

CITY OF BRAZORIA

Fiscal Year 2022–2023

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$173,545, which is a 15.65 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 \$4,270.

The members of the governing body voted on the budget as follows:

FOR: Bill Lott, Perry Morris, Tina Watts, Susan Parker

AGAINST: none

PRESENT and not voting: Philip Ray

ABSENT: Gary Kersh

Property Tax Rate Comparison

	2022–2023	2021–2022
Property Tax Rate:	\$0.680476/100	\$0.680476/100
No–New–Revenue Tax Rate:	\$0.588317/100	\$0.664702/100
No–New–Revenue Maintenance & Operations Tax Rate:	\$0.416385/100	\$0.462052/100
Voter–Approval Tax Rate:	\$0.704336/100	\$0.773811/100
Debt Rate:	\$0.172077/100	\$0.200496/100

Total debt obligation for CITY OF BRAZORIA secured by property taxes: \$4,790,000.00



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)	
10 -GENERAL FUND				
REVENUE SUMMARY				
ESTIMATED BEGINNING GENERAL FUND BALANCE	734,426	1,495,846	1,118,000	Estimated
REVENUES				
NON-DEPARTMENTAL	3,040,597	2,565,000	2,666,700	
TOTAL REVENUES	3,040,597	2,565,000	2,666,700	
EXPENDITURE SUMMARY				
ADMINISTRATION	747,544	752,049	718,650	
POLICE DEPARTMENT	1,028,580	1,063,408	1,398,150	
ANIMAL CONTROL DEPT (Included with CODE)	422	-	-	
COURT	75,362	82,149	97,700	
STREET DEPARTMENT	385,609	352,076	281,800	
CODE ENFORCEMENT	15,943	146,431	220,850	
PARKS DEPARTMENT	25,718	97,294	88,300	
TOTAL EXPENDITURES	2,279,178	2,493,407	2,805,450	
TRANSFERS OUT	-	(18,532)		
NET FUND BALANCE - GENERAL FUND	1,495,845	1,548,907	979,250	Estimated



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)	
10 - GENERAL FUND - DETAILED				
ESTIMATED BEGINNING GENERAL FUND BALANCE	734,426	1,495,846	1,118,000	Estimated
REVENUES - NON-DEPARTMENTAL TOTAL REVENUES	3,040,597	2,565,000	2,666,700	
10 - GENERAL FUND EXPENDITURES				
ADMINISTRATION DEPARTMENT				
PAYROLL EXPENSE	256,876	246,844	257,100	
OFFICE EXPENSE	22,280	26,047	26,950	
CONTRACTUAL EXPENSE	224,563	224,060	248,750	
REPAIRS & MAINTENANCE	68,826	79,644	7,650	
CAPITAL OUTLAY	19,238	13,201	3,000	
MISCELLANEOUS	155,761	162,253	103,200	
PUBLIC SUPPORT	-	-	72,000	
TOTAL ADMINISTRATION	747,544	752,049	718,650	
POLICE DEPARTMENT EXPENDITURES				
PAYROLL EXPENSE	889,833	827,628	1,145,400	
OFFICE EXPENSE	29,447	27,480	55,500	
CONTRACTUAL EXPENSE	25,721	41,906	57,650	
REPAIRS & MAINTENANCE	37,982	87,647	36,200	
CAPITAL OUTLAY	45,597	78,747	103,400	
TOTAL POLICE DEPARTMENT	1,028,580	1,063,408	1,398,150	
COURT EXPENDITURES				
PAYROLL EXPENSE	69,265	73,686	83,900	
CONTRACTUAL EXPENSE	903	1,100	10,800	
REPAIRS & MAINTENANCE	-	-	-	
CAPITAL OUTLAY	5,194	7,363	2,000	
MISCELLANEOUS	-	-	1,000	
TOTAL COURT	75,362	82,149	97,700	
STREET DEPARTMENT EXPENDITURES				
PAYROLL EXPENSE	221,865	119,644	121,400	
OFFICE EXPENSE	4,034	13,500	8,500	
CONTRACTUAL EXPENSE	41,131	54,625	43,500	
REPAIRS & MAINTENANCE	8,688	16,077	8,400	
CAPITAL OUTLAY	109,891	148,230	100,000	
TOTAL STREET DEPARTMENT	385,609	352,076	281,800	
CODE ENFORCEMENT - (Permits and Animal Control) EXPENDITURES				
PAYROLL EXPENSE	1,866	132,288	183,100	
OFFICE EXPENSE	705	1,664	4,000	
CONTRACTUAL EXPENSE	9,886	8,731	14,950	
REPAIRS & MAINTENANCE	1,900	3,748	18,000	
CAPITAL OUTLAY	2,009	-	800	



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)
MISCELLANEOUS	-	-	-
TOTAL CODE ENFORCEMENT - Permits & ACO	16,366	146,431	220,850
PARKS DEPARTMENT			
EXPENDITURES			
PAYROLL EXPENSE	343	62,866	68,400
OFFICE EXPENSE	3,655	10,608	5,000
CONTRACTUAL EXPENSE	17,150	16,775	7,700
REPAIRS & MAINTENANCE	4,568	7,045	7,200
CAPITAL OUTLAY	-	-	-
TOTAL PARKS DEPARTMENT	25,716	97,294	88,300
TOTAL EXPENDITURES - GENERAL FUND	2,279,177		2,805,450
Transfers Out	-	(18,532)	
NET FUND BALANCE - GENERAL FUND	1,495,846		979,250



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)
33 -I & S DEBT SERVICE			
BEGINNING DEBT SERVICE BALANCE	-		-
REVENUE SUMMARY			
TOTAL REVENUES	323,215	317,353	328,600
EXPENDITURE SUMMARY			
DEBT SERVICE	329,800	329,300	328,600
TOTAL EXPENDITURES	329,800	329,300	328,600
NET FUND BALANCE - DEBT SERVICE	(6,585)		-
TAXES			
BEGINNING DEBT SERVICE BALANCE	-	(6,585)	-
TOTAL REVENUES	323,215	317,353	328,600
33 -I & S DEBT SERVICE			
DEBT SERVICE			
EXPENDITURES			
CAPITAL OUTLAY			
33-5171-60-927 FISCAL AGENT FEE	500	500	500
33-5171-60-936 2018 CO'S PRINCIPAL	135,000	140,000	145,000
33-5171-60-937 2018 CO'S INTEREST	194,300	188,800	183,100
TOTAL CAPITAL OUTLAY	329,800	329,300	328,600
MISCELLANEOUS			
TOTAL DEBT SERVICE		329,300	328,600
TOTAL EXPENDITURES		329,300	328,600
TRANSFERS IN		18,532	
NET FUND BALANCE - DEBT SERVICE		-	-



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)	
61 - UTILITY OPERATING FUND				
REVENUE SUMMARY				
ESTIMATED BEGINNING AVAILABLE FUND BALANCE	(16,552)	210,964	267,000	ESTIMATED
TOTAL REVENUES	1,637,085	1,496,000	1,603,500	
EXPENDITURE SUMMARY				
DEBT SERVICE UTILITY	1,517	24,516	-	
PUBLIC WORKS - ADMINISTRATION DEPARTMENT	-	-	237,650	
WATER DEPARTMENT	634,580	877,364	861,000	
GAS DEPARTMENT	478,765	260,783	210,900	
SEWER DEPARTMENT	295,668	261,810	233,600	
PROJECT MANAGEMENT DEPARTMENT	-	15,453	89,700	
TOTAL EXPENDITURES	1,410,531	1,439,926	1,632,850	
AVAILABLE FUND BALANCE - UTILITY FUND	210,002	267,038	237,650	ESTIMATED



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)
61 -UTILITY OPERATING FUND			
REVENUES			
NON-DEPARTMENTAL			
NON-DEPARTMENTAL REVENUES	1,637,085	1,496,000	1,603,500
61 -UTILITY OPERATING FUND			
DEBT SERVICE UTILITY			
EXPENDITURES			
DEBT SERVICE UTILITY	1,517	24,516	-
TOTAL DEBT SERVICE UTILITY	1,517	24,516	-
61 -UTILITY OPERATING FUND			
PUBLIC WORKS - ADMINISTRATION DEPARTMENT			
EXPENDITURES			
PAYROLL EXPENSE	-	-	128,400
OFFICE EXPENSE	-	-	22,400
CONTRACTUAL EXPENSE	-	-	84,950
REPAIRS & MAINTENANCE	-	-	1,900
CAPITAL OUTLAY	-	-	-
TOTAL PUBLIC WORKS - ADMINISTRATION DEPT	-	-	237,650
61 -UTILITY OPERATING FUND			
WATER DEPARTMENT			
EXPENDITURES			
PAYROLL EXPENSE	81,388	152,783	190,200
OFFICE EXPENSE	30,205	44,000	25,000
CONTRACTUAL EXPENSE	31,379	46,383	38,550
REPAIRS & MAINTENANCE	437,950	453,053	476,850
CAPITAL OUTLAY	53,658	181,145	130,400
TOTAL WATER DEPARTMENT	634,580	877,364	861,000
61 -UTILITY OPERATING FUND			
GAS DEPARTMENT			
EXPENDITURES			
PAYROLL EXPENSE	117,184	78,536	22,600
OFFICE EXPENSE	6,625	7,754	4,700
CONTRACTUAL EXPENSE	333,484	157,613	152,500
REPAIRS & MAINTENANCE	4,889	3,900	5,200
CAPITAL OUTLAY	4,654	504	11,900
MISCELLANEOUS	11,929	12,476	14,000
TOTAL GAS DEPARTMENT	478,765	260,783	210,900
61 -UTILITY OPERATING FUND			
SEWER DEPARTMENT			
EXPENDITURES			
PAYROLL EXPENSE	79,258	116,974	133,900



	2021 ACTUAL (Audited)	2022 BUDGET 2nd Amend	2023 BUDGET (Original)
OFFICE EXPENSE	43,331	64,325	51,300
CONTRACTUAL EXPENSE	17,570	35,003	30,000
REPAIRS & MAINTENANCE	155,509	41,251	16,400
CAPITAL OUTLAY	-	4,257	2,000
TOTAL SEWER DEPARTMENT	295,668	261,810	233,600
61 -UTILITY OPERATING FUND			
PROJECT MANAGEMENT DEPARTMENT			
EXPENDITURES			
PAYROLL EXPENSE	-	15,453	89,700
OFFICE EXPENSE	-	-	-
CONTRACTUAL EXPENSE	-	-	-
REPAIRS & MAINTENANCE	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL PROJECT MANAGEMENT DEPARTMENT	-	15,453	89,700
TOTAL EXPENDITURES	1,410,530	1,439,926	1,632,850
61 - ESTIMATED BEGINNING AVAILABLE FUND BALANCE			
		210,964	267,000
BUDGETED REVENUES		1,496,000	1,603,500
BUDGETED EXPENSES		1,439,926	1,632,850
61 - ESTIMATED ENDING AVAILABLE FUND BALANCE	210,002	267,038	237,650

ESTIMATED 9/30/22