobacco Tax		18,328	2,981		7,902
Beer Tax		67,853	11,687		61,382
Motor Vehicle Tax		40,410	17,506		24,739
Road & Bridge Tax (1/2 Mill Road Tax)		87,078			53,445
Other		57,413	18,076		16,931
<b>TOTAL</b>	<b>\$</b>	<b>\$ 326,727</b>	<b>\$ 50,250</b>	<b>\$</b>	<b>\$ 164,399</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$	\$	\$ 257,683
Ad Valorem (Other Local Purposes)					
Business Licenses		288,628	98,638		528,416
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax		1,217,172	796,136		3,565,631
Gasoline Tax					103,613
Beer and/or Wine Tax					19,311
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes					500,000
Licenses and Franchises		553,460	353,388		
Public Utilities					
Cable Television		161,382			
Other			4,328		494,222
<b>TOTAL</b>	<b>\$</b>	<b>\$ 2,220,642</b>	<b>\$ 1,252,490</b>	<b>\$</b>	<b>\$ 5,468,876</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$ 11,947	\$ 5,640	\$	\$ 263,176
Building Permits & Inspection Fees		89,204	215,812		259,564
Garbage Collection Fees					
Interest Income		138,852	28,235		761,043
Rent Income		12,105	5,934		13,060
Sales of Property & Equipment			1,459		226,838
Charges for Services		6,173	5,789		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts		40,267			16,889
Sewer Fees					72,248
Other		116,325			37,334
<b>TOTAL</b>	<b>\$</b>	<b>\$ 414,873</b>	<b>\$ 262,869</b>	<b>\$</b>	<b>\$ 1,650,152</b>
<u>Other Revenue</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>\$ 3,434,248</b>	<b>\$ 1,669,093</b>	<b>\$</b>	<b>\$ 7,650,332</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Gardendale 15,000	Graysville 2,241	Homewood 25,000	Hoover 79,041	Hueytown 19,800
<b>INTERGOVERNMENT</b>					
<u>U.S. Government</u>					
Federal Revenue Sharing	\$ 137,357	\$ 68,210	\$	\$ 1,154,841	\$
Federal Grant				7,959	
Other			174		1,147
<b>TOTAL</b>	<b>\$ 137,357</b>	<b>\$ 68,210</b>	<b>\$ 174</b>	<b>\$ 1,162,800</b>	<b>\$ 1,147</b>
<u>State of Alabama</u>					
State Gasoline Tax	\$ 228,042	\$ 46,104	\$ 643,263	\$ 1,004,898	\$ 122,520
State Liquor Store Profits	5,546		18,587	106,362	42,541
Bank Excise Tax	92,095	45,385	188,044	436,223	116,655
Motor Vehicle License	1,823	9,164	3,986	12,408	2,409
State Grants or Special Appropriations	80,994	17,000	652,611	226,399	
Other	4,778	262	365,555	432,959	112,116
<b>TOTAL</b>	<b>\$ 413,278</b>	<b>\$ 117,915</b>	<b>\$ 1,872,046</b>	<b>\$ 2,219,249</b>	<b>\$ 396,241</b>
<u>Jefferson County</u>					
Gasoline Tax	\$ 166,121	\$ 36,645	\$	\$ 363,382	\$
Tobacco Tax	13,864	2,807	30,008	56,159	18,321
Beer Tax	81,374	12,997	177,012	336,922	
Motor Vehicle Tax	41,673	24,304	1,422,255	128,513	232,936
Road & Bridge Tax (1/2 Mill Road Tax)	122,594	14,922	471,274	877,462	113,878
Other	30,454	8,929	85,054	223,966	57,237
<b>TOTAL</b>	<b>\$ 456,080</b>	<b>\$ 100,604</b>	<b>\$ 2,185,603</b>	<b>\$ 1,986,404</b>	<b>\$ 422,372</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$ 95,399	\$ 4,119,002	\$ 9,418,548	\$ 900,466
Ad Valorem Tax (Other Local Purposes)		1,959	10,777,466		
Business Licenses	1,116,079	97,516	3,294,290	5,038,547	1,699,136
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax	8,182,620	334,075	23,443,676	58,982,760	3,946,682
Gasoline Tax					
Beer and/or Wine Tax	6,826	3,401	132,364	201,939	11,075
Tobacco Tax					18,334
Other Sales Tax	38,850	1,118		319,095	84,334
Payment in Lieu of Taxes			97,810		
Licenses and Franchises				759,067	229,611
Public Utilities	860,812	59,475	2,127,239	3,530,663	
Cable Television	85,703	12,331	288,285		
Other	166,741	27,460	2,635,763	3,765,825	
<b>TOTAL</b>	<b>\$ 10,457,631</b>	<b>\$ 632,734</b>	<b>\$ 46,915,895</b>	<b>\$ 82,016,444</b>	<b>\$ 6,889,638</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$ 575,859	\$ 41,619	\$ 1,409,250	\$ 4,465,564	\$ 583,129
Building Permits & Inspection Fees	579,537	1,686	946,593	3,715,076	64,136
Garbage Collection Fees		31,256		6,450	
Interest Income	306,081	13,976	1,533,593	3,924,973	200,479
Rent Income	311,360	35,040		700,954	
Sales of Property & Equipment	8,498	9,629	1,077,825	15,859	15,087
Charges for Services	26,179	140,484	245,879	1,259,943	116,430
Transfers from Municipal Utility Systems		1,031,299			
Cultural & Recreational Receipts	212,208	23,691	471,383	1,207,599	7,155
Sewer Fees				3,896,573	
Other	38,469	326,865	6,225,467	1,724,171	164,840
<b>TOTAL</b>	<b>\$ 2,058,191</b>	<b>\$ 1,655,545</b>	<b>\$ 11,909,990</b>	<b>\$ 20,917,162</b>	<b>\$ 1,151,256</b>
<u>Other Revenue</u>	\$ 11,031	\$ -	\$ -	\$ -	\$ 247,535
<b>TOTAL REVENUES</b>	<b>\$ 13,533,568</b>	<b>\$ 2,575,008</b>	<b>\$ 62,883,708</b>	<b>\$ 108,302,059</b>	<b>\$ 9,108,189</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Irondale 11,000	Kimberly 3,300	Leeds	Lipscomb	Maytown
<b>INTERGOVERNMENT</b>					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$ 44,166	\$	\$	\$	\$
Federal Grant					
Other					
<b>TOTAL</b>	<b>\$ 44,166</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>State of Alabama</u>					
State Gasoline Tax	\$ 192,481	\$ 29,628	\$	\$	\$
State Liquor Store Profits	4,681	865			
Bank Excise Tax	82,291				
Motor Vehicle License	1,562	7,835			
State Grants or Special Appropriations	22,926				
Other	68,753	14,659			
<b>TOTAL</b>	<b>\$ 372,694</b>	<b>\$ 52,987</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>Jefferson County</u>					
Gasoline Tax	\$ 90,761	\$ 808	\$	\$	\$
Tobacco Tax	11,758	2,148			
Beer Tax	65,638	19,435			
Motor Vehicle Tax	50,888	2,934			
Road & Bridge Tax (1/2 Mill Road Tax)	128,205	14,096			
Other	76,243				
<b>TOTAL</b>	<b>\$ 423,493</b>	<b>\$ 39,421</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$ 951,893	\$ 72,757	\$	\$	\$
Ad Valorem Tax (Other Local Purposes)		123,703			
Business Licenses	1,624,837	127,596			
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax	8,306,473	132,930			
Gasoline Tax					
Beer and/or Wine Tax	8,565				
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes	600				
Licenses and Franchises		19,622			
Public Utilities	671,469				
Cable Television	73,713				
Other	478,058				
<b>TOTAL</b>	<b>\$ 12,115,608</b>	<b>\$ 476,608</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$ 371,431	\$ 146,171	\$	\$	\$
Building Permits & Inspection Fees	150,698	65,227			
Garbage Collection Fees	676,217				
Interest Income	169,823				
Rent Income	14,000				
Sales of Property & Equipment	6,504				
Charges for Services	44,095				
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts					
Sewer Fees					
Other	305,597				
<b>TOTAL</b>	<b>\$ 1,738,365</b>	<b>\$ 211,398</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>Other Revenue</u>	<u>\$ 43,605,000</u>	<u>\$ 33,942</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>TOTAL REVENUES</b>	<b>\$ 58,299,326</b>	<b>\$ 814,356</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Midfield	Morris	Mountain Brook 21,000	Mulga	North Johns
<b>INTERGOVERNMENT</b>					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$	\$	\$	\$	\$
Federal Grant			935,872		
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 935,872</b>	<b>\$</b>	<b>\$</b>
<u>State of Alabama</u>					
State Gasoline Tax	\$	\$	\$ 412,834	\$	\$
State Liquor Store Profits			13,636		
Bank Excise Tax			236,332		
Motor Vehicle License			3,231		
State Grants or Special Appropriations			197,172		
Other			141,610		
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,004,815</b>	<b>\$</b>	<b>\$</b>
<u>Jefferson County</u>					
Gasoline Tax	\$	\$	\$ 33,449	\$	\$
Tobacco Tax			24,672		
Beer Tax			100,325		
Motor Vehicle Tax			49,773		
Road & Bridge Tax (1/2 Mill Road Tax)			543,682		
Other			446,281		
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,198,182</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$ 13,181,868	\$	\$
Ad Valorem Tax (Other Local Purposes)			1,139,952		
Business Licenses			1,872,058		
Occupational Tax			1,475		
Selected Sales Tax					
General Sales & Use Tax			7,829,375		
Gasoline Tax					
Beer and/or Wine Tax			111,721		
Tobacco Tax					
Other Sales Taxes			304,419		
Payment in Lieu of Taxes			4,480		
Licenses and Franchises					
Public Utilities			1,428,214		
Cable Television			300,204		
Other			213,153		
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 26,386,919</b>	<b>\$</b>	<b>\$</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$	\$	\$ 752,966	\$	\$
Building Permits & Inspection Fees			857,446		
Garbage Collection Fees			462,747		
Interest Income			1,834,669		
Rent Income			109,802		
Sales of Property & Equipment			11,334		
Charges for Services			42,289		
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts			10,678		
Sewer Fees			7,200		
Other			2,693,338		
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,782,469</b>	<b>\$</b>	<b>\$</b>
<u>Other Revenue</u>	<u>\$</u>	<u>\$</u>	<u>\$ -</u>	<u>\$</u>	<u>\$</u>
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>\$</b>	<b>\$ 36,308,257</b>	<b>\$</b>	<b>\$</b>



MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Pinson 5,033	Pleasant Grove	Sylvan Springs 1,700	Tarrant 6,500	Trafford 523
<b>INTERGOVERNMENT</b>					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$	\$	\$	\$	\$
Federal Grant					
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>State of Alabama</u>					
State Gasoline Tax	\$ 114,436	\$	\$ 28,736	\$ 138,253	\$ 10,265
State Liquor Store Profits			699	5,081	
Bank Excise Tax				45,408	85
Motor Vehicle License			7,285	1,101	
State Grants or Special Appropriations	43,555		13,639	156,069	6,427
Other	191,592		146,538		
<b>TOTAL</b>	<b>\$ 349,583</b>	<b>\$</b>	<b>\$ 196,897</b>	<b>\$ 345,912</b>	<b>\$ 16,777</b>
<u>Jefferson County</u>					
Gasoline Tax	\$	\$	\$ 6,411	\$ 54,076	\$ 1,501
Tobacco Tax			1,747	8,373	627
Beer Tax			5,825	51,887	6,191
Motor Vehicle Tax			18,078	129,328	4,792
Road & Bridge Tax (1/2 Mill Road Tax)			9,698	74,232	
Other			238		1,563
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 41,997</b>	<b>\$ 317,896</b>	<b>\$ 14,674</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)	\$	\$	\$ 58,043	\$ 1,063,558	\$ 9,195
Ad Valorem Tax (Other Local Purposes)				81,879	
Business Licenses	43,847		95,199	1,052,032	
Occupational Tax					
Selected Sales Tax					
General Sales & Use Tax			91,380	3,796,846	57,991
Gasoline Tax					
Beer and/or Wine Tax				2,618	
Tobacco Tax					
Other Sales Tax					
Payment in Lieu of Taxes				397,639	8,109
Licenses and Franchises	225,340				
Public Utilities					3,357
Cable Television					1,696
Other					
<b>TOTAL</b>	<b>\$ 269,187</b>	<b>\$</b>	<b>\$ 244,622</b>	<b>\$ 6,394,572</b>	<b>\$ 80,348</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures	\$ 13,245	\$	\$	\$ 182,022	\$ 17,197
Building Permits & Inspection Fees			8,983	24,315	26,501
Garbage Collection Fees					
Interest Income	22,169		33,518	42,097	278
Rent Income			3,350	25,200	1,000
Sales of Property & Equipment					
Charges for Services					
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts			5,760		
Sewer Fees					
Other	101,960		11,485		34,709
<b>TOTAL</b>	<b>\$ 137,374</b>	<b>\$</b>	<b>\$ 63,096</b>	<b>\$ 273,634</b>	<b>\$ 79,685</b>
<u>Other Revenue</u>	\$ -	\$	\$ 5,136	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 756,144</b>	<b>\$</b>	<b>\$ 551,748</b>	<b>\$ 7,332,014</b>	<b>\$ 191,484</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
REVENUES BY SOURCES

<u>Estimated Population</u>	Trussville	Vestavia Hills 35,000	Warrior	West Jefferson	Jefferson County
<b>INTERGOVERNMENT</b>					
<u>U. S. Government</u>					
Federal Revenue Sharing	\$	\$ 136,483	\$	\$	\$
Federal Grant		28,979			
Other					16,456,862
<b>TOTAL</b>	<b>\$</b>	<b>\$ 165,462</b>	<b>\$</b>	<b>\$</b>	<b>\$ 16,456,862</b>
<u>State of Alabama</u>					
State Gasoline Tax		\$ 490,116	\$		\$ 5,281,879
State Liquor Store Profits		38,761			410,333
Bank Excise Tax		117,668			3,139,258
Motor Vehicle License		89,094			4,056,684
State Grants or Special Appropriations		24,417			
Other		167,752			5,619,831
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 927,808</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ 29,300,034</b>
<u>Jefferson County</u>					
Gasoline Tax		\$ 139,112	\$		\$
Tobacco Tax		29,303			
Beer Tax		123,312			
Motor Vehicle Tax					
Road & Bridge Tax (1/2 Mill Road Tax)		516,808			
Other		105,799			
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 914,334</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE FROM OWN SOURCES</b>					
<u>Local Tax Revenue</u>					
Ad Valorem Tax (General Fund)		\$ 10,283,376	\$	\$	\$ 60,651,400
Ad Valorem Tax (Other Local Purposes)		1,316,251			43,806,155
Business Licenses		1,710,249			5,995,591
Occupational Tax					66,965,243
Selected Sales Tax					
General Sales & Use Tax		9,320,247			168,331,547
Gasoline Tax					487,810
Beer and/or Wine Tax		20,406			4,811,245
Tobacco Tax		414			215,253
Other Sales Tax		221,023			
Payment in Lieu of Taxes					
Licenses and Franchises		281,057			6,416,603
Public Utilities		1,681,409			
Cable Television		431,197			
Other		4,985			
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 25,270,614</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ 357,680,847</b>
<u>Non-Tax Revenue</u>					
Fines and Forfeitures		\$ 409,554	\$	\$	
Building Permits & Inspection Fees		875,753			1,367,012
Garbage Collection Fees					
Interest Income		746,369			188,347,124
Rent Income					1,498,608
Sales of Property & Equipment		4,351,795			1,725,812
Charges for Services		1,116,926			77,618,330
Transfers from Municipal Utility Systems					
Cultural & Recreational Receipts		493,891			
Sewer Fees					152,957,978
Other		119,936			12,583,387
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 8,114,224</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ 436,098,251</b>
<u>Other Revenue</u>	\$	-	\$	\$	\$
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 35,392,442</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ 839,535,994</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Adamsville	Bessemer	Birmingham 242,820	Brighton	Brookside 1,450
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 25,909,000	\$	\$ 13,207
Operating Expenses			6,075,000		14,100
Capital Outlays			361,000		
Other			13,318,000		
TOTAL	\$	\$	\$ 45,663,000	\$	\$ 27,307
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 66,019,000	\$	\$ 53,223
Operating Expenses			5,447,000		11,378
Capital Outlays			1,010,000		
Other			101,000		
TOTAL	\$	\$	\$ 72,577,000	\$	\$ 64,601
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 43,596,000	\$	\$ 27,584
Operating Income			4,785,000		6,813
Capital Outlays			672,000		
Emergency Medical Services					
Other			500,000		
TOTAL	\$	\$	\$ 49,553,000	\$	\$ 34,397
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$	\$	\$	\$ 51,420
Salaries, Wages & Fringe Benefits			42,545,000		
Operating Expenses			1,790,000		
Capital Outlays			431,000		
Other			7,789,000		
TOTAL	\$	\$	\$ 52,555,000	\$	\$ 51,420
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$	\$
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$ 1,692,000	\$	\$ 8,819
Cemetery Expenses			186,000		
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			351,000		
TOTAL	\$	\$	\$ 2,229,000	\$	\$ 8,819
<u>Education</u>					
Payment to School Board	\$	\$	\$ 1,111,000	\$	\$
Other					
TOTAL	\$	\$	\$ 1,111,000	\$	\$
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$ 3,518,000	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			1,779,000		
TOTAL	\$	\$	\$ 5,297,000	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Adamsville	Bessemer	Birmingham 242,820	Brighton	Brookside 1,450
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 6,412,000	\$	\$
Operating Expenses			675,000		
Capital Outlays			2,733,000		
Other			5,306,000		
TOTAL	\$	\$	\$ 15,126,000	\$	\$
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits			11,682,000		
Operating Expenses			4,907,000		
Capital Outlays			2,000		
Other					
TOTAL	\$	\$	\$ 16,591,000	\$	\$
<u>Retirement of Debt</u>					
Principal	\$	\$	\$ 24,918,000	\$	\$ 13,092
Interest			20,508,000		1,616
Other					2,338
TOTAL	\$	\$	\$ 45,426,000	\$	\$ 17,046
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 3,244,000	\$	\$
Fees for Professional Services					5,792
Operating Expenses			208,000		
Capital Outlays			19,000		
Other					
TOTAL	\$	\$	\$ 3,471,000	\$	\$ 5,792
<u>Other Departments</u>					
Civil Defense	\$	\$	\$ 230,000	\$	\$
Building Inspection Services					
Other			33,751,000		
TOTAL	\$	\$	\$ 33,981,000	\$	\$
<u>Other Expenditures</u>					
	\$	\$	\$ 58,488,000	\$	\$ -
TOTAL EXPENDITURES	\$	\$	\$ 402,068,000	\$	\$ 209,382

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Cardiff	CenterPoint 16,500	Clay 8,600	Fairfield	Fultondale 6,800
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 294,727	\$ 206,093	\$	\$ 394,142
Operating Expenses		551,346	353,876		100,570
Capital Outlays		259,792			1,584
Other					242,223
TOTAL	\$	\$ 1,105,865	\$ 559,969	\$	\$ 738,519
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$			\$	\$ 1,471,685
Operating Expenses		268,423	60,071		218,734
Capital Outlays					123,480
Other			142,055		
TOTAL	\$	\$ 268,423	\$ 202,126	\$	\$ 1,813,899
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$			\$	
Operating Expenses		633			207,451
Capital Outlays					8,855
Emergency Medical Services					
Other					
TOTAL	\$	\$ 633	\$	\$	\$ 216,306
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$ 85,747	\$	\$	
Salaries, Wages & Fringe Benefits		26,591			
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$ 112,338	\$	\$	\$
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 5,764	\$ 45,086	\$	\$ 529,515
Operating Expenses		1,593	89,022		221,735
Capital Outlays					88,712
Other					
TOTAL	\$	\$ 7,357	\$ 134,108	\$	\$ 839,962
<u>Health and Welfare</u>					
Payment to County Health Department	\$			\$	\$ 41,767
Cemetery Expenses					3,971
Salaries, Wages & Fringe Benefits			56,362		
Capital Outlays			28,821		
Other					
TOTAL	\$	\$	\$ 85,183	\$	\$ 45,738
<u>Education</u>					
Payment to School Board	\$	\$ 32,480	\$	\$	
Other			19,868		29,275
TOTAL	\$	\$ 32,480	\$ 19,868	\$	\$ 29,275
<u>Transportation</u>					
Payment to Transit Authority	\$			\$	
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Cardiff	CenterPoint 16,500	Clay 8,600	Fairfield	Fultondale 6,800
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 28,082	\$ 106,121	\$	\$ 50,216
Operating Expenses		111,969	669,835		44,974
Capital Outlays		35,396			181,975
Other					17,287
TOTAL	\$	\$ 175,447	\$ 775,956	\$	\$ 294,452
<u>Libraries</u>					
Payment to Independent Library Boards	\$			\$	
Salaries, Wages & Fringe Benefits					169,134
Operating Expenses					56,012
Capital Outlays		3,920			
Other					
TOTAL	\$	\$ 3,920	\$	\$	\$ 225,146
<u>Retirement of Debt</u>					
Principal	\$	\$ 204,165	\$	\$	\$ 507,791
Interest		28,683			1,640,189
Other					145,556
TOTAL	\$	\$ 232,848	\$	\$	\$ 2,293,536
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$			\$	\$ 140,363
Fees for Professional Services					27,738
Operating Expenses					5,932
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$ 174,033
<u>Other Departments</u>					
Civil Defense	\$			\$	\$ 7,417
Building Inspection Services		172,764	143,893		153,881
Other					124,217
TOTAL	\$	\$ 172,764	\$ 143,893	\$	\$ 285,515
<u>Other Expenditures</u>	\$	\$ -	\$ -	\$	\$ 34,231
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>\$ 2,112,075</b>	<b>\$ 1,921,103</b>	<b>\$</b>	<b>\$ 6,990,612</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Gardendale 15,000	Graysville 2,241	Homewood 25,000	Hoover 79,041	Hueytown 19,800
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$ 554,817	\$ 77,957	\$ 1,439,489	\$ 6,000,346	\$ 530,381
Operating Expenses	609,355	186,308	1,813,371	5,141,342	54,808
Capital Outlays	546,820	9,200	3,947,975	3,763,380	1,270
Other	362,232	158,777			
<b>TOTAL</b>	<b>\$ 2,073,224</b>	<b>\$ 432,242</b>	<b>\$ 7,200,835</b>	<b>\$ 14,905,068</b>	<b>\$ 586,459</b>
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$ 2,528,302	\$ 349,109	\$ 6,895,125	\$ 17,314,441	\$ 2,268,673
Operating Expenses	421,386	45,380	1,179,080	4,675,141	325,513
Capital Outlays	213,239		467,042	2,028,174	56,376
Other	8,389		171,706		
<b>Total</b>	<b>\$ 3,171,316</b>	<b>\$ 394,489</b>	<b>\$ 8,712,953</b>	<b>\$ 24,017,756</b>	<b>\$ 2,650,562</b>
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$ 841,771	\$ 468,879	\$ 5,133,348	\$ 14,293,775	\$ 2,375,184
Operating Expenses	228,550	95,566	445,428	1,570,762	179,982
Capital Outlays	126,449	81,093	341,261	1,170,590	11,956
Emergency Medical Services	92,511				
Other	1,729				
<b>TOTAL</b>	<b>\$ 1,291,010</b>	<b>\$ 645,538</b>	<b>\$ 5,920,037</b>	<b>\$ 17,035,127</b>	<b>\$ 2,567,122</b>
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$	\$	\$ 5,100,516	\$ 518,769
Salaries, Wages & Fringe Benefits		19,286	326,089	107,081	
Operating Expenses		77,295	1,505,228	1,426,576	
Capital Outlays			189,995		
Other			112,586	1,765,920	
<b>TOTAL</b>	<b>\$</b>	<b>\$ 96,581</b>	<b>\$ 2,133,898</b>	<b>\$ 8,400,093</b>	<b>\$ 518,769</b>
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$ 1,088,868	\$ 137,574	\$ 994,011	\$ 1,952,236	\$ 737,327
Operating Expenses	220,305	91,100	373,124	1,382,192	106,640
Capital Outlays	133,729		28,899	99,506	11,071
Other	9,719				
<b>TOTAL</b>	<b>\$ 1,452,621</b>	<b>\$ 228,674</b>	<b>\$ 1,396,034</b>	<b>\$ 3,433,934</b>	<b>\$ 855,038</b>
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$ 158,592	\$ 63,254	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits		8,372		152,983	
Operating Expenses		3,135		36,736	
Capital Outlays					
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$ 11,507</b>	<b>\$ 158,592</b>	<b>\$ 252,973</b>	<b>\$</b>
<u>Education</u>					
Payment to School Board	\$	\$	\$ 14,812,576	\$ 7,500,000	\$
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 14,812,576</b>	<b>\$ 7,500,000</b>	<b>\$</b>
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$ 272,775	\$	\$
Salaries, Wages & Fringe Benefits			1,215,467		
Operating Expenses			408,317		
Capital Outlays			142,222		
Other					
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,038,781</b>	<b>\$</b>	<b>\$</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Gardendale 15,000	Graysville 2,241	Homewood 25,000	Hoover 79,041	Hueytown 19,800
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$ 587,510	\$ 123,358	\$ 1,697,612	\$ 3,713,065	\$ 228,300
Operating Expenses	313,776	41,598	803,803	2,632,917	75,315
Capital Outlays	364,331		179,880	6,917,584	14,368
Other	41,581				
TOTAL	<u>\$ 1,307,198</u>	<u>\$ 164,956</u>	<u>\$ 2,681,295</u>	<u>\$ 13,263,566</u>	<u>\$ 317,983</u>
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$ 98,475	\$	\$	\$ 98,600
Salaries, Wages & Fringe Benefits	381,056		1,503,124	3,348,327	
Operating Expenses	113,776		508,824	1,695,854	
Capital Outlays	3,200		67,659	104,805	
Other	2,131				
TOTAL	<u>\$ 500,163</u>	<u>\$ 98,475</u>	<u>\$ 2,079,607</u>	<u>\$ 5,148,986</u>	<u>\$ 98,600</u>
<u>Retirement of Debt</u>					
Principal	\$ 1,100,526	\$	\$ 502,625	\$ 4,670,000	\$ 393,327
Interest	465,736		2,415,762	4,488,630	178,843
Other	19,036			5,010	
TOTAL	<u>\$ 1,585,298</u>	<u>\$</u>	<u>\$ 2,918,387</u>	<u>\$ 9,163,640</u>	<u>\$ 572,170</u>
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$ 173,263	\$	\$ 327,674	\$ 950,978	\$ 159,517
Fees for Professional Services	31,443	19,258		60,000	16,640
Operating Expenses	9,172	7,089	49,369	308,519	
Capital Outlays	3,153			16,440	
Other	2,995		1,398,475		
TOTAL	<u>\$ 220,026</u>	<u>\$ 26,347</u>	<u>\$ 1,775,518</u>	<u>\$ 1,335,937</u>	<u>\$ 176,157</u>
<u>Other Departments</u>					
Civil Defense	\$	\$ 140,484	\$	\$ 202,316	\$
Building Inspection Services	382,642			2,143,579	191,925
Other	1,002,341	550,775	1,990,149	16,599	50,831
TOTAL	<u>\$ 1,384,983</u>	<u>\$ 691,259</u>	<u>\$ 1,990,149</u>	<u>\$ 2,362,494</u>	<u>\$ 242,756</u>
<u>Other Expenditures</u>	<u>\$ 462,979</u>	<u>\$ -</u>	<u>\$ 634,202</u>	<u>\$ 3,313,853</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>	<b><u><u>\$ 13,448,818</u></u></b>	<b><u><u>\$ 2,790,068</u></u></b>	<b><u><u>\$ 54,452,864</u></u></b>	<b><u><u>\$ 110,133,427</u></u></b>	<b><u><u>\$ 8,585,616</u></u></b>



MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Irondale 11,000	Kimberly 3,300	Leeds	Lipscomb	Maytown
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$ 774,930	\$ 74,112	\$	\$	\$
Operating Expenses	1,450,076	31,001			
Capital Outlays					
Other		16,650			
TOTAL	\$ 2,225,006	\$ 121,763	\$	\$	\$
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$ 2,370,818	\$ 210,106	\$	\$	\$
Operating Expenses	310,490	166,077			
Capital Outlays					
Other		20,714			
TOTAL	\$ 2,681,308	\$ 396,897	\$	\$	\$
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$ 2,458,136	\$ 8,806	\$	\$	\$
Operating Expenses	330,828	54,852			
Capital Outlays					
Emergency Medical Services					
Other		12,381			
TOTAL	\$ 2,788,964	\$ 76,039	\$	\$	\$
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits	1,261,093	56,996			
Operating Expenses	697,571	30,609			
Capital Outlays	73,317				
Other		15,991			
TOTAL	\$ 2,031,981	\$ 103,596	\$	\$	\$
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$	\$
Operating Expenses					
Capital Outlays	85,210				
Other					
TOTAL	\$ 85,210	\$	\$	\$	\$
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$	\$	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$
<u>Education</u>					
Payment to School Board	\$	\$	\$	\$	\$
Other					
TOTAL	\$	\$	\$	\$	\$
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Irondale 11,000	Kimberly 3,300	Leeds	Lipscomb	Maytown
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$ 170,655	\$ 2,000	\$	\$	\$
Operating Expenses	329,035	2,000			
Capital Outlays	9,794				
Other		16,650			
TOTAL	\$ 509,484	\$ 18,650	\$	\$	\$
<u>Libraries</u>					
Payment to Independent Library Board	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits	198,193				
Operating Expenses	94,134				
Capital Outlays	4,491				
Other					
TOTAL	\$ 296,818	\$	\$	\$	\$
<u>Retirement of Debt</u>					
Principal	\$ 17,410,350	\$	\$	\$	\$
Interest	1,617,096				
Other	1,253,749				
TOTAL	\$ 20,281,195	\$	\$	\$	\$
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 48,100	\$	\$	\$
Fees for Professional Services					
Operating Expenses		38,810			
Capital Outlays					
Other		20,962			
TOTAL	\$	\$ 107,872	\$	\$	\$
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$
Building Inspection Services		18,416			
Other	662,650				
TOTAL	\$ 662,650	\$ 18,416	\$	\$	\$
<u>Other Expenditures</u>					
TOTAL EXPENDITURES	\$ 57,240,369	\$ 887,020	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Midfield	Morris	Mountain Brook 21,000	Mulga	North Johns
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 975,489	\$	\$
Operating Expenses			1,803,685		
Capital Outlays			122,486		
Other			617,796		
TOTAL	\$	\$	\$ 3,519,456	\$	\$
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 5,047,837	\$	\$
Operating Expenses			644,497		
Capital Outlays			460,311		
Other					
TOTAL	\$	\$	\$ 6,152,645	\$	\$
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 4,897,687	\$	\$
Operating Expenses			392,288		
Capital Outlays			666,245		
Emergency Medical Services					
Other					
TOTAL	\$	\$	\$ 5,956,220	\$	\$
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$	\$ 2,411,979	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 2,411,979	\$	\$
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 2,149,814	\$	\$
Operating Expenses			816,684		
Capital Outlays			4,795,378		
Other					
TOTAL	\$	\$	\$ 7,761,876	\$	\$
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$ 130,482	\$	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits			7,120,461		
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 7,250,943	\$	\$
<u>Education</u>					
Payment to School Board	\$	\$	\$	\$	\$
Other					
TOTAL	\$	\$	\$	\$	\$
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$ 78,724	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 78,724	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

	Midfield	Morris	Mountain Brook 21,000	Mulga	North Johns
<u>Estimated Population</u>					
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 803,216	\$	\$
Operating Expenses			281,090		
Capital Outlays			159,294		
Other			100,000		
TOTAL	\$	\$	\$ 1,343,600	\$	\$
<u>Libraries</u>					
Payment to Independent Library Board	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits			1,402,221		
Operating Expenses			464,092		
Capital Outlays			419,018		
Other					
TOTAL	\$	\$	\$ 2,285,331	\$	\$
<u>Retirement of Debt</u>					
Principal	\$	\$	\$ 98,000	\$	\$
Interest			7,301		
Other					
TOTAL	\$	\$	\$ 105,301	\$	\$
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 161,481	\$	\$
Fees for Professional Services			48,897		
Operating Expenses			11,516		
Capital Outlays					
Other					
TOTAL	\$	\$	\$ 221,894	\$	\$
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$
Building Inspection Services			381,685		
Other					
TOTAL	\$	\$	\$ 381,685	\$	\$
<u>Other Expenditures</u>	\$	\$	\$ -	\$	\$
TOTAL EXPENDITURES	\$	\$	\$ 37,469,654	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURE BY PROGRAMS

<u>Estimated Population</u>	Pinson 5,033	Pleasant Grove	Sylvan Springs 1,700	Tarrant 6,500	Trafford 523
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 53,665	\$ 414,542	\$ 24,741
Operating Expenses	136,641		96,484	578,208	39,602
Capital Outlays	140,747		9,295	54,790	6,690
Other	65,899				
TOTAL	\$ 343,287	\$	\$ 159,444	\$ 1,047,540	\$ 71,033
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$ 1,751,000	\$ 45,661
Operating Expenses	71,832			283,220	7,871
Capital Outlays					1,900
Other					
TOTAL	\$ 71,832	\$	\$	\$ 2,034,220	\$ 55,432
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 125,920	\$ 1,124,554	\$
Operating Expenses			43,477	157,826	13,349
Capital Outlays			2,943	55,715	
Emergency Medical Services			1,795		
Other					
TOTAL	\$	\$	\$ 174,135	\$ 1,338,095	\$ 13,349
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$	\$	\$ 694,420	\$
Salaries, Wages & Fringe Benefits				670,847	
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$ 1,365,267	\$
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 3,685	\$	\$
Operating Expenses	8,879		6,132		8,023
Capital Outlays			61,735		
Other			13,211		
TOTAL	\$ 8,879	\$	\$ 84,763	\$	\$ 8,023
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$	\$ 10,886	\$ 44,472	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other			8,547		
TOTAL	\$	\$	\$ 19,433	\$ 44,472	\$
<u>Education</u>					
Payment to School Board	\$	\$	\$	\$ 1,153,796	\$
Other					
TOTAL	\$	\$	\$	\$ 1,153,796	\$
<u>Transportation</u>					
Payment to Transit Authority	\$	\$	\$	\$ 15,991	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$ 15,991	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Pinson 5,033	Pleasant Grove	Sylvan Springs 1,700	Tarrant 6,500	Trafford 523
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 4,998	\$ 342,168	\$
Operating Expenses			11,019	63,502	200
Capital Outlays				5,925	
Other					
TOTAL	\$	\$	\$ 16,017	\$ 411,595	\$ 200
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$	\$	\$	\$
Salaries, Wages & Fringe Benefits				123,973	
Operating Expenses				41,615	
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$ 165,588	\$
<u>Retirement of Debt</u>					
Principal	\$	\$	\$	\$	\$ 4,829
Interest				341,674	1,351
Other					
TOTAL	\$	\$	\$	\$ 341,674	\$ 6,180
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$	\$	\$ 1,904
Fees for Professional Services					
Operating Expenses					5,531
Capital Outlays					
Other					
TOTAL	\$	\$	\$	\$	\$ 7,435
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$
Building Inspection Services			4,465		
Other			6,662		
TOTAL	\$	\$	\$ 11,127	\$	\$
<u>Other Expenditures</u>	\$ -	\$	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 423,998</b>	<b>\$</b>	<b>\$ 464,919</b>	<b>\$ 7,918,238</b>	<b>\$ 161,652</b>

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Trussville	Vestavia Hills 35,000	Warrior	West Jefferson	Jefferson County
<u>Governmental Administration</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 1,502,185	\$	\$	\$ 68,681,315
Operating Expenses		1,900,283			46,128,105
Capital Outlays		12,936,587			3,624,397
Other		20,294			29,668,208
TOTAL	\$	\$ 16,359,349	\$	\$	\$ 148,102,025
<u>Police Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 5,067,277	\$	\$	\$ 49,110,335
Operating Expenses		451,401			5,702,030
Capital Outlays		146,460			216,859
Other		9,909			2,311,667
TOTAL	\$	\$ 5,675,047	\$	\$	\$ 57,340,891
<u>Fire Protection</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 7,175,159	\$	\$	\$
Operating Expenses		480,878			
Capital Outlays		32,969			
Emergency Medical Services		24,528			
Other		34,250			
TOTAL	\$	\$ 7,747,784	\$	\$	\$
<u>Sanitation Department</u>					
Payment to Private Contractors	\$	\$ 2,509,849	\$	\$	27209888
Salaries, Wages & Fringe Benefits					8,344,585
Operating Expenses					87,016,115
Capital Outlays					21,839,873
Other					
TOTAL	\$	\$ 2,509,849	\$	\$	\$ 144,410,461
<u>Street, Bridge &amp; Road Department</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 1,203,753	\$	\$	\$ 20,462,433
Operating Expenses		361,995			4,872,434
Capital Outlays		183,794			3,739,637
Other		12,149			
TOTAL	\$	\$ 1,761,691	\$	\$	\$ 29,074,504
<u>Health and Welfare</u>					
Payment to County Health Department	\$	\$ 154,873	\$	\$	\$
Cemetery Expenses					
Salaries, Wages & Fringe Benefits					49,129,498
Operating Expenses					50,998,946
Capital Outlays					
Other		21,689			
TOTAL	\$	\$ 176,562	\$	\$	\$ 100,128,444
<u>Education</u>					
Payment to School Board	\$	\$ 776,687	\$	\$	1064840967
Other		6,000			3,113,206
TOTAL	\$	\$ 782,687	\$	\$	\$ 1,067,954,173
<u>Transportation</u>					
Payment to Transit Authority	\$	\$ 46,225	\$	\$	\$
Salaries, Wages & Fringe Benefits					
Operating Expenses					
Capital Outlays		409,148			
Other					
TOTAL	\$	\$ 455,373	\$	\$	\$

MUNICIPAL AND COUNTY GOVERNMENTS  
EXPENDITURES BY PROGRAMS

<u>Estimated Population</u>	Trussville	Vestavia Hills 35,000	Warrior	West Jefferson	Jefferson County
<u>Park and Recreation</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 1,184,601	\$	\$	\$
Operating Expenses		1,041,119			
Capital Outlays		4,928,864			
Other		11,629			
TOTAL	\$	\$ 7,166,213	\$	\$	\$ -
<u>Libraries</u>					
Payment to Independent Library Boards	\$	\$	\$	\$	
Salaries, Wages & Fringe Benefits		856,038			
Operating Expenses		295,999			
Capital Outlays		202,801			
Other		23,382			
TOTAL	\$	\$ 1,378,220	\$	\$	\$ -
<u>Retirement of Debt</u>					
Principal	\$	\$ 3,565,053	\$	\$	\$ 86,683,274
Interest		1,600,131			307,001,414
Other					12,170,826
TOTAL	\$	\$ 5,165,184	\$	\$	\$ 405,855,514
<u>Courts</u>					
Salaries, Wages & Fringe Benefits	\$	\$ 193,636	\$	\$	\$ 10,480,688
Fees for Professional Services					985,615
Operating Expenses		32,887			2,227,355
Capital Outlays					55,990
Other		1,478			
TOTAL	\$	\$ 228,001	\$	\$	\$ 13,749,648
<u>Other Departments</u>					
Civil Defense	\$	\$	\$	\$	\$ 2,654,803
Building Inspection Services					2,261,728
Other		503,864			6,217,592
TOTAL	\$	\$ 503,864	\$	\$	\$ 52,204,123
<u>Other Expenditures</u>	\$	\$ -	\$	\$	\$
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>\$ 49,909,824</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,019,319,783</b>



INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Bessemer Electric Board	Bessemer Water Service	Birmingham Water & Sewer Board	Brookside Water & Gas Board
REVENUES				
Sales of Water or Electric Service	\$	\$	\$	\$ 455,050
Sales of Gas				282,551
Charges for Services & Miscellaneous				
General Revenue				28,537
Governmental Grants or Appropriations				
Other				
TOTAL REVENUES	\$	\$	\$	\$ 766,138
EXPENDITURES				
Water or Electricity Purchased for Re-Sale	\$	\$	\$	\$ 238,430
Gas Purchased for Re-Sale				131,630
Salaries, Wages & Fringe Benefits				193,544
Operating Expenses:				89,823
Depreciation				43,361
Payment in Lieu of Taxes				
Debt Service (Principal & Interest)				
Transfers or Payments to Local Government Units				
State Utility Tax				16,193
Other				
TOTAL EXPENDITURES	\$	\$	\$	\$ 712,981
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$	\$	\$	\$ 53,157

INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Fultondale Gas Board	Graysville Municipal Gas System	Graysville Water & Sewer Board	Mulga Water & Gas Board
REVENUES				
Sales of Water or Electric Service	\$	\$	\$	\$
Sales of Gas	8,331,483	6,251,014	1,264,769	1,325,563
Charges for Services & Miscellaneous				1,312,044
General Revenue	13,283	32,964	192,418	19,851
Governmental Grants or Appropriations				
Other	86,264	108,330		40,457
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	\$ 8,431,030	\$ 6,392,308	\$ 1,457,187	\$ 2,697,915
EXPENDITURES				
Water or Electricity Purchased for Re-Sale	\$	\$	\$	\$
Gas Purchased for Re-Sale	4,169,600	2,737,666	179,852	512,790
Salaries, Wages & Fringe Benefits	1,114,794	659,556	232,002	298,507
Operating Expenses	1,087,202	384,302		263,281
Depreciation	253,568	201,036	88,888	499,852
Payment in Lieu of Taxes	500,000			
Debt Service (Principal & Interest)	255,572	216,341		398,796
Transfers or Payments to Local Government Units	336,744	1,031,299	44,795	34,762
State Utility Tax	18,443	235,997		101,391
Other				29,672
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 7,735,923	\$ 5,466,197	\$ 1,325,955	\$ 2,607,480
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>\$ 695,107</u>	<u>\$ 926,111</u>	<u>\$ 131,232</u>	<u>\$ 90,435</u>

INDEPENDENT UTILITY SYSTEMS IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Utilities Board City of Trussville	Warrior River Water Authority & Roupes Valley Water	West Jefferson Gas & Water System
REVENUES			
Sales of Water or Electric Service	\$ 4,780,430	\$ 5,348,519	\$
Sales of Gas	27,792,808		
Charges for Services & Miscellaneous			
General Revenue		233,820	
Governmental Grants or Appropriations			
Other	675,434	2,846,140	
	\$ 33,248,672	\$ 8,428,479	\$
EXPENDITURES			
Water or Electricity Purchased for Re-Sale	\$	\$	\$
Gas Purchased for Re-Sale	17,604,918		
Salaries, Wages & Fringe Benefits	4,334,696	1,595,746	
Operating Expenses	4,110,308	2,850,508	
Depreciation	3,255,115	1,306,705	
Payment in Lieu of Taxes			
Debt Service (Principal & Interest)	1,255,516	1,392,241	
Transfers or Payments to Local Government Units			
State Utility Tax		190,651	
Other			
	\$ 30,560,553	\$ 7,335,851	\$
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$ 2,688,119	\$ 1,092,628	\$

BOARDS OF EDUCATION IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Bessemer Board of Education	Birmingham Board of Education	Fairfield Board of Education	Homewood Board of Education	Hoover Board of Education
<b>REVENUES</b>					
<u>Intergovernmental Transfers</u>					
Federal Revenues					
Title I Program ESEA	\$	\$	\$ 598,018	\$	\$
Other			1,799,692		3,908,415
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,397,710</b>	<b>\$</b>	<b>\$ 3,908,415</b>
State Revenues					
Minimum Program	\$	\$	\$ 9,048,262	\$	\$
Vocational Education			709,539		
Public School Funds			458,703		
Hospital-Medical Insurance			2,215,496		
Other					57,365,398
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 12,432,000</b>	<b>\$</b>	<b>\$ 57,365,398</b>
Jefferson County					
Ad Valorem Taxes	\$	\$	\$ 1,523,502	\$	\$
Other			23,929,058		
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 25,452,560</b>	<b>\$</b>	<b>\$</b>
<u>REVENUES FROM OWN SOURCES</u>					
Local Tax Revenues					
Ad Valorem Tax	\$	\$	\$ 1,593,351	\$	\$
Appropriation From the City					
Other					176,191,699
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,593,351</b>	<b>\$</b>	<b>\$ 176,191,699</b>
<u>NON-TAX REVENUES</u>					
Interest Income	\$	\$	\$ 809,921	\$	\$
Refunds, Charges & Reimbursements			37,535		
Other			946,143		56,005,543
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,793,599</b>	<b>\$</b>	<b>\$ 56,005,543</b>
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>\$</b>	<b>\$ 43,669,220</b>	<b>\$</b>	<b>\$ 293,471,055</b>
<b>EXPENDITURES</b>					
<u>Education</u>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 12,629,798	\$	\$ 77,059,339
Fees for Professional Services			375,334		22,841,411
General Control			1,042,403		2,533,526
Operating Expenses			1,715,141		15,966,775
Capital Outlay			8,000,000		15,836,624
Auxiliary Agencies			1,575,528		15,318,777
Reserves or Transfers to Other Funds					56,005,543
Other			341,496		4,216,430
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 25,679,700</b>	<b>\$</b>	<b>\$ 209,778,425</b>
<u>Debt Service</u>					
Principal	\$	\$	\$ 176,759	\$	\$
Interest			183,020		
Other					15,977,729
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 359,779</b>	<b>\$</b>	<b>\$ 15,977,729</b>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>\$</b>	<b>\$ 26,039,479</b>	<b>\$</b>	<b>\$ 225,756,154</b>

BOARDS OF EDUCATION IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Jefferson County Board of Education	Leeds Board of Education	Midfield Board of Education	Mountain Brook Board of Education	Tarrant City Board of Education
<b>REVENUES</b>					
<u>Intergovernmental Transfers</u>					
Federal Revenues					
Title I Program ESEA	\$ 3,862,343	\$ 402,286	\$	\$	\$
Other	21,020,252	876,232		933,068	1,775,365
<b>TOTAL</b>	<b>\$ 24,882,595</b>	<b>\$ 1,278,518</b>	<b>\$</b>	<b>\$ 933,068</b>	<b>\$ 1,775,365</b>
State Revenues					
Minimum Program	\$ 161,717,869	\$ 6,022,124	\$	\$ 17,770,846	\$
Vocational Education					
Public School Funds	6,273,544	981		573,607	
Hospital-Medical Insurance					
Other	25,001,831	1,312,301		755,112	7,382,380
<b>TOTAL</b>	<b>\$ 192,993,244</b>	<b>\$ 7,335,406</b>	<b>\$</b>	<b>\$ 19,099,565</b>	<b>\$ 7,382,380</b>
Jefferson County					
Ad Valorem Taxes	\$ 73,681,079	\$ 2,697,760	\$	\$ 3,406,541	\$
Other	375,070,842	13,628,738		12,440	
<b>TOTAL</b>	<b>\$ 448,751,921</b>	<b>\$ 16,326,498</b>	<b>\$</b>	<b>\$ 3,418,981</b>	<b>\$</b>
<u>REVENUES FROM OWN SOURCES</u>					
Local Tax Revenues:					
Ad Valorem Tax	\$ 54,839	\$ 126,800	\$	\$ 23,187,360	\$
Appropriation From the City					
Other	85,940	104		44,246,251	18,226,823
<b>TOTAL</b>	<b>\$ 140,779</b>	<b>\$ 126,904</b>	<b>\$</b>	<b>\$ 67,433,611</b>	<b>\$ 18,226,823</b>
<u>NON-TAX REVENUES</u>					
Interest Income	\$ 17,398,931	\$ 428,262	\$	\$ 1,647,007	\$
Refunds, Charges & Reimbursements	2,730,869	638,541		590,158	
Other	57,382,149	92,476		35,639,875	1,552,134
<b>TOTAL</b>	<b>\$ 77,511,949</b>	<b>\$ 1,159,279</b>	<b>\$</b>	<b>\$ 37,877,040</b>	<b>\$ 1,552,134</b>
<b>TOTAL REVENUES</b>	<b>\$ 744,280,488</b>	<b>\$ 26,226,605</b>	<b>\$</b>	<b>\$ 128,762,265</b>	<b>\$ 28,936,702</b>
<b>EXPENDITURES</b>					
<u>Education</u>					
Salaries, Wages & Fringe Benefits	\$ 241,039,427	\$ 9,381,265	\$	\$ 37,677,728	\$
Fees for Professional Services	10,086,691	160,475		1,374,100	
General Control		224,148			
Operating Expenses	61,002,975	2,133,499		10,737,328	13,103,825
Capital Outlay	43,585,965	2,354,396		12,686,776	14,887
Auxiliary Agencies				58,031	
Reserves or Transfers to Other Funds	24,137,388			33,182,946	755,329
Other	29,020	8,906			
<b>TOTAL</b>	<b>\$ 379,881,466</b>	<b>\$ 14,262,689</b>	<b>\$</b>	<b>\$ 95,716,909</b>	<b>\$ 13,874,041</b>
<u>Debt Service</u>					
Principal	\$ 7,307,234	\$ 228,528	\$	\$ 27,735,000	\$ 2,504,222
Interest	6,646,435	200,206		1,923,733	158,643
Other	5,684			2,342,827	
<b>TOTAL</b>	<b>\$ 13,959,353</b>	<b>\$ 428,734</b>	<b>\$</b>	<b>\$ 32,001,560</b>	<b>\$ 2,662,865</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 393,840,819</b>	<b>\$ 14,691,423</b>	<b>\$</b>	<b>\$ 127,718,469</b>	<b>\$ 16,536,906</b>

BOARDS OF EDUCATION IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Trussville Board of Education	Vestavia Hills Board of Education
<b>REVENUES</b>		
<u>Intergovernmental Transfers</u>		
Federal Revenues		
Title I Program ESEA	\$	\$
Other	3,002,985	
<b>TOTAL</b>	<b>\$ 3,002,985</b>	<b>\$</b>
State Revenues		
Minimum Program	\$ 18,071,578	\$
Vocational Education		
Public School Funds	799,360	
Hospital-Medical Insurance	69,828	
Other	2,289,078	
<b>TOTAL</b>	<b>\$ 21,229,844</b>	<b>\$</b>
Jefferson County		
Ad Valorem Taxes	\$ 9,858,270	\$
Other	30,017,487	
<b>TOTAL</b>	<b>\$ 39,875,757</b>	<b>\$</b>
<u>REVENUES FROM OWN SOURCES</u>		
Local Tax Revenues		
Ad Valorem Tax	\$	\$
Appropriation From the City	2,325,419	
Other	10,099	
<b>TOTAL</b>	<b>\$ 2,335,518</b>	<b>\$</b>
<u>NON-TAX REVENUES</u>		
Interest Income	\$ 2,946,762	\$
Refunds, Charges & Reimbursements		
Other	4,076,931	
<b>TOTAL</b>	<b>\$ 7,023,693</b>	<b>\$</b>
<b>TOTAL REVENUES</b>	<b>\$ 13,467,797</b>	<b>\$</b>
<b>EXPENDITURES</b>		
<u>Education</u>		
Salaries, Wages & Fringe Benefits	\$ 26,477,917	\$
Fees for Professional Services	3,463,463	
General Control		
Operating Expenses	4,498,587	
Capital Outlay	45,572,231	
Auxiliary Agencies		
Reserves or Transfers to Other Funds	1,382,640	
Other	368,347	
<b>TOTAL</b>	<b>\$ 81,763,185</b>	<b>\$</b>
<u>Debt Service</u>		
Principal	\$ 380,682	\$
Interest	395,640	
Other		
<b>TOTAL</b>	<b>\$ 776,322</b>	<b>\$</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,539,507</b>	<b>\$</b>

FIRE DISTRICTS IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Center Point Fire Dept.	Concord Fire Dept.	Forestdale Fire District	Minor Heights Fire District
<b>REVENUES</b>				
Service Charges, Dues, Fees	\$ 4,922,883	\$ 656,201	\$	\$
Interest	22,742	13,598		
Donations	7,370			
Grants	28,275	70,813		
Other	14,169	4,799		
<b>TOTAL REVENUES</b>	<b>\$ 4,995,439</b>	<b>\$ 745,411</b>	<b>\$</b>	<b>\$</b>
<b>EXPENDITURES</b>				
Salaries, Wages & Fringe Benefits	\$ 4,181,332	\$ 459,699	\$	\$
Operating Expenses	840,810	118,538		
Capital Outlays	165,610	75,797		
Depreciation		117,081		
Fire Hydrants Rental	86,818	8,854		
Other				
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,274,570</b>	<b>\$ 779,969</b>	<b>\$</b>	<b>\$</b>
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>\$ (279,131)</b>	<b>\$ (34,558)</b>	<b>\$</b>	<b>\$</b>

FIRE DISTRICTS IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Palmerdale Fire District	Rocky Ridge Fire District
REVENUES		
Service Charges, Dues, Fees	\$ 508,122	\$ 774,314
Interest	10,941	35,099
Donations	3,510	115
Grants	6,896	3,968
Other	10,826	378,793
	<hr/>	<hr/>
TOTAL REVENUES	\$ 540,295	\$ 1,192,289
EXPENDITURES		
Salaries, Wages & Fringe Benefits	\$ 346,843	\$ 777,335
Operating Expenses	164,001	249,290
Capital Outlays	45,735	16,578
Depreciation		
Fire Hydrants Rental	32,011	14,639
Other	600	153,280
	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 589,190	\$ 1,211,122
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>\$ (48,895)</u>	<u>\$ (18,833)</u>



MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Birmingham Regional Planning Commission	Greater B'ham Convention & Visitors Bureau	B'ham-Jefferson Civic Center Authority	Jefferson County Library System	Birmingham Museum of Art Ed. Council
<b>REVENUES</b>					
U.S. Government	\$	\$	\$	\$	\$
State of Alabama				404,537	376,000
Jefferson County			21,681,083	1,090,000	716,652
Municipalities			4,834,323	369,232	3,231,955
Charges for Services & Miscellaneous General Revenue				191	2,845,763
Licenses and Permits					
Interest			2,257,259	46,900	
Other			45,823,284		
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>\$</b>	<b>\$ 74,595,949</b>	<b>\$ 1,910,860</b>	<b>\$ 7,210,370</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	\$	\$	\$ 17,773,242	\$ 696,237	\$ 3,401,122
Fees for Professional Services			652,026	10,609	170,618
Operating Expenses:			26,484,611	732,969	3,744,129
Capital Outlays			12,841,050	88,818	
Debt Services			18,568,392	257,254	
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds				(303,951)	
Other				428,924	
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>\$</b>	<b>\$ 76,319,321</b>	<b>\$ 1,910,860</b>	<b>\$ 7,315,869</b>

MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Birmingham Racing Commission	Alcohol & Drug Abuse Treatment Center	Jefferson County Department of Health	Jeff-Blount St. Clair Mental Health Authority	Bessemer Housing Authority
REVENUES					
U.S. Government	\$	\$	\$ 6,699,308	\$ 15,559,489	\$
State of Alabama			1,178,708	15,558,124	
Jefferson County			26,934,463	250,000	
Municipalities				179,693	
Charges for Services & Miscellaneous General Revenue			8,663,811	2,233,698	
Licenses and Permits	30,025		4,410,456		
Interest	154,887		3,401,021	188,917	
Other	2,981,747		1,570,550	55,448	
<b>TOTAL REVENUES</b>	<b>\$ 3,166,659</b>	<b>\$</b>	<b>\$ 52,858,317</b>	<b>\$ 34,025,369</b>	<b>\$</b>

EXPENDITURES					
Salaries, Wages & Fringe Benefits	\$ 761,811	\$	\$ 33,772,060	\$ 13,280,853	\$
Fees for Professional Services	7,057		3,051,060	2,974,422	
Operating Expenses:	366,054		6,627,879	3,258,398	
Capital Outlays			1,867,815	206,051	
Debt Services					
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds	(11,377)		7,539,503	127,505	
Other	2,043,114			14,178,140	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,166,659</b>	<b>\$</b>	<b>\$ 52,858,317</b>	<b>\$ 34,025,369</b>	<b>\$</b>

MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Birmingham Housing Authority	Fairfield Housing Authority	Jefferson County Housing Authority	Leeds Housing Authority	Tarrant City Housing Authority
<b>REVENUES</b>					
U.S. Government	\$ 59,859,031	\$	\$ 15,057,168	\$	\$
State of Alabama					
Jefferson County			174,374		
Municipalities	239,565				
Charges for Services & Miscellaneous General Revenue	3,501,777		548,150		
Licenses and Permits					
Interest	1,136,277		163,507		
Other	48,563		876,089		
<b>TOTAL REVENUES</b>	<b>\$ 64,785,213</b>	<b>\$</b>	<b>\$ 16,819,288</b>	<b>\$</b>	<b>\$</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	\$ 8,992,916	\$	\$ 3,080,723	\$	\$
Fees for Professional Services	166,778		57,183		
Operating Expenses:	17,880,860				
Capital Outlays	2,419,391		298,103		
Debt Services	1,210,000		135,000		
Payment in Lieu of Taxes			31,000		
Reserves or Transfers to Other Funds					
Other	31,413,215		13,726,680		
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,083,160</b>	<b>\$</b>	<b>\$ 17,328,689</b>	<b>\$</b>	<b>\$</b>

MAJOR INDEPENDENT AGENCIES IN JEFFERSON COUNTY  
REVENUES AND EXPENDITURES

	Birmingham Airport Authority	Birmingham Parking Authority	Bham-Jeff. County Transit Authority	Jefferson Co. Economic & Industrial Develop. Auth.	Stormwater Management Authority
<b>REVENUES</b>					
U.S. Government	\$ 17,705,973	\$	\$ 11,418,093	\$	\$
State of Alabama					
Jefferson County			1,946,879		
Municipalities			10,485,311		
Charges for Services & Miscellaneous General Revenue	29,203,096		3,026,305		
Licenses and Permits					66,400
Interest	815,379		87,611		23,889
Other	4,512,176		47,259		2,259,871
<b>TOTAL REVENUES</b>	<b>\$ 52,236,624</b>	<b>\$</b>	<b>\$ 27,011,458</b>	<b>\$</b>	<b>\$ 2,350,160</b>
<b>EXPENDITURES</b>					
Salaries, Wages & Fringe Benefits	\$ 5,386,458	\$	\$ 13,319,872	\$	\$ 1,585,716
Fees for Professional Services	1,609,225		274,713		207,587
Operating Expenses:	12,839,639		14,194,880		231,684
Capital Outlays	26,694,600		1,110,059		
Debt Services	7,783,756		749,781		79,553
Payment in Lieu of Taxes					
Reserves or Transfers to Other Funds					245,620
Other			88,171		
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,313,678</b>	<b>\$</b>	<b>\$ 29,737,476</b>	<b>\$</b>	<b>\$ 2,350,160</b>