

An aerial photograph of a tall, white, cylindrical water tower with a conical top. The tower is situated in a rural area with scattered houses, barns, and trees. A dirt road leads to the tower's base, where a blue pickup truck is parked. The tower's shadow is cast on the ground to its right. The text 'WELCOME TO' is overlaid in large, white, bold, sans-serif font on the left side of the image.

**WELCOME
TO**



MAYOR STEPHEN HAYNES
STATE OF THE CITY ADDRESS

2017 New Employees

Eddy Wood
Fire Chief



2017 New Employees

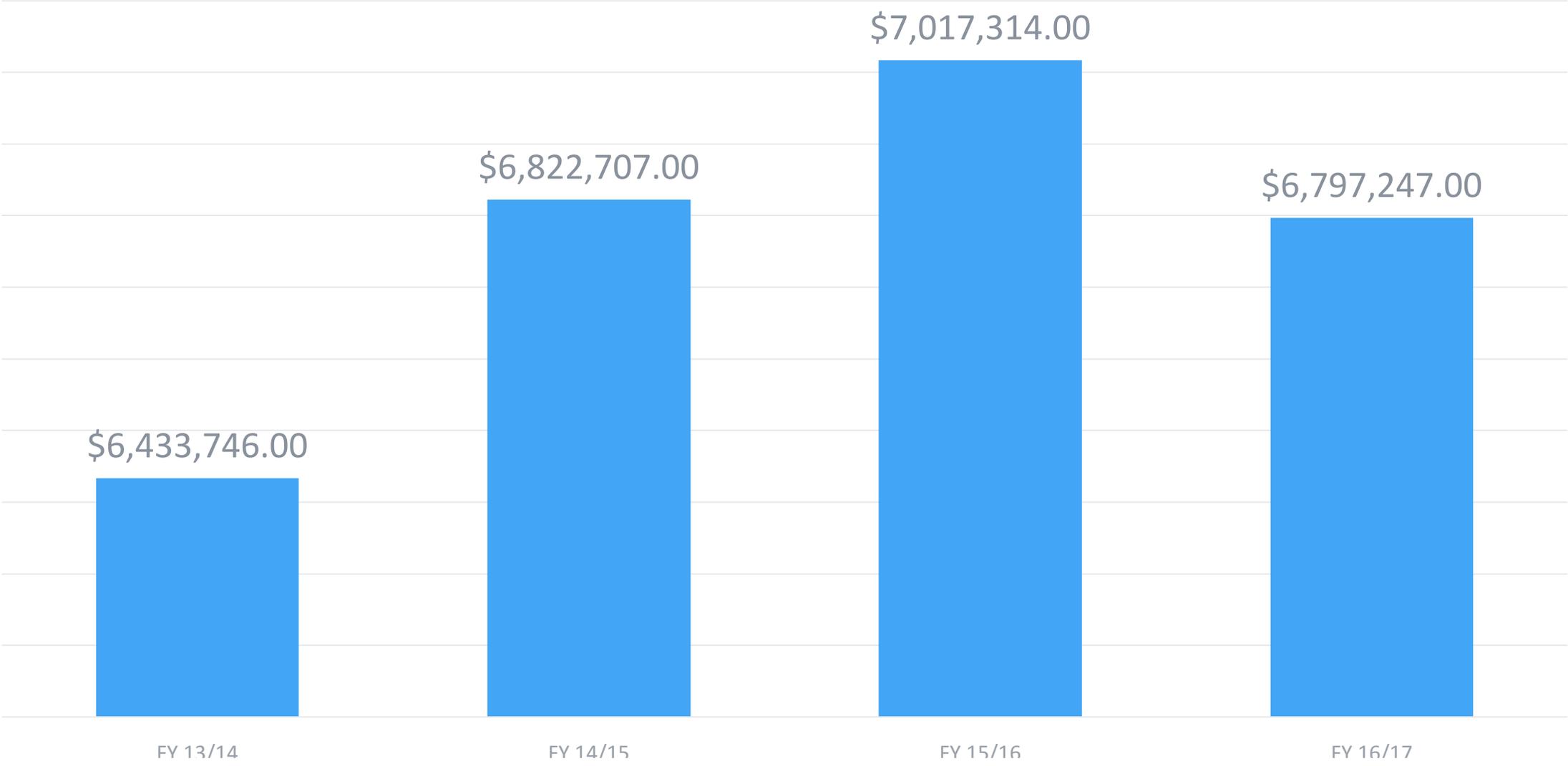
Roland Soto
Sports Coordinator



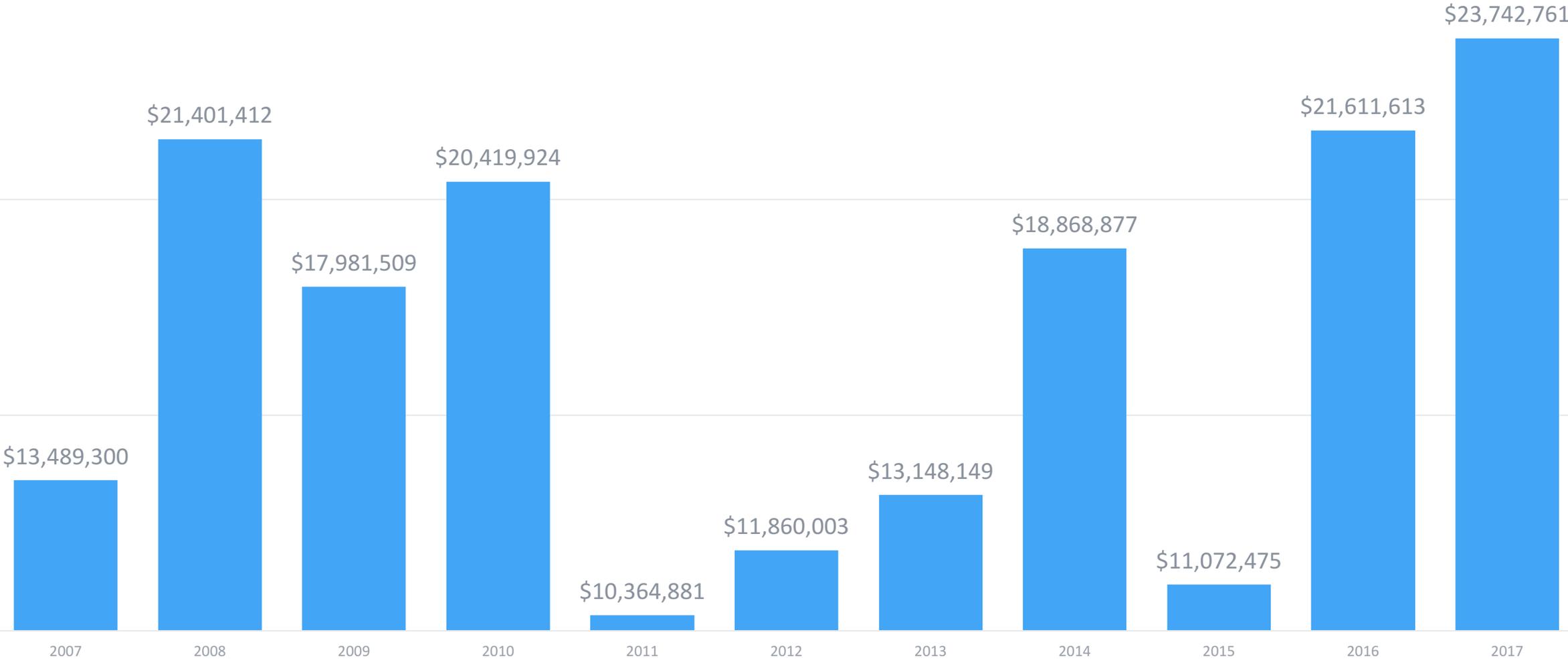
ECONOMY



Total City Sales Tax Collections

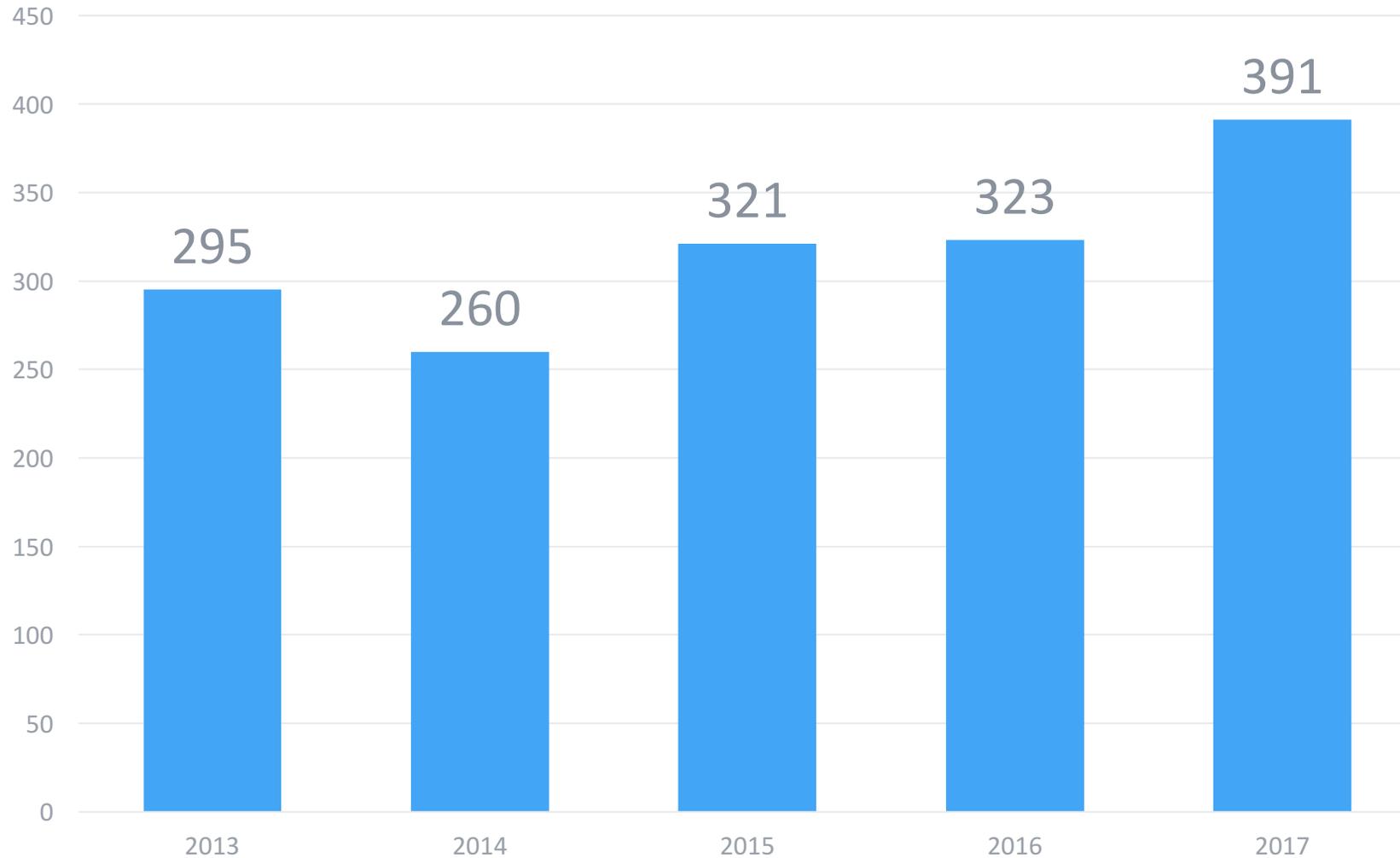


Annual Building Valuation



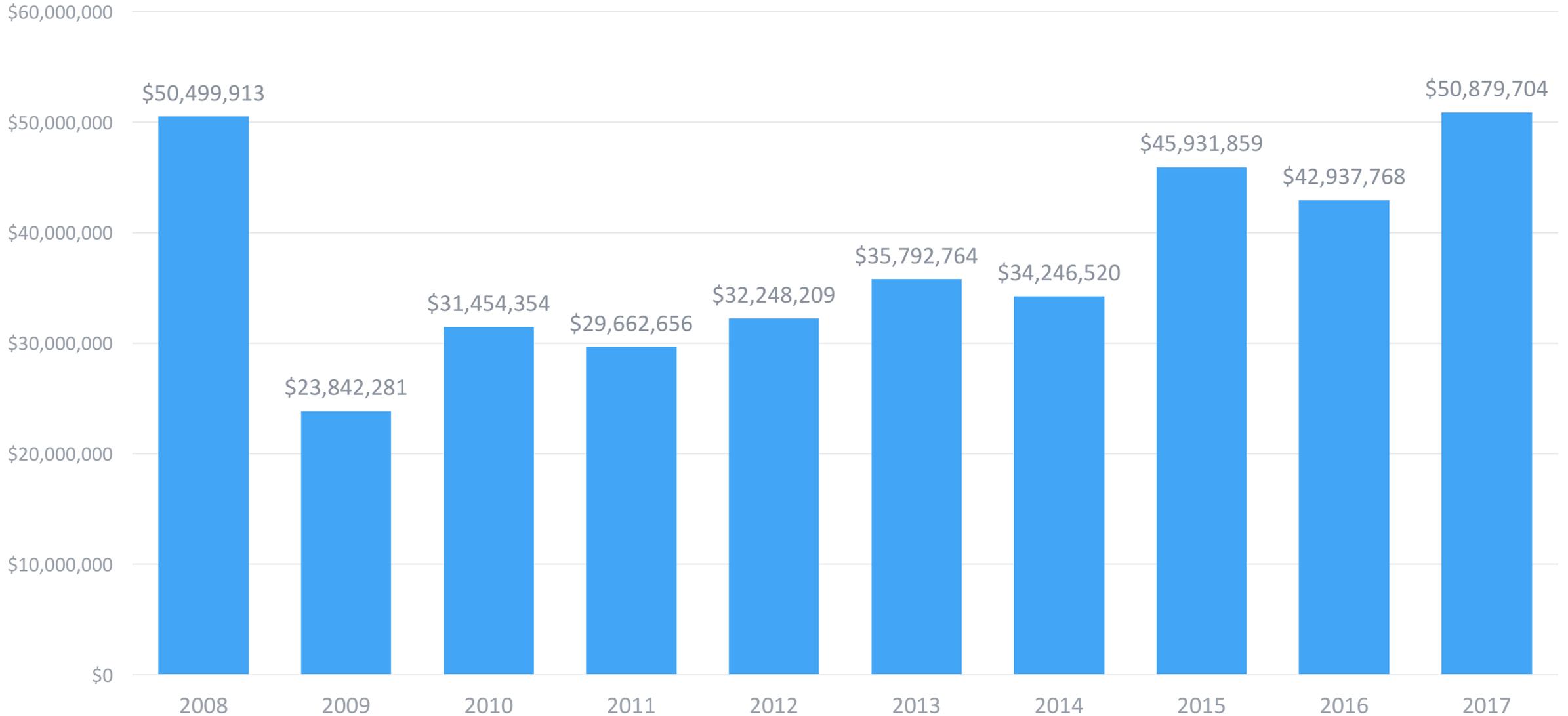
11 year high, increase of **9%** from the previous year total

Closed Residential Sales for Brown County

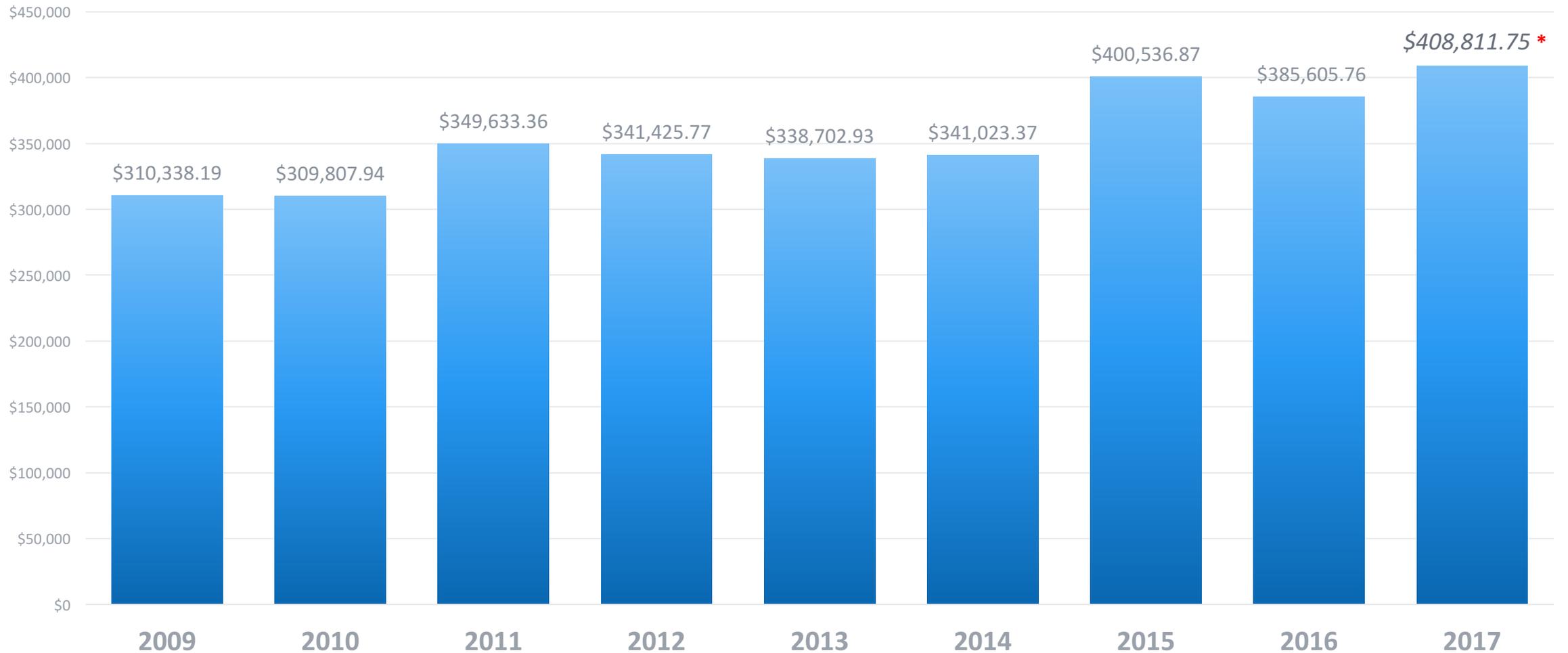


22% increase compared to real estates sales in 2016.

Residential Sales Volume for Brown County

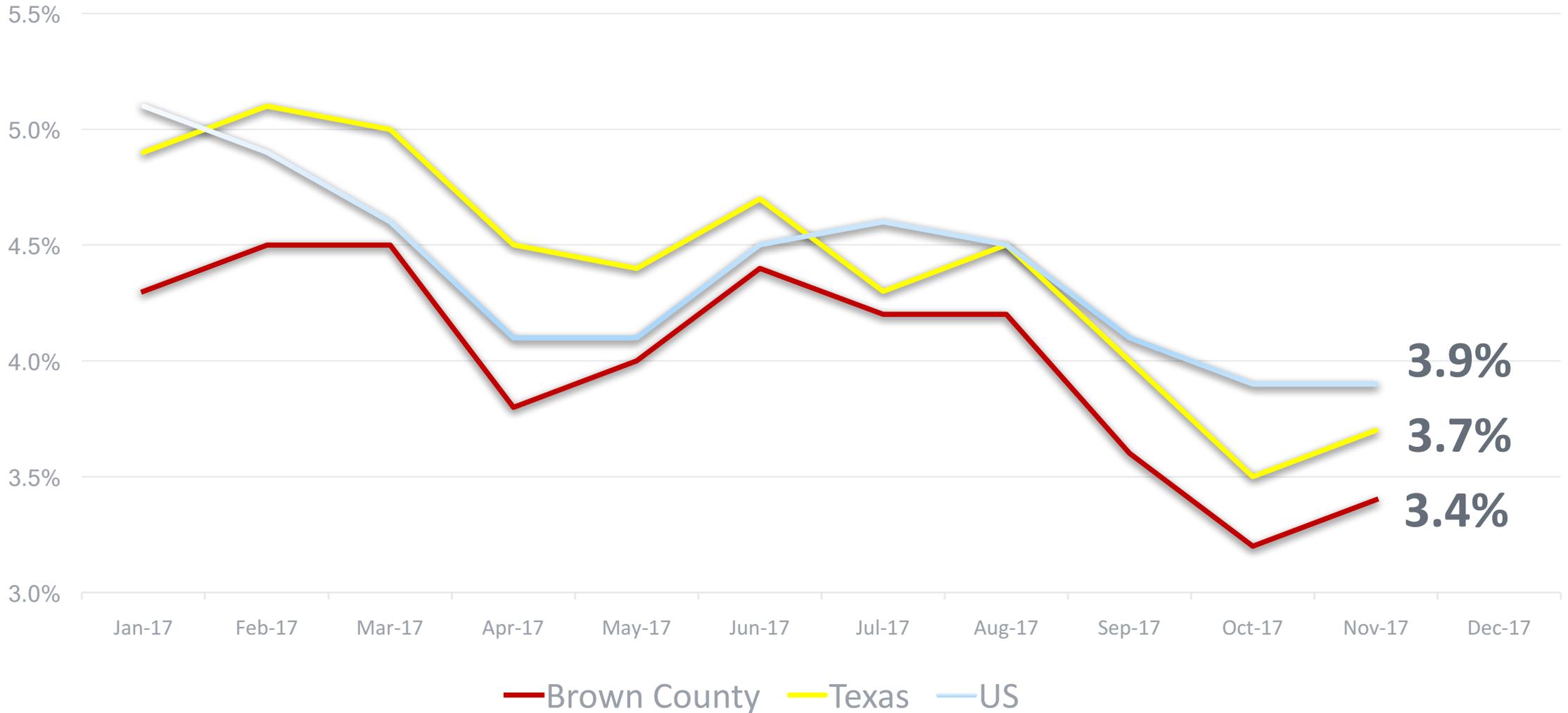


Hotel Occupancy Tax



**Projected pending three payments*

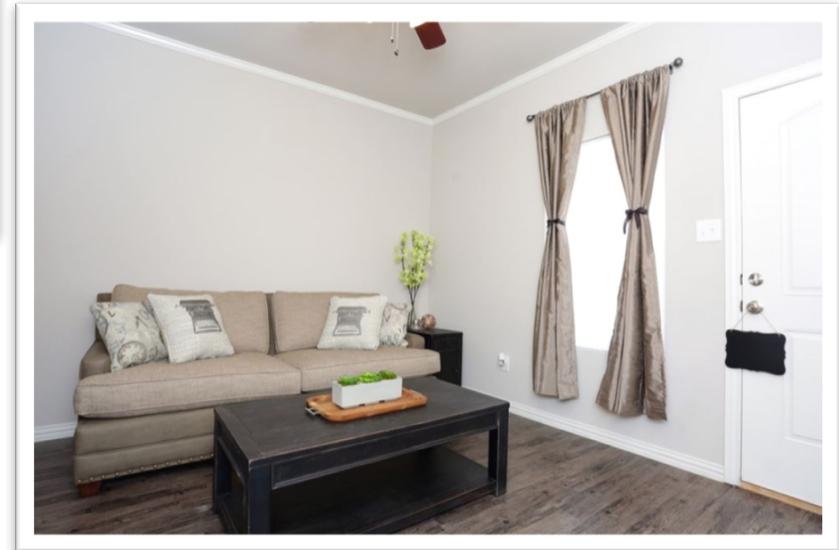
Employment



DEVELOPMENT



RESIDENTIAL DEVELOPMENTS



INDIAN CREEK
TOWNHOMES

RESIDENTIAL DEVELOPMENTS



MEDICAL DEVELOPMENTS



COMMERCIAL DEVELOPMENTS



TEXAS COMPTROLLER VISIT

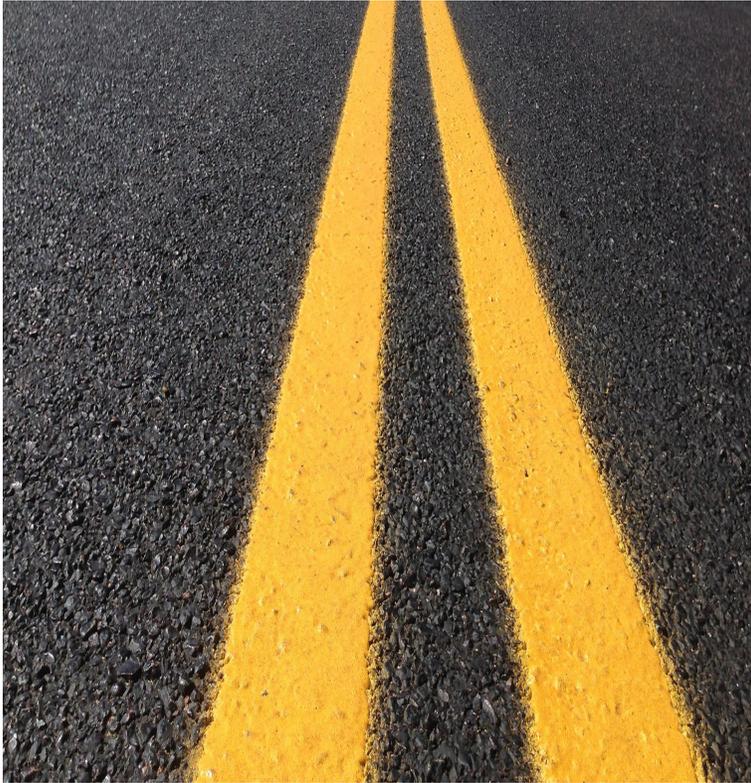
Brownwood has outstripped other communities its size in manufacturing, Glenn Hegar said. “Even though Texas has gained 7 percent in job growth in the manufacturing industry, Brownwood, has grown 17 percent,” Hegar said.





**Ongoing &
Completed
Projects**

STREETS



- The City of Brownwood maintains over 350 lane miles
- That is from Brownwood to Roswell, NM
- Over 30 miles paved since 2014

DEPOT RESTORATION



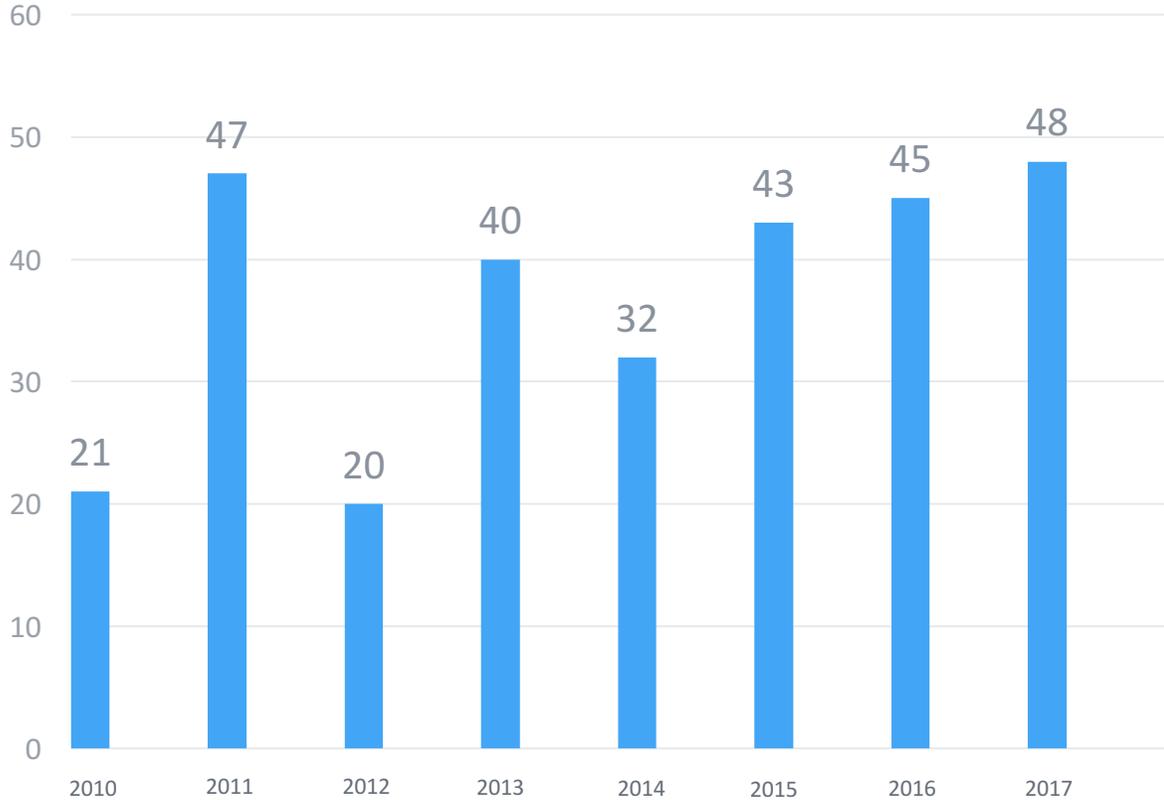
Waste Water Treatment Plant

- \$6.5 million upgrade
- Treats 704 million gallons of wastewater per year, which is 1,166 Olympic size swimming pools



NEIGHBORHOOD CLEAN-UP

- Reduction of crime, neighborhood blight



TOTAL SINCE 2010: 296

BEFORE



AFTER



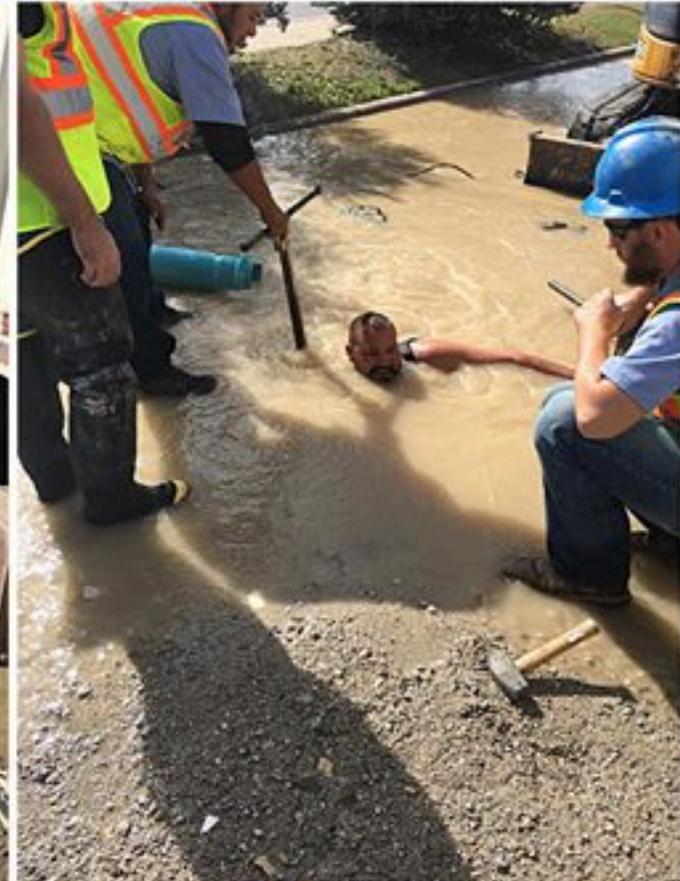
PECAN ORCHARD

- Leased to private grower
- Professional orchard management
- 2,400 total work hours saved for other parks projects such as Christmas lighting.



UTILITY LINES

- Installed 3,000 ft. of new Water Lines
- Installed 3,000 ft. of new Sewer Lines
- Repaired 144 water leaks
- Repaired 231 sewer chokes





Parks & Recreation

CECIL HOLMAN PARK

- Facilitated by R.O.C.
- New playground equipment
- New pavilion
- Basketball courts
- Parking
- Walking trail



SPORTS TOURISM

- Over 1400 hotel room night stays for sporting events in 2017
- Over \$400K into the local economy





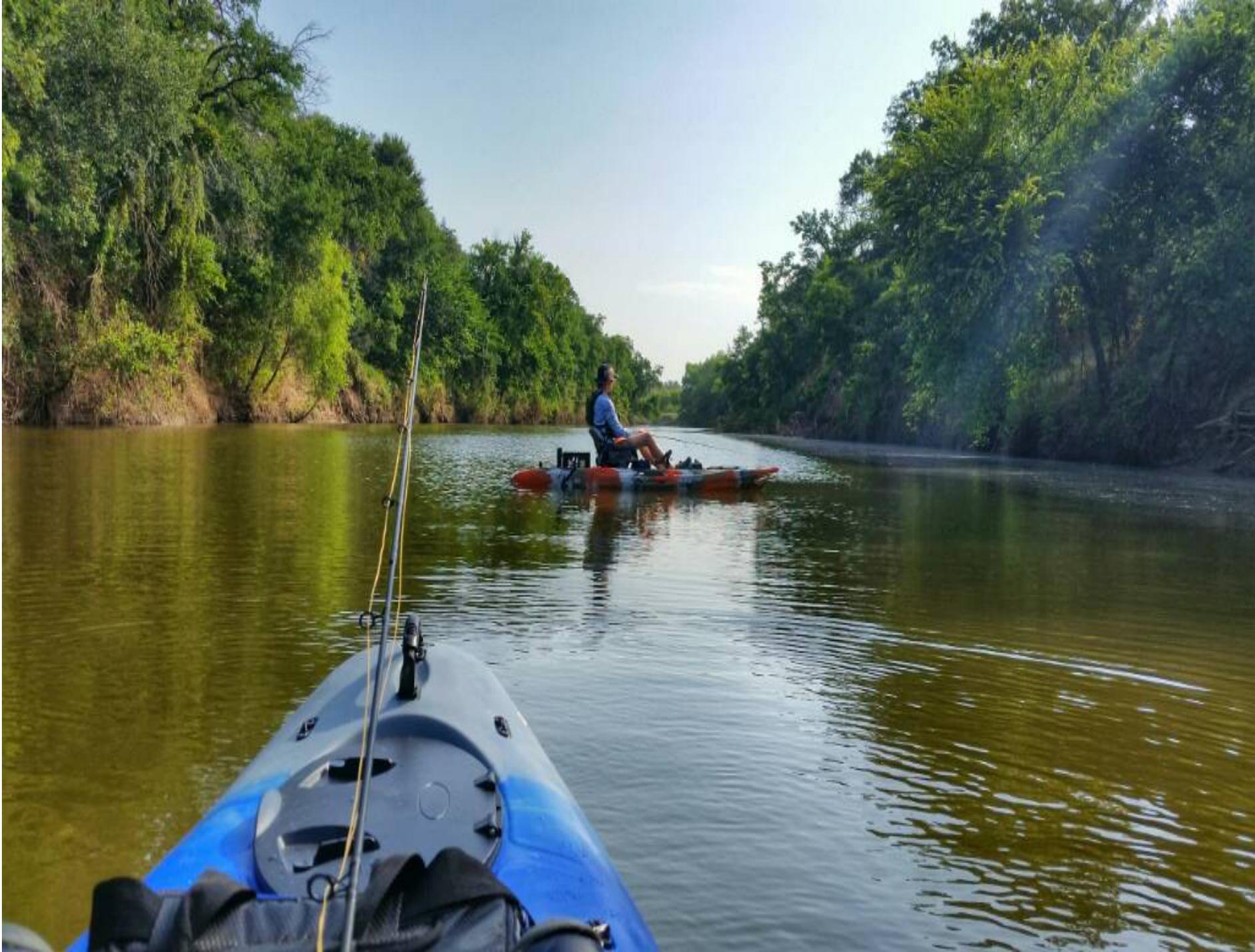
SPLASH PADS

- Neighborhood locations next to schools
- Provides activity 6+ months out of the year
- Handicap accessible
- Restrooms & Pavilions for future development



FABIS PARK IMPROVEMENTS

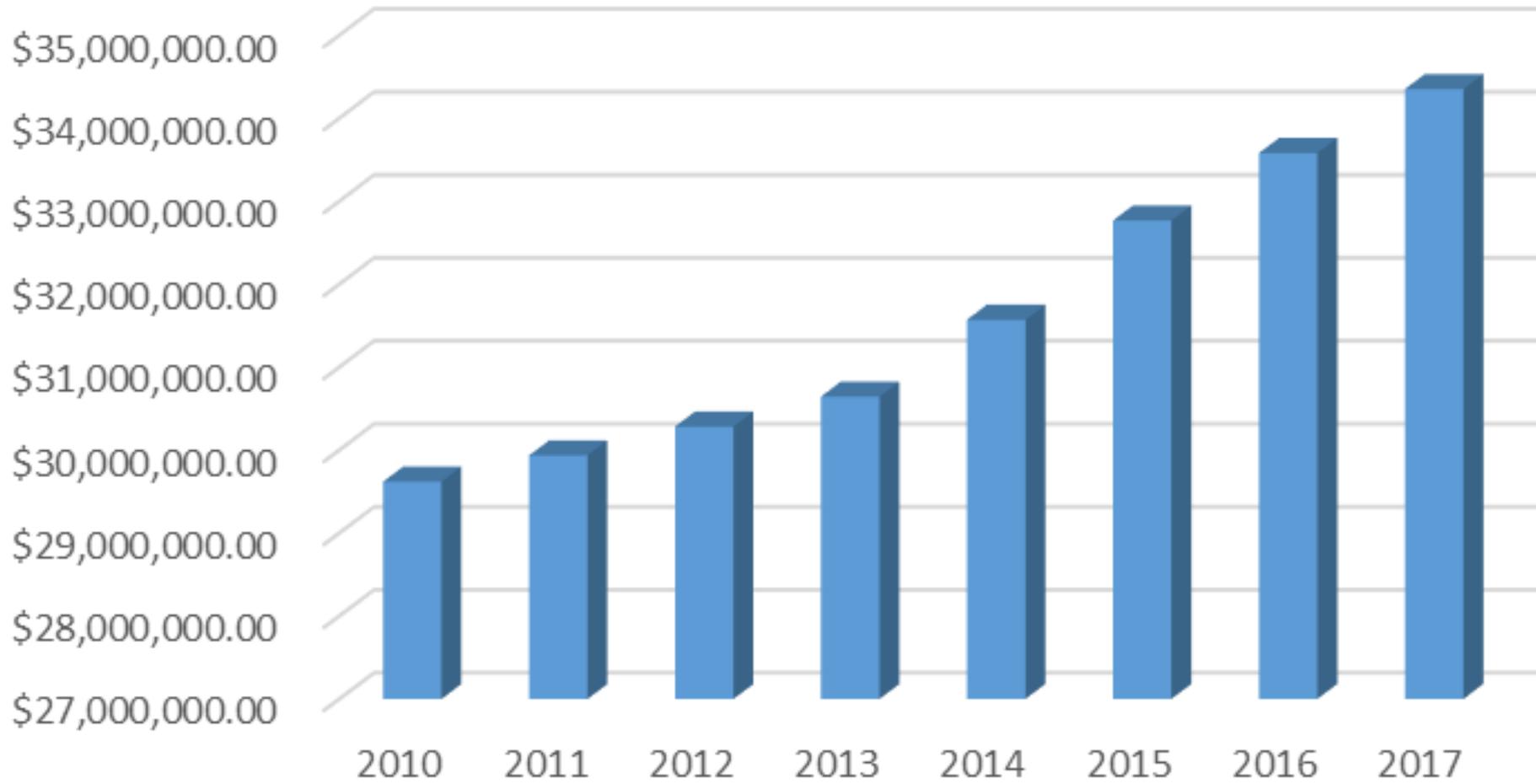
- New Camp Sites
- Road
- Volleyball Area
- Baseball/Softball Backstop
- Additional Signage



An aerial photograph of a city, likely a downtown area, with various buildings, streets, and parking lots. The image is overlaid with a semi-transparent blue filter. Centered on the image is the text "SPENDING, PROPERTY TAXES & PROPERTY TAX REFORM" in a bold, white, sans-serif font.

**SPENDING,
PROPERTY TAXES &
PROPERTY TAX REFORM**

Budget Revenue



**BUDGET GROWTH
2010-2017**

**15.9%, LESS THAN 2%
PER YEAR**

Budget v. Inflation

The US Inflation Calculator measures the buying power of the dollar over time. Just enter any two dates from 1913 to 2017, an amount, and then click 'Calculate'. (Comparisons for 2018 will be available in the next inflation data update on Feb. 14)

Inflation Calculator

If in (enter year)

I purchased an item for \$

then in (enter year)

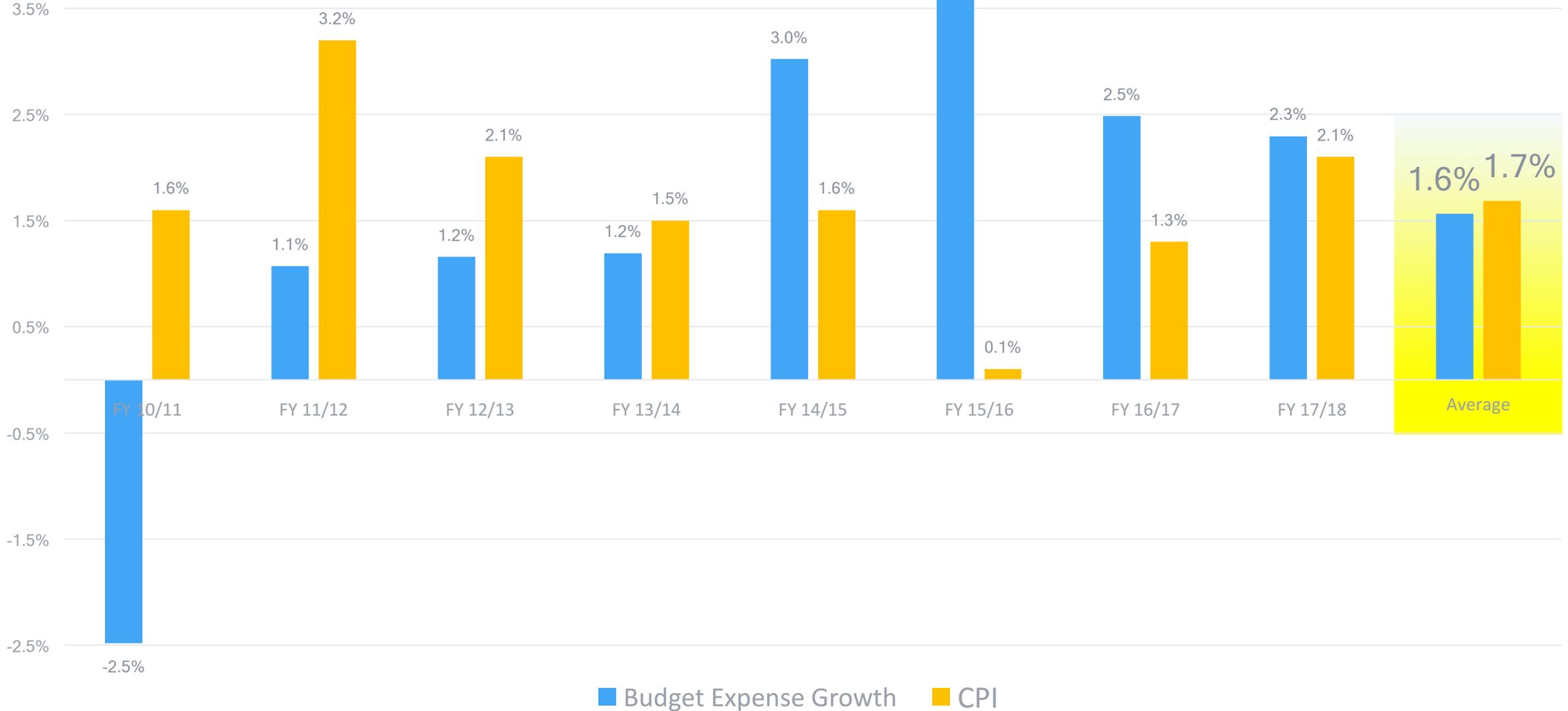
that same item would cost: **\$33,295,203.25**

Cumulative rate of inflation: **12.4%**

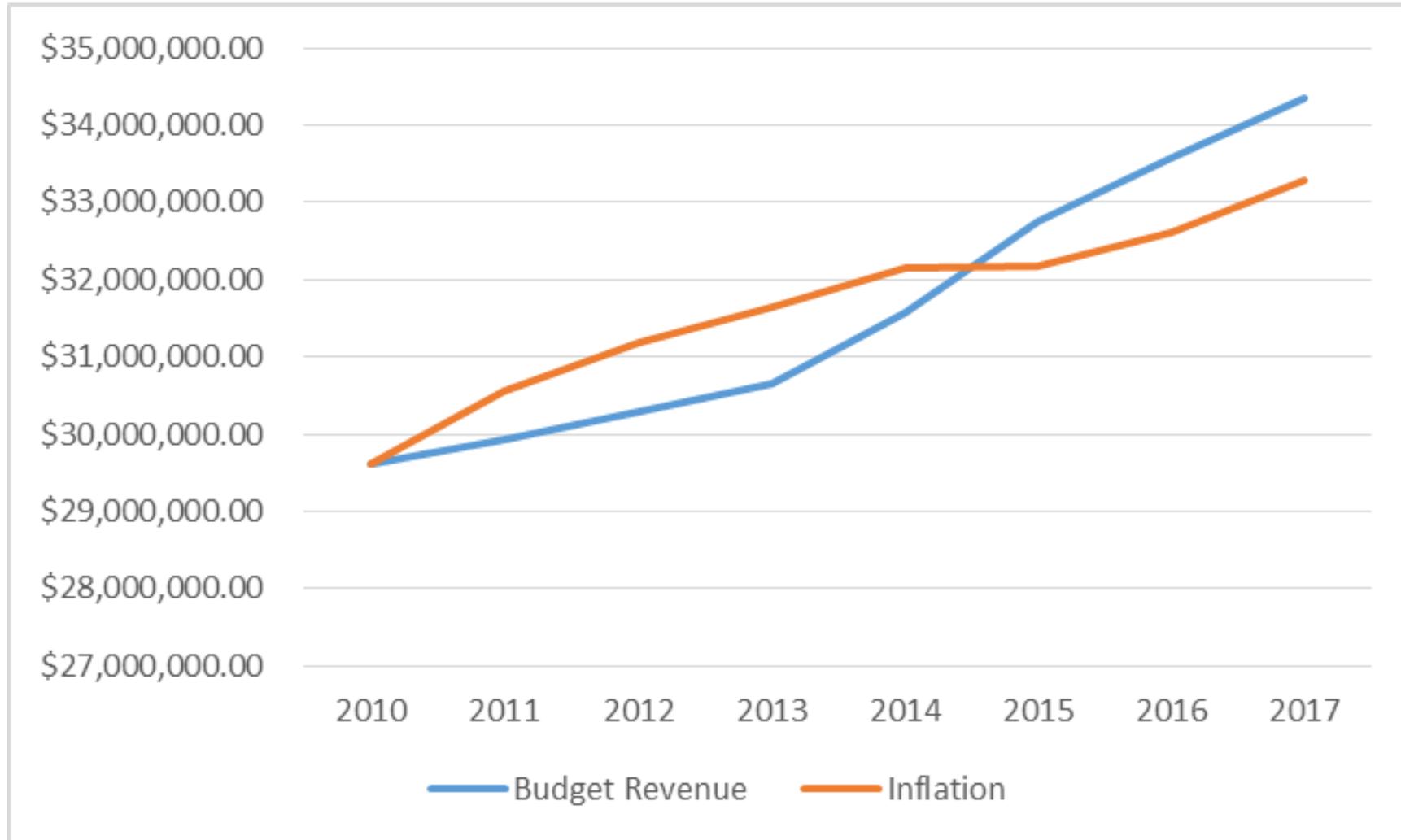
**2017-2018 Budget
\$34,351,613.00**

**Difference of
3.2% over 8 years
or 0.4% annually**

Budget v. CPI



Budget v. Inflation



Budget Growth 2010-2017
15.9%

Inflation 2010 – 2017
12.6%

Where did the money go?

- **2014/2015**

Budget 3% cost of living increase added \$380,300 to the budget. No payroll increases the prior year.

- **2015/2016**

Budget Salary Survey showed 52% of all non-civil service positions were below average for other comparable cities. Increase to budget for salary adjustments was \$497,000 for civil and non-civil service

- **2016/2017**

Budget Second year of salary adjustments added \$376,429 to budget

- **2017/2018**

Budget Health Ins. Increase of 14% and WWTP bond payment added \$609,973 to budget

Labor of Employees

288 total employees

272 full time

Percentage of overall budget spent on labor **49.3%**

Pay	\$11,482,804	
Overtime	\$ <u>572,885</u>	
Total Pay		\$12,055,689
Retirement	\$ 1,685,558	
Social Security	\$ 922,260	
Medical Insurance	\$ 1,936,215	
Workers Comp	\$ 325,458	
Unemployment Ins.	\$ <u>27,014</u>	
Total Benefits		\$ <u>4,896,505</u>
Total Compensation		\$ <u>16,952,194</u>



30 Employees or 10.4% earn
\$60,000 or more

Average Pay \$41,860.03

An aerial photograph of a city, likely a downtown area, with a blue overlay. The image shows a dense urban landscape with various buildings, streets, and parking lots. The text "HOW DO OUR TAXES COMPARE?" is overlaid in the center in a bold, white, sans-serif font.

HOW DO OUR TAXES COMPARE?



**BEST AND WORST
STATES FOR TAXES**

Forbes

11



No. 50: New York

State and local tax burden: 12.60%

Effective state tax rate (\$50,000 taxable income): 5.46%

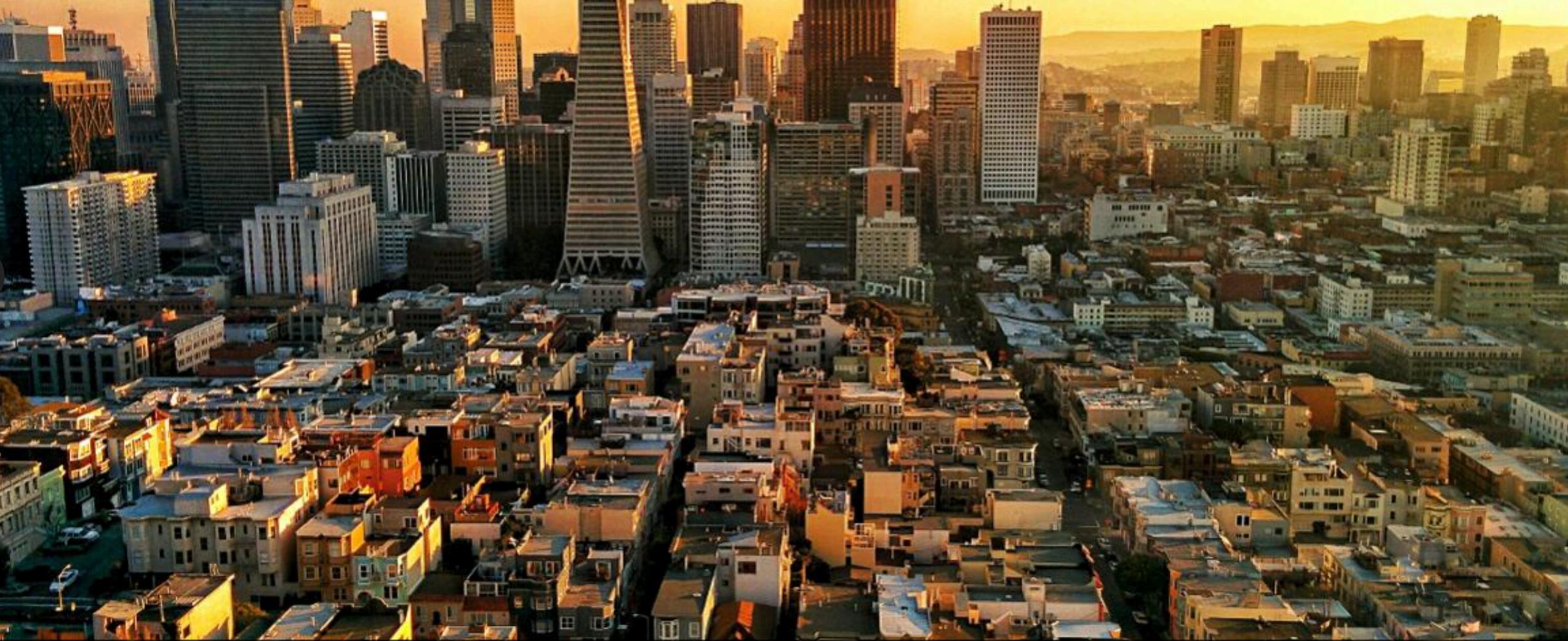
Highest tax bracket: \$1,115,850

Rate at highest tax bracket: 8.82%

Per Capita Income: \$52,417



Photo: Getty Images/Tetra images RF



No. 47: California

State and local tax burden: 11.40%

Effective state tax rate (\$50,000 taxable income): 4.34%

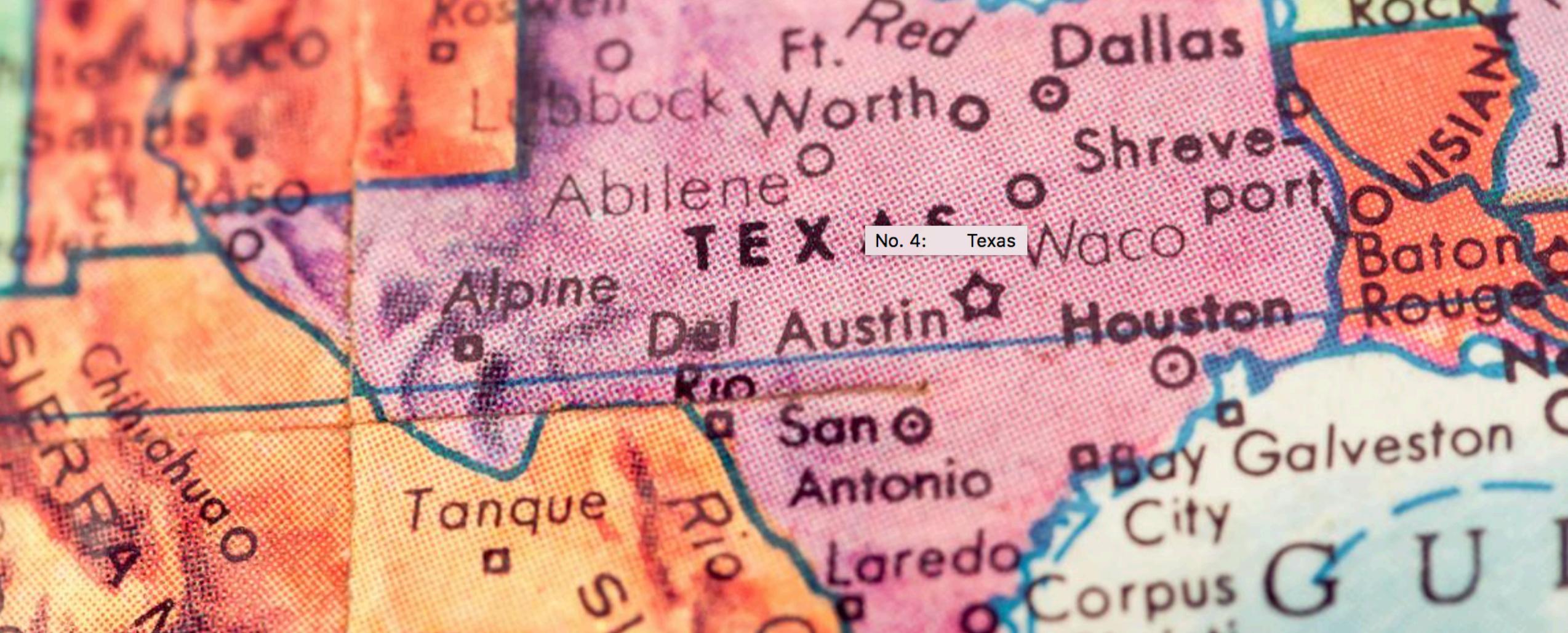
Highest tax bracket: \$1,000,000

Rate at highest tax bracket: 13.30%

Per Capita Income: \$45,254



Photo: Stanley Chang/EyeEm/Getty Images



No. 4: Texas

No. 4: Texas

State and local tax burden: 7.50%
Effective state tax rate (\$50,000 taxable income): 0.00%
Highest tax bracket: None
Rate at highest tax bracket: 0.00%
Per Capita Income: \$41,269

Photo: Chris Pecoraro/iStockphoto



2017 TAX AND DEBT SURVEY
(LISTED BY TAX REVENUE)

	CITY	POP.	TOTAL VALUE	VALUE PER CAPITA	TAX RATE	TAX REVENUE	TAX REVENUE PER CAPITA	TOTAL DEBT	TOTAL DEBT PER CAPITA
1	ABILENE	121,721	5,241,469,773	43,061	0.746500	39,127,572	321	297,915,000	2,448
2	SAN ANGELO	100,450	4,711,284,966	46,902	0.776000	36,559,571	364	191,155,000	1,903
3	CLEBURNE	30,400	1,661,856,958	54,666	0.804018	13,361,629	440	82,818,413	2,724
4	WEATHERFORD	28,742	1,858,505,678	64,662	0.511600	9,508,115	331	665,975,000	23,171
5	BIG SPRING	28,862	891,667,306	30,894	0.790000	7,044,172	244	23,135,000	802
6	BELTON	20,547	997,698,241	48,557	0.659800	6,582,813	320	36,130,000	1,758
7	ANDREWS	13,816	721,888,358	52,250	0.890000	6,424,806	465	12,715,000	920
8	BROWNWOOD	19,288	845,462,662	43,834	0.746300	6,309,688	327	31,935,000	1,656
9	STEPHENVILLE	20,120	1,092,242,104	54,286	0.490000	5,351,986	266	16,084,827	799
10	MINERAL WELLS	17,450	569,557,158	32,639	0.570000	3,246,476	186	0	-
11	SWEETWATER	10,943	462,464,162	42,261	0.480000	2,219,828	203	18,005,000	1,645
12	EARLY	2,833	160,460,251	56,640	0.563000	903,391	319	16,580,000	5,852

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An aerial photograph of a school building with a blue overlay. The text "WHERE DO OUR TAX DOLLARS GO?" is centered in white, bold, sans-serif font. The background shows a school building with a dark roof, a parking lot with several cars, and surrounding trees and buildings under a cloudy sky.

**WHERE DO OUR
TAX DOLLARS GO?**

Revenue Sources

General Fund

\$16,054,740
Revenue

\$18,305,591
Expenses

-\$2,250,851
Net Deficit

Utility Fund

\$10,477,516
Revenue

\$9,069,803
Expenses

\$1,407,713
Net Surplus

Sanitation Fund

\$5,682,000
Revenue

\$4,541,110
Expenses

\$1,140,890
Net Surplus

Airport Fund

\$709,000
Revenue

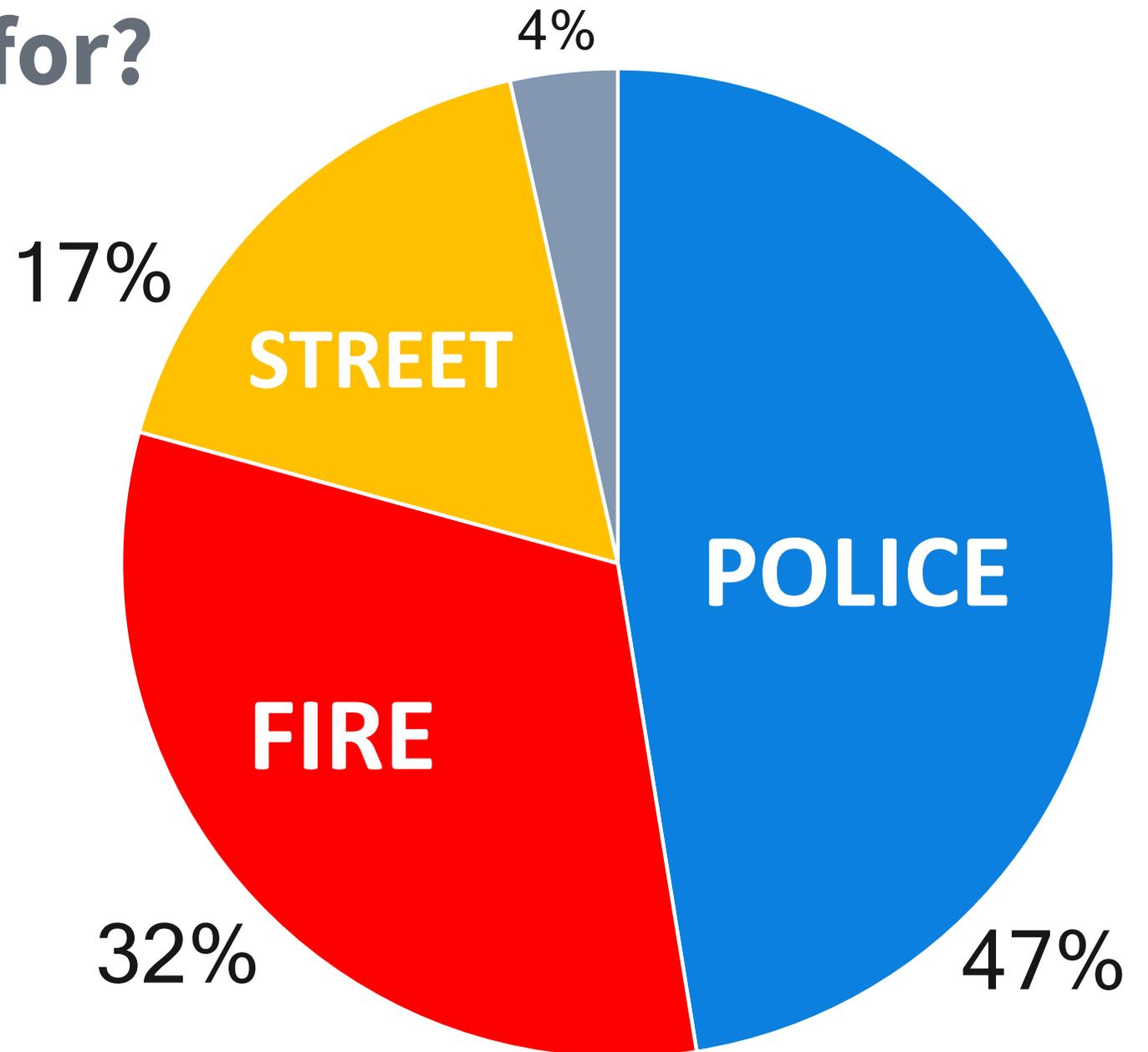
\$1,006,752
Expenses

\$297,752
Net Deficit

What do taxes pay for?

Police	\$5,009,815
Fire	\$3,358,689
Street	\$1,818,980
Total:	\$10,187,484

Ad Valorem Tax	\$5,445,935
Sales Tax	\$5,110,000
Total:	\$10,555,935



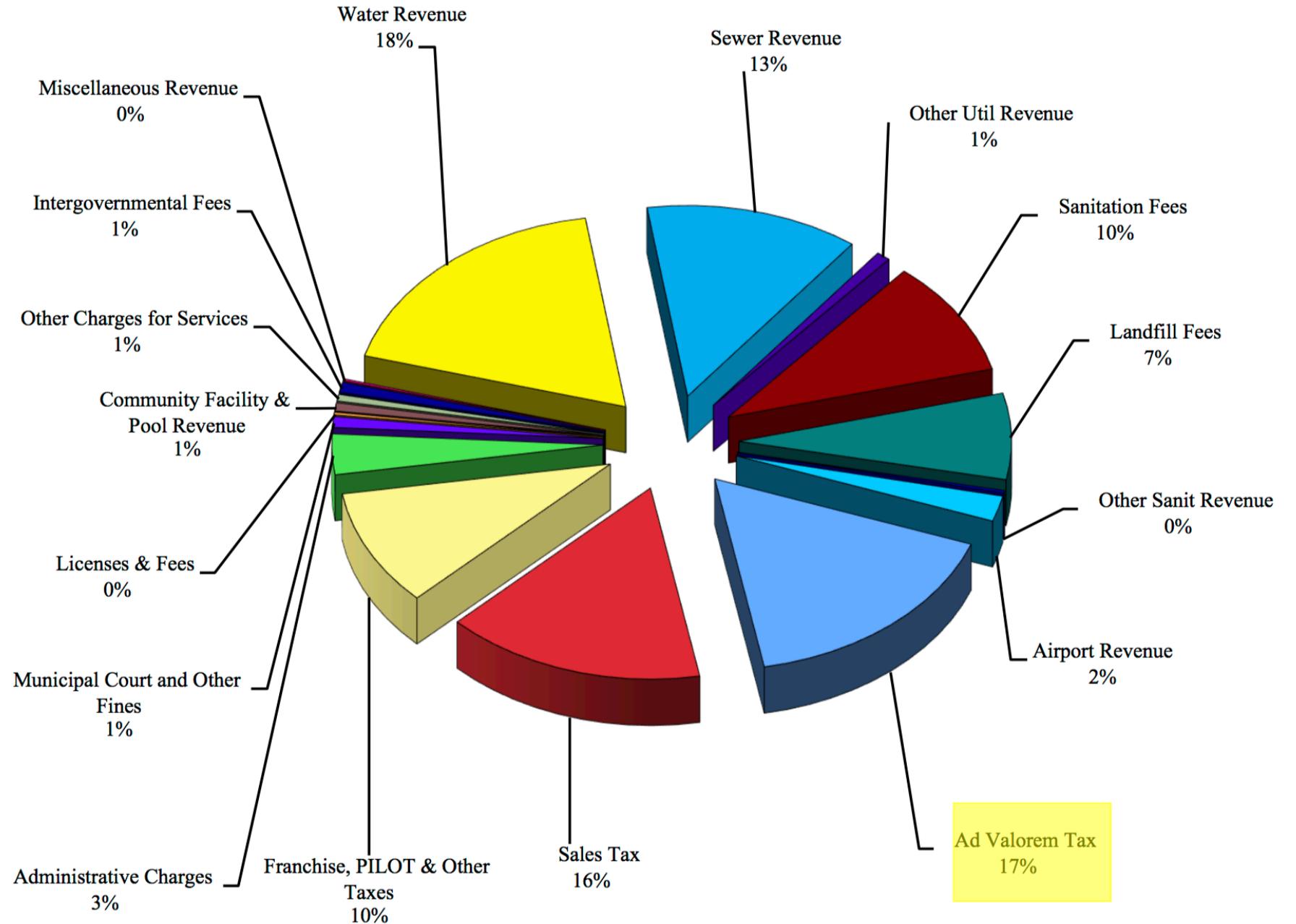
CITY OF BROWNWOOD BUDGET TOTALS

	FY 16/17 ADOPTED	FY 17/18 COUNCIL APPROVED	AMOUNT CHANGED	% CHANGED
FUND SOURCES:				
General Fund	15,928,154	16,054,740	126,586	0.79%
Utility Fund	10,427,466	10,477,516	50,050	0.48%
Sanitation Fund	5,138,500	5,682,000	543,500	10.58%
Airport Fund	760,800	709,000	(51,800)	-6.81%
Pecan Station Fund	16,948	25,315	8,367	49.37%
Tax Supported Bond Fnds	1,308,766	1,403,042	94,276	7.20%
Total Revenue	<u>33,580,634</u>	<u>34,351,613</u>	<u>770,979</u>	<u>2.30%</u>

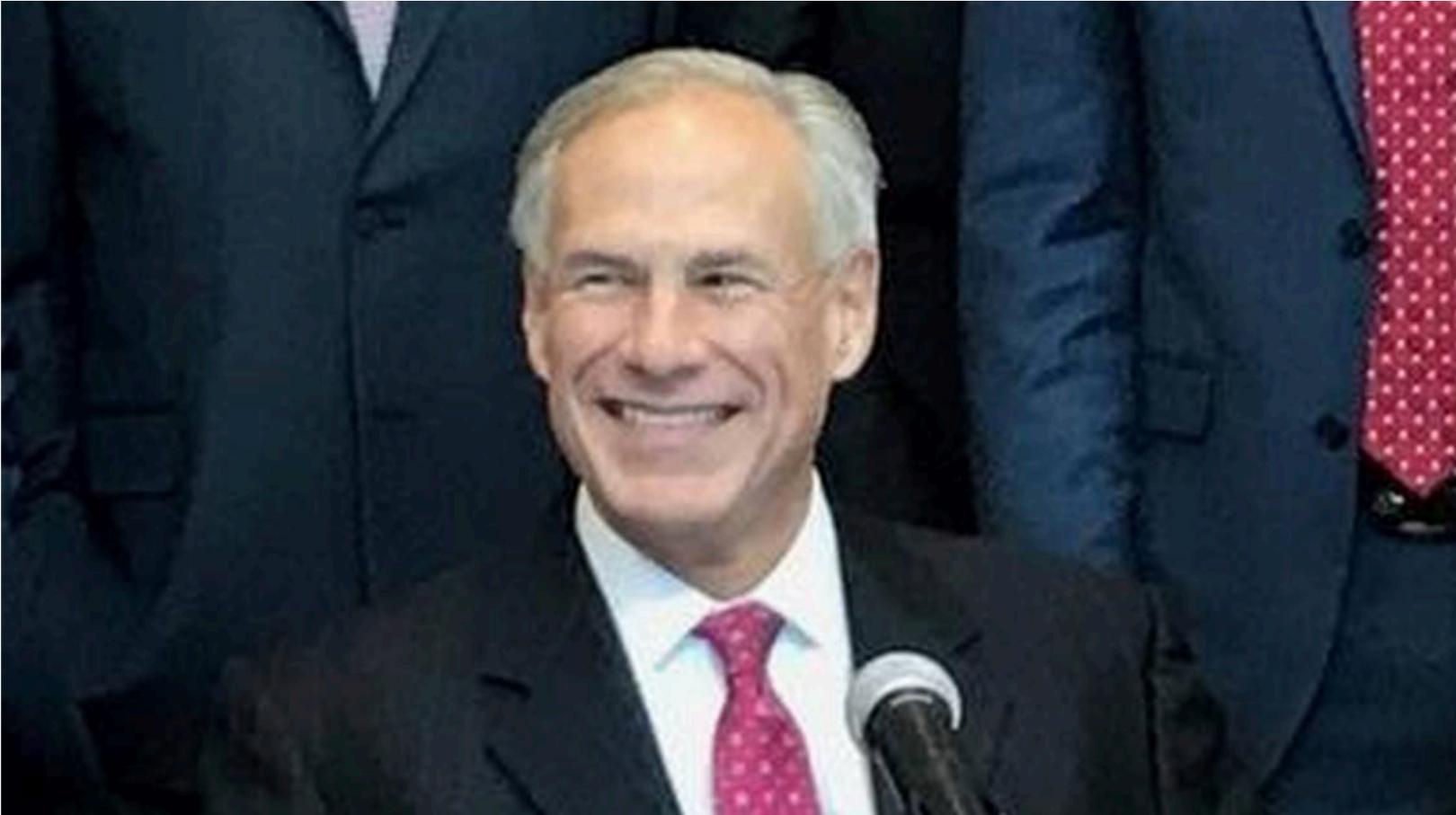
REVENUE

	FY 16/17	FY 17/18	Amount	%
	<u>ADOPTED</u>	<u>COUNCIL APPROVED</u>	<u>Change</u>	<u>Change</u>
General Fund Revenue				
Ad Valorem Tax	4,973,102	5,445,935	472,833	9.51%
Sales Tax	5,522,300	5,110,000	(412,300)	-7.47%
Franchise, PILOT & Other Taxes	3,320,200	3,251,000	(69,200)	-2.08%
Administrative Charges	1,129,200	1,129,200	-	0.00%
Municipal Court and Other Fines	213,000	298,000	85,000	39.91%
Licenses & Fees	63,800	73,200	9,400	14.73%
Community Facility & Pool Revenue	228,000	226,000	(2,000)	-0.88%
Other Charges for Services	159,500	183,000	23,500	14.73%
Intergovernmental Fees	282,552	283,405	853	0.30%
Miscellaneous Revenue	<u>36,500</u>	<u>55,000</u>	<u>18,500</u>	<u>50.68%</u>
Total General Fund Revenue	<u><u>15,928,154</u></u>	<u><u>16,054,740</u></u>	<u><u>126,586</u></u>	<u><u>0.79%</u></u>

Revenues



Here's how Gov. Abbott would limit property tax increases



The key, said Abbott, who is seeking a second term in office, is putting a 2.5 percent revenue growth cap on property tax dollars collected by local taxing entities — cities, school districts and counties — unless voters approve a larger amount.

Source: <http://www.star-telegram.com/news/politics-government/election/article195238049.html#storylink=cpy>

Texas Gov. Greg Abbott visited Arlington Wednesday to announce a plan to limit property tax increases. **Anna M. Tinsley** - atinsley@star-telegram.com

Tax Cap Analysis

Budget	\$34,351,313.00
1% Inflation	\$ 343,513.13
Ad Valorem Taxes	\$ 5,445,935.00
PILOT Taxes	\$ 1,368,000.00
2.5% Increase	\$ 170,348.38
Net Annual Deficiency	(\$ 173,164.75)

TAX FREEZE

FY 17/18 PROPERTY SUBJECT TO FREEZE	113,337,767	
TAX IF NOT FROZEN	900,582	
FROZEN TAX ASSESSMENT	807,468	
LOSS DUE TO FREEZE		93,114

Sec. 62-32. - Residence homestead tax freeze for elderly and disabled people.

(a) *Definitions.*

Disabled. Has the same meaning as set forth in V.T.C.A., Tax Code § 11.13(m)(1), as it currently exists or may be amended.

Residence homestead. Has the same meaning as set forth in V.T.C.A., Tax Code § 11.13(j)(1), as it currently exists or may be amended.

Tax Code. The Texas Tax Code as it currently exists or may be amended.

(b) There is hereby created and established a tax freeze on the amount of ad valorem taxes imposed by the city on residence homesteads of individuals age 65 or older and/or who are disabled, which shall be governed by V.T.C.A., Tax Code § 11.261.

(Ord. No. [15-04](#), § 1, 2-10-2015)

UNFUNDED MANDATES



Cost

The cost of the tasks listed above should not exceed: \$8,000.00
If **CLIENT** would like **ARC** staff to participate in a kick-off meeting or conference call about the project, that time will be billed at \$114.40 per hour (for a Principal Investigator), plus travel time and mileage (if applicable).

AR Consultants, Inc.

Archaeological and Environmental Consulting
805 Business Parkway, Richardson, Texas 75081
Phone: (214) 368-0478
Fax: (214) 221-1519
E-mail: arc@arc-digs.com

A PROPOSAL FOR AN
ARCHAEOLOGICAL SURVEY OF

RIVERSIDE PARK SLOPE STABILIZATION

BROWN COUNTY, TEXAS

Submitted to: CITY OF BROWNWOOD
501 Center Avenue
P.O. Box 1389
Brownwood, TX 76801

Date: December 15, 2017

Submitted by:
Cody S. Davis, RPA
Principal Investigator

This proposal is valid for three (3) months after the date above.

HISTORIC BUILDINGS ARCHAEOLOGY NATURAL SCIENCES

FACTORS AFFECTING OUR TAXES

- 1.Appraisal (state controlled)
- 2.Rate (locally controlled)
- 3.Effective Tax Rate Analysis

