



2024 | BUDGET

Mobile County Commission

Merceria Ludgood, District 1

Connie Hudson, District 2

Randall Dueitt, President, District 3

Approved September 25, 2023

MOBILE COUNTY COMMISSION

COUNTY COMMISSIONERS
RANDALL DUEITT, President
MERCERIA LUDGOOD, Commissioner
CONNIE HUDSON, Commissioner
TELEPHONE (251) 574-5077



ADMINISTRATION
GLENN L. HODGE
COUNTY ADMINISTRATOR
EDDIE KERR
DEPUTY ADMINISTRATOR
TELEPHONE (251) 574-5073
FAX (251) 574-5080

To: Commissioner Randall Dueitt, President
Commissioner Merceria Ludgood
Commissioner Connie Hudson

From: Dana Foster-Allen, Director of Finance

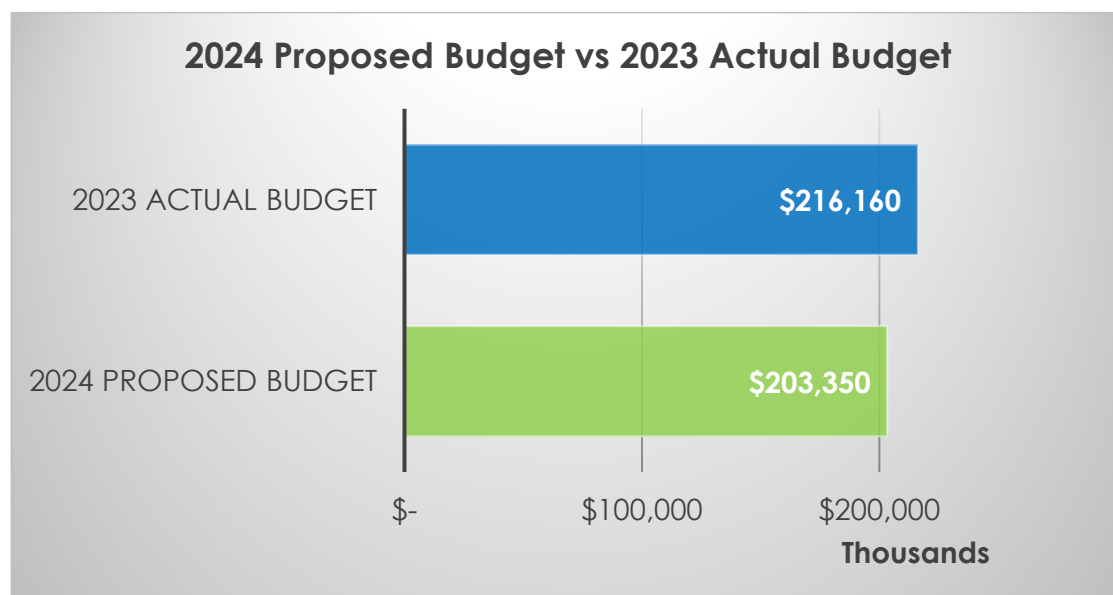
Date: September 24, 2023

Re: 2024 Proposed Budget

Overview

General Fund departments provide essential services that address the growing needs of Mobile County's residents as well as providing vital support functions. These functions are funded primarily by the collection of taxes and are reflected in the 2024 budget proposal.

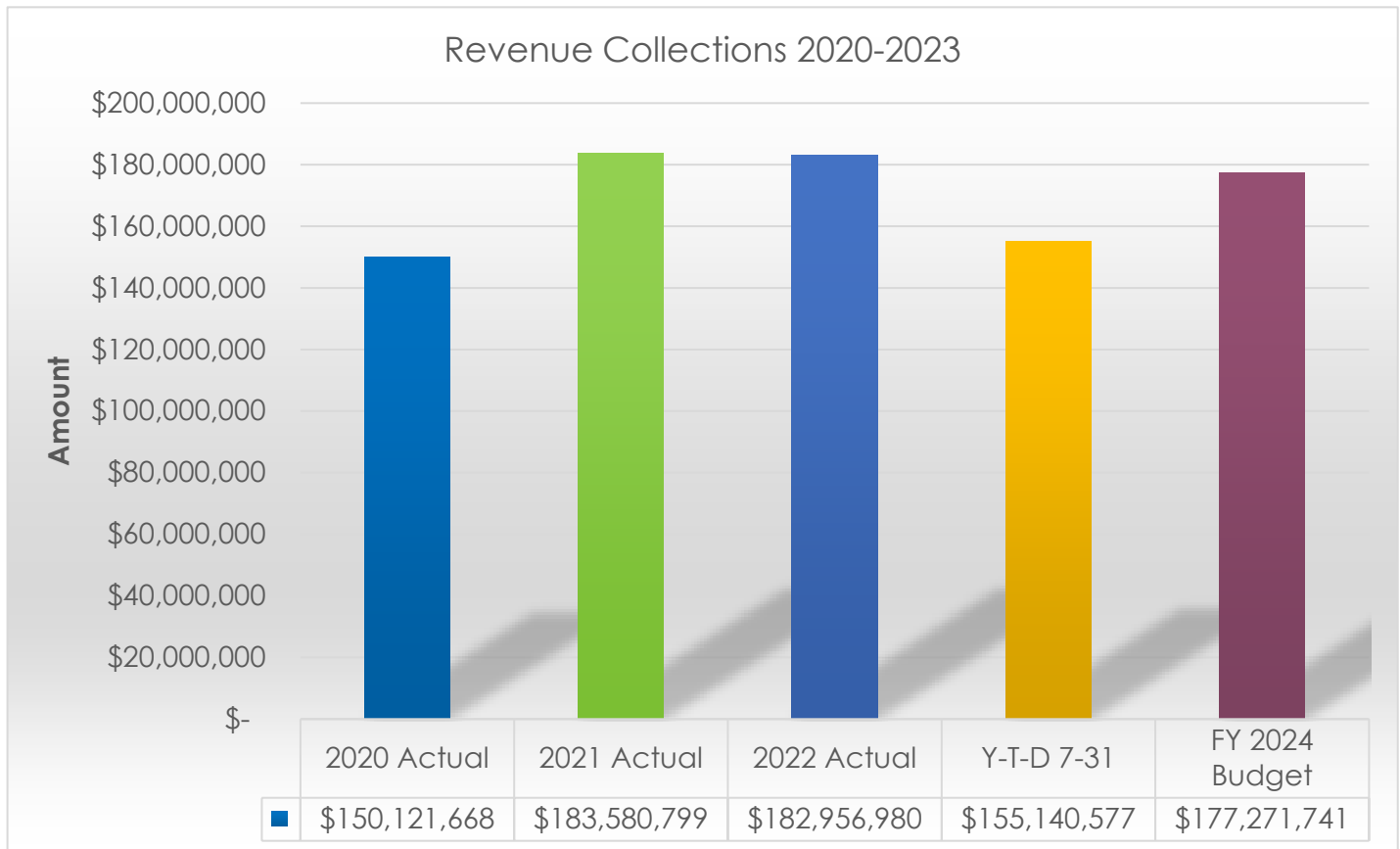
The proposed Fiscal Year 2024 General Fund Budget is \$203,350,036. This is a decrease of 6% over the current (2023) fiscal year.





Revenue

The table below displays revenue collections from 2020 – 2023.



The amount of revenue collected increased 21% from 2020 to 2022. Year-to-date collections total \$155,140,577. The county is poised to exceed the amount of revenue collected during fiscal year 2023.

As a result of a three-year trend with increasing revenue, the fiscal year 2024 budgeted revenue (excluding carryforward and transfers in) increased 11%. The primary driver of the 2024 budget is an increase in three revenue streams - sales taxes, property taxes and simplified sellers use taxes.



The table below displays the current budget, year-to-date collections, projections through September 2023 and the proposed fiscal year 2024 budget.

Revenue Source	FY 2023 Budget	YTD	Projected 9/30/23	FY 2024 Budget
Sales Taxes	\$ 70,000,000	\$ 70,337,006	\$ 78,337,006	\$ 77,000,000
Property Taxes	29,500,000	30,193,379	30,200,000	32,000,000
SSUT	7,500,000	9,149,491	12,000,000	11,382,810
Total	\$ 107,000,000	\$ 109,679,876	\$ 120,537,006	\$ 120,382,810

These revenue streams have steadily increased from fiscal year 2020 to fiscal year 2023. Collections through July 2023 exceeded the amounts budgeted for fiscal year 2023. Mobile County Commission is poised to collect approximately \$13,000,000 more in sales, property and simplified sellers use taxes originally budgeted. The fiscal year 2024 budget aligns with collections projected through fiscal year 2023.

The table below displays the current budget, the proposed budget and the percentage increase/decrease from the current budget to the proposed budget.

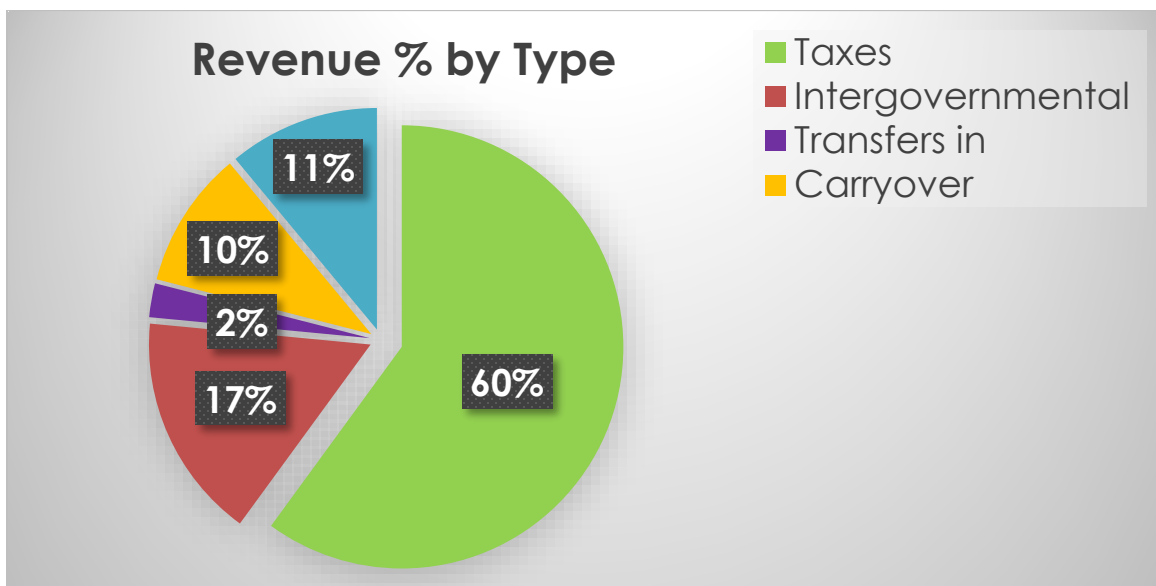
Revenue	2023 Budget	2024 Proposed	Increase (Decr) %
Taxes	\$ 110,293,600	\$ 121,598,427	10%
Charges for Services	18,225,950	19,096,200	5%
Licenses and Permits	1,816,000	1,801,000	-1%
Intergovernmental	28,032,122	33,355,414	19%
Miscellaneous	1,068,200	1,420,700	33%
Total revenue	159,435,872	177,271,741	11%
Operating transfers in	11,620,000	5,817,560	-50%
Carry Over	45,099,426	20,260,735	-55%
Total revenue, transfers and carryforward	\$ 216,155,298	\$ 203,350,036	-6%



As shown, taxes increased 10% due to an increase in sales and property taxes. Charges for services increased slightly due to year-to-date collections. Intergovernmental revenue, which includes simplified sellers use taxes, increased 19% based on year-to-date collections and the three-year trend. Miscellaneous revenues increased due to the reclassification of investment losses to the expenditure side of the budget.

Transfers are comprised of an operating transfer from the gasoline tax fund and the reimbursement of ERP software from American Rescue Plan Act.

The chart shown below displays the composition of Fiscal Year 2024 revenue by major revenue category. As shown, 60% percent of the County's projected revenue is comprised of taxes. Carryover (accumulated surplus) and transfers comprise 10% and 2% respectively. Intergovernmental revenues total 16% of estimates. Charges for services, miscellaneous revenue, and licenses and permits comprise 11%.





General Fund Expenditures

The table below summarizes Fiscal Year 2024 budgeted expenditures by functional area:

Expenditures	2023 Budget	2024 Proposed	Increase (Decr) %
General Government	\$71,642,196	\$74,634,921	4%
Public Safety	87,766,823	95,750,241	9%
Environmental Compliance	4,960,528	6,342,054	28%
Health	908,318	900,876	-1%
Social Services	1,034,224	1,048,194	1%
Culture and Recreation	3,753,747	5,304,579	41%
Education	2,777,438	3,844,599	38%
Debt Service	10,953,241	11,157,570	2%
Total expenditures	183,796,515	198,983,034	8%
Operating transfers out	21,410,542	4,367,002	-80%
Total expenditures and operating transfers out	\$ 216,160,298	\$ 203,350,036	-6%

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:

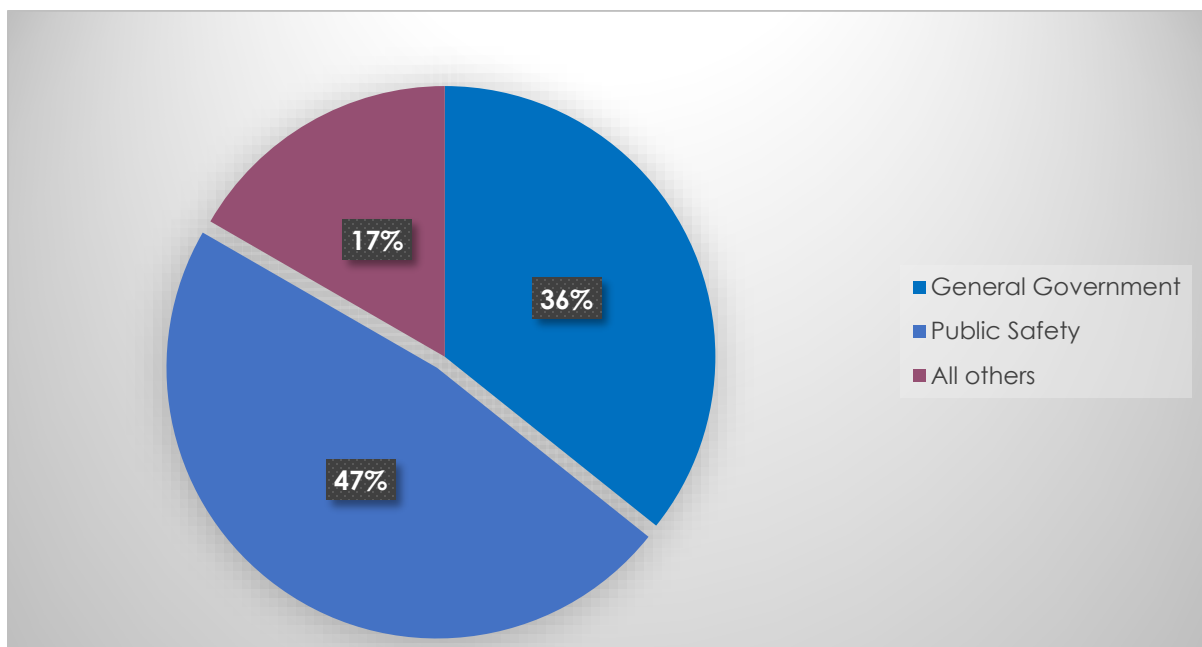
- License and Revenue Commission
- Probate Court
- Building maintenance, Custodial and Facilities Management
- Information Technology, Human Resources, Finance and Legal
- Inspection Services



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
- Courts and the DA's Office (subsidies)

Summary Chart: Functional Allocation by Percentage:





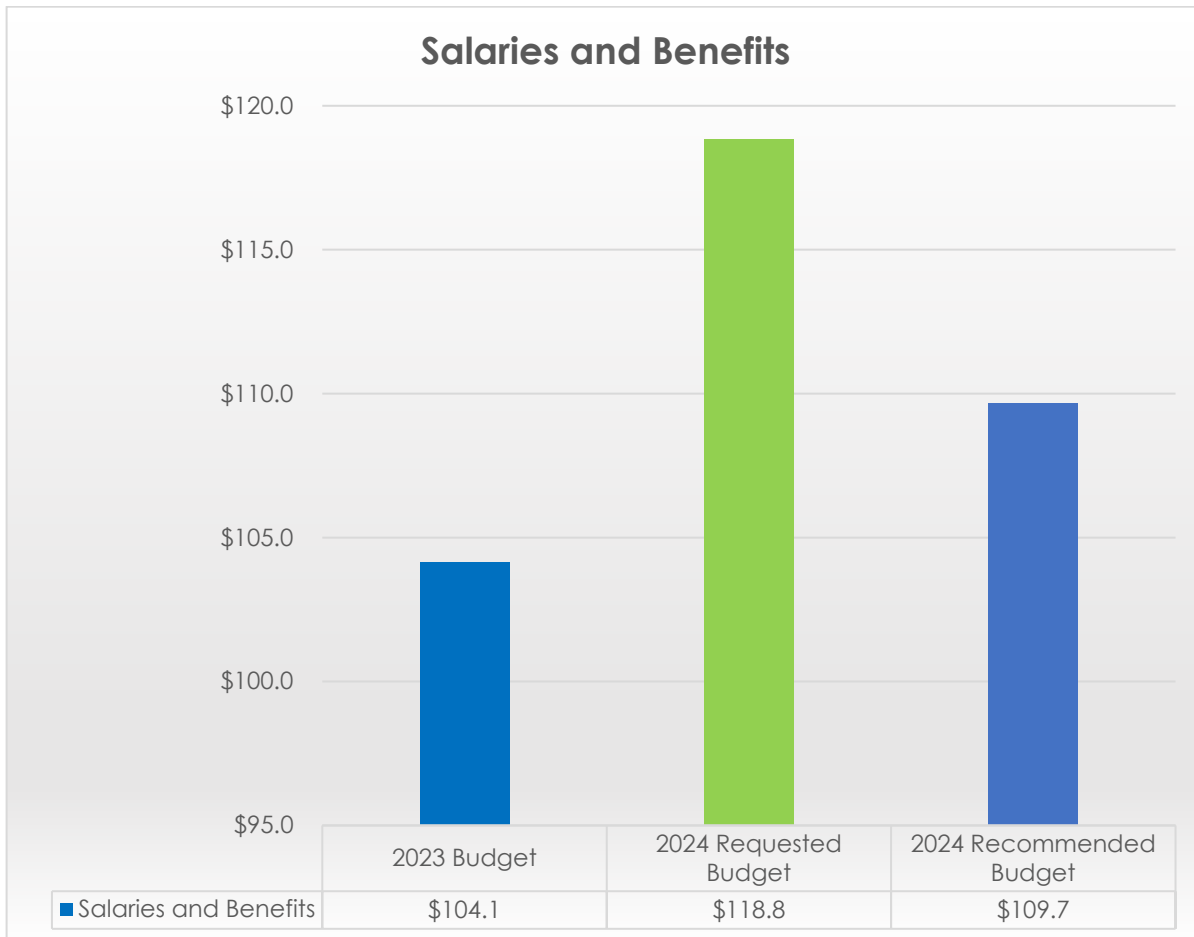
The chart on the previous page displays the percentage of the proposed budget allocated to major functional areas. As shown, 47% percent of Mobile County Commission's proposed 2024 budget is allocated to public safety activities, while 36% is allocated to general government activities.

The table below displays the amounts budgeted by major expenditure type:

Expenditure	2024	Budget %
Salaries and Benefits	\$ 109,667,116.00	54%
Appropriations	19,416,471.00	10%
Inmate expenditures	14,244,479.00	7%
Debt Service	11,157,570.00	5%
Professional and Other Services	8,343,034.00	4%
Insurance	7,510,130.00	4%
Utilities	6,420,564.00	3%
Operating Transfers Out	4,367,002.00	2%
Information Technology	4,355,626.00	2%
Capital Assets	4,219,000.00	2%
All other expenditures	13,649,044.00	7%
	\$ 203,350,036.00	100%

As shown above, salaries and benefits comprise 54% of the proposed 2024 budget. The table below details the salary and benefit amounts requested, recommended, and budgeted for fiscal year 2024.

The chart on the following page displays salaries and benefits currently budgeted for fiscal year 2023 along with the amounts requested by departments and the amounts recommended for 2024.



As shown above, the departmental request for salaries and benefits total \$118.8 million. The amount recommended is \$109.7 million. The current budget is \$104.1 million. The amount requested is \$8 million higher than the amount budgeted for fiscal year 2023.



2024 Budget Highlights

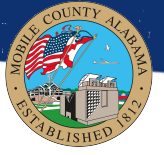
The proposed 2024 budget includes the following:

- 5% cost of living adjustment (COLA)
- Absorption of the 2024 5% health insurance increase
- Increased staffing for parks and recreation, public safety, and general government activities
- Capital equipment purchases

Conclusion

The proposed budget for Fiscal Year 2024 is a representation of Mobile County Commission's commitment to providing competitive wages and affordable benefits. For the fourth year in a row, Mobile County Commission has addressed the need to replace aging equipment.

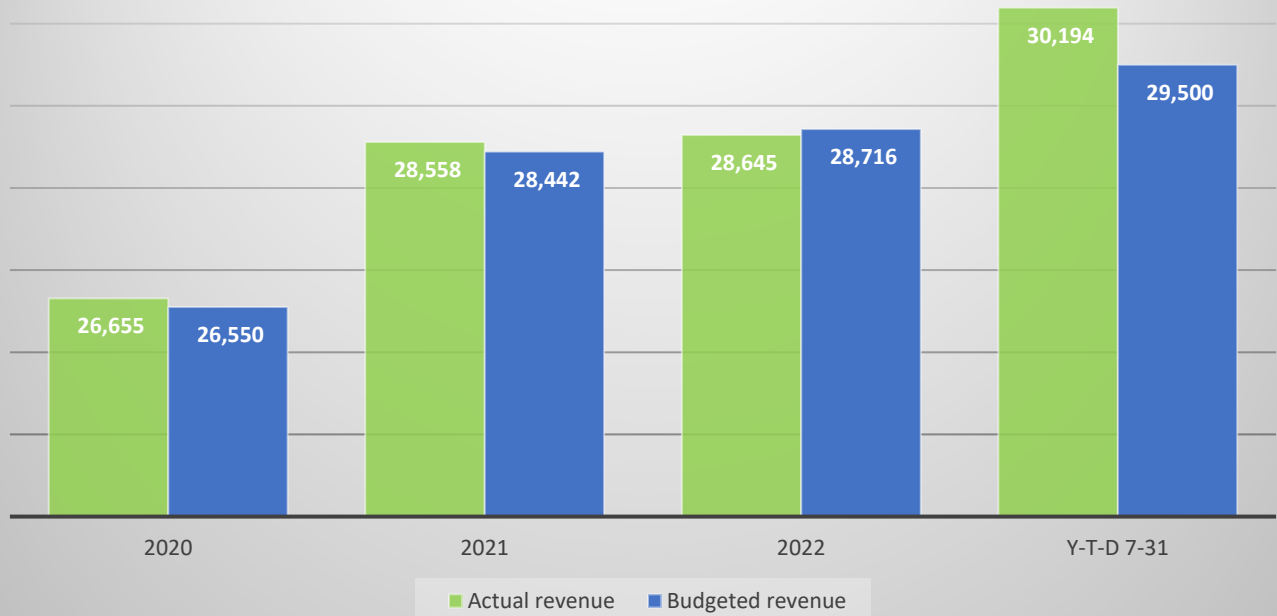
The County has experienced significant growth in tax collections. Economic conditions statewide have resulted in increased revenue. This trend will continue to be monitored. In the event tax collections decline, the County will implement cost-saving measures to ensure that its financial position remains stable.



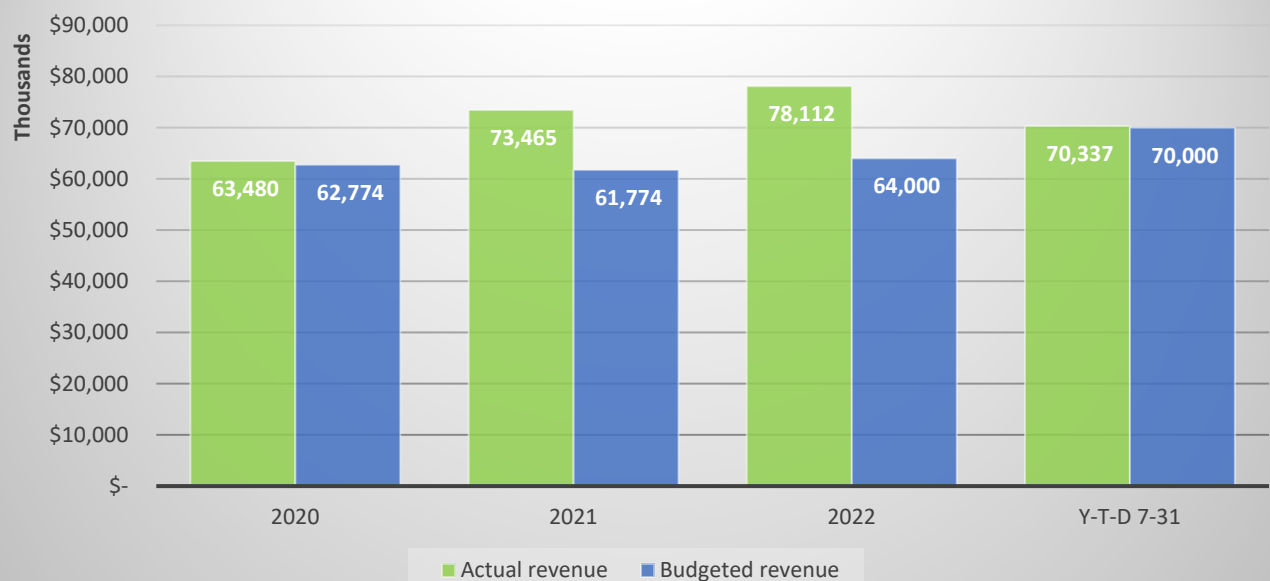
Appendix



Property Tax Collections vs. Budget by Fiscal Year

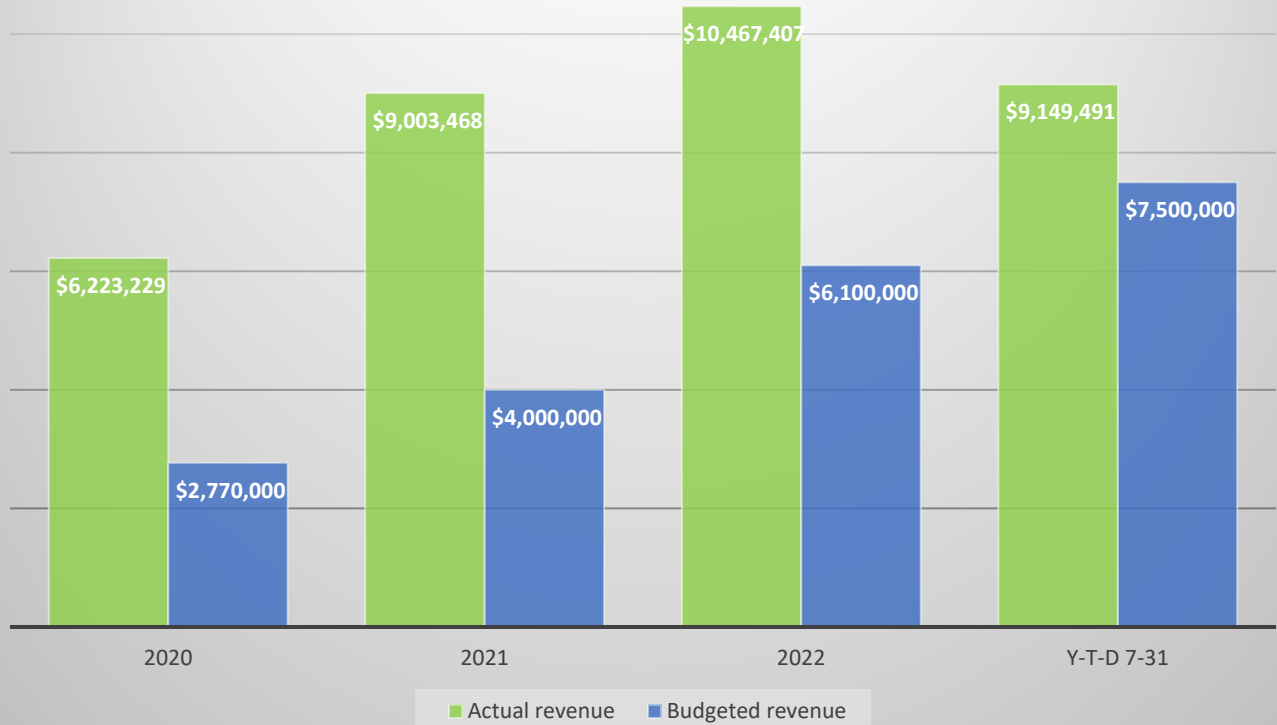


Sales Tax Collections vs. Budget by Fiscal Year





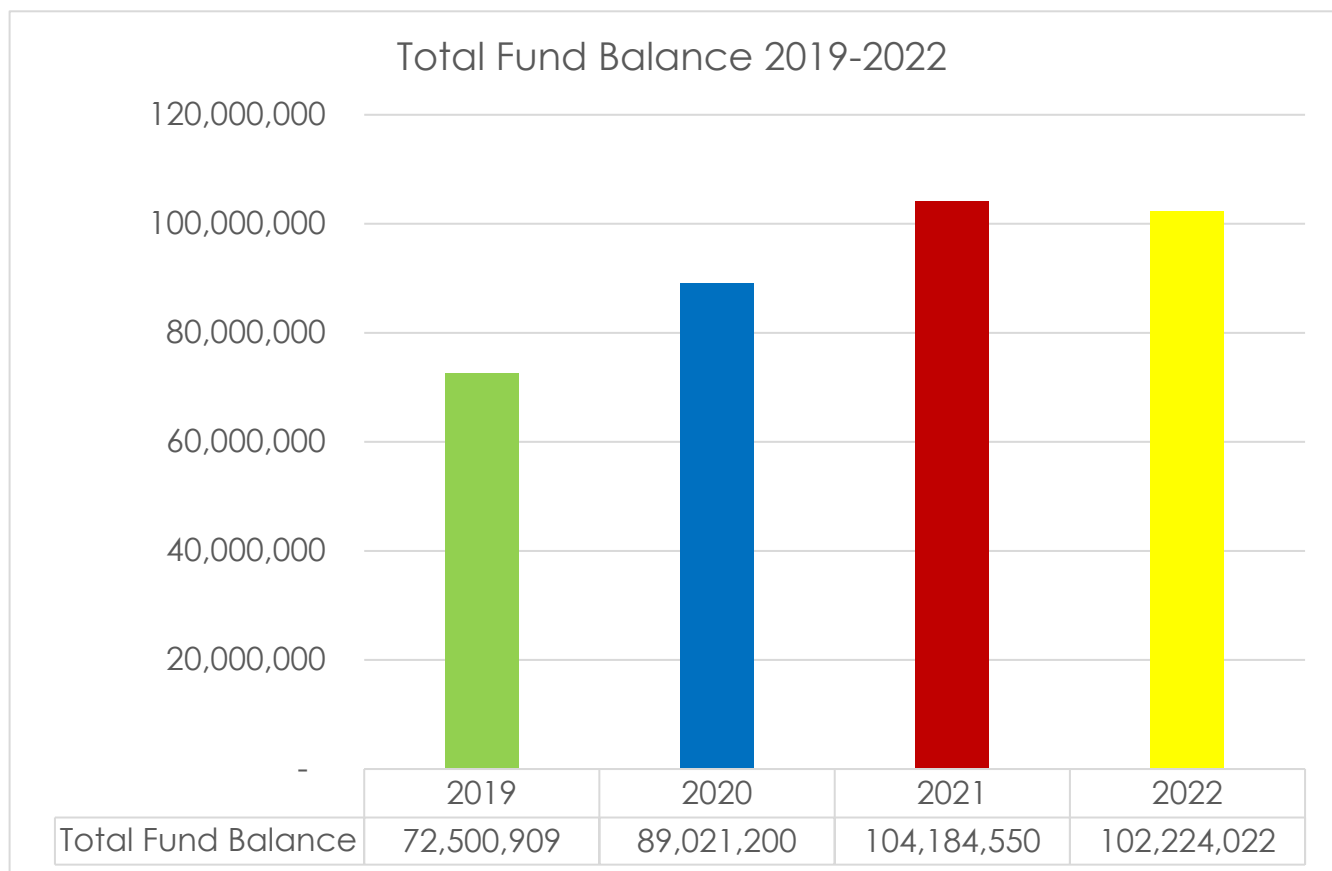
Simplified Sellers Use Tax vs. Budget by Fiscal Year





Fund Balance

The accumulation of a governmental entity's surpluses and deficits is its fund balance. Mobile County has increased its fund balance by 43% from 2019 – 2022. The table below displays the Commission's fund balance by year.





2024 | REVENUES



REVENUES

General Fund	203,350,036
Carryforward	20,260,735
Charges for Services	19,096,200
Alt Senten Act 98-298 Circuit	65,000
Alt Senten Act 98-298 District	150,000
Animal Shelter Fees	50,000
Business Privilege Tax	550,000
Chickasabogue Park Fees	50,000
Circuit Court Fees	170,000
Commissions on Pay Telephones	175,000
Community Corrections Fees	200,000
District Court Fees	185,000
Domestic Relations Court Fees	20,000
Escatawpa Hollow Fees	75,000
Expungement Fees	900
IP Video Svc Franchise Fees	150,000
Junk Ordinance Fees	2,500
Juvenile Court Fees	15,000
Landfill Fees	120,000
License Commissioner Fees	3,000,000
Probate Judge Fees	1,950,000
Revenue Comm Fees School 2001	1,750,000
Revenue Comm Fees Standard	10,300,000
River Delta Marina Fees	75,000
Sheriff Bingo Permits	500
Sheriff Driving Privilege Fee	1,000
Sheriff Fees	10,500
Sheriff Sex Offender Fees	19,500
TNC Assessment Fee	2,500
West Mobile County Park Fees	15,000
Intergovernmental	33,355,414
ABC Board Licenses	20,000
Board of Voter Registrars	67,000
Cert of Formation Filing Fee	100,000
City of Mobile-Gov't Plaza	1,800,000
City of Mobile-Metro Jail	10,000,000
City of Mobile-Youth Center	3,000,000
City of Semmes	234,000



REVENUES

Commission-Snack Drink Machine	5,000
Drivers License Act 2006-554	50,000
Elections	275,000
Federal Payments Lieu of Tax	35,606
Financial Institutions Excise	1,500,000
Forfeited Bail	25,000
I&R Circuit Court	2,105,392
Metro Jail - Federal and State	1,000,000
Metro Jail Social Sec Incentive	40,000
Oil & Gas-Offshore	20,000
Oil & Gas-Regular	450,000
Payment in Lieu of Taxes	5,000
Simplified Sellers Tax	11,382,810
Special Prog Revenue-Youth Ctr	1,066,000
State Beer Tax	133,032
State Sales Tax	19,000
State Table Wine Tax	74
Licenses and Permits	1,801,000
Building Permits	1,200,000
Business Privilege License	500,000
Junkyard License Fees	5,000
Manufactured Homes	105,000
Solid Waste Permits	10,000
Wireless Facilities Permits	1,000
Miscellaneous Income	1,420,700
Beer Tax Admin Costs	200,000
Gain/Loss of Investments	5,000
Gasoline Tax Admin Costs	10,500
Indirect Cost Recovery	135,000
Interest Revenue	20,000
Investment Income	25,000
Miscellaneous Revenue	500,000
Natural Gas Leases	2,700
Oil Leases	2,500
Rent-Agricultural Center	15,000
Rental-Theodore Oaks	65,000
Rent-Building & Land	75,000
Rent-Eight Mile Center	25,000



REVENUES

Rent-Gov't Plaza Other	20,000
Rent-Michael Square Center	15,000
Rent-Parking Garage	150,000
Sale of Fixed Assets	150,000
Taxes	121,598,427
Business Privilege Tax Corp Share	2,500,000
County Lodging Tax	3,800,000
County Table Wine Tax	31,000
Deed Filing Tax	450,000
Land Redemptions	15,000
Local Cable Tax	410,000
Mineral Filing Tax	1,000
Mortgage Filing Tax	1,250,000
Property Taxes-Lic Com Salary	140,000
Property Taxes-Lic Com Suprnum	65,000
Property Taxes-Motor Vehicle	3,750,000
Property Taxes-Real Property	31,094,608
Property Taxes-Rev Com Salary	150,000
Sales Tax	76,785,819
Sales Tax-Boats	100,000
Sales Tax-Motor Vehicles	3,750,000



REVENUES

Cigarette Tax Fund	4,972,747
Miscellaneous Income	36,500
Cigarette Tax Admin Costs	36,000
Interest Revenue	500
Taxes	4,936,247
4 Cent County Cigarette Tax	668,650
5 Cent County Cigarette Tax	2,522,095
6 Cent County Cigarette Tax	1,745,502
Gasoline Tax Fund	9,536,083
Carryover	1,996,833
Carryover	1,996,833
Intergovernmental	3,000,000
State Gasoline Tax	3,000,000
Miscellaneous Income	689,000
Interest Revenue	1,000
Miscellaneous Revenue	35,000
Sale of Fixed Assets	650,000
Sale of Maps & Publications	3,000
Road and Bridge Fund	22,578,584
Carryover	5,000,000
Carryover	5,000,000
Intergovernmental	285,000
Business Privilege Tax Corporate	145,000
County Engineer Salary Reimb	140,000
Miscellaneous Income	35,000
Investment Income	35,000
Taxes	17,258,584
County Gasoline Tax	250,000
Land Redemption Public Buliding	10,000
Property Taxes Motor Vehicle	1,118,584
Property Taxes Public Bldg	15,880,000



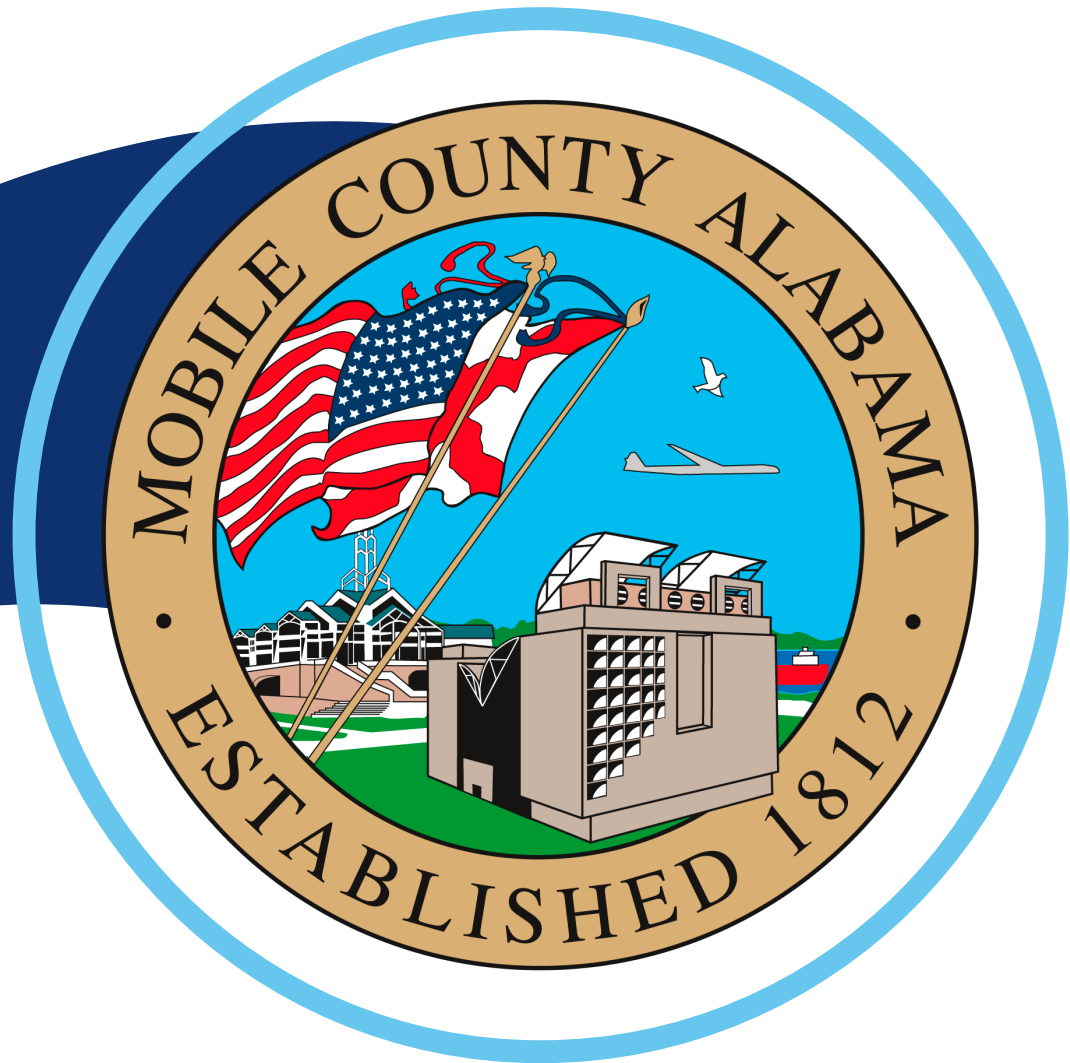
REVENUES

Public Highway Administrative Fund	1,350,250
Charges for Services	49,500
License Commissioner Fees	49,500
Licenses and Permits	500,000
Motor Vehicle Regs License Out of State	500,000
Intergovernmental	800,000
Motor Vehicle Regs Base Amount	800,000
Miscellaneous Income	750
Interest Revenue	750
County Improvement Fund	31,853,732
Carryover	28,852,732
Carryover	28,852,732
Intergovernmental	1,500,000
Oil & Gas Trust Fund (Facilities)	750,000
Oil & Gas Trust Fund (Infrastructure)	750,000
Miscellaneous Income	1,000
Interest Revenue	1,000
Resurfacing Renewal and Replacement Fund	2,411,450
Intergovernmental	2,396,450
Additional Excise Tax Fuel	30,250
MV Lice & Reg Fees	675,000
Petroleum Inspection Fee	112,000
State Gasoline Tax	1,056,000
State Gasoline Tax - 5 Cent	523,200
Miscellaneous Income	15,000
Unrealized Gain/Loss On Inv	15,000
Reappraisal Fund	9,962,634
Intergovernmental	9,887,634
Reappraisal Updates	9,887,634
Miscellaneous Income	75,000
Sale of Fixed Assets	75,000



REVENUES

Indigent Care Fund	829,350
Intergovernmental	829,000
Oil & Gas Regular Indigent	829,000
Miscellaneous Income	350
Interest Revenue	350
Senior Programs Fund	803,218
Intergovernmental	803,218
Foster Grandparent Grant	373,286
RSVP Grant	61,611
Senior Companion Grant	368,321
Special Highway Tax Fund	30,935,000
Intergovernmental	450,000
Business Privilege Tax Corporate	450,000
Miscellaneous Income	425,000
Investment Income	425,000
Taxes	30,060,000
Land Redemption Debt Service	200,000
Property Taxes Debt Services	26,260,000
Property Taxes Motor Vehicle	3,600,000
Grand Total	318,216,082



2024

EXPENDITURES



EXPENDITURES

General Fund	198,983,034
Culture and Recreation	5,304,579
Capital	385,000
Operations	1,334,043
Personnel	3,228,186
Utilities	357,350
Debt Service	11,157,570
Debt Service	11,157,570
Education	2,494,599
Appropriations	2,486,429
Operations	2,170
Utilities	6,000
Environmental Compliance	6,342,054
Capital	523,000
Operations	1,255,201
Personnel	4,146,895
Utilities	141,148
General Government	74,634,921
Appropriations	6,132,406
Capital	1,275,000
Operations	24,300,150
Personnel	39,530,953
Utilities	3,396,412
Health	900,876
Appropriations	900,876
Public Safety	95,750,241
Appropriations	7,305,712
Capital	2,036,000
Operations	20,542,793
Personnel	63,346,082
Utilities	2,519,654
Welfare	1,048,194
Appropriations	1,048,194



EXPENDITURES

Cigarette Tax Fund	4,972,747
Education	444,151
Operations	444,151
General Government	1,431,974
Appropriations	1,016,660
Operations	163,468
Personnel	249,496
Utilities	2,350
Health	3,096,622
Operations	3,096,622
Gasoline Tax Fund	9,536,083
Highways and Roads	9,536,083
Appropriations	250,000
Capital	2,500,000
Operations	6,424,083
Utilities	362,000
Road and Bridge Fund	17,578,584
Highways and Roads	17,578,584
Personnel	17,578,584
County Improvement Fund	31,853,732
General Government	10,026,888
Capital	7,239,134
Operations	2,787,754
Highways and Roads	21,826,844
Appropriations	8,140
Capital	17,460,575
Operations	4,358,129
Resurfacing Renewal and Replacement Fund	2,411,450
Highways and Roads	2,411,450
Operations	2,411,450



EXPENDITURES

Reappraisal Fund	9,962,634
General Government	9,962,634
Capital	815,000
Operations	2,829,328
Personnel	6,183,306
Utilities	135,000
Indigent Care Fund	829,350
Health	829,350
Operations	829,350
Senior Programs Fund	1,195,170
Welfare	1,195,170
Appropriations	392,183
Operations	789,842
Personnel	(2,450)
Utilities	7,413
Special Highway Tax Fund	4,951,425
Debt Service	4,951,425
Debt Service	4,951,425
Grand Total	282,274,209



2024

APPROPRIATIONS



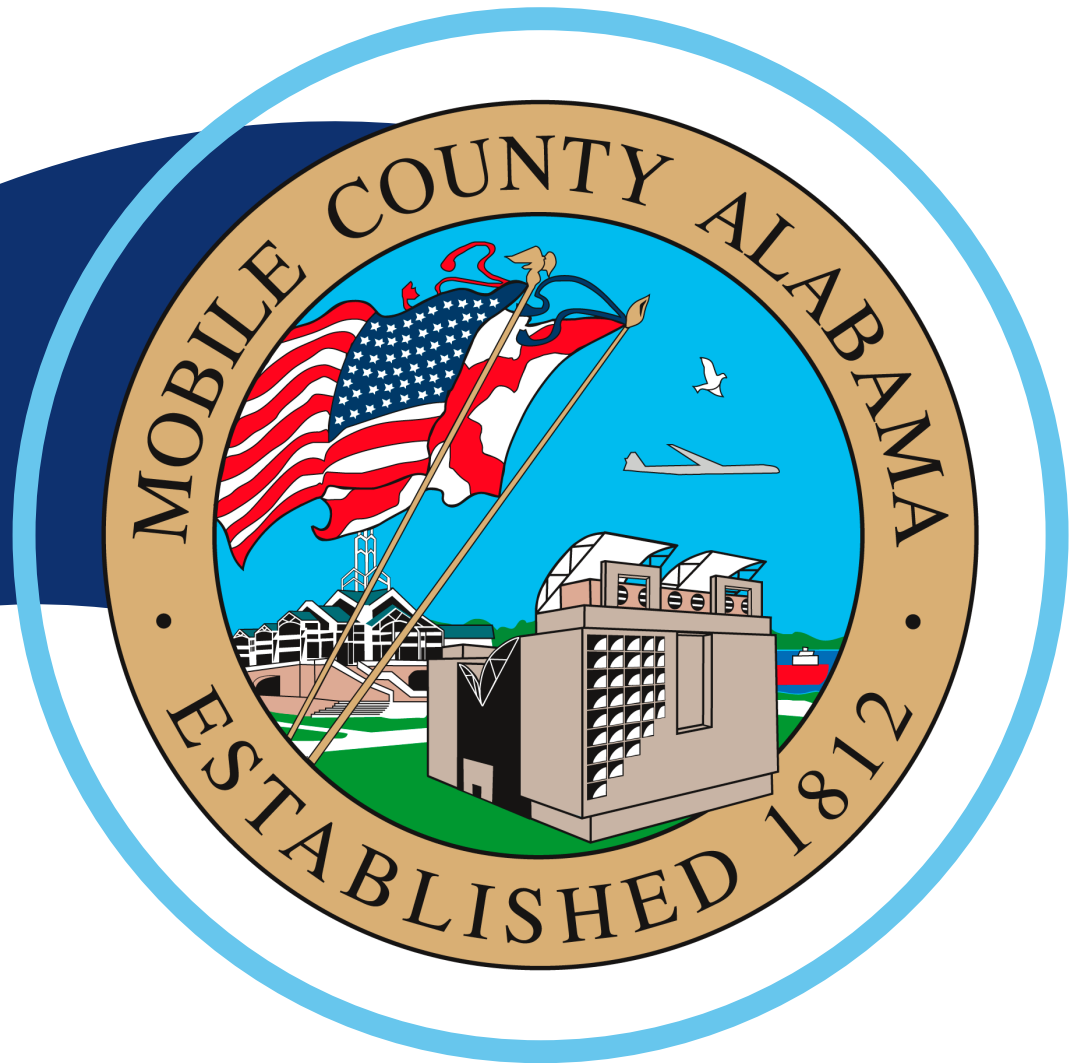
APPROPRIATIONS

General Fund	25,511,862
Education	2,486,429
Alabama Cooperative System	95,000
Bayou La Batre Public Library	17,400
Chickasaw Public Library	54,365
Citronelle Memorial Library	21,136
Dauphin Island Sea Lab	75,000
Mobile Area Education Foundation	50,000
Mobile County Summer Internship Program	145,000
Mobile Public Library	1,789,278
Mt Vernon Public Library	54,375
Prichard Public Library	135,937
Satsuma Public Library	48,938
General Government	2,958,286
Avenue Cultural Center	52,000
Brothers Working Together	50,000
Center for Living Arts Saenger	100,000
Distinguished Young Women	100,000
Franklin House	50,000
Gulf Coast Challenge	125,000
Gulf Coast Exploreum Museum	60,000
Heritage House	121,500
Mobile Alabama Bowl	165,000
Mobile Area Tennis Association	180,000
Mobile Arts and Sports Association	235,000
Mobile Arts Council	79,786
Mobile Museum of Art	50,000
Mobile Sports Authority	515,000
S Alabama Botanical & Horticulture Society	75,000
South Mobile Tourism Authority	50,000
The Museum of Mobile	50,000
USA Stadium	250,000
Visit Mobile	650,000
Health	900,876
Aids Alabama South	38,892
Board of Health	825,984
Keep Mobile Beautiful	6,000
Sickle Cell Disease Association	30,000



APPROPRIATIONS

Public Safety	3,654,877
Alabama Forestry Commission	10,000
Coroner's Office-State	543,200
Mobile Co Assoc Vol Fire Depts	300,000
Mobile Co EMA	645,387
Mobile Co EMS	2,125,000
Mobile Co Sheriff Flotilla	22,740
Mobile Sheriff Posse Auxiliary	8,550
Welfare	1,048,194
Boys and Girls Clubs South Alabama	250,000
Child Advocacy Center	75,000
Family Counseling-211	100,872
Goodwill Easter Seals-Recycle Center	150,000
Homeless Coalition of Gulf Coast	25,000
Independent Living Center	45,107
Mobile Area Interfaith Conf.	70,950
Mobile Co Soil Water Conservation	15,000
Mobile County Department of Human Resources	27,242
Mobile United	22,000
Penelope House	24,023
SARPC Area Agency on Aging	100,000
Senior Citizens Services	108,000
The Salvation Army	25,000
United Cerebral Palsy of Mob	10,000



2024

OPERATING TRANSFERS



OPERATING TRANSFERS IN

Transfers In	11,534,812
General Fund	5,000,000
Transfer from Road and Bridge Fund	5,000,000
Gasoline Tax Fund	1,350,250
Transfer from Public Highway Admin Fund	1,350,250
Road and Bridge Fund	2,500,000
Transfer from General Fund	2,500,000
County Improvement Fund	1,500,000
Transfer from General Fund	1,500,000
Senior Programs Fund	367,002
Transfers from General Fund	367,002
ARP Fund	817,560
Transfer from General Fund	817,560
Grand Total	11,534,812



OPERATING TRANSFERS OUT

Transfers Out	10,717,252
General Fund	4,367,002
Transfer to Gasoline Tax Fund	2,500,000
Transfer to County Improvement Fund	1,500,000
Transfer to Senior Programs Fund	367,002
Public Highway Administration Fund	1,350,250
Transfer to Gasoline Tax Fund	1,350,250
Road and Bridge Fund	5,000,000
Transfer to General Fund	5,000,000
Grand Total	10,717,252