

# *Official Operating Budget*

*Jefferson County, Alabama*

**Fiscal Year**

**October 1, 2011 – September 30, 2012**

**Adopted**

**By The Jefferson County Commission**

**Compiled By**

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## **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 David Carrington, Sandra Little Brown, George Bowman, Jimmie Stephens and Joe Knight.

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

As of October 1, 2011, the County employed approximately 3,356 individuals. The County's employees perform tasks in five areas of County government. These areas are the Commissioner of Administrative Services, Commissioner Community Services and Roads and Transportation, the Commissioner Finance and Information Technology, the Commissioner of Health and General Services, and the Commissioner Courts, Emergency Management and Land Development. A description of each area follows.

#### **Commissioner Administrative Services**

The Commissioner for Administrative Services is responsible for departments dealing with human resources and staffing for Jefferson County as well as the County Attorney and Environmental Services. The Commission President, David Carrington, has been assigned this responsibility.

#### **Commissioner Community Services and Roads and Transportation**

The Department of Roads and Transportation is responsible for the construction and maintenance of public highways, streets and bridges within the unincorporated area of the County. Commissioner Sandra Little-Brown has been assigned the responsibility of this department as well as Community and Economic Development and the Office of Senior Citizens Services.

#### **Commissioner Finance and Information Technology**

Commissioner Jimmie Stephens is responsible for the Finance Department and the Information Technology Department. He is also the liaison to the revenue producing departments headed up by elected officials; such as the Tax Assessor and Tax Collector. He is the liaison to the Sheriff as well.

**Commissioner Health and General Services**

The Department of Health and Human Services, which is the responsibility of Commissioner George Bowman, supervises certain County health care facilities and agencies. Under the supervision of the Commissioner are the Jefferson Rehabilitation and Health Center, Cooper Green Hospital, and the Coroner. The Rehabilitation and Health Center provides intermediate and skilled nursing care for the County's indigent population, and it is supported by the General Fund. Cooper Green Hospital is supported by the Indigent Care Fund with any deficiencies being absorbed by the General Fund.

**Commissioner Courts, Emergency Management and Land Development**

Commissioner Joe Knight is the liaison to the courts, such as Family and Probate Court and Emergency Management. He also has responsibility for Land Development, Board of Registrars and Inspection Services.

**County Manager**

The 2012 budget also creates the County Manager position. Duties of this position will include being the Appointing Authority over county departments and will be charged with carrying out the daily operations of all departments within the County.

## **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

### **Adjustments to GAAP**

Given that the basis of accounting is in the manner explained above, but the basis of budgeting is as explained on the next page, on pages 51 and 52 there are entries titled “Adjustments to GAAP” (or Generally Accepted Accounting Principles) so that the published fund balance totals match those which the State Auditor reports each year.

## **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). In all cases, encumbrances lapse at the end of the fiscal if goods and services are not received.

The County prepares its Comprehensive Annual Financial Report on the basis of “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. Capital outlay within the proprietary fund types is recorded as an asset on a GAAP basis but is expended on a budget basis.

Pursuant to Alabama law, the County can be audited annually by the State Department of Examiners of Public Accounts. The annual report contains comparisons of revenues and expenditures on a GAAP basis to budget basis for revenues and expenditures.

### **Mechanical Controls of Budgeting**

The Budget Management Office participates in several mainframe software packages that are designed to accomplish the purposes of budgetary authorization and control.

- (1) The Finance Department is licensed to operate an accounting software package SAP that has budget controls as key components. The budget office creates and publishes a master listing of revenue and expenditure objects.
- (2) The County has developed its own software package (called “PPSDBP” by its users) of over 1,000,000 lines of code that is shared by the Budget Management Office (position control and forecasting of 4 jurisdictions), Payroll Section (employee payrolls of 4 jurisdictions), Pension Board (employee credit and pensioner payroll of 2 jurisdictions), Human Resources (benefit selection of 3 jurisdictions), Personnel Board (employee records of 20 jurisdictions), and General Services (parking control and costs for 3 jurisdictions). The forecast of personal services, merit increases, and fringe benefits is passed from this software to the SAP software mentioned above.
- (3) The separate County Treasurer’s software requires confirmation against the SAP and PPSDBP databases before it will accept revenue intakes.
- (4) The Cooper Green Hospital software (called “MediTech” by its users) exchanges tapes with the SAP system so that the hospital financial data are matched to the SAP data.



## 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. Beginning for FY09, the County adopted the SMART budgeting process and each department is adopting a performance plan which will be the basis for their budget.

**April 29, 2011** The Budget Management Office forecasts long-range revenues and expenditures and completes a mid-year analysis of revenues and expenditures for all funds and projects by fund and the budgetary fund availability for the upcoming fiscal year. Commission completes its mid-year review.

**May 11, 2011** Budget manual, original budget and input forms delivered to departments.

**June 11, 2011** Departmental deadlines for budget completion.

**June 17, 2011** Final department deadline.

**August 2011** The Budget Management Office completes a comprehensive review of budget requests, which includes extensive financial analysis and numerous meetings with the departments to resolve any problems and to clarify areas of concern. Recommended budgets are prepared by the Budget Management Office and are submitted to the Jefferson County Commission. The recommended budget is made available for public review at this time.

The Commission holds open public hearings to discuss the requested and recommended budgets with various departments, service providers, and the general public. Representatives from the Budget Management Office are available to brief the Commission on issues pertaining to the budget and to explain the rationale for certain recommendations.

**September 2011** Upon completion of the budget hearings, the Jefferson County Commissioners approve any changes to the recommended budget, hold a public hearing regarding the final recommended budget, and formally adopt the budget by the first meeting in October. The adopted budget consists of an estimate of revenues, authorized appropriations, and approved staffing levels for each department.

## REVENUES

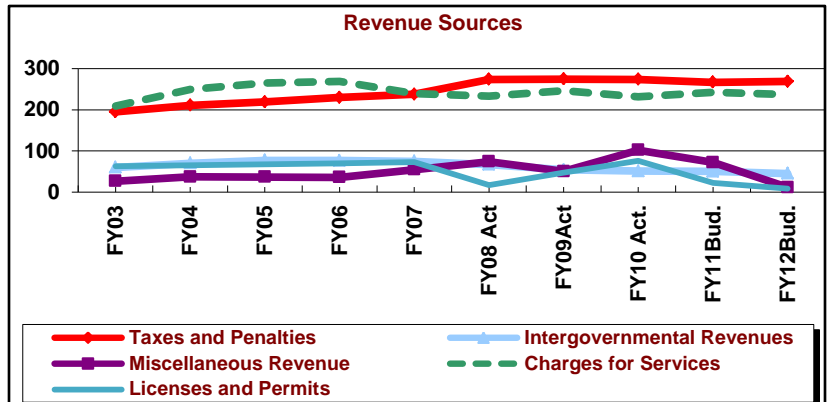
The Jefferson County Commission uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. 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 five fund types encompassing fifteen 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, and Debt Service Funds. A description of the fund types and related individual funds are provided within each fund type section of this budget document.

This section of the budget document is intended to describe the major sources of revenue, to explain the underlying assumptions for revenue estimates and to identify revenue trends. A comparative analysis of major revenue sources is presented to the side.

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



The United States has been in a recession since December 2007, and the State of Alabama and its counties are beginning to feel the effects of the recession. The housing boom has ended, and persons are losing not only their homes but also their jobs at very high rates. The automobile industry which had previously bolstered Alabama’s economy has been especially hard hit. The State of Alabama is reporting lower sales tax revenues as consumers have less income to spend on unnecessary items.

Jefferson County’s housing market has slowed considerably over its previous highs; however, the number of area home on the market has decreased 15 percent, and area home prices have fallen less than the rest of the nation. Even though the University of Alabama in Birmingham continues to be a good source of jobs for the community, the unemployment rate has increased to 10.3%.

Tax based revenue remained low during FY11 but did seem to slightly stabilize around March. Still, Jefferson County has more affordable housing, a diversified business base and a lower cost of living than comparable metro areas which should help it recover more quickly from the slowing economy.

Revenues are affected by a variety of sources such as population growth, unemployment, inflation, and increases or decreases in real disposable income to name a few. Another factor playing a large role in Jefferson County's budget is the continuing uncertainty caused by the problems with the Occupational Tax and Business Licenses which provides around \$70 million yearly for the General Fund. Jefferson County was also hit with a series of devastating tornadoes in FY11 which caused an unexpected increase in expenses.

BMO must also consider the economic consequences as consumers continue to rein in spending, and businesses continue to struggle. Each factor is taken into consideration as the operating budget is prepared, and revenue is projected for upcoming years. Revenue forecasts for FY12 reflect a forecasted decline in property tax revenue, little or no change in sales tax, and major changes to an occupational tax plagued with problems.

## **MAJOR REVENUE CATEGORIES**

### **Tax and Penalties**

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

### **Ad Valorem Taxes (Property Taxes)**

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

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

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

Class I	All property owned by utilities and used in the business of such utilities	30%
Class II	All property not otherwise classified	20%

Class III	All agricultural, forest and single-family, owner-occupied residential property, and historic buildings and sites	10%
Class IV	Private passenger automobiles and pickup trucks owned and operated by an individual for personal or private use	15%

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

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

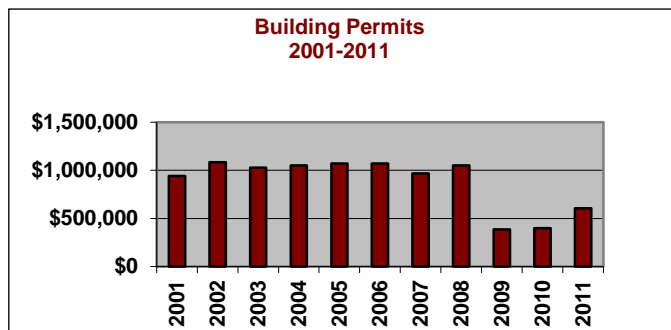
<b>Rate</b>	<b>Mills</b>
State of Alabama	6.5
Jefferson County	
General	5.6
Sewers	0.7
Public Buildings, Bridges and Roads	5.1
Schools	8.2
Rural Roads	2.1
County Schools Districts (outside Cities of Birmingham, Bessemer, Fairfield, Tarrant, Vestavia, Midfield, Homewood, Hoover and Mountain Brook)	13.9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

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

Ad valorem taxes on taxable properties within the County, except motor vehicles and public utility and railroad properties are assessed by the County Tax Assessor and collected by the County Tax Collector. Ad valorem taxes on motor vehicles in the County are assessed and collected by the County Revenue Director, and ad valorem taxes on public utility and railroad properties are assessed by the State Department of Revenue and collected by the State and the County Tax Collector. Ad valorem

taxes are due and payable on October 1 following the October 1 as of which they are assessed, and they become delinquent on and after the following December 31.

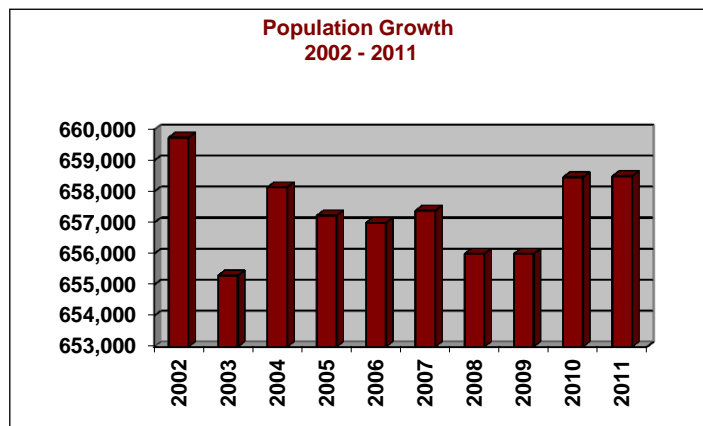
The Tax Collector for Jefferson County has consistently collected a very high percentage of ad valorem taxes. The collection rate is normally about 99.5%. Due to orders from the Alabama Department of Revenue, Jefferson County will be conducting annual revaluations of property. In the past, a steady revenue increase has occurred without requiring any increase in the tax rate. However, this year property taxes for FY12 are predicted to decrease around .5 percent.



Birmingham home sales started to decline in 2007 and have continued their downward trajectory. In October 2008, home sales were down 30 percent, and the median sale price was \$132,000 down 14 percent from two years ago. Real estate agents in Birmingham believe that the County has fared better than the rest of the nation because risky loans were not over utilized. Foreclosure rates remain steady with approximately 70-80 foreclosures a week, which

is not good, but is better than the rest of the nation. New mortgages have plummeted as consumers continue to stay away from major investments during this time.

Population growth is a primary factor driving housing markets and for years, the county has been concerned with losing Jefferson County residents to other counties. Unless this trend shows a significant reversal, Jefferson County could lose its place as the most populous county in the state. If this happens, federal dollars could be taken from the county and given to the state's new largest county. According to a long range transportation study by the Metropolitan Planning Organization, Jefferson County's population is forecast to increase by only 2.3 percent from 2005 to 2035. By 2035, the County's population is expected to be 670,912. Birmingham is losing residents due to lack of safety, politics and poor schools. The County's topography also limits growth.



Recognizing and reversing this trend is a significant goal for the Commission. In 2001, the population was over 660,000, and it has fallen steadily for two years. Although outlying counties continue to

grow at an extraordinary rate, data shows that the county is once again slowly growing in all directions.

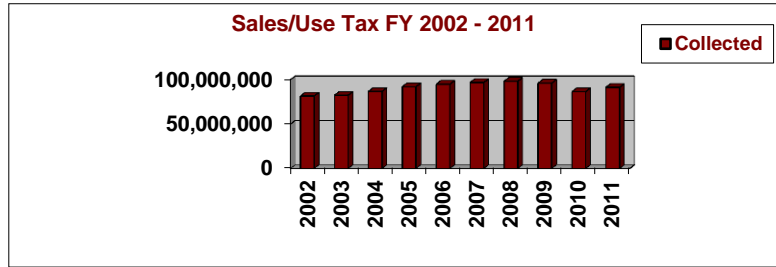
### County Sales and Use Taxes

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 and use taxes are currently levied at the rate of 4% of the gross sales or gross receipts, as the case may be, on all businesses subject to the tax, except that the rate with respect to certain machinery, motor vehicles and trailers is 1½%. The Tax Act provides that certain sales are exempt from both the State and County taxes. In the event the present State sales and use tax statutes are repealed, under the Tax Act, the sales and use taxes of the County will continue to be imposed as if such repeal had not occurred.

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:

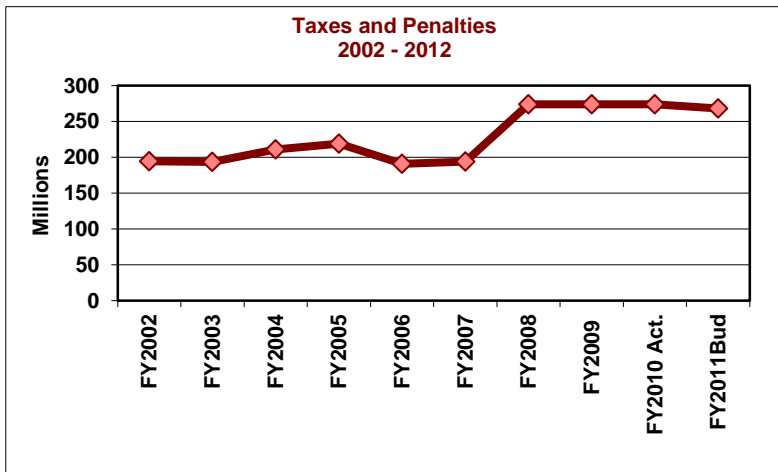
- (1) The first one-half share of the total tax proceeds is applied as follows:
  - a. an amount equal to 1½% of the total tax proceeds is paid into the General Fund of the County to pay the costs of administering and enforcing the Tax Act.
  - b. 9% of the first one-half share is paid directly to the 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.

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.



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. The state government held a special election to raise property taxes and lower sales taxes in an attempt to correct Alabama’s poor tax structure. The bill was overwhelmingly defeated. Therefore, both state and local governments are forced to continue relying on sales tax for their revenue.

All the indicators are that the economy has not been growing as much as the previous 18 months. There has been little or no real growth in sales tax which is the most economically sensitive tax there is. Costs for county governments are always increasing, so even though a stable sales tax is good, it still may not be enough to support the increasing costs of government. Jefferson County is still working to reduce operating costs, eliminate waste and duplication in services, and asking departments to remain fiscally conservative.



Sales tax revenue has declined not only in Jefferson County but also in its surrounding municipalities with areas such as Hoover reporting an 8.2 percent decrease from October 2008 through January 2009. The norm has been for citizens to live and shop on the outskirts of the county, but now, even these areas are suffering. A goal of Jefferson County is to bring local governments and business leaders together in order to have consistent revenue growth throughout the entire county. Government cooperation and

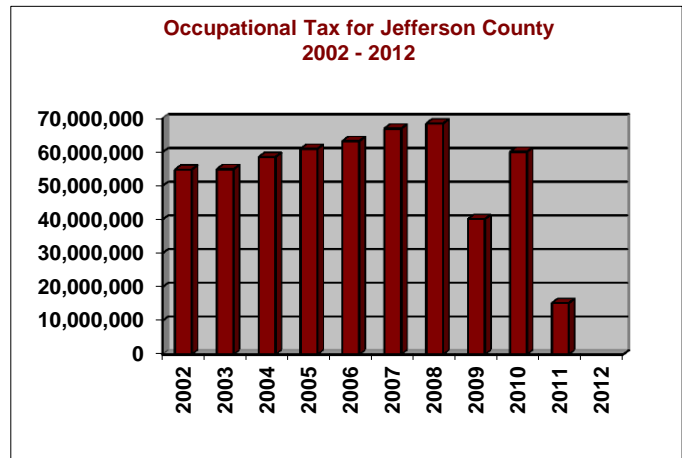
revitalization efforts are beginning to provide shopping alternatives in Birmingham such as the super Wal-Mart built on the city’s east side.

### Licenses and Permits

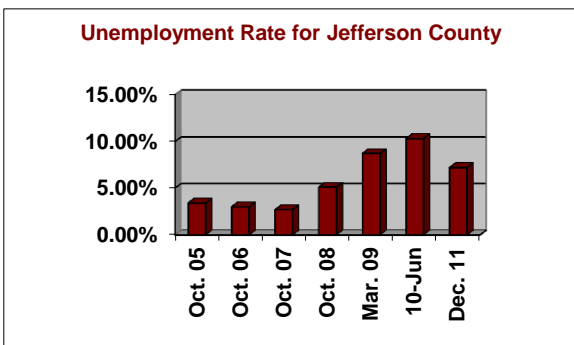
A second category of revenues includes those which are required for individuals and companies to function within the County. While some receipts result from such needs as plumbing permits and marriage licenses, ninety percent of the revenue is derived from the occupational tax.

**County Occupational Taxes**

The County levies and collects a special privilege or license tax (“occupational tax”) at the rate of one-half of one percent of the gross receipts from most persons following a vocation, occupation, calling or profession within the County. The County has been authorized by state statute to levy the Special County License Tax since 1967, but actually began to levy such tax on January 1, 1988, pursuant to Ordinance 1120 approved by the County Commission on September 29, 1987. Under the state statute that authorizes the levy of the Special County License Tax, professions and occupations were exempt from the requirement to pay such tax.



Because of the exemptions, this tax was in litigation from 1992 until 2001, twice reaching the U. S. Supreme Court. The State Legislature was given an opportunity to make the tax fairer, but it first chose to abolish the tax, then to replace it with an alternate providing state Legislators with \$31,000,000 for their own projects. The Legislature once again repealed the County’s occupational tax and that tax was then ruled illegal and the County will have to refund taxpayers. The Legislature created a new Occupational Tax in August 2010 which will give taxpayers the ability to vote on keeping or phasing the tax out in FY12. This tax was declared illegal during FY11 because the Alabama Legislature failed to advertise it properly. The County will have to issue refunds of this tax as well. The Commission has asked the Legislature to reinstate the Occupational Tax.



The occupational tax is affected by the number of persons employed in Jefferson County. The unemployment rate in Jefferson County has reached ten percent. In the 1980’s, Jefferson County’s economy was very undiversified and relied primarily on heavy manufacturing; however, the County has evolved into a regional hub for banking, health care and whole sale trade. During this recession, the County’s banking industry has been hard hit as well as home construction.

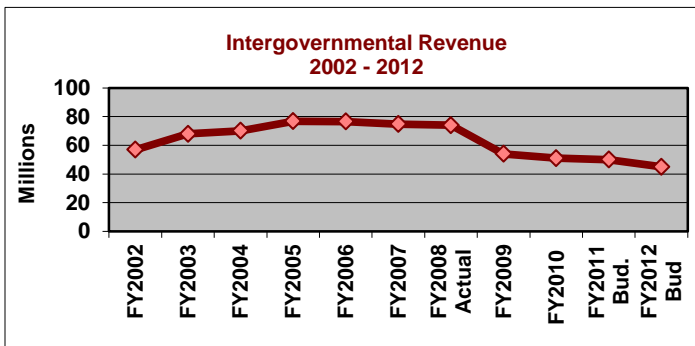
Fortunately Birmingham has a lower cost of living and a lower cost for doing business than comparable southern areas. This advantage adds to its ability to attract new firms especially in the health care industry. UAB Health System is the economic driving force in Jefferson County, and it is currently in the midst of a \$193.6 million development plan. In 2003 UAB’s direct and indirect economic impact on the Birmingham MSA reached nearly \$2.9 billion. Over the past 2 fiscal years, the impact increased by an estimated 15.5 percent. A large portion of this impact comes from its 16,000 employees, more than 17,000 students and thousands visiting the hospitals, clinics, performing arts center, athletic events and other public venues.



Jobs are being lost throughout the County as every sector of the economy is now losing jobs. Another sign of trouble is that Birmingham area companies have begun eliminating sizable chunks of their support staffs. These support workers make up 6 percent of the areas work force but accounted for 23 percent of job losses in the past twelve months. Business owners do not plan to rehire until they are positive that the economy is turning around.



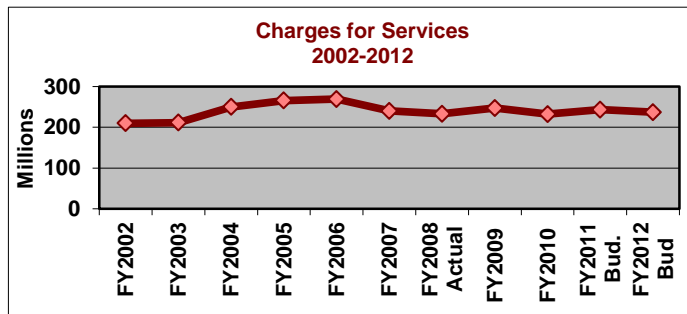
### Intergovernmental Revenues

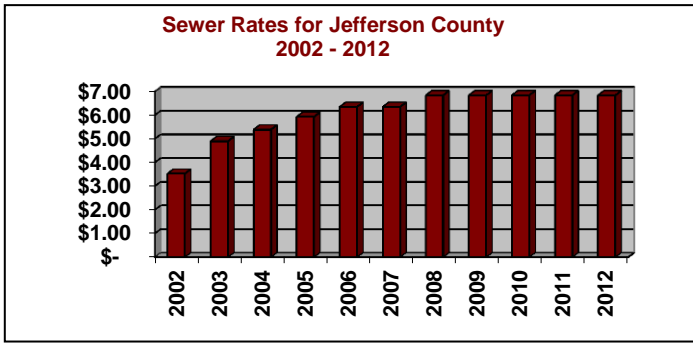


Intergovernmental Revenues refers to revenues from other governments in the form of grants, entitlements or shared revenues. The revenues may come from federal, state or local government sources to provide programs for community and economic development, senior citizens, child support enforcement, state prisoners in county jails, medical care, etc.

### Charges for Services

Charges for Services refer to fees charged by Jefferson County for a wide variety of public services. The major sources are sewer services, which encompass approximately 50% of all charges for services. Other sources include Medicare and Medicaid payments from Cooper Green. The Sheriff's Office charges for some services, such as providing pistol permits, 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.





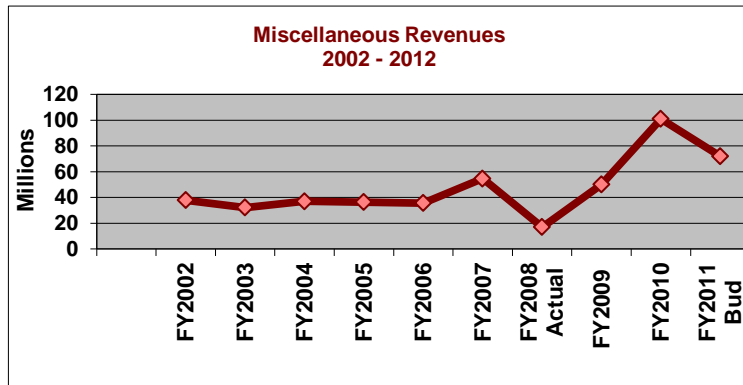
Under the consent decree on the sewer system problem, the rates for wastewater treatment will continue to drive the revenue category higher over the next few years, providing revenues for the rapidly growing debt service payments in the Sanitary Operations Fund. For FY2008, sewer service charges increased by 7.7%. However, during FY09, the Commission voted to halt all sewer rate increases as they continue to work on a

responsible plan to pay back the sewer debt.

**(5) Miscellaneous Revenues**

Miscellaneous Revenues refer to revenue items which are not included in the major revenue categories. The primary source for Jefferson County is interest income, which normally encompasses 83 to 98% of this category. The anticipated reduction in interest is reflective of the projected revenues in fund balances, which earn interest in pooled investments.

The Sanitary Operations Fund with its borrowed money gained substantial interest in FY2000 and FY2001; however, principal balances available for investment as well as interest rates have declined in recent years. The County participated in several bond swaps, and due in part to the housing industry crisis, the bond swaps have failed to sale at auction. Due to the housing problems, the companies which insure our bonds have been



unable to guarantee their payment. This has led to high interest payment increases. The County is negotiating with the bond insurers to be able to switch these swaps back to fixed rate bonds.

## 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 five fund types encompassing twelve 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, and Debt Service Funds. A description of the fund types and related funds is provided below. The National Council on Governmental Accounting states that governments should use the minimal number of funds consistent with legal and operating requirements because unnecessary funds result in inflexibility, undue complexity and inefficient financial administration.

### GOVERNMENTAL FUND TYPES

#### General Fund

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

#### 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** 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** 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 Development Fund** accounts for the receipt and expenditures of Federal block grant funds received by the County.

The **School Warrants Fund** accounts for the receipt and expenditures of a special one cent sales tax to make grants to school boards for school construction

The **Public Building Authority Fund** accounts for the receipt and expenditures of warrants which are only payable with rent paid to the Public Building Authority by the County pursuant to a year to year lease of the Bessemer Courthouse and Jail.

### **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. For the fiscal year beginning October 1, 2006, the County maintained only one Debt Service Fund.

## **PROPRIETARY FUND TYPES**

### **Enterprise Funds**

Enterprise Funds account for 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. The Enterprise Funds used by the County are as follows:

The **Cooper Green Hospital Fund** accounts for the operations of the Cooper Green Hospital and associated clinics. Operating revenues are derived from net patient charges and reimbursements from third parties including Medicare and Medicaid.

The **Jefferson Rehabilitation and Health Center Fund** accounts for the operations of long-term inpatient nursing facilities. Net revenues are received from patient charges and reimbursements from third parties, principally Medicaid.

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

## **FIDUCIARY FUND TYPES**

### **Trust and Agency Funds**

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

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

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

### CAPITAL IMPROVEMENT FUNDS

The County has two funds for capital projects. The first is for capital improvements and the second is for capital road projects. Environmental Services accounts for capital projects within its own fund.

The **Capital Improvements Fund** accounts for revenues, primarily from bond issuance, and expenditures wherein the County achieves 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 fund often is the site of expenditure, but the assets are later transferred into the relevant operating fund.

The **Road Improvements Fund** accounts for revenues, primarily from bond issuance, and expenditures wherein the County achieves a new road or bridge, or makes a major modification to existing assets.

Similar five-year projects for enterprise funds occur within the appropriate enterprise funds.

**General Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	72,604,998	66,836,914	65,429,504	64,416,076
General Sales Tax	26,224,041	28,965,570	29,054,274	31,226,860
Miscellaneous Tax	5,785,039	5,712,703	6,312,570	5,667,895
<b>Total</b>	<b>104,614,078</b>	<b>101,515,187</b>	<b>100,796,348</b>	<b>101,310,831</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	40,208,000	67,732,695	15,257,492	0
Business/Other Lic.	7,423,854	9,158,658	6,967,120	7,765,757
<b>Total</b>	<b>47,631,854</b>	<b>76,891,353</b>	<b>22,224,612</b>	<b>7,765,757</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St., Local Grant	45,196,244	43,353,288	43,254,653	37,418,644
<b>Total</b>	<b>45,196,244</b>	<b>43,353,288</b>	<b>43,254,653</b>	<b>37,418,644</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	22,715,405	24,805,451	24,563,075	20,673,014
Court & Public Safety	6,092,356	6,231,756	5,921,354	5,974,827
Environmental Svs.	0	0	1,125,000	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>28,807,761</b>	<b>31,037,207</b>	<b>31,609,429</b>	<b>26,647,841</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	4,489,167	1,728,156	1,600,000	362,500
Miscellaneous Items	41,686,384	96,252,190	65,020,647	4,615,253
Sale of Fixed Assets	28,671	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>46,204,222</b>	<b>97,980,346</b>	<b>66,620,647</b>	<b>4,977,753</b>

<b>General Fund Total</b>	<b>272,454,159</b>	<b>350,777,381</b>	<b>264,505,689</b>	<b>178,120,826</b>
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General Fund Appropriations

<b>Departments</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Commission	2,355,914	1,925,952	2,351,544	2,167,983
County Manager	0	0	0	566,039
Probate Court	4,069,727	3,914,413	4,586,230	4,019,912
Family Court	7,494,042	6,657,836	7,148,708	6,631,079
State Courts	2,524,034	2,464,842	2,701,873	3,014,962
District Attorney	7,255,344	6,769,896	7,101,512	6,690,596
Law Library	221,899	227,195	200,109	193,121
Finance	6,203,036	6,768,127	6,783,864	4,439,541
Budget Management	782,916	768,604	766,194	629,728
Human Resources	2,758,102	2,422,643	2,687,970	2,105,316
Revenue	8,852,814	8,494,324	9,404,280	8,435,971
County Attorney	2,368,944	1,794,593	1,809,720	1,559,399
Board of Equalization	3,877,507	3,687,252	4,736,193	4,600,575
Tax Assessor	4,392,576	4,235,972	5,268,877	5,248,372
Tax Collector	2,635,297	2,479,727	2,627,991	2,225,613
Treasurer	646,937	632,346	674,618	599,440
Personnel Board	8,911,750	8,575,768	10,162,771	9,838,306
Community Dev.	2,822,364	4,088,003	5,069,117	2,820,946
Land Development	4,786,177	6,177,683	3,860,478	1,602,320
Info Technology	9,726,140	7,304,503	7,730,066	7,853,460
General Services	28,659,929	28,014,624	31,003,197	27,046,243
Board of Registrars	1,127,134	1,116,557	1,025,717	927,756
Cooperative Ext.	185,821	101,832	115,250	102,900
Office Senior Svs.	10,764,757	10,147,470	11,004,384	4,087,005
Sheriff	57,566,018	50,360,279	50,835,283	43,000,000
Youth Detention	4,253,707	4,002,343	4,074,164	3,797,528
Coroner	2,563,467	2,503,658	2,809,825	2,844,455
Inspection Services	0	0	1,347,946	2,016,602
Roads	30,102,320	31,275,048	31,005,177	22,092,907
Non Departmental	55,305,798	48,700,871	58,789,592	36,650,098
<b>Total</b>	<b>273,214,471</b>	<b>253,148,363</b>	<b>277,682,650</b>	<b>217,808,173</b>

**Indigent Care Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	40,714,204	41,203,286	41,858,698	38,737,316
Miscellaneous Tax	0	0	0	3,121,382
<b>Total</b>	<b>40,714,204</b>	<b>41,203,286</b>	<b>41,858,698</b>	<b>41,858,698</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	0	0	0	0
Miscellaneous Items	920	509	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>920</b>	<b>509</b>	<b>0</b>	<b>0</b>

<b>Indigent Total</b>	<b>40,715,124</b>	<b>41,203,795</b>	<b>41,858,698</b>	<b>41,858,698</b>
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**School Warrants Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	81,578,409	83,484,150	77,174,000	78,916,332
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>81,578,409</b>	<b>83,484,150</b>	<b>77,174,000</b>	<b>78,916,332</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>School Total</b>	<b>81,578,409</b>	<b>83,484,150</b>	<b>77,174,000</b>	<b>78,916,332</b>
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**Public Building Authority Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	690,731	518,866	200,000	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>690,731</b>	<b>518,866</b>	<b>200,000</b>	<b>0</b>

<b>PBA Total</b>	<b>690,731</b>	<b>518,866</b>	<b>200,000</b>	<b>0</b>
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**Bridge and Public Building Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	41,871,332	41,958,461	41,495,876	40,930,928
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>41,871,332</b>	<b>41,958,461</b>	<b>41,495,876</b>	<b>40,930,928</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	739,649	745,196	500,000	500,000
<b>Total</b>	<b>739,649</b>	<b>745,196</b>	<b>500,000</b>	<b>500,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	150,599	30,930	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>150,599</b>	<b>30,930</b>	<b>0</b>	<b>0</b>

<b>Bridge Total</b>	<b>42,761,580</b>	<b>42,734,587</b>	<b>41,995,876</b>	<b>41,430,928</b>
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**Community Development Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	2,222,641	4,753,566	2,860,821	2,263,300
<b>Total</b>	<b>2,222,641</b>	<b>4,753,566</b>	<b>2,860,821</b>	<b>2,263,300</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Comm. Dev. Total</b>	<b>2,222,641</b>	<b>4,753,566</b>	<b>2,860,821</b>	<b>2,263,300</b>
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**Total Revenues Special Revenue Funds**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	41,871,332	41,958,461	41,495,876	40,930,928
General Sales Tax	122,292,613	124,687,436	119,032,698	117,653,648
Miscellaneous Tax	0	0	0	3,121,382
<b>Total</b>	<b>164,163,945</b>	<b>166,645,897</b>	<b>160,528,574</b>	<b>161,705,958</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	2,962,290	5,498,762	3,360,821	2,763,300
<b>Total</b>	<b>2,962,290</b>	<b>5,498,762</b>	<b>3,360,821</b>	<b>2,763,300</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	841,330	549,796	200,000	0
Miscellaneous Items	920	509	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>842,250</b>	<b>550,305</b>	<b>200,000</b>	<b>0</b>

<b>Special Rev. Total</b>	<b>167,968,485</b>	<b>172,694,964</b>	<b>164,089,395</b>	<b>164,469,258</b>
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**Special Revenue Funds Appropriations**

<b>Departments/Funds</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Comm Dev. Fund 17	4,419,122	5,105,918	2,860,821	2,263,300
School Warrants Fund	97,255,162	76,393,670	77,174,000	78,916,332
PBA Fund	16,061,375	6,238,080	5,351,000	17,879,580
<b>Total</b>	<b>117,735,659</b>	<b>87,737,668</b>	<b>85,385,821</b>	<b>99,059,212</b>

**Debt Service Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	2,875,329	0	1,491,500	1,491,500
<b>Total</b>	<b>2,875,329</b>	<b>0</b>	<b>1,491,500</b>	<b>1,491,500</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	8500
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	6,644	1,199	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>6,644</b>	<b>1,199</b>	<b>0</b>	<b>0</b>

<b>Debt Service Total</b>	<b>2,881,973</b>	<b>1,199</b>	<b>1,491,500</b>	<b>1,500,000</b>
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**Debt Service Fund Appropriations**

<b>Departments</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Debt Service	41,246,363	23,092,285	29,162,940	23,207,426
<b>Total</b>	<b>41,246,363</b>	<b>23,092,285</b>	<b>29,162,940</b>	<b>23,207,426</b>



**Cooper Green Mercy Hospital Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	47,251,585	37,498,854	43,107,509	43,456,374
<b>Total</b>	<b>47,251,585</b>	<b>37,498,854</b>	<b>43,107,509</b>	<b>43,456,374</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	111,438	89,063	0	0
Miscellaneous Items	1,622,846	1,736,481	4,202,750	4,202,750
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>1,734,284</b>	<b>1,825,544</b>	<b>4,202,750</b>	<b>4,202,750</b>

<b>CGMH Total</b>	<b>48,985,869</b>	<b>39,324,398</b>	<b>47,310,259</b>	<b>47,659,124</b>
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**Jefferson Rehabilitation and Health Center**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	10,166,082	10,854,227	11,000,000	10,510,665
<b>Total</b>	<b>10,166,082</b>	<b>10,854,227</b>	<b>11,000,000</b>	<b>10,510,665</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	0	0	0	0
Miscellaneous Items	14,740	14,888	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>14,740</b>	<b>14,888</b>	<b>0</b>	<b>0</b>

<b>JRHC Total</b>	<b>10,180,822</b>	<b>10,869,115</b>	<b>11,000,000</b>	<b>10,510,665</b>
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**Landfill Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	1,125,000
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,125,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Landfill Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,125,000</b>
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**Sanitary Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	5,838,465	5,858,407	6,270,000	5,845,000
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>5,838,465</b>	<b>5,858,407</b>	<b>6,270,000</b>	<b>5,845,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	100,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	160,277,710	151,917,072	156,221,000	155,185,000
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>160,277,710</b>	<b>151,917,072</b>	<b>156,221,000</b>	<b>155,185,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	1,078,370	1,418,554	1,100,000	350,000
Miscellaneous Items	227,620	84,274	73,000	110,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>1,305,990</b>	<b>1,502,828</b>	<b>1,173,000</b>	<b>460,000</b>

<b>Sanitary Total</b>	<b>167,422,165</b>	<b>159,278,307</b>	<b>163,664,000</b>	<b>161,590,000</b>
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**Total Enterprise Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	5,838,465	5,858,407	6,270,000	5,845,000
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>5,838,465</b>	<b>5,858,407</b>	<b>6,270,000</b>	<b>5,845,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	0	0	0	100,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svcs.	160,277,710	151,917,072	156,221,000	156,310,000
Health/Public Welfare	57,417,667	48,353,081	54,107,509	53,967,039
<b>Total</b>	<b>217,695,377</b>	<b>200,270,153</b>	<b>210,328,509</b>	<b>210,277,039</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	1,189,808	1,507,617	1,100,000	350,000
Miscellaneous Items	1,865,206	1,835,643	4,275,750	4,312,750
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>3,055,014</b>	<b>3,343,260</b>	<b>5,375,750</b>	<b>4,662,750</b>

<b>Enterprise Total</b>	<b>226,588,856</b>	<b>209,471,820</b>	<b>221,974,259</b>	<b>222,009,789</b>
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**Enterprise Funds Appropriations**

<b>Departments/Funds</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Cooper Green	84,546,895	90,048,967	83,897,865	89,083,343
Rehab & Health	13,415,498	13,483,647	11,000,000	13,891,701
Environmental.	57,577,121	57,628,164	81,023,714	96,510,300
Landfill	0	0	0	60,000
Env. Debt Service	117,399,020	148,160,411	183,928,078	81,396,813
<b>Total</b>	<b>272,938,534</b>	<b>309,321,189</b>	<b>359,849,657</b>	<b>280,942,157</b>

**Home Program Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	1,035,095	605,259	1,029,858	1,076,423
<b>Total</b>	<b>1,035,095</b>	<b>605,259</b>	<b>1,029,858</b>	<b>1,076,423</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	10,387	9,208	100,000	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>10,387</b>	<b>9,208</b>	<b>100,000</b>	<b>0</b>

<b>Home Total</b>	<b>1,045,482</b>	<b>614,467</b>	<b>1,129,858</b>	<b>1,076,423</b>
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**Emergency Management Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Licenses and Permits				
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	0	0	0	0
Fed, St, Local Grant	1,524,465	970,716	278,823	1,200,922
<b>Total</b>	<b>1,524,465</b>	<b>970,716</b>	<b>278,823</b>	<b>1,200,922</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	601,478	894,612	736,437	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>601,478</b>	<b>894,612</b>	<b>736,437</b>	<b>0</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	1,500	0	0	0
Miscellaneous Items	0	83,355	10,000	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>1,500</b>	<b>83,355</b>	<b>10,000</b>	<b>0</b>

<b>EMA Total</b>	<b>2,127,443</b>	<b>1,948,683</b>	<b>1,025,260</b>	<b>1,200,922</b>
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**Pension Fund Revenues**

<b>Taxes and Penalties</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Licenses and Permits</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenue</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Intergovernmental	586,929	644,484	664,501	661,179
Fed, St, Local Grant	0	0	0	0
<b>Total</b>	<b>586,929</b>	<b>644,484</b>	<b>664,501</b>	<b>661,179</b>

<b>Charges for Services</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Miscellaneous Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Pension Total</b>	<b>586,929</b>	<b>644,484</b>	<b>664,501</b>	<b>661,179</b>
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**Total Trust and Agency Fund Revenues**

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Taxes and Penalties</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Licenses and Permits</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Occupational Tax	0	0	0	0
Business/Other Lic.	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Intergovernmental Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Intergovernmental	586,929	644,484	664,501	661,179
Fed, St, Local Grant	2,559,560	1,575,975	1,308,681	2,277,345
<b>Total</b>	<b>3,146,489</b>	<b>2,220,459</b>	<b>1,973,182</b>	<b>2,938,524</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Charges for Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
General Government	0	0	0	0
Court & Public Safety	601,478	894,612	736,437	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
<b>Total</b>	<b>601,478</b>	<b>894,612</b>	<b>736,437</b>	<b>0</b>

	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Miscellaneous Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
Interest Earnings	11,887	9,208	100,000	0
Miscellaneous Items	0	83,355	10,000	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
<b>Total</b>	<b>11,887</b>	<b>92,563</b>	<b>110,000</b>	<b>0</b>

<b>Trust/Agcy Total</b>	<b>3,759,854</b>	<b>3,207,634</b>	<b>2,819,619</b>	<b>2,938,524</b>
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**Trust and Agency Fund Appropriations**

<b>Departments/Funds</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Comm. Dev. Home	1,287,057	788,370	1,129,858	1,076,423
EMA	4,350,705	2,134,115	1,342,298	1,200,922
Pension	491,670	621,002	664,501	661,179
<b>Total</b>	<b>6,129,432</b>	<b>3,543,487</b>	<b>3,136,657</b>	<b>2,938,524</b>

### Capital Projects Funds Revenues

<b>Capital Funds</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Capital Projects	1,614,500	0	0	0
Capital Road Projects	833,876	2,161,271	0	1,030,000
<b>Total</b>	<b>2,448,376</b>	<b>2,161,271</b>	<b>0</b>	<b>1,030,000</b>

### Capital Projects Funds Appropriations

<b>Capital Funds</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Capital Projects	9,346,784	3,863,764	10,782,953	8,357,636
Capital Road Projects	4,581,094	1,829,839	7,198,821	6,225,573
<b>Total</b>	<b>13,927,878</b>	<b>5,693,603</b>	<b>17,981,774</b>	<b>14,583,209</b>

**Budget Summary All Funds**

<b>Revenues</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Taxes	274,616,488	274,019,491	267,594,922	268,861,789
Licenses and Permits	47,631,854	76,891,353	22,224,612	7,765,757
Intergovernmental	54,180,352	51,072,509	50,080,156	44,711,968
Charges for Services	247,104,616	232,201,972	242,674,375	236,933,380
Miscellaneous	52,568,393	104,128,944	72,306,397	10,670,503
<b>Total</b>	<b>676,101,703</b>	<b>738,314,269</b>	<b>654,880,462</b>	<b>568,943,397</b>

<b>Expenditures</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
General	273,214,471	253,148,363	277,682,650	217,808,173
Community Dev.	4,419,122	5,105,918	2,860,821	2,263,300
School Warrants	97,255,162	76,393,670	77,174,000	78,916,332
Public Bldg Auth.	16,061,375	6,238,080	5,351,000	17,879,580
Debt Service	41,246,363	23,092,285	29,162,940	23,207,426
Cooper Green	84,546,895	90,048,967	83,897,865	89,083,343
Rehab & Health Ctr.	13,415,498	13,483,647	11,000,000	13,891,701
Environmental Svs.	57,577,121	57,628,164	81,023,714	96,510,300
Landfill	0	0	0	60,000
Env Debt Svs.	117,399,020	148,160,411	183,928,078	81,396,813
Comm. Dev. Home	1,287,057	788,370	1,129,858	1,076,423
EMA	4,350,705	2,134,115	1,342,298	1,200,922
Pension	491,670	621,002	664,501	661,179
Capital Projects	9,346,784	3,863,764	10,782,953	8,357,636
Capital Roads	4,581,094	1,829,839	7,198,821	6,225,573
<b>Total</b>	<b>725,192,337</b>	<b>682,536,595</b>	<b>773,199,499</b>	<b>638,538,701</b>

<b>Surplus/Deficit Revenues/Expenditures</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Revenues	676,101,703	738,314,269	654,880,462	568,943,397
Expenditures	725,192,337	682,536,595	773,199,499	638,538,701
<b>Total</b>	<b>(49,090,634)</b>	<b>55,777,674</b>	<b>(118,319,037)</b>	<b>(69,595,304)</b>

## Staffing and Personnel Issues

The adopted FY2012 Operating Budget includes funding for 3,356 positions. This number is greatly reduced from previous years due to the county's financial problems. Employees have been placed on Leave Without Pay pending a Reduction in Force, Environmental Services deleted approximately 120 vacant positions, and employee health insurance premiums doubled.

During FY11, the County was forced to cut departmental budgets first in January and then in June. In January, there were 21 vacant positions deleted, and in June, 547 county employees were placed on Administrative Leave without Pay and another 161 vacant positions were deleted. As the county began the budget reduction process, current employees began to retire or seek transfers to other municipalities. The Sheriff's department has been particularly hard hit as deputies transfer to other places.

Even though General Fund departments are under a hiring freeze, the Personnel Board and Human Resources continue to work to evaluate and protect employee jobs and be sure that the consent decree requirements from the Anti-Discrimination lawsuit are met.

The Personnel Board has returned to yearly job surveys which review employees' jobs to determine if the classification and pay scale are correct. With the yearly survey, approximately 20 percent of positions in the system are reviewed annually. Jobs used to be reviewed every five years. A yearly review helps minimize the impact of salary increases on the County budget.

The Personnel Board continues to realize successes and progress toward its established goals. Currently, the backlog of jobs with no active registers has been eliminated, and the Board realized its goal to reduce the length of time to issue certifications lists to one day. The average turnaround time is now less than one-half day.

A major staffing issue facing Jefferson County is the recruitment and retainment of deputy sheriffs especially since merit increases and yearly pay raises have been suspended. The Personnel Board is working to make sure that qualified applicants are available when the department is able to hire again. Also, there is a demand for more Spanish speaking applicants, so the Personnel Board is advertising in areas with large Hispanic populations. Other problems include applicants being unable to pass the fitness test and a lack of interest by young people in police work as a profession.

Because the Board recognizes the constant need of its jurisdictions for law enforcement personnel, a continuous application process for Police Officer and Deputy Sheriff has been started. Further, the Board tests and certifies candidates monthly instead of yearly. Progressing from yearly to monthly testing allows for more competitive recruitment efforts, saves money and better meets the needs of member jurisdictions.

In previous years, the retirement credit program had between 20 and 25 participants. In FY11, the number increased to 60, and this year looks to be over 60 as well. Employee retirements are helping the County save money; however, the impact of losing these employees and their knowledge will be felt during the upcoming fiscal years. As the County works toward financial stability, it has to come up with ways to efficiently utilize remaining employees to provide services to its constituents.

One major change to the county's structure is a new law passed by the Legislature which states that newly hired department heads will be unclassified. This means they will not have the protection of the Personnel Board. County commissioners believe this will give them more flexibility in hiring and firing department heads. A second change to the County's structure is the creation of the County Manager position. This position handles daily operations.

The County does have vacant positions, such as CFO and other financial positions that do need to be filled. They must have an operational Personnel Board and Human Resources Department to draw from a nationwide pool of qualified candidates to fill these important positions. The departments also need to make attracting young professionals a priority. They have to find ways to reverse the fact that college graduates are likely to leave Alabama to seek employment elsewhere. Jefferson County must retain financial stability and offer an exceptional benefit package to interest college graduates in employment offers within the County.

Fiscal Year 2012's budget provides for no cost of living adjustment (COLA), 75% of employee and family health insurance, 100% for employee life insurance, 6% pension contribution, and continuation of the sick leave-retirement credit for employees with exceptional attendance records. Merit increases have been suspended. The pay schedule change occurs on the first full pay period in October.

## 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.

**OBJECTIVES:**

- To fulfill special legal requirements by passing laws 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 weekly or more frequent basis.
- To prioritize and act upon issues that affects the County.
- To review and monitor the County financial resources through budget resolutions and amendments.
- To conduct business affecting the legal and jurisdictional identity of the County as an entity.
- To encourage more citizen involvement in the formulation and enforcement of policy and program decisions.

**DEPARTMENT INSIGHTS:**

In accordance with a Federal District Court Consensus 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 five functional concerns.

**CRITICAL ISSUES:**

The main issue facing this Commission is the ongoing crisis with the loss of the Occupational Tax and the inability to pay back the sewer debt. The Commission is once again asking the State Legislators for help with a replacement Occupational Tax. They are negotiating with creditors to come up with a repayment plan for the sewer debt which would minimize rate increases and write off a portion of the debt. If these talks fail, bankruptcy is a possibility.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	1,600,460	1,425,334	1,651,731	1,561,860
Operating	755,454	500,618	699,813	606,123
Capital	0	0	0	0
<b>Total</b>	<b>2,355,914</b>	<b>1,925,952</b>	<b>2,351,544</b>	<b>2,167,983</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	23	23	21	20
Part – Time	4	3	1	0
<b>Total</b>	<b>27</b>	<b>26</b>	<b>22</b>	<b>20</b>



## County Manager

**MISSION STATEMENT:**

According to state law, Bill 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.

**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:**

This department was created in the FY2012 budget. It includes one Deputy County Manager and one Confidential Secretary.

**CRITICAL ISSUES:**

The County Manager faces the difficult challenge of steering the county through the financial problems resulting from the loss of the Occupational Tax and the sewer debt crisis. To further compound matters, he must guide departments struggling to perform their daily operations with critically reduced staff and funding.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	0	0	0	528,089
Operating	0	0	0	37,950
Capital	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>566,039</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	0	0	0	3
Part – Time	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

## Probate Court

**MISSION STATEMENT:**

The Probate Court serves the public by making legal decisions to resolve issues such as the probate of estates, appointment and supervision of guardians and conservators, granting adoptions, holding hearings for the commitment of the mentally incompetent, conducting eminent domain proceedings, and conducting the legal recording of deeds, mortgages, etc., and official bonds; conducting county, state and federal elections and issuing marriage licenses.

**OBJECTIVES:**

- To maintain service levels to the citizenry by hearing and deciding court cases relating to the settlement of estates, trusts, adoptions, eminent domain proceedings, annexation disputes, sanity hearings and sales of land.
- To record and maintain the filing of final decisions and public records, judicial documents, sub-division maps (used by planning, zoning and Tax Assessor).
- To hold official bonds.
- To collect filing fees, taxes, and costs related to the above functions, and make proper distribution of same.
- To supervise county, state and federal elections in the county.
- To record, store and preserve documents such as wills, deeds, mortgages and liens.

**DEPARTMENT INSIGHTS:**

The Probate Court has general jurisdiction over orphans, business and adoptions, and has power to grant Letters Testamentary, Administration, Guardianship and Conservatorship and further jurisdictions as provided by law. Probate also keeps all of the books, papers and records with indexes, computes fees and taxes on documents to be recorded, collects and disburses fees and taxes according to law, supervises elections and prepares ballots.

**CRITICAL ISSUES:**

Inadequate staffing is the number one issue for Probate Court. Over the past three years, there has been a workload increase of 35%. Probate needs to fill vacant positions to meet this need. For FY12, the court would like to increase the number of cases processed per employee by 10%. The Court also hopes to improve morale and provide a more pleasant work environment for them.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Personnel	3,117,534	2,954,060	3,160,598	2,425,270
Operating	952,193	845,799	1,375,632	1,594,632
Capital	0	115,084	50,000	0
<b>Total</b>	<b>4,069,727</b>	<b>3,914,943</b>	<b>4,586,230</b>	<b>4,019,902</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	57	54	54	38
Part – Time	0	0	0	0
<b>Total</b>	<b>57</b>	<b>54</b>	<b>54</b>	<b>38</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Cases Processed	450,000	475,000	475,000	480,000

## 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.

**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, abuse and consent to abortion form minors.
- 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:**

Family Court is operating with an inefficient, fragmented technology system which doesn’t allow for seamless communication between court divisions. The Court would like to implement a comprehensive court wide case management system which would allow for paperless communication. This year the Court would like to contract with a consultant to evaluate various hardware/software programs. The Court would also like to hire an onsite data management person to help with their information technology needs. The Court would also like to fill vacant positions to reduce the work backlog and reduce overtime.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Actual
Personnel	5,612,857	5,204,042	5,953,868	5,545,540
Operating	1,825,348	1,334,341	1,194,840	1,085,539
Capital	55,837	119,453	0	0
<b>Total</b>	<b>7,494,042</b>	<b>5,323,837</b>	<b>7,148,708</b>	<b>6,631,079</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	96	94	94	86
Part – Time	1	1	0	0
<b>Total</b>	<b>97</b>	<b>95</b>	<b>94</b>	<b>86</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Cases Processed	56,592	54,212	56,000	56,000

## 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.

**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.

The State Courts also want to test videoconferencing between the AOC and Jefferson County and approach the Department of Corrections about videoconferencing.

**Financial Plan:**

<b>Description</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Personnel	1,669,862	1,655,930	1,848,873	1,824,578
Operating	854,172	808,912	853,000	1,190,384
Capital	0	0	0	0
<b>Total</b>	<b>2,524,034</b>	<b>2,464,842</b>	<b>2,701,873</b>	<b>3,014,962</b>

**Staffing Levels:**

<b>Description</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
Full – Time	75	65	65	60
Part – Time	0	0	0	0
<b>Total</b>	<b>75</b>	<b>65</b>	<b>65</b>	<b>60</b>

## District Attorney – Birmingham and Bessemer

**MISSION STATEMENT:**

The District Attorney is charged to handle the 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 also enforces the worthless check laws within the Birmingham and Bessemer Divisions of Jefferson County.

**OBJECTIVES:**

- To protect the public safety by screening cases for felony warrants on a 24 hour a day, 7 day a week basis.
- To file condemnation proceedings on behalf of the State of Alabama in equity Court on illegally used property; represents the State in public nuisance abatement cases, extra-ordinary writs; supervise and prepare fugitive and unlawful flight warrants, extradition proceedings and prosecute child abuse neglect cases.
- To assist in the investigation of all felonies, particularly white collar crime, public corruption, and misappropriation of public funds.
- To serve as legal counsel of the Planning and Zoning Board in disputes over said Board’s decisions.
- To maintain a Victim-Witness Office.
- To administer a Legislatively Mandated Deferred Prosecution program for drug offenders.
- To increase the number of worthless check warrants issued.

**DEPARTMENT INSIGHTS:**

The DA’s Office carries out a myriad of duties as the legal representative for county agencies and the State of Alabama.

**CRITICAL ISSUES:**

The Birmingham District Attorney plans to decrease traffic case court appearances by continuing and expanding the Defensive Driving School option. They also want to increase plea agreements in District Court and Circuit Court. The Bessemer District Attorney wants to upgrade the case management system used for screening criminal warrants. They also want to dispose of more criminal cases to comply with the Speed Trial provision.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	6,744,598	6,588,000	6,923,915	6,522,206
Operating	338,476	165,075	177,597	168,390
Capital	172,270	16,821	0	0
<b>Total</b>	<b>7,255,344</b>	<b>6,769,896</b>	<b>7,101,512</b>	<b>6,690,596</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	105	99	99	71
Part – Time	0	0	0	0
<b>Total</b>	<b>105</b>	<b>99</b>	<b>99</b>	<b>71</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Cases Processed	18,000	18,000	18,000	18,000

## 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 10<sup>th</sup> Judicial Circuit, Birmingham Division, and the Birmingham Bar Association, and area citizens.

**OBJECTIVES:**

- To provide a legal research facility for the bench and bar of the 10<sup>th</sup> Judicial Circuit and area citizens.
- To provide access to a collection of current and basic legal reference sources.
- To provide an experienced staff to assist patrons in using legal resources available in print, on CD-ROM, and on the internet.
- To provide access to the library's collection through the maintenance of an on-line catalog using the Library of Congress Classification System.
- To continue the maintenance of an on-line inventory/accession record.
- To provide access to fax and photocopy machines for the reproduction and transmittal of legal information.
- To maintain computerized financial records for the Law Library.
- To maintain a web page to provide information about the Law Library and to promote its use.

**DEPARTMENT INSIGHTS:**

While primarily serving the Bench and Bar of the 10<sup>th</sup> Judicial Circuit, the Law Library is a public facility open to patrons who need access to legal material. Most costs of this department are recovered from fees accessed 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.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	221,610	226,826	198,751	191,263
Operating	289	369	1,358	1,858
Capital	0	0	0	0
<b>Total</b>	<b>221,899</b>	<b>227,195</b>	<b>200,109</b>	<b>193,121</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	3	3	3	3
Part – Time	0	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Users Served	7,800	8,736	9,784	10,000

## Finance

**MISSION STATEMENT:**

The Finance Department’s mission is to provide efficient and effective fiduciary services to achieve county-wide goals required by citizens, employees, and County departments. Its responsibilities encompass accounting, accounts payable, accounts receivable, auditing, cash management and investments, debt management and investor relations, inventory management, and purchasing.

**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.

**DEPARTMENT INSIGHTS:**

The Finance Department seeks to achieve the Government Finance Officer’s Association’s Certificate of Achievement for Excellence in Financial Reporting once component unit financial statements become available in a timely fashion. Efforts to implement GASB 34’s Financial Reporting Model have begun with emphasis on collecting historical infrastructure data through the Fixed Asset unit of the Accounting Division.

**CRITICAL ISSUES:**

The Finance Department has several goals related to the 2007 conversion to the SAP Financial System. The department plans for its employees to receive supplemental SAP training, and they plan to develop a SAP training program for the County, develop and produce SAP reports and update their Policy and Procedures Manual to reflect SAP business practices. They want at least 50% of SAP reports to be in the testing phase.

In the next three to five years, the department plans to write and institute cash management procedures, update its debt management policy, and improve County debt ratings. During this fiscal year, the department plans to have its debt service objectives and payment procedures written and approved.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	2,949,934	3,097,519	2,827,103	2,340,791
Operating	3,219,603	3,670,608	3,956,761	2,098,750
Capital	33,499	0	0	0
<b>Total</b>	<b>6,203,036</b>	<b>6,768,127</b>	<b>6,783,864</b>	<b>4,439,541</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	65	54	56	46
Part – Time	0	0	0	0
<b>Total</b>	<b>65</b>	<b>54</b>	<b>56</b>	<b>46</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
AP Items Processed	83,420	79,565	79,565	79,565

## Budget Management/Payroll

**MISSION STATEMENT:**

Budget Management’s mission is to develop operating budgets for individual county departments. All requests to change or amend the budget are processed by BMO. The department assists the County Commission and departments in obtaining the financial information necessary to carry out their functions. BMO aids the commission in review, analysis, and formulation of an annual operating budget for the County. Payroll analyzes time sheets, leave adjustments and personnel action forms. They process garnishments and child support payments and withhold taxes.

**OBJECTIVES:**

- To prepare and disseminate financial reports to departments and appropriate state and federal agencies.
- To develop estimates of revenues and expenditures for operating, indirect costs and five-year capital budgets with continuous monitoring and adjustments.
- To maintain the employee leave system and track comp time balances.
- To administer the County’s Sick Leave Retirement Credit Conversion Program.
- To prepare 50 payrolls while fulfilling all the employer’s responsibilities imposed by laws and courts.

**DEPARTMENT INSIGHTS:**

The department plans to provide accurate budget information to the public in a timely manner and hopes to have a budget document on its website one month after the budget is adopted. Payroll administers Direct Deposit and hopes to have more employee participation.

**CRITICAL ISSUES:**

A SMART budgeting policy was adopted in FY08 which implemented a goal oriented performance measurement system. BMO plans to incorporate this with Zero Based Budgeting. Workload measures have either been established or updated for each department, and the departments developed a list of critical issues, measurable goals, improvement strategies and performance targets that were included with their budget requests. Payroll wants to have a fully functioning self-service website where employees can see their payroll history, vacation and sick time, and direct deposits. Seeing direct deposits online would eliminate the need for an actual check and cut down on costs.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	752,627	749,577	736,771	660,927
Operating	24,559	19,027	29,423	22,801
Capital	5,730	0	0	0
<b>Total</b>	<b>782,916</b>	<b>768,604</b>	<b>766,194</b>	<b>683,728</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	11	8	8	7
Part – Time	0	1	1	0
<b>Total</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>7</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Checks Processed	107,100	108,000	108,000	108,000
Budget Amendments	1,326	1,400	1,000	900



## Human Resources

**MISSION STATEMENT:**

Human Resources mission is to provide human resource and risk management services as required by citizens, employees and county departments. Its responsibilities include employee benefits, occupational health, risk management, and investigation of liability claims made against the County.

**OBJECTIVES:**

- Reduce the number of accidents and expand accident investigation by in-house staff.
- Expand software programs to track settlement of claims.
- Drug screening of all new employees.
- Introduction of voice response system for improved fringe benefit communication.
- Proactive safety investigations, hazard identifications and corrections.
- Proactive accident prevention methods.
- Provide uniform orientation of new employees regarding policies, procedures and benefits.
- Receive complaints, 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 provide instruction on the development of management skills, information concerning career enhancement, and to assist with the development of employee benefit programs.

**DEPARTMENT INSIGHT:**

Human Resources seeks to control and minimize the County’s liability in managing risks. The largest portion of this effort is in the general health and well-being of county employees by providing health, dental and vision insurance.

**CRITICAL ISSUES:**

HR plans to reduce the number of claims filed against the County by establishing a safety committee and hiring a Safety Coordinator and Risk Management Coordinator. The safety committee will develop goals and strategies to reduce various claims and hold employees accountable for negligence. The department hopes to reduce auto claims by 20%. Along with this goal, HR also wants to reduce health claims by establishing a wellness program.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	2,326,563	2,165,809	2,009,990	1,545,281
Operating	427,449	256,834	677,980	335,035
Capital	4,090	0	0	225,000
<b>Total</b>	<b>2,758,102</b>	<b>2,422,643</b>	<b>2,687,970</b>	<b>2,101,316</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	29	30	30	16
Part – Time	0	0	0	0
<b>Total</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>16</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Employees Served	3,900	3,900	3,900	3,900

## 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.

**OBJECTIVES:**

- Enhance and maintain tax/license applications within the Revenues Management System.
- Update and expand the current Motor Vehicle data processing system.
- Implement on-line filing of various taxes.
- Adequately staff and equip existing and proposed 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, occupational tax and TV franchise tax.

**CRITICAL ISSUES:**

Revenue has a high vacancy and turnover rate. During the next 3-5 years, the department hopes to reduce the turnover rate by 10%. The department is changing its positions from clerical to accounting positions in the hope of attracting and retaining more qualified employees. Revenue will begin cross-training all employees so that taxpayers will be able to receive help from any employee.

The department wants to upgrade the Tax Mantra System, implement E-Tax filing capability and implement a new software program to collect outstanding checks. Information Technology is coordinating a proposal for a website project to implement E-Tax filing for major revenue sources like Sales Tax, Education Tax, Occupation Tax and business licenses.

**Financial Plan:**

<b>Description</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Personnel	7,999,332	7,894,638	8,392,625	7,425,816
Operating	832,079	555,361	1,011,655	1,010,155
Capital	21,403	44,325	0	0
<b>Total</b>	<b>8,852,814</b>	<b>8,494,324</b>	<b>9,404,280</b>	<b>8,435,971</b>

**Staffing Levels:**

<b>Description</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
Full – Time	200	169	157	120
Part – Time	4	0	0	0
<b>Total</b>	<b>204</b>	<b>169</b>	<b>157</b>	<b>120</b>

**Performance Measures:**

<b>Description</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Estimated</b>	<b>FY2012 Estimated</b>
Revenue Collections	420,000,000	430,000,000	430,000,000	430,000,000

## 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.

**OBJECTIVES:**

- To fulfill legal requirements by prosecuting and defending civil legal matters on behalf of all the above named entities in federal, state and appellate courts. Prosecute employee disciplinary cases for above entities before the Personnel Board. Represent above 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:**

The Criminal Justice Study Committee has one full-time member assigned from Information Services and other part-time staff under contract. By state law, the County Attorney serves as legal counsel to the Pension Board.

**CRITICAL ISSUES:**

The County Attorney’s office plans to eliminate outside legal services in the next five years. To meet this goal, current and anticipated legal vacancies must be filled in a timely manner. The Attorney’s office will be working closely with the Human Resources department to provide education and sensitivity training to employees in an attempt to reduce the number of lawsuits which result from the action of County employees. The office hopes to reduce these lawsuits by 5%.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	1,243,767	1,625,936	1,669,164	1,240,579
Operating	1,114,246	168,657	140,556	318,820
Capital	10,931	0	0	0
<b>Total</b>	<b>2,368,944</b>	<b>1,794,593</b>	<b>1,809,720</b>	<b>1,559,399</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	7	7	7	8
Part – Time	1	1	1	0
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Pending Lawsuits	40	40	40	40

## Board of Equalization

**MISSION STATEMENT:**

The Board of Equalization is a quasi-judicial three member body established by the state legislature to determine, by majority vote, the valuation of all property subject to ad valorem taxation. The chairman is also the administrator of the real estate appraisal section which establishes the original value of the 306,000 plus parcels located in both divisions of Jefferson County. Staff personnel annually process the valuation of all property in the County due to the 2003 directive from the Alabama Department of Revenue.

**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, an estimated 305,000 valuation notices will be processed, from which approximately 7,000 will be protested, and approximately 50 will be appealed to Circuit Court.

**CRITICAL ISSUES:**

One issue facing the Board is the steadily increasing parcel load per person. This year the department will review the State Standards of employee per parcel ratio and work on strategies to deal with this issue. The department hopes to have a plan to replace full time employees with new technology which would make field work easier and be more cost effective than hiring additional employees. The Board is taking the first steps toward purchasing new appraisal software by preparing the Request for Proposal. The department hopes to begin implementation this year.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	3,336,296	3,185,088	4,060,477	4,039,967
Operating	442,176	391,912	555,716	560,608
Capital	99,035	110,252	120,000	0
<b>Total</b>	<b>3,877,507</b>	<b>3,687,252</b>	<b>4,736,193</b>	<b>4,600,575</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	72	72	72	73
Part – Time	0	0	0	0
<b>Total</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>73</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Parcels Processed	314,849	314,572	316,500	316,500

## 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 an audit of mobile homes which are considered real property, owned and occupied by the landowner. It includes assessing and auditing personal property accounts in the county.

**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 \$2,450,000 and fees of approximately \$22,000. Revenue of around \$50,000 will be produced from the sale of maps and other assessment related documents.

**CRITICAL ISSUES:**

The department is taking the first steps toward purchasing new appraisal software. This software will be in conjunction with the Board of Equalization’s purchase and will help the departments work together more efficiently. It will help the department make the transition to a paperless workplace and will enable them to scan all documents required to be saved into perpetuity and recycle the paper. The department plans to increase revenue through personal property appraisals and audits.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	4,111,808	3,894,944	4,522,174	4,377,783
Operating	242,688	336,459	735,303	870,589
Capital	38,080	4,569	8,400	0
<b>Total</b>	<b>4,392,576</b>	<b>4,235,972</b>	<b>5,265,877</b>	<b>5,248,372</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	77	70	70	57
Part – Time	0	0	0	0
<b>Total</b>	<b>77</b>	<b>70</b>	<b>70</b>	<b>57</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Real/Personal Property Value	\$10,213,000	\$10,111,000	\$10,400,000	\$10,400,000

## Tax Collector

**MISSION STATEMENT:**

The Tax Collector administers the collection and distribution of the ad valorem taxes on real and personal property in Jefferson County in accordance with Code of Alabama 1975.

**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 \$478,000,000 in ad valorem tax revenue.
- To collect, receive and disburse around \$5,000,000 in land redemption collections.
- To distribute tax revenues to 45 public jurisdictions and agencies, including the State of Alabama, Jefferson County Commission, all school boards in the county, the Jefferson County Board of Health, and Birmingham-Jefferson County Transit Authority.
- To collect and distribute the following non ad valorem items: weed liens, condemnation liens, forest fees and storm water drainage fees.
- Bill and maintain mortgage company files.

**DEPARTMENT INSIGHTS:**

The Tax Collector will generate commissions of around \$5,000,000 and fees of approximately \$120,000.

**CRITICAL ISSUES:**

The department is taking the first steps toward purchasing new appraisal software. This software will be in conjunction with the Board of Equalization’s and Assessor’s purchase and will help the departments work together more efficiently. It will help the department make the transition to a paperless workplace and will enable them to scan all documents required to be saved into perpetuity and recycle the paper.

They hope to purchase a remittance system which would reduce overtime by 10% and help make more timely deposits. They hope to reduce the wait time for a deposit from three to five days to one to three days.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	2,503,938	2,315,988	2,411,949	2,005,213
Operating	131,359	163,739	201,042	212,400
Capital	0	0	15,000	8,000
<b>Total</b>	<b>2,635,297</b>	<b>2,479,727</b>	<b>2,627,991</b>	<b>2,225,613</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	40	39	43	29
Part – Time	1	0	0	0
<b>Total</b>	<b>41</b>	<b>39</b>	<b>43</b>	<b>29</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Ad Valorem Taxes	\$560,537,072	\$557,034,916	\$550,000,000	\$550,000,000

## 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 27 operating and 28 trust funds.

**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 31 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 employee payroll and 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.
- To administer the employee Savings Bond program.

**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’s main goal is to maintain an adequate fund balance by administering the County Cash Management and Investment Program for funds held by the Treasurer so the portfolio of all funds increases by 20% by the end of 2013. For this fiscal year, the Treasurer wants the portfolio to increase by 3%. They also want to reconcile bank statements received with Treasurer records and issue reports within the same month.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	613,444	609,549	637,783	566,136
Operating	33,493	22,797	36,835	33,304
Capital	0	0	0	0
<b>Total</b>	<b>646,937</b>	<b>632,346</b>	<b>674,618</b>	<b>599,440</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	9	9	9	8
Part – Time	1	1	1	0
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>8</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Aver. Value Portfolio	\$45,300,000	\$55,100,000	\$55,100,000	\$55,100,000

## 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 8 divisions (administration, technology, workforce analysis, employee relations, testing, training, applicant services, and business systems and reporting), assigning staff according to need.

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.

**OBJECTIVES:**

- To attract, by policy and planning, local government candidates for employment, satisfying the Board’s legal mandates and citizenry needs for effective government.
- To satisfy the federal court reporting requirement on the implementation of revised testing standards for classification challenges based on sex/race bias.
- To complete annual job surveys.
- To undertake long term strategic planning to increase efficiency and effectiveness of service delivery throughout the member jurisdictions.
- To expand the proactive recruitment program to reach all sources of qualified candidates, both within and beyond the local area.

**DEPARTMENT INSIGHTS:**

By state law, the Board is required to administer specified personnel obligations for 20 jurisdictions located within the boundaries of Jefferson County.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	5,541,744	5,453,609	5,963,475	5,691,298
Operating	3,246,761	2,831,394	4,126,296	4,110,008
Capital	123,245	290,765	73,000	37,000
<b>Total</b>	<b>8,911,750</b>	<b>8,575,768</b>	<b>10,162,771</b>	<b>9,838,306</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	77	73	68	68
Part – Time	0	0	1	1
<b>Total</b>	<b>77</b>	<b>73</b>	<b>69</b>	<b>69</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Certifications Processed	1,900	1,900	1,900	1,900



## Land Development

**MISSION STATEMENT:**

Land Development administers, interprets and enforces the regulations pertaining to the orderly development of land.

**OBJECTIVES:**

- To coordinate the development of a county-wide comprehensive land use plan with other County agencies.
- To coordinate the processing, receiving, and approval of development and construction projects.
- To maintain and record all subdivision plats.
- To provide planning services and technical assistance to County municipalities.
- To conduct field inspections to insure compliance with applicable regulations.
- To provide demographic data to County departments, municipalities and the general public.
- To enforce compliance with Floodplain development regulations.
- To issue zoning approval permits for all construction within unincorporated Jefferson County.

**DEPARTMENT INSIGHTS:**

Land Development administers and enforces zoning regulations, subdivision and construction regulations, flood plain regulations and address ordinance. The department is currently working on the development of Flood Mitigation Plan.

**CRITICAL ISSUES:**

The department plans to develop partnerships with other jurisdictions to comply with the NPDES plan and to have the stormwater management program fully functional during this fiscal year. They also plan to pursue grants from the United Way and RPC to facilitate planning efforts.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	4,593,038	6,012,237	3,654,568	1,464,640
Operating	193,139	156,244	205,910	137,680
Capital	0	9,202	0	0
<b>Total</b>	<b>4,786,177</b>	<b>6,177,683</b>	<b>3,860,478</b>	<b>1,602,320</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	32	80	69	17
Part – Time	5	0	0	0
<b>Total</b>	<b>37</b>	<b>80</b>	<b>69</b>	<b>17</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Development Activity per Parcel	9,750	9,850	10,000	10,000

## 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.

**OBJECTIVES:**

- To provide strategic planning for management information hardware/software systems.
- To provide comprehensive review and analysis of various county functions that might benefit from a particular form of data automation.
- To provide complete design, programming and implementation services for computerized applications.
- To provide a technical support staff to maintain software and hardware, including personal computers.
- To identify and define hardware architectures and develop bid specifications for all data processing equipment.
- To develop the basic land map of the Geographic Information System Program and further link County efforts with private company applications to the benefit of both parties.

**DEPARTMENT INSIGHTS:**

The role of Information Technology continues to expand with the new technologies that are available. New systems receiving significant attention include the Optical Document Management System, the Geographic Information System, bar coding and time clock interface.

**CRITICAL ISSUES:**

IT's number one goal is to move forward with web oriented application development. Performance plans from several departments express their desire to offer or improve their web based services and IT is diligently working on these requests.

Within the next 3-5 years, IT plans to install 12 strategic video conferencing locations across the county. For this fiscal year, the department is going to create an awareness campaign to promote video conferencing in lieu of travel. They also want to broadcast Commission meetings, via internal video, to two large venue county locations.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	5,476,941	4,440,293	4,425,377	3,842,032
Operating	3,961,095	2,388,491	3,054,689	4,011,428
Capital	288,104	475,719	250,000	0
<b>Total</b>	<b>9,726,140</b>	<b>7,304,503</b>	<b>7,730,066</b>	<b>7,853,460</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	61	51	51	34
Part – Time	0	0	0	0
<b>Total</b>	<b>61</b>	<b>51</b>	<b>51</b>	<b>34</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Help Desk Work Orders	6,800	7,500	7,000	7,000

## General Services

**MISSION STATEMENT:**

General Services has to maintain major County buildings in a safe, comfortable and clean condition at all times, operate and maintain the County’s communications systems, provide technical management of the E-911 system and provide hardware and software maintenance.

**OBJECTIVES:**

- To insure that maintenance service for office equipment is provided by vendors to user departments.
- To maintain stores warehouse and coordinate inventory with the Purchasing Division of Finance.
- To provide pickup and delivery services between buildings.
- To monitor telecommunications, radio and data transmission by the County and recommend changes to the Commission.
- To carry out assignments concerning planning, design and implementation of communications as directed by the Commission.

**DEPARTMENTAL INSIGHTS:**

In addition to its other duties, the department prints books, forms and stationary for County departments and provides a bulk stores operation. In cooperation with the Purchasing Association of Central Alabama, the department custom prints materials for 111 governmental and not-for-profit members.

The department has an elections division which provides the necessary equipment, personnel, supplies, printing and training for all elections in the county.

**CRITICAL ISSUES:**

One issue facing General Services is the need for the county radio system to be upgraded to digital. During this fiscal year, the department is going to prepare a budget proposal so the Commission can evaluate the necessity of an upgrade. The Elections Division plans to design power point and video presentations for poll workers, and they want to offer structured classes to them. If the workers are better trained, the number of machine problems on election day should be reduced.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	14,886,407	14,553,110	13,730,903	9,167,651
Operating	13,661,588	13,405,999	16,091,789	17,557,131
Capital	111,934	55,515	1,180,505	321,461
<b>Total</b>	<b>28,659,929</b>	<b>28,014,624</b>	<b>31,003,197</b>	<b>27,046,243</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	311	278	300	200
Part – Time	0	0	0	0
<b>Total</b>	<b>311</b>	<b>278</b>	<b>300</b>	<b>200</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Service Calls	13,500	13,500	13,800	13,800

## 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.

**OBJECTIVES:**

- To maintain service levels to the citizenry by furnishing certificates of travel, identification, proof of age and residency for notary publics, tags and citizenship.
- Prepare contracts between the County and all municipalities for election information.
- Sell lists of polling places to the public.
- Update records of all annexations and draw lines for city districts.
- Redraw legislative lines from census figures.
- Maintain and update voter address file.

**DEPARTMENTAL INSIGHTS:**

The Board of Registrars is currently operating on the new statewide HAVA voter system.

**CRITICAL ISSUES:**

The department needs to improve training for poll workers. During the next 3-5 years, the department plans to create training programs for poll officials. During this fiscal year, they are going to focus on training. This year, they want to have from 4 to 8 training classes and have them throughout the county.

The department also wants to make sure registered voters know where their polling locations are and have sample ballots and other voter information at their fingertips. This year, the department will be working with Information Technology to place voter information on the county website.

A long range goal is to establish county polling centers which will not change from election to election. Currently, locations change with each election causing voter confusion. Establishing county polling centers would eliminate this confusion.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	1,042,631	996,240	993,545	752,556
Operating	84,503	120,317	32,175	175,200
Capital	0	0	0	0
<b>Total</b>	<b>1,127,134</b>	<b>1,116,557</b>	<b>1,025,720</b>	<b>927,756</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	16	15	13	9
Part – Time	0	0	2	0
<b>Total</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>9</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Registered Voters	441,115	442,560	442,560	442,560

## Alabama Cooperative Extension System – Jefferson County Office

**MISSION STATEMENT:**

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

**OBJECTIVES:**

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

**DEPARTMENT INSIGHTS:**

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

**CRITICAL ISSUES:**

Extension staff will plan, implement and evaluate educational programs for the county as identified in the individualized staff goals based on program area assignments. They will utilize technology to reach clientele through interactive video conferencing and web page contacts. They would like to use this technology to increase their number of client contacts by 10%.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	0	0	0	0
Operating	185,821	101,832	115,250	102,900
Capital	0	0	0	0
<b>Total</b>	<b>185,821</b>	<b>101,832</b>	<b>115,250</b>	<b>102,900</b>

**Staffing Levels:**

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

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Client Contacts	400,000	415,000	415,000	415,000

## 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 either (a) for a specific purpose, such as pensioner insurance or (b) as a lump sum which the Commission will later allocate in more detail, such as grants. Examples are insurance premiums, audit fees, legal fees, subventions and external civic grants, risk management costs, indirect costs, etc.

**DEPARTMENT INSIGHTS:**

Non-departmental personnel costs included clerical support for the Legislative Delegation and three Barber Commission employees. There has been an increase in legal expenses due to the ongoing litigation involving the occupational tax. Costs increased due to the reimplementation of the indirect cost plan.

**Financial Plan:**

<b>Description</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budgeted</b>	<b>FY2012 Budgeted</b>
Personnel	586,188	173,918	375,230	935,515
Operating	44,499,236	45,030,138	41,715,776	14,500,000
Contractual	7,508,707	2,496,815	15,698,586	16,510,711
TASC	2,711,667	1,000,000	1,000,000	0
<b>Total</b>	<b>55,305,798</b>	<b>48,700,871</b>	<b>58,789,592</b>	<b>31,946,226</b>

## Office of Senior Citizens Services

**MISSION STATEMENT:**

The Office of Senior Citizens Services provides multiple coordinated services to elderly citizens in the Jefferson County area.

**OBJECTIVES:**

- To improve the lives of citizenry by administering a Medicaid Home and Community Based Services program providing services to the homebound elderly.
- To serve as the Area Agency on Aging.
- To provide congregational meal sites for the improvement of daily nutrition and socialization levels of older persons.
- To provide a Meals on Wheels program to serve the homebound elderly.
- To build a coalition of service providers for the elderly.
- To facilitate health activities in the areas of wellness and prevention for the purpose of keeping seniors active and involved in their communities to prevent them from becoming frail elderly.

**DEPARTMENTAL INSIGHTS:**

The department is striving to become a one stop shopping center for seniors and their families by providing information about different programs offered. They want to join other aging service providers to plan and implement programs to meet the needs of the elderly.

**CRITICAL ISSUES:**

The department wants to develop a relationship with the University of Alabama at Birmingham Preventive Health Department. They want to use UAB staff to support health fairs and increase educational programs. They also want to use their dental buses in designated communities.

Due to the decline in federal funding for senior programs, OSCS plans to seek out more grants and try to establish more partnerships with the corporate community to expand services such as homebound meals. They will work to identify possible corporate sponsors.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	960,723	785,717	896,508	756,117
Operating	9,804,034	9,361,753	10,107,876	3,330,888
Capital	0	0	0	0
<b>Total</b>	<b>10,764,757</b>	<b>10,147,470</b>	<b>11,004,384</b>	<b>4,087,005</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	19	17	16	10
Part – Time	0	0	0	0
<b>Total</b>	<b>19</b>	<b>17</b>	<b>16</b>	<b>10</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Grant Dollars	\$10,416,533	\$10,392,462	\$10,371,195	\$10,371,195

## Sheriff

**MISSION STATEMENT:**

The Sheriff is charged with the responsibility as the principal conservator of the peace throughout the County encompassing a wide range of functions and services.

**OBJECTIVES:**

- To protect public safety by providing emergency response and preventive patrol in unincorporated areas and in jurisdictions having no police protection.
- 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:**

During the next 3-5 years, the Sheriff hopes to reduce the employment vacancies by 3%. Filling the vacancies will allow overtime to be reduced. An increase in the staffing levels for the divisions will reduce response time and increase the closure rate of criminal cases.

The Sheriff is requesting funds to reopen the Bessemer jail and at the same time to open the new floor of the jail. The Birmingham jail has a capacity for 1,035 persons and is currently housing 1,356. This is a serious problem and the overcrowding issue could cause the Department of Justice to become involved and order a solution.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	48,823,928	42,934,161	41,723,035	40,861,056
Operating	7,993,357	7,426,118	7,905,320	2,138,944
Capital	748,733	0	1,206,928	0
<b>Total</b>	<b>57,566,018</b>	<b>50,360,279</b>	<b>50,835,283</b>	<b>43,000,000</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	739	742	638	557
Part – Time	11	9	9	9
<b>Total</b>	<b>750</b>	<b>751</b>	<b>647</b>	<b>566</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Service Calls	526,542	699,051	724,916	724,916



## 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.

**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 1,750 admissions during the year with an average of 24 days. The county is licensed for 80 beds through the State of Alabama Department of Youth Services.

**CRITICAL ISSUES:**

The department plans to meet the USDA recommended dietary intake standards for 100% of meals served. They will transport children safely to court and medical appointments with a 90% on-time delivery and will reduce broken or inaudible communications by 50%.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	3,950,721	3,715,691	3,803,089	3,522,771
Operating	302,986	286,652	271,075	274,757
Capital	0	0	0	0
<b>Total</b>	<b>4,253,707</b>	<b>4,002,343</b>	<b>4,074,164</b>	<b>3,797,528</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	58	56	56	46
Part – Time	2	2	2	2
<b>Total</b>	<b>60</b>	<b>58</b>	<b>58</b>	<b>48</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Number of Supervised Child Days	29,200	29,200	29,200	29,200

## 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.

**OBJECTIVES:**

- To investigate approximately 200 sudden and unexpected deaths utilizing a staff of investigators, board certified forensic pathologists, morgue personnel and administrative personnel.
- To maintain a specialty trained staff to function in a medical/legal investigative environment.
- To develop a staff adequately trained and equipped to work in a high risk biologically hazardous environment.
- To compile and maintain complete and accurate records in all sudden and unexpected deaths falling within the jurisdiction of the Coroner’s Office.
- To make accurate determinations related to the cause, manner and circumstances surrounding death.
- To implement sound and responsible fiscal management policies.

**DEPARTMENT INSIGHTS:**

The authority to investigate deaths which occur unattended within Jefferson County is established by ACT 454 of the 1979 Regular Session of the Alabama Legislature, and the policies with respect to the categories of death to be investigated are set by the Medical Examiner’s Commission, as stipulated in the aforementioned law.

**CRITICAL ISSUES:**

The Coroner’s Office is being affected by fast paced technological changes which are directly affecting the operation of the department. A major need of the office is in the area of radiology. Hospitals throughout the county, including Cooper Green Mercy Hospital, have made the conversion from analog to digital x-ray equipment. The Coroner needs to make this change as well. If they don’t, they will not have the equipment necessary to locate projectiles and accomplish scientific identifications of deceased persons by means of comparison of ante mortem and post mortem x-rays.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	1,390,293	1,273,934	1,414,614	1,395,594
Operating	1,170,708	1,229,724	1,266,211	1,307,861
Capital	2,466	0	129,000	141,000
<b>Total</b>	<b>2,563,467</b>	<b>2,503,658</b>	<b>2,809,825</b>	<b>2,844,455</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	16	15	15	14
Part – Time	3	3	3	2
<b>Total</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>16</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Deaths Investigated	1,809	2,100	2,100	2,100

## Inspection Services

**MISSION STATEMENT:**

To enforce construction codes for public and private construction in all unincorporated areas of the County and in those parts of the County lying within the corporate limits of municipalities which have not adopted and are not enforcing building codes.

**OBJECTIVES:**

- To issue building, plumbing, gas and electrical permits.
- To make periodic inspections of the various phases of construction to ensure code compliance.
- To examine and certify applicants for the master, journeyman, maintenance and apprentice electrician certification program.
- To enforce public nuisance law resulting in demolition of unsafe buildings in the County.
- To adopt the most current version of the building, mechanical, gas, electrical and plumbing codes.

**DEPARTMENT INSIGHTS:**

All Electrical Inspectors are Master Electricians, and all Plumbing, Gas and Mechanical Inspectors hold master Certificates issued by the International Code Council.

**CRITICAL ISSUES:**

Inspection Services has several vehicles which are approaching or have exceeded the criteria for vehicle replacement. Within the next three to five years, the department would like to establish a vehicle replacement plan for high mileage vehicles.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	0	0	1,321,496	1,922,767
Operating	0	0	26,450	93,835
Capital	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,347,946</b>	<b>2,016,602</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	16	15	15	22
Part – Time	3	3	3	0
<b>Total</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>22</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Permits Issued	1,809	2,100	2,100	2,100

## Roads and Transportation

**MISSION STATEMENT:**

The department is responsible for the administration of road and bridge construction and maintenance for unincorporated Jefferson County.

**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:**

Within the next 3-5 years, Roads plans to replace the current Labor and Equipment system with a more accurate system and to full integrate this system into the Roadway Infrastructure Management System. They also want to have RIMS fully operational.

Within the next 3-5 years, the Design Division wants to shorten the time required for consultant designed projects and shorten the review time required for plan development approval.

The Bessemer and Ketchikan Divisions plan to reduce customer response time by 10%, increase roadway resurfacing square yardage by 5%, and increase replacement or failing or inefficient drainage structures by 10%. The pavement management program will be used more efficiently to identify resurfacing needs. Digital imagery will be used to identify failing and inefficient structures.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	23,935,806	23,241,944	19,753,741	13,822,890
Operating	6,155,686	8,015,537	11,251,436	8,260,017
Capital	10,828	16,730	0	10,000
<b>Total</b>	<b>30,102,320</b>	<b>31,274,211</b>	<b>31,005,177</b>	<b>22,092,907</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	591	443	443	194
Part – Time	9	0	0	0
<b>Total</b>	<b>600</b>	<b>443</b>	<b>443</b>	<b>194</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Miles of Roadway	1,100	1,100	1,100	1,100

## Community and Economic Development

**MISSION STATEMENT:**

Community and Economic 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.

**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. (Fund 17)
- To implement and administer the federally funded HOME program to provide housing loans for low and moderate income families. (Fund 62)
- To provide jobs and training opportunities for residents of Jefferson County.

**DEPARTMENT INSIGHTS:**

Most grants come from the federal government.

**CRITICAL ISSUES:**

The main issue facing the department is the lack of funding to meet the grant requests. To meet this challenge, the department plans to apply for additional funding from multi-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.

**Financial Plan: General Fund**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	1,506,133	1,311,921	1,445,863	1,245,679
Operating	1,300,812	2,776,082	3,612,254	1,575,267
Capital	15,419	0	11,000	0
<b>Total</b>	<b>2,822,364</b>	<b>4,088,003</b>	<b>5,069,117</b>	<b>2,820,946</b>

**Financial Plan: Fund 17**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	554,550	525,457	886,005	764,412
Operating	3,864,572	4,580,461	1,974,816	1,498,888
Capital	0	0	0	0
<b>Total</b>	<b>4,419,122</b>	<b>5,105,918</b>	<b>2,860,821</b>	<b>2,263,300</b>

**Financial Plan: Fund 62**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	140,462	115,271	102,325	182,948
Operating	1,146,595	673,099	1,027,533	893,475
Capital	0	0	0	0
<b>Total</b>	<b>1,287,057</b>	<b>788,370</b>	<b>1,129,858</b>	<b>1,076,423</b>

**Community and Economic Development**

**Staffing Levels:**

<b>Description</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
Full – Time	44	33	37	27
Part – Time	0	0	0	0
<b>Total</b>	<b>44</b>	<b>33</b>	<b>37</b>	<b>27</b>

**Performance Measures:**

<b>Description</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Estimated</b>	<b>FY2012 Estimated</b>
Grant Dollars Administered	\$5,341,119	\$10,464,004	\$10,100,000	\$10,000,000

## Cooper Green Mercy Hospital

**MISSION STATEMENT:**

Cooper Green Mercy Hospital 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 develop strategic plans to maintain services at the hospital and division programs to improve the lives of the citizenry.
- To enhance participation in quality management.
- To integrate the Jefferson Clinic and medical staff functions.
- To operate the hospital in a manner that will meet the needs of all patients while placing special emphasis on the needs of the indigent population.

**DEPARTMENT INSIGHTS:**

In addition to inpatient services, CGMH operates a multi-disciplinary outpatient clinic with 82,000 patient visits anticipated this fiscal year and an emergency clinic with 31,000 visits. Pediatric care is provided at Children’s Hospital and the Jefferson County Department of Health. Tertiary care (third-level) is provided through agreements with the University of Alabama at Birmingham and other hospitals in the area.

**CRITICAL ISSUES:**

The hospital wants to redesign the patient appointment system for outpatient and community based clinics and specialty programs in order to reduce patient waiting time. CGMH plans to develop initiatives to facilitate Medicaid enrollment and establish a Medicaid Assistor’s Program. They also want to develop a complete inventory management system for the store room to reduce waste and generate optimal inventory levels.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	36,717,557	36,801,040	37,754,870	40,892,187
Operating	47,583,274	52,279,061	46,142,995	48,191,156
Capital	246,064	968,866	0	0
<b>Total</b>	<b>84,546,895</b>	<b>90,048,967</b>	<b>83,897,865</b>	<b>89,083,343</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	607	607	607	607
Part – Time	102	102	102	102
<b>Total</b>	<b>709</b>	<b>709</b>	<b>709</b>	<b>709</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Patients Discharged	3,258	4,689	4,700	4,700

## Jefferson Rehabilitation and Health Center

**MISSION STATEMENT:**

Jefferson Rehabilitation and Health Center is operated by the Jefferson County Commission to provide the indigent population of the County, and to other persons who may request admission, intermediate and skilled nursing care.

**OBJECTIVES:**

- To maintain the service levels and to improve the lives of the residents by providing rehabilitation services and nursing care in accordance with their needs.
- To provide physical and other therapy services and medication as prescribed by the attending physician.
- To provide a full range of social services and activities.
- To provide continuing medical education to all members of staff.
- To review and revise, as necessary, all procedures pertaining to documentation of care provided.
- To review and revise, as necessary, all inventory control procedures.

**DEPARTMENT INSIGHTS:**

The department has taken a more aggressive approach to marketing which has led to an increase in Medicare residents.

**CRITICAL ISSUES:**

Within the next 3-5 years, JRHC will work to increase the daily census to more than 200, increase the retention rate of probationary employees by 25%, create provisions for nursing staff to work nontraditional schedules and try to recruit and fill 90% of nursing positions. The department plans to partner with local nursing schools to offer student nursing opportunities and provide a C.N.A. training program. The department is going to work with the Personnel Board for options relating to flex scheduling with premium pay for nursing positions.

Their performance targets for this year are to increase the census to more than 160, to recruit and fill 85% of its vacant nursing positions and implement flexible work schedules for nursing staff.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	7,102,692	7,080,276	6,300,461	8,562,693
Operating	6,305,891	6,403,371	4,699,539	5,329,008
Capital	6,915	0	0	0
<b>Total</b>	<b>13,415,498</b>	<b>13,483,647</b>	<b>11,000,000</b>	<b>13,891,701</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	212	204	201	80
Part – Time	29	29	36	0
<b>Total</b>	<b>241</b>	<b>233</b>	<b>237</b>	<b>80</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Patient Days	69,350	60,225	49,394	58,400



## Environmental Services

**MISSION STATEMENT:**

Environmental Services is responsible for providing management, direction and coordinating efforts to all phases of the operation of the County-wide sewage system as well as the development of treatment plants and trunk sewers.

**OBJECTIVES:**

- To oversee the preparation of plans and specifications for sewer line and wastewater treatment plant construction.
- To administer County Commission resolutions pertaining to sewer impact fees.
- To provide taps, connections and verifications for the sewer system.
- To review and approve sewer plans for private development of subdivisions and industrial complexes.
- To oversee the administration of the Industrial Pretreatment Program as required by the Environmental Protection Agency.
- To manage the sanitary capital improvement projects.

**DEPARTMENTAL INSIGHTS:**

The department is currently under the control of a court appointed receiver.

**CRITICAL ISSUES:**

The department plans to implement a sewer activation plan which will close all loopholes in regards to placing customers on sewer. The department also plans to meet with the water utility companies who provide sewer billing services to establish and maintain professional relationships. The department wants to have a 4 week turnaround time for private meter, leak, pool and misread meter adjustments and a 4 week turnaround for plans review. Within the next 3-5 years, the department wants to implement ecommerce activities on the County's website and to have an operational customer information database.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	27,049,580	26,892,006	32,267,758	26,026,320
Operating	30,401,747	28,858,909	28,256,432	35,062,780
Capital	105,794	1,877,249	20,499,524	35,421,200
<b>Total</b>	<b>57,557,121</b>	<b>57,628,164</b>	<b>81,023,714</b>	<b>96,510,300</b>

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Debt Service	\$117,399,020	\$148,160,411	\$183,928,078	\$81,396,813

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	591	597	552	451
Part – Time	8	1	0	0
<b>Total</b>	<b>599</b>	<b>598</b>	<b>552</b>	<b>451</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Miles of Sewer Managed	3,170	3,170	3,170	3,170

## Pension Board

**MISSION STATEMENT:**

The Pension Board will administer a retirement plan for personnel under the jurisdiction of the Jefferson County Commission s established by Act 497 of the 1965 Alabama Legislature in accordance with guidelines for benefits to retired and disabled employees of the County.

**OBJECTIVES:**

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

**DEPARTMENT OBJECTIVES:**

The Pension Board administers a retirement plan for about 3,818 active members, 1,146 retired and 28 deferred members. Plan membership is mandatory for all County civil service employees upon commencement of employment if not covered by another retirement plan established by Alabama law. All remaining employees (excluding temporary, certain flexible, and part-time, as needed, employees who are ineligible) may make an irrevocable election to participate.

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

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	490,142	539,067	662,876	659,554
Operating	1,528	81,935	1,625	1,625
Capital	0	0	0	0
<b>Total</b>	<b>491,670</b>	<b>621,002</b>	<b>664,501</b>	<b>661,179</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	10	10	10	10
Part – Time	0	0	0	0
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Current Active Members	4,462	3,742	3,740	3,740

## 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.

**OBJECTIVES:**

- To provide effective management of emergency management programs through pro-active use of state of the art technology, aggressive pursuit of high personnel and resources management standards, and the ability to accelerate processes during emergency response and recovery.
- To ensure efficient, effective, and integrated response to potential and actual emergencies by implementing an Emergency Management System, developing response capabilities, providing for immediate and sustained response operations, and enabling a smooth transition into long term recovery.
- To assist the local and state government and the private sector to integrate hazard identification, risk assessment, risk management, and prevention into a comprehensive approach to hazard mitigation.
- To provide for the rapid assessment and, as appropriate, verification impact analysis, and timely notification of predictions, forecasts, and/or warnings of potential and/or actual emergencies or disasters.
- To provide for an efficient, integrated and comprehensive transition process from response to recovery operations; effective disaster assistance to impacted individuals, businesses and public agencies; longer term reconstruction activities; and mitigation and risk management initiatives.

**DEPARTMENT INSIGHTS:**

EMA is under the direction of its own council consisting of a representative from participating governments.

**CRITICAL ISSUES:**

The agency is continuing the ongoing expansion and upgrade of the outdoor warning system and the development of a Metropolitan Medical Response System for a terrorist event. The agency will work with schools systems to develop multi-hazards plans.

**Financial Plan:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Budgeted	FY2012 Budgeted
Personnel	667,726	663,471	711,759	752,331
Operating	3,682,979	1,470,644	630,539	448,591
Capital	0	0	0	0
<b>Total</b>	<b>4,350,705</b>	<b>2,134,115</b>	<b>1,342,298</b>	<b>1,200,922</b>

**Staffing Levels:**

Description	FY2009	FY2010	FY2011	FY2012
Full – Time	9	9	9	10
Part – Time	0	0	0	0
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>

**Performance Measures:**

Description	FY2009 Actual	FY2010 Actual	FY2011 Estimated	FY2012 Estimated
Grant Dollars Administered	1,642,658	910,540	2,321,233	

## **DEBT ADMINISTRATION**

The principal forms of indebtedness that the County is authorized to incur include general obligation bonds, general obligation warrants, general obligation bond anticipation notes, special or limited obligation warrants and various revenue anticipation 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 general obligation bonds only after a favorable vote of the electorate of the County. General and special obligation warrants issued for certain specified purposes may be issued without voter approval.

The County has issued General Obligation Warrants which were issued to fund capital improvements and are payable only from specified sources such as the property tax. The Limited Obligation School Warrants were issued to make grants to school boards for school construction are payable from a special one cent sales tax. The Lease Revenue Warrants were issued to construct capital improvement projects such as the addition to the Bessemer Jail and the new Bessemer Courthouse. These warrants are only payable with rent paid to the Public Building Authority by the County pursuant to a year to year lease of the Bessemer Courthouse and Jail. Finally, the County has Sewer Warrants which were issued to construct and improve the County Sewer System. These warrants are secured by a pledge and assignment of revenues (other than tax revenues) from the Commission's sanitary sewer system.

The County Financial Control Act generally prohibits the issuance of warrants by counties unless at the time of such issuance funds are available for payment. Act No. 83-75 enacted at the 1983 First Special Session of the Legislature of Alabama, as amended by Act No. 83-921 of the 1983 Fourth Special Session of the Legislature of Alabama (such acts being codified as §§ 11-28-1 through 11-28-7, inclusive, of Code of Alabama 1975), pursuant to which the Warrants are being 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 long-term debt principal and interest. Receipts from pledged ad valorem taxes and sales and use taxes are deposited into sinking funds used to retire debt. It is the opinion of management that the sinking fund will continue to provide adequate assets to retire the outstanding debt of Jefferson County.

### **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 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, 2011, is \$8,740,773,451. Consequently, the constitutional debt limitation applicable to the County is \$437,038,673.

Under existing law, the amount of any indebtedness chargeable against the constitutional debt limit is reduced by the amount of any escrow or sinking fund held for payment of such indebtedness. Indebtedness chargeable against the constitutional debt limit does not include obligations payable solely from the revenues derived from a project which was acquired with the proceeds of such obligations.

Excluding obligations which are not chargeable to the constitutional debt limit because advance refunding escrows have been established for their payment, and taking into account sinking funds established for obligations not fully refunded, the outstanding debt of the County is approximately \$200,520,000. Consequently, the County can incur additional indebtedness in the approximate amount of \$236,518,673 (i.e., \$437,038,673 less \$200,520,000) without violating its constitutional debt limit.

**Debt Ratios**

The following table presents certain ratios which relate the direct and overlapping debt of the County to other economic and demographic data.

Ratio of General Obligation Debt to Assessed Value	3.00%
General Obligation Debt Per Capita	\$414.00
Debt Service Requirement for FY2012 to Total Operating Budget	2.79%

**Credit Rating**

When the County anticipates issuing debt, an assessment is made of the condition of the County by an independent credit rating agency. The credit agency considers 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 rating. This rating is utilized by potential investors to assess their risks in terms of the County’s ability to pay them back when the bonds 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. The insurance companies which insured the County’s sewer debt have been adversely affected by the sub-prime mortgage crisis which has affected their ability to insure the County’s debt causing the County’s interest rates to skyrocket and the County’s rating to fall. This situation is beginning to affect the County’s General Obligation Debt as well. Jefferson County’s most recent warrants received the following ratings from independent credit rating agencies:

**General Obligation:**

Moody’s Investors Service, Inc.	Caa1
Standard & Poor’s Corporation	C

**School Warrants:**

Moody’s Investors Service, Inc.	B
Standard & Poor’s Corporation	B3

**Public Building Authority:**

Moody's Investors Service, Inc.	Caa2
Standard & Poor's Corporation	C

**Sewer Revenue:**

Moody's Investors Service, Inc.	Caa3
Standard & Poor's Corporation	C

**Debt Service Schedule FY12-15**

**General Obligation Warrants Principal**

Description Gen. Long Term Debt Principal Requirement	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
2001-A	0	0	0	0	0	0
2001-B	105,000,000	9,695,000	10,150,000	10,620,000	11,115,000	63,420,000
2002-A	0	0	0	0	0	0
2003-A	46,185,000	1,135,000	1,135,000	1,160,000	1,185,000	41,570,000
2004-A	49,335,000	1,745,000	1,830,000	1,915,000	2,000,000	41,845,000
<b>Total Principal</b>	<b>200,520,000</b>	<b>12,575,000</b>	<b>13,115,000</b>	<b>13,695,000</b>	<b>14,300,000</b>	<b>146,835,000</b>

**General Obligation Warrants Interest**

Description Interest Requirements	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
2001-A	0	0	0	0	0	0
2001-B	23,773,464	5,032,104	4,496,184	3,935,448	3,348,576	6,961,152
2002-A	0	0	0	0	0	0
2003-A	23,051,967	2,305,903	2,267,313	2,207,725	2,146,825	14,124,201
2004-A	23,385,893	2,337,602	2,271,293	2,203,583	2,130,813	14,442,602
<b>Total Interest</b>	<b>70,211,324</b>	<b>9,675,609</b>	<b>9,034,790</b>	<b>8,346,756</b>	<b>7,626,214</b>	<b>35,527,955</b>

**Total General Obligation**

Description Total Requirements	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
<b>Total Principal &amp; Interest</b>	<b>270,731,324</b>	<b>22,250,609</b>	<b>22,149,790</b>	<b>22,041,756</b>	<b>21,926,214</b>	<b>182,362,955</b>

**Debt Service Schedule FY12-15**

**School Warrants Principal**

Description School Warrants Principal Requirement	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
2004-A	534,400,000	26,765,000	28,170,000	29,645,000	31,205,000	418,615,000
2005-A	105,500,000	11,325,000	5,950,000	6,150,000	6,350,000	75,725,000
2005-B	174,175,000	5,750,000	5,950,000	6,150,000	6,350,000	149,975,000
<b>Total Principal</b>	<b>814,075,000</b>	<b>43,840,000</b>	<b>40,070,000</b>	<b>41,945,000</b>	<b>43,905,000</b>	<b>644,315,000</b>

**School Warrants Interest**

Description Interest Requirements	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
2004-A	230,726,005	27,888,813	26,483,650	25,004,725	23,448,363	127,900,454
2005-A	28,160,052	3,033,030	2,895,585	2,753,520	2,606,835	16,871,082
2005-B	28,179,687	3,033,030	2,895,585	2,753,520	2,606,835	16,890,717
<b>Total Interest</b>	<b>287,065,742</b>	<b>33,954,873</b>	<b>32,274,820</b>	<b>30,511,765</b>	<b>28,662,033</b>	<b>161,662,253</b>

**Total School Warrants**

Description Total Requirements	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
<b>Total Principal &amp; Interest</b>	<b>1,101,140,744</b>	<b>77,794,873</b>	<b>72,344,820</b>	<b>72,456,765</b>	<b>72,567,033</b>	<b>805,977,253</b>



**Debt Service Schedule FY12-15**

**Public Building Authority Principal**

Description PBA	Total					
Principal Requirement	Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
2006	82,500,000	4,130,000	4,355,000	4,590,000	4,840,000	64,585,000
<b>Total Principal</b>	<b>82,500,000</b>	<b>4,130,000</b>	<b>4,355,000</b>	<b>4,590,000</b>	<b>4,840,000</b>	<b>64,585,000</b>

**Public Building Authority Interest**

Description	Total					
Interest Requirements	Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
2004-A	37,408,821	4,162,594	3,956,094	3,738,344	3,508,844	22,042,945
<b>Total Interest</b>	<b>37,408,821</b>	<b>4,162,594</b>	<b>3,956,094</b>	<b>3,738,344</b>	<b>3,508,844</b>	<b>22,042,945</b>

**Total Public Building Authority**

Description	Total					
Total Requirements	Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
<b>Total Principal &amp; Interest</b>	<b>119,908,821</b>	<b>8,292,594</b>	<b>8,311,094</b>	<b>8,328,344</b>	<b>8,348,844</b>	<b>86,627,945</b>

## Debt Service Schedule FY12-15

### Sewer Warrants Principal

Description Sewer Warrants Principal Requirement	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
1997-A	57,030,000	0	0	0	0	57,030,000
2001-A	11,010,000	995,000	1,045,000	1,095,000	1,155,000	6,720,000
2002-A	101,465,000	0	0	0	0	101,465,000
2002-C	806,737,500	12,700,000	3,600,000	3,700,000	3,900,000	782,837,500
2003-A	15,280,000	3,590,000	3,740,000	3,895,000	4,055,000	0
2003-B	1,004,985,000	10,800,000	6,275,000	6,500,000	6,750,000	974,660,000
2003-B-8	95,845,000	16,500,000	17,225,000	18,285,000	19,255,000	24,580,000
2003-C	1,043,625,000	3,025,000	3,150,000	3,275,000	3,400,000	1,030,775,000
<b>Total Principal</b>	<b>3,135,977,500</b>	<b>47,610,000</b>	<b>35,035,000</b>	<b>36,750,000</b>	<b>38,515,000</b>	<b>2,978,067,500</b>

### Sewer Warrants Interest

Description Interest Requirements	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
1997-A	39,400,102	3,124,641	3,124,641	3,124,641	3,124,641	26,901,538
2001-A	2,263,775	471,525	426,750	374,500	319,750	671,250
2002-A	193,417,671	6,341,563	6,341,563	6,341,563	6,341,563	168,051,419
2002-C	569,376,720	28,204,212	28,076,340	27,944,916	27,806,388	457,344,864
2003-A	971,386	418,035	304,420	186,078	62,853	0
2003-B	504,582,053	23,205,688	23,482,321	23,772,527	24,084,422	410,037,095
2003-B-8	13,534,633	4,598,739	3,713,456	2,781,319	1,795,894	645,225
2003-C	144,943,540	6,653,440	6,633,280	6,612,320	6,590,560	118,453,940
<b>Total Interest</b>	<b>1,468,489,880</b>	<b>73,017,843</b>	<b>72,102,771</b>	<b>71,137,864</b>	<b>70,126,071</b>	<b>1,182,105,331</b>

### Total Sewer Warrants

Description Total Requirements	Total Outstanding	FY2012	FY2013	FY2014	FY2015	Thereafter
<b>Total Principal &amp; Interest</b>	<b>4,604,467,380</b>	<b>120,627,843</b>	<b>107,137,771</b>	<b>107,887,864</b>	<b>108,641,071</b>	<b>4,160,172,831</b>

**Total Debt Service FY12-15**

<b>Description</b>	<b>Total</b>					
<b>Warrants</b>	<b>Outstanding</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>Thereafter</b>
General Warrants	270,731,324	22,250,609	22,149,790	22,041,756	21,926,214	182,362,955
School Warrants	1,101,140,744	77,794,873	72,344,820	72,456,765	72,567,033	805,977,253
PBA Warrants	119,908,821	8,292,594	8,311,094	8,328,344	8,348,844	86,627,945
Sewer Warrants	4,604,467,380	120,627,843	107,137,771	107,887,864	108,641,071	4,160,172,831
<b>Total Debt Service</b>	<b>6,096,248,269</b>	<b>228,965,919</b>	<b>209,943,475</b>	<b>210,714,729</b>	<b>211,483,162</b>	<b>5,235,140,984</b>