



City of East Bernard

2022 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$37,382 which is a 7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$37,382.

**CITY OF EAST BERNARD
2022-2023 Approved Budget**

BEGINNING FUND BALANCE*	\$1,200,000.00
DISASTER RELIEF FUND	\$105,500.00
ARPA FUND	\$200,000.00
 ESTIMATED REVENUES	
Property Taxes	<u>\$423,664.00</u>
Other Taxes	\$503,500.00
Franchise Fees	\$85,000.00
Court Fines	\$87,500.00
Swimming Pool Revenue	\$19,000.00
Park Income	\$6,200.00
Solid Waste Income	\$175,920.00
Grant Reimbursements	\$28,051.10
Miscellaneous Revenue	<u>\$2,450.00</u>
TOTAL ESTIMATED REVENUES	\$1,331,285.10
 TOTAL ESTIMATED SOURCES OF FUNDS	\$2,531,285.10
 ESTIMATED EXPENDITURES	
Administration	\$406,613.57
Municipal Court	\$103,473.30
Law Enforcement	\$194,250.00
Parks & Recreation	\$236,148.84
Public Works	<u>\$389,920.59</u>
TOTAL ESTIMATED EXPENDITURES	\$1,330,406.30
 NET INCOME(LOSS)	\$878.80
 ESTIMATED ENDING FUND BALANCE	<u><u>\$1,200,878.80</u></u>

*Estimated Fund Balance for year ending Sept 30, 2022

Account Number	Dept	Description	Type	2020-21 Budget	2021-22 Budget	2022-23 Budget
51101	101	CURRENT YEAR PROPERTY TAXES	IN	\$359,477.69	\$383,682.00	\$421,064.00
51103	101	DELINQUENT PROPERTY TAXES	IN	\$2,600.00	\$2,600.00	\$2,600.00
51201	101	PENALTIES & INTEREST	IN	\$0.00	\$0.00	\$0.00
51301	101	CITY SALES & USE TAX	IN	\$320,000.00	\$350,000.00	\$416,000.00
51302	101	CITY SALES & USE TAX - RESTRICTED	IN	\$80,000.00	\$70,000.00	\$84,000.00
51401	101	FRANCHISE FEES	IN	\$90,000.00	\$90,000.00	\$85,000.00
51451	101	PLAT FEES	IN	\$500.00	\$500.00	\$1,000.00
51501	101	LIQUOR TAXES	IN	\$1,500.00	\$2,500.00	\$3,500.00
51601	101	OTHER TAXES	IN	\$0.00	\$0.00	\$0.00
52101	101	SWIMMING POOL INCOME	IN	\$20,000.00	\$20,000.00	\$16,500.00
52102	101	PARK INCOME	IN	\$6,200.00	\$6,200.00	\$6,200.00
52103	101	ANIMAL CONTROL INCOME	IN	\$150.00	\$150.00	\$150.00
52104	101	SOLID WASTE INCOME	IN	\$116,000.00	\$150,000.00	\$175,920.00
52109	101	SWIMMING POOL - CONCESSIONS	IN	\$2,500.00	\$2,500.00	\$2,500.00
53101	101	COURT FINES	IN	\$80,000.00	\$80,000.00	\$87,500.00
53102	101	COURT BONDS	IN	\$0.00	\$0.00	\$0.00
56101	101	CONTRIBUTIONS	IN	\$0.00	\$0.00	\$0.00
56201	101	INTEREST INCOME	IN	\$1,000.00	\$1,000.00	\$1,000.00
56301	101	MISCELLANEOUS REVENUE	IN	\$300.00	\$300.00	\$300.00
57010	101	TCF 729032 FUNDS RECEIVED	IN	\$18,252.00	\$18,252.00	\$18,252.00
57011	101	CLFRF FUNDS RECEIVED	IN	\$0.00	\$573.44	\$0.00
57020	101	CDBG 729221 FUNDS RECEIVED	IN	\$0.00	\$0.00	\$0.00
57030	101	TPW 50-000445 PARK REIMBURSEMENTS	IN	\$0.00	\$0.00	\$0.00
57040	101	TPW 54-000132 POOL REIMBURSEMENTS	IN	\$0.00	\$0.00	\$0.00
57050	101	SRTS 0913-09-04 - REIMBURSEMENTS	IN	\$0.00	\$0.00	\$0.00
57060	101	HOME PROGRAM 100552 REIMBURSEMENTS	IN	\$0.00	\$0.00	\$0.00
57070	101	CDBG 7214139	IN	\$0.00	\$0.00	\$0.00
57071	101	CDBG-DR 20-065-022-C079 INCOME	IN	\$149,262.30	\$91,234.69	\$5,895.10
57072	101	CDBG 7219120	IN	\$333,010.00	\$325,310.00	\$3,904.00
57080	101	TCF 7217032 FUNDS RECEIVED	IN	\$0.00	\$0.00	\$0.00
		TOTAL REVENUE		\$1,580,751.99	\$1,594,802.13	\$1,331,285.10
		ADMINISTRATION EXPENSES				
Account Number	Dept	Description	Type	2020-21 Budget	2021-22 Budget	2022-23 Budget
61101	101	SALARIES	EX	\$55,000.00	\$58,300.00	\$79,433.75
61105	101	SALARIES - OVERTIME	EX	\$0.00	\$0.00	\$0.00
61107	101	SALARIES - HOURLY OVERTIME	EX	\$0.00	\$0.00	\$0.00
61201	101	SOCIAL SECURITY TAXES	EX	\$3,410.00	\$3,615.00	\$4,924.89
61203	101	MEDICARE TAXES	EX	\$797.50	\$846.00	\$1,151.79
61202	101	UNEMPLOYMENT TAXES	EX	\$0.00	\$0.00	\$700.00
61207	101	WORKMEN'S COMPENSATION INSURANCE	EX	\$300.00	\$300.00	\$300.00
61209	101	GROUP INSURANCE	EX	\$32,100.00	\$38,807.40	\$40,000.00
61211	101	RETIREMENT	EX	\$11,000.00	\$12,000.00	\$13,000.00

62101	101	MAYOR'S STIPEND	EX	\$360.00	\$360.00	\$360.00
62102	101	ALDERMEN'S STIPEND	EX	\$1,500.00	\$1,500.00	\$1,500.00
62501	101	VEHICLE ALLOWANCE	EX	\$0.00	\$0.00	\$0.00
63101	101	OFFICE SUPPLIES	EX	\$2,500.00	\$2,500.00	\$2,500.00
63301	101	SOFTWARE	EX	\$3,500.00	\$3,500.00	\$3,500.00
63315	101	OFFICE EQUIPMENT - NON-DEPRECIABLE	EX	\$1,000.00	\$1,000.00	\$1,000.00
64301	101	OFFICE EQUIPMENT MAINTENANCE	EX	\$0.00	\$0.00	\$0.00
64351	101	SOFTWARE MAINTENANCE	EX	\$3,350.00	\$3,350.00	\$3,350.00
64551	101	CITY BEAUTIFICATION	EX	\$5,000.00	\$5,000.00	\$2,500.00
64680	101	INTERNET SERVICES	EX	\$4,400.00	\$4,400.00	\$3,000.00
64679	101	TECHNOLOGY	EX	\$2,000.00	\$2,000.00	\$2,000.00
64681	101	TELEPHONE	EX	\$10,000.00	\$10,000.00	\$10,000.00
64701	101	RENTAL OF EQUIPMENT	EX	\$3,000.00	\$3,000.00	\$3,000.00
64741	101	RENTAL OF BUILDINGS	EX	\$24,000.00	\$24,000.00	\$24,000.00
64742	101	BUILDING MAINTENANCE	EX	\$25,000.00	\$25,000.00	\$15,000.00
64801	101	INSURANCE - GENERAL LIABILITY	EX	\$1,000.00	\$1,000.00	\$1,021.00
64803	101	INSURANCE - PUBLIC OFFICIALS	EX	\$1,680.00	\$1,680.00	\$1,884.00
64805	101	INSURANCE - AUTOMOBILE LIABILITY	EX	\$0.00	\$0.00	\$0.00
65101	101	TRAVEL EXPENSE	EX	\$9,000.00	\$9,000.00	\$9,000.00
65201	101	TRAINING AND EDUCATION EXPENSE	EX	\$1,500.00	\$1,500.00	\$3,000.00
65301	101	DUES AND MEMBERSHIPS	EX	\$2,000.00	\$2,000.00	\$2,000.00
65351	101	POSTAGE - ADMIN	EX	\$1,600.00	\$2,100.00	\$2,600.00
65401	101	SUBSCRIPTIONS	EX	\$250.00	\$250.00	\$250.00
65601	101	ELECTION EXPENSES	EX	\$6,000.00	\$7,000.00	\$7,000.00
65701	101	LEGAL SERVICE FEES	EX	\$40,000.00	\$20,000.00	\$15,000.00
65711	101	CAD COLLECTION FEES	EX	\$5,950.00	\$6,620.00	\$7,655.00
65715	101	CAD BUILDING NOTE	EX	\$344.00	\$344.00	\$362.00
65741	101	ACCOUNTING FEES	EX	\$10,000.00	\$10,000.00	\$10,000.00
65751	101	PUBLIC NOTICE/ADVERTISING EXPENSE	EX	\$2,000.00	\$2,000.00	\$2,000.00
65761	101	ENGINEERING SERVICES	EX	\$6,000.00	\$20,000.00	\$92,000.00
65781	101	EMS & FD CONTRACT SERVICES	EX	\$17,500.00	\$17,500.00	\$17,500.00
65901	101	OTHER SERVICES	EX	\$0.00	\$0.00	\$0.00
65950	101	MEETINGS & RECEPTIONS	EX	\$500.00	\$500.00	\$500.00
65951	101	SHORT-TERM DEBT PAYMENTS	EX	\$0.00	\$0.00	\$0.00
65975	101	APPRECIATION & CONDOLENCES	EX	\$250.00	\$250.00	\$250.00
68501	101	ADMINISTRATION FUEL	EX	\$0.00	\$0.00	\$0.00
68801	101	ADMIN VEHICLE & EQUIPMENT MAINTENANCE	EX	\$0.00	\$0.00	\$0.00
69901	101	MISCELLANEOUS EXPENSES	EX	\$200.00	\$200.00	\$0.00
69951	101	TCF 729032 FUNDS DISTRIBUTED	EX	\$18,250.00	\$18,250.00	\$18,250.00
69953	101	CDBG 729221 FUNDS DISTRIBUTED	EX	\$0.00	\$0.00	\$0.00
69955	101	TPW 50-000445 PARK EXPENSES	EX	\$0.00	\$0.00	\$0.00
69957	101	TPW 54-000132 POOL EXPENSES	EX	\$0.00	\$0.00	\$0.00
69959	101	SRTS 0913-09-04 - EXPENSES	EX	\$0.00	\$0.00	\$0.00
69969	101	HOME Program #1001552	EX	\$0.00	\$0.00	\$0.00
69961	101	CDBG 7214139 EXPENSES	EX	\$0.00	\$0.00	\$0.00
69952	101	TCF 7217032 FUNDS-INDUSTRIAL PARK	EX	\$0.00	\$0.00	\$0.00
69962	101	CDBG-DR 20-065-022-C079	EX	\$149,262.30	\$91,234.49	\$5,121.14

69963	101	CDBG 7219120 EXPENSES	EX	\$333,010.00	\$325,310.00	\$0.00
69964	101	ARP-TX-21-032 EXPENSES	EX	\$0.00	\$0.00	\$0.00
		TOTAL ADMINISTRATION EXPENSES		\$794,513.80	\$736,216.89	\$406,613.57
		COURT EXPENDITURES				
Account Number	Dept	Description	Type	2020-21 Budget	2021-22 Budget	2022-23 Budget
61101	102	COURT SALARIES	EX	\$44,263.00	\$45,823.00	\$49,951.97
61201	102	SOCIAL SECURITY TAXES	EX	\$2,745.00	\$2,842.00	\$3,097.02
61203	102	MEDICARE TAXES	EX	\$642.00	\$665.00	\$724.31
61207	102	WORKMAN'S COMPENSATION INSURANCE	EX	\$125.00	\$200.00	\$200.00
63301	102	CLE COMPUTER SOFTWARE	EX	\$0.00	\$0.00	\$0.00
63315	102	CLE EQUIPMENT	EX	\$0.00	\$0.00	\$0.00
64351	102	COURT SOFTWARE MAINTENANCE	EX	\$6,000.00	\$6,000.00	\$6,500.00
65351	102	POSTAGE - MUNICIPAL COURT	EX	\$250.00	\$300.00	\$300.00
68004	102	JURY SERVICE	EX	\$200.00	\$200.00	\$200.00
68005	102	PROSECUTOR SERVICES	EX	\$2,500.00	\$2,500.00	\$2,500.00
68007	102	COURT COLLECTION SERVICES	EX	\$8,000.00	\$8,000.00	\$8,000.00
68201	102	COURT SUPPLIES	EX	\$1,000.00	\$1,000.00	\$1,000.00
68602	102	COURT TRAINING	EX	\$1,000.00	\$1,000.00	\$1,000.00
68009	102	STATE CRIMINAL COSTS	EX	\$30,000.00	\$30,000.00	\$30,000.00
		TOTAL MUNICIPAL COURT		\$96,725.00	\$98,530.00	\$103,473.30
		LAW ENFORCEMENT EXPENDITURES				
Account Number	Dept	Description	Type	2020-21 Budget	2021-22 Budget	2022-23 Budget
64207	102	INSURANCE-WORKMEN'S COMPENSATION	EX	\$1,000.00	\$1,000.00	\$1,000.00
64805	102	INSURANCE - AUTO LIABILITY	EX	\$1,500.00	\$1,500.00	\$1,500.00
64807	102	INSURANCE - LAW ENFORCEMENT LIABILITY	EX	\$2,000.00	\$1,500.00	\$1,500.00
64809	102	INSURANCE - AUTO DAMAGE LIABILITY	EX	\$2,000.00	\$2,000.00	\$2,000.00
68002	102	LAW ENFORCEMENT SALARIES	EX	\$145,000.00	\$150,000.00	\$155,000.00
68003	102	LAW ENFORCEMENT SALARIES - PART TIME	EX	\$5,000.00	\$2,500.00	\$1,500.00
68101	102	LAW ENFORCEMENT UNIFORMS	EX	\$1,000.00	\$1,000.00	\$1,000.00
68203	102	LAW ENFORCEMENT SUPPLIES	EX	\$500.00	\$500.00	\$500.00
68401	102	JAIL SERVICES	EX	\$500.00	\$500.00	\$250.00
68501	102	LAW ENFORCEMENT FUEL	EX	\$11,000.00	\$11,000.00	\$14,000.00
68503	102	LAW ENFORCEMENT CELL PHONES	EX	\$1,500.00	\$1,000.00	\$1,000.00
68505	102	LAW ENFORCEMENT MDT & SERVICE AGRMT	EX	\$2,000.00	\$2,000.00	\$2,000.00
68507	102	LAW ENFORCEMENT GPS TRACKING	EX	\$750.00	\$500.00	\$500.00
68601	102	LAW ENFORCEMENT TRAINING	EX	\$1,000.00	\$500.00	\$500.00
68801	102	VEHICLE & EQUIPMENT MAINTENANCE	EX	\$4,000.00	\$6,000.00	\$6,000.00
68803	102	LAW ENFORCEMENT VEHICLES	EX	\$0.00	\$0.00	\$0.00
68805	102	LAW ENFORCEMENT EQUIPMENT	EX	\$2,000.00	\$2,000.00	\$6,000.00
68901	102	PROPERTY DAMAGE REIMBURSEMENT	EX	\$0.00	\$0.00	\$0.00

		TOTAL LAW ENFORCEMENT EXPENDITURES		\$180,750.00	\$183,500.00	\$194,250.00
		TOTAL COURT AND LAW ENFORCEMENT		\$277,475.00	\$282,030.00	\$297,723.30
		PARK & RECREATION EXPENDITURES				
Account Number	Dept	Description	Type	2020-21 Budget	2021-22 Budget	2022-23 Budget
61101	103	P & R SALARIES	EX	\$45,000.00	\$53,280.00	\$69,096.00
61105	103	P & R SALARIES - OVERTIME	EX	\$0.00	\$0.00	\$0.00
61201	103	P & R SOCIAL SECURTY TAXES	EX	\$2,790.00	\$3,304.00	\$4,283.95
61203	103	P & R MEDICARE TAXES	EX	\$653.00	\$773.00	\$1,001.89
61207	103	P & R WORKER'S COMP. INSURANCE	EX	\$1,300.00	\$1,300.00	\$1,400.00
61210	103	P&R PROPERTY INSURANCE	EX	\$800.00	\$800.00	\$1,005.00
64425	103	P & R LANDSCAPING	EX	\$3,000.00	\$2,500.00	\$2,000.00
64430	103	P & R FURNITURE	EX	\$500.00	\$500.00	\$500.00
64435	103	P & R TRASH	EX	\$12.00	\$12.00	\$12.00
64501	103	P & R MAINTENANCE	EX	\$10,000.00	\$30,000.00	\$60,000.00
64502	103	MAJOR PROJECTS	EX	\$0.00	\$0.00	\$60,000.00
64680	103	P & R POOL CONCESSIONS	EX	\$2,000.00	\$2,000.00	\$2,000.00
64681	103	P & R TELEPHONE	EX	\$1,000.00	\$1,000.00	\$1,000.00
64682	103	P & R ELECTRICITY	EX	\$13,000.00	\$13,000.00	\$13,000.00
64683	103	P & R WATER	EX	\$4,500.00	\$4,500.00	\$4,500.00
64684	103	P & R SUPPLIES	EX	\$2,500.00	\$2,500.00	\$2,500.00
64685	103	P & R CHEMICALS	EX	\$7,000.00	\$7,000.00	\$7,000.00
64686	103	P & R SMALL TOOLS & EQUIPMENT	EX	\$3,000.00	\$3,000.00	\$4,000.00
65201	103	P & R TRAINING & EDUCATION	EX	\$2,500.00	\$2,500.00	\$2,500.00
68101	103	P&R UNIFORMS	EX	\$200.00	\$200.00	\$350.00
		TOTAL PARKS & RECREATION EXPENDITURES		\$99,755.00	\$128,169.00	\$236,148.84
		PUBLIC WORKS EXPENDITURES				
Account Number	Dept	Description	Type	2020-21 Budget	2021-22 Budget	2022-23 Budget
61101	104	PW SALARIES	EX	\$65,000.00	\$70,000.00	\$43,481.60
61105	104	PW SALARIES-OVERTIME	EX	\$2,500.00	\$1,500.00	\$1,500.00
61106	104	CERTIFICATE & STIPENED PAY	EX	\$2,500.00	\$3,000.00	\$3,000.00
61201	104	PW SOCIAL SECURITY	EX	\$4,185.00	\$4,620.00	\$2,974.86
61203	104	PW MEDICARE TAXES	EX	\$978.75	\$1,081.00	\$695.73
61301	104	SOLID WASTE SALES TAX	EX	\$9,570.00	\$11,432.00	\$14,513.40
64805	104	PW AUTO LIABILITY	EX	\$1,000.00	\$600.00	\$700.00
64806	104	PW PROPERTY INSURANCE	EX	\$150.00	\$400.00	\$435.00
61207	104	PW WORKER'S COMP. INSURANCE	EX	\$6,775.00	\$4,000.00	\$4,000.00
64401	104	STREET MAINTENANCE	EX	\$88,000.00	\$50,000.00	\$100,000.00
64411	104	PW SMALL TOOLS & EQUIPMENT	EX	\$1,400.00	\$1,400.00	\$1,400.00
64425	104	PW MOWING	EX	\$0.00	\$0.00	\$0.00
64435	104	SOLID WASTE EXPENSE	EX	\$90,000.00	\$115,000.00	\$140,700.00

64451	104	STREET SIGN MAINTENANCE	EX	\$1,000.00	\$1,000.00	\$1,000.00
64452	104	STREET LIGHT INSTALLATION	EX	\$0.00	\$0.00	\$0.00
64475	104	PW CHEMICALS	EX	\$2,500.00	\$2,500.00	\$2,500.00
64501	104	PW DRAINAGE MAINTENANCE	EX	\$75,000.00	\$105,000.00	\$15,000.00
64502	104	MAJOR PROJECTS	EX	\$0.00	\$0.00	\$0.00
64511	104	ANIMAL CONTROL FEES	EX	\$1,500.00	\$1,500.00	\$500.00
64551	104	CITY BEAUTIFICATION	EX	\$0.00	\$0.00	\$0.00
64682	104	PW ELECTRICITY	EX	\$20,000.00	\$20,000.00	\$20,000.00
64683	104	PW WATER	EX	\$120.00	\$120.00	\$120.00
64684	104	PW SUPPLIES	EX	\$1,000.00	\$1,000.00	\$1,000.00
64761	104	ENGINEERING SERVICES	EX	\$0.00	\$0.00	\$0.00
68101	104	PW UNIFORMS	EX	\$400.00	\$400.00	\$400.00
68501	104	PW FUEL	EX	\$5,500.00	\$5,500.00	\$10,000.00
68803	104	PW VEHICLE MAINT & EQUIP	EX	\$9,000.00	\$9,000.00	\$6,000.00
68805	104	PW EQUIPMENT	EX	\$20,000.00	\$15,000.00	\$20,000.00
		TOTAL PUBLIC WORKS EXPENDITURES		\$408,078.75	\$424,053.00	\$389,920.59