

**OFFICIAL OPERATING BUDGET
FISCAL YEAR 2008**

APPENDIX A

**SCHEDULES OF GENERAL FUND REVENUES AND
EXPENDITURES AND ENCUMBRANCES**

The following schedules list the revised revenue estimates versus actual revenue received for fiscal year 2007; the council amended appropriations versus actual expenditures and encumbrances for fiscal year 2007; and a comparison of actual expenditures and encumbrances for the last two fiscal years which ended June 30, 2006 and June 30, 2007 respectively.

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BUDGETED REVENUE

To determine the projected revenue of FY 2008 the following information was considered: FY 2007 revised revenue estimates; actual revenue from prior fiscal years; trend analysis; the economic outlook at the local state and national levels; and the laws in existence at the time the projections were made.

The Birmingham City Code requires that the estimated receipts from each revenue source for FY 2008 should not exceed the percentage that the estimated revenue in FY 2007 exceeded the actual amount received for that same revenue source in FY 2006. An exception to this is the revenue estimate from ad valorem taxes on real estate and tangible personal property. The estimated revenue from these sources should not be higher than the average percentage of the taxes collected in the last three years. By using these guidelines, legal maximums were established for each revenue source. These maximums and trend data were used unless some law, ordinance or economic condition would not permit such.

The following is a description of some of the major revenue sources for the City of Birmingham:

General Property Taxes:

All ad valorem taxes levied by the state, county and any municipality in Jefferson County are assessed by the Tax Assessor and collected by the Tax Collector of Jefferson County.

In Jefferson County the Tax Assessor is paid $\frac{1}{2}$ of 1% for assessing the property, the Tax Collector is paid $\frac{1}{2}$ of 1% for collecting the ad valorem taxes; and the remaining is distributed to the state, counties and municipalities. Deducted from the City's portion are amounts for the Birmingham Transit Authority (10% of the ad valorem taxes collected within the City), Board of Health (prorated share of Health Department's budget based on a population factor) and property reappraisal is prorated.

5101 County Tax Collection—Ad valorem taxes are levied on both real and personal property located within the city limits. All municipalities in Alabama are authorized to levy a .05 mill tax upon real and personal property located within their corporate limits computed on the value assessed for state and county taxation.

5106 Library .05 Mill Tax—Revenue derived from special property tax of five one hundredths of one per centum on the value of taxable property within the city is assessed for state taxation to be used exclusively for public library purposes in the city.

Sales and Use Taxes

5201 Sales Tax-Gross Receipts—Taxes on retail sales of merchandise. The tax rates are 3% for general merchandise and 1% on automotive vehicles and machinery.

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5202 Use Tax—Consumer's and seller's use tax on storage, use and other consumption in the city of tangible personal property. The tax rates are 3% for general merchandise and 1% on automotive vehicles and machinery.

Income Tax

5301 Occupational License Tax—Employers are required to make a payroll deduction at the rate of 1% on all wages or earnings paid to employees for work done within the corporate limits of the City of Birmingham.

Business Licenses and Permits

6101 General Business License—Business license tax is based on gross receipts, numbers of employees, etc., at various rates of taxation (excluding public utilities and businesses selling liquor, wine and beer).

6102 Public Utilities—Business license tax on business and freight lines, power companies, gas companies, jitneys, railroads, taxicabs, telephone and telegraph companies. These businesses pay a license tax of 3% of gross receipts derived from residents of the City. In addition, they pay 1 ½% of gross receipts derived from residents located in the police jurisdiction.

6105 Liquor—A monthly business license tax on establishments selling liquor. Alcohol beverage manufacturers, importers, wholesalers and warehousemen pay 1/10 of 1% of the gross receipts received each month. Restaurants, clubs and lounges pay 3% of gross receipts each month derived from liquor sales.

6106 Liquor and Wine—Annual business license tax on establishments selling liquor, wine and beer.

6107 Table Wine Tax—Revenue collected monthly from wine wholesalers at the rate of 5% of the wholesale cost of wine delivered at retail.

6108 Lease or Rental Tax—A business license tax on businesses renting and/or leasing tangible personal property located in the city. The tax rate is 1% on general merchandise and ½ of 1% on automotive vehicles and machinery.

Non-Business License and Permits

6201 Building Permits—Revenue derived from the inspection work done on buildings to ensure structures comply with the Southern Building Code. A fee is assessed from \$10 to \$25 for a valuation of \$100 to \$4,999 and above, the fee shall be ½ of 1% of the estimated valuation.

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6202 Electrical Inspection Fees—Revenue derived from the inspection of electrical work done on buildings or structures.

Fines

6301 Municipal Court Fines—Fine and forfeitures for the violation of a municipal ordinance. When a defendant fails to appear pursuant to a ticket or summons issued to him, the Municipal Judge has the power to fine a defendant up to a maximum of \$500 plus court costs.

6303 Traffic Citations—Revenue derived from fines assessed for traffic and parking citations.

6304 Partial Payments--Fine and forfeitures for the violation of a municipal ordinance. When a defendant is unable to pay his fine, based on the conviction, the Municipal Judge may order that a defendant be placed on probation and pays his fine over time.

6308 Municipal Court Fair Trial Tax—Money received from traffic violations and fines pay the fees of counsel, court reporters, clerks, registrars, and other necessary expenses of indigent defense as are provided by law. Each fine carries a \$7 fee to be used for indigent care.

Federal/State Grants

7121 Indirect Cost Reimbursement-Community Development—Revenue received from billing the Community Development Block Grant Fund for portions of central services cost. The indirect rate established in the indirect cost proposal is applied to each month's expenditure and the General Fund is reimbursed for part of the central service cost.

Shared State Revenue

7201 Bank Excise Tax—Revenue derived from excise taxes for the privilege of engaging in the state in the business of banking and/or conducting a financial institution. This revenue is derived from taxing 6% of the taxable net income of financial institutions. The revenue is distributed by the State Department of Revenue after deducting all operating expenses associated with collection. Of the balance, 25% goes to the counties where the financial institutions are located; 50% goes to the cities where the financial institutions are located. The remainder goes into the State's General Fund.

7202 Motor Vehicle License—Revenue collected by the County Director of Revenue from motor vehicle license taxes and registration fees where the owner of the motor vehicle resides in the city. This revenue is exclusively for maintenance. Construction and improvement of public highways and streets.

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7301 County Gasoline Tax—Revenue derived from county gasoline tax levied on persons selling, delivering or storing gasoline in the City at the rate of \$.01 per gallon. Proceeds are restricted for the cost of construction, reconstruction, maintenance and repair of public roadways. Each municipality of the county within the corporate limits where the gasoline was delivered receives a part of the proceeds.

7302 County Tobacco Tax—revenue derived from selling, storing or delivering any cigarettes or smoking tobacco in the city limits. The tax levied as two cents on each package of cigarettes not containing more than twenty cigarettes and two cents for each additional twenty or fractional part. The tax is distributed as follows: 1/2 to Civic Center; 1/8 to County; and balance to municipalities based on population.

7304 County Road Tax—Funds received from County levy for the purpose of constructing, repairing or maintaining roads and highways. Municipalities receive one-half of the money collected on this tax on property located in each municipality.

7306 Statewide Uniform Beer Tax—Revenue derived from a business who sells, stores or receives for distribution beer within the City. The tax is a consumer tax and is collected by the wholesaler.

Payment From Local Units

7405 Water Works Board—Revenue derived from an indenture agreement where the Water Works pays the municipality an amount equal to the ad valorem taxes levied by the municipality upon properties of the company. The Water Works is not subject to federal, state or local taxes.

Charges for Service

8108 Parking Authority—Revenue collected by the Parking Authority for operation of parking facilities. This revenue is used to retire the outstanding debt service on the parking decks.

8201 Accident and Offense Reports—Revenue received by the Police Department for making photocopies of accident and offense reports. Currently the charge is \$3.00 per copy.

8202 Auto Storage—Charges for storing of abandoned and stolen vehicles within the corporate limits of Birmingham. Property is impounded by the Police Department.

9301 Streets, Sidewalks and Curb Repair—Revenue derived from repairing utility cuts on public streets. Currently, Public Works charges \$40 per square yard to repair utility cuts in streets and sidewalks. Curb repair is \$7 per linear foot.

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8303 Parking Meters—Daily charges for parking on public streets.

8403 Landfill Charges--Revenue derived from monthly charge received for disposal of solid wastes or material at City landfills. Charges are billed and collected by the Public Works Department. The charge is based on weight of material disposed. Currently, for City businesses the rate is \$5.75 per ton for garbage, \$24 per ton for tires and \$200 per ton for asbestos. For non-City businesses the rates are 1 ½ times the City business rates.

8601 Admission Fees—Revenue derived from charges for admission to certain events at Park and Recreation facilities, Arlington and Boutwell Auditorium.

Miscellaneous Revenue

9502 Airport Expense—Reimbursement from the Airport Operating Fund for police officers' and firemen's salaries and uniforms. Also includes intergovernmental service expenses.

9513 Airport Lease Payment—Funds due the City from the Birmingham Airport Authority for leasing the Birmingham International Airport.

9904 Adjustment of Prior Years Encumbrances—Credit for purchase orders issued in prior fiscal years which are closed or paid in the current fiscal year for an amount less than originally encumbered.

9940 Race Track City Distribution—Funds due the City of Birmingham from profits received on dog and horse racing at the Birmingham Race Course.

9945 State Fair Receipts—Funds due the City of Birmingham from events sponsored by the Alabama State Fair Authority.

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
TAXES:				
<u>GENERAL PROPERTY TAXES:</u>				
5101 County Tax Collection	\$24,010,000.00	\$24,385,253.76	\$375,253.76	101.56
5102 County Director of Revenue	1,700,000.00	1,868,866.96	168,866.96	109.93
5103 County Tax Collector	136,000.00	112,870.64	(23,129.36)	82.99
5104 State of Alabama	74,000.00	69,559.12	(4,440.88)	94.00
5106 Library .05 Mill Tax	1,080,000.00	1,124,692.94	44,692.94	104.14
Total General Property Taxes	27,000,000.00	27,561,243.42	561,243.42	102.08
<u>SALES AND USE TAXES:</u>				
5201 Sales Tax - 3% Gross Receipts	86,900,000.00	86,962,160.74	62,160.74	100.07
5202 Use Tax - 3% Use Tax Levied	23,100,000.00	22,703,145.24	(396,854.76)	98.28
Total Sales and Use Taxes	110,000,000.00	109,665,305.98	(334,694.02)	99.70
<u>INCOME TAX:</u>				
5301 Occupational License Tax	74,300,000.00	75,268,518.73	968,518.73	101.30
Total Income Tax	74,300,000.00	75,268,518.73	968,518.73	101.30
Total Taxes	\$211,300,000.00	\$212,495,068.13	\$1,195,068.13	100.57
LICENSE, PERMITS, AND FINES:				
<u>BUSINESS LICENSES AND PERMITS:</u>				
6101 General Business License	\$32,800,000.00	\$35,258,051.58	\$2,458,051.58	107.49
6102 Public Utilities	15,530,000.00	16,843,120.81	1,313,120.81	108.46
6103 Beer Wholesale	825.00	825.00	0.00	100.00

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
6104 Beer Retail	26,175.00	25,307.00	(868.00)	96.68
6105 Liquor	910,000.00	1,005,375.42	95,375.42	110.48
6106 Liquor and Wine	140,000.00	136,174.50	(3,825.50)	97.27
6107 Table Wine Tax	190,000.00	180,539.05	(9,460.95)	95.02
6108 Lease or Rental Tax	6,300,000.00	6,552,300.64	252,300.64	104.00
Total Business License and Permits	55,897,000.00	60,001,694.00	4,104,694.00	107.34
 <u>NON-BUSINESS LICENSE AND PERMITS:</u>				
6201 Building Permits	4,200,000.00	4,843,616.73	643,616.73	115.32
6202 Electrical Inspection Fees	75,000.00	72,578.90	(2,421.10)	96.77
6203 Elevator Permits	0.00	131,877.00	131,877.00	100.00
6205 Plumbing Permits	17,000.00	14,881.00	(2,119.00)	87.54
6206 Gas permits	20,000.00	16,019.00	(3,981.00)	80.10
6207 Blasting Permits	350.00	675.00	325.00	192.86
6209 Excavation Permits	10,000.00	6,045.00	(3,955.00)	60.45
6210 Clearing and Earthworks Permits	25,000.00	22,613.23	(2,386.77)	90.45
6212 Billboard Permits	40,000.00	60,166.95	20,166.95	150.42
6213 Mechanical Permits	20,000.00	12,334.42	(7,665.58)	61.67
6214 Dance Permits	35,000.00	29,250.00	(5,750.00)	83.57
6215 Civil Construction Permit	550.00	385.00	(165.00)	70.00
6216 Demolition Permit	26,000.00	16,556.37	(9,443.63)	63.68
6217 Driveway Curb Cut Permit	5,000.00	8,650.00	3,650.00	173.00
6218 Excavation Permits - Private	8,000.00	9,690.00	1,690.00	121.13
6219 Excavation Permits - Utility	0.00	2.00	2.00	100.00
6220 Garage Sale Permit	400.00	406.00	6.00	101.50
6221 House Move Permit	1,000.00	100.00	(900.00)	10.00
6222 Motor Fuel Dispenser Permit	6,000.00	7,050.00	1,050.00	117.50
6223 Special Use Permit	5,000.00	5,975.00	975.00	119.50
6224 Trade Licensing	50,000.00	53,060.00	3,060.00	106.12
6225 Subsurface Vault Permit	50.00	85.00	35.00	170.00
6226 After Hours Inspection Fees	15,000.00	28,850.00	13,850.00	192.33
6299 Other - Permits Not Listed	12,000.00	6,023.50	(5,976.50)	50.20

City of Birmingham, Alabama

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
Total Non - Business License and Permits	4,571,350.00	5,346,890.10	775,540.10	116.97
<u>FINES:</u>				
6301 Municipal Court Fines	1,660,000.00	1,697,178.41	37,178.41	102.24
6302 Prison Collections	0.00	646.00	646.00	100.00
6303 Traffic Citations	1,560,000.00	1,381,411.34	(178,588.66)	88.55
6304 Partial Payments	836,000.00	907,423.49	71,423.49	108.54
6306 Technology Fee	0.00	(4,969.00)	(4,969.00)	(100.00)
6307 Library	142,000.00	159,809.49	17,809.49	112.54
6309 False Alarm Fine	2,000.00	6,200.00	4,200.00	310.00
6310 Corrections Fund	0.00	(30,181.30)	(30,181.30)	(100.00)
Total Fines	4,200,000.00	4,117,518.43	(82,481.57)	98.04
Total License, Permits and Fines	\$64,668,350.00	\$69,466,102.53	\$4,797,752.53	107.42
<u>INTERGOVERNMENTAL REVENUE:</u>				
<u>SHARED STATE REVENUE:</u>				
7201 Bank Excise Tax	\$5,635,204.00	\$5,635,204.70	\$0.70	100.00
7202 Motor Vehicle License	700,000.00	744,817.91	44,817.91	106.40
7203 Share of State Liquor Profits	200,000.00	197,491.56	(2,508.44)	98.75
7207 State Table Wine Tax	1,700.00	1,793.90	93.90	105.52
7208 International Registration Plan Fees	400,000.00	265,164.92	(134,835.08)	66.29
7209 Liquor Stores Sales Tax	240,000.00	262,834.28	22,834.28	109.51
7210 Oil Production Privilege Tax	35,000.00	65,233.34	30,233.34	186.38
7214 Alabama Trust Fund	1,564,000.00	1,641,911.94	77,911.94	104.98
7215 Business Privilege Tax	2,698,000.00	2,676,792.06	(21,207.94)	99.21
Total Shared State Revenue	11,473,904.00	11,491,244.61	17,340.61	100.15

City of Birmingham, Alabama

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
<u>SHARED REVENUE FROM LOCAL UNIT:</u>				
7301 County Gasoline Tax	1,850,000.00	1,989,425.43	139,425.43	107.54
7302 County Tobacco Tax	300,000.00	296,430.01	(3,569.99)	98.81
7304 County Road Tax	2,200,000.00	2,542,137.24	342,137.24	115.55
7305 County Library Contributions	272,000.00	272,000.00	0.00	100.00
7306 Statewide Uniform Beer Tax	1,735,000.00	1,720,973.41	(14,026.59)	99.19
7307 Sales Tax on Sale of Used Cars	506,000.00	594,300.80	88,300.80	117.45
Total Shared Revenue from Local Unit	6,863,000.00	7,415,266.89	552,266.89	108.05
<u>PAYMENTS FROM LOCAL UNITS IN LIEU OF TAXES:</u>				
7402 Industrial Development Board	80,000.00	99,033.77	19,033.77	123.79
Total Payments from Local Units in Lieu of Taxes	80,000.00	99,033.77	19,033.77	123.79
Total Intergovernmental Revenue	\$18,416,904.00	\$19,005,545.27	\$588,641.27	103.20
CHARGES FOR SERVICE:				
<u>GENERAL GOVERNMENT:</u>				
8101 Subdivision Fees	\$36,000.00	\$80,059.34	\$44,059.34	222.39
8102 Zoning Fees	10,200.00	12,150.00	1,950.00	119.12
8108 Parking Authority	5,400,000.00	5,109,859.63	(290,140.37)	94.63
8110 Franchise Fee - AT & T	250,000.00	248,568.00	(1,432.00)	99.43
8111 Right of Way Fiber Optic Fee	135,800.00	0.00	(135,800.00)	0.00
8112 Zoning Board of Adjustments	13,000.00	15,995.00	2,995.00	123.04
Total General Government	5,845,000.00	5,466,631.97	(378,368.03)	93.53

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
<u>PUBLIC SAFETY:</u>				
8201 Accident and Offense Reports	200,000.00	199,749.00	(251.00)	99.87
8202 Auto Storage	480,000.00	365,875.09	(114,124.91)	76.22
8203 Auto Sales	390,000.00	0.00	(390,000.00)	0.00
8209 Court Ordered Restoration	3,000.00	11,739.71	8,739.71	391.32
8210 Photo Lab Fees	1,000.00	462.20	(537.80)	46.22
8211 E - 911 Cost Reimbursement	2,760,000.00	2,358,398.52	(401,601.48)	85.45
8212 Advanced Life Support Transport	2,685,000.00	3,261,145.94	576,145.94	121.46
8213 Domestic Violence Fee	40,000.00	49,183.00	9,183.00	122.96
8214 Housing Authority - Reimbursement	500,000.00	382,735.14	(117,264.86)	76.55
8216 Ambulance Co. Application Fee	1,500.00	1,000.00	(500.00)	66.67
8218 Fire Hydrant Rental	3,500.00	19,025.00	15,525.00	543.57
8219 Fire Permits & Inspections	0.00	2,740.00	2,740.00	100.00
8220 After Hrs Fire Inspection Fees	0.00	18,975.00	18,975.00	100.00
8221 Fire Department Report Fees	0.00	1,159.90	1,159.90	100.00
8299 Other - Revenue from Police Charities	1,000.00	143.33	(856.67)	14.33
Total Public Safety	7,065,000.00	6,672,331.83	(392,668.17)	94.44
<u>HIGHWAY AND STREETS:</u>				
8301 Streets Sidewalks and Curbs	7,480.00	9,940.00	2,460.00	132.89
8303 Parking Meters	1,300,000.00	1,281,505.70	(18,494.30)	98.58
8304 Street Vacation Fees	0.00	690.00	690.00	100.00
8399 Other - Revenue from Charges	202,520.00	679,075.75	476,555.75	335.31
Total Highways and Streets	1,510,000.00	1,971,211.45	461,211.45	130.54
<u>SANITATION:</u>				
8401 Garbage Special Services	650.00	660.00	10.00	101.54
8402 Junk Sales	7,800.00	7,664.00	(136.00)	98.26
8403 Landfill Charges	400,000.00	424,661.82	24,661.82	106.17

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
Total Sanitation	408,450.00	432,985.82	24,535.82	106.01
 <u>CULTURE - RECREATION:</u>				
8601 Admission Fees	44,000.00	51,324.10	7,324.10	116.65
8602 Concessions	170,000.00	109,421.20	(60,578.80)	64.37
8603 Parking	320,000.00	417,491.88	97,491.88	130.47
8604 Rent	450,000.00	576,734.67	126,734.67	128.16
8605 Drink Machines	100.00	86.75	(13.25)	86.75
8608 Gifts	13,000.00	18,130.04	5,130.04	139.46
8609 Lunches	22,500.00	23,831.47	1,331.47	105.92
8699 Miscellaneous	1,700.00	54,724.86	53,024.86	3,219.11
Total Culture - Recreation	1,021,300.00	1,251,744.97	230,444.97	122.56
Total Charges for Service	\$15,849,750.00	\$15,794,906.04	(\$54,843.96)	99.65
 <u>MISCELLANEOUS REVENUE:</u>				
<u>INTEREST EARNINGS:</u>				
9101 On Investments	\$2,800,000.00	\$4,501,937.74	\$1,701,937.74	160.78
9102 On Loans	25,000.00	16,199.68	(8,800.32)	64.80
Total Interest Earnings	2,825,000.00	4,518,137.42	1,693,137.42	159.93
 <u>RENTS AND ROYALTIES:</u>				
9299 Miscellaneous Properties	670,000.00	1,021,915.83	351,915.83	152.52
Total Rents and Royalties	670,000.00	1,021,915.83	351,915.83	152.52

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CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
<u>SALES AND COMPENSATION FOR</u>				
<u>LOSS OF FIXED ASSETS:</u>				
9301 Sale of Equipment	126,000.00	210,529.79	84,529.79	167.09
9302 Sale of Property	2,818,156.00	4,423,681.02	1,605,525.02	156.97
Total Sales and Compensation for Loss of Fixed Assets	2,944,156.00	4,634,210.81	1,690,054.81	157.40
<u>REIMBURSEMENT FROM OTHER FUNDS:</u>				
9502 Airport Expense	2,734,620.00	2,995,216.23	260,596.23	109.53
9509 Civil Defense Corps	26,350.00	6,587.50	(19,762.50)	25.00
9512 Warrants - Airport	25,000.00	48,210.00	23,210.00	192.84
9513 Airport Lease Payment	25,000.00	48,210.00	23,210.00	192.84
Total Reimbursement from Other Funds	2,810,970.00	3,098,223.73	287,253.73	110.22
<u>INTERFUND TRANSFERS:</u>				
9609 Transfers from Other Funds	0.00	11,410.07	11,410.07	100.00
Total Interfund Transfers	0.00	11,410.07	11,410.07	100.00
<u>OTHER:</u>				
9901 Discount on Purchase of Stores	4,000.00	2,599.41	(1,400.59)	64.99
9902 Commission on Toll Phones	70,000.00	74,216.29	4,216.29	106.02
9904 Adjustment of Prior Years Encumbrances	664,500.00	668,668.36	4,168.36	100.63
9905 Inventory Adjustments	0.00	(406,342.40)	(406,342.40)	(100.00)
9917 Income from Recycling	8,000.00	13,042.68	5,042.68	163.03
9918 Expense Reimbursement	3,000.00	1,182.67	(1,817.33)	39.42
9924 Snack Bar Rental	4,000.00	3,760.99	(239.01)	94.02
9928 Damage to City Property	100,000.00	108,460.58	8,460.58	108.46
9938 Refund of Insurance Stabilization	400,000.00	814,723.00	414,723.00	203.68
9940 Race Track City Distribution	380,000.00	335,516.40	(44,483.60)	88.29

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

REVENUE CODES AND TITLES	FY 2007 BUDGET	FY 2007 ACTUAL	OVER (UNDER) BUDGET	PERCENT RECEIVED
9941 Race Track County Assignment	210,000.00	186,247.73	(23,752.27)	88.69
9942 Reimbursement for Disaster Expense	0.00	1,013,628.45	1,013,628.45	100.00
9943 Race Track Birmingham Retirees	0.00	10.17	10.17	100.00
9945 State Fair Receipts	400,000.00	417,583.48	17,583.48	104.40
9950 Credit Card Convenience Fee	6,500.00	15,169.73	8,669.73	233.38
9998 Miscellaneous	582,730.00	205,155.59	(377,574.41)	35.21
Total Other	2,832,730.00	3,453,623.13	620,893.13	121.92
Total Miscellaneous Revenue	\$12,082,856.00	\$16,737,520.99	\$4,654,664.99	138.52
TOTAL REVENUE	\$322,317,860.00	\$333,499,142.96	\$11,181,282.96	103.47

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
<u>CITY DEPARTMENTS</u>				
Auditorium 01:				
Personnel Services	\$867,771.30	\$842,887.15	\$24,884.15	97.13
Other Operations	286,294.00	337,691.92	(51,397.92)	117.95
Capital Outlay	0.00	0.00	0.00	0.00
Total	1,154,065.30	1,180,579.07	(26,513.77)	102.30
Alabama State Fair 02:				
Personnel Services	114,971.61	60,443.24	54,528.37	52.57
Other Operations	569,018.65	642,429.85	(73,411.20)	112.90
Capital Outlay	1,400.00	1,400.00	0.00	100.00
Total	685,390.26	704,273.09	(18,882.83)	102.76
City Clerk 07:				
Personnel Services	430,576.92	444,552.63	(13,975.71)	103.25
Other Operations	304,935.83	278,912.69	26,023.14	91.47
Capital Outlay	1,989.98	1,864.98	125.00	93.72
Total	737,502.73	725,330.30	12,172.43	98.35
City Council 10:				
Personnel Services	1,702,346.70	1,612,445.94	89,900.76	94.72
Other Operations	771,925.09	660,409.53	111,515.56	85.55
Capital Outlay	4,780.00	3,651.31	1,128.69	76.39
Total	2,479,051.79	2,276,506.78	202,545.01	91.83
Community Development 13:				
Personnel Services	728,168.32	710,730.41	17,437.91	97.61
Other Operations	135,738.00	132,594.52	3,143.48	97.68
Capital Outlay	0.00	0.00	0.00	0.00
Total	863,906.32	843,324.93	20,581.39	97.62

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
Planning, Engineering and Permits 16:				
Personnel Services	13,644,600.87	12,184,180.29	1,460,420.58	89.30
Other Operations	905,941.00	1,064,573.12	(158,632.12)	117.51
Capital Outlay	31,853.00	31,105.44	747.56	97.65
Total	14,582,394.87	13,279,858.85	1,302,536.02	91.07
Finance 19:				
Personnel Services	7,108,733.63	6,673,070.61	435,663.02	93.87
Other Operations	1,621,172.23	1,537,753.73	83,418.50	94.85
Capital Outlay	28,256.14	15,014.11	13,242.03	53.14
Total	8,758,162.00	8,225,838.45	532,323.55	93.92
Fire 22:				
Personnel Services	45,824,301.67	45,295,015.69	529,285.98	98.84
Other Operations	3,218,049.26	3,855,085.30	(637,036.04)	119.80
Capital Outlay	43,701.62	43,383.67	317.95	99.27
Total	49,086,052.55	49,193,484.66	(107,432.11)	100.22
Law 28:				
Personnel Services	2,948,127.68	2,823,990.29	124,137.39	95.79
Other Operations	877,582.81	740,367.08	137,215.73	84.36
Capital Outlay	737.76	711.12	26.64	96.39
Total	3,826,448.25	3,565,068.49	261,379.76	93.17
Mayor's Office 31:				
Personnel Services	3,786,025.05	3,758,846.70	27,178.35	99.28
Other Operations	523,095.80	600,687.15	(77,591.35)	114.83
Capital Outlay	10,909.00	10,909.00	0.00	100.00
Total	4,320,029.85	4,370,442.85	(50,413.00)	101.17

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
Equipment Management 34:				
Personnel Services	4,989,204.41	4,765,629.77	223,574.64	95.52
Other Operations	386,022.13	376,821.39	9,200.74	97.62
Capital Outlay	0.00	0.00	0.00	0.00
Total	5,375,226.54	5,142,451.16	232,775.38	95.67
Information Management Services 37:				
Personnel Services	4,260,692.21	3,865,315.41	395,376.80	90.72
Other Operations	1,528,022.00	1,487,016.94	41,005.06	97.32
Capital Outlay	4,263.00	4,263.00	0.00	100.00
Total	5,792,977.21	5,356,595.35	436,381.86	92.47
Parole 40:				
Personnel Services	679,373.19	678,117.11	1,256.08	99.82
Other Operations	10,654.00	3,364.75	7,289.25	31.58
Capital Outlay	0.00	0.00	0.00	0.00
Total	690,027.19	681,481.86	8,545.33	98.76
Personnel 42:				
Personnel Services	1,377,374.74	1,457,548.62	(80,173.88)	105.82
Other Operations	472,415.00	468,969.34	3,445.66	99.27
Capital Outlay	1,291.00	1,290.90	0.10	99.99
Total	1,851,080.74	1,927,808.86	(76,728.12)	104.15
Police 43:				
Personnel Services	72,278,796.00	68,288,411.19	3,990,384.81	94.48
Other Operations	5,796,063.43	6,641,627.09	(845,563.66)	114.59
Capital Outlay	68,633.00	67,073.81	1,559.19	97.73
Total	78,143,492.43	74,997,112.09	3,146,380.34	95.97

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
Municipal Court 46:				
Personnel Services	3,383,467.17	3,256,829.02	126,638.15	96.26
Other Operations	228,974.40	223,385.73	5,588.67	97.56
Capital Outlay	3,219.00	3,219.00	0.00	100.00
Total	3,615,660.57	3,483,433.75	132,226.82	96.34
Public Works 49:				
Personnel Services	45,752,115.23	42,760,975.54	2,991,139.69	93.46
Other Operations	7,222,871.17	9,165,423.69	(1,942,552.52)	126.89
Capital Outlay	807,007.83	803,973.45	3,034.38	99.62
Total	53,781,994.23	52,730,372.68	1,051,621.55	98.04
Traffic Engineering 52:				
Personnel Services	4,702,887.31	4,231,663.84	471,223.47	89.98
Other Operations	4,163,252.45	4,518,252.01	(354,999.56)	108.53
Capital Outlay	2,303.35	0.00	2,303.35	0.00
Total	8,868,443.11	8,749,915.85	118,527.26	98.66
Total City Departments	\$244,611,905.94	\$237,433,879.07	\$7,178,026.87	97.07

**INDEPENDENT BOARDS, COMMISSIONS & ASSOCIATES
WITH EXTENSIVE BUDGETARY & ADMINISTRATIVE
SUPPORT:**

Arlington 74:				
Personnel Services	\$359,372.25	\$330,167.28	\$29,204.97	91.87
Other Operations	204,828.50	203,406.45	1,422.05	99.31
Capital Outlay	0.00	0.00	0.00	0.00
Total	564,200.75	533,573.73	30,627.02	94.57

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
Library 77:				
Personnel Services	12,079,403.91	11,741,727.92	337,675.99	97.20
Other Operations	3,595,945.54	3,719,566.78	(123,621.24)	103.44
Capital Outlay	0.00	0.00	0.00	0.00
Total	15,675,349.45	15,461,294.70	214,054.75	98.63
Museum 80:				
Personnel Services	1,686,802.19	1,627,812.32	58,989.87	96.50
Other Operations	1,665,176.10	1,719,421.99	(54,245.89)	103.26
Capital Outlay	4,908.00	4,802.20	105.80	97.84
Total	3,356,886.29	3,352,036.51	4,849.78	99.86
Park and Recreation 83:				
Personnel Services	6,644,045.42	6,465,321.23	178,724.19	97.31
Other Operations	2,781,785.55	3,383,973.95	(602,188.40)	121.65
Capital Outlay	24,295.05	24,080.48	214.57	99.12
Total	9,450,126.02	9,873,375.66	(423,249.64)	104.48
Southern Museum of Flight 85:				
Personnel Services	358,496.81	318,291.29	40,205.52	88.78
Other Operations	183,218.40	213,520.58	(30,302.18)	116.54
Capital Outlay	0.00	0.00	0.00	0.00
Total	541,715.21	531,811.87	9,903.34	98.17
Sloss Furnaces 88:				
Personnel Services	638,339.81	644,274.70	(5,934.89)	100.93
Other Operations	169,207.95	157,183.85	12,024.10	92.89
Capital Outlay	900.00	392.81	507.19	43.65
Total	808,447.76	801,851.36	6,596.40	99.18

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
TOTAL INDEPENDENT BOARDS, COMMISSIONS & ASSOCIATES WITH EXTENSIVE BUDGETARY & ADMINISTRATIVE SUPPORT	\$30,396,725.48	\$30,553,943.83	(\$157,218.35)	100.52
<u>Non Departmental Expenses Required:</u>				
0663 Policemen Pension & Relief	\$40,000.00	\$23,488.40	\$16,511.60	58.72
0664 LTD Policemen Retirement & Relief	42,000.00	19,841.24	22,158.76	47.24
0665 LTD Firemen's Retirement & Relief	34,900.00	29,927.45	4,972.55	85.75
0721 Pensioners Health Insurance	330,000.00	336,814.00	(6,814.00)	102.06
0914 Employee Auto Insurance	2,000.00	1,233.01	766.99	61.65
0915 Employee Parking	500,000.00	439,271.00	60,729.00	87.85
0924 Unemployment Compensation	180,000.00	148,095.38	31,904.62	82.28
0960 RR Contr Supplemental Retirees	440,644.00	469,804.00	(29,160.00)	106.62
2606 Telephone & Telegraph	725,000.00	954,261.72	(229,261.72)	131.62
2613 Telecommunications	92,720.00	94,665.00	(1,945.00)	102.10
2615 Communications Airtime	370,000.00	369,999.55	0.45	100.00
2741 Bank Custodial Fees	281,070.00	342,415.21	(61,345.21)	121.83
2742 Collection Services	450,000.00	450,000.00	0.00	100.00
2751 Lease/Purchase Computer Software	833,720.00	833,704.00	16.00	100.00
2764 Computer System Lease	413,000.00	413,000.00	0.00	100.00
2808 Oak Hill Memorial Cemetery	126,297.00	126,297.00	0.00	100.00
2809 Jefferson County Civil Defense Corporation	230,952.00	229,829.00	1,123.00	99.51
2812 Parking Authority	4,448,644.64	4,716,752.22	(268,107.58)	106.03
2815 Birmingham Cable Television Commission	1,230.00	0.00	1,230.00	0.00
2817 Regional Planning Commission of B'ham	115,340.00	115,340.00	0.00	100.00
2819 Jefferson County Board of Equalization	63,728.00	65,782.29	(2,054.29)	103.22
2826 Jefferson County Personnel Board	4,000,000.00	4,000,000.00	0.00	100.00
2831 Jefferson County Board of Health	1,534,429.00	1,534,510.60	(81.60)	100.01
2856 Birmingham Housing Authority	39,565.00	39,565.00	0.00	100.00
2878 Planning and Zoning Commission	7,200.00	5,475.00	1,725.00	76.04
2892 Capital Improvement Fund 45	8,015,000.00	8,071,248.12	(56,248.12)	100.70
2897 Property Re-Appraisal	796,882.00	1,234,755.88	(437,873.88)	154.95
2905 Insurance - Fire, Theft, etc.	10,000.00	10,172.00	(172.00)	101.72
3993 Debt Service	6,627,309.43	7,789,280.21	(1,161,970.78)	117.53

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
4614 Greenwood Cemetery	60,000.00	60,000.00	0.00	100.00
Total Required	\$30,811,631.07	\$32,925,527.28	(\$2,113,896.21)	0.19
<u>Non Departmental Expenses - Contractual:</u>				
2804 Animal Control	\$667,942.00	\$667,942.00	\$0.00	100.00
2846 Southern Intercollegiate Athletic Conf.	25,000.00	25,000.00	0.00	100.00
2935 Housing for Mentally Ill	240,000.00	240,000.00	0.00	100.00
2979 B'ham Regional Emergency Medical Sys.	1,321.00	1,321.00	0.00	100.00
4506 U A B Football	225,000.00	225,000.00	0.00	100.00
4531 Jefferson County Mayor's Association	24,282.00	24,282.00	0.00	100.00
4534 Local Government Leadership	21,500.00	21,500.00	0.00	100.00
4535 National League of Cities	11,013.00	11,013.00	0.00	100.00
4537 U.S. Conference of Mayors	10,877.00	10,877.00	0.00	100.00
4538 Alabama League of Municipalities	18,264.00	18,264.00	0.00	100.00
4546 Southwestern Athletic Conference	584,120.00	584,120.00	0.00	100.00
4595 Magic City Classic	12,500.00	12,040.50	459.50	96.32
4612 Better Business of Greater Birmingham	30,000.00	30,000.00	0.00	100.00
4623 Vulcan Park Foundation	812,968.00	812,968.00	0.00	100.00
4628 SWAC/MEAC Challenge	25,000.00	25,000.00	0.00	100.00
4634 Birmingham Bowl	25,000.00	25,000.00	0.00	100.00
Total Non Departmental - Contractual	\$2,734,787.00	\$2,734,327.50	\$459.50	99.98
<u>Non Departmental Expenses:</u>				
2703 Consulting Fees	\$200,000.00	\$199,371.00	\$629.00	99.69
2707 Legislative Expense	260,000.00	189,262.75	70,737.25	72.79
2716 Professional Services Other	94,500.00	94,300.00	200.00	99.79
2924 Municipal Expansion	5,000.00	0.00	5,000.00	0.00
2934 Contingent Liabilities	717,689.09	1,516,279.38	(798,590.29)	211.27
Total Non Departmental Expenses	\$1,277,189.09	\$1,999,213.13	(\$722,024.04)	156.53

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
<u>Board of Education:</u>				
2803 Board of Education-Community Schools	\$50,000.00	\$50,000.00	\$0.00	100.00
2805 Board of Education-Crossing Guards	92,464.00	92,464.00	\$0.00	100.00
2807 BD. OF ED. - Recreation Support Program	32,507.00	(536.93)	33,043.93	-1.65
2874 BD. OF ED. - Camp Birmingham	85,500.00	85,500.00	0.00	100.00
2985 BD. OF ED. - Family Education	27,000.00	27,000.00	0.00	100.00
4511 BD. OF ED. - Coaches & Band Directors	270,000.00	270,000.00	0.00	100.00
4533 BD. OF ED. Reading Initiative	200,000.00	200,000.00	0.00	100.00
4563 BD. OF ED. Professional Development	112,500.00	112,500.00	0.00	100.00
4564 BD OF ED - Student Safety	180,000.00	180,000.00	0.00	100.00
4602 Birmingham Public School/Cultural Arts	90,000.00	90,000.00	0.00	100.00
4629 BD OF ED - Workforce Development	100,000.00	100,000.00	0.00	100.00
4633 BD OF ED - Cross-town Busing	50,000.00	50,000.00	0.00	100.00
Total Board of Education	\$1,289,971.00	\$1,256,927.07	\$33,043.93	97.44
<u>Transportation:</u>				
2818 Birmingham Transit Authority	\$3,301,853.00	\$3,518,068.18	(\$216,215.18)	106.55
2841 DART	83,965.00	83,965.00	0.00	100.00
4615 BJCTA-Extended Fixed Route	679,428.00	679,428.00	0.00	100.00
4616 BJCTA-Highway 31 Express Route	14,499.00	14,499.00	0.00	100.00
4617 BJCTA-Paratransit	286,650.00	286,650.00	0.00	100.00
4618 BJCTA-DART Latenite & Weekend	57,537.00	57,537.00	0.00	100.00
4619 BJCTA-Titusville/Westend	178,330.00	178,330.00	0.00	100.00
4620 BJCTA-Saturday Service	453,287.00	453,287.00	0.00	100.00
4621 BJCTA-Holiday Service	25,233.00	25,233.00	0.00	100.00
Total Transit	\$5,080,782.00	\$5,296,997.18	(\$216,215.18)	104.26
<u>Youth Programs:</u>				
2814 Youth Services	\$462,540.00	\$462,540.00	\$0.00	100.00
2822 Birmingham Youth Program	139,650.00	139,650.00	0.00	100.00
2842 Police Athletic Team	88,717.00	88,717.00	0.00	100.00
2845 Housing Authority Community Center	200,000.00	200,000.00	0.00	100.00

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
2869 Summer Youth Jobs	70,000.00	70,000.00	0.00	100.00
2871 JCCEO-PING	60,515.00	60,515.00	0.00	100.00
2888 Jeff County Board of Health - DOPEPP	35,000.00	35,000.00	0.00	100.00
2962 Boy Scouts of America	17,500.00	17,500.00	0.00	100.00
2973 P.I.N.G. Operating Expenses	4,900.00	4,900.00	0.00	100.00
2977 P.I.N.G. Athletic Activities	29,400.00	29,400.00	0.00	100.00
2982 Clergy That Care	22,500.00	22,500.00	0.00	100.00
2995 Smithfield Bruno Center	14,000.00	10,684.00	3,316.00	76.31
4502 High School Basketball	26,000.00	26,000.00	0.00	100.00
4519 Ministerial Brotherhood	17,500.00	17,500.00	0.00	100.00
4526 Birmingham Youth Jazz Ensemble	14,000.00	0.00	14,000.00	0.00
4545 Alabama Sports Festival	17,500.00	17,500.00	0.00	100.00
4547 Youth Games	20,000.00	20,000.00	0.00	100.00
4604 Nat'l Conf. Comm/Justice (Camp Anytown)	17,500.00	17,500.00	0.00	100.00
4607 Space One Eleven	17,500.00	17,500.00	0.00	100.00
4635 Alabama High School Basketball	24,000.00	24,000.00	0.00	100.00
4636 Kids and Jobs	45,500.00	45,500.00	0.00	100.00
Total Youth Programs	\$1,344,222.00	\$1,326,906.00	\$17,316.00	98.71
Other Boards & Agencies:				
<u>Economic Services</u>				
2730 Birmingham Business Association Network	\$116,725.00	\$116,725.00	\$0.00	100.00
2731 BBRC - Admin & Contract Employees	175,000.00	175,000.00	0.00	100.00
2732 BBRC - Micro Lending Program	35,000.00	35,000.00	0.00	100.00
2733 BCWLDC (SBA Micro Loan)	27,371.00	27,371.00	0.00	100.00
2734 Birmingham Foreign Trade Zone	9,800.00	0.00	9,800.00	0.00
2736 Development Solutions	51,300.00	51,300.00	0.00	100.00
2740 Metropolitan Development Board	527,456.00	527,456.00	0.00	100.00
2811 Operation New Birmingham	350,000.00	350,000.00	0.00	100.00
2829 Construction Industry Authority	105,000.00	105,000.00	0.00	100.00
2851 McWANE Center	596,700.00	596,700.00	0.00	100.00
2854 Sister City	21,000.00	21,000.00	0.00	100.00
2873 Urban Impact	70,000.00	70,000.00	0.00	100.00

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
2882 Southeast Police & Fire Championship	10,500.00	10,500.00	0.00	100.00
2893 Birmingham Urban League	65,000.00	65,000.00	0.00	100.00
2895 Birmingham International Festival of Arts	21,000.00	21,000.00	0.00	100.00
2960 Function at the Junction	27,000.00	27,000.00	0.00	100.00
2974 Alabama Jazz Hall of Fame	193,060.00	193,060.00	0.00	100.00
4509 Rickwood Field	67,500.00	67,500.00	0.00	100.00
4513 Birmingham Civil Rights Institute	700,000.00	700,000.00	0.00	100.00
4529 Titusville Development Corporation	50,000.00	50,000.00	0.00	100.00
4539 H. S. Football Championships	26,000.00	26,000.00	0.00	100.00
4583 City Stages	50,000.00	50,000.00	0.00	100.00
4594 Birmingham Area Technology Leadership	50,000.00	50,000.00	0.00	100.00
4605 African American Arts & Heritage Festival	35,000.00	35,000.00	0.00	100.00
4630 Barber Motorsports	63,000.00	63,000.00	0.00	100.00
Total Economic Services	\$3,443,412.00	\$3,433,612.00	\$9,800.00	99.72
<u>Social Services</u>				
2821 Jefferson-Blount-St. Clair Mental Health	\$123,333.00	\$123,333.00	\$0.00	100.00
2824 Jeff Cnty Committee for Economic Oppty	98,666.00	98,666.00	0.00	100.00
2836 Treatment Alternatives for Street Crimes	43,938.00	43,938.00	0.00	100.00
2858 Childcare Resources, Inc	19,697.00	19,697.00	0.00	100.00
2868 Crisis Center	6,167.00	6,167.00	0.00	100.00
2875 Birmingham Aids Outreach	29,938.00	29,938.00	0.00	100.00
2876 Positive Maturity	11,100.00	11,100.00	0.00	100.00
2889 United Cerebral Palsy	15,417.00	15,417.00	0.00	100.00
2890 Alcohol & Substance Abuse Council	15,417.00	15,417.00	0.00	100.00
2922 Aids Task Force of Alabama	70,000.00	70,000.00	0.00	100.00
2947 Birmingham Health Care for the Homeless	58,583.00	58,583.00	0.00	100.00
2980 Meals on Wheels	25,000.00	25,000.00	0.00	100.00
2981 Center for Urban Missions	24,667.00	24,667.00	0.00	100.00
2983 Jefferson County Aids in Minorities	28,000.00	28,000.00	0.00	100.00
4518 Impact Family Counseling Program	24,500.00	24,500.00	0.00	100.00
4540 ARC of Jefferson County	17,500.00	17,500.00	0.00	100.00
4542 Alcoholism Recovery Services	10,500.00	10,500.00	0.00	100.00

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
4569 KID ONE Transport	35,000.00	35,000.00	0.00	100.00
4572 YMCA	49,000.00	49,000.00	0.00	100.00
4591 Sickle Cell Foundation	21,000.00	21,000.00	0.00	100.00
4596 Literacy Council	17,500.00	17,500.00	0.00	100.00
4609 Village Creek Human Justice Environmental Socie	25,000.00	25,000.00	0.00	100.00
Total Social Services	\$769,923.00	\$769,923.00	\$0.00	100.00
 <u>Other Services</u>				
2810 Birmingham Zoo	\$250,000.00	\$250,000.00	\$0.00	100.00
2825 Jefferson County Historical Commission	7,000.00	7,000.00	0.00	100.00
2844 Alabama Symphony	117,250.00	117,250.00	0.00	100.00
2850 Ruffner Mountain Agency	70,592.00	70,592.00	0.00	100.00
2883 Alabama Environmental Council	10,500.00	10,500.00	0.00	100.00
2886 Birmingham Historical Society	17,500.00	17,500.00	0.00	100.00
2894 Auburn Center-Architecture/Urban	6,167.00	5,934.00	233.00	96.22
2896 Veteran's Day	3,600.00	3,600.00	0.00	100.00
4503 Southern Environmental Center	14,000.00	14,000.00	0.00	100.00
4516 R.E.S.P.E.C.T. Organization	7,000.00	7,000.00	0.00	100.00
4557 Police Community Relations Committee	3,920.00	3,920.00	0.00	100.00
4578 Alabama Symphony- Matching Funds	63,000.00	63,000.00	0.00	100.00
4624 Civil Rights Activists Committee	35,000.00	35,000.00	0.00	100.00
4625 CAPS	10,000.00	10,000.00	0.00	100.00
4631 Central Alabama Women's Business Ctr.	15,000.00	15,000.00	0.00	100.00
4632 U.S. Olympic Committee	10,000.00	10,000.00	0.00	100.00
Total Other Services	\$640,529.00	\$640,296.00	\$233.00	99.96
TOTAL NON DEPARTMENTAL	\$47,392,446.16	\$50,383,729.16	(\$2,991,283.00)	106.31
GRAND TOTAL	\$322,401,077.58	\$318,371,552.06	\$4,029,525.52	98.75

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND SCHEDULE OF EXPENDITURES AND ENCUMBRANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2007

DEPARTMENT	FY 2007 BUDGET	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT EXPENDED
<u>CITY DEPARTMENTS</u>				
Auditorium 01:				
Personnel Services	\$867,771.30	\$842,887.15	\$24,884.15	97.13
Other Operations	286,294.00	337,691.92	(51,397.92)	117.95
Capital Outlay	0.00	0.00	0.00	0.00
Total	1,154,065.30	1,180,579.07	(26,513.77)	102.30
Alabama State Fair 02:				
Personnel Services	114,971.61	60,443.24	54,528.37	52.57
Other Operations	569,018.65	642,429.85	(73,411.20)	112.90
Capital Outlay	1,400.00	1,400.00	0.00	100.00
Total	685,390.26	704,273.09	(18,882.83)	102.76
City Clerk 07:				
Personnel Services	430,576.92	444,552.63	(13,975.71)	103.25
Other Operations	304,935.83	278,912.69	26,023.14	91.47
Capital Outlay	1,989.98	1,864.98	125.00	93.72
Total	737,502.73	725,330.30	12,172.43	98.35
City Council 10:				
Personnel Services	1,702,346.70	1,612,445.94	89,900.76	94.72
Other Operations	771,925.09	660,409.53	111,515.56	85.55
Capital Outlay	4,780.00	3,651.31	1,128.69	76.39
Total	2,479,051.79	2,276,506.78	202,545.01	91.83
Community Development 13:				
Personnel Services	728,168.32	710,730.41	17,437.91	97.61
Other Operations	135,738.00	132,594.52	3,143.48	97.68
Capital Outlay	0.00	0.00	0.00	0.00
Total	863,906.32	843,324.93	20,581.39	97.62

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND COMPARATIVE SCHEDULE OF EXPENDITURES AND ENCUMBRANCES FOR THE YEARS ENDED JUNE 30, 2006 AND JUNE 30, 2007

DEPARTMENT	FY 2006 ACTUAL	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT INCREASE/ (DECREASE)
Planning, Engineering and Permits 16:				
Personnel Services	12,736,759.85	12,184,180.29	(552,579.56)	-4.34
Other Operations	1,235,046.74	1,064,573.12	(170,473.62)	-13.80
Capital Outlay	41,380.25	31,105.44	(10,274.81)	-24.83
Total	14,013,186.84	13,279,858.85	(733,327.99)	-5.23
Finance 19:				
Personnel Services	6,423,892.19	6,673,070.61	249,178.42	3.88
Other Operations	1,745,444.72	1,537,753.73	(207,690.99)	-11.90
Capital Outlay	598.05	15,014.11	14,416.06	2,410.51
Total	8,169,934.96	8,225,838.45	55,903.49	0.68
Fire 22:				
Personnel Services	43,416,235.61	45,295,015.69	1,878,780.08	4.33
Other Operations	3,549,308.25	3,855,085.30	305,777.05	8.62
Capital Outlay	4,229.95	43,383.67	39,153.72	925.63
Total	46,969,773.81	49,193,484.66	2,223,710.85	4.73
Law 28:				
Personnel Services	2,673,004.33	2,823,990.29	150,985.96	5.65
Other Operations	1,048,825.36	740,367.08	(308,458.28)	-29.41
Capital Outlay	2,653.26	711.12	(1,942.14)	-73.20
Total	3,724,482.95	3,565,068.49	(159,414.46)	-4.28
Mayor's Office 31:				
Personnel Services	2,968,065.34	3,758,846.70	790,781.36	26.64
Other Operations	449,556.13	600,687.15	151,131.02	33.62
Capital Outlay	12,099.36	10,909.00	(1,190.36)	-9.84
Total	3,429,720.83	4,370,442.85	940,722.02	27.43

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND COMPARATIVE SCHEDULE OF EXPENDITURES AND ENCUMBRANCES FOR THE YEARS ENDED JUNE 30, 2006 AND JUNE 30, 2007

DEPARTMENT	FY 2006 ACTUAL	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT INCREASE/ (DECREASE)
Equipment Management 34:				
Personnel Services	4,677,666.05	4,765,629.77	87,963.72	1.88
Other Operations	391,463.97	376,821.39	(14,642.58)	-3.74
Capital Outlay	-59.91	0.00	59.91	-100.00
Total	5,069,070.11	5,142,451.16	73,381.05	1.45
Information Management Services 37:				
Personnel Services	3,883,808.46	3,865,315.41	(18,493.05)	-0.48
Other Operations	1,275,037.17	1,487,016.94	211,979.77	16.63
Capital Outlay	0.00	4,263.00	4,263.00	100.00
Total	5,158,845.63	5,356,595.35	197,749.72	3.83
Parole 40:				
Personnel Services	663,409.95	678,117.11	14,707.16	2.22
Other Operations	5,804.06	3,364.75	(2,439.31)	-42.03
Capital Outlay	0.00	0.00	0.00	0.00
Total	669,214.01	681,481.86	12,267.85	1.83
Personnel 42:				
Personnel Services	1,076,393.26	1,457,548.62	381,155.36	35.41
Other Operations	412,772.43	468,969.34	56,196.91	13.61
Capital Outlay	0.00	1,290.90	1,290.90	0.00
Total	1,489,165.69	1,927,808.86	438,643.17	29.46
Police 43:				
Personnel Services	67,939,261.08	68,288,411.19	349,150.11	0.51
Other Operations	6,370,452.96	6,641,627.09	271,174.13	4.26
Capital Outlay	19,940.68	67,073.81	47,133.13	236.37
Total	74,329,654.72	74,997,112.09	667,457.37	0.90

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND COMPARATIVE SCHEDULE OF EXPENDITURES AND ENCUMBRANCES FOR THE YEARS ENDED JUNE 30, 2006 AND JUNE 30, 2007

DEPARTMENT	FY 2006 ACTUAL	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT INCREASE/ (DECREASE)
Municipal Court 46:				
Personnel Services	3,133,467.23	3,256,829.02	123,361.79	3.94
Other Operations	153,321.76	223,385.73	70,063.97	45.70
Capital Outlay	3,507.33	3,219.00	(288.33)	-8.22
Total	<u>3,290,296.32</u>	<u>3,483,433.75</u>	<u>193,137.43</u>	<u>5.87</u>
Public Works 49:				
Personnel Services	41,028,541.60	42,760,975.54	1,732,433.94	4.22
Other Operations	7,969,543.53	9,165,423.69	1,195,880.16	15.01
Capital Outlay	27,731.99	803,973.45	776,241.46	2,799.08
Total	<u>49,025,817.12</u>	<u>52,730,372.68</u>	<u>3,704,555.56</u>	<u>7.56</u>
Traffic Engineering 52:				
Personnel Services	4,057,033.96	4,231,663.84	174,629.88	4.30
Other Operations	4,276,885.42	4,518,252.01	241,366.59	5.64
Capital Outlay	8,775.20	0.00	(8,775.20)	-100.00
Total	<u>8,342,694.58</u>	<u>8,749,915.85</u>	<u>407,221.27</u>	<u>4.88</u>
Total City Departments	<u>\$229,618,579.85</u>	<u>\$237,433,879.07</u>	<u>7,815,299.22</u>	<u>103.40</u>
INDEPENDENT BOARDS, COMMISSIONS & ASSOCIATIONS WITH EXTENSIVE BUDGETARY & ADMINISTRATIVE SUPPORT:				
Arlington 74:				
Personnel Services	\$308,345.81	\$330,167.28	\$21,821.47	7.08
Other Operations	213,344.15	203,406.45	(9,937.70)	-4.66
Capital Outlay	0.00	0.00	0.00	0.00
Total	<u>521,689.96</u>	<u>533,573.73</u>	<u>11,883.77</u>	<u>2.28</u>

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND COMPARATIVE SCHEDULE OF EXPENDITURES AND ENCUMBRANCES FOR THE YEARS ENDED JUNE 30, 2006 AND JUNE 30, 2007

DEPARTMENT	FY 2006 ACTUAL	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT INCREASE/ (DECREASE)
Library 77:				
Personnel Services	10,874,505.44	11,741,727.92	867,222.48	7.97
Other Operations	3,574,242.73	3,719,566.78	145,324.05	4.07
Capital Outlay	0.00	0.00	0.00	0.00
Total	14,448,748.17	15,461,294.70	1,012,546.53	7.01
Museum 80:				
Personnel Services	1,486,361.87	1,627,812.32	141,450.45	9.52
Other Operations	1,686,732.87	1,719,421.99	32,689.12	1.94
Capital Outlay	20,554.94	4,802.20	(15,752.74)	-76.64
Total	3,193,649.68	3,352,036.51	158,386.83	4.96
Park and Recreation 83:				
Personnel Services	6,006,221.00	6,465,321.23	459,100.23	7.64
Other Operations	2,834,802.78	3,383,973.95	549,171.17	19.37
Capital Outlay	22,029.06	24,080.48	2,051.42	9.31
Total	8,863,052.84	9,873,375.66	1,010,322.82	11.40
Southern Museum of Flight 85:				
Personnel Services	309,436.28	318,291.29	8,855.01	2.86
Other Operations	219,499.06	213,520.58	(5,978.48)	-2.72
Capital Outlay	1,510.00	0.00	(1,510.00)	-100.00
Total	530,445.34	531,811.87	1,366.53	0.26
Sloss Furnaces 88:				
Personnel Services	678,598.31	644,274.70	(34,323.61)	-5.06
Other Operations	152,663.29	157,183.85	4,520.56	2.96
Capital Outlay	0.00	392.81	392.81	100.00
Total	831,261.60	801,851.36	(29,410.24)	-3.54
TOTAL INDEPENDENT BOARDS, COMMISSIONS & ASSOCIATES WITH EXTENSIVE BUDGETARY & ADMINISTRATIVE SUPPORT				
	\$28,388,847.59	\$30,553,943.83	\$2,165,096.24	7.63

City of Birmingham, Alabama

OFFICIAL OPERATING BUDGET FISCAL YEAR 2008

CITY OF BIRMINGHAM GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES AND ENCUMBRANCES
FOR THE YEARS ENDED JUNE 30, 2006 AND JUNE 30, 2007

DEPARTMENT	FY 2006 ACTUAL	FY 2007 ACTUAL	AMOUNT (OVER)/UNDER BUDGET	PERCENT INCREASE/ (DECREASE)
TOTAL NON DEPARTMENTAL	\$51,893,601.04	\$50,383,729.16	(\$1,509,871.88)	-2.91
GRAND TOTAL	<u>\$309,901,028.48</u>	<u>\$318,371,552.06</u>	<u>\$8,470,523.58</u>	2.73