

# MOBILE COUNTY COMMISSION



# 2023 BUDGET



APPROVED SEPTEMBER 26, 2022  
COMMISSIONER MERCERIA LUDGOOD, DISTRICT 1  
COMMISSION PRESIDENT CONNIE HUDSON, DISTRICT 2  
COMMISSIONER RANDALL DUEITT, DISTRICT 3

# MOBILE COUNTY COMMISSION

COUNTY COMMISSIONERS  
CONNIE HUDSON, PRESIDENT  
MERCERIA LUDGOOD, COMMISSIONER  
RANDALL DUEITT, COMMISSIONER  
TELEPHONE 251-574-5077



ADMINISTRATION  
GLENN HODGE  
COUNTY ADMINISTRATOR  
EDDIE KERR  
DEPUTY ADMINISTRATOR  
TELEPHONE 251-574-5073  
FAX 251-574-5080

**To:** Commissioner Connie Hudson, President  
Commissioner Merceria Ludgood  
Commissioner Randall Dueitt  
Glenn Hodge, Administrator  
Eddie Kerr, Deputy Administrator

**From:** Dana Foster-Allen, Director of Finance

**Date:** September 26, 2022

**Re: 2023 Budget**

I am pleased to present the Fiscal Year 2023 General Fund Budget. The Fiscal Year 2023 General Fund Budget was developed with a focus on public facilities, district improvements, and providing for the retention of current employees while remaining competitive in the attraction of new hires.



Mobile County  
Aquatic Center



Linksman Golf  
Course



Historic Avenue  
Cultural Center



Mobile County  
Soccer Complex



Africatown Heritage  
House



Employee Retention  
and Recruitment



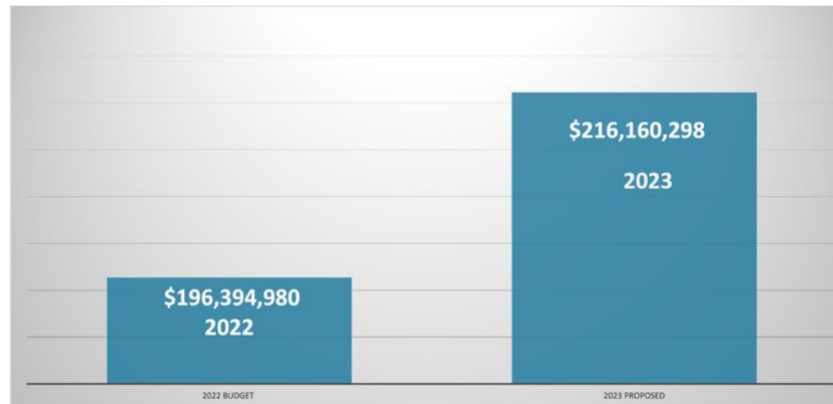
Capital Equipment



## SUMMARY

The Fiscal Year 2023 General Fund Budget is \$216,160,298. This is an increase of 10% over the current fiscal year.

Summary Chart: 2022 and 2023 Budget



## General Fund Revenue

The Fiscal Year 2023 budget includes an increase in revenue of \$19,765,318 over the amounts budgeted in Fiscal Year 2022. Factors that led to an increase in revenue include trend analysis, consumer spending and home market values. The County is committing \$37 million in carryover to one-time capital initiatives.

Revenue Summary Table: 2022 and 2023 Budget

	2022 Budget	2023 Budget	Incr. ( Decr. - ) %
<b>REVENUES</b>			
Taxes	\$ 109,207,381	\$ 117,929,425	8%
Charges for Services	18,054,950	18,225,950	1%
Licenses and Permits	1,975,000	1,816,000	-8%
Intergovernmental	20,736,797	20,401,297	-2%
Miscellaneous	2,269,100	1,068,200	-53%
Total revenue	152,243,228	159,440,872	5%
Operating Transfers In	25,277,960	11,620,000	-54%
Carry Over	18,873,792	45,099,426	139%
<b>Total revenue including carryover</b>	<b>\$ 196,394,980</b>	<b>\$ 216,160,298</b>	<b>10%</b>

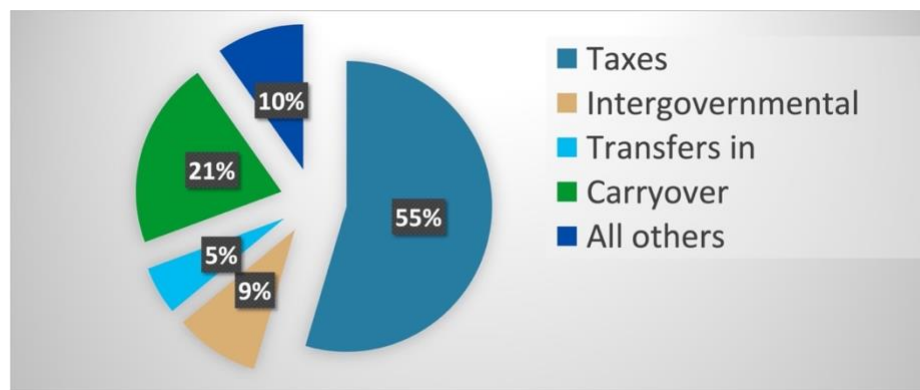




## SUMMARY

The chart below displays the composition of Fiscal Year 2023 revenue by major revenue category. As shown, 55% percent of the County's projected revenue is comprised of taxes. Carryover (accumulated surplus) and transfers comprise 21% and 5% respectively. Intergovernmental revenues total 9% of estimates. Charges for services, miscellaneous revenue and licenses and permits cumulatively comprise 10%.

Summary Chart: Revenue by Type:



## General Fund Expenditures

The table below summarizes Fiscal Year 2023 budgeted expenditures by functional area:

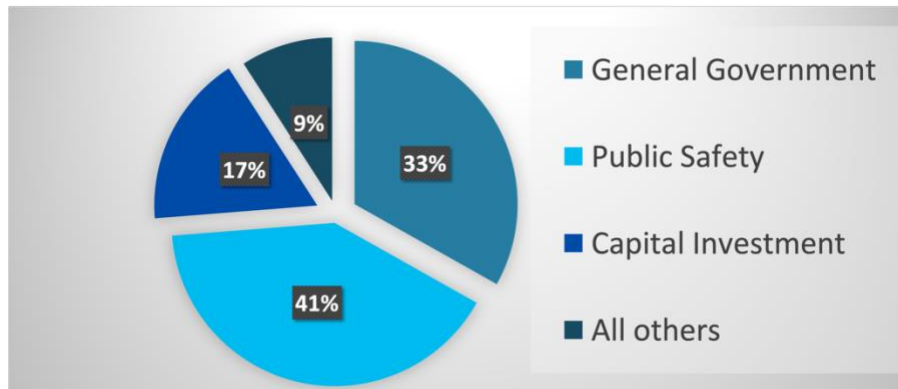
Expenditures	2022 Budget	2023 Budget	Incr. ( Decr. - ) %
General Government	\$ 73,530,767	\$ 71,642,196	-3%
Public Safety	83,800,497	87,766,823	5%
Environmental Compliance	4,635,319	4,960,528	7%
Health	896,984	908,317	1%
Social Services	830,603	1,034,224	25%
Culture and Recreation	3,469,881	3,753,747	8%
Education	2,996,349	2,777,438	-7%
Debt Service	10,220,066	10,953,241	7%
Capital Outlay	5,857,527	2,500,000	-57%
<b>Total Expenditures</b>	<b>186,237,993</b>	<b>186,296,514</b>	<b>0%</b>
Other Sources/Uses & Transfers, net	10,156,987	29,863,784	194%
<b>Total Expenditures and transfers, net</b>	<b>\$ 196,394,980</b>	<b>\$ 216,160,298</b>	<b>10%</b>



## SUMMARY

General fund expenditures increased by 10% due to one-time initiatives funded by carryover as well as funds allocated toward increasing employee wages.

Summary Chart: Functional Allocation by Percentage:



The chart above displays the percentage of the Mobile County budget allocated to major functional areas. As shown, 33% percent of its budget is allocated to general government expenditures while 41% of the budget is allocated to public safety. Fiscal Year 2023 marks the first year that the County has allocated 17% of its General Fund budget toward capital investments.



## SUMMARY

Significant expenditures included in the County's Fiscal Year 2023 budget are as follows:

- Capital Investment
  - Mobile County Aquatic Center
  - Capital Equipment
  - Mobile County Golf Course & Waterfront Park
  - West Mobile County Park
  - Mobile County Soccer Complex
  - Africatown Welcome Center and its Interpretive Center, as well as, Isom Clemon Civil Rights Memorial Park
  - Chickasabogue Park upgrades and Mobile County Blueway enhancements
  - Civil Rights and Cultural Heritage District (community square and infrastructure)
- Personnel
  - Five percent (5%) cost of living adjustment (COLA)
  - \$2,500 one-time non-recurring benefit
  - Absorption of 6.4% health insurance increase

## Conclusion

The budget for Fiscal Year 2023 is Mobile County Commission's largest budget to date. It provides for a historical capital investment that will greatly improve the quality of life for Mobile County residents, employees and local municipalities.





# REVENUES





# REVENUES

Revenues/Resources	
<b>General Fund</b>	<b>204,540,298</b>
<b>Carryforward</b>	<b>45,099,426</b>
<b>Charges for Services</b>	<b>18,225,950</b>
Alternative Sentencing Act 98-298 Circuit	65,000
Alternative Sentencing Act 98-298 District	125,000
Animal Shelter Fees	25,000
Business Privilege Tax	550,000
Chickasabogue Park Fees	50,000
Circuit Court Fees	170,000
Commissions on Pay Telephones	150,000
Community Corrections Fees	200,000
District Court Fees	185,000
Domestic Relations Court Fees	20,000
Escatawpa Hollow Fees	75,000
Expungement Fees	650
IP Video Service 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	1,700,000
Revenue Comm Fees Standard	9,500,000
River Delta Marina Fees	75,000
Sheriff Bingo Permits	500
Sheriff Driving Privilege Fee	800
Sheriff Fees	10,500
Sheriff Sex Offender Fees	19,500
TNC Assessment Fee	1,500
West Mobile County Park Fees	65,000





## REVENUES

<b><i>Intergovernmental</i></b>	<b>20,401,297</b>
ABC Board Licenses	20,000
Board of Voter Registrars	67,000
Cert of Formation Filing Fee	275,000
City of Mobile-Govt Plaza	1,526,269
City of Mobile-Metro Jail	8,685,000
City of Mobile-Youth Center	2,950,000
City of Semmes	1,548,088
Commission-Snack Drink Machine	5,000
Community Subsidy-Youth Center	210,000
Drivers License Act 2006-554	50,000
Elections	275,000
Federal Payments Lieu of Tax	30,000
Financial Institutions Excise	1,250,000
Forfeited Bail	20,000
Investigation & Recovery Circuit Court	1,200,000
Metro Jail - Federal and State	850,000
Metro Jail Social Security Incentive	39,500
Oil & Gas-Offshore	20,000
Oil & Gas-Regular	350,000
Payment in Lieu of Taxes	5,000
Special Prog Revenue-Youth Center	1,025,440
<b><i>Licenses and Permits</i></b>	<b>1,816,000</b>
Building Permits	1,200,000
Business Privilege License	500,000
Junkyard License Fees	5,000
Manufactured Homes	105,000
Solid Waste Permits	5,000
Wireless Facilities Permits	1,000
<b><i>Miscellaneous Income</i></b>	<b>1,068,200</b>
Beer Tax Admin Costs	105,000
Gain/Loss of Investments	5,000
Gasoline Tax Admin Costs	10,500
Grant Reimbursement Revenue	250,000



## REVENUES

Indirect Cost Recovery	135,000
Interest Revenue	20,000
Investment Income	100,000
Miscellaneous Revenue	500,000
Natural Gas Leases	2,700
Oil Leases	10,000
Rent-Agricultural Center	15,000
Rental-Theodore Oaks	65,000
Rent-Building & Land	50,000
Rent-Eight Mile Center	25,000
Rent-Govt Plaza Other	10,000
Rent-Michael Square Center	15,000
Rent-Parking Garage	100,000
Sale of Fixed Assets	150,000
Unrealized Gain/Loss On Inv	(500,000)
<b>Taxes</b>	<b>117,929,425</b>
6 Cent County Cigarette Tax	300,000
Business Privilege Tax Corp Share	420,000
County Lodging Tax	3,000,000
County Table Wine Tax	31,000
Deed Filing Tax	350,000
Land Redemptions	50,000
Local Cable Tax	475,000
Mineral Filing Tax	600
Mortgage Filing Tax	1,250,000
Property Taxes-Lic Comm Salary	135,000
Property Taxes-Lic Comm Supernumerary	62,000
Property Taxes-Motor Vehicle	3,500,000
Property Taxes-Real Property	29,500,000
Property Taxes-Rev Comm Salary	150,000
Property Taxes-Rev Comm Supernumeray	20,000
Sales Tax	70,000,000
Sales Tax-Boats	100,000
Sales Tax-Motor Vehicles	950,000
Simplified Sellers Tax	7,500,000
State Beer Tax	116,500
State Sales Tax	19,000
State Table Wine Tax	325



# REVENUES

<b>Cigarette Tax Fund</b>	<b>4,949,450</b>
<b>Miscellaneous Income</b>	<b>36,500</b>
Cigarette Tax Admin Costs	36,000
Interest Revenue	500
<b>Taxes</b>	<b>4,912,950</b>
4 Cent County Cigarette Tax	668,650
5 Cent County Cigarette Tax	2,522,095
6 Cent County Cigarette Tax	1,722,205
<b>Gasoline Tax Fund</b>	<b>3,489,000</b>
<b>Intergovernmental</b>	<b>2,500,000</b>
State Gasoline Tax	2,500,000
<b>Miscellaneous Income</b>	<b>989,000</b>
Interest Revenue	1,000
Miscellaneous Revenue	35,000
Sale of Fixed Assets	950,000
Sale of Maps & Publications	3,000
<b>Road and Bridge Fund</b>	<b>16,350,598</b>
<b>Intergovernmental</b>	<b>225,600</b>
Business Privilege Tax Corporate	145,000
County Engineer Salary Reimb	80,600
<b>Miscellaneous Income</b>	<b>35,000</b>
Investment Income	35,000
<b>Taxes</b>	<b>16,089,998</b>
County Gasoline Tax	605,851
Land Redemption Public Building	75,000
Property Taxes Motor Vehicle	1,659,147
Property Taxes Public Building	13,750,000
<b>Public Highway Administrative Fund</b>	<b>1,230,250</b>
<b>Charges for Services</b>	<b>120,500</b>
License Commissioner Fees	120,500
<b>Licenses and Permits</b>	<b>1,109,000</b>
Motor Vehicle Regs Base Amount	609,000
Motor Vehicle Regs License Out of State	500,000
<b>Miscellaneous Income</b>	<b>750</b>
Interest Revenue	750





## REVENUES

<b>County Improvement Fund</b>	<b>6,567,430</b>
<i>Carryforward</i>	<b>5,066,430</b>
<i>Intergovernmental</i>	<b>1,500,000</b>
Oil & Gas Trust Fund (Facilities)	750,000
Oil & Gas Trust Fund (Infrastructure)	750,000
<i>Miscellaneous Income</i>	<b>1,000</b>
Interest Revenue	1,000
<b>Resurfacing Renewal and Replacement Fund</b>	<b>2,411,450</b>
<i>Intergovernmental</i>	<b>2,396,450</b>
Additional Excise Tax Fuel	30,250
Motor Vehicle License & Registration Fees	675,000
Petroleum Inspection Fee	112,000
State Gasoline Tax	1,056,000
State Gasoline Tax - 5 Cent	523,200
<i>Miscellaneous Income</i>	<b>15,000</b>
Unrealized Gain/Loss On Inv	15,000
<b>Reappraisal Fund</b>	<b>9,962,634</b>
<i>Intergovernmental</i>	<b>9,887,634</b>
Reappraisal Updates	9,887,634
<i>Miscellaneous Income</i>	<b>75,000</b>
Sale of Fixed Assets	75,000
<b>Indigent Care Fund</b>	<b>829,350</b>
<i>Intergovernmental</i>	<b>829,000</b>
Oil & Gas Regular Indigent	829,000
<i>Miscellaneous Income</i>	<b>350</b>
Interest Revenue	350
<b>Senior Programs Fund</b>	<b>803,218</b>
<i>Intergovernmental</i>	<b>803,218</b>
Foster Grandparent Grant	373,286
RSVP Grant	61,611
Senior Companion Grant	368,321



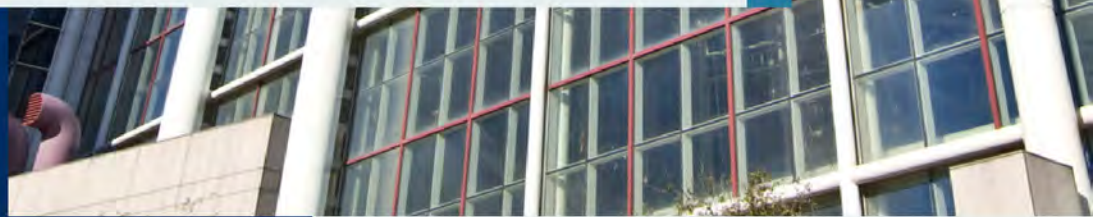
## REVENUES

<b>Special Highway Tax Fund</b>	<b>30,935,000</b>
<i><b>Intergovernmental</b></i>	<b>450,000</b>
Business Privilege Tax Corporate	450,000
<i><b>Miscellaneous Income</b></i>	<b>425,000</b>
Investment Income	425,000
<b>Taxes</b>	<b>30,060,000</b>
Land Redemption Debt Service	200,000
Property Taxes Debt Services	26,260,000
Property Taxes Motor Vehicle	3,600,000
<b>Grand Total</b>	<b>282,068,678</b>

MOBILE COUNTY COMMISSION  
2023 BUDGET



# EXPENDITURES & OTHER USES







**EXPENDITURES**  
& OTHER USES

	Expenditures/Uses
<b>General Fund</b>	<b>186,296,514</b>
<b>Culture and Recreation</b>	<b>3,822,374</b>
Capital	68,627
Operations	929,892
Personnel	2,361,452
Utilities	462,403
<b>Debt Service</b>	<b>10,953,241</b>
<b>Education</b>	<b>2,777,438</b>
Appropriations	2,307,673
Operations	463,765
Utilities	6,000
<b>Environmental Compliance</b>	<b>5,207,528</b>
Capital	247,000
Operations	1,333,455
Personnel	3,444,169
Utilities	182,904
<b>General Government</b>	<b>72,057,196</b>
Appropriations	2,851,591
Capital	415,000
Operations	27,627,783
Personnel	37,973,884
Utilities	3,188,938
<b>Health</b>	<b>908,317</b>
Appropriations	908,317
<b>Public Safety</b>	<b>89,536,196</b>
Appropriations	3,646,327
Capital	1,769,373
Operations	23,321,965
Personnel	58,676,732
Utilities	2,121,799
<b>Welfare</b>	<b>1,034,224</b>
Appropriations	1,034,224



## EXPENDITURES & OTHER USES

<b>Cigarette Tax Fund</b>	<b>4,949,450</b>
<b>Education</b>	<b>444,151</b>
Operations	444,151
<b>General Government</b>	<b>1,408,677</b>
Operations	1,179,928
Personnel	226,399
Utilities	2,350
<b>Health</b>	<b>3,096,622</b>
Operations	3,096,622
<b>Gasoline Tax Fund</b>	<b>7,219,250</b>
<b>Highways and Roads</b>	<b>7,219,250</b>
Capital	2,500,000
Operations	4,306,918
Utilities	412,332
<b>Road and Bridge Fund</b>	<b>16,350,598</b>
<b>Highways and Roads</b>	<b>16,350,598</b>
Operations	6,000
Personnel	16,344,598
<b>County Improvement Fund</b>	<b>33,567,430</b>
<b>General Government</b>	<b>33,567,430</b>
Appropriations	111,909
Capital	29,735,632
Operations	3,719,889
<b>Resurfacing Renewal and Replacement Fund</b>	<b>2,411,450</b>
<b>Highways and Roads</b>	<b>2,411,450</b>
Operations	2,411,450
<b>Reappraisal Fund</b>	<b>9,962,634</b>
<b>General Government</b>	<b>9,962,634</b>
Capital	795,000
Operations	2,848,328
Personnel	6,183,306
Utilities	136,000



**EXPENDITURES**  
& OTHER USES

<b>Indigent Care Fund</b>	<b>829,350</b>
<b>Health</b>	<b>829,350</b>
Operations	829,350
<b>Senior Programs Fund</b>	<b>1,167,002</b>
<b>Welfare</b>	<b>1,167,002</b>
Appropriations	363,784
Operations	805,379
Personnel	(2,161)
Utilities	-
<b>Special Highway Tax Fund</b>	<b>4,913,761</b>
<b>Debt Service</b>	<b>4,913,761</b>
Debt Service	4,883,761
Operations	30,000
<b>Grand Total</b>	<b>267,667,439</b>





**EXPENDITURES**  
& OTHER USES

Budget

**Mobile County Commission Appropriations**

**11,223,825**

(Description of Appropriations listed in Expenditures by Fund Type on previous pages)

<b>Education</b>	<b>2,307,673</b>
Alabama Cooperative System	86,960
Bayou La Batre Public Library	16,000
Chickasaw Public Library	50,000
Citronelle Memorial Library	19,435
Dauphin Island Sea Lab	75,000
Mobile Area Education Foundation	50,000
Mobile County Summer Internship Program	145,000
Mobile Public Library	1,645,278
Mt Vernon Public Library	50,000
Prichard Public Library	125,000
Satsuma Public Library	45,000
<b>General Government</b>	<b>2,963,500</b>
Historic Avenue Cultural Center	52,000
Bridge Builders Classic	50,000
Center for Living Arts Saenger	100,000
Distinguished Young Women	100,000
Franklin House	50,000
Grand Bay Museum Library	111,909
Gulf Coast Challenge	125,000
Gulf Coast Exploreum Museum	60,000
Africatown Heritage House	50,000
Ladd-Peebles Stadium	150,000
Mobile Alabama Bowl	165,000
Mobile Area Tennis Association	180,000
Mobile Arts and Sports Association	165,000
Mobile Arts Council	75,591
Mobile Museum of Art	50,000
Mobile Sports Authority	465,000
South Alabama Botanical & Horticulture Society	14,000
South Mobile Tourism Authority	50,000
The History Museum of Mobile	50,000
USA Stadium	250,000
Visit Mobile	650,000



**EXPENDITURES**  
& OTHER USES

<b>Health</b>	<b>908,317</b>
AIDS Alabama South	46,333
Board of Health	825,984
Keep Mobile Beautiful	6,000
Sickle Cell Disease Association	30,000
<b>Public Safety</b>	<b>3,646,327</b>
Alabama Forestry Commission	10,000
Coroner's Office-State	543,200
Mobile County Assn Vol Fire Depts	300,000
Mobile County EMA	645,387
Mobile County EMS	2,125,000
Mobile County Sheriff Flotilla	22,740
<b>Welfare</b>	<b>1,398,008</b>
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 Conference	62,430
Mobile County 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	94,550
Senior Citizens Services	471,784
The Salvation Army	25,000
United Cerebral Palsy of Mobile	10,000
<b>Grand Total</b>	<b>11,223,825</b>

# MOBILE COUNTY COMMISSION 2023 BUDGET



## OPERATING TRANSFERS IN





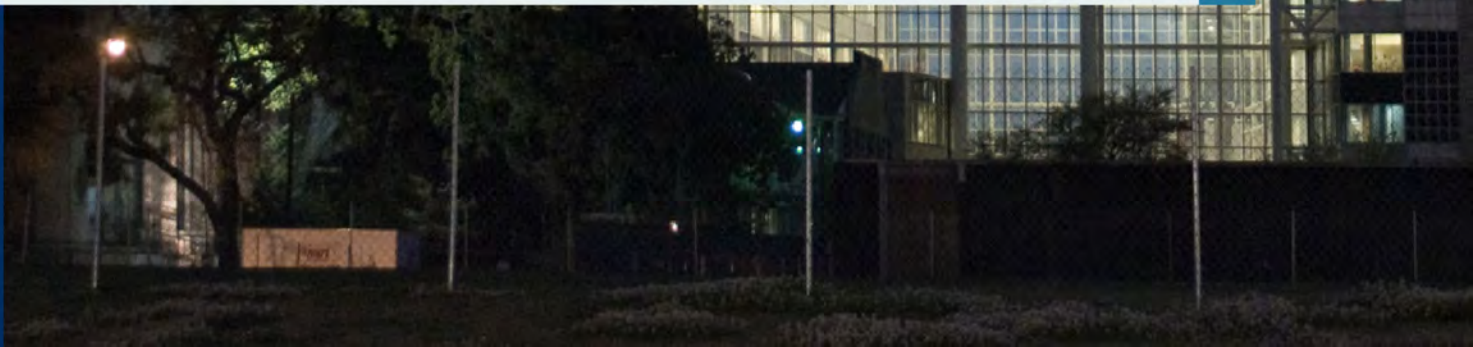
**OPERATING**  
TRANSFERS IN

	Budget
<b>Transfers In</b>	
<b>General Fund</b>	<b>11,620,000</b>
Transfer from Gas Tax Fund	8,000,000
Transfer from ARP	3,620,000
<b>Gasoline Tax Fund</b>	<b>3,730,250</b>
Transfer from General Fund	2,500,000
Transfer from Public Highway & Traffic Fund	1,230,250
<b>County Improvement Fund</b>	<b>27,000,000</b>
Transfer from General Fund	27,000,000
<b>Senior Programs Fund</b>	<b>363,784</b>
Transfer from General Fund (Foster Grandparent Program)	103,671
Transfer from General Fund (RSVP)	103,092
Transfer from General Fund (Senior Companion Program)	157,021
<b>Grand Total</b>	<b>42,714,034</b>

# MOBILE COUNTY COMMISSION 2023 BUDGET



## OPERATING TRANSFERS OUT





**OPERATING**  
TRANSFERS OUT

	Budget
Transfers Out	
<b>General Fund</b>	<b>29,863,784</b>
Transfer to Gas Tax Fund	2,500,000
<b>Transfer to County Improvement Fund</b>	<b>27,000,000</b>
Transfer to Senior Programs (Foster Grandparent Program)	103,671
Transfer to Senior Programs (RSVP)	103,092
Transfer to Senior Programs (Senior Companion Grant)	157,021
<b>Public Highway Administrative Fund</b>	<b>1,230,250</b>
Transfer to Gas Tax Fund	1,230,250
<b>Grand Total</b>	<b>31,094,034</b>

# MOBILE COUNTY COMMISSION



## 2023 BUDGET

