

OFFICE OF MOBILE COUNTY ATTORNEY

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September 22, 2025

LINDA D. BAKER  
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**VIA HAND DELIVERY**

Honorable William Stimpson  
Mayor of City of Mobile, Alabama  
Tenth Floor, South Tower  
205 Government Street  
Mobile, AL 36633

**RE: Lease Agreement between the Mobile County Commission  
and the City of Mobile for Government Plaza**

Dear Mayor Stimpson:

I spoke with Ricardo on Monday, September 15, 2025, about the City's desire to discuss its concerns regarding the rental rate and security concerns for the South Tower of Government Plaza, and in particular, City of Mobile offices. I plan to meet with Ricardo as soon as possible to discuss the various issues.

However, notwithstanding the City's concern on behalf of the County Commission, I advise you that pursuant to my correspondence of June 27, 2025 (copy enclosed), the purpose of the termination was to commence negotiation for the needed increase in the monthly rental rate for which the City would pay the County the direct costs associated with the City's occupancy of Government Plaza. Until such a time as an agreement is reached, effective October 1, 2025, the new rental rate for the City's occupancy of Government Plaza will be \$237,022.17 per month as more specifically set forth in my June letter. I enclose again for your consideration, the Mobile County Executive Summary as prepared by our County's consultant related to this subject.

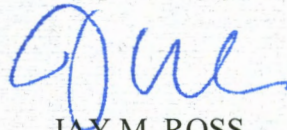
Accordingly, the increased rental rate amount as referenced above shall remain in effect on a month-to-month basis, until a formal lease agreement is approved by both parties.

Honorable William Stimpson  
Re: Lease Agreement for Government Plaza  
September 22, 2025  
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I do thank you for your understanding and look forward to hearing from the City regarding this important matter.

Respectfully yours,



JAY M. ROSS  
County Attorney

JMR/src/ldb

Enclosures

Commission President, Merceria Ludgood (via email, w/atts.)

Commissioner Connie Hudson, District 2 (via email, w/atts.)

Commissioner Randall Dueitt, District 3 (via email, w/atts.)

E. Edwin Kerr, County Administrator (via email, w/atts.)

Ociel Elortegui, ADA Coordinator (via email, w/atts.)

Ricardo Woods, City Attorney (via email, w/atts.)

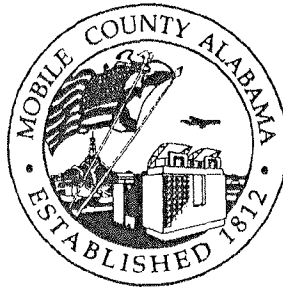
Lisa Carroll Lambert, City Clerk (via hand delivery, w/encls.)

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June 27, 2025

LINDA D. BAKER  
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**VIA HAND DELIVERY**

Honorable William Stimpson  
City of Mobile  
10th Floor, South Tower  
205 Government Street  
Mobile, AL 36633

**RE: Lease Agreement between the Mobile County Commission  
and the City of Mobile for Government Plaza**

Dear Mayor Stimpson:

On behalf of the Mobile County Commission, I advise you that pursuant to Section 3(a) of the current Lease Agreement between the Mobile County Commission (hereinafter referred to as "County") and the City of Mobile (hereinafter referred to as "City"), the Lease Agreement expires on September 30, 2025. The current Lease Agreement provides for either an automatic renewal or termination by either party. Termination by either party requires written notice of the party's intention to terminate the Lease Agreement to the other party be provided no later than ninety (90)-days prior to September 30, 2025.

This letter is the County's formal notice to the City of the County's intent to terminate the current Lease Agreement. Please recognize that this notice of termination is provided only to allow negotiation for a new lease that better reflects the actual increased operational and maintenance costs the County has incurred for the City's use of space since December 2020.

At the time of the execution of the initial lease in 2020, the County provided the City with a cost analysis of the operations and maintenance of Government Plaza, which was prepared by an independent consultant. That analysis was used to calculate the City's rental obligation. Pursuant to Section 4(c) of the Lease Agreement, the County reserved the right to recalculate the rental rate based upon any later prepared cost analysis of the actual operating and maintenance costs after the first year of the original Lease Agreement. However, the County never exercised that option.

Honorable William Stimpson  
Re: Lease Agreement for Government Plaza  
June 27, 2025  
Page 2

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The consultant who prepared the 2019 cost analysis, prepared a new cost analysis for 2024 (copy attached). The County has utilized the new data to determine a proposed increase in the City's rent. The 2024 analysis reflects that the operational costs per square foot have increased, such that the proposed new rental rate is \$22.34 per square foot, thereby increasing the rental rate from \$125,000.00 per month to \$237,039.00 per month. The County is willing to enter a new five (5)-year lease with similar terms and conditions to the original Lease Agreement, as well as the increase in the lease rate.

After you review this information, please contact me so that we can discuss our next steps for the formal execution of a new lease. The County would appreciate a response by July 31, 2025, to allow time to prepare the new lease.

Thank you for your consideration to this most important matter.

Respectfully yours,



JAY M. ROSS  
County Attorney

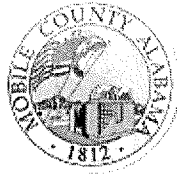
JMR

Attachment

Commission President, Merceria Ludgood (via email, w/o att.)  
Connie Hudson, Commissioner, District 2 (via email, w/o att.)  
Randall Dueitt, Commissioner, District 3 (via email, w/o att.)  
E. Edwin Kerr, County Administrator (via email, w/o att.)  
Ricardo Woods, City Attorney (via email w/att.)  
Lisa Carroll Lambert, City Clerk (via hand delivery, w/att.)

# MOBILE COUNTY, ALABAMA

## Mobile Government Plaza Review Fiscal Year 2025



*Based On Actual Expenditures  
For The Fiscal Year September 30, 2024*

**FINAL  
June 2025**

**Prepared by:**  
**Richard McLaughlin, Principal**  
**McLaughlin-Bower Accounting**  
**Government Services Consultant**  
**Tallahassee, Florida 32308**  
**[Richardmclaughlin3@comcast.net](mailto:Richardmclaughlin3@comcast.net)**

**Mobile County, Alabama**  
**Mobile Government Plaza Review**  
**Based on Actual Expenditures**  
**For The Fiscal Year Ended September 30, 2024**



**Table of Contents**

Section 1	Executive Summary
Section 2	Appendix A Cost Allocation Model

# **MOBILE COUNTY, ALABAMA**



## **SECTION 1**

### **EXECUTIVE SUMMARY**

**Mobile County, Alabama  
Finance Department  
Mobile Government Plaza Review  
Fiscal Year 2024 Actual Expenditures**

**Executive Summary**

**Project Overview**

Mobile County Finance Department contracted with a third-party consultant to conduct a review of the space rental costs related to the Mobile Government Plaza located at 205 Government Street, Mobile, Alabama. The Fiscal Year Ended September 30<sup>th</sup>, 2024 was the base year of audited expenditures analyzed. The charge-back methodology for recovering costs of space occupancy included the development of a cost per-square-footage of occupied space. This review included:

1. Review and analysis of current costs including:
  - a. Building Depreciation
  - b. Risk and Insurance
  - c. Waste Disposal
  - d. Building Maintenance Utilities and Repairs
  - e. Government Plaza Custodial
  - f. Building Maintenance Trades Staff
  - g. Electronics, Security, and Elevator Maintenance
  - h. Judicial Police - Building Security
  - i. Other costs identified as applicable to the Mobile Government Plaza
2. Development of a cost model that is equitable, identifies all costs, and allocates on the basis of square footage of occupied space
3. Calculate a “cost per-square-footage of occupied space”
4. Incorporate, if appropriate, any necessary reserves for unanticipated major repairs such as HVAC or roof replacement
5. Recommendations

**Key Assumptions**

1. Fiscal Year 2024 actual expenditures, reported and audited, was the base
2. Review / analysis is cost-based following Federal costing principles and guidelines for state and local governments
3. Net Square footage of occupied space by occupant as approved by County Building Maintenance Department
4. Square footage related to Common Areas is excluded
5. All occupants and/or departments were included in the analysis
6. Costs related to unoccupied space were not absorbed by any other occupant



7. County overhead costs are included where appropriate and obtained from the most current Mobile County Cost Allocation Plan based on FY2021.
8. Costs associated with the Courthouse Annex are identified separately and appropriately excluded from this analysis.

## Overview

The Mobile County Government performs the role of property manager for all County-owned buildings. This role includes the Mobile Government Plaza (Plaza) located at 205 Government Street. The daily operations and maintenance of the Government Plaza is coordinated by the Mobile County Building Maintenance Department. Direct costs associated with maintaining the Government Plaza are recorded in the following cost centers:

- Building Depreciation – County Fixed Assets Records
- Risk Management – 001 - CC048
- Waste Disposal – 001 - CC046
- Building Maintenance Government Plaza & Utilities – 001 - CC135
- Building Maintenance – Government Plaza Custodial – 001 - CC034
- Building Maintenance – Trades Staff – 001 - CC014
- Electronics Systems Analyst Staff & Elevator Maintenance – 001 - CC019
- Judicial Police Security – 001 - CC033

The design of the Cost Allocation Model, Appendix A, for the Mobile Government Plaza incorporated the guidelines of the Federal Office of Management and Budget, 2 CFR 200, Subpart E, Cost Principles (formerly OMB A-87). 2 CFR 200, Subpart E, Cost Principles establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments. The purpose of these guidelines and principles is to provide a uniform approach for determining allowable costs incurred by local governments in charging other governmental organizations.

The development of the cost per-square footage rate included two major components:

1. Review and analysis of all costs related to operations of the Mobile Government Plaza; and
2. Review and analysis of occupied square footage by Agency.

The first major component, total costs of the organization units that support the operations and maintenance of the Mobile Government Plaza, includes expenses such as:

- Salaries
- Fringe Benefits
- Utilities
- Insurance
- Professional Services

- Maintenance; and
- Other general operating expenses

Unallowable costs are identified separately and have been excluded. For example, Judicial Police Security have staff assigned to the Courthouse Annex. These costs have been identified separately and are excluded from the Government Plaza Cost Per Square Footage rate calculation. These costs are further documented in Appendix A, Cost Allocation Model.

The table below represents a summary by cost center account of all expenditures.

<u>Schedule</u>	<u>Department</u>	<u>Acct #</u>	<u>Expenditures</u>	<u>Less:</u> <u>Courthouse</u> <u>Annex</u>	<u>Net Plaza</u>
1	Building Depreciation	n/a	\$1,504,875		\$1,504,875
2	Risk Management	001-CC048	\$2,624,918		\$2,624,918
3	Waste Disposal - Gov't Plaza	001-CC046	\$17,463		\$17,463
4	Bldg Maint & Utilities - Gov't Plaza	001-CC135	\$2,914,574	(457,877)	\$2,456,697
5	Custodial - Gov't Plaza	001-CC034	\$822,786	(129,095)	\$693,691
6	Bldg Maint Staff - Gov't Plaza	001-CC014	\$464,030		\$464,030
7	Electronics - Gov't Plaza	001-CC019	\$361,555		\$361,555
8	Judicial Police Security	001-CC033	\$2,245,278	(110,776)	\$2,134,502
<b>Total</b>			\$10,955,479	(\$697,748)	\$10,257,731
<b>Less: Courthouse Annex</b>			(\$697,749)		
<b>Total Government Plaza Related</b>			\$10,257,730		

**Mobile County, Alabama Finance Department****Mobile Government Plaza Review**

The second major component, square footage of occupied space, includes both the North and South Towers. The costs related to these areas are detailed in Appendix A, Cost Allocation Model.

The table below is a summary of the square footage of occupied space by occupant. All occupied space is presented to provide a complete picture of the Government Plaza space.

<b>Occupant</b>	<b>Square Footage</b>	<b>% of Total</b>
City of Mobile **	127,326	28%
County Commission CC001	48,887	11%
Treasurer CC002	3,381	1%
County Attorney CC018	3,859	1%
Circuit Court-Judges CC040	84,156	18%
Circuit Court-Law Library CC138	8,732	2%
Circuit Ct-Domestic Relations CC139	5,261	1%
District Court-Judges CC041	34,950	8%
District Attorney Administration CC042	52,708	11%
Thirteenth Judicial Police CC033	9,180	2%
FD112/CC082 County Engineer	20,286	4%
State Circuit Ct	25,371	5%
State District Ct	17,464	4%
State Domestic Relations Courtrooms	17,635	4%
<b>Total Occupant Government Plaza</b>	<b>459,196</b>	<b>100%</b>
<b>** City of Mobile Detail</b>		
South Tower, Second Floor	19,553	
South Tower, Third Floor	20,924	
South Tower, Fourth Floor	20,924	
South Tower, Fifth Floor	20,286	
South Tower, Ninth Floor	20,286	
South Tower, Tenth Floor	7,717	
North Tower, Second Floor	17,636	
	<b>127,326</b>	

**Results**

The results of the analysis conclude that the Cost Per Square Foot of occupied space is **\$22.34** per square foot.

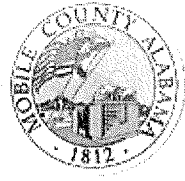
Supporting documentation for the calculations can be found in Appendix A, Cost Allocation Model.

The following table is a summary of the results.

<b>Occupant</b>	<b>Annual Costs</b>	<b>Square Footage</b>	<b>Monthly Rate</b>
City of Mobile **	\$2,844,266	127,326	\$237,022.17
County Commission CC001	\$1,092,060	48,887	\$91,005.00
Treasurer CC002	\$75,526	3,381	\$6,293.83
County Attorney CC018	\$86,204	3,859	\$7,183.67
Circuit Court-Judges CC040	\$1,879,915	84,156	\$156,659.58
Circuit Court-Law Library CC138	\$195,059	8,732	\$16,254.92
Circuit Ct-Domestic Relations CC139	\$117,523	5,261	\$9,793.58
District Court-Judges CC041	\$780,729	34,950	\$65,060.75
District Attorney Administration CC042	\$1,177,415	52,708	\$98,117.92
Thirteenth Judicial Police CC033	\$205,067	9,180	\$17,088.92
FD112/CC082 County Engineer	\$453,158	20,286	\$37,763.17
State Circuit Ct	\$566,749	25,371	\$47,229.08
State District Ct	\$390,119	17,464	\$32,509.92
State Domestic Relations Courtrooms	\$393,939	17,635	\$32,828.25
<b>Total Occupant Government Plaza</b>	<b>\$10,257,729</b>	<b>459,196</b>	<b>\$854,811</b>
<b>Cost Per Square Foot of Occupied Space</b>	<b>\$22.34</b>		

### Recommendations

1. Update annually the cost per square footage methodology
2. Continue tracking expenses directly associated with the Mobile Government Plaza
3. Create or utilize existing cost centers wherever possible to record direct costs associated with the Mobile Government Plaza. These could include costs for:
  - a. Building Maintenance Trades Staff
  - b. Electronics Systems Analyst Staff
4. Establish a reserve fund for major repairs and improvements, if determined to be necessary
5. Conduct annual review of occupied square footage by occupant to incorporate any changes in occupants. This could include new occupants, relocated occupants, and increases or decreases in occupied space by existing occupants.



## **SECTION 2**

### **APPENDIX A**

#### **COST ALLOCATION MODEL**

# **APPENDIX A**

## **MOBILE COUNTY, ALABAMA**

### **Mobile Government Plaza Review Fiscal Year 2025**

### **Cost Allocation Model**



*Based On Actual Expenditures  
For The Fiscal Year September 30, 2024*

**FINAL  
June 2025**

**Prepared by:  
Richard McLaughlin, Principal  
McLaughlin-Bower Accounting  
Government Services Consultant  
Tallahassee, Florida 32308  
[Richardmclaughlin3@comcast.net](mailto:Richardmclaughlin3@comcast.net)**

## **MOBILE COUNTY, ALABAMA**



### **COST ALLOCATION MODEL**

- **Model Overview**
- **Table of Contents**
- **Summary Schedule**
- **Detail Schedules**





## **Reading the Cost Model and Methodology**

### **Methodology**

The Cost Allocation Model is used to provide a documented methodology to allocate the allowable costs between cost centers and to the Government Plaza occupants.

### **Sections**

#### ***Table of Contents***

The first page of the Cost Allocation Model is the Table of Contents. The columns on the left side of the pages list the cost center departments to be allocated.

#### ***Summary Schedule***

The next few pages of the Cost Allocation Model are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every cost center allocating to the Agencies or Departments located in the Government Plaza. Allocating cost center departments are listed down the left column and receiving Agencies or Departments are listed across the top of each page.

#### ***Detail Schedules***

The remaining pages of the Cost Allocation Model are the detail schedules for every cost center identified related to the Government Plaza. The detail schedules are structured in the following format:

**Narrative** - Provides a brief description of the activities performed and identifies the corresponding allocation base.

**Expenditures** - The actual expenditures for that cost center.

**Cost Adjustments** - The total amount of allocated cost adjustments allocated for that cost center. These could include depreciation or County indirect costs.

**Total Allocated** - The total amount allocated for that cost center.

**Function Allocations** - The distribution, or allocation, of the Total Allocated costs by Occupant.

**Allocation Summary** - The summary of allocated costs by Occupant.

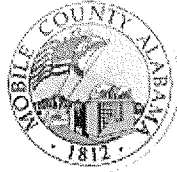


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Mobile County, Alabama  
FY2025 Mobile Government Plaza Review  
Cost Allocation Model  
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<u>Schedule</u>	<u>Department</u>	<u>Acct #</u>	<u>Expenditures</u>	<u>Activities</u>	<u>Basis</u>
1	Building Depreciation	n/a	\$ 1,504,875	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
2	Risk Management	001-CC048	\$ 2,624,918	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
3	Waste Disposal - Gov't Plaza	001-CC046	\$ 17,463	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
4	Bldg Maint & Utilities - Gov't Plaza	001-CC135	\$ 2,914,574	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
5	Custodial - Gov't Plaza	001-CC034	\$ 822,786	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
6	Bldg Maint Staff - Gov't Plaza	001-CC014	\$ 464,030	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
7	Electronics - Gov't Plaza	001-CC019	\$ 361,555	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
8	Judicial Police Security	001-CC033	\$ 2,245,278	Gov't Plaza Review	Gov't Plaza Sq. Ft. Occupied by Agency
	<b>Total</b>		<b>\$ 10,955,479</b>		

# **MOBILE COUNTY, ALABAMA**



## **SUMMARY SCHEDULE**

**SUMMARY OF ALLOCATED COSTS**  
**MOBILE GOVERNMENT PLAZA REVIEW**  
**FISCAL YEAR 2024**

Central Services Departments	Total Allocated Costs	City of Mobile	CC001 County Commission	CC002 Treasurer
Building Depreciation	1,504,875.18	417,272.23	160,212.27	11,080.20
CC048 Risk Management	2,624,917.90	727,838.00	279,454.44	19,326.93
CC046 Waste Disposal - Gov't Plaza	17,462.58	4,842.03	1,859.10	128.57
CC135 Bldg Maint Utilities - Gov't Plaza	2,914,574.00	681,193.64	261,545.27	18,088.34
CC034 Custodial - Gov't Plaza	822,786.00	192,346.81	73,851.83	5,107.56
CC014 Bldg Maint Staff - Gov't Plaza	464,030.28	128,666.45	49,401.67	3,416.59
CC019 Electronics - Gov't Plaza	361,554.60	100,251.96	38,491.89	2,662.08
CC033 Judicial Police Security	2,245,278.00	591,855.20	227,243.65	15,716.06
Total Allocated Costs	10,955,478.54	2,844,266.31	1,092,060.12	75,526.32

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SUMMARY OF ALLOCATED COSTS  
MOBILE GOVERNMENT PLAZA REVIEW  
FISCAL YEAR 2024

Central Services Departments	CC018 County Attorney	CC040 Circuit Court-Judges	CC138 Circuit Court-Law Library	CC139 Circuit Ct-Domestic Relations
Building Depreciation	12,646.70	275,795.69	28,616.47	17,241.33
CC048 Risk Management	22,059.33	481,063.84	49,915.03	30,073.64
CC046 Waste Disposal - Gov't Plaza	146.75	3,200.33	332.07	200.07
CC135 Bldg Maint Utilities - Gov't Plaza	20,645.64	450,234.29	46,716.17	28,146.33
CC034 Custodial - Gov't Plaza	5,829.65	127,131.44	13,191.12	7,947.60
CC014 Bldg Maint Staff - Gov't Plaza	3,899.63	85,041.97	8,823.93	5,316.39
CC019 Electronics - Gov't Plaza	3,038.44	66,261.44	6,875.27	4,142.32
CC033 Judicial Police Security	17,937.96	391,186.14	40,589.35	24,454.94
Total Allocated Costs	86,204.10	1,879,915.14	195,059.40	117,522.62

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**SUMMARY OF ALLOCATED COSTS  
MOBILE GOVERNMENT PLAZA REVIEW  
FISCAL YEAR 2024**

Central Services Departments	CC041 District Court-Judges	CC042 District Attny Administration	CC033 Thirteenth Judicial Police	FD112/CC082 County Engineer
Building Depreciation	114,537.99	172,734.43	30,084.66	66,481.19
CC048 Risk Management	199,785.89	301,296.55	52,475.95	115,961.56
CC046 Waste Disposal - Gov't Plaza	1,329.10	2,004.41	349.10	771.45
CC135 Bldg Maint Utilities - Gov't Plaza	186,982.37	281,987.61	49,112.97	108,530.03
CC034 Custodial - Gov't Plaza	52,797.71	79,624.08	13,867.90	30,645.33
CC014 Bldg Maint Staff - Gov't Plaza	35,317.94	53,262.89	9,276.64	20,499.57
CC019 Electronics - Gov't Plaza	27,518.39	41,500.40	7,228.01	15,972.47
CC033 Judicial Police Security	162,459.66	245,004.98	42,671.81	94,296.33
Total Allocated Costs	780,729.05	1,177,415.36	205,067.03	453,157.93

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**SUMMARY OF ALLOCATED COSTS  
MOBILE GOVERNMENT PLAZA REVIEW  
FISCAL YEAR 2024**

Central Services Departments	State Circuit Ct	State District Ct	State Domestic Relations Courtrooms	Courthouse Annex
Building Depreciation	83,145.73	57,232.95	57,793.35	
CC048 Risk Management	145,029.12	99,830.06	100,807.56	
CC046 Waste Disposal - Gov't Plaza	964.82	664.13	670.63	
CC135 Bldg Maint Utilities - Gov't Plaza	135,734.76	93,432.34	94,347.19	457,877.07
CC034 Custodial - Gov't Plaza	38,327.06	26,382.24	26,640.56	129,095.13
CC014 Bldg Maint Staff - Gov't Plaza	25,638.10	17,647.86	17,820.66	
CC019 Electronics - Gov't Plaza	19,976.22	13,750.53	13,885.17	
CC033 Judicial Police Security	117,933.17	81,178.70	81,973.57	110,776.48
Total Allocated Costs	566,748.98	390,118.80	393,938.68	697,748.68





## DETAIL SCHEDULES

**MOBILE GOVERNMENT PLAZA REVIEW**

**BUILDING DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Building Depreciation is allowable for plan purposes and is based on actual depreciation expense recorded by the County. The cost of land acquisition is disallowed and is not included in the cost to which depreciation is calculated.

The following depreciation expense is included in the review:

- Mobile Government Plaza - \$1,504,875

Costs are allocated based on the square footage of occupied space by Department/Occupant.

MOBILE GOVERNMENT PLAZA REVIEW  
BUILDING DEPRECIATION

Functions:	Total	GeneralAdmin	Gov't Plaza - BD
Cost Adjustments			
Building Depreciation	1,504,875.18	-	1,504,875.18
Total Cost Adjustments	1,504,875.18	-	1,504,875.18
Total Incoming Costs			
Total Allocated Cost	1,504,875.18	-	1,504,875.18

MOBILE GOVERNMENT PLAZA REVIEW  
BUILDING DEPRECIATION

Department: Building Depreciation  
Function: Gov't Plaza - BD

Total 1st Tier Allocation \$ 1,504,875.18  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 1,504,875.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
City of Mobile	127,326	27.73 %	417,272.23	-	417,272.23	-	417,272.23
CC001 County Commission	48,887	10.65 %	160,212.27	-	160,212.27	-	160,212.27
CC002 Treasurer	3,381	0.74 %	11,080.20	-	11,080.20	-	11,080.20
CC018 County Attorney	3,859	0.84 %	12,646.70	-	12,646.70	-	12,646.70
CC040 Circuit Court-Judges	84,156	18.33 %	275,795.69	-	275,795.69	-	275,795.69
CC138 Circuit Court-Law Library	8,732	1.90 %	28,616.47	-	28,616.47	-	28,616.47
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	17,241.33	-	17,241.33	-	17,241.33
CC041 District Court-Judges	34,950	7.61 %	114,537.99	-	114,537.99	-	114,537.99
CC042 District Attny Administration	52,708	11.48 %	172,734.43	-	172,734.43	-	172,734.43
CC033 Thirteenth Judicial Police	9,180	2.00 %	30,084.66	-	30,084.66	-	30,084.66
FD112/CC082 County Engineer	20,286	4.42 %	66,481.19	-	66,481.19	-	66,481.19
State Circuit Ct	25,371	5.53 %	83,145.73	-	83,145.73	-	83,145.73
State District Ct	17,464	3.80 %	57,232.95	-	57,232.95	-	57,232.95
State Domestic Relations Courtrooms	17,635	3.84 %	57,793.35	-	57,793.35	-	57,793.35
	459,196	100.00 %	1,504,875.18	-	1,504,875.18	-	1,504,875.18

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
BUILDING DEPRECIATION

	Total	Gov't Plaza - BD
<u>Grantee Department</u>		
City of Mobile	417,272.23	417,272.23
CC001 County Commission	160,212.27	160,212.27
CC002 Treasurer	11,080.20	11,080.20
CC018 County Attorney	12,646.70	12,646.70
CC040 Circuit Court-Judges	275,795.69	275,795.69
CC138 Circuit Court-Law Library	28,616.47	28,616.47
CC139 Circuit Ct-Domestic Relations	17,241.33	17,241.33
CC041 District Court-Judges	114,537.99	114,537.99
CC042 District Attny Administration	172,734.43	172,734.43
CC033 Thirteenth Judicial Police	30,084.66	30,084.66
FD112/CC082 County Engineer	66,481.19	66,481.19
State Circuit Ct	83,145.73	83,145.73
State District Ct	57,232.95	57,232.95
State Domestic Relations Courtrooms	57,793.35	57,793.35
	1,504,875.18	1,504,875.18

This schedule reflects the liability insurance for various buildings maintained by the County.  
Expenses are recorded in account 001-CC048 Risk Management/Insurance.

Costs have been allocated as follows:

- Government Plaza and Contents Insurance – Costs are allocated based on the square footage of occupied space by Department/Occupant.

MOBILE GOVERNMENT PLAZA REVIEW  
CC048 RISK MANAGEMENT

Functions:	Total	GeneralAdmin	Gov't Plaza-RM
Expenditures:			
28 Insurance (55100)	2,624,917.90	-	2,624,917.90
Total Expenditures	2,624,917.90	-	2,624,917.90
Total Incoming Costs			
Total Allocated Cost	2,624,917.90	-	2,624,917.90

MOBILE GOVERNMENT PLAZA REVIEW  
CC048 RISK MANAGEMENT

Department: CC048 Risk Management  
Function: Gov't Plaza-RM

Total 1st Tier Allocation \$ 2,624,917.90  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 2,624,917.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
City of Mobile	127,326	27.73 %	727,838.00	-	727,838.00	-	727,838.00
CC001 County Commission	48,887	10.65 %	279,454.44	-	279,454.44	-	279,454.44
CC002 Treasurer	3,381	0.74 %	19,326.93	-	19,326.93	-	19,326.93
CC018 County Attorney	3,859	0.84 %	22,059.33	-	22,059.33	-	22,059.33
CC040 Circuit Court-Judges	84,156	18.33 %	481,063.84	-	481,063.84	-	481,063.84
CC138 Circuit Court-Law Library	8,732	1.90 %	49,915.03	-	49,915.03	-	49,915.03
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	30,073.64	-	30,073.64	-	30,073.64
CC041 District Court-Judges	34,950	7.61 %	199,785.89	-	199,785.89	-	199,785.89
CC042 District Attny Administration	52,708	11.48 %	301,296.55	-	301,296.55	-	301,296.55
CC033 Thirteenth Judicial Police	9,180	2.00 %	52,475.95	-	52,475.95	-	52,475.95
FD112/CC082 County Engineer	20,286	4.42 %	115,961.56	-	115,961.56	-	115,961.56
State Circuit Ct	25,371	5.53 %	145,029.12	-	145,029.12	-	145,029.12
State District Ct	17,464	3.80 %	99,830.06	-	99,830.06	-	99,830.06
State Domestic Relations Courtrooms	17,635	3.84 %	100,807.56	-	100,807.56	-	100,807.56
	459,196	100.00 %	2,624,917.90	-	2,624,917.90	-	2,624,917.90

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL



Grantee Department		
City of Mobile	727,838.00	727,838.00
CC001 County Commission	279,454.44	279,454.44
CC002 Treasurer	19,326.93	19,326.93
CC018 County Attorney	22,059.33	22,059.33
CC040 Circuit Court-Judges	481,063.84	481,063.84
CC138 Circuit Court-Law Library	49,915.03	49,915.03
CC139 Circuit Ct-Domestic Relations	30,073.64	30,073.64
CC041 District Court-Judges	199,785.89	199,785.89
CC042 District Attny Administration	301,296.55	301,296.55
CC033 Thirteenth Judicial Police	52,475.95	52,475.95
FD112/CC082 County Engineer	115,961.56	115,961.56
State Circuit Ct	145,029.12	145,029.12
State District Ct	99,830.06	99,830.06
State Domestic Relations Courtrooms	100,807.56	100,807.56

2,624,917.90	2,624,917.90
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DEPARTMENT 3  
FISCAL YEAR 2024

MOBILE GOVERNMENT PLAZA REVIEW

CC046 WASTE DISPOSAL - GOV'T PLAZA

NATURE AND EXTENT OF SERVICES

The Waste Disposal costs, as recorded in account 001-CC046, are allowable for plan purposes.

- Waste Disposal – Costs are allocated based on the square footage of occupied space by Department/Occupant.

MOBILE GOVERNMENT PLAZA REVIEW  
CC046 WASTE DISPOSAL - GOV'T PLAZA

Functions:	Total	GeneralAdmin	Gov't Plaza-WD
Expenditures:			
12 Waste Disposal (524)	17,462.58	-	17,462.58
Total Expenditures	17,462.58	-	17,462.58
General & Administrative Allocation	-	-	-
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	17,462.58	-	17,462.58
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	-	-	-
Total Incoming Costs	-	-	-
Total Allocated Cost	17,462.58	-	17,462.58

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MOBILE GOVERNMENT PLAZA REVIEW  
CC046 WASTE DISPOSAL - GOV'T PLAZA

Department: CC046 Waste Disposal - Gov't Plaza  
Function: Gov't Plaza-WD

Total 1st Tier Allocation \$ 17,462.58  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 17,462.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
City of Mobile	127,326	27.73 %	4,842.03	-	4,842.03	-	4,842.03
CC001 County Commission	48,887	10.65 %	1,859.10	-	1,859.10	-	1,859.10
CC002 Treasurer	3,381	0.74 %	128.57	-	128.57	-	128.57
CC018 County Attorney	3,859	0.84 %	146.75	-	146.75	-	146.75
CC040 Circuit Court-Judges	84,156	18.33 %	3,200.33	-	3,200.33	-	3,200.33
CC138 Circuit Court-Law Library	8,732	1.90 %	332.07	-	332.07	-	332.07
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	200.07	-	200.07	-	200.07
CC041 District Court-Judges	34,950	7.61 %	1,329.10	-	1,329.10	-	1,329.10
CC042 District Attny Administration	52,708	11.48 %	2,004.41	-	2,004.41	-	2,004.41
CC033 Thirteenth Judicial Police	9,180	2.00 %	349.10	-	349.10	-	349.10
FD112/CC082 County Engineer	20,286	4.42 %	771.45	-	771.45	-	771.45
State Circuit Ct	25,371	5.53 %	964.82	-	964.82	-	964.82
State District Ct	17,464	3.80 %	664.13	-	664.13	-	664.13
State Domestic Relations Courtrooms	17,635	3.84 %	670.63	-	670.63	-	670.63
	459,196	100.00 %	17,462.58	-	17,462.58	-	17,462.58

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

Grantee Department		
City of Mobile	4,842.03	4,842.03
CC001 County Commission	1,859.10	1,859.10
CC002 Treasurer	128.57	128.57
CC018 County Attorney	146.75	146.75
CC040 Circuit Court-Judges	3,200.33	3,200.33
CC138 Circuit Court-Law Library	332.07	332.07
CC139 Circuit Ct-Domestic Relations	200.07	200.07
CC041 District Court-Judges	1,329.10	1,329.10
CC042 District Attny Administration	2,004.41	2,004.41
CC033 Thirteenth Judicial Police	349.10	349.10
FD112/CC082 County Engineer	771.45	771.45
State Circuit Ct	964.82	964.82
State District Ct	664.13	664.13
State Domestic Relations Courtrooms	670.63	670.63
	17,462.58	17,462.58

Accounts 001-CC135 contain the cost of utilities and other miscellaneous maintenance costs associated with the Government Plaza Building. The County began occupying the building in December 1994 and the building also houses some City departments and also Judicial Services.

Costs have been allocated as follows:

- Government Plaza – Costs are allocated based on the square footage of space occupied per Department/Occupant.
- Courthouse Annex – Costs are assigned 100% to the Courthouse Annex.

MOBILE GOVERNMENT PLAZA REVIEW  
CC135 BLDG MAINT UTILITIES - GOV'T PLAZA

Functions:	Total	GeneralAdmin	Gov't Plaza-MU	Gov't Plaza Annex-MU
Expenditures:				
04 Supplies (514)	62,342.00	-	52,560.54	9,781.46
05 Other Services (515)	25,849.00	-	21,793.29	4,055.71
06 Information Tech (516)	49.00	-	41.31	7.69
07 Repairs & Maint (517)	505,390.00	-	426,094.31	79,295.69
09 Facilities Construction (521)	159,611.00	-	134,568.03	25,042.97
Operating Expense (543, 544)	43,514.00	-	36,686.65	6,827.35
27 Utilities (55000)	1,908,835.00	-	1,609,338.79	299,496.21
28 Insurance (55100)	7,425.00	-	6,260.02	1,164.98
Non Operating Expense (560 thru 631)	14,333.00	-	12,084.15	2,248.85
Total Expenditures	2,727,348.00	-	2,299,427.09	427,920.91
Cost Adjustments				
41 County Indirect Costs	187,226.00	-	157,269.84	29,956.16
Total Cost Adjustments	187,226.00	-	157,269.84	29,956.16
General & Administrative Allocation	-	-	-	-
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	2,914,574.00	-	2,456,696.93	457,877.07
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	-	-	-	-
Total Incoming Costs	-	-	-	-
Total Allocated Cost	2,914,574.00	-	2,456,696.93	457,877.07

MOBILE GOVERNMENT PLAZA REVIEW  
CC135 BLDG MAINT UTILITIES - GOV'T PLAZA

Department: CC135 Bldg Maint Utilities - Gov't Plaza  
Function: Gov't Plaza-MU

Total 1st Tier Allocation \$ 2,456,696.93  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 2,456,696.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
City of Mobile	127,326	27.73 %	681,193.64	-	681,193.64	-	681,193.64
CC001 County Commission	48,887	10.65 %	261,545.27	-	261,545.27	-	261,545.27
CC002 Treasurer	3,381	0.74 %	18,088.34	-	18,088.34	-	18,088.34
CC018 County Attorney	3,859	0.84 %	20,645.64	-	20,645.64	-	20,645.64
CC040 Circuit Court-Judges	84,156	18.33 %	450,234.29	-	450,234.29	-	450,234.29
CC138 Circuit Court-Law Library	8,732	1.90 %	46,716.17	-	46,716.17	-	46,716.17
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	28,146.33	-	28,146.33	-	28,146.33
CC041 District Court-Judges	34,950	7.61 %	186,982.37	-	186,982.37	-	186,982.37
CC042 District Attny Administration	52,708	11.48 %	281,987.61	-	281,987.61	-	281,987.61
CC033 Thirteenth Judicial Police	9,180	2.00 %	49,112.97	-	49,112.97	-	49,112.97
FD112/CC082 County Engineer	20,286	4.42 %	108,530.03	-	108,530.03	-	108,530.03
State Circuit Ct	25,371	5.53 %	135,734.76	-	135,734.76	-	135,734.76
State District Ct	17,464	3.80 %	93,432.34	-	93,432.34	-	93,432.34
State Domestic Relations Courtrooms	17,635	3.84 %	94,347.19	-	94,347.19	-	94,347.19
	459,196	100.00 %	2,456,696.93	-	2,456,696.93	-	2,456,696.93

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL



MOBILE GOVERNMENT PLAZA REVIEW  
CC135 BLDG MAINT UTILITIES - GOV'T PLAZA

Department: CC135 Bldg Maint Utilities - Gov't Plaza  
Function: Gov't Plaza Annex-MU

Total 1st Tier Allocation \$ 457,877.07  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 457,877.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
City of Mobile	-	0.00 %	-	-	-	-	-
CC001 County Commission	-	0.00 %	-	-	-	-	-
CC002 Treasurer	-	0.00 %	-	-	-	-	-
CC018 County Attorney	-	0.00 %	-	-	-	-	-
CC040 Circuit Court-Judges	-	0.00 %	-	-	-	-	-
CC138 Circuit Court-Law Library	-	0.00 %	-	-	-	-	-
CC139 Circuit Ct-Domestic Relations	-	0.00 %	-	-	-	-	-
CC041 District Court-Judges	-	0.00 %	-	-	-	-	-
CC042 District Attny Administration	-	0.00 %	-	-	-	-	-
CC033 Thirteenth Judicial Police	-	0.00 %	-	-	-	-	-
FD112/CC082 County Engineer	-	0.00 %	-	-	-	-	-
State Circuit Ct	-	0.00 %	-	-	-	-	-
State District Ct	-	0.00 %	-	-	-	-	-
State Domestic Relations Courtrooms	-	0.00 %	-	-	-	-	-
Courthouse Annex	100	100.00 %	457,877.07	-	457,877.07	-	457,877.07
	100	100.00 %	457,877.07	-	457,877.07	-	457,877.07

Allocation Basis: Gov't Plaza Annex Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC135 BLDG MAINT UTILITIES - GOV'T PLAZA

	Total	Gov't Plaza-MU	Gov't Plaza Annex-MU
<u>Grantee Department</u>			
City of Mobile	681,193.64	681,193.64	-
CC001 County Commission	261,545.27	261,545.27	-
CC002 Treasurer	18,088.34	18,088.34	-
CC018 County Attorney	20,645.64	20,645.64	-
CC040 Circuit Court-Judges	450,234.29	450,234.29	-
CC138 Circuit Court-Law Library	46,716.17	46,716.17	-
CC139 Circuit Ct-Domestic Relations	28,146.33	28,146.33	-
CC041 District Court-Judges	186,982.37	186,982.37	-
CC042 District Attny Administration	281,987.61	281,987.61	-
CC033 Thirteenth Judicial Police	49,112.97	49,112.97	-
FD112/CC082 County Engineer	108,530.03	108,530.03	-
State Circuit Ct	135,734.76	135,734.76	-
State District Ct	93,432.34	93,432.34	-
State Domestic Relations Courtrooms	94,347.19	94,347.19	-
Courthouse Annex	457,877.07	-	457,877.07
	<hr/>	<hr/>	<hr/>
	2,914,574.00	2,456,696.93	457,877.07
	<hr/>	<hr/>	<hr/>

Accounts 001-CC034 contain the cost of maintaining the Government Plaza Building. The County began occupying the building in December, 1994 and the building also houses some City departments and also Judicial Services.

Costs have been allocated as follows:

- Government Plaza - Custodial – Costs are allocated based on the square footage of space occupied per Department/Occupant.
- Courthouse Annex – Costs are assigned 100% to the Courthouse Annex.

**MOBILE GOVERNMENT PLAZA REVIEW**  
**CC034 CUSTODIAL - GOV'T PLAZA**

Functions:	Total	GeneralAdmin	Gov't Plaza-CU	Gov't Plaza Annex-CU
Expenditures:				
01 Salaries (510/511)	355,888.00	-	300,049.17	55,838.83
02 Benefits (512)	143,263.00	-	120,785.04	22,477.96
04 Supplies (514)	68,584.00	-	57,823.17	10,760.83
05 Other Services (515)	249,653.00	-	210,482.44	39,170.56
07 Repairs & Maint (517)	62.00	-	52.27	9.73
Operating Expense (543, 544)	3,342.00	-	2,817.64	524.36
27 Utilities (55000)	1,623.00	-	1,368.35	254.65
28 Insurance (55100)	371.00	-	312.79	58.21
Total Expenditures	822,786.00	-	693,690.87	129,095.13
General & Administrative Allocation	-	-	-	-
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	822,786.00	-	693,690.87	129,095.13
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	-	-	-	-
Total Incoming Costs	-	-	-	-
Total Allocated Cost	822,786.00	-	693,690.87	129,095.13

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MOBILE GOVERNMENT PLAZA REVIEW  
CC034 CUSTODIAL - GOV'T PLAZADepartment: CC034 Custodial - Gov't Plaza  
Function: Gov't Plaza-CUTotal 1st Tier Allocation \$ 693,690.87  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 693,690.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
City of Mobile	127,326	27.73 %	192,346.81	-	192,346.81	-	192,346.81
CC001 County Commission	48,887	10.65 %	73,851.83	-	73,851.83	-	73,851.83
CC002 Treasurer	3,381	0.74 %	5,107.56	-	5,107.56	-	5,107.56
CC018 County Attorney	3,859	0.84 %	5,829.65	-	5,829.65	-	5,829.65
CC040 Circuit Court-Judges	84,156	18.33 %	127,131.44	-	127,131.44	-	127,131.44
CC138 Circuit Court-Law Library	8,732	1.90 %	13,191.12	-	13,191.12	-	13,191.12
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	7,947.60	-	7,947.60	-	7,947.60
CC041 District Court-Judges	34,950	7.61 %	52,797.71	-	52,797.71	-	52,797.71
CC042 District Attny Administration	52,708	11.48 %	79,624.08	-	79,624.08	-	79,624.08
CC033 Thirteenth Judicial Police	9,180	2.00 %	13,867.90	-	13,867.90	-	13,867.90
FD112/CC082 County Engineer	20,286	4.42 %	30,645.33	-	30,645.33	-	30,645.33
State Circuit Ct	25,371	5.53 %	38,327.06	-	38,327.06	-	38,327.06
State District Ct	17,464	3.80 %	26,382.24	-	26,382.24	-	26,382.24
State Domestic Relations Courtrooms	17,635	3.84 %	26,640.56	-	26,640.56	-	26,640.56
	459,196	100.00 %	693,690.87	-	693,690.87	-	693,690.87

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC034 CUSTODIAL - GOV'T PLAZA

Department: CC034 Custodial - Gov't Plaza  
Function: Gov't Plaza Annex-CU

Total 1st Tier Allocation \$ 129,095.13  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 129,095.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
City of Mobile	-	0.00 %	-	-	-	-	-
CC001 County Commission	-	0.00 %	-	-	-	-	-
CC002 Treasurer	-	0.00 %	-	-	-	-	-
CC018 County Attorney	-	0.00 %	-	-	-	-	-
CC040 Circuit Court-Judges	-	0.00 %	-	-	-	-	-
CC138 Circuit Court-Law Library	-	0.00 %	-	-	-	-	-
CC139 Circuit Ct-Domestic Relations	-	0.00 %	-	-	-	-	-
CC041 District Court-Judges	-	0.00 %	-	-	-	-	-
CC042 District Attny Administration	-	0.00 %	-	-	-	-	-
CC033 Thirteenth Judicial Police	-	0.00 %	-	-	-	-	-
FD112/CC082 County Engineer	-	0.00 %	-	-	-	-	-
State Circuit Ct	-	0.00 %	-	-	-	-	-
State District Ct	-	0.00 %	-	-	-	-	-
State Domestic Relations Courtrooms	-	0.00 %	-	-	-	-	-
Courthouse Annex	100	100.00 %	129,095.13	-	129,095.13	-	129,095.13
	100	100.00 %	129,095.13	-	129,095.13	-	129,095.13

Allocation Basis: Gov't Plaza Annex Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC034 CUSTODIAL - GOV'T PLAZA

	Total	Gov't Plaza-CU	Gov't Plaza Annex-CU
<u>Grantee Department</u>			
City of Mobile	192,346.81	192,346.81	-
CC001 County Commission	73,851.83	73,851.83	-
CC002 Treasurer	5,107.56	5,107.56	-
CC018 County Attorney	5,829.65	5,829.65	-
CC040 Circuit Court-Judges	127,131.44	127,131.44	-
CC138 Circuit Court-Law Library	13,191.12	13,191.12	-
CC139 Circuit Ct-Domestic Relations	7,947.60	7,947.60	-
CC041 District Court-Judges	52,797.71	52,797.71	-
CC042 District Attny Administration	79,624.08	79,624.08	-
CC033 Thirteenth Judicial Police	13,867.90	13,867.90	-
FD112/CC082 County Engineer	30,645.33	30,645.33	-
State Circuit Ct	38,327.06	38,327.06	-
State District Ct	26,382.24	26,382.24	-
State Domestic Relations Courtrooms	26,640.56	26,640.56	-
Courthouse Annex	129,095.13	-	129,095.13
	822,786.00	693,690.87	129,095.13

account 001-CC014. Expenses are allowable and have been allocated based on Building Maintenance staff assignments.

Building maintenance costs are identified and allocated as follows:

- Government Plaza – Costs are allocated based on the square footage of space occupied per Department/Occupant.



MOBILE GOVERNMENT PLAZA REVIEW  
CC014 BLDG MAINT STAFF - GOV'T PLAZA

Functions:	Total	GeneralAdmin	Gov't Plaza-MS
Expenditures:			
01 Salaries (510/511)	279,622.93	-	279,622.93
02 Benefits (512)	108,217.94	-	108,217.94
03 Professional Services (513)	3,565.92	-	3,565.92
05 Other Services (515)	9,564.79	-	9,564.79
06 Information Tech (516)	5,091.92	-	5,091.92
08 Travel (518)	72.50	-	72.50
11 Training (523)	224.05	-	224.05
12 Waste Disposal (524)	990.85	-	990.85
13 Leases & Rentals (538)	6,576.37	-	6,576.37
14 Projects with Gas Tax Resource (54:	207.53	-	207.53
Operating Expense (543, 544)	18,745.20	-	18,745.20
Non Operating Expense (560 thru 631)	31,167.19	-	31,167.19
20 Reimbursements (500)	(16.91)	-	(16.91)
Total Expenditures	464,030.28	-	464,030.28
General & Administrative Allocation	-	-	-
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	464,030.28	-	464,030.28
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	-	-	-
Total Incoming Costs	-	-	-
Total Allocated Cost	464,030.28	-	464,030.28

MOBILE GOVERNMENT PLAZA REVIEW  
CC014 BLDG MAINT STAFF - GOV'T PLAZA

Department: CC014 Bldg Maint Staff - Gov't Plaza  
Function: Gov't Plaza-MS

Total 1st Tier Allocation \$ 464,030.28  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 464,030.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
City of Mobile	127,326	27.73 %	128,666.45	-	128,666.45	-	128,666.45
CC001 County Commission	48,887	10.65 %	49,401.67	-	49,401.67	-	49,401.67
CC002 Treasurer	3,381	0.74 %	3,416.59	-	3,416.59	-	3,416.59
CC018 County Attorney	3,859	0.84 %	3,899.63	-	3,899.63	-	3,899.63
CC040 Circuit Court-Judges	84,156	18.33 %	85,041.97	-	85,041.97	-	85,041.97
CC138 Circuit Court-Law Library	8,732	1.90 %	8,823.93	-	8,823.93	-	8,823.93
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	5,316.39	-	5,316.39	-	5,316.39
CC041 District Court-Judges	34,950	7.61 %	35,317.94	-	35,317.94	-	35,317.94
CC042 District Attny Administration	52,708	11.48 %	53,262.89	-	53,262.89	-	53,262.89
CC033 Thirteenth Judicial Police	9,180	2.00 %	9,276.64	-	9,276.64	-	9,276.64
FD112/CC082 County Engineer	20,286	4.42 %	20,499.57	-	20,499.57	-	20,499.57
State Circuit Ct	25,371	5.53 %	25,638.10	-	25,638.10	-	25,638.10
State District Ct	17,464	3.80 %	17,647.86	-	17,647.86	-	17,647.86
State Domestic Relations Courtrooms	17,635	3.84 %	17,820.66	-	17,820.66	-	17,820.66
	459,196	100.00 %	464,030.28	-	464,030.28	-	464,030.28

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC014 BLDG MAINT STAFF - GOV'T PLAZA

	Total	Gov't Plaza-MS
<u>Grantee Department</u>		
City of Mobile	128,666.45	128,666.45
CC001 County Commission	49,401.67	49,401.67
CC002 Treasurer	3,416.59	3,416.59
CC018 County Attorney	3,899.63	3,899.63
CC040 Circuit Court-Judges	85,041.97	85,041.97
CC138 Circuit Court-Law Library	8,823.93	8,823.93
CC139 Circuit Ct-Domestic Relations	5,316.39	5,316.39
CC041 District Court-Judges	35,317.94	35,317.94
CC042 District Attny Administration	53,262.89	53,262.89
CC033 Thirteenth Judicial Police	9,276.64	9,276.64
FD112/CC082 County Engineer	20,499.57	20,499.57
State Circuit Ct	25,638.10	25,638.10
State District Ct	17,647.86	17,647.86
State Domestic Relations Courtrooms	17,820.66	17,820.66
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	464,030.28	464,030.28
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The electronic services were performed by the Electronics Systems Analysts assigned to the Government Plaza. The Electronics Department staff is responsible for maintaining the various electronic systems such as fire alarms, smoke alarms and radios, for the Government Plaza occupants.

The costs applicable to the services for the other systems, such as elevator maintenance were further allocated based on the costs associated with the Government Plaza. The Electronics Department costs were recorded in account 001-CC019.

Costs have been allocated as follows:

- Government Plaza – Costs are allocated based on the square footage of space occupied per Department/Occupant.

MOBILE GOVERNMENT PLAZA REVIEW  
CC019 ELECTRONICS - GOV'T PLAZA

Functions:	Total	GeneralAdmin	Gov't Plaza-EL
Expenditures:			
01 Salaries (510/511)	212,490.00	-	212,490.00
02 Benefits (512)	81,545.00	-	81,545.00
04 Supplies (514)	16,293.60	-	16,293.60
05 Other Services (515)	1,032.80	-	1,032.80
06 Information Tech (516)	40,394.00	-	40,394.00
08 Travel (518)	590.40	-	590.40
12 Waste Disposal (524)	578.40	-	578.40
13 Leases & Rentals (538)	806.80	-	806.80
Operating Expense (543, 544)	4,060.00	-	4,060.00
27 Utilities (55000)	3,095.20	-	3,095.20
28 Insurance (55100)	668.40	-	668.40
Total Expenditures	361,554.60	-	361,554.60
General & Administrative Allocation	-	-	-
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	361,554.60	-	361,554.60
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	-	-	-
Total Incoming Costs	-	-	-
Total Allocated Cost	361,554.60	-	361,554.60

MOBILE GOVERNMENT PLAZA REVIEW  
CC019 ELECTRONICS - GOV'T PLAZA

Department: CC019 Electronics - Gov't Plaza  
Function: Gov't Plaza-EL

Total 1st Tier Allocation \$ 361,554.60  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 361,554.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
City of Mobile	127,326	27.73 %	100,251.96	-	100,251.96	-	100,251.96
CC001 County Commission	48,887	10.65 %	38,491.89	-	38,491.89	-	38,491.89
CC002 Treasurer	3,381	0.74 %	2,662.08	-	2,662.08	-	2,662.08
CC018 County Attorney	3,859	0.84 %	3,038.44	-	3,038.44	-	3,038.44
CC040 Circuit Court-Judges	84,156	18.33 %	66,261.44	-	66,261.44	-	66,261.44
CC138 Circuit Court-Law Library	8,732	1.90 %	6,875.27	-	6,875.27	-	6,875.27
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	4,142.32	-	4,142.32	-	4,142.32
CC041 District Court-Judges	34,950	7.61 %	27,518.39	-	27,518.39	-	27,518.39
CC042 District Attny Administration	52,708	11.48 %	41,500.40	-	41,500.40	-	41,500.40
CC033 Thirteenth Judicial Police	9,180	2.00 %	7,228.01	-	7,228.01	-	7,228.01
FD112/CC082 County Engineer	20,286	4.42 %	15,972.47	-	15,972.47	-	15,972.47
State Circuit Ct	25,371	5.53 %	19,976.22	-	19,976.22	-	19,976.22
State District Ct	17,464	3.80 %	13,750.53	-	13,750.53	-	13,750.53
State Domestic Relations Courtrooms	17,635	3.84 %	13,885.17	-	13,885.17	-	13,885.17
	459,196	100.00 %	361,554.60	-	361,554.60	-	361,554.60

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC019 ELECTRONICS - GOV'T PLAZA

	Total	Gov't Plaza-EL
Grantee Department		
City of Mobile	100,251.96	100,251.96
CC001 County Commission	38,491.89	38,491.89
CC002 Treasurer	2,662.08	2,662.08
CC018 County Attorney	3,038.44	3,038.44
CC040 Circuit Court-Judges	66,261.44	66,261.44
CC138 Circuit Court-Law Library	6,875.27	6,875.27
CC139 Circuit Ct-Domestic Relations	4,142.32	4,142.32
CC041 District Court-Judges	27,518.39	27,518.39
CC042 District Attny Administration	41,500.40	41,500.40
CC033 Thirteenth Judicial Police	7,228.01	7,228.01
FD112/CC082 County Engineer	15,972.47	15,972.47
State Circuit Ct	19,976.22	19,976.22
State District Ct	13,750.53	13,750.53
State Domestic Relations Courtrooms	13,885.17	13,885.17
	361,554.60	361,554.60

## NATURE AND EXTENT OF SERVICES

This schedule reflects the cost of Police Security in the Government Plaza and Courthouse Annex as recorded in account 001-CC033. Police Security costs are identified and allocated as follows:

- Government Plaza -- Costs are allocated based on the square footage of space occupied per Department/Occupant.
- Courthouse Annex -- Costs are assigned 100% to the Courthouse Annex.



MOBILE GOVERNMENT PLAZA REVIEW  
CC033 JUDICIAL POLICE SECURITY

Functions:	Total	GeneralAdmin	Gov't Plaza Security	Courthouse Annex Security
Expenditures:				
01 Salaries (510/511)	1,567,417.00	-	1,490,143.34	77,273.66
02 Benefits (512)	527,185.00	-	501,194.78	25,990.22
04 Supplies (514)	3,460.00	-	3,289.42	170.58
05 Other Services (515)	210.00	-	199.65	10.35
06 Information Tech (516)	1,879.00	-	1,786.37	92.63
07 Repairs & Maint (517)	9,609.00	-	9,135.28	473.72
08 Travel (518)	1,581.00	-	1,503.06	77.94
13 Leases & Rentals (538)	1,135.00	-	1,079.04	55.96
Operating Expense (543, 544)	7,870.00	-	7,482.01	387.99
27 Utilities (55000)	4,543.00	-	4,319.03	223.97
28 Insurance (55100)	557.00	-	529.54	27.46
Total Expenditures	2,125,446.00	-	2,020,661.52	104,784.48
Cost Adjustments				
41 County Indirect Costs	119,832.00	-	113,840.00	5,992.00
Total Cost Adjustments	119,832.00	-	113,840.00	5,992.00
General & Administrative Allocation	-	-	-	-
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	2,245,278.00	-	2,134,501.52	110,776.48
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	-	-	-	-
Total Incoming Costs	-	-	-	-
Total Allocated Cost	2,245,278.00	-	2,134,501.52	110,776.48

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MOBILE GOVERNMENT PLAZA REVIEW  
CC033 JUDICIAL POLICE SECURITY

Department: CC033 Judicial Police Security  
Function: Gov't Plaza Security

Total 1st Tier Allocation \$ 2,134,501.52  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 2,134,501.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
City of Mobile	127,326	27.73 %	591,855.20	-	591,855.20	-	591,855.20
CC001 County Commission	48,887	10.65 %	227,243.65	-	227,243.65	-	227,243.65
CC002 Treasurer	3,381	0.74 %	15,716.06	-	15,716.06	-	15,716.06
CC018 County Attorney	3,859	0.84 %	17,937.96	-	17,937.96	-	17,937.96
CC040 Circuit Court-Judges	84,156	18.33 %	391,186.14	-	391,186.14	-	391,186.14
CC138 Circuit Court-Law Library	8,732	1.90 %	40,589.35	-	40,589.35	-	40,589.35
CC139 Circuit Ct-Domestic Relations	5,261	1.15 %	24,454.94	-	24,454.94	-	24,454.94
CC041 District Court-Judges	34,950	7.61 %	162,459.66	-	162,459.66	-	162,459.66
CC042 District Attny Administration	52,708	11.48 %	245,004.98	-	245,004.98	-	245,004.98
CC033 Thirteenth Judicial Police	9,180	2.00 %	42,671.81	-	42,671.81	-	42,671.81
FD112/CC082 County Engineer	20,286	4.42 %	94,296.33	-	94,296.33	-	94,296.33
State Circuit Ct	25,371	5.53 %	117,933.17	-	117,933.17	-	117,933.17
State District Ct	17,464	3.80 %	81,178.70	-	81,178.70	-	81,178.70
State Domestic Relations Courtrooms	17,635	3.84 %	81,973.57	-	81,973.57	-	81,973.57
	459,196	100.00 %	2,134,501.52	-	2,134,501.52	-	2,134,501.52

Allocation Basis: Gov't Plaza Sq. Ft. Occupied by Fund / Dept

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC033 JUDICIAL POLICE SECURITY

Department: CC033 Judicial Police Security  
Function: Courthouse Annex Security

Total 1st Tier Allocation \$ 110,776.48  
Total 2nd Tier Allocation -

Total Allocation Cost \$ 110,776.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Courthouse Annex	100	100.00 %	110,776.48	-	110,776.48	-	110,776.48
	100	100.00 %	110,776.48	-	110,776.48	-	110,776.48

Allocation Basis: Direct Assigned to Courthouse Annex

Allocation Source: Mobile County, AL

MOBILE GOVERNMENT PLAZA REVIEW  
CC033 JUDICIAL POLICE SECURITY

	Total	Gov't Plaza Security	Courthouse Annex Security
<u>Grantee Department</u>			
City of Mobile	591,855.20	591,855.20	-
CC001 County Commission	227,243.65	227,243.65	-
CC002 Treasurer	15,716.06	15,716.06	-
CC018 County Attorney	17,937.96	17,937.96	-
CC040 Circuit Court-Judges	391,186.14	391,186.14	-
CC138 Circuit Court-Law Library	40,589.35	40,589.35	-
CC139 Circuit Ct-Domestic Relations	24,454.94	24,454.94	-
CC041 District Court-Judges	162,459.66	162,459.66	-
CC042 District Attny Administration	245,004.98	245,004.98	-
CC033 Thirteenth Judicial Police	42,671.81	42,671.81	-
FD112/CC082 County Engineer	94,296.33	94,296.33	-
State Circuit Ct	117,933.17	117,933.17	-
State District Ct	81,178.70	81,178.70	-
State Domestic Relations Courtrooms	81,973.57	81,973.57	-
Courthouse Annex	110,776.48	-	110,776.48
	<hr/>	<hr/>	<hr/>
	2,245,278.00	2,134,501.52	110,776.48
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