

## 2020 Mid-Year Special Edition Fiscal Conditions Survey Results

552 Responses

### Municipal Revenue

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
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%	34.9%
Current year revenue remained constant to last year's revenue	-	-	-	-	-	-	-	-	-	-	43.6%	43.2%
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%	24.2%
Expect revenue to remain constant next year	-	-	-	-	-	-	45.5%	46.3%	45.7%	48.4%	51.0%	54.6%

### Revenue Condition and Outlook Under 10,000 in Population

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
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%	26.3%
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%	18.2%
Expect revenue to remain constant next year	-	-	-	-	-	-	52.6%	52.0%	61.7%	77.9%	86.2%	55.3%

### Revenue Condition and Outlook Over 10,000 in Population

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
Current year revenue lower than last year's revenue	52.7%	40.8%	23.0%	10.6%	17.1%	13.1%	18.6%	5.8%	25.9%	34.8%	19.2%	41.4%
Expect lower revenue next year	39.8%	20.0%	12.5%	6.7%	8.0%	12.7%	7.1%	6.6%	12.9%	10.9%	15.4%	28.6%
Expect revenue to remain constant next year	-	-	-	-	-	-	16.2%	27.3%	61.1%	54.3%	65.4%	29.9%

### Change in Property Tax Rates

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
No change	49.7%	42.3%	47.1%	52.6%	49.4%	49.1%	47.2%	41.7%	42.8%	46.5%	41.1%	67.5%
Raised Rate	34.8%	43.0%	36.3%	30.4%	33.2%	27.1%	27.9%	31.1%	28.4%	24.3%	27.9%	14.7%
Reduced Rate	15.5%	14.7%	16.6%	17.0%	17.4%	23.8%	16.1%	18.7%	18.8%	19.4%	21.6%	9.1%
City does not levy property tax rate	-	-	-	-	-	-	8.8%	8.6%	10.0%	10.1%	9.4%	8.7%

### Adopted Tax Rate Relative to No New Revenue Rate

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
Higher than no new revenue rate	45.4%	35.9%	38.10%	40.1%	49.2%	59.2%	56.7%	55.2%	60.1%	56.6%	62.2%	37.9%
Same as the no new revenue rate	31.3%	37.9%	35.30%	24.3%	20.2%	14.9%	33.3%	32.5%	29.9%	31.8%	29.1%	57.6%
Lower than no new revenue rate	23.3%	26.2%	26.60%	35.6%	30.6%	25.8%	10.0%	12.3%	10.0%	11.6%	8.7%	4.4%

Median increase of the no new revenue rate - 3.5%

### Percentage of Cities with Lost Revenue due to COVID-19

	Jun-20
Sales Tax	66.5%
Hotel Occupancy Tax	56.5%
Mixed Beverage Tax	48.9%

**Average Amount of Lost Revenue (Percentage) due to COVID-19**

	Jun-20
Sales Tax	13.3%
Hotel Occupancy Tax	34.1%
Mixed Beverage Tax	21.8%

**Coronavirus Relief Funds (CRF)**

	Jun-20
Percentage of Cities that Received Coronavirus Relief Funds	25.7%
CRF directly from US Treasury Department	16.4%
CRF from County	29.8%
CRF by application to TX Division of Emergency Management	53.7%

**Cities that Increased Utility or User Fees**

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
Solid Waste Fees	22.8%	24.8%	22.2%	23.1%	20.7%	19.1%	15.8%	16.7%	19.2%	20.5%	20.7%	16.5%
Water Fees	32.1%	35.5%	30.2%	27.3%	32.3%	33.1%	34.2%	34.5%	30.5%	24.4%	27.9%	23.4%
Wastewater Fees	26.0%	32.3%	26.3%	25.1%	24.7%	24.5%	27.3%	25.3%	25.2%	20.6%	24.8%	21.4%
One or more utility fee	43.7%	47.2%	44.0%	41.2%	59.2%	57.9%	64.6%	68.4%	42.5%	49.7%	69.3%	61.0%
Raised User Fees	-	-	-	-	-	-	-	-	-	-	14.5%	8.7%
Impose New User Fees	-	-	-	-	-	-	-	-	-	-	10.2%	6.8%

**Average Amount of Utility Fee Increase**

	Current Year											Projected
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jun-20
Solid Waste	8.5%	6.9%	4.9%	7.8%	4.7%	4.3%	5.7%	9.1%	5.5%	5.0%	6.6%	5.5%
Water	8.9%	11.4%	7.0%	10.8%	9.4%	9.5%	10.2%	9.1%	7.9%	6.7%	6.9%	6.0%
Wastewater	10.4%	10.8%	9.7%	6.1%	7.7%	7.4%	10.4%	5.0%	9.2%	8.5%	9.8%	7.3%

**Cities that Increased User Fees**

	Current Year	Projected
	2020	Jun-20
Building Permits	6.5%	3.1%
Impact Fees	3.3%	0.9%
Other Development Related Fees	3.5%	2.2%
Park Fees	2.9%	1.8%
Swimming Pool Fees	1.9%	1.3%
Animal Control Fees	2.1%	1.8%
EMS Fees	1.6%	1.4%
Health and Sanitation Fees	2.5%	0.9%
Short-Term Rental Permit Fees	2.2%	0.5%
Occupational License Fees	1.4%	0.7%
Street Fees	1.2%	0.7%
Public Safety Fees (Other than EMS)	1.9%	0.3%
Other User Fees	5.9%	2.5%

**Cost-Saving Measures in Previous Fiscal Year**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Hiring freeze	17.4%	17.9%	16.0%	7.6%	4.4%	3.8%	2.9%	3.2%	4.9%	2.9%	2.1%
Wage freeze	19.1%	23.8%	16.0%	5.9%	4.2%	3.4%	3.5%	4.5%	2.9%	2.6%	1.6%
Reduced services	8.5%	6.7%	8.0%	3.2%	2.6%	1.3%	2.5%	2.1%	2.0%	1.3%	2.0%
Eliminated services	4.3%	2.9%	3.0%	1.7%	1.5%	1.3%	0.6%	0.8%	1.3%	2.0%	1.6%
Reduced salaries	0.9%	1.7%	2.0%	1.3%	0.9%	0.4%	0.4%	0.4%	0.2%	0.0%	0.0%
Laid off employees	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	49.2%	52.4%	43.0%	36.9%	29.7%	36.0%	28.7%	26.4%	24.4%	22.0%	22.2%

**Cost-Saving Measures In Current Fiscal Year**

	Jun-20
Hiring freeze	25.4%
Wage freeze	15.6%
Reduced services	18.8%
Eliminated services	5.1%
Reduced salaries	1.2%
Laid off employees	3.4%
Postponed capital spending	26.2%

**Cost-Saving Measures Projected Next Fiscal Year**

	Jun-20
Hiring freeze	18.4%
Wage freeze	18.2%
Reduced services	6.6%
Eliminated services	3.5%
Reduced salaries	1.0%
Laid off employees	3.1%
Postponed capital spending	32.1%

**If city's revenues to remain constant or diminish, what will cities do? Ranked from '1' to '11', with '1' being the most likely action and 11 the least likely**

	1	2	3	4	5	6	7	8	9	10	11
Hiring Freeze	17.3%	19.0%	15.0%	11.5%	4.4%	6.6%	9.3%	6.6%	3.5%	3.5%	3.1%
Lay-offs	1.3%	0.0%	4.0%	4.0%	5.8%	4.4%	9.8%	16.5%	27.2%	20.1%	6.7%
Wage Reduction	0.5%	1.8%	2.6%	8.4%	9.3%	7.6%	17.4%	19.6%	18.3%	10.7%	3.6%
Increase user fees	7.2%	7.7%	12.6%	13.1%	18.9%	16.2%	9.9%	6.7%	5.8%	1.8%	0.0%
Wage Freeze	10.1%	18.5%	13.2%	13.2%	10.1%	5.3%	7.9%	9.2%	7.2%	4.8%	1.3%
Raise property taxes	7.6%	7.1%	10.2%	8.4%	13.8%	11.1%	8.9%	8.0%	5.7%	10.6%	8.4%
Reduce services	1.8%	7.1%	9.7%	16.9%	12.9%	21.3%	12.0%	10.2%	3.6%	4.0%	0.4%
Eliminate services	0.9%	3.1%	6.6%	8.0%	9.3%	11.1%	16.4%	15.6%	16.9%	9.8%	2.2%
Postpone or defer capital improvements	36.5%	26.5%	14.1%	9.7%	5.3%	5.7%	2.6%	2.2%	3.8%	1.7%	0.4%
Reduce or eliminate expenditures or right-of-way contributions to TxDot	22.3%	8.8%	7.4%	5.6%	7.4%	6.9%	2.8%	4.1%	5.6%	25.1%	3.7%
Other	17.4%	2.9%	8.7%	2.9%	4.3%	5.8%	3.6%	0.7%	1.5%	6.5%	45.6%