



FY 23/24

BUDGET

brownwoodtexas.gov/budget

BUDGET CALENDAR FY 23/24

Monday	May 1, 2023	Distribute budget worksheets to department heads.
Monday	May 15, 2023	Worksheets due in from smaller departments to Finance Director.
TBD		Pre-budget policy meeting with City Council
Friday	May 26, 2023	Worksheets due in from larger departments to Finance Director.
Tuesday	May 30, 2023	Second pre-budget policy meeting with City Council (if needed).
Tuesday	June 20, 2023	Budget meetings with City Manager, Finance Director and department heads. (Monday only if needed)
Wednesday	June 21, 2023	
Thursday	June 22, 2023	
Monday	June 26, 2023	
Tuesday	July 18, 2023	Budget workshops with City Council.
Thursday	July 20, 2023	

BUDGET CALENDAR FY 23/24 *(continued)*

Tuesday

August 1, 2023

Additional budget workshop with City Council (If necessary, after receiving no-new-revenue rate, voter-approval rate and BCWID water rate.) **provide tax rates to council if not presented during workshop

Tuesday

August 22, 2023

Regular Council meeting: (1) set Budget public hearing; (2) Discussion of tax rate, Schedule public hearing and take vote for record on proposal to consider tax increase.

Tuesday

August 29, 2023

Special called meetings: Morning-hold first public hearing on tax rate and budget and move that budget be adopted at evening meeting, Evening-hold second public hearing on tax rate and budget, adopt budget 1st reading.

Tuesday

Sept. 5, 2023

Special called meeting: 1) approve budget ordinance – 2nd reading; (2) adopt tax rate and tax ordinance 1st reading; (3) approve utility rate ordinance – 1st reading; (4) approve miscellaneous fee ordinance – 1st reading.

Tuesday

Sept. 12, 2023

Regular Council meeting: 1) approve utility rate ordinance -2nd reading; 2) approve miscellaneous fee ordinance – 2nd reading; 3)approve tax ordinance 2nd reading

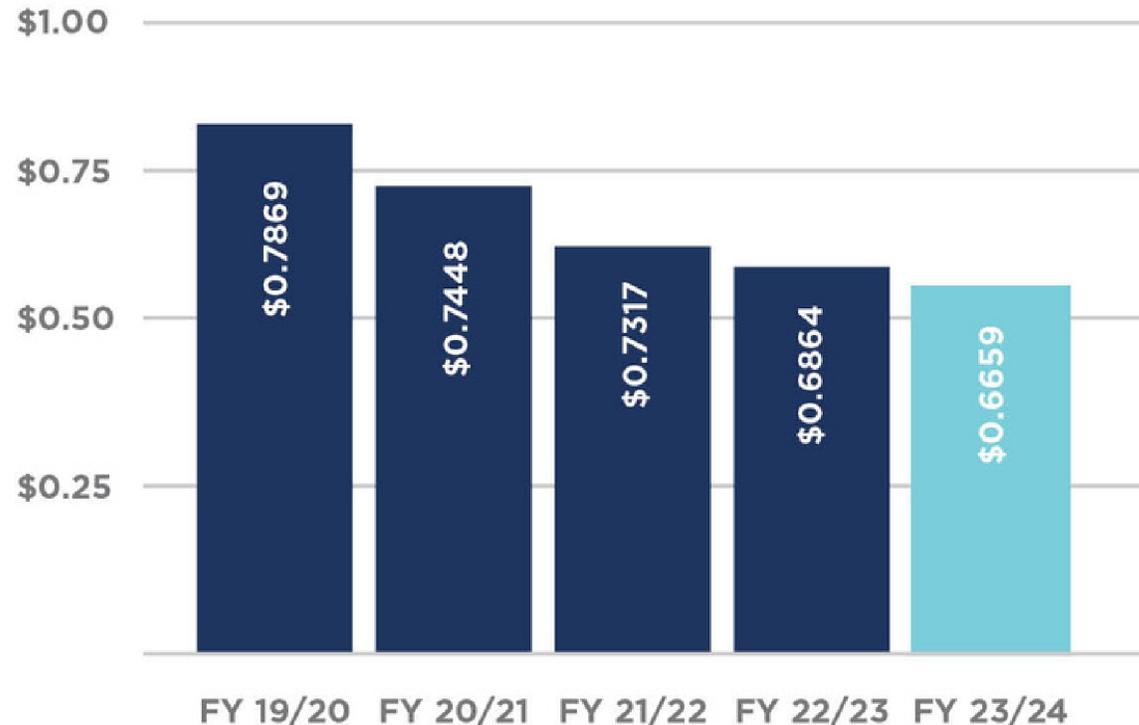
Budget Summary

\$42,334,148

FY 23/24 Total Budget

REVENUE FACTORS

PROPERTY TAX RATE



PROPERTY TAX RATE HISTORY

\$0.7869 | FY 19/20 Adopted Tax Rate

\$0.7448 | FY 20/21 Adopted Tax Rate

\$0.7317 | FY 21/22 Adopted Tax Rate

\$0.6864 | FY 22/23 Adopted Tax Rate

\$0.6659 | FY 23/24 Proposed Tax Rate

*Fourth consecutive year of a tax rate decrease,
lowest rate since FY 94/95*

The total property tax rate is proposed at \$0.6659, a reduction of 2.05¢, or 2.99% from the previous year's rate of \$0.6864. The City of Brownwood proposed property tax rate includes a maintenance and operations tax rate of \$0.5786 and an interest and sinking rate of \$0.0873.

PROPERTY TAX BREAKDOWN

AVERAGE RESIDENT VALUATION

The average valuation for a home in Brownwood is: \$143,475

\$118,405

2021 Valuation

\$133,262

2022 Valuation



\$143,475

2023 Valuation

Based on .6659 tax rate, the annual city taxes on the average Brownwood home are \$955.40 annually or \$79.61 monthly.

Although the tax rate went down, the average residence valuation went from \$133,262 to \$143,475. Therefore, the new average household will see their City property tax go from \$909.02 to \$955.40 per year, an increase of \$46.38.

UTILITY FUND RATES:

Water Rates

Consumption Rate:

The Brown County Water Improvement District is increasing their wholesale water rate by 6.13% from 2.0637 to 2.1920. We are proposing to increase our rate by 3.26% or \$.09, from \$2.76 to \$2.85, to cover this cost.

Base Rate:

We are proposing a 5% increase in the base rate, average residential customer would go from \$29.50 to \$30.98.

Sewer Rates:

We are proposing an 8% increase in the sewer rate from \$3.62 to \$3.90.

Sanitation Rate:

We are proposing a 5% increase on the sanitation rate, average residential customer rate would go from \$23.40 to \$24.57.

Landfill Gate Rate:

We are proposing a 6.5% increase in the landfill gate rate for customers outside the city limits. Residents who provide proof of residency will receive a discount.

EXPENSE FACTORS

EQUIPMENT & VEHICLES

Finding equipment and vehicles to purchase continues to be challenging. Inventory is low and delivery is delayed. We expect similar problems in the coming year. Below is a list of major equipment (over \$60,000) in the proposed budget.

Department	Item	Total Cost	Payments in Budget
Street	Dump Truck	\$190,000	\$21,699
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Street	Traffic Signal	\$114,000	\$13,020
Sanitation	Side Loader	\$421,021	\$48,084
Sanitation	Rolloff Truck	\$244,000	\$27,868
Sanitation	Crane Truck	\$294,400	\$33,623
WWC	Dump Truck	\$150,000	\$17,132
Fleet	Fuel Tanks	\$240,000	\$27,410
IT	Hardware & Software for all Depts.	\$504,926	\$57,666

ENTERPRISE FLEET

- This is the sixth year of the Enterprise Fleet Management program.
- It is the first year that we will be exchanging five-year-old vehicles for newer vehicles.
- We will receive credit for the value of the older vehicles which will factor into the payment of the newer vehicles.
- Due to the volatility of the vehicle market, we do not yet have incentive or credit information from Enterprise.
- Once we receive details, we will determine which vehicles we will exchange.
- In the proposed budget, we have three new vehicles to add to the fleet: one truck for Parks & Rec, one truck for Utilities and one truck for Fire.
- The cost in the proposed budget for new Enterprise vehicles is \$33,168.

PAY ADJUSTMENTS

CIVIL SERVICE

- 10% pay increase for Fire and Police to adjust closer to market rates
- Fire total adjustment \$310,114
- Police total adjustment \$264,170

NON CIVIL SERVICE

- Phase 2 of salary adjustments, adjusting pay scales to be more competitive
- 34 mid-level supervisors and department heads who did not get full adjustment last year
- 2% cost of living increase for employees whose pay was adjusted last year
- Total non-civil service amount of pay adjustments \$389,946

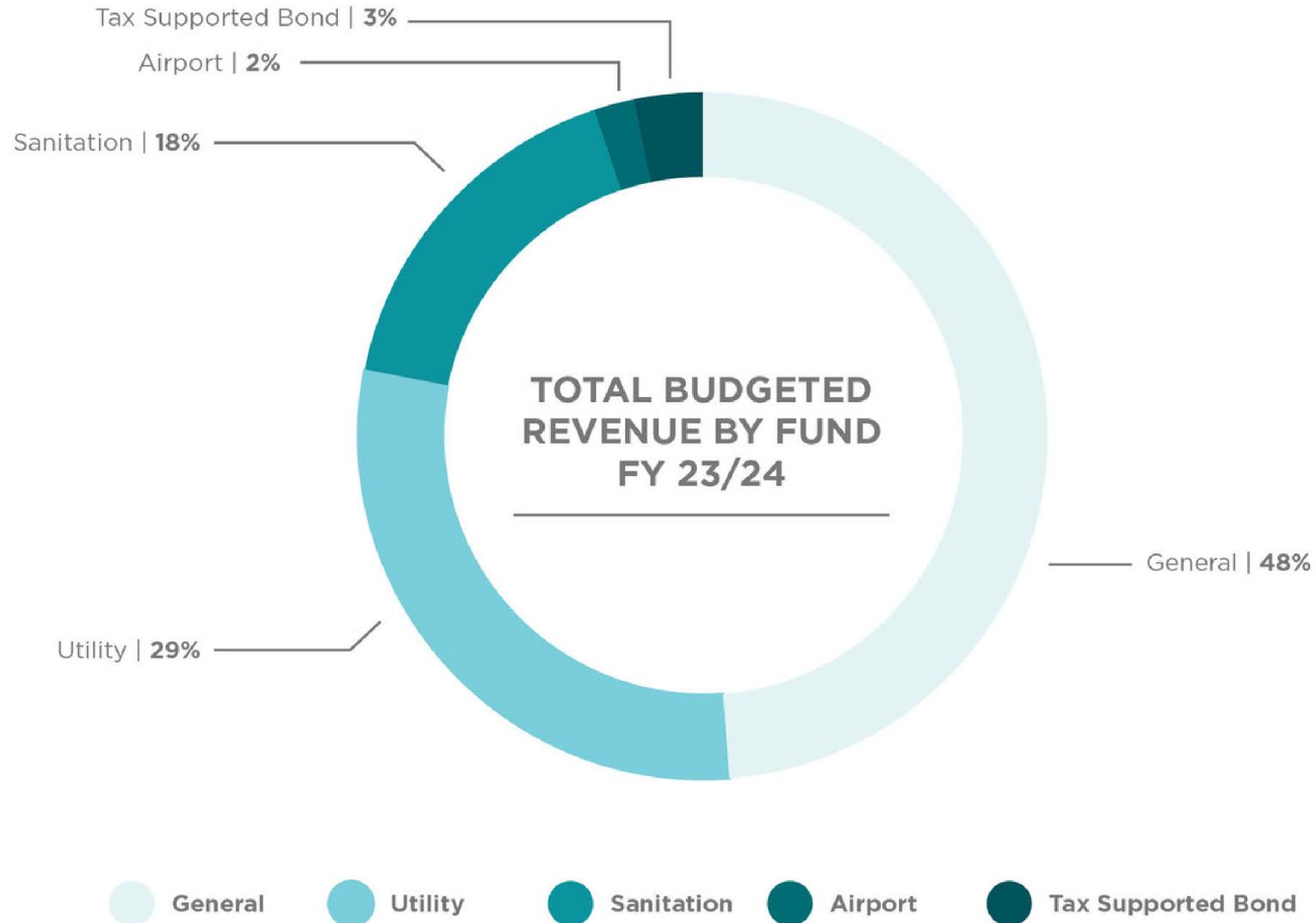
CITY OF BROWNWOOD BUDGET TOTALS

	FY 22/23 ADOPTED	FY 23/24 COUNCIL PROPOSED	AMOUNT CHANGED
FUND SOURCES:			
General Fund	19,169,274	20,327,657	1,158,383
Utility Fund	11,601,385	12,359,409	758,024
Sanitation Fund	6,900,050	7,607,312	707,262
Airport Fund	912,000	967,500	55,500
Tax Supported Bond	1,024,102	1,072,270	48,168
Total Revenue	39,606,811	42,334,148	2,727,337
FUND USES:			
General Fund	22,398,950	24,246,934	1,847,984
Utility Fund	9,369,965	9,702,276	332,311
Sanitation Fund	5,806,403	6,189,611	383,208
Airport Fund	1,007,391	1,123,057	115,666
Tax Supported Bond	1,024,102	1,072,270	48,168
Total Expenses	39,606,811	42,334,148	2,727,337
Net Budget Balance	-	-	-

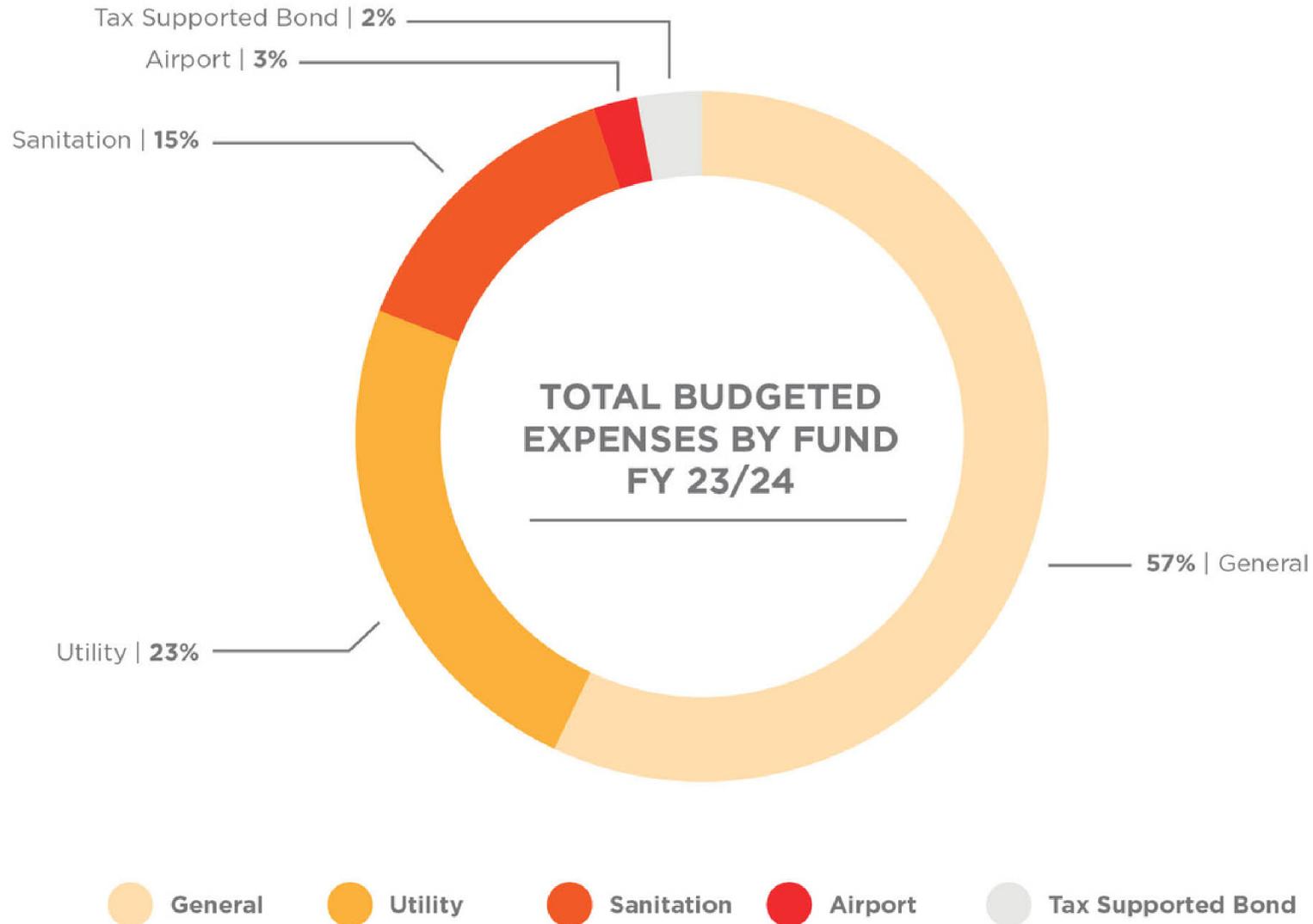
CITY OF BROWNWOOD BUDGET TOTALS BY FUND

	FY 22/23 ADOPTED	FY 23/24 COUNCIL PROPOSED	AMOUNT CHANGED
GENERAL FUND			
Revenue	19,169,274	20,327,657	1,158,383
Expenditures	22,398,950	24,246,934	1,847,984
Net Deficit	(2,708,019)	(3,919,277)	(689,601)
UTILITY FUND			
Revenue	11,601,385	12,359,409	758,024
Expenses	9,369,965	9,702,276	332,311
Net Surplus	1,711,605	2,657,133	425,713
SANITATION FUND			
Revenue	6,900,050	7,607,312	707,262
Expenses	5,806,403	6,189,611	383,208
Net Surplus	1,266,684	1,417,701	324,054
AIRPORT FUND			
Revenue	912,000	967,500	55,500
Expenses	1,007,391	1,123,057	115,666
Net Deficit	(270,270)	(155,557)	(60,166)

TOTAL BUDGETED REVENUE *by fund*



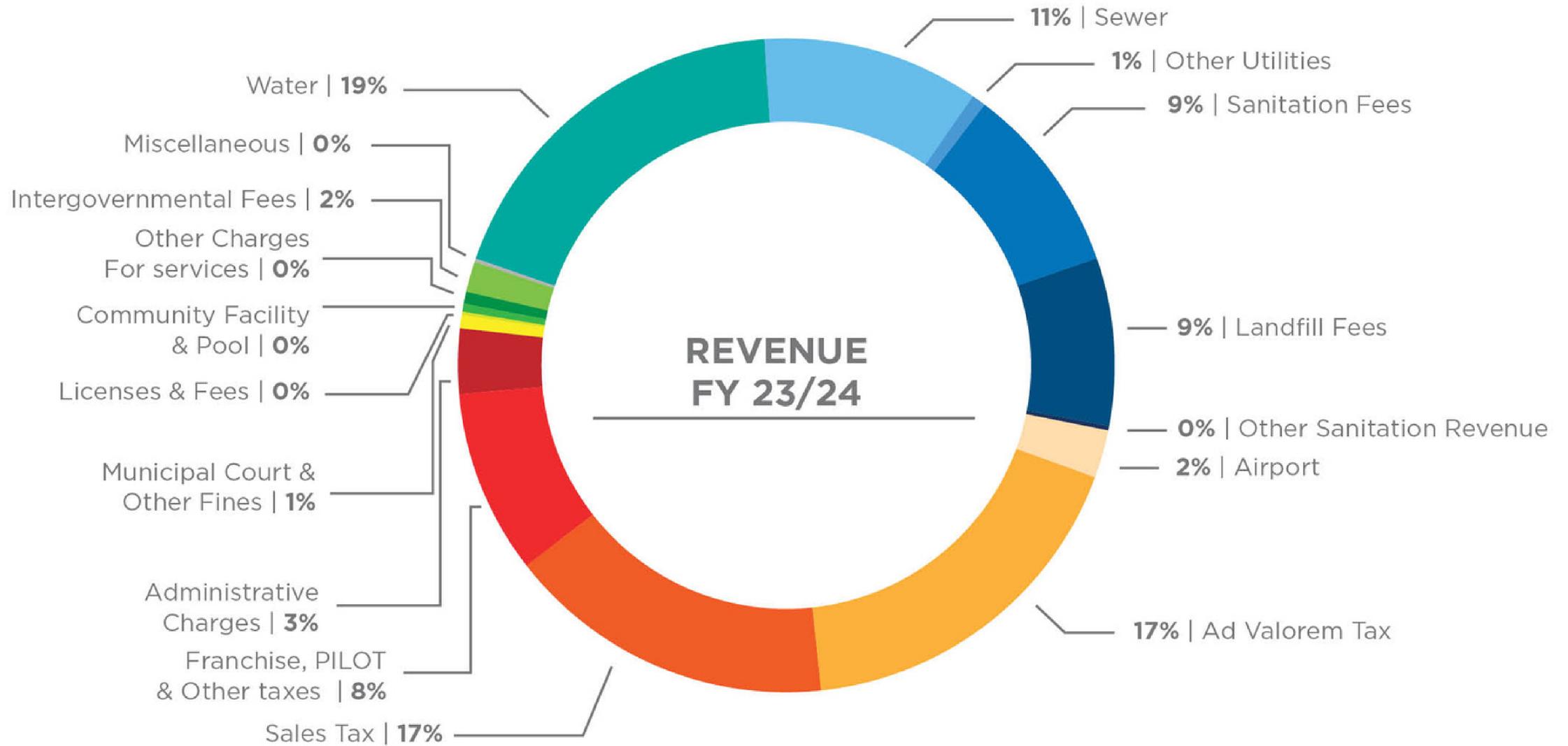
TOTAL BUDGETED EXPENSE *by fund*



REVENUES

	FY 22/23 ADOPTED	FY 23/24 COUNCIL PROPOSED	AMOUNT CHANGED
GENERAL FUND REVENUE			
Ad Valorem Tax	6,846,674	7,106,305	259,631
Sales Tax	6,251,424	6,883,402	631,978
Franchise, PILOT & Other Taxes	3,506,121	3,404,173	(101,948)
Administrative Charges	1,241,604	1,241,604	-
Municipal Court and Other Fines	255,000	297,000	42,000
Licenses & Fees	60,500	90,500	30,000
Community Facility & Pool Revenue	153,203	203,000	49,797
Other Charges for Services	226,328	200,000	(26,328)
Intergovernmental Fees	579,920	736,673	156,753
Miscellaneous Revenue	48,500	165,000	116,500
Total General Fund Revenue	19,169,274	20,327,657	1,158,383
UTILITY FUND REVENUE			
Water Revenue	7,214,293	7,700,700	486,407
Sewer Revenue	4,117,117	4,357,709	240,592
Other Utility Revenue	269,975	301,000	31,025
Total Utility Fund Revenue	11,601,385	12,359,409	758,024
SANITATION FUND REVENUE			
Sanitation Fees	3,620,200	3,766,900	146,700
Landfill Fees	3,196,800	3,741,762	544,962
Other Sanitation Revenue	83,050	98,650	15,600
Total Sanitation Fund Revenue	6,900,050	7,607,312	707,262
AIRPORT FUND REVENUE	912,000	967,500	55,500

REVENUES



EXPENSES

	FY 22/23 ADOPTED	FY 23/24 COUNCIL PROPOSED	AMOUNT CHANGE
General Fund Expenditures			
City Council	65,530	69,737	4,207
Administration	393,074	378,269	(14,805)
City Secretary	125,952	129,871	3,919
Finance	409,908	422,388	12,480
Municipal Court	316,714	328,507	11,793
Police	4,503,025	4,615,995	112,970
Fire	3,923,289	3,968,559	45,270
Planning & Development	1,443,915	1,453,820	9,905
Street	2,119,174	2,384,124	264,950
Health	322,756	341,039	18,283
Community Services	504,298	474,298	(30,000)
Intergovernmental	278,146	368,048	89,902
Utility Billing	451,312	502,786	51,474
Community Facilities	1,240,926	901,592	(339,334)
Operational Support	155,884	154,165	(1,719)
Purchasing	210,660	215,216	4,556
Parks & Recreation	2,521,530	2,588,992	67,462
Fleet Services	938,791	993,454	54,663
City Attorney	224,280	228,556	4,276
Emergency Management	19,770	-	(19,770)
Human Resources	302,132	328,573	26,441
Communications	-	97,927	97,927
Contingency	(683,960)	835,730	1,519,690
Information Technology	925,081	1,092,961	167,880
Transportation Museum	210,082	213,667	3,585
Central Dispatch	1,127,666	1,158,660	30,994
Total Expenditures	22,398,950	24,246,934	2,196,999

EXPENSES

Utility Fund Expenses

Water

5,734,997

5,921,496

186,499

Waste Water Collection

1,851,566

1,918,678

67,112

Waste Water Treatment Plant

1,783,402

1,862,102

78,700

Total Expenses

9,369,965

9,702,276

332,311

Sanitation Fund Expenses

Sanitation

2,490,217

2,725,895

235,678

Landfill

3,316,186

3,463,716

147,530

Total Expenses

5,806,403

6,189,611

383,208

Airport

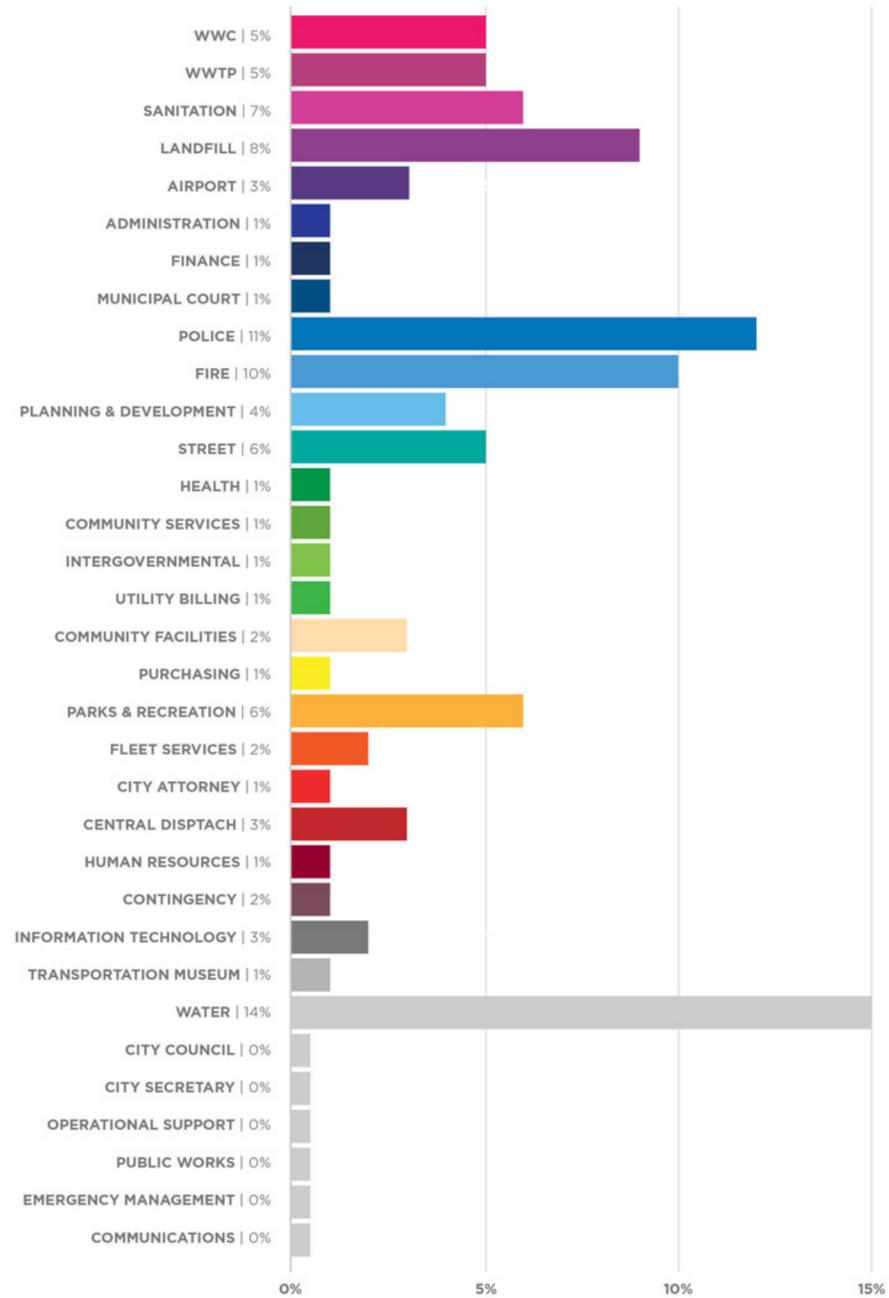
1,007,391

1,123,057

115,666

EXPENSES

EXPENSES FY 23/24 BAR GRAPH



BUDGET FY 23/24

Receive 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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www.brownwoodtexas.gov/budget