



City of East Bernard

2025 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$25,871 which is a 5.61 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 \$25,871.

Account Number	Dept	Description	Type	2022-23 Budget	2023-24 Budget	2024-25 Budget
51101	101	CURRENT YEAR PROPERTY TAXES	IN	\$421,064.00	\$ 460,247.00	\$ 472,206.00
51103	101	DELINQUENT PROPERTY TAXES	IN	\$2,600.00	\$ 2,700.00	\$ 2,800.00
51201	101	PENALTIES & INTEREST	IN	\$0.00	\$ -	
51301	101	CITY SALES & USE TAX	IN	\$416,000.00	\$ 416,000.00	\$ 500,000.00
51302	101	CITY SALES & USE TAX - RESTRICTED	IN	\$84,000.00	\$ 84,000.00	\$ 100,000.00
51401	101	FRANCHISE FEES	IN	\$85,000.00	\$ 85,000.00	\$ 85,000.00
51451	101	PLAT FEES	IN	\$1,000.00	\$ 1,000.00	\$ 1,000.00
51501	101	LIQUOR TAXES	IN	\$3,500.00	\$4,500.00	\$ 7,500.00
51601	101	OTHER TAXES	IN	\$0.00	\$ -	\$ -
52101	101	SWIMMING POOL INCOME	IN	\$16,500.00	\$ 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	\$175,920.00	\$ 175,920.00	\$ 184,785.00
52109	101	SWIMMING POOL - CONCESSIONS	IN	\$2,500.00	\$ 2,500.00	\$ 2,500.00
53101	101	COURT FINES	IN	\$87,500.00	\$ 87,500.00	\$ 90,000.00
53102	101	COURT BONDS	IN	\$0.00	\$ -	\$ -
56101	101	CONTRIBUTIONS	IN	\$0.00	\$ -	\$ -
56201	101	INTEREST INCOME	IN	\$1,000.00	\$ 1,000.00	\$ 30,000.00
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	\$ -	\$ -
57020	101	CDBG 729221 FUNDS RECEIVED	IN	\$0.00	\$ -	\$ -
57030	101	TPW 50-000445 PARK REIMBURSEMENTS	IN	\$0.00	\$ -	\$ -
57040	101	TPW 54-000132 POOL REIMBURSEMENTS	IN	\$0.00	\$ -	\$ -
57050	101	SRTS 0913-09-04 - REIMBURSEMENTS	IN	\$0.00	\$ -	\$ -
57060	101	HOME PROGRAM 100552 REIMBURSEMENT	IN	\$0.00	\$ -	\$ -
57070	101	CDBG 7214139	IN	\$0.00	\$ -	\$ -
57071	101	CDBG-DR 20-065-022-C079 INCOME	IN	\$5,895.10	\$ 5,895.10	\$ -
57072	101	CDBG 7219120	IN	\$3,904.00	\$ 3,904.00	\$ -
57080	101	TCF 7217032 FUNDS RECEIVED	IN	\$0.00	\$ -	\$ -
		TOTAL REVENUE		\$1,331,285.10	\$ 1,367,068.10	\$ 1,517,193.00
		ADMINISTRATION EXPENSES				
Account Number	Dept	Description	Type	2022-23 Budget	2023-24 Budget	2024-25 Budget
61101	101	SALARIES	EX	\$79,433.75	\$ 64,000.00	\$ 86,480.00
61105	101	SALARIES - OVERTIME	EX	\$0.00	\$ -	\$ -
61107	101	SALARIES - HOURLY OVERTIME	EX	\$0.00	\$ -	\$ -
61201	101	SOCIAL SECURITY TAXES	EX	\$4,924.89	\$ 4,950.00	\$ 5,400.00
61203	101	MEDICARE TAXES	EX	\$1,151.79	\$ 1,151.79	\$ 1,300.00
61202	101	UNEMPLOYMENT TAXES	EX	\$700.00	\$ 700.00	\$ 700.00
61207	101	WORKMEN'S COMPENSATION INSURANCE	EX	\$300.00	\$ 350.00	\$ 350.00
61209	101	GROUP INSURANCE	EX	\$40,000.00	\$ 46,000.00	\$ 48,760.00
61211	101	RETIREMENT	EX	\$13,000.00	\$ 14,000.00	\$ 15,000.00
62101	101	MAYOR'S STIPEND	EX	\$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	\$ -	\$ -
63101	101	OFFICE SUPPLIES	EX	\$2,500.00	\$ 2,500.00	\$ 2,500.00
63301	101	SOFTWARE	EX	\$3,500.00	\$ 4,000.00	\$ 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	\$ -	\$ -
64351	101	SOFTWARE MAINTENANCE	EX	\$3,350.00	\$ 7,700.00	\$ 1,500.00
64551	101	CITY BEAUTIFICATION	EX	\$2,500.00	\$ 2,500.00	\$ 7,500.00
64680	101	INTERNET SERVICES	EX	\$3,000.00	\$ 3,500.00	\$ 3,500.00
64679	101	TECHNOLOGY	EX	\$2,000.00	\$ 6,600.00	\$ 6,600.00
64681	101	TELEPHONE	EX	\$10,000.00	\$ 10,000.00	\$ 8,500.00
64701	101	RENTAL OF EQUIPMENT	EX	\$3,000.00	\$ 3,500.00	\$ 3,500.00
64741	101	RENTAL OF BUILDINGS	EX	\$24,000.00	\$ 24,000.00	\$ 24,000.00
64742	101	BUILDING MAINTENANCE	EX	\$15,000.00	\$ 15,000.00	\$ 15,000.00
64801	101	INSURANCE - GENERAL LIABILITY	EX	\$1,021.00	\$ 1,050.00	\$ 1,050.00
64803	101	INSURANCE - PUBLIC OFFICIALS	EX	\$1,884.00	\$ 1,900.00	\$ 1,900.00
64805	101	INSURANCE - AUTOMOBILE LIABILITY	EX	\$0.00	\$ -	\$ 700.00
65101	101	TRAVEL EXPENSE	EX	\$9,000.00	\$ 9,000.00	\$ 9,000.00
65201	101	TRAINING AND EDUCATION EXPENSE	EX	\$3,000.00	\$ 3,000.00	\$ 5,000.00
65301	101	DUES AND MEMBERSHIPS	EX	\$2,000.00	\$ 2,000.00	\$ 2,000.00
65351	101	POSTAGE - ADMIN	EX	\$2,600.00	\$ 3,600.00	\$ 4,000.00
65401	101	SUBSCRIPTIONS	EX	\$250.00	\$ 300.00	\$ 150.00
65601	101	ELECTION EXPENSES	EX	\$7,000.00	\$ 7,000.00	\$ 8,400.00
65701	101	LEGAL SERVICE FEES	EX	\$15,000.00	\$ 15,000.00	\$ 10,000.00
65711	101	CAD COLLECTION FEES	EX	\$7,655.00	\$ 7,700.00	\$ 8,250.00
65715	101	CAD BUILDING NOTE	EX	\$362.00	\$ 362.00	\$ 400.00
65741	101	ACCOUNTING FEES	EX	\$10,000.00	\$ 10,000.00	\$ 20,000.00
65751	101	PUBLIC NOTICE/ADVERTISING EXPENSE	EX	\$2,000.00	\$ 2,000.00	\$ 2,000.00
65761	101	ENGINEERING SERVICES	EX	\$92,000.00	\$ 92,000.00	\$ 50,000.00
65781	101	EMS & FD CONTRACT SERVICES	EX	\$17,500.00	\$ 17,500.00	\$ 17,500.00
65901	101	OTHER SERVICES	EX	\$0.00	\$ -	\$ -
65950	101	MEETINGS & RECEPTIONS	EX	\$500.00	\$ 600.00	\$ 600.00
65951	101	SHORT-TERM DEBT PAYMENTS	EX	\$0.00	\$ -	\$ -
65975	101	APPRECIATION & CONDOLENCES	EX	\$250.00	\$ 500.00	\$ 500.00
68501	101	ADMINISTRATION FUEL	EX	\$0.00	\$ -	\$ -
68801	101	ADMIN VEHICLE & EQUIPMENT MAINTENANCE	EX	\$0.00	\$ -	\$ -
69901	101	MISCELLANEOUS EXPENSES	EX	\$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	\$ -	\$ -
69955	101	TPW 50-000445 PARK EXPENSES	EX	\$0.00	\$ -	\$ -
69957	101	TPW 54-000132 POOL EXPENSES	EX	\$0.00	\$ -	\$ -
69959	101	SRTS 0913-09-04 - EXPENSES	EX	\$0.00	\$ -	\$ -
69969	101	HOME Program #1001552	EX	\$0.00	\$ -	\$ -
69961	101	CDBG 7214139 EXPENSES	EX	\$0.00	\$ -	\$ -
69952	101	TCF 7217032 FUNDS-INDUSTRIAL PARK	EX	\$0.00	\$ -	\$ -
69962	101	CDBG-DR 20-065-022-C079	EX	\$5,121.14	\$ 5,121.14	\$ -
69963	101	CDBG 7219120 EXPENSES	EX	\$0.00	\$ -	\$ -
69964	101	ARP-TX-21-032 EXPENSES	EX	\$0.00	\$ -	\$ -
		TOTAL ADMINISTRATION EXPENSES		\$406,613.57	\$ 410,194.93	\$ 396,790.00
		COURT EXPENDITURES				
Account Number	Dept	Description	Type	2022-23 Budget	2023-24 Budget	2024-25 Budget
61101	102	COURT SALARIES	EX	\$49,951.97	\$ 52,950.00	\$ 54,000.00
61201	102	SOCIAL SECURITY TAXES	EX	\$3,097.02	\$ 3,300.00	\$ 4,500.00
61203	102	MEDICARE TAXES	EX	\$724.31	\$ 770.00	\$ 775.00

61207	102	WORKMAN'S COMPENSATION INSURANCE	EX	\$200.00	\$ 200.00	\$ 200.00
63301	102	CLE COMPUTER SOFTWARE	EX	\$0.00	\$ -	
63315	102	CLE EQUIPMENT	EX	\$0.00	\$ -	
64351	102	COURT SOFTWARE MAINTENANCE	EX	\$6,500.00	\$ 6,800.00	\$ 7,200.00
65351	102	POSTAGE - MUNICIPAL COURT	EX	\$300.00	\$ 450.00	\$ 500.00
68004	102	JURY SERVICE	EX	\$200.00	\$ 200.00	\$ 200.00
68005	102	PROSECUTOR SERVICES	EX	\$2,500.00	\$ 2,500.00	\$ 3,000.00
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	\$ 43,000.00
		TOTAL MUNICIPAL COURT		\$103,473.30	\$ 107,170.00	\$ 123,375.00
		LAW ENFORCEMENT EXPENDITURES				
Account Number	Dept	Description	Type	2022-23 Budget	2023-24 Budget	2024-25 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	\$155,000.00	\$ 176,000.00	\$ 192,531.00
68003	102	LAW ENFORCEMENT SALARIES - PART TIME	EX	\$1,500.00	\$ 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	\$250.00	\$ 250.00	\$ 250.00
68501	102	LAW ENFORCEMENT FUEL	EX	\$14,000.00	\$ 14,000.00	\$ 10,000.00
68503	102	LAW ENFORCEMENT CELL PHONES	EX	\$1,000.00	\$ 1,000.00	\$ 1,000.00
68505	102	LAW ENFORCEMENT MDT & SERVICE AGRM	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	\$ 20,000.00
68803	102	LAW ENFORCEMENT VEHICLES	EX	\$0.00	\$ -	\$ 12,000.00
68805	102	LAW ENFORCEMENT EQUIPMENT	EX	\$6,000.00	\$ 6,000.00	\$ 6,000.00
68901	102	PROPERTY DAMAGE REIMBURSEMENT	EX	\$0.00	\$ -	\$ -
		TOTAL LAW ENFORCEMENT EXPENDITURES		\$194,250.00	\$ 215,250.00	\$ 253,781.00
		PARK & RECREATION EXPENDITURES				
Account Number	Dept	Description	Type	2022-23 Budget	2023-24 Budget	2024-25 Budget
61101	103	P & R SALARIES	EX	\$69,096.00	\$ 69,500.00	\$ 73,000.00
61105	103	P & R SALARIES - OVERTIME	EX	\$0.00	\$ -	\$ -
61201	103	P & R SOCIAL SECURTY TAXES	EX	\$4,283.95	\$ 4,500.00	\$ 4,500.00
61203	103	P & R MEDICARE TAXES	EX	\$1,001.89	\$ 1,050.25	\$ 800.00
61207	103	P & R WORKER'S COMP. INSURANCE	EX	\$1,400.00	\$ 1,500.00	\$ 1,500.00
61210	103	P&R PROPERTY INSURANCE	EX	\$1,005.00	\$ 1,025.00	\$ 1,025.00
64425	103	P & R LANDSCAPING	EX	\$2,000.00	\$ 2,000.00	\$ 5,000.00
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	\$60,000.00	\$ 60,000.00	\$ 60,000.00

64502	103	MAJOR PROJECTS	EX	\$60,000.00	\$ 9,000.00	\$ 15,000.00
64680	103	P & R POOL CONCESSIONS	EX	\$2,000.00	\$ 2,200.00	\$ 2,000.00
64681	103	P & R TELEPHONE	EX	\$1,000.00	\$ 1,000.00	\$ -
64682	103	P & R ELECTRICITY	EX	\$13,000.00	\$ 15,000.00	\$ 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	\$4,000.00	\$ 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	\$350.00	\$ 350.00	\$ 350.00
		TOTAL PARKS & RECREATION EXPENDITURES		\$236,148.84	\$ 188,137.25	\$ 199,187.00
		PUBLIC WORKS EXPENDITURES				
Account Number	Dept	Description	Type	2022-23 Budget	2023-24 Budget	2024-25 Budget
61101	104	PW SALARIES	EX	\$43,481.60	\$ 64,800.00	\$ 70,000.00
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	\$ 7,800.00
61201	104	PW SOCIAL SECURITY	EX	\$2,974.86	\$ 4,016.04	\$ 4,500.00
61203	104	PW MEDICARE TAXES	EX	\$695.73	\$ 939.23	\$ 939.23
61301	104	SOLID WASTE SALES TAX	EX	\$14,513.40	\$ 16,500.00	\$ 16,500.00
64805	104	PW AUTO LIABILITY	EX	\$700.00	\$ 700.00	\$ 700.00
64806	104	PW PROPERTY INSURANCE	EX	\$435.00	\$ 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	\$100,000.00	\$ 100,000.00	\$ 175,000.00
64411	104	PW SMALL TOOLS & EQUIPMENT	EX	\$1,400.00	\$ 1,400.00	\$ 1,400.00
64425	104	PW MOWING	EX	\$0.00	\$ -	\$ -
64435	104	SOLID WASTE EXPENSE	EX	\$140,700.00	\$ 140,700.00	\$ 140,700.00
64451	104	STREET SIGN MAINTENANCE	EX	\$1,000.00	\$ 1,000.00	\$ 2,000.00
64452	104	STREET LIGHT INSTALLATION	EX	\$0.00	\$ -	\$ -
64475	104	PW CHEMICALS	EX	\$2,500.00	\$ 2,500.00	\$ 2,500.00
64501	104	PW DRAINAGE MAINTENANCE	EX	\$15,000.00	\$ 15,000.00	\$ 15,000.00
64502	104	MAJOR PROJECTS	EX	\$0.00	\$ -	\$ -
64511	104	ANIMAL CONTROL FEES	EX	\$500.00	\$ 1,000.00	\$ 1,000.00
64551	104	CITY BEAUTIFICATION	EX	\$0.00	\$ -	\$ 20,000.00
64682	104	PW ELECTRICITY	EX	\$20,000.00	\$ 22,000.00	\$ 25,000.00
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	\$ -	\$ -
68101	104	PW UNIFORMS	EX	\$400.00	\$ 400.00	\$ 400.00
68501	104	PW FUEL	EX	\$10,000.00	\$ 10,000.00	\$ 8,000.00
68803	104	PW VEHICLE MAINT & EQUIP	EX	\$6,000.00	\$ 6,000.00	\$ 3,000.00
68805	104	PW EQUIPMENT	EX	\$20,000.00	\$ 25,000.00	\$ 25,000.00
		TOTAL PUBLIC WORKS EXPENDITURES		\$389,920.59	\$ 422,010.27	\$ 526,494.23