

2026 OPERATING BUDGET



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

General Fund

Fiscal Year 2026



Overview

The General Fund provides resources to departments that perform essential services that address the growing needs of Mobile County's residents as well as administering vital support functions. Revenues are comprised of taxes, charges for services, licenses and permits, intergovernmental revenue, and miscellaneous revenue. Occasionally, the Road and Bridge Fund will provide operational transfers in as necessary. Each County expenditure is assigned to one of eight functional areas. Each area plays an important role in the management of County operations.

General government activities can be categorized as activities or services that assist those internal and external to the County. Examples of general government services include:

- License and Revenue Commission
- Probate Court
- Building maintenance, Custodial and Facilities Management
- Information Technology
- Human Resources, Finance and Legal
- Inspection Services

Public safety activities include those activities that provide for law enforcement, security, inmate, and criminal court activities. Examples of public safety activities include:

- Mobile County Sheriff's Office
- Court Police
- Metro Jail
- Strickland Youth Center and Youth Court Administration
- Courts and the DA's Office (subsidiaries)

Health activities include appropriations of support to agencies that provide health related services to the community.

Culture and recreation activities include those activities that provide for active and passive recreational activities and facilities to perform the activities. Examples of culture and recreation activities include:

- County Parks
- Cypress Creek Golf Course
- Community Centers and Libraries

Debt Service include those activities related to the payment of principal and interest of general obligation bonds.

Education activities include those activities that give support to agencies and programs that provide educational services. Examples of education activities include:

- Appropriations to Educational Agencies
- The Extension Service and Jon Archer Ag Center
- District Education Projects

Welfare activities include appropriations of support to agencies that provide social services to the community.

Environmental compliance activities include those activities that help protect ecosystems, human health, and natural resources. Examples of environmental compliance activities include:

- Environmental Services & Animal Control
- Environmental Enforcement & Waste Disposal

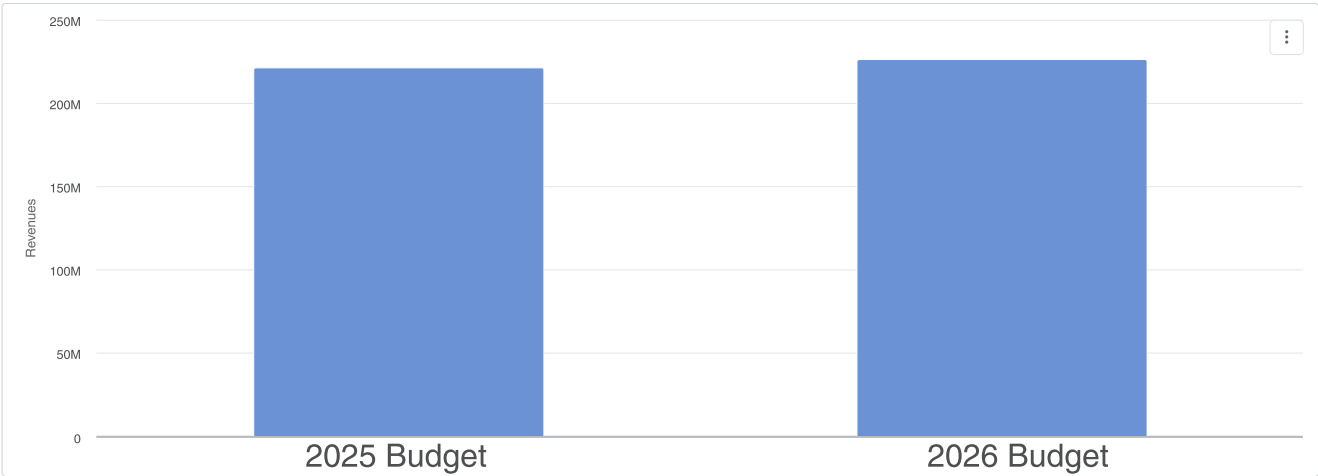
New Policy Related to Budgets of Elected Officials

As the budgetary authority, the Mobile County Commission (Commission) has the responsibility to ensure that all County funds are appropriated and expended in a manner that protects the financial stability of the County. In exercising this authority, the Commission requires the following of all elected officials whose offices are funded through the Commission approved budget:

1. The filling of all vacancies shall be preceded by a budget check conducted by the Mobile County Finance Department to verify that sufficient funding is available prior to proceeding with the hiring process.
2. Effectively immediately, a temporary moratorium is placed on the awarding of merit raises or special merit raises until such time as the Commission establishes a formal review and approval process.
3. Each elected official is expected to manage overtime costs within their budgeted amount. Should overtime expenses trend toward exceeding budgeted levels, the Commission may require that operational funds within the department's existing budget be reallocated to cover anticipated increases to overtime costs.

2026 Proposed Budget vs 2025 Actual Budget

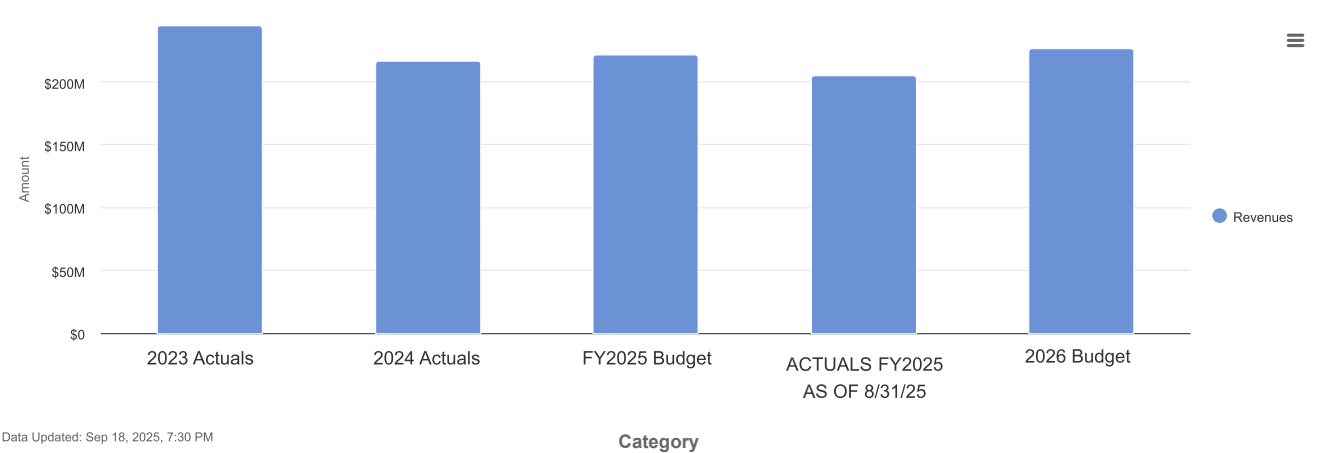
The General Fund revenue for fiscal year 2026 is \$226,446,358 an increase of \$5,185,391 as compared to last fiscal year. Information regarding revenues can be found in the revenue section below, while detailed expenditures are presented in the General Fund cost center section of the budget document.



Data Updated: Sep 18, 2025, 7:30 PM

Revenue Collections 2023 - 2026

The chart below depicts revenue collection trends over the past three years.



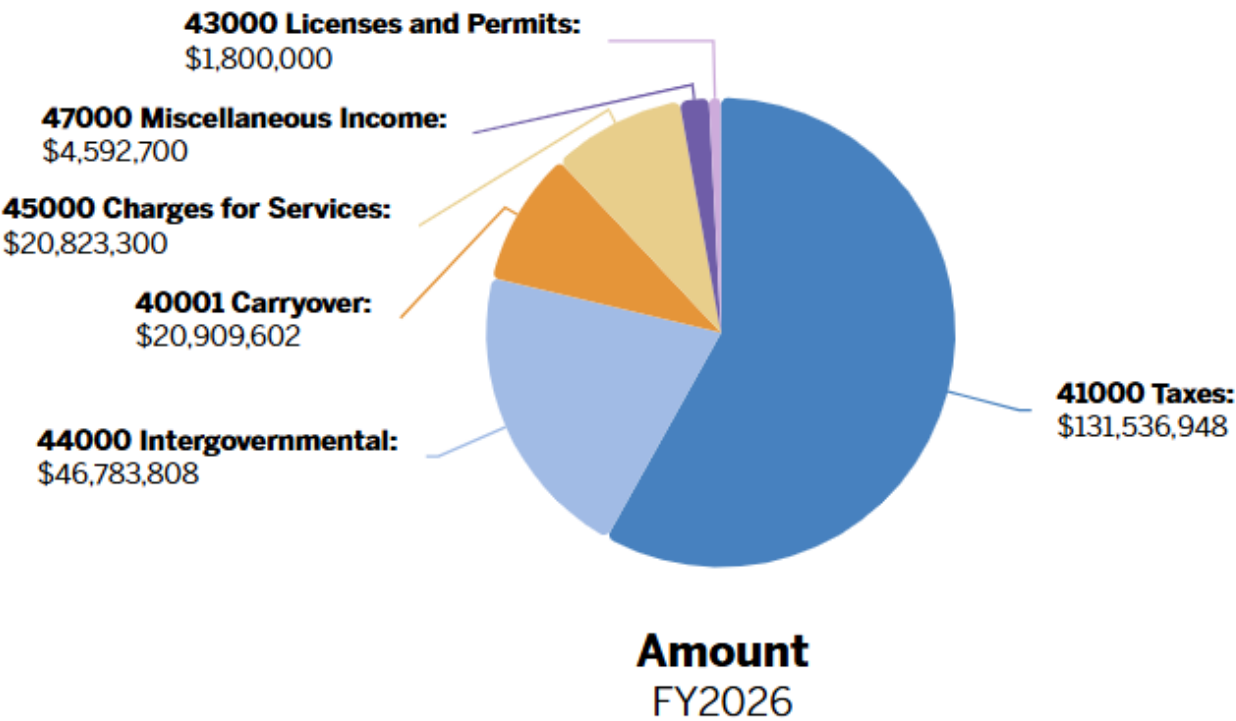
Data Updated: Sep 18, 2025, 7:30 PM

2025 vs 2026 Budget Detail Comparison

Detailed below is a comparison of the 2025 budget to the 2026 budget. Both revenues and expenditures are level for 2026 as compared to last fiscal year.

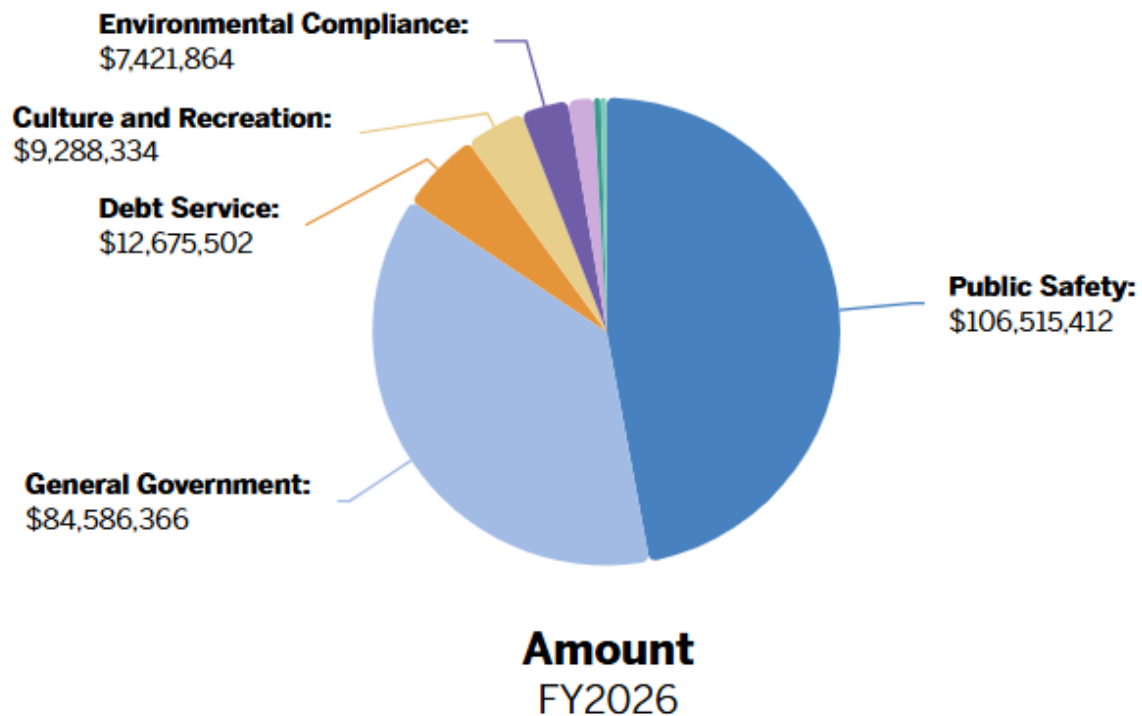
% Change in Revenue By Category

2025 BUDGET		2026 BUDGET	
	FY2025	FY2026	Increase (Decr) %
Revenues			
40001 Carryover	\$19,265,050	\$20,909,602	9%
41000 Taxes	\$127,327,181	\$131,536,948	3%
44000 Intergovernmental	\$45,094,238	\$46,783,808	4%
45000 Charges for Services	\$19,231,800	\$20,823,300	8%
43000 Licenses and Permits	\$1,800,999	\$1,800,000	0%
47000 Miscellaneous Income	\$1,541,699	\$4,592,700	198%
61110 Operating Transfers In	\$7,000,000	\$0	-100%
No Spend Category	\$0	\$0	—
REVENUES TOTAL	\$221,260,967	\$226,446,358	2%



% Change In Expenditures By Function

	2025 BUDGET	2026 BUDGET	
	FY2025	FY2026	Increase (Decr) %
Expenses			
General Government	–	\$668	–
General Government	\$77,327,435	\$83,966,226	9%
Health	\$900,876	\$900,876	0%
Public Safety	\$104,123,668	\$106,515,412	2%
Environmental Compliance	\$8,062,723	\$7,421,864	-8%
Welfare	\$1,060,314	\$1,060,314	0%
Culture and Recreation	\$6,621,856	\$9,288,334	40%
Highways and Roads	–	–	–
Debt Service	\$12,077,201	\$12,675,502	5%
Education	\$3,844,690	\$3,997,690	4%
N/A	\$0	\$0	–
No Function Reference	\$0	\$0	–
EXPENSES TOTAL	\$214,018,763	\$225,826,886	6%
Operating Transfers Out	\$7,064,952	\$619,472	-91%



Detailed Fund Budget Proposal

Salaries and Benefits

	2024 BUDGET	2025 BUDGET	2026 BUDGET
	FY2024	FY2025	FY2026
Expenses			
Monthly Salaries	\$5,023,316	\$4,968,567	\$4,962,553
Longevity Pay	\$370,350	\$293,360	\$286,930
Subsistence Pay	\$3,331,933	\$3,737,759	\$3,632,801
Overtime Pay	\$6,448,910	\$8,249,721	\$6,752,633
Officials' Salaries	\$960,220	\$1,050,498	\$1,058,878
Fixed Expense Allowances	\$236,929	\$300,841	\$243,934
Bi-Weekly Salaries	\$66,132,395	\$70,788,086	\$75,007,763
Comm Secretaries Salaries	\$295,587	\$241,531	\$253,759
Retiree Costs	\$585,000	\$900,000	\$1,800,000
401A Defined Benefit Plan	\$18,750	\$0	\$0
Retirement Contributions	\$6,941,192	\$7,225,527	\$8,320,867
Social Security Taxes	\$6,091,206	\$5,854,719	\$6,249,900
Workmen's Compensation Ins	\$1,790,692	\$1,700,731	\$538,352
Unemployment Insurance	\$167,161	\$178,723	\$128,942
Health/Dental/Life Insurance	\$11,858,475	\$12,695,103	\$14,946,698
EXPENSES TOTAL	\$110,252,116	\$118,185,166	\$124,184,010

Expenditures

	2025 BUDGET	2026 BUDGET	
	FY2025	FY2026	Variance
Expenses			
Expenses			
Personnel	\$115,316,933	\$121,837,930	\$6,520,997
Operations	\$47,937,996	\$48,857,069	\$919,073
Facilities	\$14,477,099	\$15,872,549	\$1,395,450
Capital Outlay	\$3,734,000	\$1,135,000	-\$2,599,000
Debt Service	\$12,077,201	\$12,675,502	\$598,301
Appropriations	\$20,475,534	\$25,448,836	\$4,973,302
Transfers Out	\$7,064,952	\$619,472	-\$6,445,480
EXPENSES TOTAL	\$221,083,715	\$226,446,358	\$5,362,643
EXPENSES TOTAL	\$221,083,715	\$226,446,358	\$5,362,643

Operating Transfers

	2026 REQUESTED BUDGET		2026 BUDGET	
	FY2026		FY2026	Variance \$
Transfers In				
General Fund				
Operating Transfers In		\$0	\$0	\$0
GENERAL FUND TOTAL		\$0	\$0	\$0
TRANSFERS IN TOTAL		\$0	\$0	\$0
Transfers Out				
General Fund				
Operating Transfers Out		\$619,472	\$619,472	\$0
GENERAL FUND TOTAL		\$619,472	\$619,472	\$0
TRANSFERS OUT TOTAL		\$619,472	\$619,472	\$0

2026 OPERATING BUDGET



Appendix



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

2026 OPERATING BUDGET



Revenues



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

General Fund	226,446,358
Carry Over	20,909,602
Taxes	131,536,948
Property Taxes-Real Property	36,500,000
Property Taxes-Motor Vehicle	5,200,000
Property Taxes-Rev Com Suprnum	15,181
Property Taxes-Rev Com Salary	170,000
Property Taxes-Lic Com Salary	163,958
Property Taxes-Lic Com Suprnum	62,244
Property Taxes-Lic Com Bond	28,565
Land Redemptions	70,000
Sales Tax	82,500,000
Sales Tax-Motor Vehicles	1,200,000
Sales Tax-Boats	100,000
County Lodging Tax	3,500,000
County Table Wine Tax	31,000
Local Cable Tax	340,000
Mortgage Filing Tax	1,250,000
Deed Filing Tax	400,000
Mineral Filing Tax	1,000
Racing Commission Distribution	5,000
Intergovernmental	46,783,808
Forfeited Bail	25,000
Drivers License Act 2006-554	100,000
ABC Store Profits	20,000
ABC Board Licenses	130,000
State Beer Tax	105,000
State Table Wine Tax	69
Financial Institutions Excise	1,500,000
State Sales Tax	19,000
Simplified Sellers Tax	15,000,000
Business Privilege Tax-State	550,000
Bus Priv Tx-Corp Shrs Rplc-St	3,170,505
Cert of Formation Filing Fee	10,800
Oil & Gas-Regular	325,000
Oil & Gas-Offshore	20,000
I&R Circuit Court	1,500,000
Elections	600,000
Board of Voter Registrars	60,000
Community Subsidy-Youth Center	329,220
Special Prog Revenue-Youth Ctr	1,066,460
Metro Jail - Federal and State	1,000,000
Federal Payments Lieu of Tax	32,276
City of Mobile-Govt Plaza	2,250,000

Other Local Governmental Units	100,000
Metro Jail Social Sec Incentve	40,000
City of Mobile-Metro Jail	14,221,396
City of Mobile-Youth Center	3,012,398
Forever Wild Land Trust A543	30,000
CommunityTraffic Safety	178,063
MCPSS Contract	1,213,260
Electronic Monitoring Reimbursement- City of Mobile	175,361
Charges For Services	20,823,300
Circuit Court Fees	130,000
Alt Senten Act 98-298 Circuit	50,000
Community Corrections Fees	150,000
Domestic Relations Court Fees	35,000
District Court Fees	300,000
Alt Senten Act 98-298 District	170,000
District Court Littering Fine	250
Expungement Fees	600
Juvenile Court Fees	15,000
Probate Judge Fees	2,100,000
Domestic Formation Fees	240,000
Revenue Comm Fees Standard	11,000,000
Revenue Comm Fees School 2001	1,950,000
License Commissioner Fees	3,200,000
Sheriff Fees	10,500
Sheriff Bingo Permits	500
Sheriff Sex Offender Fees	22,500
Sheriff Driving Privilege Fee	1,000
Animal Shelter Fees	50,000
Junk Ordinance Fees	5,000
Landfill Fees	150,000
TNC Assessment Fee	2,500
Chickasabogue Park Fees	28,000
West Mobile County Park Fees	30,000
River Delta Marina Fees	115,000
Escatawpa Hollow Fees	50,000
Commissions on Pay Telephones	175,000
IP Video Svc Franchise Fees	150,000
Circuit Court Sex Offender Registration Fines	150
Electronic Monitoring Participant Fees	693,500
Revenue Comm Fees Std (Refunds)	(1,200)
Licenses & Permits	1,800,000
Business Privilege License	500,000
Solid Waste Permits	10,000
Junkyard License Fees	4,000

Building Permits	1,200,000
Wireless Facilities Permits	1,000
Manufactured Homes	105,000
Refunds-Building Permits	(20,000)
Miscellaneous Income	4,592,700
Interest Revenue	2,676,000
Investment Income	300,000
Unrealized Gain/Loss On Inv	(150,000)
Gain/Loss on Investments	400,000
Rent-Building & Land	75,000
Rent-Agricultural Center	15,000
Rent-Govt Plaza Other	30,000
Commission-Snack Drink Machine	5,000
Rent-Eight Mile Center	25,000
Rent-Michael Square Center	10,000
Rental-Theodore Oaks	65,000
Rent-Parking Garage	175,000
Sale of Fixed Assets	150,000
Beer Tax Admin Costs	200,000
Gasoline Tax Admin Costs	10,500
Oil Leases	2,500
Indirect Cost Recovery	100,000
Natural Gas Leases	2,700
Miscellaneous Revenue	500,000
Comm Copies	1,000
Transfers In	0

Cigarette Tax Fund	5,750,888
Taxes	5,717,888
4 Cent County Cigarette Tax	668650
5Cent Cigarette Tax (MH)	2189786
6 Cent County Cigarette Tax	437652
1Cent Cigarette Tax (AltaPointe)	290653
3Cent Cigarette Tax (IDA)	871959
2Cent Cigarette Tax (MH)	247880
2Cent Cigarette Tax (Schools)	249500
5Cent Cigarette Tax (Schools)	471156
1Cent Cigarette Tax (USA)	290652
Miscellaneous Income	33,000
Cigarette Tax Admin Costs	33,000

Gasoline Tax Fund	6,329,329
Carry Over	1,571,000

Intergovernmental	2,500,000
State Gasoline Tax	2,500,000
Miscellaneous Income	689,000
Interest Revenue	1,000
Sale of Maps & Publications	3,000
Sale of Fixed Assets	650,000
Miscellaneous Revenue	35,000
Transfers In	1,569,329

Road & Bridge Fund	24,875,951
Carry Over	0
Taxes	24,410,141
Property Taxes-Public Bldg R&B	20,973,760
Property Taxes-Motor Veh PBR&B	3,104,881
Land Redemption-Publ Bldg R&B	3,500
County Gasoline Tax	328,000
Intergovernmental	159,124
Cty Engineer Salary-Reimb	159,124
Miscellaneous Income	306,686
Investment Income	306,686

County Improvement Fund	18,859,434
Carry Over	17,358,434
Intergovernmental	1,500,000
Oil&Gas Trust Fund-Facilities	750,000
Oil&Gas Trust Fund-Infrast	750,000
Miscellaneous Income	1,000
Interest Revenue	1,000
Transfers In	0

Resurfacing Renewal & Replacement Fund	5,785,935
Carry Over	3,088,550
Intergovernmental	2,617,385
MV Lic & Reg Fees-Addl Amt	675,000
State Gasoline Tax	1,800,135
Petroleum Inspection Fee	112,000
Additional Excise Tax Fuel	30,250
Miscellaneous Income	80,000
Unrealized Gain/Loss On Inv	80,000

Reappraisal Fund	10,754,627
Intergovernmental	10,604,627
Reappraisal Update	10,604,627
Miscellaneous Income	150,000
Sale of Fixed Assets	150,000

Indigent Care Fund	403,400
Intergovernmental	403,050
Oil & Gas-Regular Indigent	378,727
Oil & Gas-Offshore Indigent	24,323
Miscellaneous Income	350
Interest Revenue	350

Senior Programs Fund	1,433,834
Intergovernmental	814,362
Senior Companion Grant	360,911
RSVP Grant	80,165
Foster Grandparent Grant	373,286
Transfers In	619,472

Special Highway Tax Fund	42,935,000
Taxes	42,060,000
Property Taxes-Motor Vehicle	3,600,000
Property Taxes-Debt Services	38,260,000
Land Redemption-Debt Svc	200,000
Intergovernmental	450,000
Business Privilege Tax-State	450,000
Miscellaneous Income	425,000
Investment Income	425,000

Grand Total	343,574,756
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2026 OPERATING BUDGET



Expenditures



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

General Fund	226,446,358
General Government	84,586,366
Personnel	39,685,740
Operations	20,486,001
Facilities	12,062,095
Capital Outlay	0
Appropriations	11,733,058
Transfers Out	619,472
Health	900,876
Appropriations	900,876
Public Safety	106,515,412
Personnel	71,427,569
Operations	23,585,997
Facilities	2,878,687
Capital Outlay	1,135,000
Appropriations	7,488,159
Environmental Compliance	7,421,864
Personnel	5,065,083
Operations	1,920,600
Facilities	156,181
Capital Outlay	0
Appropriations	280,000
Welfare	1,060,314
Appropriations	1,060,314
Culture and Recreation	9,288,334
Personnel	5,659,538
Operations	2,862,396
Facilities	766,400
Capital Outlay	0
Debt Service	12,675,502
Debt Service	12,675,502
Education	3,997,690
Operations	2,075
Facilities	9,186
Appropriations	3,986,429
Cigarette Tax Fund	5,750,888
General Government	1,435,789
Personnel	215,174
Operations	201,205
Facilities	2,750
Appropriations	1,016,660
Health	3,076,347
Appropriations	3,076,347
Education	1,238,752
Appropriations	1,238,752

Gasoline Tax Fund	6,329,329
Highways and Roads	6,329,329
Personnel	(550,000)
Operations	6,164,529
Facilities	464,800
Capital Outlay	0
Appropriations	250,000
Road and Bridge Fund	24,875,951
Highways and Roads	24,752,658
Personnel	24,746,158
Operations	6,500
Environmental Compliance	123,293
Personnel	123,293
Operations	0
Transfers Out	0
County Improvement Fund	18,859,434
General Government	16,854,705
Operations	16,854,705
Capital Outlay	0
Appropriations	0
Highways and Roads	2,004,729
Operations	2,004,729
Resurfacing Renewal and Re	5,785,935
Highways and Roads	5,785,935
Operations	5,785,935
Reappraisal Fund	10,754,627
General Government	10,754,627
Personnel	6,703,299
Operations	3,551,328
Capital Outlay	500,000
Indigent Care Fund	403,400
Health	403,400
Operations	403,400

Senior Programs Fund	1,433,834
Welfare	1,433,834
Personnel	686,687
Operations	127,675
Appropriations	619,472
Special Highway Tax Fund	5,515,150
Debt Service	5,515,150
Debt Service	5,515,150
Grand Total	306,154,906

2026 OPERATING BUDGET



Appropriations



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

General Fund	
General Government	
Other Agency Support	4,595,302
Mobile Sports Hall of Fame	300,000
Distinguished Young Women	100,000
Mobile Arts and Sports Association	250,000
Mobile Arts Council	85,506
History Museum of Mobile	171,500
Mobile Museum of Art	50,000
Mobile Area Tennis Association	180,000
S Alabama Botanical & Horticulture Society	85,000
Center for Living Arts Saenger	100,000
Gulf Coast Exploreum Museum	60,000
Mobile Alabama Bowl	165,000
Mobile Sports Authority	515,000
Visit Mobile	650,000
Gulf Coast Challenge	125,000
USA Stadium	250,000
Franklin House	50,000
Historic Avenue Cultural Center	52,000
Brothers Working Together LLC	150,000
No Spend Category	125,000
GENERAL GOVERNMENT TOTAL	8,059,308
Health	
Board of Health	825,984
Keep Mobile Beautiful	6,000
Sickle Cell Disease Association	30,000
Aids Alabama South	38,892
HEALTH TOTAL	900,876
Public Safety	
Coroner's Office-State	554,064
Mobile Co EMA	709,926
Mobile Co EMS	2,125,000
Mobile Co Assoc Vol Fire Depts	500,000
Mobile Co Sheriff Posse Auxiliary	8,550
Mobile Co Sheriff Flotilla	22,740
PUBLIC SAFETY TOTAL	3,920,280
Welfare	
United Cerebral Palsy of Mob	10,000
Mobile County Department of Human Resources	27,242
Penelope House	24,023
SARPC Area Agency on Aging	100,000
Boys and Girls Clubs South Alabama	250,000

The Salvation Army	25,000
Homeless Coalition of Gulf Coast	25,000
Independent Living Center	45,107
Senior Citizens Services	120,120
Family Counseling-211	100,872
Mobile Area Interfaith Conf.	70,950
Goodwill Gulf Coast - Recycle Center	150,000
Child Advocacy Center	75,000
Mobile Co Soil Water Conservation	15,000
Mobile United	22,000
WELFARE TOTAL	1,060,314
Education	
Dauphin Island Sea Lab	75,000
Chickasaw Public Library	54,365
Citronelle Memorial Library	21,136
Mobile Public Library	1,789,278
Bayou La Batre Public Library	17,400
Prichard Public Library	135,937
Satsuma Public Library	48,938
Mt Vernon Public Library	54,375
Alabama Cooperative System	95,000
Mobile Area Education Foundation	50,000
Mobile County Summer Internship Program	145,000
EDUCATION TOTAL	2,486,429

2026 OPERATING BUDGET



Operating Transfers



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

Transfers In	
General Fund	
Transfer In from Road & Bridge Fund	0
GENERAL FUND TOTAL	0
Gasoline Tax Fund	
Transfer In from Public Highway Admin Fund	1,569,329
Transfer In from General Fund	0
GASOLINE TAX FUND TOTAL	1,569,329
County Improvement Fund	
Transfer In from General Fund	0
COUNTY IMPROVEMENT FUND TOTAL	0
Senior Programs Fund	
Transfer In From General Fund	619,472
SENIOR PROGRAMS FUND TOTAL	619,472
TRANSFERS IN TOTAL	0
Transfers Out	2,188,801
General Fund	
Transfer Out to Gasoline Tax Fund	0
Transfer Out to County Improvement Fund	0
Transfer Out to Senior Programs Fund	619,472
GENERAL FUND TOTAL	619,472
Road and Bridge Fund	
Transfer Out to General Fund	0
ROAD AND BRIDGE FUND TOTAL	0
Public Highway Administration Fund	
Transfer Out to Gasoline Tax Fund	
PUBLIC HIGHWAY ADMINISTRATION FUND TOTAL	1,569,329
TRANSFERS OUT TOTAL	2,188,801

2026 OPERATING BUDGET



Capital Outlay



Mobile County Commission

Merceria Ludgood, President, District 1

Connie Hudson, District 2

Randall Dueitt, District 3

	2025 Budget	2026 Requested	2026 Budget
General Fund			
CC091 Mobile County Parks	300,000		0
CC168 Mobile County Golf Course	85,000		0
CC026 Environmental Services	200,000		0
CC027 Animal Control	175,000		0
CC028 Environmental Enforcement	134,625		0
CC001 County Commission	170,000		0
CC005 Probate Court Administration	112,000		0
CC010 Garage 4	145,000		
CC012 Voting Machine Operations	0		0
CC014 Building Maintenance Complex	199,000		0
CC019 Electronics	50,000		0
CC035 Facilities Design and Construction	80,000		0
CC135 Building Maintenance Government Plaza	85,000		0
CC015 Building Maintenance SYC	65,000		0
CC016 Building Maintenance Jail	200,000	250,000	250,000
CC017 Community Corrections Administration	75,000		0
CC020 Sheriff Administration	1,234,375	1,400,000	700,000
CC021 Sheriff's Metro Jail	200,000	185,000	185,000
CC022 Youth Center Administration	72,000		0
CC025 Building Inspect	152,000	152,000	0
GENERAL FUND TOTAL	3,734,000	1,835,000	1,135,000
Gasoline Tax Fund			
Mobile County Engineering and Public Works	2,410,238		0
GASOLINE TAX FUND TOTAL	2,410,238	0	0
Reappraisal Fund			
CC038 Revenue Commission Reappraisal	500,000	500,000	500,000
REAPPRAISAL FUND TOTAL	500,000	500,000	500,000
CAPITAL OUTLAY TOTAL	6,644,238	2,335,000	1,635,000