

2017 Fiscal Conditions Survey Results

533 Responses

Municipal Revenue

	1991	1995	1999	2003	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
Current year revenue lower than last year's revenue	23.8%	17.8%	15.2%	23.2%	9.7%	20.1%	47.8%	41.4%	29%	25.1%	23.9%	18.7%	25.5%	22.30%
Expect lower revenue next year	24.1%	16.9%	15.1%	14.0%	10.6%	24.5%	37.8%	29.9%	22%	20.7%	15.9%	19.60%	7.4%	7.62%
Expect revenue to remain constant next year	-	-	-	-	-	-	-	-	-	-	-	-	45.5%	46.29%

Revenue Condition and Outlook by Population

	Cities under 10,000										Cities over 10,000									
	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
Current year revenue lower than last year's revenue	10.7%	23.3%	46.3%	41.8%	31.0%	27.7%	26.5%	20.8%	27.6%	19.3%	6.4%	11.5%	52.7%	40.8%	23.0%	10.6%	17.1%	13.1%	18.6%	5.80%
Expect lower revenue next year	12.7%	25.9%	37.2%	33.5%	25.0%	23.4%	18.7%	22.0%	7.5%	7.4%	3.7%	20.6%	39.8%	20.0%	12.5%	6.7%	8.0%	12.7%	7.1%	6.60%
Expect revenue to remain constant next year	-	-	-	-	-	-	-	-	52.6%	52.0%	-	-	-	-	-	-	-	-	16.2%	27.30%

Change in Property Tax Rates

	1995	1999	2001	2003	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
No change	49.1%	49.7%	49.4%	45.7%	44.9%	43.1%	42.6%	49.7%	42.3%	47.1%	52.6%	49.4%	49.1%	47.2%	41.71%
Raised Rate	33.1%	26.2%	27.7%	35.3%	34.4%	27.6%	33.5%	34.8%	43.0%	36.3%	30.4%	33.2%	27.1%	27.9%	31.10%
Reduced Rate	17.8%	24.1%	22.9%	19.0%	20.7%	29.4%	23.9%	15.5%	14.7%	16.6%	17.0%	17.4%	23.8%	16.1%	18.67%
City does not levy property tax rate	-	-	-	-	-	-	-	-	-	-	-	-	-	8.8%	8.57%

Adopted Tax Rate Relative to Effective Rate

	2009	2010	2011	2012	2013	2014	2015	2016	2017
Higher than effective rate	63.2%	45.4%	35.9%	38.10%	40.1%	49.2%	59.2%	56.7%	55.20%
Same as effective rate	26.2%	31.3%	37.9%	35.30%	24.3%	20.2%	14.9%	33.3%	32.48%
Lower than effective rate	10.6%	23.3%	26.2%	26.60%	35.6%	30.6%	25.8%	10.0%	12.31%

2016 median increase of the effective rate - 4.9%

Cities that Increased Fees

	1991	1999	2001	2003	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
Solid Waste	27.3%	14.4%	21.5%	15.1%	21.5%	28.4%	35.8%	22.8%	24.8%	22.2%	23.1%	20.7%	19.1%	15.8%	16.70%
Water	27.5%	19.3%	26.7%	39.2%	32.1%	36.8%	43.3%	32.1%	35.5%	30.2%	27.3%	32.3%	33.1%	34.2%	34.50%
Wastewater	25.5%	17.2%	24.0%	27.1%	29.2%	27.6%	33.3%	26.0%	32.3%	26.3%	25.1%	24.7%	24.5%	27.3%	25.30%
One or more fee	N/A	36.1%	43.1%	42.5%	45.4%	49.7%	63.4%	43.7%	47.2%	44.0%	41.2%	59.2%	57.9%	64.6%	68.40%

Average Amount of Fee Increase

	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
Solid Waste	21.2%	9.1%	11.2%	8.5%	6.9%	4.9%	7.8%	4.7%	4.3%	5.7%	9.13%
Water	13.8%	11.7%	11.3%	8.9%	11.4%	7.0%	10.8%	9.4%	9.5%	10.2%	9.08%
Wastewater	9.0%	7.4%	9.9%	10.4%	10.8%	9.7%	6.1%	7.7%	7.4%	10.4%	5.04%

Cost-Saving Measures

	1997	1999	2001	2003	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
Hiring freeze	4.8%	4.2%	3.4%	9.7%	11.8%	4.9%	8.7%	17.4%	17.9%	16.0%	7.6%	4.4%	3.8%	2.9%	3.2%
Wage freeze	3.7%	2.5%	2.6%	6.3%	10.3%	2.9%	5.1%	19.1%	23.8%	16.0%	5.9%	4.2%	3.4%	3.5%	4.5%
Reduced services	3.4%	1.6%	2.7%	3.8%	1.8%	2.5%	4.0%	8.5%	6.7%	8.0%	3.2%	2.6%	1.3%	2.5%	2.1%
Eliminated services	2.1%	0.9%	1.7%	2.2%	1.0%	1.4%	2.2%	4.3%	2.9%	3.0%	1.7%	1.5%	1.3%	0.6%	0.8%
Reduced salaries	0.7%	0.5%	0.5%	1.4%	1.2%	0.8%	1.0%	0.9%	1.7%	2.0%	1.3%	0.9%	0.4%	0.4%	0.4%
Laid off employees	7.4%	3.5%	4.1%	8.6%	9.1%	5.9%	6.6%	10.2%	10.7%	10.0%	4.5%	3.8%	3.0%	1.4%	3.2%
Postponed capital spending	39.2%	39.1%	49.5%	47.4%	52.3%	49.4%	50.0%	49.2%	52.4%	43.0%	36.9%	29.7%	36.0%	28.7%	26.4%

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	17.60%	12.9%	15.63%	13.40%	13.40%	7.20%	5.96%	4.22%	3.72%	1.49%	4.49%
Wage Freeze	3.47%	11.9%	14.14%	20.10%	11.17%	10.67%	8.44%	8.19%	4.47%	3.97%	3.50%
Lay-offs	1.00%	1.5%	1.74%	4.98%	7.21%	7.96%	11.44%	12.10%	24.13%	19.20%	8.71%
Wage Reduction	0.75%	0.8%	2.99%	1.99%	7.71%	10.70%	16.17%	18.66%	19.15%	16.67%	4.48%
Increase user fees	11.32%	15.0%	16.98%	11.82%	14.29%	13.55%	8.87%	2.71%	1.48%	1.48%	2.49%
Raise property taxes	9.70%	11.0%	9.95%	11.69%	12.44%	11.19%	6.72%	10.70%	6.72%	6.97%	2.99%
Reduce services	1.50%	2.7%	10.47%	10.22%	13.30%	14.96%	18.53%	13.72%	10.72%	2.99%	1.25%
Eliminate services	0.75%	1.5%	2.76%	5.76%	6.77%	11.53%	13.53%	17.79%	19.30%	18.05%	3.03%
Postpone or defer capital improvements	23.08%	24.3%	15.63%	10.67%	6.95%	4.10%	5.21%	4.71%	3.47%	1.90%	0.00%
Reduce or eliminate expenditures or right-of-way contributions to TxDot	21.40%	13.3%	6.90%	7.43%	6.31%	5.84%	2.97%	5.31%	4.24%	19.36%	6.98%
Other	9.90%	5.2%	3.02%	2.16%	0.43%	2.59%	2.16%	2.16%	2.59%	7.90%	62.21%