

2018 Fiscal Conditions Survey Results

551 Responses

Municipal Revenue

	1999	2003	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Current year revenue lower than last year's revenue	15.2%	23.2%	9.7%	20.1%	47.8%	41.4%	29%	25.1%	23.9%	18.7%	25.5%	22.30%	23.1%
Expect lower revenue next year	15.1%	14.0%	10.6%	24.5%	37.8%	29.9%	22%	20.7%	15.9%	19.60%	7.4%	7.62%	8.0%
Expect revenue to remain constant next year	-	-	-	-	-	-	-	-	-	-	45.5%	46.29%	45.7%

Revenue Condition and Outlook by Population

	Cities under 10,000										Cities over 10,000									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Current year revenue lower than last year's revenue	23.3%	46.3%	41.8%	31.0%	27.7%	26.5%	20.8%	27.6%	19.3%	27.7%	11.5%	52.7%	40.8%	23.0%	10.6%	17.1%	13.1%	18.6%	5.80%	25.9%
Expect lower revenue next year	25.9%	37.2%	33.5%	25.0%	23.4%	18.7%	22.0%	7.5%	7.4%	10.6%	20.6%	39.8%	20.0%	12.5%	6.7%	8.0%	12.7%	7.1%	6.60%	12.9%
Expect revenue to remain constant next year	-	-	-	-	-	-	-	52.6%	52.0%	61.7%	-	-	-	-	-	-	-	16.2%	27.30%	61.1%

Change in Property Tax Rates

	1999	2001	2003	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
No change	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%	42.8%
Raised Rate	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%	28.4%
Reduced Rate	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%	18.8%
City does not levy property tax rate	-	-	-	-	-	-	-	-	-	-	-	-	8.8%	8.57%	10.0%

Adopted Tax Rate Relative to Effective Rate

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Higher than effective rate	63.2%	45.4%	35.9%	38.10%	40.1%	49.2%	59.2%	56.7%	55.20%	60.1%
Same as effective rate	26.2%	31.3%	37.9%	35.30%	24.3%	20.2%	14.9%	33.3%	32.48%	29.9%
Lower than effective rate	10.6%	23.3%	26.2%	26.60%	35.6%	30.6%	25.8%	10.0%	12.31%	10.0%

2017 median increase of the effective rate - 4.16%

Cities that Increased Fees

	1999	2001	2003	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Solid Waste	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%	19.2%
Water	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%	30.5%
Wastewater	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%	25.2%
One or more fee	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%	44.70%	42.5%

Average Amount of Fee Increase

	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Solid Waste	21.2%	9.1%	11.2%	8.5%	6.9%	4.9%	7.8%	4.7%	4.3%	5.7%	9.1%	5.5%
Water	13.8%	11.7%	11.3%	8.9%	11.4%	7.0%	10.8%	9.4%	9.5%	10.2%	9.1%	7.9%
Wastewater	9.0%	7.4%	9.9%	10.4%	10.8%	9.7%	6.1%	7.7%	7.4%	10.4%	5.0%	9.2%

Cost-Saving Measures

	1999	2001	2003	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Hiring freeze	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%	4.9%
Wage freeze	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%	2.9%
Reduced services	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%	2.0%
Eliminated services	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%	1.3%
Reduced salaries	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%	0.2%
Laid off employees	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%	3.1%
Postponed capital spending	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%	24.4%

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	18.2%	15.2%	18.2%	10.6%	12.2%	7.6%	7.6%	4.4%	3.9%	1.4%	0.7%
Wage Freeze	5.1%	17.5%	12.9%	16.4%	14.8%	11.8%	8.5%	6.5%	4.4%	1.8%	0.5%
Lay-offs	1.4%	0.2%	5.6%	4.8%	5.3%	9.7%	10.8%	15.4%	19.8%	21.0%	6.0%
Wage Reduction	0.2%	0.5%	3.0%	6.2%	4.8%	8.3%	16.4%	21.9%	23.5%	13.6%	1.6%
Increase user fees	13.4%	13.8%	16.6%	12.9%	14.1%	10.6%	8.8%	4.2%	2.8%	2.1%	0.9%
Raise property taxes	7.6%	12.7%	10.1%	9.7%	10.4%	15.0%	8.8%	7.4%	6.0%	9.7%	2.8%
Reduce services	1.6%	5.3%	10.6%	12.2%	14.5%	15.0%	16.4%	12.2%	9.2%	2.5%	0.5%
Eliminate services	1.2%	1.8%	3.5%	7.1%	6.7%	11.1%	14.3%	19.1%	17.1%	15.7%	2.5%
Postpone or defer capital improvements	27.4%	21.7%	13.5%	11.3%	6.7%	4.2%	4.4%	3.3%	5.3%	1.6%	0.7%
Reduce or eliminate expenditures or right-of-way contributions to TxDot	19.4%	9.9%	5.1%	7.1%	7.6%	6.2%	3.0%	3.9%	5.3%	26.2%	6.3%
Other	4.6%	1.4%	0.9%	1.6%	3.0%	0.7%	1.2%	1.8%	2.8%	4.4%	77.7%