

2027 OPERATING BUDGET

SEPTEMBER 28, 2026



MOBILE COUNTY COMMISSION

President Connie Hudson, District 2

Merceria Ludgood, District 1

Randall Dueitt, District 3

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General Fund 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. Revenue comprises taxes, charges for services, licenses and permits, intergovernmental revenue, and miscellaneous revenue. Occasionally, the Road and Bridge Fund will provide operational transfers 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 Commissions
- 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 (subsidies)

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 (Enterprise Fund)
- Mobile County Sportsplex
- Community Centers and Libraries

Debt Service includes those activities related to the payment of principal and interest on 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
- Mobile County Extension Service and Jon Archer Agricultural 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
- Environmental Enforcement & Waste Disposal
- Animal Control

Fiscal Year 2027 Significant Expenditures

Significant expenditures included in the County's Fiscal Year 2027 budget are as follows:

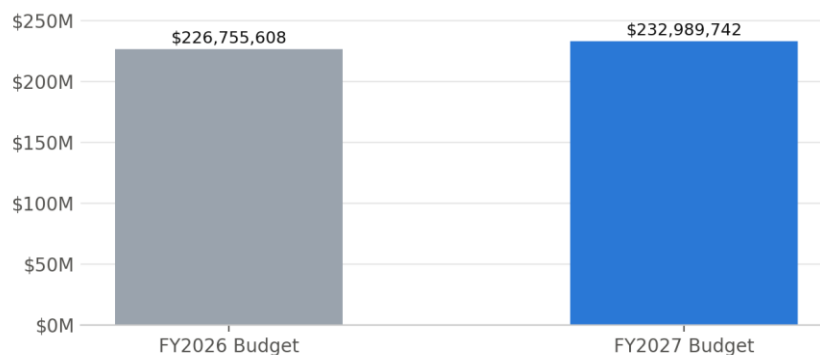
- **Capital and Operational Investments**
 - Mobile County Aquatic Center and Soccer Complex
 - Cypress Creek Golf Course, established as an enterprise fund
 - Expansion of Blueway Access at Chickasabogue Park and River Delta Marina
 - Expansion of assets in the Civil Rights and Cultural Heritage District
- **Personnel**
 - Two and one-half percent (2.5%) mid-year cost of living adjustment (COLA)
 - Funding the full risk of implementing a self-insured health program with no impact to the employee

Establishment of the Cypress Creek Golf Course Enterprise Fund

By adopting this budget, the Mobile County Commission authorizes the establishment of the Cypress Creek Golf Course Enterprise Fund, effective October 1, 2026, to account for the operation, maintenance, and capital activity of the Cypress Creek Golf Course. Because the golf course provides services to the general public that are financed primarily through user charges such as green fees, cart rentals, memberships, and concessions, the Commission has determined that reporting it as an enterprise fund is consistent with GASB standards. The Commission authorizes the transfer of all assets, together with any related liabilities, currently associated with the golf course and reported in governmental activities to said enterprise fund.

2027 Proposed Budget vs. 2026 Budget

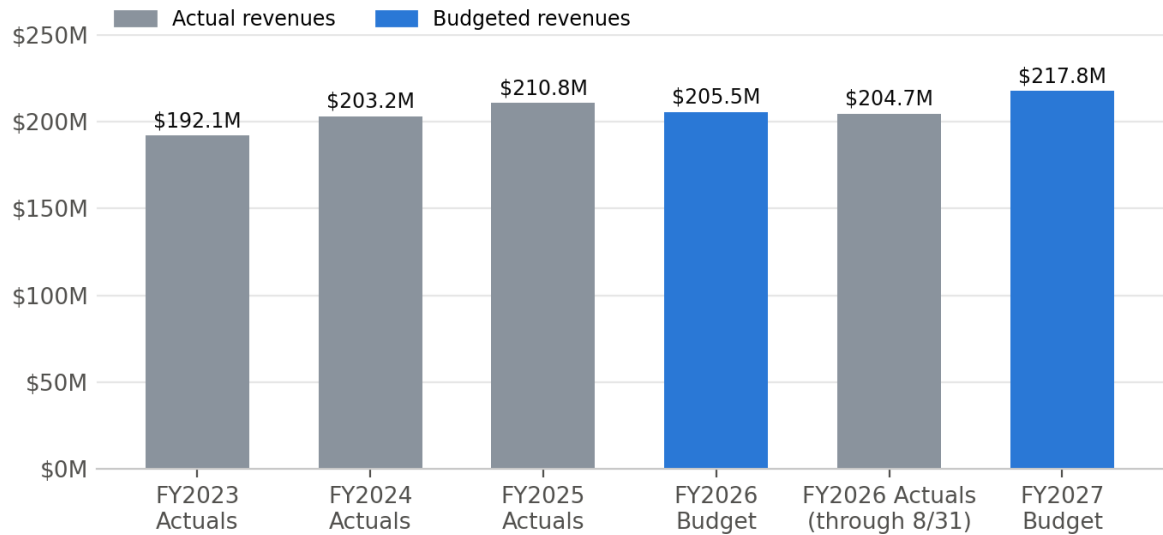
The General Fund revenue for fiscal year 2027 is \$232,989,742, an increase of \$6,234,134 compared to last fiscal year. Information regarding revenues can be found in the revenue section below, while detailed expenditures are presented in the General Fund cost center section of the budget document.



General Fund revenues, FY2026 Budget vs. FY2027 Budget

General Fund Revenue Collections 2023 – 2027

The chart below depicts General Fund revenue collection trends. It shows actual General Fund revenues for fiscal years 2023 through 2025, budgeted General Fund revenues for fiscal years 2026 and 2027, and FY2026 actual collections through August 31, 2026. Budgeted amounts include General Fund revenue only and exclude carryover, reimbursements, and operating transfers in.



General Fund revenues only (excludes carryover, reimbursements, and operating transfers in); FY2026 actuals are through August 31, 2026

2026 vs. 2027 Budget Detail Comparison

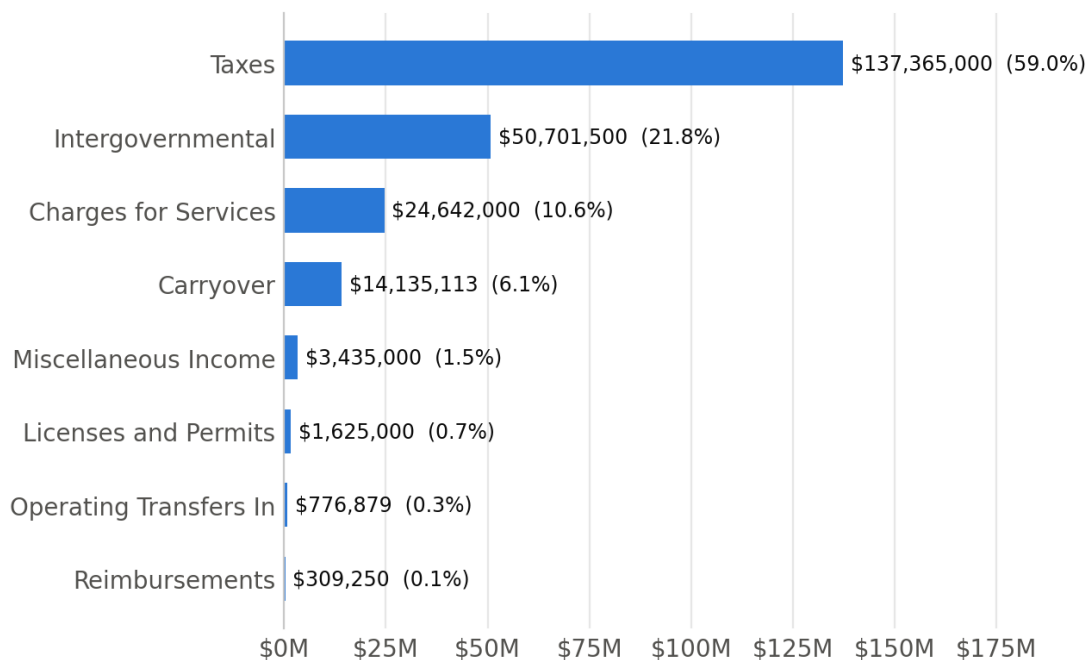
Detailed below is a comparison of the 2026 budget to the 2027 budget. Total revenues increased 2.7% compared to last fiscal year, while expenditures, excluding operating transfers, remained essentially level, increasing 0.5%.

Operating transfers out have increased from \$619,472 to \$5,657,587. Fiscal year 2027 is the first year the County is setting up several new funds, and establishing these funds is driving the change. The new funds are the Cypress Creek Golf Course Enterprise Fund, District and Education Projects, and Commission Carryforward Initiatives. Transfers also support the Senior Programs Fund, the RSVP Program, and the Foster Grandparent Program.

As an enterprise fund, the Cypress Creek Golf Course is intended to operate like a business, with its own revenues supporting its operations. Beginning in fiscal year 2027, golf course green fees and cart rentals (\$1,000,000) are recognized as revenue of the Cypress Creek Golf Course Enterprise Fund rather than the General Fund.

% Change in Revenue by Category

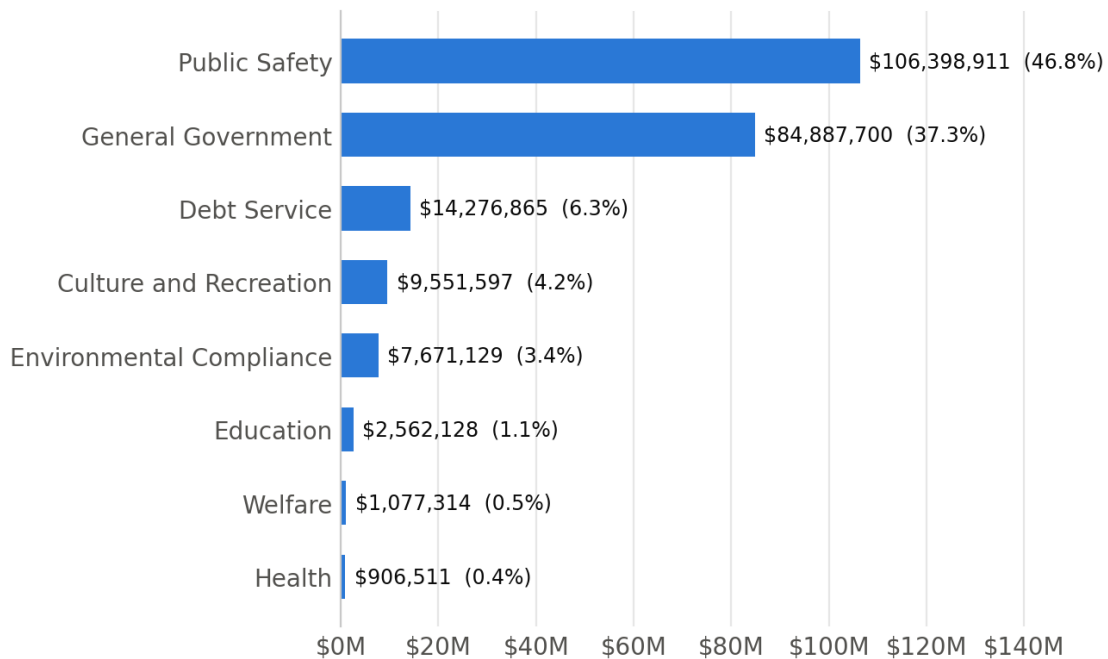
Revenues	FY2026 Budget	FY2027 Budget	Increase (Decrease) %
Carryover	\$20,909,602	\$14,135,113	-32%
Taxes	\$131,536,948	\$137,365,000	4%
Intergovernmental	\$46,783,808	\$50,701,500	8%
Charges for Services	\$20,823,300	\$24,642,000	18%
Licenses and Permits	\$1,800,000	\$1,625,000	-10%
Miscellaneous Income	\$4,592,700	\$3,435,000	-25%
Reimbursements	\$309,250	\$309,250	0%
Operating Transfers In	\$0	\$776,879	—
Revenues Total	\$226,755,608	\$232,989,742	3%



FY2027 General Fund revenue by category

% Change in Expenditures by Function

Expenses	FY2026 Budget	FY2027 Budget	Increase (Decrease) %
General Government	\$83,937,537	\$84,887,700	1%
Public Safety	\$106,600,912	\$106,398,911	0%
Health	\$900,876	\$906,511	1%
Welfare	\$1,060,314	\$1,077,314	2%
Culture and Recreation	\$9,288,334	\$9,551,597	3%
Environmental Compliance	\$7,674,971	\$7,671,129	0%
Debt Service	\$12,675,502	\$14,276,865	13%
Education	\$3,997,690	\$2,562,128	-36%
Expenses Total	\$226,136,136	\$227,332,155	1%
Operating Transfers Out	\$619,472	\$5,657,587	813%



FY2027 General Fund expenditures by function (excluding operating transfers out)

Detailed Fund Budget Proposal

Salaries and Benefits

Expenses	FY2025 Budget	FY2026 Budget	FY2027 Budget
Monthly Salaries	\$4,968,567	\$4,962,553	\$4,962,553
Longevity Pay	\$293,360	\$286,930	\$286,930
Subsistence Pay	\$3,737,759	\$3,632,801	\$3,609,399
Overtime Pay	\$8,249,721	\$6,752,633	\$6,752,633
Officials' Salaries	\$1,050,498	\$1,058,878	\$1,058,878
Fixed Expense Allowances	\$300,841	\$243,934	\$243,934
Bi-Weekly Salaries	\$70,788,086	\$75,007,763	\$75,631,299
Commission Secretaries' Salaries	\$241,531	\$253,759	\$253,759
Retiree Costs	\$900,000	\$1,800,000	\$2,400,000
Retirement Contributions	\$7,225,527	\$8,320,867	\$8,316,036
Social Security Taxes	\$5,854,719	\$6,249,900	\$6,284,065
Workers' Compensation Insurance	\$1,700,731	\$538,352	\$1,167,786
Unemployment Insurance	\$178,723	\$128,942	\$128,276
Health/Dental/Life Insurance	\$12,695,103	\$14,946,698	\$15,506,887
Expenses Total	\$118,185,166	\$124,184,010	\$126,602,435

Expenditures

Expenses	FY2026 Budget	FY2027 Budget	Variance
Personnel	\$122,147,180	\$123,165,605	\$1,018,425
Operations	\$48,857,069	\$49,927,437	\$1,070,368
Facilities	\$15,872,549	\$14,852,429	(\$1,020,120)
Capital Outlay	\$1,135,000	\$1,135,000	\$0
Debt Service	\$12,675,502	\$14,276,865	\$1,601,363
Appropriations	\$25,448,836	\$23,974,819	(\$1,474,017)
Transfers Out	\$619,472	\$5,657,587	\$5,038,115
Expenses Total	\$226,755,608	\$232,989,742	\$6,234,134

General Fund Operating Transfers

Transfers In

From	FY2027 Budget
Road and Bridge Fund	\$776,879
Transfers In Total	\$776,879

Transfers Out

To	FY2027 Budget
District and Education Projects	\$2,550,000
Cypress Creek Golf Course (Enterprise Fund)	\$1,612,675
Commission Carryforward Initiatives	\$1,045,000
Senior Programs Fund	\$198,841
Foster Grandparent Program	\$147,979
RSVP Program	\$103,092
Transfers Out Total	\$5,657,587

Functional Budget

Functional Budget – All Departments

Expenditures are shown in parentheses.

Functional Budget - All Departments	2027 Budget Amounts	% of Total
Expenses	(315,204,405.30)	
General Government	(120,445,219.89)	38.21%
County Commission	(17,313,206.49)	
General Support Services	(11,266,102.00)	
Revenue Commission Reappraisal	(10,444,215.50)	
License Commissioner	(9,471,863.80)	
Other Financing Sources/Uses General Fund	(8,970,980.60)	
County Improvement Fund - Facilities	(7,794,982.00)	
Risk Management	(7,372,564.00)	
Building Maintenance Complex	(6,075,562.22)	
Revenue Commissioner-Admin	(5,976,505.60)	
Probate Court Administration	(5,202,168.97)	
Economic Incentives	(4,826,597.00)	
County Commission Carryforward Initiatives	(3,313,393.98)	
County Tourism	(2,906,156.00)	
Building Maintenance Government Plaza	(2,661,473.00)	
Electronics	(1,935,661.64)	
Other Financing Sources/Uses Public Hwy Admin Fund	(1,635,000.00)	
Probate Court Elections	(1,620,905.00)	
Fleet Maintenance Facility	(1,503,821.25)	
Cigarette Tax - General Government	(1,433,947.79)	
Government Plaza Custodial	(1,298,049.55)	
Circuit Court Investigation and Recovery	(1,171,781.78)	
Facilities Design and Construction	(1,091,952.06)	
County Attorney	(582,424.27)	
Board of Registrars	(530,442.45)	
Voting Machine Operations	(504,460.31)	
Tax Equalization	(462,673.73)	
General Government Special Projects	(450,000.00)	
Circuit Court Judges	(398,703.00)	
Absentee Ballot Manager	(391,278.11)	
Special Highway Tax Miscellaneous	(320,000.00)	
Accounts Clerk	(208,432.86)	
District 2 Commission Projects	(200,000.00)	
District 3 Commission Projects	(200,000.00)	

Functional Budget - All Departments	2027 Budget Amounts	% of Total
District 1 Commission Projects	(200,000.00)	
Circuit Court Clerk	(200,000.00)	
Legislative Delegation Office	(190,846.93)	
General Government Projects	(150,000.00)	
Building Maintenance SYC Annex	(87,820.00)	
District Court Judges	(39,798.00)	
Circuit Court Law Library	(26,250.00)	
State Offices Non-Judicial	(8,000.00)	
Circuit Court Domestic Relations	(3,800.00)	
Circuit Court Criminal Division	(3,400.00)	

Public Safety	(106,398,911.39)	33.76%
Sheriff's Metro Jail	(36,827,229.39)	
Sheriff Administration	(36,075,877.11)	
Youth Center Administration	(7,055,532.13)	
Building Maintenance Jail	(4,728,708.35)	
Appropriations Public Safety	(4,185,745.00)	
District Attorney Administration	(3,353,582.00)	
Community Corrections Administration	(2,677,176.09)	
13th Judicial Police	(2,649,957.99)	
Building Inspection	(2,540,044.97)	
Youth Court Administration	(1,411,449.57)	
Youth Center Juvenile Treatment Program	(1,386,757.00)	
Mobile County Electronic Monitoring	(1,135,116.88)	
Youth Center Child Nutrition	(1,117,521.99)	
Building Maintenance SYC	(1,048,126.15)	
Community Traffic Safety	(179,386.77)	
65% Check Enforcement Unit	(9,900.00)	
E911	(9,200.00)	
DA Recovery Unit	(7,600.00)	

Highways and Roads	(36,970,329.00)	11.73%
Mobile County Public Works	(19,407,694.27)	
Mobile County Engineering	(6,040,037.07)	
Mobile County Public Works Operating	(5,570,719.00)	
Resurfacing Renewal and Replacement - RRR	(2,925,000.00)	
County Improvement Fund - Infrastructure	(2,250,000.00)	
Other Financing Sources/Uses Road and Bridge Fund	(776,878.66)	

Functional Budget - All Departments	2027 Budget Amounts	% of Total
Debt Service	(18,442,015.00)	5.85%
Debt Service	(18,442,015.00)	
Culture and Recreation	(12,164,271.37)	3.86%
Mobile County Parks	(6,481,635.22)	
Mobile County Golf Course	(2,612,674.62)	
Aquatics Center	(1,773,250.00)	
Mobile County Soccer Complex	(1,261,531.53)	
Semmes Library	(32,200.00)	
Semmes Senior Center	(1,960.00)	
Tillmans Corner Senior Center	(500.00)	
Wilmer Senior Center	(360.00)	
Grand Bay Senior Center	(160.00)	
Environmental Compliance	(7,671,129.00)	2.43%
Animal Control	(2,842,767.89)	
Environmental Services	(2,776,876.59)	
Environmental Enforcement	(1,895,813.52)	
Waste Disposal	(155,671.00)	
Education	(5,750,880.00)	1.82%
Appropriations Education	(2,550,867.00)	
Cigarette Tax - Education	(1,238,752.00)	
District 1 Education Projects	(650,000.00)	
District 3 Education Projects	(650,000.00)	
District 2 Education Projects	(650,000.00)	
Extension Service	(11,261.00)	
Health	(4,305,358.00)	1.37%
Cigarette Tax - Health	(3,076,347.00)	
Appropriations Health	(906,511.00)	
Medical Care for Indigents	(322,500.00)	
Welfare	(3,056,291.65)	0.97%
Appropriations Social Services	(1,077,314.00)	
Senior Companion	(801,905.00)	
Foster Grandparent Program	(775,152.79)	
RSVP	(401,919.86)	
Grand Total	(315,204,405.30)	

Functional Budget – General Fund

Functional Budget - General Fund	2027 Budget Amounts	% of Total
Expenses	(232,989,741.78)	
General Fund	(232,989,741.78)	
Public Safety	(106,398,911.39)	45.67%
Sheriff's Metro Jail	(36,827,229.39)	
Sheriff Administration	(36,075,877.11)	
Youth Center Administration	(7,055,532.13)	
Building Maintenance Jail	(4,728,708.35)	
Appropriations Public Safety	(4,185,745.00)	
District Attorney Administration	(3,353,582.00)	
Community Corrections Administration	(2,677,176.09)	
13th Judicial Police	(2,649,957.99)	
Building Inspection	(2,540,044.97)	
Youth Court Administration	(1,411,449.57)	
Youth Center Juvenile Treatment Program	(1,386,757.00)	
Mobile County Electronic Monitoring	(1,135,116.88)	
Youth Center Child Nutrition	(1,117,521.99)	
Building Maintenance SYC	(1,048,126.15)	
Community Traffic Safety	(179,386.77)	
65% Check Enforcement Unit	(9,900.00)	
E911	(9,200.00)	
DA Recovery Unit	(7,600.00)	
General Government	(90,545,286.64)	38.86%
County Commission	(17,313,206.49)	
General Support Services	(11,266,102.00)	
License Commissioner	(9,471,863.80)	
Risk Management	(7,372,564.00)	
Building Maintenance Complex	(6,075,562.22)	
Other Financing Sources/Uses General Fund	(5,657,586.62)	
Revenue Commissioner-Admin	(5,501,505.60)	
Probate Court Administration	(5,202,168.97)	
Economic Incentives	(4,826,597.00)	
County Tourism	(2,906,156.00)	
Building Maintenance Government Plaza	(2,661,473.00)	
Probate Court Elections	(1,620,905.00)	
Fleet Maintenance Facility	(1,503,821.25)	
Electronics	(1,365,661.64)	
Government Plaza Custodial	(1,298,049.55)	

Functional Budget - General Fund	2027 Budget Amounts	% of Total
Circuit Court Investigation and Recovery	(1,171,781.78)	
Facilities Design and Construction	(1,091,952.06)	
County Attorney	(582,424.27)	
Board of Registrars	(530,442.45)	
Voting Machine Operations	(504,460.31)	
Tax Equalization	(462,673.73)	
General Government Special Projects	(450,000.00)	
Circuit Court Judges	(398,703.00)	
Absentee Ballot Manager	(391,278.11)	
Accounts Clerk	(208,432.86)	
Circuit Court Clerk	(200,000.00)	
Legislative Delegation Office	(190,846.93)	
General Government Projects	(150,000.00)	
Building Maintenance SYC Annex	(87,820.00)	
District Court Judges	(39,798.00)	
Circuit Court Law Library	(26,250.00)	
State Offices Non-Judicial	(8,000.00)	
Circuit Court Domestic Relations	(3,800.00)	
Circuit Court Criminal Division	(3,400.00)	
Debt Service	(14,276,865.00)	6.13%
Debt Service	(14,276,865.00)	
Culture and Recreation	(9,551,596.75)	4.10%
Mobile County Parks	(6,481,635.22)	
Aquatics Center	(1,773,250.00)	
Mobile County Soccer Complex	(1,261,531.53)	
Semmes Library	(32,200.00)	
Semmes Senior Center	(1,960.00)	
Tillmans Corner Senior Center	(500.00)	
Wilmer Senior Center	(360.00)	
Grand Bay Senior Center	(160.00)	
Environmental Compliance	(7,671,129.00)	3.29%
Animal Control	(2,842,767.89)	
Environmental Services	(2,776,876.59)	
Environmental Enforcement	(1,895,813.52)	
Waste Disposal	(155,671.00)	

Functional Budget - General Fund	2027 Budget Amounts	% of Total
Education	(2,562,128.00)	1.10%
Appropriations Education	(2,550,867.00)	
Extension Service	(11,261.00)	
Welfare	(1,077,314.00)	0.46%
Appropriations Social Services	(1,077,314.00)	
Health	(906,511.00)	0.39%
Appropriations Health	(906,511.00)	
Grand Total	(232,989,741.78)	

REVENUE



Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
Revenues	361,287,708.51	
General Fund	232,989,741.78	64.49%
Carryover	14,135,113.12	
Carryover	14,135,113.12	
Taxes	137,365,000.00	
Sales Tax	85,500,000.00	
Property Taxes-Real Property	39,000,000.00	
County Lodging Tax	4,250,000.00	
Property Taxes-Motor Vehicle	4,250,000.00	
Mortgage Filing Tax	1,425,000.00	
Sales Tax-Motor Vehicles	1,200,000.00	
Deed Filing Tax	500,000.00	
Local Cable Tax	250,000.00	
1 Cent General Fund Cigarette Tax	240,000.00	
Property Taxes-Rev Com Salary	190,000.00	
Property Taxes-Lic Com Salary	167,500.00	
Sales Tax-Boats	125,000.00	
Racing Commission Distribution	125,000.00	
Property Taxes-Lic Com Suprnum	62,000.00	
County Table Wine Tax	25,000.00	
Land Redemptions	20,000.00	
Property Taxes-Rev Com Suprnum	15,000.00	
Property Taxes-Rev Com Bond	12,500.00	
Property Taxes-Lic Com Bond	8,000.00	
Intergovernmental	50,701,500.00	
Simplified Sellers Tax	18,000,000.00	
City of Mobile-Metro Jail	14,000,000.00	
City of Mobile-Youth Center	5,000,000.00	
Bus Priv Tx-Corp Shrs Rplc-St	3,150,000.00	
City of Mobile-Govt Plaza	2,400,000.00	
Metro Jail - Federal and State	1,750,000.00	
I&R Circuit Court	1,350,000.00	
Special Prog Revenue-Youth Ctr	1,066,500.00	
Financial Institutions Excise	1,000,000.00	
MCPSS Contract	800,000.00	
Business Privilege Tax-State	600,000.00	
Oil & Gas-Regular	325,000.00	
Other Local Governmental Units	225,000.00	
Community Traffic Safety	225,000.00	

Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
Electronic Monitoring Reimbursement - City of Mobile	175,000.00	
ABC Board Licenses	125,000.00	
Community Subsidy-Youth Center	100,000.00	
Drivers License Act 2006-554	100,000.00	
State Beer Tax	80,000.00	
Board of Voter Registrars	75,000.00	
Grant Revenue - Federal	35,000.00	
Payment in Lieu of Taxes	30,000.00	
Oil & Gas-Offshore	27,500.00	
Forfeited Bail	20,000.00	
State Sales Tax	17,500.00	
Grant Revenue - Other	15,000.00	
Cert of Formation Filing Fee	10,000.00	
Charges for Services	24,642,000.00	
Revenue Comm Fees Standard	13,250,000.00	
License Commissioner Fees	4,000,000.00	
Revenue Comm Fees School 2001	2,500,000.00	
Probate Judge Fees	2,300,000.00	
Electronic Monitoring Participant Fees	475,000.00	
Aquatics Center	300,000.00	
District Court Fees	275,000.00	
Domestic Formation Fees	240,000.00	
Commissions on Pay Telephones	230,000.00	
Alt Senten Act 98-298 District	180,000.00	
Circuit Court Fees	150,000.00	
Community Corrections Fees	150,000.00	
Landfill Fees	100,000.00	
River Delta Marina Fees	100,000.00	
IP Video Svc Franchise Fees	100,000.00	
Alt Senten Act 98-298 Circuit	60,000.00	
Escatawpa Hollow Fees	60,000.00	
Animal Shelter Fees	50,000.00	
Domestic Relations Court Fees	40,000.00	
Sheriff Sex Offender Fees	25,000.00	
Sheriff Fees	15,000.00	
Juvenile Court Fees	15,000.00	
Junk Ordinance Fees	15,000.00	

Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
TNC Assessment Fee	7,500.00	
Sheriff Driving Privilege Fee	3,500.00	
Sheriff Bingo Permits	1,000.00	
Licenses and Permits	1,625,000.00	
Building Permits	1,000,000.00	
Business Privilege License	515,000.00	
Manufactured Homes	95,000.00	
Solid Waste Permits	10,000.00	
Junkyard License Fees	5,000.00	
Miscellaneous Income	3,435,000.00	
Interest Revenue	1,000,000.00	
Investment Income	1,000,000.00	
Miscellaneous Revenue	500,000.00	
Rent-Parking Garage	225,000.00	
Beer Tax Admin Costs	150,000.00	
Rent-Building & Land	125,000.00	
Sale of Fixed Assets	75,000.00	
Rental-Theodore Oaks	75,000.00	
Settlement Revenue	50,000.00	
Gain/Loss on Investments	50,000.00	
Indirect Cost Recovery	45,000.00	
Rent-Govt Plaza Other	40,000.00	
Rent-Michael Square Center	25,000.00	
Rent-Eight Mile Center	25,000.00	
Rent-Ag/Ed Center Arena	17,500.00	
Donations	10,000.00	
Gasoline Tax Admin Costs	10,000.00	
Commission-Snack Drink Machine	8,000.00	
Sale of Scrap Metal	1,500.00	
Comm Copies	1,500.00	
Oil Leases	1,500.00	
Operating Transfers In	776,878.66	
Transfers In	776,878.66	

Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
Reimbursements	309,250.00	
Circuit Court Clerk	200,000.00	
District Attorney Administration	58,800.00	
Circuit Court Law Library	23,750.00	
65% Check Enforcement Unit	9,900.00	
E911	9,200.00	
DA Recovery Unit	7,600.00	

Special Highway Tax Fund	50,375,000.00	13.94%
Taxes	48,025,000.00	
Property Taxes-Debt Services	40,500,000.00	
Property Taxes-Motor Veh DS	7,500,000.00	
Land Redemption-Debt Svc	25,000.00	
Miscellaneous Income	2,350,000.00	
Interest Revenue	1,500,000.00	
Investment Income	750,000.00	
Gain/Loss on Investments	100,000.00	

Road and Bridge Fund	25,466,000.00	7.05%
Taxes	25,265,000.00	
Property Taxes-Public Bldg R&B	22,250,000.00	
Property Taxes-Motor Veh PBR&B	2,250,000.00	
County Gasoline Tax	490,000.00	
Bus Priv Tx-Corp Shrs Rplc-St	250,000.00	
Land Redemption-Publ Bldg R&B	25,000.00	
Intergovernmental	150,000.00	
County Engineer Salary-Reimb	150,000.00	
Miscellaneous Income	51,000.00	
Gain/Loss on Investments	51,000.00	

County Improvement Fund	13,358,375.98	3.70%
Carryover	11,558,375.98	
Carryover	11,558,375.98	
Intergovernmental	1,500,000.00	
Oil & Gas Trust Fund-Infrast	750,000.00	
Oil & Gas Trust Fund-Facilities	750,000.00	
Miscellaneous Income	300,000.00	
Interest Revenue	300,000.00	

Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
Reappraisal Fund	10,444,215.50	2.89%
Intergovernmental	10,369,215.50	
Reappraisal Update	10,369,215.50	
Miscellaneous Income	75,000.00	
Investment Income	75,000.00	
Gasoline Tax Fund	6,329,329.00	1.75%
Carryover	1,494,329.00	
Carryover	1,494,329.00	
Intergovernmental	2,500,000.00	
State Gasoline Tax	2,500,000.00	
Miscellaneous Income	700,000.00	
Sale of Fixed Assets	650,000.00	
Sale of Maps & Publications	25,000.00	
Insurance Recovery	25,000.00	
Operating Transfers In	1,635,000.00	
Transfers In	1,635,000.00	
Cigarette Tax Fund	5,942,500.00	1.64%
Taxes	5,907,500.00	
5Cent Cigarette Tax (Schools)	2,400,000.00	
5Cent Cigarette Tax (MH)	1,500,000.00	
3Cent Cigarette Tax (IDA)	900,000.00	
1Cent Cigarette Tax (AltaPointe)	300,000.00	
1Cent Cigarette Tax (USA)	300,000.00	
2Cent Cigarette Tax (MH)	225,000.00	
2Cent Cigarette Tax (Schools)	225,000.00	
2Cent Cigarette Tax Disc (Schools)	25,000.00	
2Cent Cigarette Tax Disc (MH)	25,000.00	
1 Cent General Fund Cigarette Tax	7,500.00	
Miscellaneous Income	35,000.00	
Cigarette Tax Admin Costs	35,000.00	
Commission Carryforward Initiatives	4,358,393.98	1.21%
Operating Transfers In	4,358,393.98	
Transfers In	4,358,393.98	

Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
Resurfacing Renewal and Replacement Fund	2,925,000.00	0.81%
Intergovernmental	2,840,000.00	
State Gasoline Tax-Four Cents	1,250,000.00	
MV Lic & Reg Fees-Addl Amt	875,000.00	
State Gasoline Tax-Five Cents	550,000.00	
Petroleum Inspection Fee	115,000.00	
Additional Excise Tax Fuel	50,000.00	
Miscellaneous Income	85,000.00	
Investment Income	50,000.00	
Interest Revenue	25,000.00	
Gain/Loss on Investments	10,000.00	
Cypress Creek Golf Course (Enterprise Fund)	2,612,674.62	0.72%
Charges for Services	1,000,000.00	
Green Fees and Golf Cart Rentals	1,000,000.00	
Operating Transfers In	1,612,674.62	
Transfers In	1,612,674.62	
District and Education Projects	2,550,000.00	0.71%
Operating Transfers In	2,550,000.00	
Transfers In	2,550,000.00	
Public Highway Administration Fund	1,635,000.00	0.45%
Intergovernmental	925,000.00	
MV Lic & Reg Fees-Base Amt	925,000.00	
Charges for Services	60,000.00	
License Commissioner Fees	60,000.00	
Licenses and Permits	600,000.00	
Mtr Vehic Regs Lcl Out State	600,000.00	
Miscellaneous Income	50,000.00	
Interest Revenue	50,000.00	
Senior Programs Fund	801,905.00	0.22%
Intergovernmental	362,472.00	
Senior Companion Grant	362,472.00	
Operating Transfers In	198,841.00	
Transfers In	198,841.00	
Reimbursements	240,592.00	
Senior Companion	240,592.00	

Revenues and Other Sources - All Departments	2027 Budget Amounts	% of Total
Foster Grandparent Program	775,152.79	
Intergovernmental	373,286.00	
Foster Grandparent Grant	373,286.00	
Operating Transfers In	147,979.00	
Transfers In	147,979.00	
Reimbursements	253,887.79	
Foster Grandparent Program	253,887.79	
RSVP Program	401,919.86	
Intergovernmental	91,011.00	
RSVP Grant	91,011.00	
Operating Transfers In	103,092.00	
Transfers In	103,092.00	
Reimbursements	207,816.86	
RSVP	207,816.86	
Indigent Care Fund	322,500.00	0.09%
Intergovernmental	322,500.00	
Oil & Gas-Regular Indigent	300,000.00	
Oil & Gas-Offshore Indigent	22,500.00	
Grand Total	361,287,708.51	

EXPENDITURES



Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Expenses	(315,204,405.30)	
General Fund	(232,989,741.78)	73.92%
County Commission	(17,313,206.49)	
Personnel	(11,190,117.62)	
Operating	(5,981,699.87)	
Facilities	(141,389.00)	
Circuit Court Investigation and Recovery	(1,171,781.78)	
Personnel	(1,062,611.78)	
Operating	(96,912.00)	
Facilities	(12,258.00)	
Accounts Clerk	(208,432.86)	
Personnel	(192,017.86)	
Operating	(14,725.00)	
Facilities	(1,690.00)	
Probate Court Administration	(5,202,168.97)	
Personnel	(4,383,461.97)	
Operating	(766,482.00)	
Facilities	(52,225.00)	
Absentee Ballot Manager	(391,278.11)	
Personnel	(351,278.11)	
Operating	(40,000.00)	
Board of Registrars	(530,442.45)	
Personnel	(445,866.45)	
Operating	(75,952.00)	
Facilities	(8,624.00)	
License Commissioner	(9,471,863.80)	
Personnel	(7,867,941.80)	
Operating	(1,534,222.00)	
Facilities	(69,700.00)	
Revenue Commissioner-Admin	(5,501,505.60)	
Personnel	(4,169,045.60)	
Operating	(1,275,960.00)	
Facilities	(56,500.00)	
Fleet Maintenance Facility	(1,503,821.25)	
Personnel	(1,316,857.25)	
Operating	(166,964.00)	
Facilities	(20,000.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Legislative Delegation Office	(190,846.93)	
Personnel	(158,246.93)	
Operating	(32,600.00)	
Voting Machine Operations	(504,460.31)	
Personnel	(228,152.31)	
Operating	(265,663.00)	
Facilities	(10,645.00)	
Tax Equalization	(462,673.73)	
Personnel	(171,577.73)	
Operating	(288,796.00)	
Facilities	(2,300.00)	
Building Maintenance Complex	(6,075,562.22)	
Personnel	(3,430,362.22)	
Operating	(1,489,600.00)	
Facilities	(1,155,600.00)	
Building Maintenance SYC	(1,048,126.15)	
Personnel	(289,656.15)	
Operating	(429,470.00)	
Facilities	(329,000.00)	
Building Maintenance Jail	(4,728,708.35)	
Personnel	(1,277,879.35)	
Operating	(1,100,829.00)	
Facilities	(2,100,000.00)	
Capital Outlay	(250,000.00)	
Community Corrections Administration	(2,677,176.09)	
Personnel	(2,194,975.09)	
Operating	(400,451.00)	
Facilities	(81,750.00)	
County Attorney	(582,424.27)	
Personnel	(487,424.27)	
Operating	(77,900.00)	
Facilities	(17,100.00)	
Electronics	(1,365,661.64)	
Personnel	(992,136.64)	
Operating	(361,625.00)	
Facilities	(11,900.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Sheriff Administration	(36,075,877.11)	
Personnel	(31,790,752.11)	
Operating	(3,358,603.00)	
Facilities	(226,522.00)	
Capital Outlay	(700,000.00)	
Sheriff's Metro Jail	(36,827,229.39)	
Personnel	(21,592,618.39)	
Operating	(14,999,781.00)	
Facilities	(49,830.00)	
Capital Outlay	(185,000.00)	
Youth Center Administration	(7,055,532.13)	
Personnel	(6,293,969.13)	
Operating	(719,278.00)	
Facilities	(42,285.00)	
Youth Center Child Nutrition	(1,117,521.99)	
Personnel	(688,785.99)	
Operating	(428,736.00)	
Youth Center Juvenile Treatment Program	(1,386,757.00)	
Personnel	(47,200.00)	
Operating	(1,339,557.00)	
Building Inspection	(2,540,044.97)	
Personnel	(2,230,108.97)	
Operating	(268,936.00)	
Facilities	(41,000.00)	
Environmental Services	(2,776,876.59)	
Personnel	(1,844,076.59)	
Operating	(816,300.00)	
Facilities	(116,500.00)	
Animal Control	(2,842,767.89)	
Personnel	(1,865,225.89)	
Operating	(954,861.00)	
Facilities	(22,681.00)	
Environmental Enforcement	(1,895,813.52)	
Personnel	(1,605,045.52)	
Operating	(273,768.00)	
Facilities	(17,000.00)	
Community Traffic Safety	(179,386.77)	
Personnel	(126,932.77)	
Operating	(52,454.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
13th Judicial Police	(2,649,957.99)	
Personnel	(2,582,648.43)	
Operating	(59,009.56)	
Facilities	(8,300.00)	
Government Plaza Custodial	(1,298,049.55)	
Personnel	(511,299.55)	
Operating	(784,750.00)	
Facilities	(2,000.00)	
Facilities Design and Construction	(1,091,952.06)	
Personnel	(1,011,952.06)	
Operating	(71,000.00)	
Facilities	(9,000.00)	
Circuit Court Judges	(398,703.00)	
Personnel	(356,803.00)	
Operating	(6,900.00)	
Facilities	(35,000.00)	
District Court Judges	(39,798.00)	
Personnel	(23,798.00)	
Facilities	(16,000.00)	
District Attorney Administration	(3,353,582.00)	
Operating	(3,353,582.00)	
65% Check Enforcement Unit	(9,900.00)	
Operating	(9,900.00)	
DA Recovery Unit	(7,600.00)	
Operating	(7,600.00)	
General Support Services	(11,266,102.00)	
Personnel	(1,918,902.00)	
Operating	(9,347,200.00)	
Waste Disposal	(155,671.00)	
Operating	(155,671.00)	
County Tourism	(2,906,156.00)	
Operating	(2,906,156.00)	
Risk Management	(7,372,564.00)	
Facilities	(7,372,564.00)	
Economic Incentives	(4,826,597.00)	
Operating	(4,826,597.00)	
E911	(9,200.00)	
Operating	(9,200.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Appropriations Public Safety	(4,185,745.00)	
Operating	(4,185,745.00)	
Appropriations Health	(906,511.00)	
Operating	(906,511.00)	
Appropriations Social Services	(1,077,314.00)	
Operating	(1,077,314.00)	
Appropriations Education	(2,550,867.00)	
Operating	(2,550,867.00)	
Semmes Library	(32,200.00)	
Facilities	(32,200.00)	
Mobile County Soccer Complex	(1,261,531.53)	
Personnel	(552,725.57)	
Operating	(699,925.96)	
Facilities	(8,880.00)	
Extension Service	(11,261.00)	
Operating	(2,075.00)	
Facilities	(9,186.00)	
Debt Service	(14,276,865.00)	
Operating	(14,276,865.00)	
Grand Bay Senior Center	(160.00)	
Operating	(160.00)	
Wilmer Senior Center	(360.00)	
Operating	(360.00)	
Semmes Senior Center	(1,960.00)	
Operating	(1,960.00)	
General Government Projects	(150,000.00)	
Operating	(150,000.00)	
General Government Special Projects	(450,000.00)	
Operating	(450,000.00)	
Mobile County Parks	(6,481,635.22)	
Personnel	(4,761,935.22)	
Operating	(1,414,500.00)	
Facilities	(305,200.00)	
Building Maintenance SYC Annex	(87,820.00)	
Operating	(54,820.00)	
Facilities	(33,000.00)	
Building Maintenance Government Plaza	(2,661,473.00)	
Operating	(861,473.00)	
Facilities	(1,800,000.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Circuit Court Clerk	(200,000.00)	
Operating	(198,000.00)	
Facilities	(2,000.00)	
Circuit Court Criminal Division	(3,400.00)	
Facilities	(3,400.00)	
Circuit Court Law Library	(26,250.00)	
Operating	(23,850.00)	
Facilities	(2,400.00)	
Circuit Court Domestic Relations	(3,800.00)	
Facilities	(3,800.00)	
Probate Court Elections	(1,620,905.00)	
Personnel	(106,050.00)	
Operating	(1,499,855.00)	
Facilities	(15,000.00)	
Other Financing Sources/Uses General Fund	(5,657,586.62)	
Transfers Out	(5,657,586.62)	
State Offices Non-Judicial	(8,000.00)	
Facilities	(8,000.00)	
Tillmans Corner Senior Center	(500.00)	
Operating	(500.00)	
Mobile County Electronic Monitoring	(1,135,116.88)	
Personnel	(721,716.88)	
Operating	(413,400.00)	
Youth Court Administration	(1,411,449.57)	
Personnel	(1,287,449.57)	
Operating	(124,000.00)	
Aquatics Center	(1,773,250.00)	
Personnel	(1,036,000.00)	
Operating	(137,250.00)	
Facilities	(600,000.00)	
Road and Bridge Fund	(25,466,000.00)	8.08%
Mobile County Public Works	(19,407,694.27)	
Personnel	(19,407,694.27)	
Mobile County Engineering	(5,281,427.07)	
Personnel	(5,281,427.07)	
Other Financing Sources/Uses Road and Bridge Fund	(776,878.66)	
Transfers Out	(776,878.66)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
County Improvement Fund	(13,358,375.98)	4.24%
County Improvement Fund - Facilities	(7,794,982.00)	
Operating	(7,794,982.00)	
Other Financing Sources/Uses General Fund	(3,313,393.98)	
Transfers Out	(3,313,393.98)	
County Improvement Fund - Infrastructure	(2,250,000.00)	
Operating	(2,250,000.00)	
Reappraisal Fund	(10,444,215.50)	3.31%
Revenue Commission Reappraisal	(10,444,215.50)	
Personnel	(6,692,665.50)	
Operating	(3,191,550.00)	
Facilities	(70,000.00)	
Capital Outlay	(490,000.00)	
Gasoline Tax Fund	(6,329,329.00)	2.01%
Mobile County Public Works Operating	(5,570,719.00)	
Operating	(5,161,119.00)	
Facilities	(409,600.00)	
Mobile County Engineering	(758,610.00)	
Operating	(643,810.00)	
Facilities	(14,800.00)	
Capital Outlay	(100,000.00)	
Cigarette Tax Fund	(5,749,046.79)	1.82%
Cigarette Tax - General Government	(1,433,947.79)	
Personnel	(213,332.79)	
Operating	(1,217,865.00)	
Facilities	(2,750.00)	
Cigarette Tax - Health	(3,076,347.00)	
Operating	(3,076,347.00)	
Cigarette Tax - Education	(1,238,752.00)	
Operating	(1,238,752.00)	
Special Highway Tax Fund	(4,485,150.00)	1.42%
Debt Service	(4,165,150.00)	
Operating	(4,165,150.00)	
Special Highway Tax Miscellaneous	(320,000.00)	
Operating	(320,000.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Commission Carryforward Initiatives	(4,358,393.98)	1.38%
Revenue Commissioner-Admin	(475,000.00)	
Capital Outlay	(475,000.00)	
Electronics	(570,000.00)	
Capital Outlay	(570,000.00)	
County Commission Carryforward Initiatives	(3,313,393.98)	
Operating	(3,313,393.98)	
Resurfacing Renewal and Replacement Fund	(2,925,000.00)	0.93%
Resurfacing Renewal and Replacement - RRR	(2,925,000.00)	
Operating	(2,925,000.00)	
Cypress Creek Golf Course (Enterprise Fund)	(2,612,674.62)	0.83%
Mobile County Golf Course	(2,612,674.62)	
Personnel	(767,002.62)	
Operating	(1,765,672.00)	
Facilities	(80,000.00)	
District and Education Projects	(2,550,000.00)	0.81%
District 1 Commission Projects	(200,000.00)	
Operating	(200,000.00)	
District 2 Commission Projects	(200,000.00)	
Operating	(200,000.00)	
District 3 Commission Projects	(200,000.00)	
Operating	(200,000.00)	
District 1 Education Projects	(650,000.00)	
Operating	(650,000.00)	
District 2 Education Projects	(650,000.00)	
Operating	(650,000.00)	
District 3 Education Projects	(650,000.00)	
Operating	(650,000.00)	
Public Highway Administration Fund	(1,635,000.00)	0.52%
Other Financing Sources/Uses Public Hwy Admin Fund	(1,635,000.00)	
Transfers Out	(1,635,000.00)	
Senior Programs Fund	(801,905.00)	0.25%
Senior Companion	(801,905.00)	
Personnel	(231,692.00)	
Operating	(568,063.00)	
Facilities	(2,150.00)	

Expenditures and Other Uses - All Departments	2027 Budget Amounts	% of Total
Foster Grandparent Program	(775,152.79)	0.25%
Foster Grandparent Program	(775,152.79)	
Personnel	(246,487.79)	
Operating	(526,565.00)	
Facilities	(2,100.00)	
RSVP Program	(401,919.86)	0.13%
RSVP	(401,919.86)	
Personnel	(205,316.86)	
Operating	(194,103.00)	
Facilities	(2,500.00)	
Indigent Care Fund	(322,500.00)	0.10%
Medical Care for Indigents	(322,500.00)	
Operating	(322,500.00)	
Grand Total	(315,204,405.30)	

APPROPRIATIONS



General Fund appropriations provide County support to outside agencies and organizations. Amounts shown are the FY2027 budget by function.

General Fund	FY2027 Budget
General Government	
Other Agency Support	4,826,597
Mobile Museum Board, Inc. d/b/a History Museum of Mobile	188,650
Distinguished Young Women Foundation	100,000
Mobile Arts Council	85,506
Mobile Alabama Bowl (68 Ventures Bowl)	165,000
Mobile Sports Authority, Inc.	690,000
Mobile Area Tennis Association	180,000
Explore Center d/b/a Exploreum Science Center	60,000
Mobile Arts & Sports Ass. d/b/a Panini Senior Bowl	250,000
Mobile Museum of Art, Inc.	100,000
South Alabama Botanical & Horticultural Society d/b/a Mobile Botanical Gardens	85,000
Centre for the Living Arts d/b/a Alabama Contemporary Art Center	100,000
Brothers Working Together (Bridge Builder Classic)	25,000
Brothers Working Together (Gulf Coast Challenge)	125,000
Mobile Convention & Visitors Bureau d/b/a Visit Mobile	650,000
Franklin House	50,000
Historic Avenue Cultural Center	52,000
General Government Total	7,732,753
Health	
Board of Health	829,619
Sickle Cell Disease Association	30,000
Keep Mobile Beautiful	8,000
AIDS Alabama South, LLC	38,892
Health Total	906,511
Public Safety	
Coroner's Office-State	554,064
Mobile County Emergency Management Agency (EMA)	745,391
Mobile County Emergency Medical Services (EMS)	2,305,000
Mobile County Association of Volunteer Fire Departments	550,000
Mobile County Sheriff's Posse Auxiliary	8,550
Mobile County Sheriff's Flotilla	22,740
Public Safety Total	4,185,745

General Fund		FY2027 Budget
Welfare		
Mobile County Department of Human Resources		27,242
Penelope House		24,023
SARPC Area Agency on Aging		117,000
Boys & Girls Clubs of South Alabama		250,000
Child Advocacy Center		75,000
Family Counseling – 211		100,872
Goodwill Easterseals – Recycle Center		150,000
Homeless Coalition of Gulf Coast		25,000
Independent Living Center		45,107
Senior Citizens Services		120,120
Mobile United		22,000
The Salvation Army		25,000
United Cerebral Palsy of Mobile		10,000
Mobile County Soil and Water Conservation District		15,000
Mobile Area Interfaith Conference		70,950
Welfare Total		1,077,314
Education		
Chickasaw Public Library		54,365
Citronelle Memorial Library		21,136
Mobile Public Library		1,803,716
Bayou La Batre Public Library		17,400
Prichard Public Library		135,937
Satsuma Public Library		48,938
Mt Vernon Public Library		54,375
Dauphin Island Sea Lab d/b/a Mobile Bay National Estuary		75,000
Alabama Cooperative Extension System		95,000
Mobile Area Education Foundation		50,000
Mobile County Summer Internship Program (Mobile Area Education Foundation)		195,000
Education Total		2,550,867
Total Appropriations		16,453,190

OPERATING TRANSFERS



Operating Transfers Out		
From Fund	To Fund	Amount
County Improvement Fund	Commission Carryforward Initiatives	3,313,393.98
General Fund	District and Education Projects	2,550,000.00
General Fund	Cypress Creek Golf Course (Enterprise Fund)	1,612,674.62
General Fund	Commission Carryforward Initiatives	1,045,000.00
General Fund	Senior Programs Fund	198,841.00
General Fund	Foster Grandparent Program	147,979.00
General Fund	RSVP Program	103,092.00
Public Highway Administration Fund	Gasoline Tax Fund	1,635,000.00
Road and Bridge Fund	General Fund	776,878.66
Operating Transfers Out Total		11,382,859.26

Operating Transfers In		
Receiving Fund	From Fund	Amount
Commission Carryforward Initiatives	County Improvement Fund	3,313,393.98
Commission Carryforward Initiatives	General Fund	1,045,000.00
Cypress Creek Golf Course (Enterprise Fund)	General Fund	1,612,674.62
District and Education Projects	General Fund	2,550,000.00
Foster Grandparent Program	General Fund	147,979.00
Gasoline Tax Fund	Public Highway Administration Fund	1,635,000.00
General Fund	Road and Bridge Fund	776,878.66
RSVP Program	General Fund	103,092.00
Senior Programs Fund	General Fund	198,841.00
Operating Transfers In Total		11,382,859.26



Mobile County Commission
Mobile Government Plaza
205 Government Street Mobile, Alabama 36644
Phone: 251-574-5000
Website: www.mobilecountyal.gov