

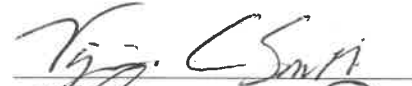
**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MOUNTAIN BROOK,
ALABAMA, AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022**

BE IT ORDAINED by the City Council of the City of Mountain Brook, Alabama, that the following is the adopted budget for all major funds of the City for the fiscal year beginning October 1, 2021, and ending September 30, 2022:

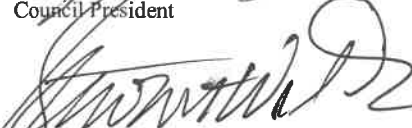
	General Operations	Park Board	Library Board	Capital Projects	Other Governmental	All Other
	<u>(100)</u>	<u>(115)</u>	<u>(70X)</u>	<u>(417/428/441)</u>	<u>(5XX/600)</u>	<u>(132/14X/153)</u>
Funds Available:						
Revenues:						
Taxes	\$ 37,392,600	\$ 0	\$ 0	\$ 0	\$ 478,800	\$ 0
Licenses and permits	4,504,370	0	0	0	0	0
Intergovernmental	368,000	141,547	0	600,000	0	52,190
Charges for services	504,100	147,357	7,000	0	468,300	52,190
Fines and forfeitures	386,000	0	6,000	0	160,400	0
Grants	100,000	0	16,692	3,123,480	0	27,000
Investment Earnings	20,000	500	0	263,000	1,151	8,200
Miscellaneous	286,000	3,000	6,500	0	203,000	0
Proceeds from the issuance of debt	0	0	0	0	0	0
Proceeds from the sale of property	0	0	0	25,000	0	0
Intrafund transfers in:						
General Operations/Capital	0	0	0	4,153,382	1,312,872	0
Park Board	0	0	0	360,000	0	0
Library Board	0	0	0	132,000	0	0
Other (14X/153)	(52,191)	0	0	0	0	0
E-911	0	0	0	32,000	0	0
Operating transfers in-component unit	0	0	112,000	0	0	0
Donations	0	0	72,400	232,000	0	0
(Surplus) deficit	<u>(180,566)</u>	<u>0</u>	<u>(20,400)</u>	<u>6,124,351</u>	<u>(118,364)</u>	<u>(8,199)</u>
Total Fund Available	<u>\$ 43,328,313</u>	<u>\$ 292,404</u>	<u>\$ 200,192</u>	<u>\$ 15,045,213</u>	<u>\$ 2,506,159</u>	<u>\$ 131,381</u>
Expenditures:						
Legislation and management	\$ 2,812,480	\$ 0	\$ 0	\$ 83,500	\$ 0	\$ 0
Planning, Building & Sustainability	563,546	0	0	7,500	0	0
Intergovernmental	1,067,500	0	0	0	0	0
Unassigned benefits	1,583,200	0	0	0	0	0
Finance	1,900,324	0	0	108,000	363,680	0
Fire	8,408,888	0	0	1,973,332	0	0
Inspection Services	542,222	0	0	0	0	0
Police	8,674,909	0	0	2,495,056	1,070,947	27,000
Street and Sanitation	7,372,724	0	0	6,403,425	777,532	0
Parks and Recreation	0	1,360,040	0	3,785,400	0	156,572
Library	0	0	3,576,822	189,000	0	0
Debt service payments	0	0	0	0	262,000	0
Operating transfers-out:						
General Fund	0	0	0	0	0	(52,191)
Capital Projects	4,645,382	0	0	0	32,000	0
E911	572,737	0	0	0	0	0
Special Revenue	365,135	0	0	0	0	0
Debt Service (Other)	375,000	0	0	0	0	0
Other funds (Other)	0	0	0	0	0	0
Park Board	1,067,636	(1,067,636)	0	0	0	0
Library Board	3,376,630	0	(3,376,630)	0	0	0
Total Expenditures	<u>\$ 43,328,313</u>	<u>\$ 292,404</u>	<u>\$ 200,192</u>	<u>\$ 15,045,213</u>	<u>\$ 2,506,159</u>	<u>\$ 131,381</u>

BE IT FURTHER ORDAINED by the City Council of the City of Mountain Brook, Alabama that the City Manager of the City is hereby authorized and directed, for and on behalf of the City, to disburse funds for the payment of budgeted expenditures including and not limited to salaries and benefits, payroll taxes, service and other contracts, debt service, utilities, supplies and such other obligations incurred by the City in the normal course of municipal, public safety, and recreational operations.

ADOPTED: The 27th of September, 2021.


Council President

APPROVED: The 27th of September, 2021.


Mayor

CERTIFICATION

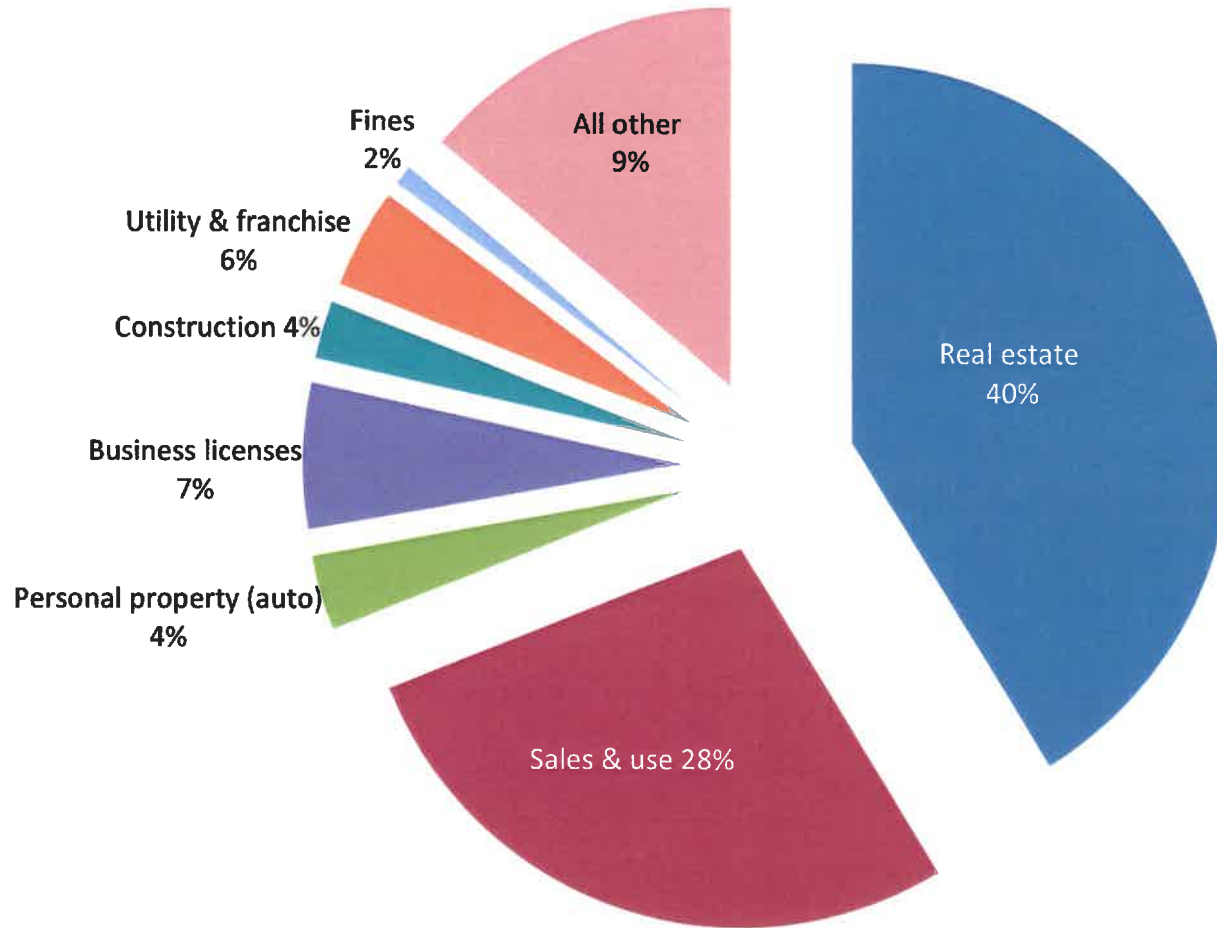
I, Heather Richards, City Clerk of the City of Mountain Brook, Alabama, hereby certify the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Mountain Brook at its meeting held on September 27, 2021, as same appears in the minutes of record of said meeting, and published by posting copies thereon on September 28, 2021, at the following public places as required by law.

City Hall, 56 Church Street
Gilchrist Pharmacy, 2850 Cahaba Road

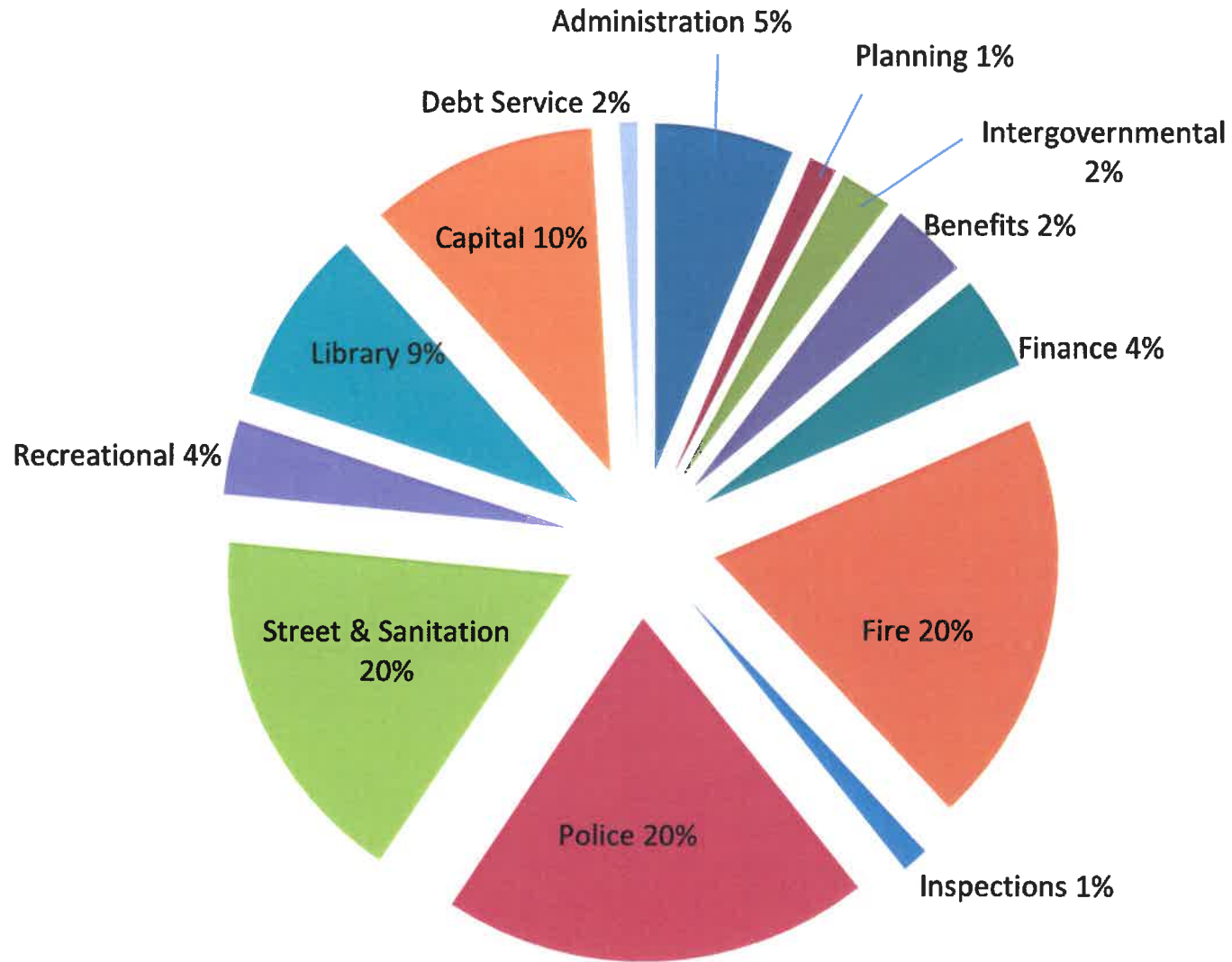
Overton Park, 3020 Overton Road
Cahaba River Walk, 3503 Overton Road


City Clerk

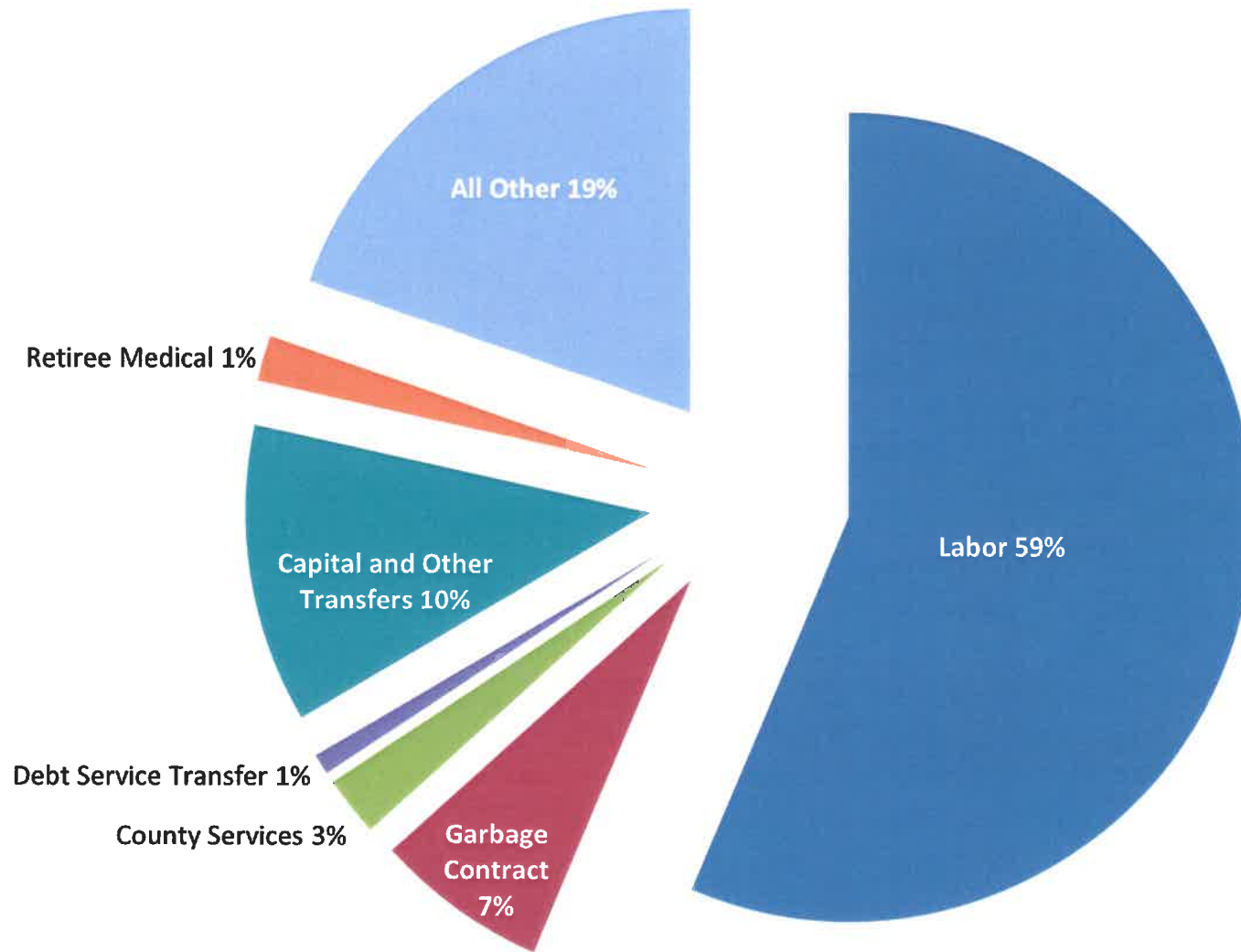
2022 General Fund Revenue Budget



2022 General Fund Expenses by Department



2022 General Fund Expenses by Function



General Operations (Fund 100) Budget Summary
City of Mountain Brook, Alabama
Year Ended

	Actual 2020	Budget 2021	Projected 2021	Budget 2022
Revenues	\$ 40,426,368	\$ 39,977,190	\$ 43,363,750	\$ 43,561,070
Expenses and Intrafund Transfers:				
General Government	14,836,740	13,431,209	15,455,030	16,008,561
Legislation & Management	2,860,922	3,104,162	3,291,854	3,244,480
Planning	464,588	525,984	451,112	563,546
Intergovernmental	1,001,786	992,500	1,002,109	1,067,500
Benefits (Unassigned)	1,352,365	913,200	1,510,617	1,583,200
Intrafund Transfers-Park Board	1,303,655	1,270,053	1,180,719	1,427,636
Intrafund Transfers-Library Board	3,184,600	3,395,069	3,277,470	3,508,630
Intrafund Transfers-All Other	2,876,431	1,440,486	2,931,296	2,538,045
Finance	1,792,393	1,789,755	1,809,853	2,075,524
Administration	623,325	573,275	594,555	832,987
Revenue	421,423	423,866	450,879	436,491
Accounting	302,423	282,963	273,457	296,452
Network Administration	445,222	509,651	490,962	509,594
Public Safety	17,764,994	18,895,403	18,662,391	19,455,619
Fire	8,432,368	8,904,842	8,730,651	9,165,188
Administration	1,144,764	1,233,498	1,214,192	1,390,564
Training & Safety	194,220	194,372	194,266	211,969
Prevention	272,848	311,114	297,198	322,504
EMS Transportation	404,238	514,902	438,862	494,862
Suppression	6,416,298	6,650,956	6,586,133	6,745,289
Inspections	505,516	524,399	526,409	556,022
Police	8,827,110	9,466,162	9,405,331	9,734,409
Administration	3,040,796	3,180,329	3,120,845	2,839,531
Training	115,752	131,000	120,100	158,000
Patrol	4,103,285	4,512,645	4,595,392	4,812,564
Detectives	953,216	998,829	908,327	1,230,429
School Resource Officers	614,061	643,359	660,667	693,885
Public Works	7,507,820	7,409,578	7,584,743	7,916,324
Administration	1,269,935	1,299,981	1,310,169	1,417,620
Gargage & Trash Contract	2,897,901	2,924,000	2,900,364	3,053,000
Heavy Construction	1,117,283	1,133,561	1,068,554	1,122,128
Traffic & Right-of-Way	1,989,826	1,818,072	2,043,855	2,113,667
Fleet Maintenance	232,875	233,964	261,801	209,909
Total Expenses and Transfers	40,109,554	39,736,190	41,702,164	43,380,504
Surplus (Deficit)	\$ 316,814	\$ 241,000	\$ 1,661,586	\$ 180,566

Schedule of Historical General Fund Revenues by Source
City of Mountain Brook, Alabama
Year Ended September 30,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Budget 2021</u>	<u>2022</u>
Taxes								Audited	Budget	Projected	Budget
Real property	\$ 13,512,485	\$ 13,867,794	\$ 13,994,315	\$ 14,443,548	\$ 15,155,623	\$ 15,570,510	\$ 16,179,118	\$ 16,776,932	\$ 17,129,000	\$ 17,610,540	\$ 18,150,000
Sales and use	9,578,337	9,808,223	10,158,557	10,285,530	10,656,090	10,703,490	11,041,853	10,612,050	10,545,000	12,135,000	12,196,000
Utility	1,284,421	1,288,163	1,325,088	1,283,444	1,253,385	1,266,010	1,362,195	1,410,584	1,432,000	1,268,800	1,287,900
Personal property	1,208,485	1,217,199	1,306,732	1,392,583	1,382,497	1,286,922	1,269,323	1,329,488	1,299,000	1,419,000	1,434,000
Road and bridge	565,066	550,686	596,475	604,774	627,182	646,115	671,896	700,189	697,000	720,000	720,000
Other	1,038,515	1,127,178	1,238,322	1,506,051	1,810,442	2,069,420	2,615,515	3,072,941	2,816,300	3,561,840	3,604,700
Total taxes	27,187,309	27,859,243	28,619,489	29,515,930	30,885,219	31,542,467	33,139,900	33,902,184	33,918,300	36,715,180	37,392,600
Licenses and permits											
Business	2,492,623	2,531,307	2,679,512	2,815,615	3,046,371	2,991,535	2,995,790	2,859,211	2,720,000	2,765,500	2,766,000
Construction permits	1,100,204	1,347,583	1,143,394	1,119,259	1,076,879	1,160,304	1,501,218	1,162,500	906,000	1,536,000	1,070,000
Cable TV franchise fees	424,912	389,500	423,068	432,600	412,824	396,782	392,537	357,263	380,000	342,000	342,000
Waterworks Board	216,839	192,875	215,518	208,099	254,138	219,051	237,503	259,856	264,000	257,300	261,100
Other	62,115	65,154	63,674	65,373	65,909	66,127	69,850	62,456	62,990	65,270	65,270
Total licenses and permits	4,296,693	4,526,419	4,525,166	4,640,946	4,856,121	4,833,799	5,196,898	4,701,286	4,332,990	4,966,070	4,504,370
Intergovernmental	84,547	85,443	92,199	92,199	185,943	189,926	160,291	478,274	527,075	499,828	561,737
Charges for services											
Garbage fees	35,589	34,086	33,890	29,175	30,977	29,948	32,395	28,883	30,000	30,500	30,500
Other	693,408	730,347	695,790	688,534	678,795	628,736	735,008	633,726	680,785	689,085	680,147
Total charges for services	728,997	764,433	729,680	717,709	709,772	658,684	767,403	662,609	710,785	719,585	710,647
Fines and forfeitures - court	559,465	577,844	643,492	575,406	586,293	514,978	461,595	348,810	423,000	383,500	386,000
Grants	15,755	100,187	53,653	18,438	111,679	29,486	96,880	919,163	16,692	1,673,792	143,692
Other operating revenue											
Investment earnings	138,162	69,522	150,668	170,543	109,328	183,834	575,961	402,465	208,700	28,822	28,700
Other	439,492	311,374	296,044	316,717	269,692	363,255	294,378	279,000	281,500	308,085	295,500
Total other operating revenue	577,654	380,896	446,712	487,260	379,020	547,089	870,339	681,465	490,200	336,907	324,200
Total Revenues	\$ 33,450,420	\$ 34,294,465	\$ 35,110,391	\$ 36,047,888	\$ 37,714,047	\$ 38,316,429	\$ 40,693,306	\$ 41,693,791	\$ 40,419,042	\$ 45,294,862	\$ 44,023,246

Combining Statement of Budgeted General Fund Revenues, Expenditures, and Changes in Fund Balance
 City of Mountain Brook, Alabama
 Year Ended

	2022 Budget										
	General Fund	General Operations	Park Board	Drug Asset Forfeitures	Community Fund	Emergency Reserves	Phase 3 Fields	Court Cash Bonds	Operating	Library Books	Endowment
	Total	100	115	132	142	146	149	153	701	702	703
Revenues:											
Taxes	\$ 37,392,600	\$ 37,392,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	4,504,370	4,504,370	0	0	0	0	0	0	0	0	0
Intergovernmental	561,737	368,000	141,547	0	0	0	52,190	0	0	0	0
Charges for services	710,647	504,100	147,357	0	0	0	52,190	0	7,000	0	0
Fines and forfeitures	392,000	386,000	0	0	0	0	0	0	6,000	0	0
Grants	143,692	100,000	0	0	0	27,000	0	0	16,692	0	0
Investment Earnings	28,700	20,000	500	0	0	8,200	0	0	0	0	0
Miscellaneous	295,500	286,000	3,000	0	0	0	0	0	6,500	0	0
Total Revenues	44,029,246	43,561,070	292,404	0	0	35,200	104,380	0	36,192	0	0
	8.93%										
Expenditures:											
General government	7,927,050	7,927,050	0	0	0	0	0	0	0	0	0
Public safety	17,653,019	17,626,019	0	0	0	27,000	0	0	0	0	0
Street & sanitation	7,372,724	7,372,724	0	0	0	0	0	0	0	0	0
Recreational	1,516,612	0	1,360,040	0	0	0	156,572	0	0	0	0
Library	3,576,822	0	0	0	0	0	0	0	3,046,222	530,600	0
Debt service	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	38,046,227	32,925,793	1,360,040	0	0	27,000	156,572	0	3,046,222	530,600	0
	6.47%										
Excess (deficiency) of revenues over expenditures	5,983,019	10,635,277	(1,067,636)	0	0	8,200	(52,192)	0	(3,010,030)	(530,600)	0
Other Financing Sources (Uses):											
Proceeds from the issuance of debt	0	0	0	0	0	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0	0	0	0	0	0
Operating transfers (out)	(5,958,254)	(10,454,711)	1,067,636	0	0	0	52,191	0	3,010,030	366,600	0
Operating transfers in-component unit	112,000	0	0	0	0	0	0	0	0	112,000	0
Donations	72,400	0	0	0	0	0	0	0	0	72,400	0
Total Other Financing Sources	(5,773,854)	(10,454,711)	1,067,636	0	0	0	52,191	0	3,010,030	551,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	209,165	180,566	0	0	0	8,200	(1)	0	0	20,400	0
Fund balance, beginning of year	20,699,255	15,842,403	125,000	12,726	10,970	4,458,863	1	0	0	197,104	52,188
FUND BALANCES, END OF YEAR	\$ 20,908,420	\$ 16,022,969	\$ 125,000	\$ 12,726	\$ 10,970	\$ 4,467,063	\$ 0	\$ 0	\$ 0	\$ 217,504	\$ 52,188

**Combining Statement of Budgeted Capital Project Funds Revenues, Expenditures, and
Changes in Fund Balance
City of Mountain Brook, Alabama
Year Ended**

	2022 Budget			
	Capital Projects Total	Infrastructure Projects 417	Grant Funded 428	Capital 441
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	600,000	600,000	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Grants	3,123,480	1,765,000	1,345,600	12,880
Investment Earnings	263,000	25,000	8,000	230,000
Miscellaneous	0	0	0	0
Total Revenues	3,986,480	2,390,000	1,353,600	242,880
Expenditures:				
General government	199,000	0	0	199,000
Public safety	4,468,388	0	0	4,468,388
Street & sanitation	6,403,425	3,612,750	2,030,200	760,475
Recreational	3,785,400	3,578,100	0	207,300
Library	189,000	0	0	189,000
Debt service	0	0	0	0
Total Expenditures	15,045,213	7,190,850	2,030,200	5,824,163
Excess (deficiency) of revenues over expenditures	(11,058,733)	(4,800,850)	(676,600)	(5,581,283)
Other Financing Sources (Uses):				
Proceeds from the issuance of debt	0	0	0	0
Operating transfers in	4,677,382	276,974	676,600	3,723,808
Operating transfers (out)	0	0	0	0
Operating transfers in-component unit	0	0	0	0
Proceeds from the sale of assets	25,000	0	0	25,000
Donations	232,000	232,000	0	0
Total Other Financing Sources	4,934,382	508,974	676,600	3,748,808
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	(6,124,351)	(4,291,876)	0	(1,832,475)
Fund balance, beginning of year	23,847,117	7,087,942	967,545	15,791,630
FUND BALANCES, END OF YEAR	\$ 17,722,766	\$ 2,796,066	\$ 967,545	\$ 13,959,155

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Combining Statement of Budgeted Other Governmental Funds Revenues, Expenditures, and Changes in Fund Balance
 City of Mountain Brook, Alabama
 Year Ended

	2022 Budget								
	Other Governmental Funds	Gasoline Tax Funds					E-911 District	Corrections Fund	Debt Service
	Total	10¢ 510	5¢ 521	7¢ 522	4¢ 523	2¢ 524	531	554	600
Revenues:									
Taxes	\$ 478,800	\$ 102,400	\$ 58,900	\$ 192,600	\$ 120,700	\$ 4,200	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0	0
Charges for services	468,300	0	0	0	0	0	388,300	80,000	0
Fines and forfeitures	160,400	0	0	0	0	0	1,600	158,800	0
Grants	0	0	0	0	0	0	0	0	0
Investment Earnings	206	100	20	10	20	1	25	30	945
Miscellaneous	203,000	0	0	203,000	0	0	0	0	0
Total Revenues	1,310,706	102,500	58,920	395,610	120,720	4,201	389,925	238,830	945
	Error	13%	8%	83%	15%	1%			
Expenditures:									
General government	363,680	0	0	0	0	0	0	363,680	0
Public safety	1,070,947	0	0	0	0	0	930,662	140,285	0
Street & sanitation	777,532	58,000	59,672	510,340	145,140	4,380	0	0	0
Recreational	0	0	0	0	0	0	0	0	0
Library	0	0	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0	0	262,000
Total Expenditures	2,212,159	58,000	59,672	510,340	145,140	4,380	930,662	503,965	262,000
Excess (deficiency) of revenues over expenditures	(901,453)	44,500	(752)	(114,730)	(24,420)	(179)	(540,737)	(265,135)	(261,055)
Other Financing Sources (Uses):									
Proceeds from the issuance of debt	0	0	0	0	0	0	0	0	0
Operating transfers in	937,872	0	0	100,000	0	0	572,737	265,135	375,000
Operating transfers (out)	(32,000)	0	0	0	0	0	(32,000)	0	0
Operating transfers in-component unit	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	905,872	0	0	100,000	0	0	540,737	265,135	375,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	4,419	44,500	(752)	(14,730)	(24,420)	(179)	0	0	113,945
Fund balance, beginning of year	701,166	64,880	42,152	203,018	106,007	3,091	313,418	(31,400)	2,827,956
		28%	10%	44%	19%	1%			
FUND BALANCES, END OF YEAR	\$ 705,585	\$ 109,380	\$ 41,400	\$ 188,288	\$ 81,587	\$ 2,912	\$ 313,418	\$ (31,400)	\$ 2,941,901

**Statement of Changes in Fiduciary Net Position
Other Post-Employment Benefits Trust Fund
Year Ended September 30**

	<u>Actual 2020</u>	<u>Budget 2021</u>	<u>Projected 2021</u>	<u>Budget 2022</u>
ADDITIONS				
Contributions				
215-3408-4810 Employer	\$ 607,708	\$ 505,000	\$ 804,800	\$ 825,000
215-3407-4231 Plan members	155,253	140,000	133,000	140,000
215-3407-4400 Investment earnings	121,098	20,000	22,439	20,000
TOTAL ADDITIONS	884,059	665,000	960,239	985,000
DEDUCTIONS				
Benefits				
215-1115-6130	559,051	640,000	693,000	763,000
215-1100-6*** Administrative expense	6,251	5,000	5,000	5,000
TOTAL DEDUCTIONS	565,302	645,000	698,000	768,000
NET INCREASE	318,757	20,000	262,239	217,000
Net position held in trust for other post-employment benefits, beginning of year	<u>3,352,445</u>	<u>3,671,202</u>	<u>3,671,202</u>	<u>3,933,441</u>
NET POSITION HELD IN TRUST FOR OTHER POST-EMPLOYMENT BENEFITS, END OF YEAR	\$ 3,671,202	\$ 3,691,202	\$ 3,933,441	\$ 4,150,441

Note:

Effective October 1, 2006, GASB 45 required local governments to account for their other post-employment benefit plans (OPEB) similar to its method of accounting for its defined benefit pension plans. The City's OPEB plan includes retiree medical insurance. On July 27, 2009, the City Council authorized the creation of an Internal Revenue Code Section 115 trust (Resolution No. 09-101) and began depositing funds into the trust to offset its obligation for retiree medical benefits. Following is a summary of the City's deposits into the Sec. 115 trust since its creation, and trust balances, actuarial accrued liability (AAL) and unfunded actuarial accrued liability (UAAL) as of September 30 :

	September 30						
	Trust Deposit	Net Premiums	Total Expense	Trust Balance	AAL	UAAL	Funded %
2022 Budgeted	\$ 300,000	\$ 525,000	\$ 825,000	\$ 4,150,441	\$ (6,263,000)	\$ (2,112,559)	66.3%
2021 Projected	300,000	354,303	804,800	3,933,441	(6,324,000)	(2,904,202)	53.6%
2020	200,000	407,708	607,708	3,671,202	(6,321,764)	(2,650,562)	58.1%
2019	300,000	354,303	654,303	3,352,445	(6,256,647)	(2,904,202)	53.6%
2018	300,000	348,392	648,392	2,886,328	(5,824,487)	(2,938,159)	49.6%
2017	300,000	332,140	632,140	2,598,720	(5,173,695)	(2,574,975)	50.2%
2016	300,000	311,433	611,433	2,301,227	(4,392,295)	(2,091,068)	52.4%
2015	300,000	358,063	658,063	1,900,232	(3,865,805)	(1,965,573)	49.2%
2014	300,000	359,756	659,756	1,571,336	(3,992,253)	(2,420,917)	39.4%
2013	320,000	350,923	670,923	1,260,448	(3,560,421)	(2,299,973)	35.4%
2012	300,000	354,828	654,828	925,335	(3,155,271)	(2,229,936)	29.3%
2011	200,000	364,016	564,016	613,573	(3,249,729)	(2,636,156)	18.9%
2010	200,000	322,671	522,671	403,024	(3,473,472)	(3,070,448)	11.6%
2009	180,000	35,118	215,118	196,320	(2,859,543)	(2,663,223)	6.9%
	<u>\$ 3,800,000</u>	<u>\$ 4,778,654</u>	<u>\$ 8,729,151</u>				