

ORDINANCE NO. 2130


**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MOUNTAIN BROOK,
ALABAMA, AMENDING THE BUDGET (ORD. NO.) FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023**

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, 2022, and ending September 30, 2023:

	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	\$ 40,043,500	\$ 0	\$ 0	\$ 0	\$ 478,800	\$ 0
Licenses and permits	5,176,980	0	0	0	0	0
Intergovernmental	384,000	141,547	0	0	0	53,450
Charges for services	570,300	147,357	7,000	0	421,500	53,450
Fines and forfeitures	322,000	0	6,000	0	120,200	0
Grants	0	0	17,500	3,462,880	0	0
Investment Earnings	(176,000)	500	0	(719,250)	(3,091)	4,300
Miscellaneous	280,000	3,000	4,000	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	5,463,856	1,716,112	0
Park Board	0	0	0	396,000	0	0
Library Board	0	0	0	132,000	0	0
Other (14X/153)	(53,452)	0	0	0	0	0
E-911	0	0	0	0	0	0
Operating transfers in-component unit	0	0	137,500	0	0	0
Donations	8,020	0	72,400	400,000	0	0
(Surplus) deficit	<u>(105,199)</u>	<u>0</u>	<u>(21,400)</u>	<u>7,825,253</u>	<u>(299,922)</u>	<u>(54,301)</u>
Total Fund Available	\$ 46,450,149	\$ 292,404	\$ 223,000	\$ 16,985,739	\$ 2,636,599	\$ 56,899
Expenditures:						
Legislation and management	\$ 3,056,159	\$ 0	\$ 0	\$ 48,000	\$ 0	\$ 0
Planning, Building & Sustainability	568,144	0	0	3,200	0	0
Intergovernmental	1,164,500	0	0	0	0	0
Unassigned benefits	1,811,200	0	0	0	0	0
Finance	2,076,118	0	0	301,500	379,714	0
Fire	8,817,289	0	0	2,627,832	0	0
Inspection Services	603,828	0	0	0	0	0
Police	8,930,401	0	0	1,128,325	758,403	0
Street and Sanitation	7,555,817	0	0	9,622,032	777,532	0
Parks and Recreation	0	1,431,684	0	2,444,900	0	160,351
Library	0	0	3,913,395	89,000	0	0
Debt service payments	0	0	0	0	720,950	0
Operating transfers-out:						
General Fund	0	0	0	0	0	(53,452)
Capital Projects	5,991,856	0	0	0	0	0
E911	232,775	0	0	0	0	0
Special Revenue	462,387	0	0	0	0	0
Debt Service (Other)	300,000	0	0	720,950	0	0
Other funds (Other)	50,000	0	0	0	0	(50,000)
Park Board	1,139,280	(1,139,280)	0	0	0	0
Library Board	<u>3,690,395</u>	<u>0</u>	<u>(3,690,395)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ 46,450,149	\$ 292,404	\$ 223,000	\$ 16,985,739	\$ 2,636,599	\$ 56,899


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 26th of September, 2022.



Council President

APPROVED: The 26th of September, 2022.



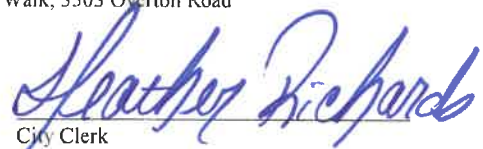
Mayor

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 26, 2022, as same appears in the minutes of record of said meeting, and published by posting copies thereon on September 27, 2022, at the following public places as required by law.

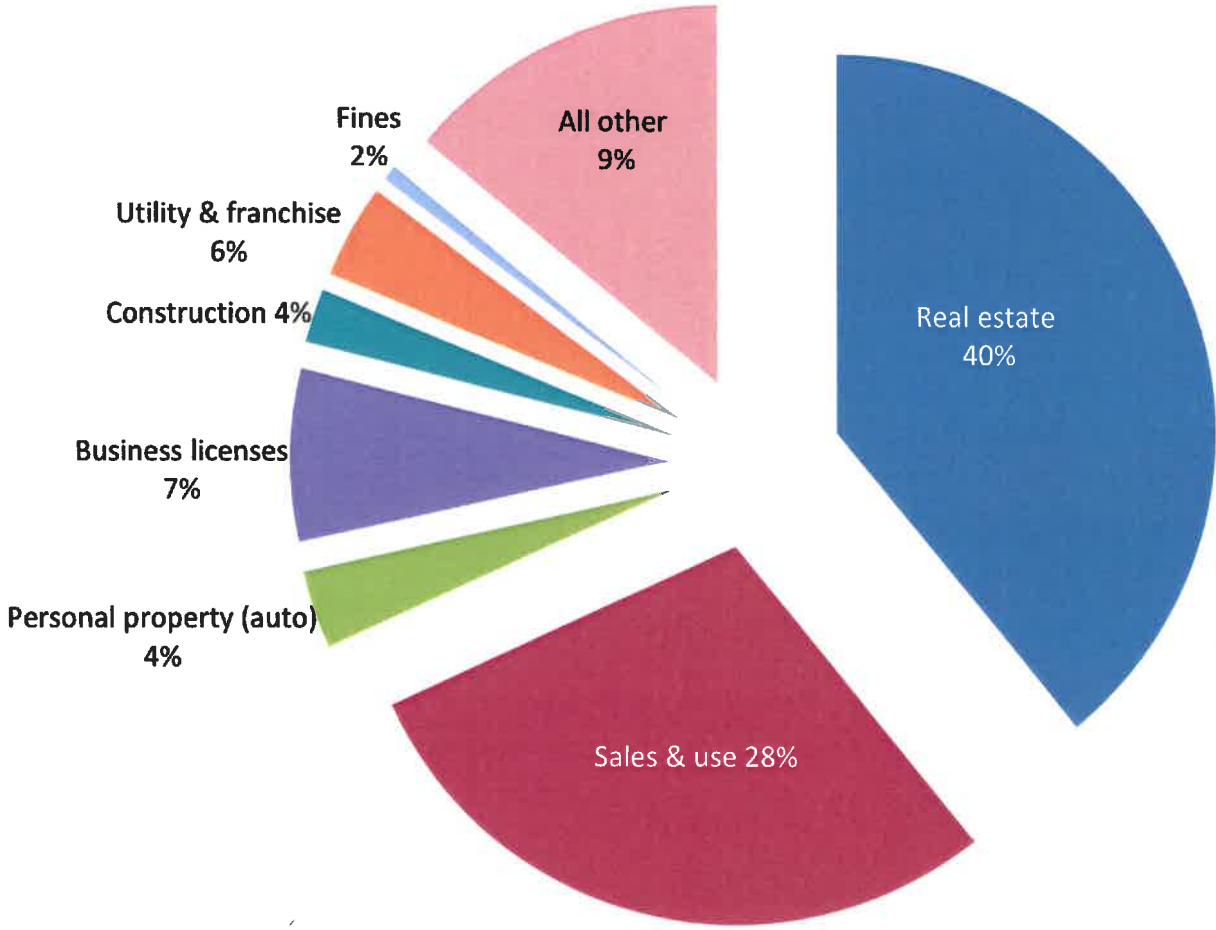
City Hall, 56 Church Street
Gilchrist Pharmacy, 2850 Cahaba Road

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

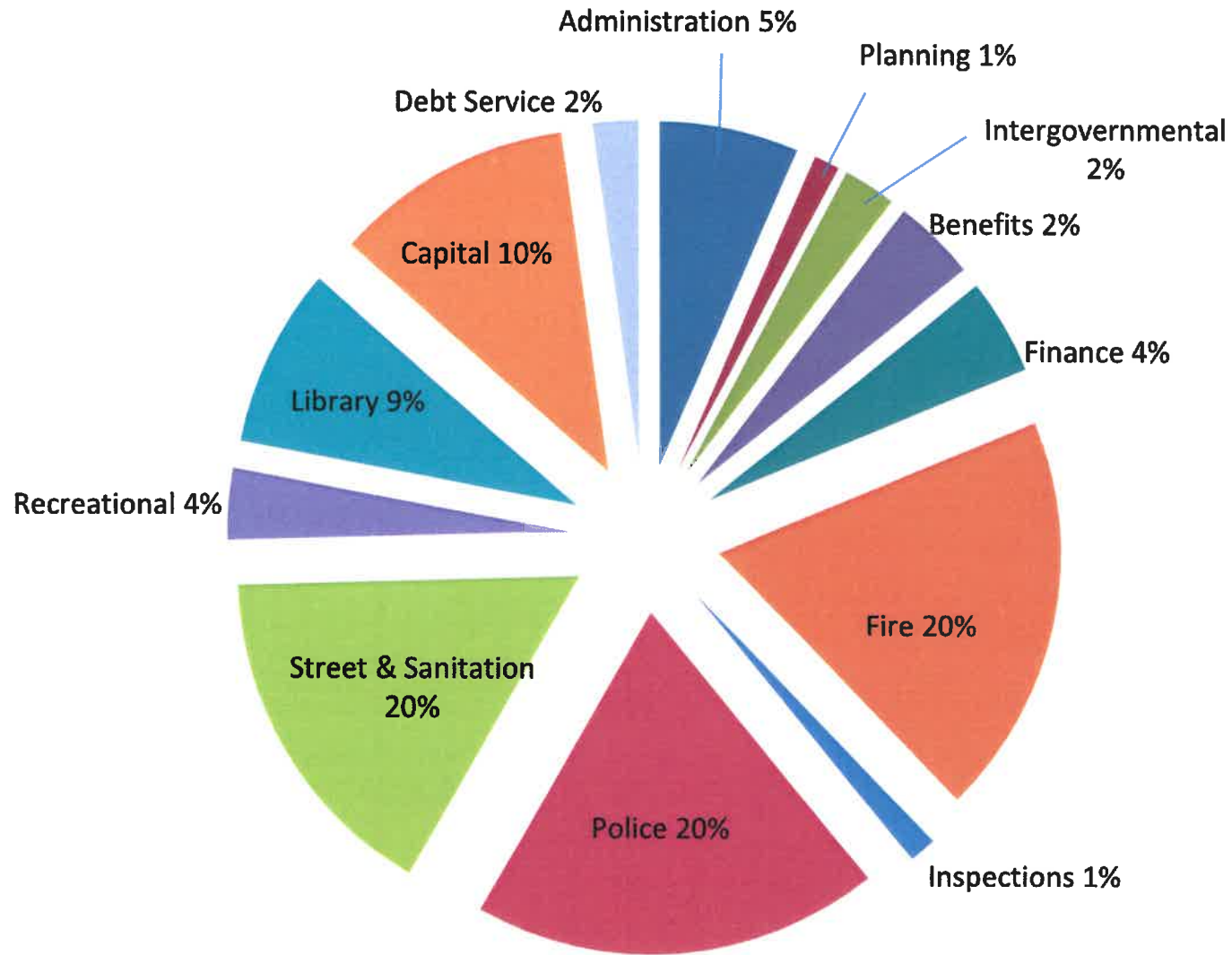


City Clerk

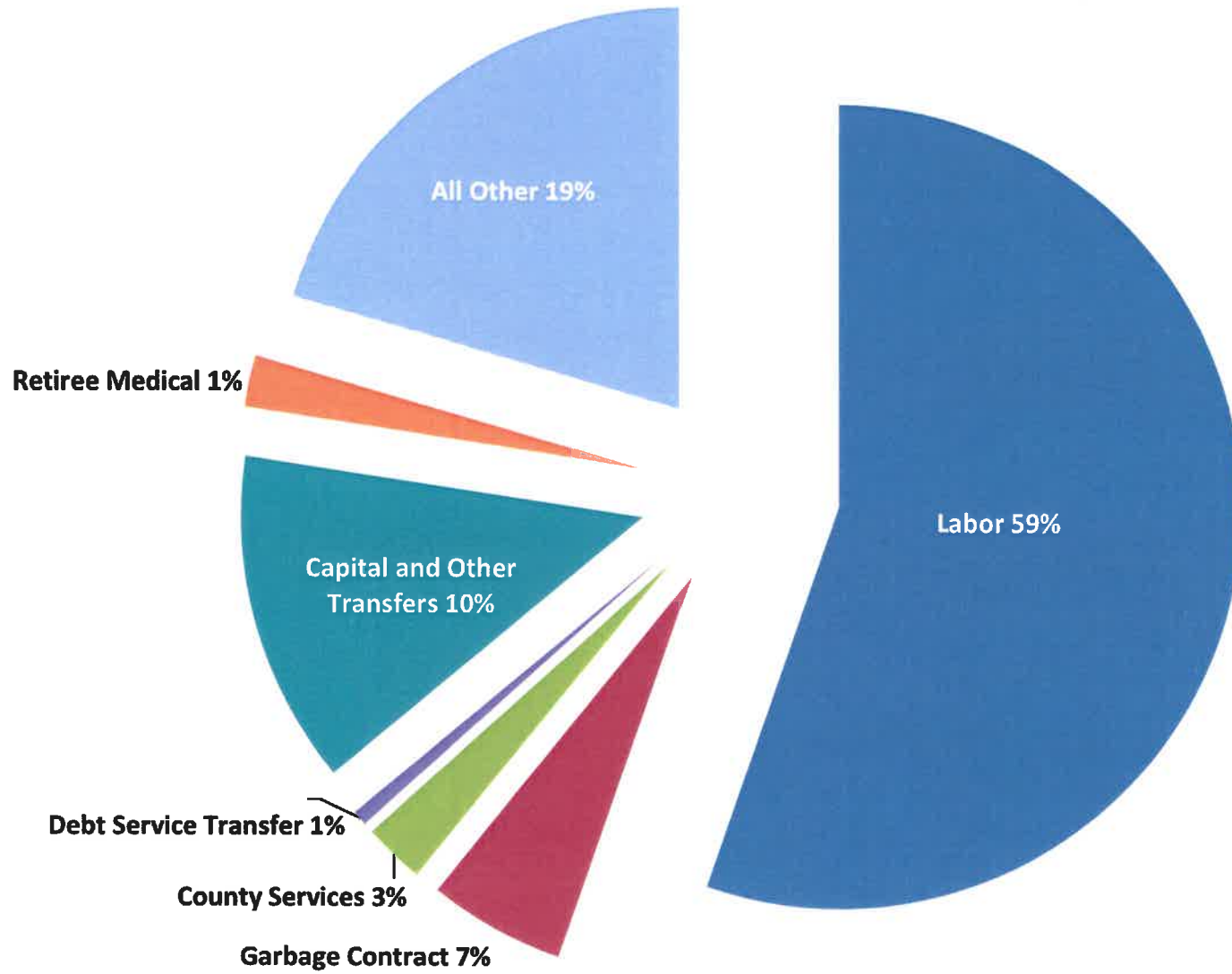
2023 General Fund Revenue Budget



2023 General Fund Expenses by Department



2023 General Fund Expenses by Function



**Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance (Fund Financial Statements)
City of Mountain Brook, Alabama
Year Ended**

	2023						
	General Fund 1XX, 7XX	Capital Projects 4XX	Debt Service 6XX	Other Governmental Funds 5XX	Total Governmental Funds Budget 2023	Budget 2022	Actual 2021
Revenues:							
Taxes	\$ 40,043,500	\$ 0	\$ 0	\$ 478,800	\$ 40,522,300	\$ 38,249,068	\$ 37,659,032
Licenses and permits	5,176,980	0	0	0	5,176,980	4,504,370	5,139,061
Intergovernmental	578,997	0	0	0	578,997	1,161,737	920,695
Charges for services	778,107	0	0	421,500	1,199,607	1,178,947	1,163,700
Fines and forfeitures	328,000	0	0	120,200	448,200	552,400	593,215
Grants	17,500	3,462,880	0	0	3,480,380	6,529,172	2,636,757
Investment Earnings	(171,200)	(719,250)	(3,240)	149	(893,541)	(27,149)	34,824
Miscellaneous	287,000	0	0	203,000	490,000	498,500	523,860
Total Revenues	47,038,884	2,743,630	(3,240)	1,223,649	51,002,923	52,647,045	48,671,144
Expenditures:							
General government	8,676,121	352,700	1,200	378,514	9,408,535	8,489,730	8,092,831
Public safety	18,351,518	3,756,157	0	758,403	22,866,078	23,192,354	17,105,541
Street & sanitation	7,555,817	9,622,032	0	777,532	17,955,381	14,553,681	7,783,616
Recreational	1,592,035	2,444,900	0	0	4,036,935	5,302,012	1,315,376
Library	3,913,395	89,000	0	0	4,002,395	3,841,727	2,875,797
Capital Outlay ⁽²⁾	0	0	0	0	0	0	6,341,328
Debt service	0	0	720,950	0	720,950	262,000	209,180
Total Expenditures	40,088,886	16,264,789	722,150	1,914,449	58,990,274	55,641,504	43,723,669
Excess (deficiency) of revenues over expenditures	6,949,998	(13,521,159)	(725,390)	(690,800)	(7,987,351)	(2,994,459)	4,947,475
Other Financing Sources (Uses):							
Proceeds from the issuance of debt	0	0	0	0	0	0	4,000,000
Operating transfers in	0	5,991,856	1,020,950	695,162	7,707,968	9,579,517	10,660,399
Operating transfers (out)	(6,987,018)	(720,950)	0	0	(7,707,968)	(9,579,517)	(10,660,399)
Proceeds from the sales of assets	0	25,000	0	0	25,000	25,000	87,202
Donations-Mountain Brook Library Foun	137,500	0	0	0	137,500	112,000	104,434
Donations	80,420	400,000	0	0	480,420	304,400	64,856
Total Other Financing Sources	(6,769,098)	5,695,906	1,020,950	695,162	642,920	441,400	4,256,492
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	180,900	(7,825,253)	295,560	4,362	(7,344,431)	(2,553,059)	9,203,967
Fund balance, beginning of year	18,695,000	29,464,822	3,206,323	961,976	52,328,121	(1) 48,570,187	39,366,220
FUND BALANCES, END OF YEAR	\$ 18,875,900	\$ 21,639,569	\$ 3,501,883	\$ 966,338	\$ 44,983,690	\$ 46,017,128	\$ 48,570,187

6 mos reserve target \$ 20,044,000

(1) 2023 beginning fund balance calculated using 2022 projected surpluses.

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

	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>Projected 2022</u>	<u>Budget 2023</u>
Revenues	\$ 43,950,035	\$ 43,618,738	\$ 45,869,751	\$ 46,608,800
Expenses and Intrafund Transfers:				
General Government	17,039,363	16,066,229	18,402,448	17,778,666
Legislation & Management	3,317,988	3,244,480	3,278,323	3,562,559
Planning	459,465	563,546	549,188	568,144
Intergovernmental	933,275	1,067,500	1,134,049	1,164,500
Benefits (Unassigned)	1,531,066	1,583,200	1,707,460	1,811,200
Intrafund Transfers-Park Board	1,272,458	1,427,636	1,277,153	1,535,280
Intrafund Transfers-Library Board	3,194,630	3,584,535	3,450,340	3,822,395
Intrafund Transfers-All Other	4,345,484	2,519,808	4,866,951	3,010,470
Finance	1,984,997	2,075,524	2,138,984	2,304,118
Administration	614,399	832,987	884,274	954,230
Revenue	585,520	436,491	449,812	494,329
Accounting	291,487	296,452	299,924	306,486
Network Administration	493,591	509,594	504,974	549,073
Public Safety	18,341,883	19,455,619	18,971,893	20,449,118
Fire	8,511,185	9,165,188	9,071,921	9,657,289
Administration	1,198,870	1,390,564	1,406,126	1,544,100
Training & Safety	193,981	211,969	212,458	225,097
Prevention	294,784	322,504	314,723	347,700
EMS Transportation	457,676	494,862	482,812	525,364
Suppression	6,365,874	6,745,289	6,655,802	7,015,028
Inspections	519,648	556,022	554,023	618,228
Police	9,311,050	9,734,409	9,345,949	10,173,601
Administration	3,062,770	2,839,531	2,542,636	2,835,182
Training	105,981	158,000	145,500	186,875
Patrol	4,526,918	4,812,564	4,932,041	5,230,953
Detectives	953,527	1,230,429	1,049,319	1,196,340
School Resource Officers	661,854	693,885	676,453	724,251
Public Works	7,400,518	7,916,324	8,053,297	8,275,817
Administration	1,301,642	1,417,620	1,410,285	1,638,042
Gargage & Trash Contract	2,847,373	3,053,000	3,050,000	2,600,000
Heavy Construction	1,056,429	1,122,128	1,183,093	1,333,165
Traffic & Right-of-Way	2,028,944	2,113,667	2,185,080	2,475,895
Fleet Maintenance	166,130	209,909	224,839	228,715
Total Expenses and Transfers	<u>42,781,764</u>	<u>43,438,172</u>	<u>45,427,638</u>	<u>46,503,601</u>
Surplus (Deficit)	\$ <u>1,168,271</u>	\$ <u>180,566</u>	\$ <u>442,113</u>	\$ <u>105,199</u>

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

	<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>2022</u>	<u>Budget</u> <u>2022</u>	<u>2023</u> <u>Budget</u>
Taxes								Audited	Budget	Projected	Budget
Real property	\$ 13,867,794	\$ 13,994,315	\$ 14,443,548	\$ 15,155,623	\$ 15,570,510	\$ 16,179,118	\$ 16,776,932	\$ 17,609,603	\$ 18,150,000	\$ 17,857,000	\$ 18,393,000
Sales and use	9,808,223	10,158,557	10,285,530	10,656,090	10,703,490	11,041,853	10,612,050	12,427,680	12,497,763	13,732,000	13,664,000
Utility	1,288,163	1,325,088	1,283,444	1,253,385	1,266,010	1,362,195	1,410,584	1,268,828	1,287,900	1,344,600	1,371,500
Personal property	1,217,199	1,306,732	1,392,583	1,382,497	1,286,922	1,269,323	1,329,488	1,433,142	1,434,000	1,563,000	1,579,000
Road and bridge	550,686	596,475	604,774	627,182	646,115	671,896	700,189	738,707	720,000	783,000	806,000
Other	1,127,178	1,238,322	1,506,051	1,810,442	2,069,420	2,615,515	3,072,941	3,609,679	3,680,605	4,148,492	4,230,000
Total taxes	27,859,243	28,619,489	29,515,930	30,885,219	31,542,467	33,139,900	33,902,184	37,087,639	37,770,268	39,428,092	40,043,500
Licenses and permits											
Business	2,531,307	2,679,512	2,815,615	3,046,371	2,991,535	2,995,790	2,859,211	2,809,295	2,766,000	3,335,900	3,503,000
Construction permits	1,347,583	1,143,394	1,119,259	1,076,879	1,160,304	1,501,218	1,162,500	1,695,728	1,070,000	1,347,000	1,078,000
Cable TV franchise fees	389,500	423,068	432,600	412,824	396,782	392,537	357,263	311,696	342,000	306,000	303,000
Waterworks Board	192,875	215,518	208,099	254,138	219,051	237,503	259,856	257,268	261,100	221,100	224,500
Other	65,154	63,674	65,373	65,909	66,127	69,850	62,456	65,073	65,270	68,480	68,480
Total licenses and permits	4,526,419	4,525,166	4,640,946	4,856,121	4,833,799	5,196,898	4,701,286	5,139,060	4,504,370	5,278,480	5,176,980
Intergovernmental	85,443	92,199	92,199	185,943	189,926	160,291	478,274	920,694	561,737	512,278	578,997
Charges for services											
Garbage fees	34,086	33,890	29,175	30,977	29,948	32,395	28,883	31,190	30,500	31,700	31,700
Other	730,347	695,790	688,534	678,795	628,736	735,008	633,726	675,429	680,147	747,235	746,407
Total charges for services	764,433	729,680	717,709	709,772	658,684	767,403	662,609	706,619	710,647	778,935	778,107
Fines and forfeitures - court	577,844	643,492	575,406	586,293	514,978	461,595	348,810	429,909	386,000	323,259	328,000
Grants	100,187	53,653	18,438	111,679	29,486	96,880	919,163	1,733,006	3,405,692	3,344,292	17,500
Other operating revenue											
Investment earnings	69,522	150,668	170,543	109,328	183,834	575,961	402,465	32,813	(291,300)	(421,078)	(171,200)
Other	311,374	296,044	316,717	269,692	363,255	294,378	279,000	313,827	295,500	292,085	287,000
Total other operating revenue	380,896	446,712	487,260	379,020	547,089	870,339	681,465	346,640	4,200	(128,993)	115,800
Total Revenues	\$ 34,294,465	\$ 35,110,391	\$ 36,047,888	\$ 37,714,047	\$ 38,316,429	\$ 40,693,306	\$ 41,693,791	\$ 46,363,567	\$ 47,342,914	\$ 49,536,343	\$ 47,038,884

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

	2023 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	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Grants	3,462,880	0	3,450,000	12,880
Investment Earnings	(719,250)	25,000	500	(744,750)
Miscellaneous	0	0	0	0
Total Revenues	2,743,630	25,000	3,450,500	(731,870)
Expenditures:				
General government	352,700	0	0	352,700
Public safety	3,756,157	0	0	3,756,157
Street & sanitation	9,622,032	4,225,106	3,810,000	1,586,926
Recreational	2,444,900	2,158,000	0	286,900
Library	89,000	0	0	89,000
Debt service	0	0	0	0
Total Expenditures	16,264,789	6,383,106	3,810,000	6,071,683
Excess (deficiency) of revenues over expenditures	(13,521,159)	(6,358,106)	(359,500)	(6,803,553)
Other Financing Sources (Uses):				
Proceeds from the issuance of debt	0	0	0	0
Operating transfers in	5,991,856	1,073,556	359,500	4,558,800
Operating transfers (out)	(720,950)	(720,950)	0	0
Operating transfers in-component unit	0	0	0	0
Proceeds from the sale of assets	25,000	0	0	25,000
Donations	400,000	400,000	0	0
Total Other Financing Sources	5,695,906	752,606	359,500	4,583,800
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	(7,825,253)	(5,605,500)	0	(2,219,753)
Fund balance, beginning of year	29,464,822	12,286,583	1,860,142	15,318,097
FUND BALANCES, END OF YEAR	\$ 21,639,569	\$ 6,681,083	\$ 1,860,142	\$ 13,098,344

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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**

	2023 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	421,500	0	0	0	0	0	381,500	40,000	0
Fines and forfeitures	120,200	0	0	0	0	0	1,600	118,600	0
Grants	0	0	0	0	0	0	0	0	0
Investment Earnings	149	60	4	20	9	1	25	30	(3,240)
Miscellaneous	203,000	0	0	203,000	0	0	0	0	0
Total Revenues	1,223,649	102,460	58,904	395,620	120,709	4,201	383,125	158,630	(3,240)
		13%	8%	63%	15%	1%			
Expenditures:									
General government	378,514	0	0	0	0	0	0	378,514	1,200
Public safety	758,403	0	0	0	0	0	615,900	142,503	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	720,950
Total Expenditures	1,914,449	58,000	59,672	510,340	145,140	4,380	615,900	521,017	722,150
Excess (deficiency) of revenues over expenditures	(690,800)	44,460	(768)	(114,720)	(24,431)	(179)	(232,775)	(362,387)	(725,390)
Other Financing Sources (Uses):									
Proceeds from the issuance of debt	0	0	0	0	0	0	0	0	0
Operating transfers in	695,162	0	0	100,000	0	0	232,775	362,387	1,020,950
Operating transfers (out)	0	0	0	0	0	0	0	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	695,162	0	0	100,000	0	0	232,775	362,387	1,020,950
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and other Financing Uses	4,362	44,460	(768)	(14,720)	(24,431)	(179)	0	0	295,560
Fund balance, beginning of year	961,976	124,486	(83,185)	416,556	44,752	7,919	451,448	0	3,206,323
FUND BALANCES, END OF YEAR	\$ 966,338	\$ 168,946	\$ (83,953)	\$ 401,836	\$ 20,321	\$ 7,740	\$ 451,448	\$ 0	\$ 3,501,883
		33%	-16%	78%	4%	2%			

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

	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>Projected 2022</u>	<u>Budget 2023</u>
ADDITIONS				
Contributions				
215-3408-4810 Employer	\$ 792,658	\$ 825,000	\$ 921,000	\$ 976,000
215-3407-4231 Plan members	188,303	140,000	133,000	140,000
215-3407-4400 Investment earnings	587,508	20,000	200,000	200,000
TOTAL ADDITIONS	1,568,469	985,000	1,254,000	1,316,000
DEDUCTIONS				
215-1115-6130 Benefits	677,961	763,000	788,000	864,000
215-1100-6*** Administrative expense	24,990	5,000	5,000	5,000
TOTAL DEDUCTIONS	702,951	768,000	793,000	869,000
NET INCREASE	865,518	217,000	461,000	447,000
Net position held in trust for other post-employment benefits, beginning of year	3,671,202	4,536,720	4,536,720	4,997,720
NET POSITION HELD IN TRUST FOR OTHER POST-EMPLOYMENT BENEFITS, END OF YEAR	\$ 4,536,720	\$ 4,753,720	\$ 4,997,720	\$ 5,444,720

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 :

	Trust Deposit	Net Premiums	Total Expense	Trust Balance	September 30		Funded %
					AAL	UAAL	
2022 Budgeted	\$ 300,000	\$ 676,000	\$ 976,000	\$ 5,444,720	\$ (6,263,000)	\$ (818,280)	86.9%
2021 Projected	300,000	354,303	921,000	4,997,720	(6,324,000)	(2,904,202)	53.6%
2020	200,000	407,708	607,708	4,536,720	(6,321,764)	(1,785,044)	71.8%
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>\$ 4,929,654</u>	<u>\$ 8,996,351</u>				