



City of East Bernard

2023 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$39,183 which is a 3.5 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 \$39,183.

**CITY OF EAST BERNARD
2023-2024 Proposed Budget**

BEGINNING FUND BALANCE*	\$1,600,000.00
DISASTER RELIEF FUND	\$105,881.00
ARPA FUND	\$192,000.00

ESTIMATED REVENUES

Property Taxes	\$462,947.00
Other Taxes	\$504,500.00
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	\$0.00
Miscellaneous Revenue	\$2,450.00
TOTAL ESTIMATED REVENUES	\$1,343,517.00

TOTAL ESTIMATED SOURCES OF FUNDS	\$2,943,517.00
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ESTIMATED EXPENDITURES

Administration	\$410,194.93
Municipal Court	\$107,170.00
Law Enforcement	\$215,250.00
Parks & Recreation	\$188,138.00
Public Works	\$422,011.00
TOTAL ESTIMATED EXPENDITURES	\$1,342,763.93

NET INCOME(LOSS)	\$753.07
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ESTIMATED ENDING FUND BALANCE	\$1,600,753.07
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*Estimated Fund Balance for year ending Sept 30, 2023

Account Number	Dept	Description	Type	2021-22 Budget	2022-23 Budget	2023-24 Budget
51101	101	CURRENT YEAR PROPERTY TAXES	IN	\$383,682.00	\$421,064.00	\$ 460,247.00
51103	101	DELINQUENT PROPERTY TAXES	IN	\$2,600.00	\$2,600.00	\$ 2,700.00
51201	101	PENALTIES & INTEREST	IN	\$0.00	\$0.00	\$ -
51301	101	CITY SALES & USE TAX	IN	\$350,000.00	\$416,000.00	\$ 416,000.00
51302	101	CITY SALES & USE TAX - RESTRICTED	IN	\$70,000.00	\$84,000.00	\$ 84,000.00
51401	101	FRANCHISE FEES	IN	\$90,000.00	\$85,000.00	\$ 85,000.00
51451	101	PLAT FEES	IN	\$500.00	\$1,000.00	\$ 1,000.00
51501	101	LIQUOR TAXES	IN	\$2,500.00	\$3,500.00	\$4,500.00
51601	101	OTHER TAXES	IN	\$0.00	\$0.00	\$ -
52101	101	SWIMMING POOL INCOME	IN	\$20,000.00	\$16,500.00	\$ 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	\$150,000.00	\$175,920.00	\$ 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	\$87,500.00	\$ 87,500.00
53102	101	COURT BONDS	IN	\$0.00	\$0.00	\$ -
56101	101	CONTRIBUTIONS	IN	\$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	\$573.44	\$0.00	\$ -
57020	101	CDBG 729221 FUNDS RECEIVED	IN	\$0.00	\$0.00	\$ -
57030	101	TPW 50-000445 PARK REIMBURSEMENTS	IN	\$0.00	\$0.00	\$ -
57040	101	TPW 54-000132 POOL REIMBURSEMENTS	IN	\$0.00	\$0.00	\$ -
57050	101	SRTS 0913-09-04 - REIMBURSEMENTS	IN	\$0.00	\$0.00	\$ -
57060	101	HOME PROGRAM 100552 REIMBURSEMENTS	IN	\$0.00	\$0.00	\$ -
57070	101	CDBG 7214139	IN	\$0.00	\$0.00	\$ -
57071	101	CDBG-DR 20-065-022-C079 INCOME	IN	\$91,234.69	\$5,895.10	\$ 5,895.10
57072	101	CDBG 7219120	IN	\$325,310.00	\$3,904.00	\$ 3,904.00
57080	101	TCF 7217032 FUNDS RECEIVED	IN	\$0.00	\$0.00	\$ -
		TOTAL REVENUE		\$1,594,802.13	\$1,331,285.10	\$ 1,367,068.10
		ADMINISTRATION EXPENSES				
Account Number	Dept	Description	Type	2021-22 Budget	2022-23 Budget	2023-24 Budget
61101	101	SALARIES	EX	\$58,300.00	\$79,433.75	\$ 64,000.00
61105	101	SALARIES - OVERTIME	EX	\$0.00	\$0.00	\$ -
61107	101	SALARIES - HOURLY OVERTIME	EX	\$0.00	\$0.00	\$ -
61201	101	SOCIAL SECURITY TAXES	EX	\$3,615.00	\$4,924.89	\$ 4,950.00
61203	101	MEDICARE TAXES	EX	\$846.00	\$1,151.79	\$ 1,151.79
61202	101	UNEMPLOYMENT TAXES	EX	\$0.00	\$700.00	\$ 700.00
61207	101	WORKMEN'S COMPENSATION INSURANCE	EX	\$300.00	\$300.00	\$ 350.00
61209	101	GROUP INSURANCE	EX	\$38,807.40	\$40,000.00	\$ 46,000.00
61211	101	RETIREMENT	EX	\$12,000.00	\$13,000.00	\$ 14,000.00

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	\$ -
63101	101	OFFICE SUPPLIES	EX	\$2,500.00	\$2,500.00	\$ 2,500.00
63301	101	SOFTWARE	EX	\$3,500.00	\$3,500.00	\$ 4,000.00
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	\$ -
64351	101	SOFTWARE MAINTENANCE	EX	\$3,350.00	\$3,350.00	\$ 7,700.00
64551	101	CITY BEAUTIFICATION	EX	\$5,000.00	\$2,500.00	\$ 2,500.00
64680	101	INTERNET SERVICES	EX	\$4,400.00	\$3,000.00	\$ 3,500.00
64679	101	TECHNOLOGY	EX	\$2,000.00	\$2,000.00	\$ 6,600.00
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	\$ 3,500.00
64741	101	RENTAL OF BUILDINGS	EX	\$24,000.00	\$24,000.00	\$ 24,000.00
64742	101	BUILDING MAINTENANCE	EX	\$25,000.00	\$15,000.00	\$ 15,000.00
64801	101	INSURANCE - GENERAL LIABILITY	EX	\$1,000.00	\$1,021.00	\$ 1,050.00
64803	101	INSURANCE - PUBLIC OFFICIALS	EX	\$1,680.00	\$1,884.00	\$ 1,900.00
64805	101	INSURANCE - AUTOMOBILE LIABILITY	EX	\$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	\$3,000.00	\$ 3,000.00
65301	101	DUES AND MEMBERSHIPS	EX	\$2,000.00	\$2,000.00	\$ 2,000.00
65351	101	POSTAGE - ADMIN	EX	\$2,100.00	\$2,600.00	\$ 3,600.00
65401	101	SUBSCRIPTIONS	EX	\$250.00	\$250.00	\$ 300.00
65601	101	ELECTION EXPENSES	EX	\$7,000.00	\$7,000.00	\$ 7,000.00
65701	101	LEGAL SERVICE FEES	EX	\$20,000.00	\$15,000.00	\$ 15,000.00
65711	101	CAD COLLECTION FEES	EX	\$6,620.00	\$7,655.00	\$ 7,700.00
65715	101	CAD BUILDING NOTE	EX	\$344.00	\$362.00	\$ 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	\$20,000.00	\$92,000.00	\$ 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	\$ -
65950	101	MEETINGS & RECEPTIONS	EX	\$500.00	\$500.00	\$ 600.00
65951	101	SHORT-TERM DEBT PAYMENTS	EX	\$0.00	\$0.00	\$ -
65975	101	APPRECIATION & CONDOLENCES	EX	\$250.00	\$250.00	\$ 500.00
68501	101	ADMINISTRATION FUEL	EX	\$0.00	\$0.00	\$ -
68801	101	ADMIN VEHICLE & EQUIPMENT MAINTENANCE	EX	\$0.00	\$0.00	\$ -
69901	101	MISCELLANEOUS EXPENSES	EX	\$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	\$ -
69955	101	TPW 50-000445 PARK EXPENSES	EX	\$0.00	\$0.00	\$ -
69957	101	TPW 54-000132 POOL EXPENSES	EX	\$0.00	\$0.00	\$ -
69959	101	SRTS 0913-09-04 - EXPENSES	EX	\$0.00	\$0.00	\$ -
69969	101	HOME Program #1001552	EX	\$0.00	\$0.00	\$ -
69961	101	CDBG 7214139 EXPENSES	EX	\$0.00	\$0.00	\$ -
69952	101	TCF 7217032 FUNDS-INDUSTRIAL PARK	EX	\$0.00	\$0.00	\$ -
69962	101	CDBG-DR 20-065-022-C079	EX	\$91,234.49	\$5,121.14	\$ 5,121.14

69963	101	CDBG 7219120 EXPENSES	EX	\$325,310.00	\$0.00	\$ -
69964	101	ARP-TX-21-032 EXPENSES	EX	\$0.00	\$0.00	\$ -
		TOTAL ADMINISTRATION EXPENSES		\$736,216.89	\$406,613.57	\$ 410,194.93
		COURT EXPENDITURES				
Account Number	Dept	Description	Type	2021-22 Budget	2022-23 Budget	2023-24 Budget
61101	102	COURT SALARIES	EX	\$45,823.00	\$49,951.97	\$ 52,950.00
61201	102	SOCIAL SECURITY TAXES	EX	\$2,842.00	\$3,097.02	\$ 3,300.00
61203	102	MEDICARE TAXES	EX	\$665.00	\$724.31	\$ 770.00
61207	102	WORKMAN'S COMPENSATION INSURANCE	EX	\$200.00	\$200.00	\$ 200.00
63301	102	CLE COMPUTER SOFTWARE	EX	\$0.00	\$0.00	\$ -
63315	102	CLE EQUIPMENT	EX	\$0.00	\$0.00	\$ -
64351	102	COURT SOFTWARE MAINTENANCE	EX	\$6,000.00	\$6,500.00	\$ 6,800.00
65351	102	POSTAGE - MUNICIPAL COURT	EX	\$300.00	\$300.00	\$ 450.00
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		\$98,530.00	\$103,473.30	\$ 107,170.00
		LAW ENFORCEMENT EXPENDITURES				
Account Number	Dept	Description	Type	2021-22 Budget	2022-23 Budget	2023-24 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	\$1,500.00	\$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	\$150,000.00	\$155,000.00	\$ 176,000.00
68003	102	LAW ENFORCEMENT SALARIES - PART TIME	EX	\$2,500.00	\$1,500.00	\$ 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	\$250.00	\$ 250.00
68501	102	LAW ENFORCEMENT FUEL	EX	\$11,000.00	\$14,000.00	\$ 14,000.00
68503	102	LAW ENFORCEMENT CELL PHONES	EX	\$1,000.00	\$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	\$500.00	\$500.00	\$ 500.00
68601	102	LAW ENFORCEMENT TRAINING	EX	\$500.00	\$500.00	\$ 500.00
68801	102	VEHICLE & EQUIPMENT MAINTENANCE	EX	\$6,000.00	\$6,000.00	\$ 6,000.00
68803	102	LAW ENFORCEMENT VEHICLES	EX	\$0.00	\$0.00	\$ -
68805	102	LAW ENFORCEMENT EQUIPMENT	EX	\$2,000.00	\$6,000.00	\$ 6,000.00

68901	102	PROPERTY DAMAGE REIMBURSEMENT	EX	\$0.00	\$0.00	\$ -
		TOTAL LAW ENFORCEMENT EXPENDITURES		\$183,500.00	\$194,250.00	\$ 215,250.00
		PARK & RECREATION EXPENDITURES				
Account Number	Dept	Description	Type	2021-22 Budget	2022-23 Budget	2023-24 Budget
61101	103	P & R SALARIES	EX	\$53,280.00	\$69,096.00	\$ 69,500.00
61105	103	P & R SALARIES - OVERTIME	EX	\$0.00	\$0.00	\$ -
61201	103	P & R SOCIAL SECURTY TAXES	EX	\$3,304.00	\$4,283.95	\$ 4,500.00
61203	103	P & R MEDICARE TAXES	EX	\$773.00	\$1,001.89	\$ 1,050.25
61207	103	P & R WORKER'S COMP. INSURANCE	EX	\$1,300.00	\$1,400.00	\$ 1,500.00
61210	103	P&R PROPERTY INSURANCE	EX	\$800.00	\$1,005.00	\$ 1,025.00
64425	103	P & R LANDSCAPING	EX	\$2,500.00	\$2,000.00	\$ 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	\$30,000.00	\$60,000.00	\$ 60,000.00
64502	103	MAJOR PROJECTS	EX	\$0.00	\$60,000.00	\$ 9,000.00
64680	103	P & R POOL CONCESSIONS	EX	\$2,000.00	\$2,000.00	\$ 2,200.00
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	\$ 15,000.00
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	\$4,000.00	\$ 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	\$350.00	\$ 350.00
		TOTAL PARKS & RECREATION EXPENDITURES		\$128,169.00	\$236,148.84	\$ 188,137.25
		PUBLIC WORKS EXPENDITURES				
Account Number	Dept	Description	Type	2021-22 Budget	2022-23 Budget	2023-24 Budget
61101	104	PW SALARIES	EX	\$70,000.00	\$43,481.60	\$ 64,800.00
61105	104	PW SALARIES-OVERTIME	EX	\$1,500.00	\$1,500.00	\$ 1,500.00
61106	104	CERTIFICATE & STIPENED PAY	EX	\$3,000.00	\$3,000.00	\$ 3,000.00
61201	104	PW SOCIAL SECURITY	EX	\$4,620.00	\$2,974.86	\$ 4,016.04
61203	104	PW MEDICARE TAXES	EX	\$1,081.00	\$695.73	\$ 939.23
61301	104	SOLID WASTE SALES TAX	EX	\$11,432.00	\$14,513.40	\$ 16,500.00
64805	104	PW AUTO LIABILITY	EX	\$600.00	\$700.00	\$ 700.00
64806	104	PW PROPERTY INSURANCE	EX	\$400.00	\$435.00	\$ 435.00
61207	104	PW WORKER'S COMP. INSURANCE	EX	\$4,000.00	\$4,000.00	\$ 4,000.00
64401	104	STREET MAINTENANCE	EX	\$50,000.00	\$100,000.00	\$ 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	\$ -

64435	104	SOLID WASTE EXPENSE	EX	\$115,000.00	\$140,700.00	\$ 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	\$ -
64475	104	PW CHEMICALS	EX	\$2,500.00	\$2,500.00	\$ 2,500.00
64501	104	PW DRAINAGE MAINTENANCE	EX	\$105,000.00	\$15,000.00	\$ 15,000.00
64502	104	MAJOR PROJECTS	EX	\$0.00	\$0.00	\$ -
64511	104	ANIMAL CONTROL FEES	EX	\$1,500.00	\$500.00	\$ 1,000.00
64551	104	CITY BEAUTIFICATION	EX	\$0.00	\$0.00	\$ -
64682	104	PW ELECTRICITY	EX	\$20,000.00	\$20,000.00	\$ 22,000.00
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	\$ -
68101	104	PW UNIFORMS	EX	\$400.00	\$400.00	\$ 400.00
68501	104	PW FUEL	EX	\$5,500.00	\$10,000.00	\$ 10,000.00
68803	104	PW VEHICLE MAINT & EQUIP	EX	\$9,000.00	\$6,000.00	\$ 6,000.00
68805	104	PW EQUIPMENT	EX	\$15,000.00	\$20,000.00	\$ 25,000.00
		TOTAL PUBLIC WORKS EXPENDITURES		\$424,053.00	\$389,920.59	\$ 422,010.27