

## 2020 Fiscal Conditions Survey Results

### 509 Responses Municipal Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Current year revenue lower than last year's revenue	47.8%	41.4%	29%	25.1%	23.9%	18.7%	25.5%	22.3%	23.1%	16.2%	6.3%
Current year revenue remained constant to last year's revenue	-	-	-	-	-	-	-	-	-	-	43.6%
Expect lower revenue next year	37.8%	29.9%	22%	20.7%	15.9%	19.60%	7.4%	7.6%	8.0%	3.0%	4.7%
Expect revenue to remain constant next year	-	-	-	-	-	-	45.5%	46.3%	45.7%	48.4%	51.0%

### Revenue Condition and Outlook by Population

	Cities under 10,000											Cities over 10,000										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Current year revenue lower than last year's revenue	46.3%	41.8%	31.0%	27.7%	26.5%	20.8%	27.6%	19.3%	27.7%	18.3%	7.7%	52.7%	40.8%	23.0%	10.6%	17.1%	13.1%	18.6%	5.8%	25.9%	34.8%	19.2%
Expect lower revenue next year	37.2%	33.5%	25.0%	23.4%	18.7%	22.0%	7.5%	7.4%	10.6%	3.8%	6.1%	39.8%	20.0%	12.5%	6.7%	8.0%	12.7%	7.1%	6.6%	12.9%	10.9%	15.4%
Expect revenue to remain constant next year	-	-	-	-	-	-	52.6%	52.0%	61.7%	77.9%	86.2%	-	-	-	-	-	-	16.2%	27.3%	61.1%	54.3%	65.4%

### Change in Property Tax Rates

	2001	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
No change	49.4%	44.9%	49.7%	42.3%	47.1%	52.6%	49.4%	49.1%	47.2%	41.7%	42.8%	46.5%	41.1%
Raised Rate	27.7%	34.4%	34.8%	43.0%	36.3%	30.4%	33.2%	27.9%	27.1%	31.1%	28.4%	24.3%	27.9%
Reduced Rate	22.9%	20.7%	15.5%	14.7%	16.6%	17.0%	17.4%	23.8%	16.1%	18.7%	18.8%	19.4%	21.6%
City does not levy property tax rate	-	-	-	-	-	-	-	-	8.8%	8.6%	10.0%	10.1%	9.4%

### Adopted Tax Rate Relative to Effective Rate

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Higher than effective rate	45.4%	35.9%	38.10%	40.1%	49.2%	59.2%	56.7%	55.2%	60.1%	56.6%	62.2%
Same as effective rate	31.3%	37.9%	35.30%	24.3%	20.2%	14.9%	33.3%	32.5%	29.9%	31.8%	29.1%
Lower than effective rate	23.3%	26.2%	26.60%	35.6%	30.6%	25.8%	10.0%	12.3%	10.0%	11.6%	8.7%

2020 median increase of the effective rate - 5.38%

### Cities that Increased Utility or User Fees

	2001	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Solid Waste Fees	21.5%	21.5%	22.8%	24.8%	22.2%	23.1%	20.7%	19.1%	15.8%	16.7%	19.2%	20.5%	20.7%
Water Fees	26.7%	32.1%	32.1%	35.5%	30.2%	27.3%	32.3%	33.1%	34.2%	34.5%	30.5%	24.4%	27.9%
Wastewater Fees	24.0%	29.2%	26.0%	32.3%	26.3%	25.1%	24.7%	24.5%	27.3%	25.3%	25.2%	20.6%	24.8%
One or more utility fee	43.1%	45.4%	43.7%	47.2%	44.0%	41.2%	59.2%	57.9%	64.6%	68.4%	42.5%	49.7%	69.3%
Raised User Fees	-	-	-	-	-	-	-	-	-	-	-	-	14.5%
Impose New User Fees	-	-	-	-	-	-	-	-	-	-	-	-	10.2%

### Average Amount of Utility Fee Increase

	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Solid Waste	21.2%	8.5%	6.9%	4.9%	7.8%	4.7%	4.3%	5.7%	9.1%	5.5%	5.0%	6.6%
Water	13.8%	8.9%	11.4%	7.0%	10.8%	9.4%	9.5%	10.2%	9.1%	7.9%	6.7%	6.9%
Wastewater	9.0%	10.4%	10.8%	9.7%	6.1%	7.7%	7.4%	10.4%	5.0%	9.2%	8.5%	9.8%

### Cities that Increased User Fees

	2020
Building Permits	6.5%
Impact Fees	3.3%
Other DevelopmentRelated Fees	3.5%
Park Fees	2.9%
Swimming Pool Fees	1.9%
Animal Control Fees	2.1%
EMS Fees	1.6%
Health and Sanitation Fees	2.5%
Short-Term Rental Permit Fees	2.2%
Occupational License Fees	1.4%
Street Fees	1.2%

Public Safety Fees (Other than EMS)	1.9%
Other User Fees	5.9%

**Cost-Saving Measures**

	2001	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Hiring freeze	3.4%	11.8%	17.4%	17.9%	16.0%	7.6%	4.4%	3.8%	2.9%	3.2%	4.9%	2.9%	2.1%
Wage freeze	2.6%	10.3%	19.1%	23.8%	16.0%	5.9%	4.2%	3.4%	3.5%	4.5%	2.9%	2.6%	1.6%
Reduced services	2.7%	1.8%	8.5%	6.7%	8.0%	3.2%	2.6%	1.3%	2.5%	2.1%	2.0%	1.3%	2.0%
Eliminated services	1.7%	1.0%	4.3%	2.9%	3.0%	1.7%	1.5%	1.3%	0.6%	0.8%	1.3%	2.0%	1.6%
Reduced salaries	0.5%	1.2%	0.9%	1.7%	2.0%	1.3%	0.9%	0.4%	0.4%	0.4%	0.2%	0.0%	0.0%
Laid off employees	4.1%	9.1%	10.2%	10.7%	10.0%	4.5%	3.8%	3.0%	1.4%	3.2%	3.1%	1.9%	1.2%
Postponed capital spending	49.5%	52.3%	49.2%	52.4%	43.0%	36.9%	29.7%	36.0%	28.7%	26.4%	24.4%	22.0%	22.2%

**If city's revenues to remain constant or diminish, what will cities do?**

	1	2	3	4	5	6	7	8	9	10	11
Hiring Freeze	12.9%	13.6%	13.4%	11.3%	12.4%	9.1%	9.1%	6.4%	3.5%	3.5%	2.4%
Lay-offs	0.2%	1.6%	2.4%	3.7%	4.0%	8.6%	12.9%	20.7%	18.3%	18.3%	6.4%
Wage Reduction	0.2%	0.8%	2.7%	3.7%	8.8%	9.9%	18.6%	18.0%	12.6%	12.6%	2.7%
Increase user fees	13.2%	12.1%	16.9%	14.0%	16.7%	10.7%	5.1%	4.5%	1.8%	1.8%	1.0%
Wage Freeze	5.6%	10.2%	12.9%	16.9%	12.4%	11.5%	9.1%	9.4%	2.7%	2.7%	0.5%
Raise property taxes	9.4%	15.4%	9.7%	9.5%	11.3%	11.9%	7.0%	8.0%	8.6%	8.6%	4.7%
Reduce services	1.3%	6.2%	13.2%	11.8%	11.0%	14.3%	14.5%	12.7%	2.9%	2.9%	0.5%
Eliminate services	0.0%	1.8%	4.0%	10.5%	9.1%	12.1%	13.5%	12.7%	17.8%	17.8%	1.8%
Postpone or defer capital improvements	26.8%	21.2%	16.9%	8.8%	9.4%	4.5%	3.2%	1.6%	3.2%	3.2%	0.0%
Reduce or eliminate expenditures or right-of-way contributions to TxDot	22.9%	14.0%	5.3%	7.2%	4.4%	6.1%	3.3%	4.4%	19.8%	19.8%	7.2%
Other	8.1%	3.1%	4.3%	2.7%	1.1%	1.1%	3.9%	0.7%	7.1%	7.1%	58.3%