

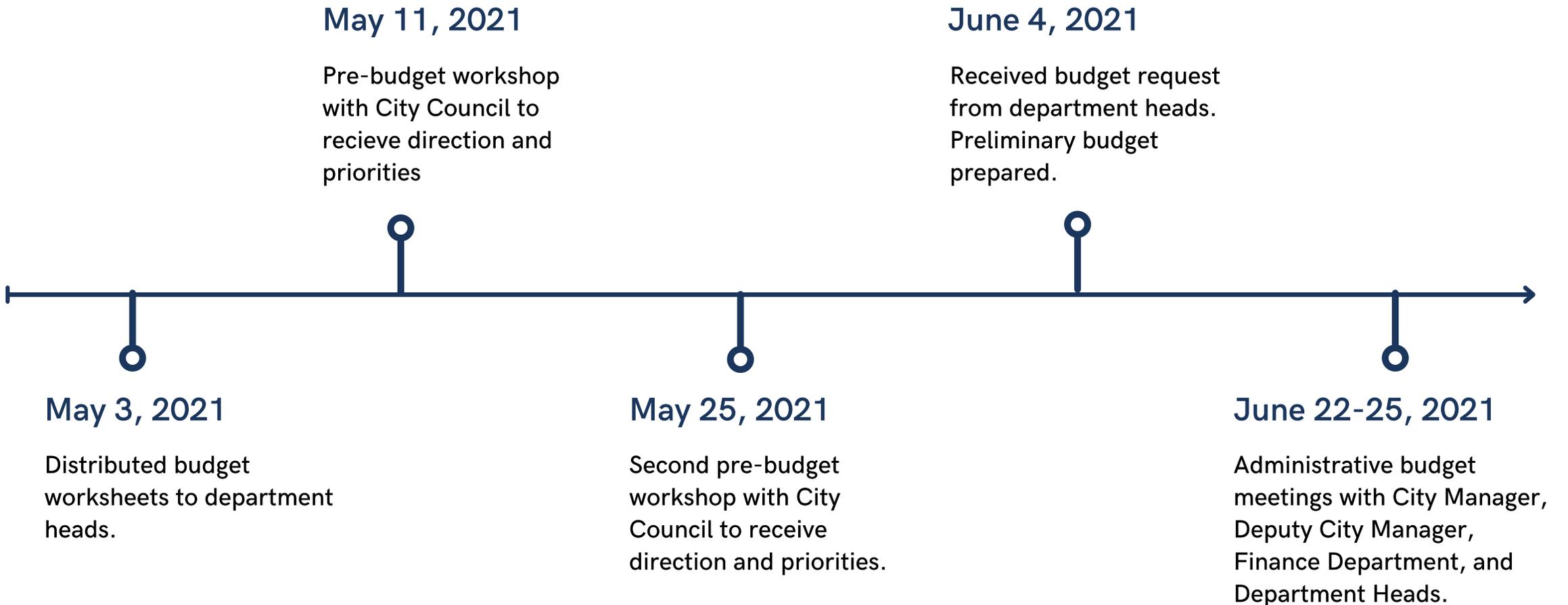


FY 21/22

BUDGET

brownwoodtexas.gov/budget

Budget Timeline



Budget Timeline *(continued)*



Budget Summary

\$36,558,387

FY 21/22 Total Budget

\$469,461

Increase compared
to FY 20/21

\$36,088,926

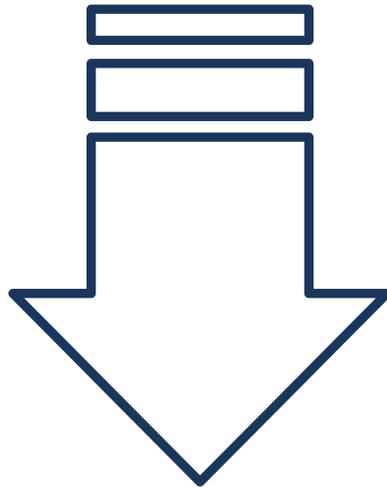
FY 20/21 Total Budget

1.3%

Increase compared
to FY 20/21

REVENUE FACTORS

Property Tax Rate



\$0.7448

FY 20/21 Adopted Tax Rate

\$0.7317

FY 21/22 Proposed Rate

Second consecutive year of a tax rate decrease

The total property tax rate is proposed at \$0.7317, a reduction of 1.31¢, or 1.76% from the previous year's rate of \$0.7448. The City of Brownwood proposed property tax rate includes a maintenance and operations tax rate of \$0.6174 and an interest and sinking rate of \$0.1143.

Average Resident Valuation

\$108,795

2020 VALUATION

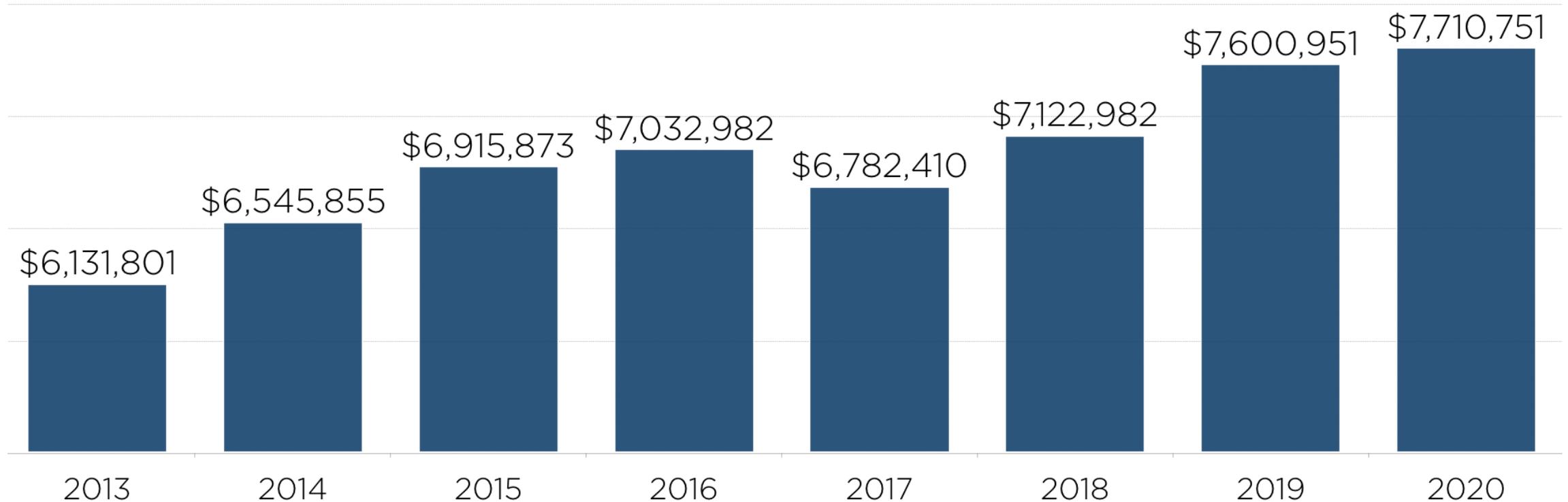


\$118,405

2021 VALUATION

Although the tax rate went down, the average residence valuation went from \$108,795 to \$118,405. Therefore, the new average household will see their City property tax go from \$810 to \$866 per year, an increase of \$56.

Sales Tax



We are budgeting for a 9.3% increase in sales tax.

Year-to-date sales tax revenue has exceeded budget by 12.9%, however we want to be conservative to ensure the upward trend is sustainable.

Water Consumption Rate

- We are proposing an increase of 1.3% in the water consumption rate from \$2.38 to \$2.41 due to BCWID's combined increase in the wholesale rate over the past two years of 5.2%.
- The average residential customer will see an increase of \$.30 per month. We used a five-year average to project water consumption revenue for the next fiscal year.
- The proposed budget is 3.71% higher than the FY 20/21 budget or \$237,009. No increases in the base rate are being proposed.

Water and Sewer Tap Fees



We are recommending an increase to the water and sewer tap fees to address the increased cost of meters and supplies.

www.brownwoodtexas.gov/tap

Sanitation / Landfill Rates

No increases are being proposed for any sanitation or landfill rates.

EXPENSE FACTORS

Merit-Based Pay Increase



A merit-based pay raise for non-civil service employees is budgeted at 3% of total payroll and benefits, or \$294,545.

Civil Service Pay Adjustments

- Civil service pay adjustments are based upon getting Brownwood employees to the average pay of comparable cities.
- For Fire, the increase will range from 0-3% or \$35,573, along with the addition of a new firefighter.
- For Police, the pay increase will be 3.5% or \$80,157 and education pay of \$16,229.

Fire Engine



A new front-line fire engine costing \$550,000 will replace a 21 year old engine. The ladder truck will be paying off in 2021, and the net effect of these two items will be a decrease in Fire Dept. capital in the amount of \$99,866 from last year.

Enterprise Fleet Replacement

Phase 4 of the Enterprise Fleet Replacement Program is included which added \$95,000 to the budget.

Park Improvements & Downtown



- Refurbishment of Wiggins Park swimming pool at \$150,000
- Two new backstops (location to be determined)
- Multipurpose wall for Wiggins Park
- Merry-go-round for Trigg Park
- Downtown improvements include streetscaping, lighting, landscaping, and public art totaling \$18,000.

Budget Totals *by fund source*

	FY 20/21 ADOPTED	FY 21/22 ADMIN APPROVED	AMOUNT CHANGED	% CHANGED
FUND SOURCES:				
General Fund	17,245,601	17,911,979	666,378	3.86%
Utility Fund	10,421,691	10,639,920	218,229	2.09%
Sanitation Fund	6,370,000	6,214,500	(155,500)	-2.44%
Airport Fund	713,000	663,000	(50,000)	-7.01%
Tax Supported Bond Funds	1,338,634	1,128,988	(209,646)	-15.66%
<i>Total Revenue</i>	<u>36,088,926</u>	<u>36,558,387</u>	<u>469,461</u>	<u>1.30%</u>

Budget Totals *by fund use*

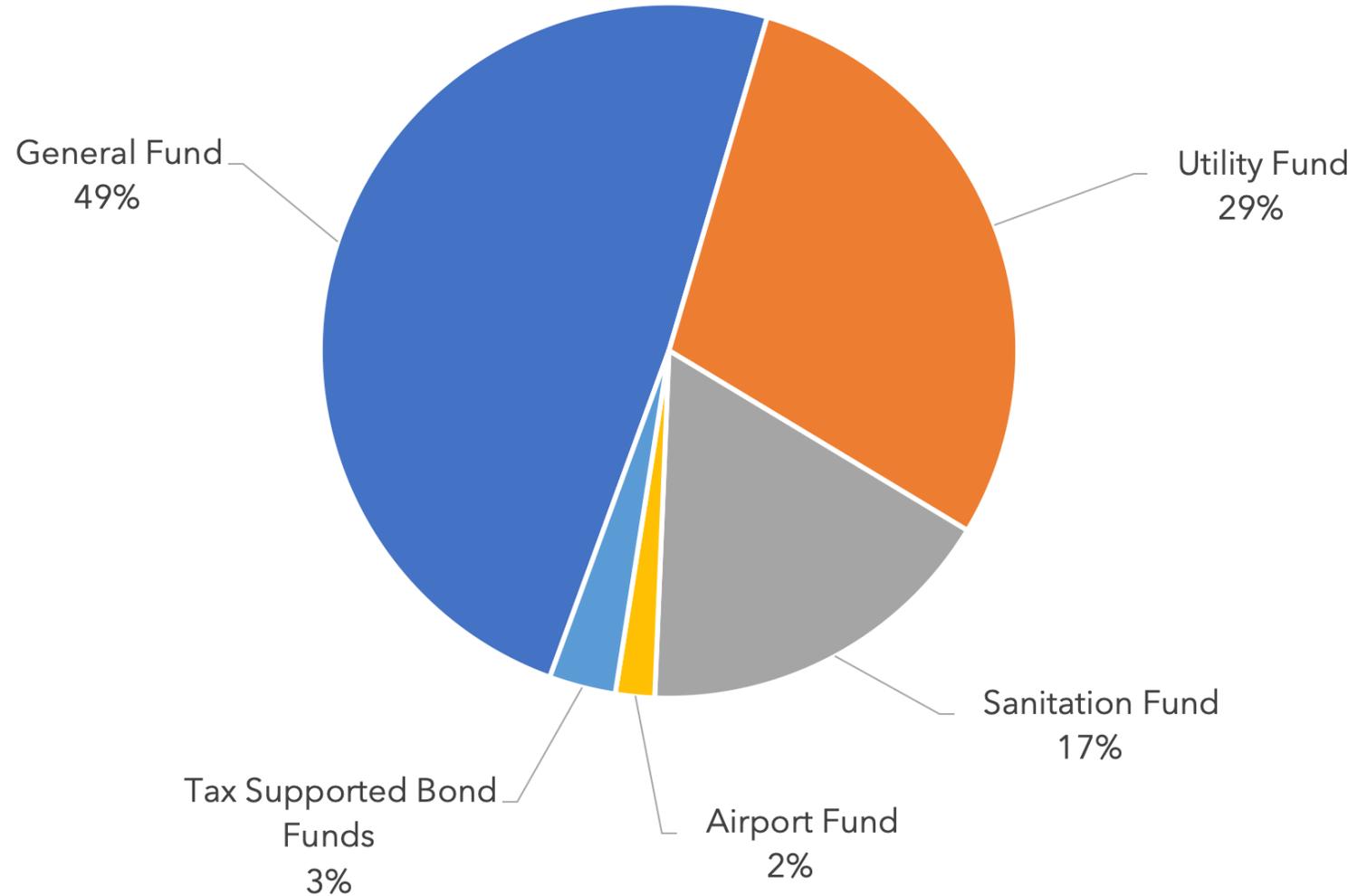
	FY 20/21 ADOPTED	FY 21/22 ADMIN APPROVED	AMOUNT CHANGED	% CHANGED
FUND USES:				
General Fund	19,713,365	20,619,998	906,633	4.60%
Utility Fund	9,105,572	8,928,315	(177,257)	-1.95%
Sanitation Fund	5,009,769	4,947,816	(61,953)	-1.24%
Airport Fund	921,586	933,270	11,684	1.27%
Tax Supported Bond Funds	1,338,634	1,128,988	(209,646)	-15.66%
<i>Total Expenses</i>	<u>36,088,926</u>	<u>36,558,387</u>	<u>469,461</u>	<u>1.30%</u>

Budget Totals by fund

	FY 20/21 ADOPTED	FY 21/22 ADMIN APPROVED	AMOUNT CHANGED	% CHANGED
GENERAL FUND				
Revenue	17,245,601	17,911,979	666,378	3.86%
Expenditures	19,713,365	20,619,998	906,633	4.60%
Net Surplus (Deficit)	<u>(2,467,764)</u>	<u>(2,708,019)</u>	<u>(240,255)</u>	
UTILITY FUND				
Revenue	10,421,691	10,639,920	218,229	2.09%
Expenses	9,105,572	8,928,315	(177,257)	-1.95%
Net Surplus (Deficit)	<u>1,316,119</u>	<u>1,711,605</u>	<u>395,486</u>	
SANITATION FUND				
Revenue	6,370,000	6,214,500	(155,500)	-2.44%
Expenses	5,009,769	4,947,816	(61,953)	-1.24%
Net Surplus (Deficit)	<u>1,360,231</u>	<u>1,266,684</u>	<u>(93,547)</u>	
AIRPORT FUND				
Revenue	713,000	663,000	(50,000)	-7.01%
Expenses	921,586	933,270	11,684	1.27%
Net Surplus (Deficit)	<u>(208,586)</u>	<u>(270,270)</u>	<u>(61,684)</u>	

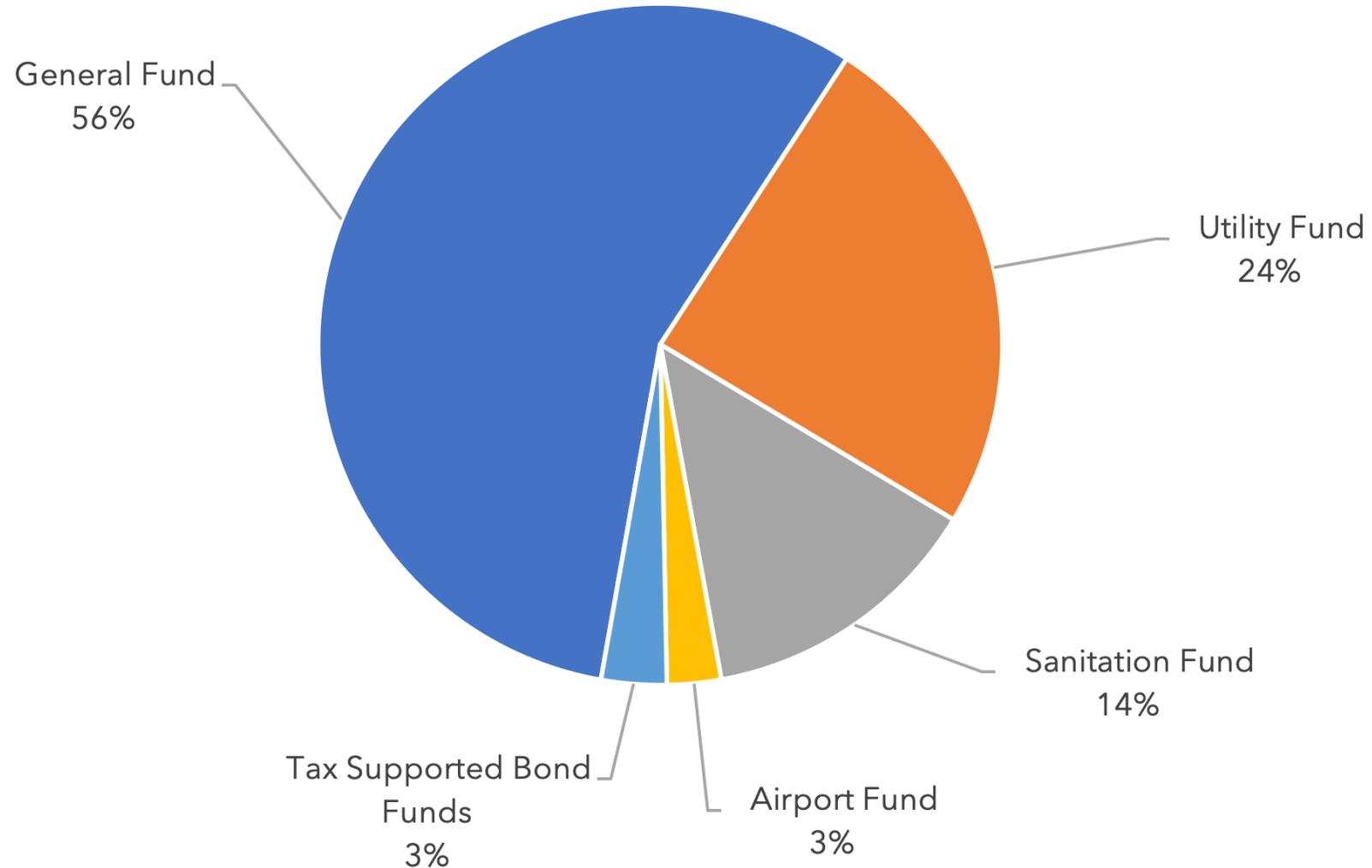
Total Budgeted Revenue by Fund

FY 21/22



Total Budgeted Expenses by Fund

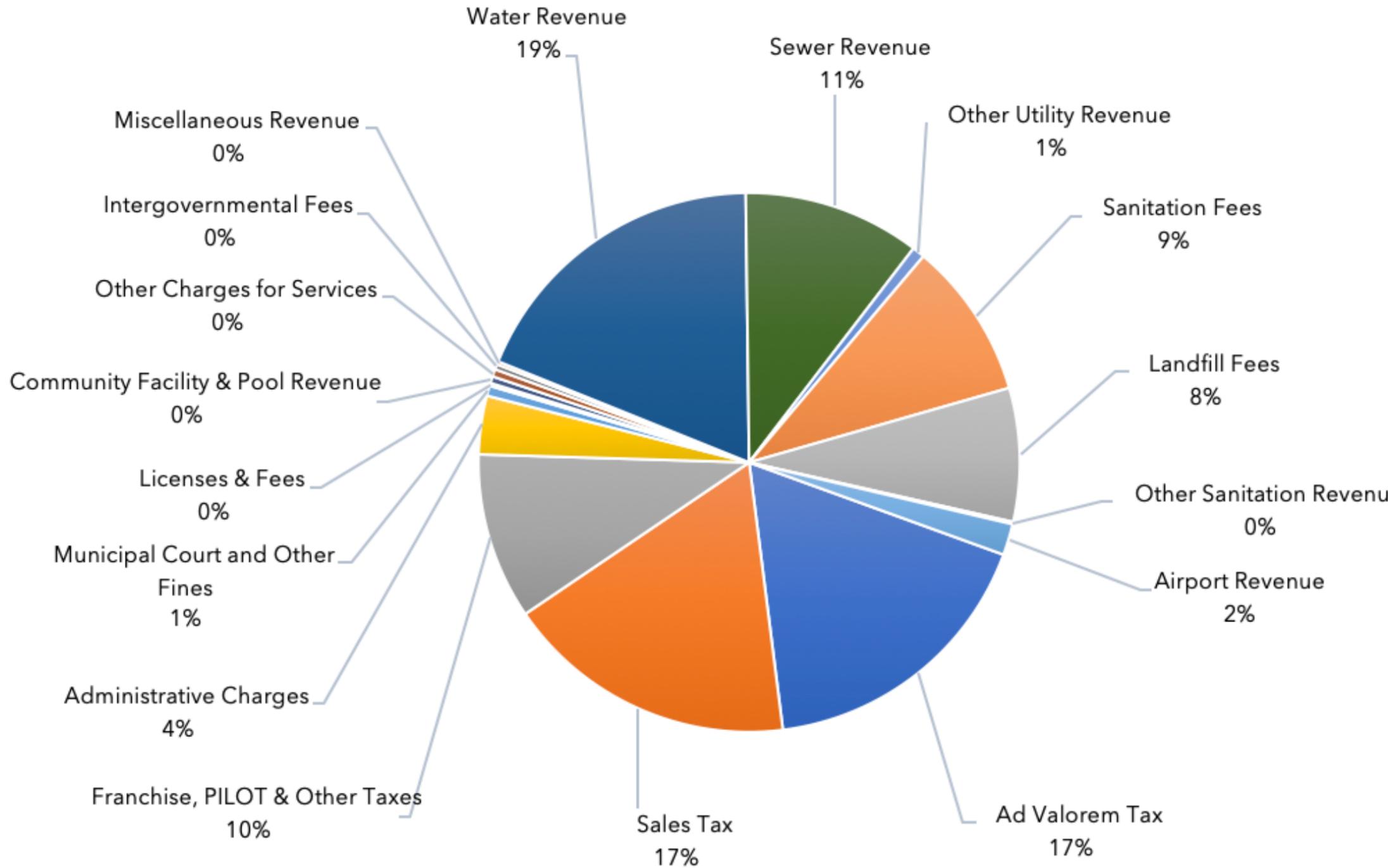
FY 21/22



Revenues

	FY 20/21 ADOPTED	FY 21/22 ADMIN APPROVED	AMOUNT CHANGE	% CHANGE
General Fund Revenue				
Ad Valorem Tax	5,795,294	6,182,836	387,542	6.69%
Sales Tax	5,671,000	6,198,148	527,148	9.30%
Franchise, PILOT & Other Taxes	3,556,000	3,535,200	(20,800)	-0.58%
Administrative Charges	1,241,604	1,241,604	-	0.00%
Municipal Court and Other Fines	214,000	215,000	1,000	0.47%
Licenses & Fees	79,000	61,000	(18,000)	-22.78%
Community Facility & Pool Revenue	244,000	145,000	(99,000)	-40.57%
Other Charges for Services	167,900	158,500	(9,400)	-5.60%
Intergovernmental Fees	89,447	108,044	18,597	20.79%
Miscellaneous Revenue	<u>187,356</u>	<u>66,647</u>	<u>(120,709)</u>	-64.43%
Total General Fund Revenue	<u>17,245,601</u>	<u>17,911,979</u>	<u>666,378</u>	3.86%
Utility Fund Revenue				
Water Revenue	6,382,991	6,620,000	237,009	3.71%
Sewer Revenue	3,781,200	3,754,420	(26,780)	-0.71%
Other Utility Revenue	<u>257,500</u>	<u>265,500</u>	<u>8,000</u>	3.11%
Total Utility Fund Revenue	<u>10,421,691</u>	<u>10,639,920</u>	<u>218,229</u>	2.09%
Sanitation Fund Revenue				
Sanitation Fees	3,296,000	3,330,000	34,000	1.03%
Landfill Fees	2,700,000	2,835,000	135,000	5.00%
Other Sanitation Revenue	<u>374,000</u>	<u>49,500</u>	<u>(324,500)</u>	-86.76%
Total Sanitation Fund Revenue	<u>6,370,000</u>	<u>6,214,500</u>	<u>(155,500)</u>	-2.44%
Airport Revenue				
	<u>713,000</u>	<u>663,000</u>	<u>(50,000)</u>	-7.01%

Revenues

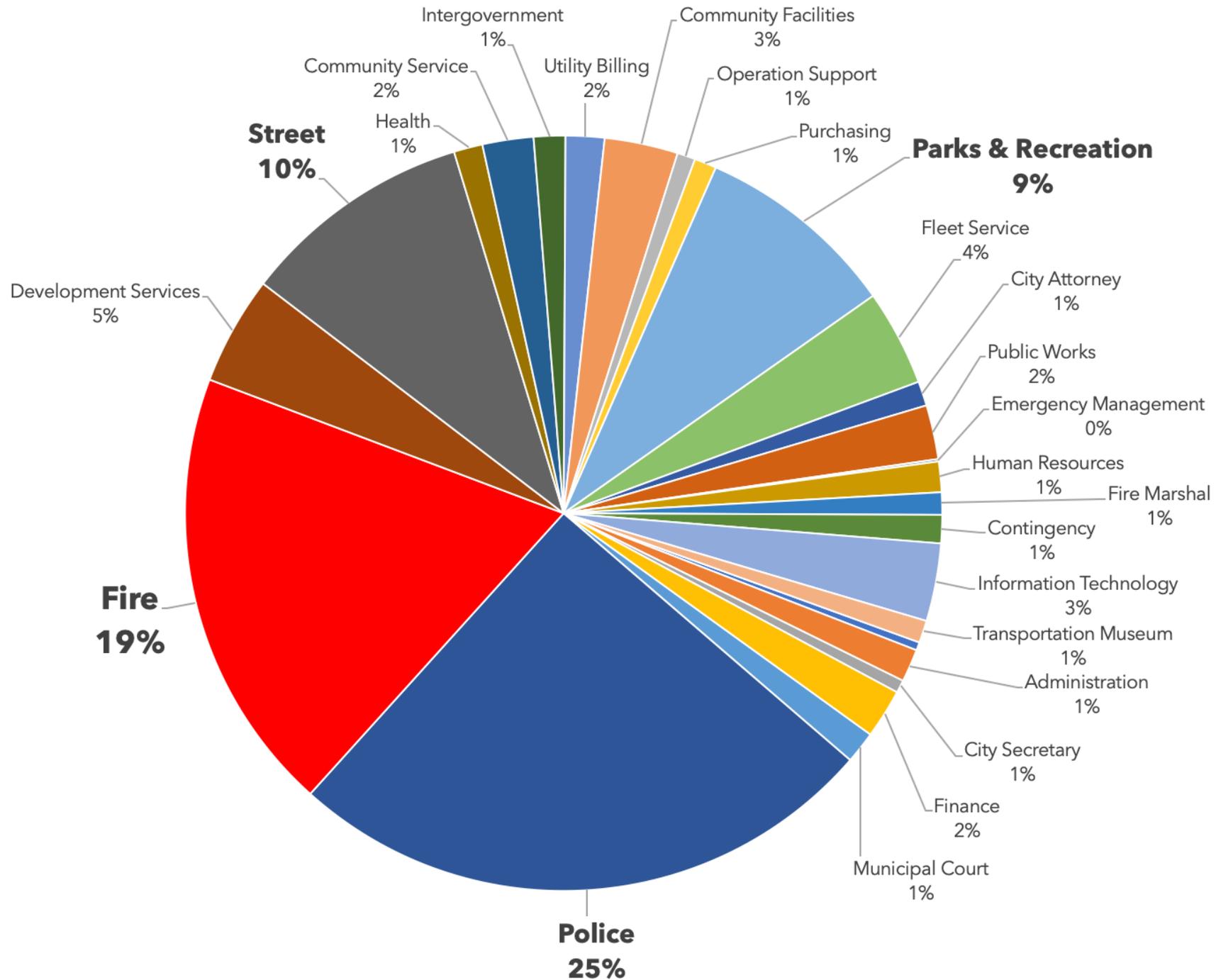


Expenses

	FY 20/21 ADOPTED	FY 21/22 ADMIN APPROVED	AMOUNT CHANGE	% CHANGE
General Fund Expenditures				
City Council	69,256	57,428	(11,828)	-17.08%
Administration	277,058	317,610	40,552	14.64%
City Secretary	107,871	112,958	5,087	4.72%
Finance	415,498	386,608	(28,890)	-6.95%
Municipal Court	269,915	272,960	3,045	1.13%
Police	4,994,263	5,223,547	229,284	4.59%
Fire	3,763,183	3,850,130	86,947	2.31%
Development Services	915,819	972,281	56,462	6.17%
Street	1,955,236	1,929,838	(25,398)	-1.30%
Health	242,378	294,831	52,453	21.64%
Community Service	429,098	513,048	83,950	19.56%
Intergovernment	266,139	269,860	3,721	1.40%
Utility Billing	326,326	372,242	45,916	14.07%
Community Facilities	618,117	685,648	67,531	10.93%
Operation Support	152,111	165,036	12,925	8.50%
Purchasing	186,038	185,801	(237)	-0.13%
Parks & Recreation	1,704,514	1,957,161	252,647	14.82%
Fleet Service	809,206	734,986	(74,220)	-9.17%
City Attorney	206,696	205,299	(1,397)	-0.68%
Public Works	456,551	489,398	32,847	7.19%
Emergency Management	20,050	22,985	2,935	14.64%
Human Resources	257,353	267,841	10,488	4.08%
Fire Marshal	188,580	9,962	(178,618)	-94.72%
Contingency	238,331	319,545	81,214	34.08%
Information Technology	655,810	810,338	154,528	23.56%
Transportation Museum	187,968	192,657	4,689	2.49%
<i>Total Expenditures</i>	<u>19,713,365</u>	<u>20,619,998</u>	<u>906,633</u>	4.60%

	FY 20/21 ADOPTED	FY 21/22 ADMIN APPROVED	AMOUNT CHANGE	% Change
Utility Fund Expenses				
Water	5,714,234	5,402,900	(311,334)	-5.45%
WWC	1,778,271	1,848,504	70,233	3.95%
WWTP	1,613,067	1,676,911	63,844	3.96%
<i>Total Expenses</i>	<u>9,105,572</u>	<u>8,928,315</u>	<u>(177,257)</u>	-1.95%
Sanitation Fund Expenses				
Sanitation	2,175,786	2,259,013	83,227	3.83%
Landfill	2,833,983	2,688,803	(145,180)	-5.12%
<i>Total Expenses</i>	<u>5,009,769</u>	<u>4,947,816</u>	<u>(61,953)</u>	-1.24%
Airport	<u>921,586</u>	<u>933,270</u>	<u>11,684</u>	1.27%

Expenses



BUDGET FY 21/22

Recieve Public Input

Close Public Hearing

**Schedule dates to adopt
budget**



CITY OF
BROWNWOOD

Feel free to contact our Finance Department if you have any questions.

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325.646.5775

www.brownwoodtexas.gov/budget