

JEFFERSON COUNTY, ALABAMA

**POPULAR
ANNUAL
FINANCIAL
REPORT**



FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025



**CAL MARKERT
COUNTY MANAGER**

**ANGELA M. DIXON, CPA
CHIEF FINANCIAL OFFICER**

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LETTER TO OUR RESIDENTS

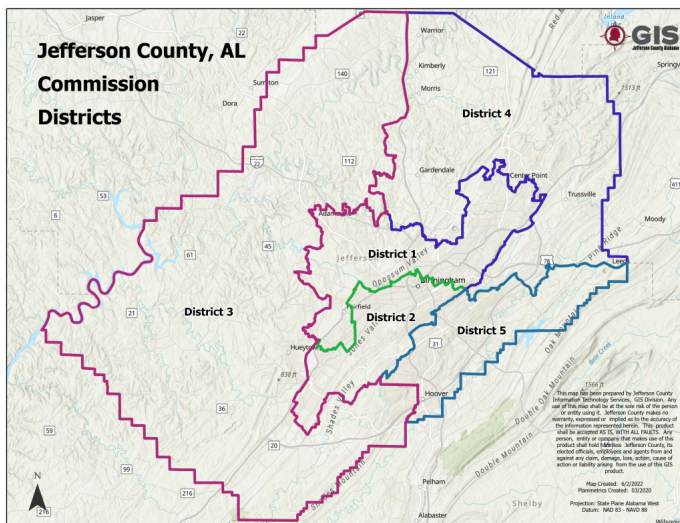
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I am pleased to present to you, our residents, the Popular Annual Financial Report (PAFR) for the County of Jefferson, Alabama, covering Fiscal Year (FY) 2025, from October 1, 2024 through September 30, 2025. This report summarizes the County's finances contained in the Annual Comprehensive Financial Report (ACFR) in a straightforward, non-technical format focusing on how resources are being used to improve services, infrastructure, and quality of life.

The County's financial statements conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). The financial statements have been audited by and have received an unmodified opinion from the accounting firm of Mauldin & Jenkins, LLC.

The PAFR is not required to be audited under GAAP rules. However, it is consistent with the financial statements. Not all funds, and no component units, are included in this report, as this report is meant to highlight the most significant points of interest.

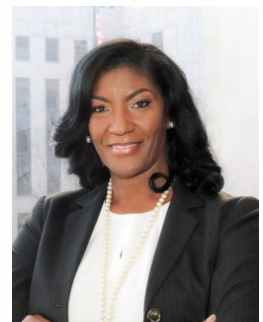
Thank you for your interest in Jefferson County. I hope you stay connected with us on all our social media outlets and visit our website at <https://www.jccal.org>.



Respectfully,

Angela M. Dixon

Angela M. Dixon, CPA
Chief Financial Officer



ABOUT JEFFERSON COUNTY



VISION

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

MISSION

Providing exceptional, everyday service through character and competence.

OUR VALUES

- **Transparency:** All needed information is provided through communication that can be trusted among commissioners, departments, employees and the community.
- **Inclusion:** We value the diverse viewpoints, perspectives and backgrounds of all employees and citizens.
- **Integrity:** From the top down and the bottom up, Jefferson County acts with honesty, trustworthiness and integrity.
- **Innovation:** Every day provides the opportunity to take a fresh perspective on how to best serve the needs of Jefferson County citizens.
- **Energetic Service:** Each employee and department is accountable to providing the highest quality customer service to our citizens.
- **Safety:** The health and well-being of Jefferson County citizens, including employees, is of paramount importance for each department and individual serving the County.

BUILDING OUR COUNTY'S FUTURE

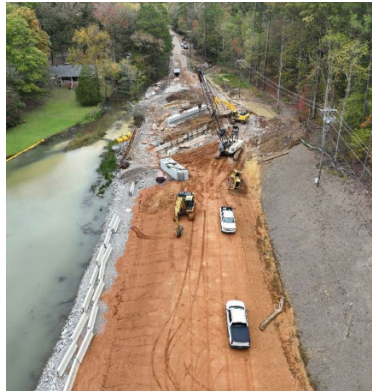
Across Jefferson County, progress is happening — from revitalized roads and modernized sewer systems to new economic opportunities and stronger community partnerships. Behind every improvement is a commitment to serve you with transparency, responsibility, and integrity. This Popular Annual Financial Report (PAFR) highlights how your County's financial decisions support long-term growth, essential services, and a better quality of life. We invite you to explore how your tax dollars are working today to build the Jefferson County of tomorrow.

STRENGTHENING COUNTY ROADWAYS

The Jefferson County Roads and Transportation Department is responsible for the maintenance of more than 1,800 miles of paved roads, 11,500 drainage crossings, and 296 bridges. It has 5,100 acres of roadside to mow, clear, and maintain, more than 41,500 traffic signs, and 434 traffic signals.

ROAD CONSTRUCTION PROJECTS COMPLETED IN FY 25

- 135 miles of resurfaced roads completed
- Old Tuscaloosa Highway at Lowetown Intersection improvements
- Bell Hill Road Improvements (Eastern Valley to Pocahontas Road)
- North Chalkville Road Improvements
- Parkwood Road Bridge Replacement
- County-wide drainage rehabilitation
- Multiple corridor studies completed for positioning the County for future



New bridge construction at Old Springville Road at the Turkey Creek crossing to resolve intermittent flooding during storm events



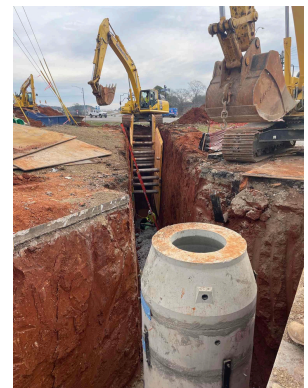
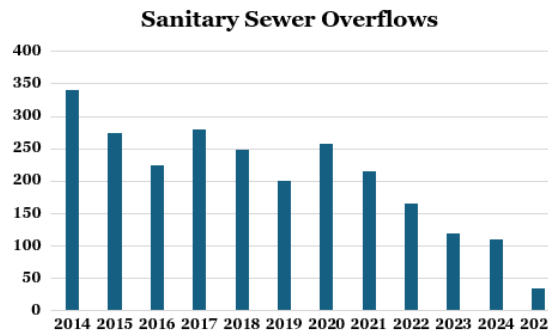
Opening of the new roundabout at Sicard Hollow Road that removed a dangerous intersection and improved it with a roundabout configuration that is safer, and keeps traffic moving

MODERNIZING OUR SEWER SYSTEM

The Jefferson County Environmental Services Department has the responsibility to collect, transport and treat sanitary sewage in the County. The department maintains over 3,220 miles of sewer lines, 178 pumping stations and 9 water reclamation facilities while serving over 480,000 residents, serving 23 of the municipalities within the County, along with small portions of neighboring Shelby and St. Clair Counties, with the potential to treat up to 199 million gallons of sewage per day. It is one of the largest systems in the country. The highlights below have reduced environmental risk, protected public health, and preserved the long-term sustainability of the County's wastewater system.

ACCOMPLISHMENTS

- Achieved the lowest number of wet-weather sewer overflows since tracking began (see graph on the right)
- 16 major infrastructure projects underway in 2025 contracted for an estimated \$124 million
- Collection system rehabilitation
- Backups decreased by 6.1%
- 38 miles of sewer line were rehabilitated
- 72% of sewer billing transactions were completed online



Work is being done at McAdory School Road to improve capacity.

BUILDING OUR COUNTY'S FUTURE

DRIVING ECONOMIC GROWTH

In 2025, Jefferson County worked on 27 commercial development projects, in total, of which 18 were announced (6 were new projects and 12 were expansion projects). Those announced projects represent approximately \$406 million in capital investment and 1,046 announced new jobs. During 2025, the Commission assisted with the following select list of announced projects:

- U.S. Steel – Expansion, 44 new jobs, \$70,469,000 capital investment
- Publix Distribution – Expansion, 6 new jobs, \$15,000,000 capital investment
- USPS – New Project, 340 new jobs, \$5,000,000 capital investment, assisted with roadway design approval

The County also saw its investment in the Coca-Cola Amphitheater realized with the grand opening of this new venue in the heart of Jefferson County. This, along with the new Coca-Cola distribution facility currently under construction on the interstate corridor, solidifies the benefits of public-private partnerships that serve the greater good.

The County partnered with our cities and neighboring counties to host the World Police and Fire Games. This event happens every two years and attracts more than 8,700 attendees from over 70 nations. Attendance at the Birmingham games increased by 20% compared to past venues, and 1,323 first responder agencies participated, with an estimated economic impact of \$65 million.



Commission President Jimmie Stephens gives remarks at the opening of the new Coca-Cola Amphitheater.



Birmingham Chief of Police, Michael Pickett, lighting the torch at the opening ceremonies of the World Police and Fire Games in the summer of 2025.

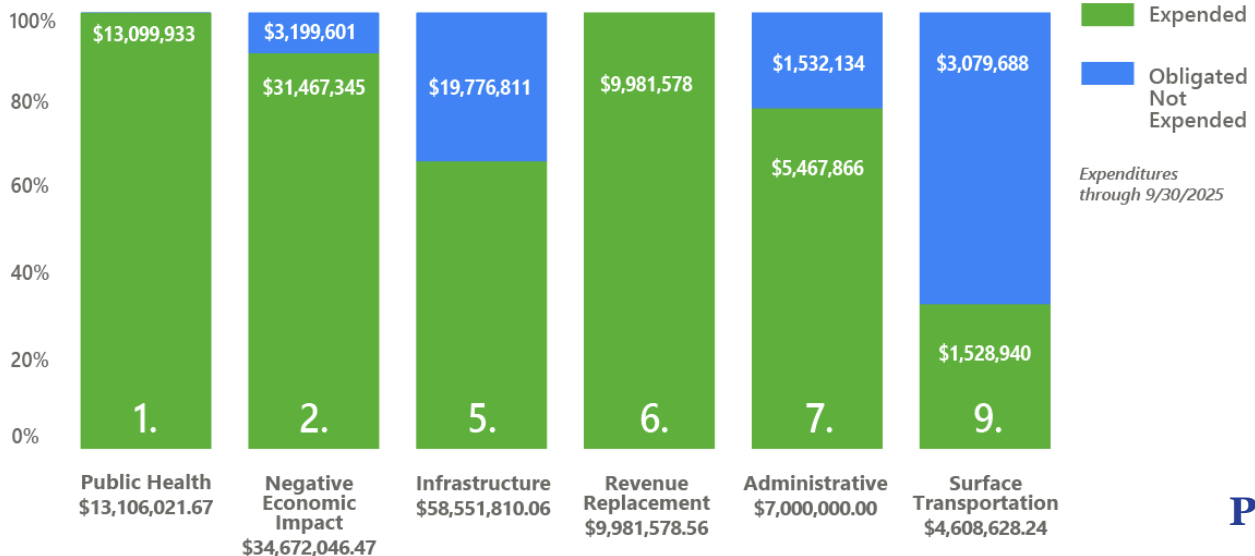


The Firefighter Challenge was one of the events held at the World Police and Fire Games.

INVESTING IN OUR COMMUNITIES

Jefferson County has fully obligated its American Rescue Plan Act (ARPA) and State and Local Fiscal Recovery Fund (SLFRF) allocation of \$127,920,085, ensuring that these resources are strategically directed toward initiatives that enhance the quality of life for County residents. This allocation was intended to support state, local, and tribal governments in addressing the ongoing health and economic impacts of the COVID-19 pandemic, by focusing on projects that tackle public health, emergencies, economic losses, services for underserved populations, and infrastructure needs.

Percent Expended By Category



STRATEGIC PLAN

Over the last decade, Jefferson County has become a strong, service-oriented local government focused on making the County a thriving community. Our five-year strategic plan is our roadmap to fulfill our promise to our citizens. It provides accountability and transparency.

Four Focus Areas

1. Promote a citizen-focused culture that strives for accountability and consistent, efficient delivery of service.

Improve online offerings to reduce in-person transaction time spent in line in the Department of Revenue.

Motor vehicle average transaction time reduced 4.2%, queue time reduced 7.8%.



Online motor vehicle renewals increased from 31% → 36% of all renewals.

Reduce Combo Residential & Commercial permitting time by 40% over 4 years at a rate of 10% per year.

Development Services permit approval timeline reduced 11%.



2. Create quality infrastructure that is efficient and serves the community.

Strive to repave 100 County miles per year.

135 miles of roadway resurfaced.



Reduce the number of sewer backups 20% over the next 4 years.

Backups decreased by 6.1%.



Maintain or increase annual number of household hazardous waste or electronic waste collection events.

The County held 5 events, serving 3200+ households.



3. Build the economic stability of the County and create a culture of trust and financial transparency.

Sustain or improve bond ratings from the bond rating agencies - Standard & Poor's, Moody's, and Fitch Ratings.

Ratings maintained or improved. See Long-Term Debt Ratings on Page 15.

Maintain reserve funds at a level greater than 16% of the General Funds annual expenditures.

Combined reserves maintained at 26.5% of General Fund expenditures.



Maintain Unassigned General Fund balance at a level greater than 50% of expenditures on an annual basis.

Unassigned Fund Balance maintained at 89.6% of expenditures.

4. Attract, select, develop and retain our skilled and diverse workforce.

Maintain an employee retention level of 92% over 24 consecutive months.

24-month retention held at 92.6%.



Increase employee retention in the 1st year of employment to 80%

First-year retention reached 82.4%, meeting target.

Reduced Time-to-Fill days to less than 60 days.

County-wide average reached 59 days.



COMMUNITY HIGHLIGHTS



Nationally syndicated radio talk show host Rickey Smiley visits the Jefferson County Youth Detention Center.



Jefferson County employees collect items at one of our 6 household drop-off events held this past year, which provides residents a way to recycle and properly dispose of items instead of sending them to our landfills.



Jefferson County senior citizens at the Get Fit While You Sit event sponsored by Commissioner Sheila Tyson.



Members of the Jefferson County Stormwater Program are ready to inform citizens about how to help the local environment by recycling.



Commissioner Bolin speaks at the World Police and Fire Games press conference as the Games came to town during the summer of 2025.



Watch Commission Meetings live or visit the archive at our website - JCCAL.org

COMMUNITY HIGHLIGHTS (CONTINUED)



Commission President Jimmie Stephens at the opening of the Altec/Styslinger Genomic Medicine and Data Sciences Building, which the Commission supported.



Jefferson County Commissioners at the ribbon cutting for the new barracks for the Sheriff's Department.



Jefferson County Commissioners with Dr. Greg Davis, the Jefferson County Coroner, at the ribbon cutting for the new coroner's office.



Jefferson County Coroner, Dr. Greg Davis, gives a tour of the new coroner's facilities and equipment.



Commissioner LaShunda Scales partnered with the Walmart Supercenter in Roebuck to give away grocery care packages to the community. Walmart also gave away toys and prizes to lucky shoppers with winning tickets.



Sign up for our new Jefferson County Newsletter

BUDGET HIGHLIGHTS

Jefferson County operates on a fiscal year which begins on October 1 of each year and ends on September 30.

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

In April, each County department is asked to review its critical issues and set goals to solve them.

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

The approved operating budget for fiscal year 2025 includes estimated revenues of \$889,997,045 and operating appropriations of \$999,631,991. Overall, County revenues increased primarily due to the Simplified Sellers Tax on online purchases, and the continued strength of the Ad Valorem Tax due to changes in the revaluation of property. Core revenues coming from the general sales tax and one cent sales tax on the Limited Refunding Tax are projected to decrease by approximately 2% below budgeted fiscal year 2024 projections.

Major revenue changes from fiscal year 2024 to fiscal year 2025 are listed below.

Taxes and Penalties	\$20 million increase
Licenses and Permits	\$991 thousand increase
Intergovernmental	\$2 million increase
Charges for Services	\$23 million increase
Miscellaneous Revenues	\$176 thousand decrease

The approved expenditure budget for all operating funds is \$999,631,991 which represents an overall decrease of \$3.5 million from fiscal year 2024 or 1%.

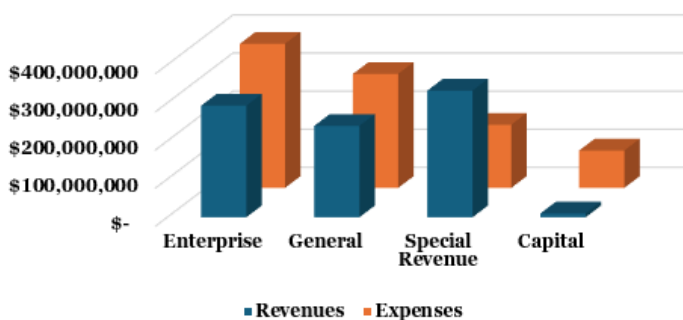
Major expenditure changes from fiscal year 2024 to fiscal year 2025 are listed below.

General Fund	\$20 million increase
Special Revenue Funds	\$809 thousand increase
Capital Funds	\$15 million decrease
Enterprise Funds	\$455 thousand decrease
Trust and Agency	\$263 thousand decrease
Debt	\$8 million decrease

Budget Highlights

- 3.5% Cost of Living Increase
- Implement Sewer Assistance Program
- Completion of Coroner's Building and Animal Shelter
- Litter Pickup Program

Budgeted Revenues and Expenses by Fund



Our budgets can be found at this link:

<https://www.jccal.org/Default.asp?ID=138&pg=Budget+Management+Office&hilit=budget>

DEMOGRAPHIC FACTS

FOUNDED

DECEMBER 1819

GEOGRAPHY

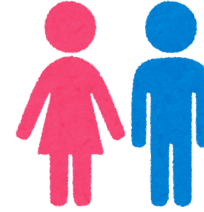
34 MUNICIPALITIES
1,124 SQUARE MILES LAND
13 SQUARE MILES WATER

DEMOGRAPHICS



48% White
43% Black & African American
6% Hispanic & Latino
3% Asian & Other

<https://www.census.gov/quickfacts/jeffersoncountyalabama>



53% Female
47% Male

Source: 2023 Census Reporter

674,721
NUMBER OF RESIDENTS

Source: 2020 U.S. Census Bureau

38
MEDIAN AGE

Source: 2023 Census Reporter

SOCIOECONOMIC STATISTICS

\$69,363
MEDIAN HOUSEHOLD INCOME

Source: 2024 Census Reporter

\$40,921
AVERAGE INCOME PER CITIZEN

Source: 2024 Census Reporter

92.2%
RESIDENTS GRADUATED HIGH SCHOOL

Source: 2024 Census Reporter

38.7%
RESIDENTS HAVE BACHELOR'S DEGREE

Source: 2024 Census Reporter

\$263,100
MEDIAN VALUE OF OWNER-OCCUPIED HOUSING UNITS

Source: 2024 Census Reporter

\$889
MEDIAN GROSS RENT

https://www.city-data.com/county//Jefferson_County-AL.html

BUSINESS AND EMPLOYMENT FACTS



TEN LARGEST EMPLOYERS IN JEFFERSON COUNTY

UNIVERSITY OF ALABAMA/ BIRMINGHAM

REGIONS FINANCIAL SYSTEM

WALMART

MERCEDES BENZ

CHILDREN'S HEALTH SYSTEM

AT&T

CITY OF BIRMINGHAM

GRANDVIEW MEDICAL CENTER

BLUE CROSS BLUE SHIELD OF ALABAMA

BIRMINGHAM VA MEDICAL CENTER

Source: Birmingham Business Journal as of December 2024



2.9%

JEFFERSON COUNTY
UNEMPLOYMENT RATE

4.3%

NATIONWIDE
UNEMPLOYMENT RATE

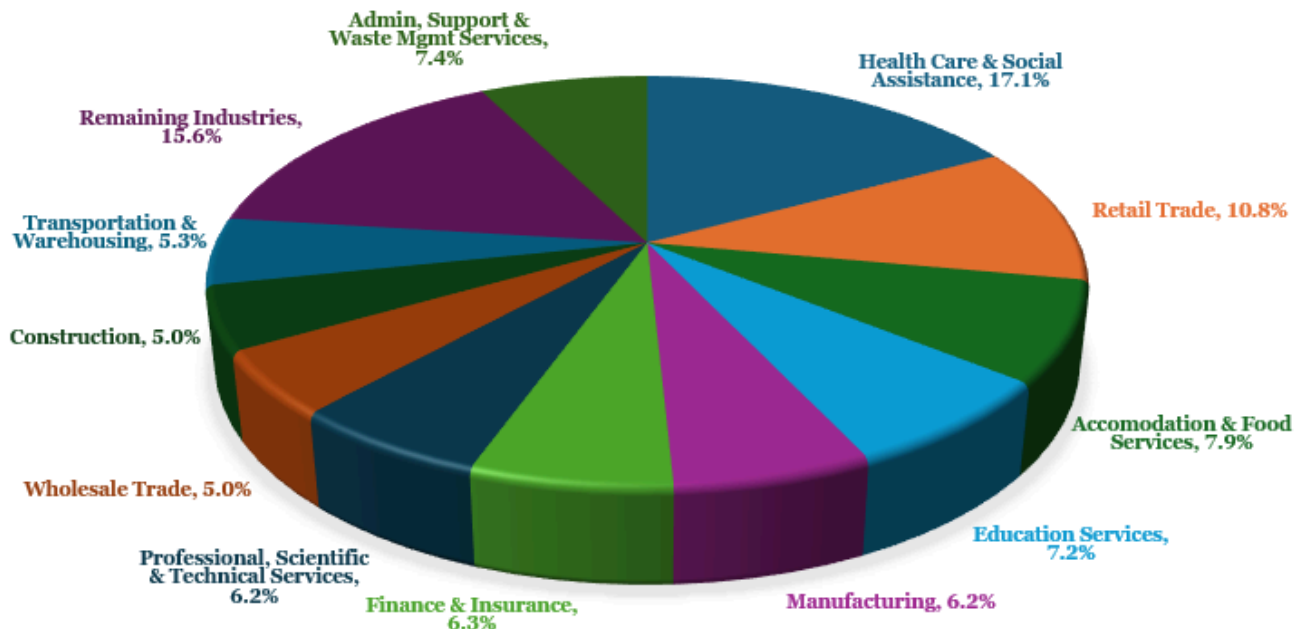
Source: U.S. Bureau of Labor Statistics via FRED

AVERAGE HOURLY WAGES IN JEFFERSON COUNTY ALL OCCUPATIONS

Entry	Median	Mean	Experienced
\$14.52	\$23.53	\$29.92	\$37.62

Source: 2023 Longitudinal Employer Household Dynamics program which is a partnership between the Census Bureau and the Alabama Department of Labor, Labor Market Information Division

EMPLOYMENT BY INDUSTRY

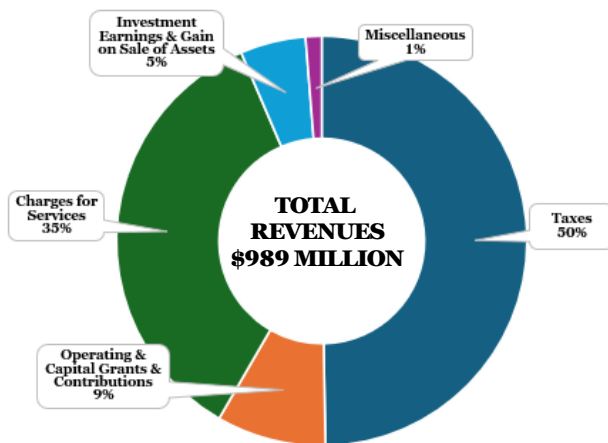


Source: 2023 Longitudinal Employer Household Dynamics program which is a partnership between the Census Bureau and the Alabama Department of Labor, Labor Market Information Division

FINANCIAL FACTS

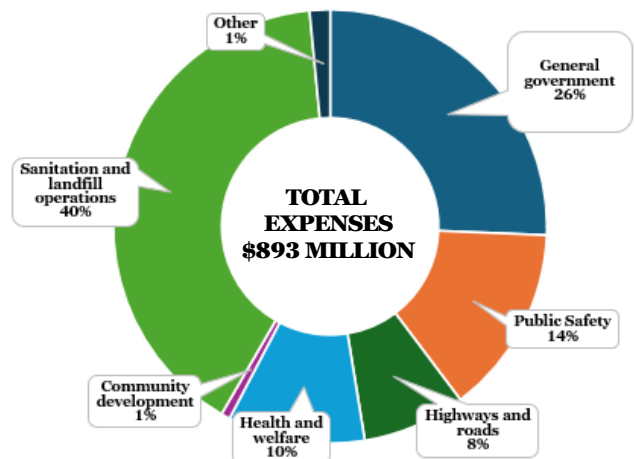
Summary of Changes in Net Position Total Primary Government For the Fiscal Year Ended September 30 (\$-thousands)

	Governmental Activities	Business-Type Activities	Total 2025	Total 2024	Total 2023
Revenues					
Program revenues	\$ 141,030	\$ 294,717	\$ 435,747	\$ 452,261	\$ 413,157
General revenues	510,340	42,497	552,837	559,346	514,864
Total Revenues	651,370	337,214	988,584	1,011,607	928,021
Expenses					
General government	228,922	-	228,922	272,627	254,506
Public Safety	125,816	-	125,816	115,667	106,643
Highways and roads	68,773	-	68,773	56,223	53,699
Health and welfare	91,490	-	91,490	103,527	78,135
Community development	5,975	-	5,975	6,594	9,343
Sanitation and landfill operations	-	358,265	358,265	404,392	412,561
Other	12,929	596	13,525	13,840	14,551
Total Expenses	533,905	358,861	892,766	972,870	929,438
Increase (Decrease) in Net Position	117,465	(21,647)	95,818	38,737	(1,417)
Transfers In (Out)	(3,342)	3,342	-	-	-
Special item - disposal of Hallmark Farms operations	-	5,267	5,267	-	-
Net Position, Beginning of Period	573,360	(3,823)	569,537	530,800	532,217
Restatement - Change in Accounting Principle	(17,842)	(3,765)	(21,607)	-	-
Net Position, Beginning of Period, Restated	555,518	(7,588)	547,930	530,800	532,217
Net Position, End of Period	\$ 669,641	\$ (20,626)	\$ 649,015	\$ 569,537	\$ 530,800



Combined revenues for the fiscal year totaled approximately \$989 million. Governmental activities generated \$651 million of this amount, while business-type activities accounted for approximately \$338 million. Total revenues decreased by 2%, or \$23 million, compared to the fiscal year 2024. This decrease was primarily attributable to a decline in unrestricted interest revenue within business-type activities resulting from the sale of long-term investment assets.

Overall expenses for the fiscal year totaled \$893 million. Governmental activities accounted for approximately \$534 million of this amount, while business-type activities totaled approximately \$359 million. Total expenses decreased by \$100 million compared to fiscal year 2024. The decrease was primarily driven by reductions in General government (\$44 million), Health and welfare (\$12 million), and Sanitary and landfill operations (\$46 million).



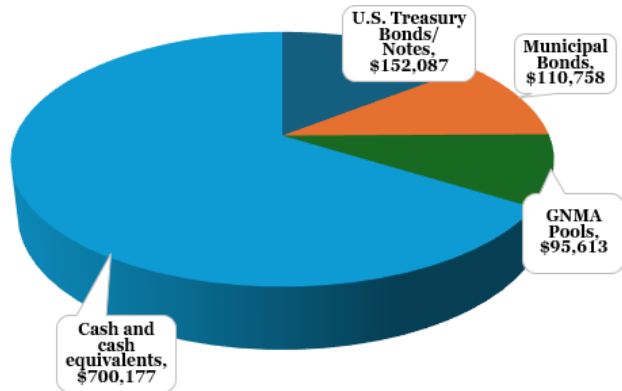
FINANCIAL FACTS (CONTINUED)

Statement of Position Total Primary Government For the Fiscal Year Ended September 30 (\$-thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2025	2024	2025	2024	2025
Current Assets	\$ 939,892	\$ 1,089,350	\$ 557,553	\$ 562,135	\$ 1,497,445	\$ 1,651,485
Capital Assets, Net of Depreciation and Amortization	427,746	499,987	1,896,021	1,869,634	2,323,767	2,369,621
Deferred Outflows of Resources	103,250	64,693	176,212	161,970	279,462	226,663
Total Assets and Deferred Outflows	1,470,888	1,654,030	2,629,786	2,593,739	4,100,674	4,247,769
Current Liabilities	154,994	109,482	119,931	115,487	274,925	224,969
Non-Current Liabilities	536,908	528,867	2,499,173	2,455,472	3,036,081	2,984,339
Deferred Inflows of Resources	205,626	346,040	14,505	43,406	220,131	389,446
Total Liabilities and Deferred Inflows	897,528	984,389	2,633,609	2,614,365	3,531,137	3,598,754
Net Investment in Capital Assets	63,388	140,518	222,888	213,717	286,276	354,235
Restricted Net Position	87,483	294,838	437,463	452,492	524,946	747,330
Unrestricted Net Position	422,489	234,285	(664,174)	(686,835)	(241,685)	(452,550)
Total Net Position	\$ 573,360	\$ 669,641	\$ (3,823)	\$ (20,626)	\$ 569,537	\$ 649,015

The change in ending net position for governmental activities increased by \$96.3 million (17 percent) from fiscal year 2024. This change is largely associated with expense reductions for general government and health and welfare activities.

As of September 30, 2025, the County's business-type activities (major and non-major) reported a net position of negative \$20.6 million. The net deficit increased by approximately \$13.0 million, which caused a decrease in net position. The Sanitary Operation Fund was the largest contributing factor for this decrease, with a decrease in net position for the fiscal year of \$15.7 million. This is improved from a decrease of \$48.1 million in fiscal year 2024 due to decreased operating and interest expenses during fiscal year 2025.



CASH AND INVESTMENTS (in thousands)

The County investment practices and policies are based upon state laws and prudent money management.

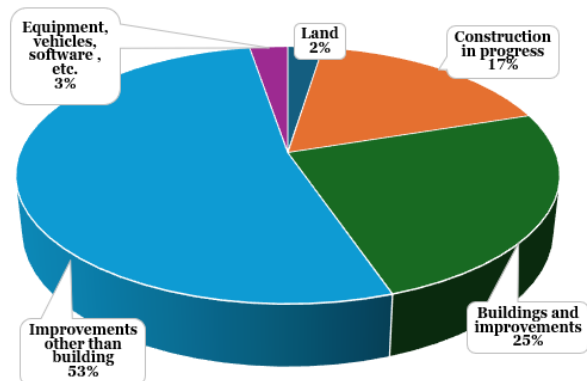
The County structures the investment portfolio, with the assistance of our investment advisors, to be sure that securities mature concurrently with cash needs and anticipated demands.

Finally, the investment portfolio is designed to attain the highest market rate of return, taking into account economic cycles, the investment risk constraints and liquidity needs of the County.

CAPITAL ASSETS

The County needs more than just dollars to provide its citizens with services, assets are required to keep the County performing and delivering its various services. Some major capital assets acquired during fiscal year 2025:

- Approximately \$104 million in additional construction in progress projects involving improvements to the County's sanitation infrastructure.
- \$87 million in additional construction in progress largely for road construction.
- Completed projects totaled \$67 million for Roads and Transportation.



WHERE THE MONEY COMES FROM AND GOES

In Jefferson County, property taxes are billed by the Tax Collector's Office based on the assessed value of a property multiplied by the approved (levied) tax rate.

Property values are reassessed by the Board of Equalization annually using the past year's market activity. Therefore, this can cause fluctuation in the growth rate of the assessed values from year to year.

For every \$100 paid in property taxes, \$13 goes to Jefferson County's General Fund and \$87 goes to various schools and agencies.

Assessed Value
x Tax Rate
Tax Bill

Where Your Property Tax Dollars Go?

City School Districts in County \$33	Public Schools (County-wide) \$20	State of Alabama \$15	County General Fund \$13	Public Buildings, Bridges, Roads \$12	Rural Roads Sewer \$5 \$2
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Where Your General Fund Dollars Go?

The \$13 from Property Taxes that goes to the General Fund is split up to cover General Government (\$7), Public Safety (\$5), and Health & Welfare, Debt Service, and Capital Outlays (\$1).

 GENERAL GOVERNMENT \$7	 PUBLIC SAFETY \$5	 HEALTH & WELFARE, DEBT SERVICE & CAPITAL OUTLAYS \$1
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General Government covers the personnel costs and other operating expenses related to all general government departments such as: Commission, Community Development, General Services, Information Technology, Courts, Revenue Department, to name a few.

Public Safety covers the personnel costs and other operating expenses related to all public safety departments such as Coroner, Security, Sheriff, and Youth Detention.

Health and Welfare covers the personnel costs and other operating expenses related to Senior Services.

Debt Service covers the general obligation debt payments for the County.

Capital Outlays cover payments for the County's departmental capital assets.

LONG-TERM DEBT

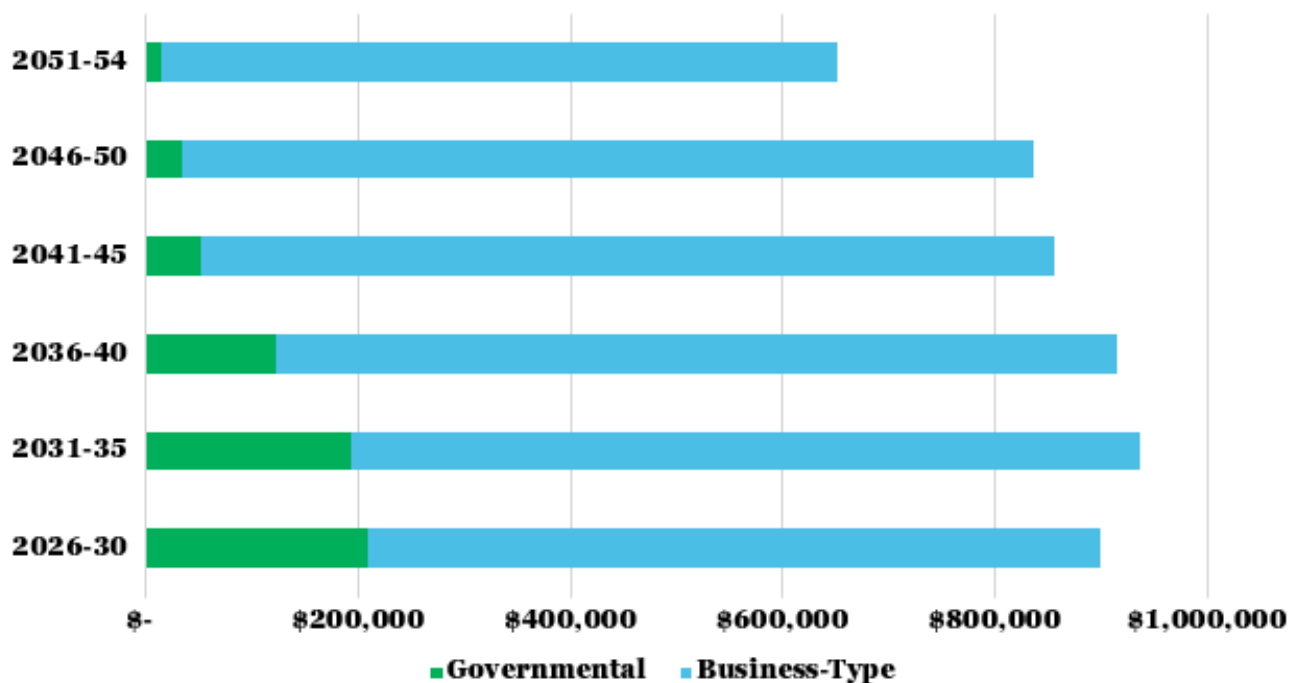
Warrants	Maturity Date	Amount Outstanding	Source of Payment	Bond Ratings
Governmental Type				
Limited Obligation Refunding Warrants				
Series 2017	9/15/2042	\$ 244,910,000	Special Revenue Sales Tax	AA+ (S&P) AA (Fitch)
General Obligation Warrants				
Series 2018-A	4/1/2026	\$ 13,420,000	General Fund	A2 (Moody's) AA (S&P) AA (Fitch)
General Obligation BJCC Funding Agreement				
Series 2018-E	7/1/2048	\$ 15,245,648	General Fund	N/A
Series 2023-A	6/1/2053	\$ 10,000,000	General Fund	N/A
ATIB Limited Obligation Revenue Bonds				
Series 2022-B	8/15/2042	\$ 60,140,000	General Fund	N/A
Cooper Green Mercy Health Services Authority Funding Agreement				
2022	9/1/2052	\$ 80,136,667	Indigent Care Fund	N/A
Business-Type				
Sewer Revenue Warrants				
Series 2024	10/1/2053	\$ 2,235,600,000	Sewer System Revenues	BBB+ (S&P) BBB+ (Fitch) Baa1 (Moody's)

HOW'S OUR CREDIT?

External credit ratings are very important and have a direct influence on the County's ability to (1) minimize borrowing cost and (2) successfully borrow money to complete the acquisition and construction of long-lived capital assets.

The County has maintained stable credit ratings from all major credit agencies, which indicates its strong financial position, proven financial management, and solid capacity to meet its debt obligations.

**Debt Service Requirements:
Governmental and Business-Type Activities
(in thousands)**



AWARDS & RECOGNITION

The Government Finance Officers Association of the United States and Canada (GFOA) has presented the County an Award for Outstanding Achievement for its Popular Annual Financial Report for the fiscal year ended September 30, 2024. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformity with the highest standards for preparation of state and local government popular reports.

To receive this award, a government unit must publish a Popular Annual Financial Report, and its contents must conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. This was Jefferson County's first year to receive this award.

Jefferson County was also awarded the Certificate of Achievement for Excellence in Financial Reporting by GFOA for the fiscal year ended September 30, 2024. This was the 3rd consecutive year that the County has achieved this prestigious award. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

Finally, Jefferson County also received the Distinguished Budget Presentation Award for the fiscal year ending September 30, 2025. This is the 6th consecutive year the County has achieved this prestigious award.

With the PAFR award, the County has now achieved GFOA Triple Crown status. This honor is awarded to government agencies that receive three specific GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting, the Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award.



Government Finance Officers Association



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**County of Jefferson
Alabama**

For its Annual Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill
Executive Director/CEO

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Jefferson
Alabama**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill
Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Jefferson
Alabama**

For the Fiscal Year Beginning

October 01, 2024

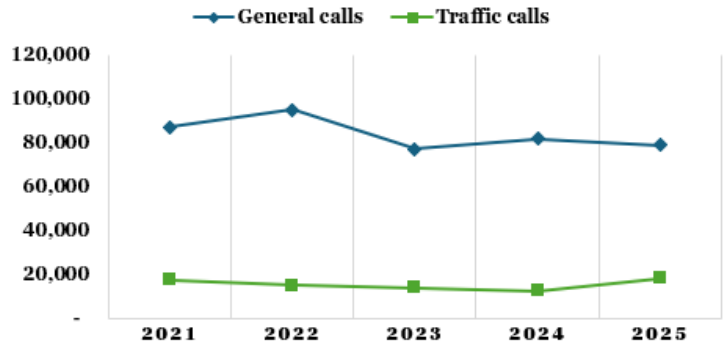
Christopher P. Morill
Executive Director

KEY SOCIAL STATISTICS



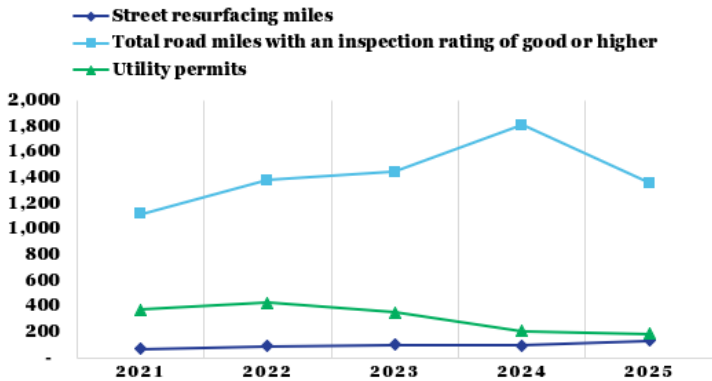
Jefferson County Commissioners cut the ribbon at the new barracks opening for the Sheriff's office.

SHERIFF OPERATING INDICATORS



	2021	2022	2023	2024	2025
General calls	87,496	95,383	77,332	81,990	79,175
Traffic calls	17,722	15,085	14,235	12,711	18,497

TRANSPORTATION OPERATING INDICATORS

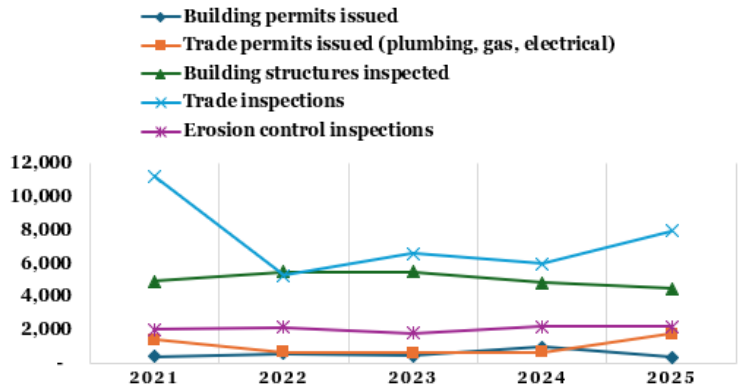


	2021	2022	2023	2024	2025
Street resurfacing miles	73	95	107	100	135
Total road miles with an inspection rating of good or higher	1,125	1,383	1,449	1,813	1,365
Utility permits	377	434	355	212	192



North Chalkville Road improvements and resurfacing completed during 2025

DEVELOPMENT SERVICES OPERATING INDICATORS



	2021	2022	2023	2024	2025
Building permits issued	403	615	482	980	400
Trade permits issued (plumbing, gas, electrical)	1,424	674	626	667	1,773
Building structures inspected	4,937	5,528	5,518	4,849	4,529
Trade inspections	11,276	5,308	6,622	5,990	7,975
Erosion control inspections	2,037	2,169	1,848	2,246	2,212

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@JeffersonCountyAL



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GLOSSARY OF TERMS

SUMMARY OF CHANGES IN NET POSITION

Program Revenues are derived directly from the program itself or from parties outside of the County's taxpayers or citizens. It includes:

- *Operating Grants & Contributions* - monies received from parties outside of the County that are generally restricted to one or more specific programs;
- *Charges for Services* - revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided; and
- *Capital Grants and Contributions* - monies received for capital purposes to purchase, construct, or renovate capital assets associated with a specific program.

General Revenues are taxes and other items such as unrestricted interest revenues not reported as program revenues.

General Government includes expenses incurred by the County Commission, Tax Collector, Tax Assessor, County Manager's office, Board of Equalization, Treasurer's office and other departments within the County.

Public Safety consists of those programs to provide for law enforcement at the County level, inmate control for youthful and adult offenders, expert investigations of suspicious deaths, and coordination of area leaders when faced with large-scale disasters.

Highways and roads consist of programs to plan, build, and maintain the public roads and bridges, provide the traffic controls, and manage the fleet of County vehicles required to serve all citizens.

Health and welfare includes the use of public revenues to provide clinical services for the disadvantaged in the County and services for the elderly via the Office of Senior Services.

Sanitation and landfill operations cover those programs whereby the County works to improve the environment, collect solid waste outside of municipalities, and collect and treat wastewater for the entire County.

Other expenses include but are not limited to law library operations as well as interest and fiscal charges.

STATEMENT OF POSITION

Current Assets - Assets that one can reasonably expect to convert to cash, sell, or use within one year.

Capital Assets - The County's long-term investments in land, buildings, equipment, improvements, infrastructure, and construction in progress. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Deferred Outflows of Resources - A consumption of net assets by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Current Liabilities - These are primarily debts that can be paid off in one year or less. This includes accounts payable, accrued payroll, and accrued interest payable.

Long-Term Liabilities - These represent mainly debt obligations and net pension liability of the County. The proceeds from various debt issues are used to finance large projects such as road construction and sewer improvements.

Deferred Inflows of Resources - An acquisition of net assets by the County that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

Net Investment in Capital Assets - This represents the County's investment in its capital assets less accumulated depreciation and any outstanding debt attributable to the acquisition, construction, or improvement of these assets.

Restricted Net Position - Resources whose use is subject to externally imposed restrictions. The County has resources set aside for debt service payments, other capital projects, and required reserves.

Unrestricted Net Position - Resources available to the County to provide services to the citizens and creditors if there were no additional revenues or resources available.

FREQUENTLY CALLED NUMBERS

County Commissioners

COMMISSIONER Lashunda Scales (District 1)

205-214-5507; Room 240

COMMISSIONER Sheila Tyson (District 2)

205-325-5074; Room 250

COMMISSIONER James A. (Jimmie) Stephens - President (District 3)

205-325-5555; Room 210

COMMISSIONER Joe Knight (District 4)

205-325-5070; Room 220

COMMISSIONER Mike Bolin (District 5)

205-325-5503; Room 230



Download the MyJeffCo App!
You can report potholes, paving requests, illegal dumping, and search the FAQ for answers to frequently asked questions.



Environmental Disposal

- Obtain curbside garbage pickup, schedule large item pickup - **Amwaste - 205-788-1400**
- Used household cooking oil and grease recycling locations - **Environmental Services Dept. 205-238-3876**
- Recycling drop off centers (call for hours of operation):
 - **Birmingham Recycling and Recovery 205-591-8201**
 - **UAB Recycling Center 205-996-9043**
 - **Bessemer Recycling Center 205-425-0068**
- Report suspected water pollution in a creek or other waterway - **205-325-5792**
- Report a sanitary sewer emergency if sewage is backing up in your home or overflowing from a manhole - **Environmental Services Dept. 205-942-0681**
- Report illegal dumping of trash - **Development Services 205-582-6555**
- Report an overgrown or abandoned property - **205-325-5321**
- Report a business being operated in a residential area, or a construction site that is not properly permitted - **Development Services 205-325-5638**
- Properly dispose of household hazardous waste such as weed and bug killer, cleaning products, paint, aerosols, electronics, and batteries - **205-325-8741**
- Coordinate or participate in a volunteer roadside litter cleanup - **205-325-8741**

Roads

- Report potholes, road debris, trees down on roads or sight-distance concerns such as mowing, litter along Jefferson County roadways: **Roads and Transportation Dept. (main number) 205-325-5141**
 - Report concerns with a contractor on or adjacent to roadway **205-849-2315**
 - Report missing/damaged street signs, traffic signals, or striping concerns **205-849-2341 or 205-849-2336**

Railroads

- Blocked railroad crossings
 - CSX 1-800-232-0144**
 - Norfolk Southern 1-800-453-2530**

Community Service

Low/moderate income housing, community storm shelters, workforce development, senior citizen services.

Community Services and Workforce Development Dept. 205-325-5761

Satellite Locations

- Bessemer Courthouse - 1801 3rd Ave. Bessemer, AL 35020
- Center Point Satellite - 2651 Center Point Pkwy, Birmingham, AL 35215
- Hoover Satellite - 1901 Hoover Ct., Hoover, AL 35226
- Northern Satellite - 651 Main Street, Gardendale, AL 35071

Sewer

- General Billing questions **205-325-5390**
- Billing for Birmingham Water Works Board Customers **205-244-4000**
- Billing for Bessemer Utilities Customers **205-481-4333**

Tag Renewal

- Main courthouse **205-325-5171**
- Bessemer courthouse **205-481-4110**
- Centerpoint satellite **205-714-7175**
- Hoover satellite **205-497-8976**
- Northern satellite **205-909-3610**



Follow our Podcast for in depth conversations on hot topics!



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