



# PROPOSED BUDGET

FISCAL YEAR | 2024 - 2025

CITY OF BROWNWOOD



# BUDGET CALENDAR FY 24/25

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**Tuesday, April 30th**

Distribute budget worksheets to department heads.

**Tuesday, May 7th**

Pre-budget policy meeting with City Council

**Friday, May 10th**

Worksheets due in from smaller departments to Finance Director.

**Wednesday, May 22nd**

Worksheets due in from larger departments to Finance Director.

**TBD if needed**

Second pre-budget policy meeting with City Council.

**Tuesday, June 11th**

Budget meetings with City Manager, Finance Director and department heads.

**Wednesday, June 12th**

(Friday only if needed)

**Thursday, June 13th**

**Friday, June 14th**

**Tuesday, July 9th**

Budget workshops with City Council.

**Thursday, July 11th**

**Thursday, July 25th**

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

# BUDGET CALENDAR FY 24/25 *(continued)*

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**Tuesday, August 13th**

Regular Council meeting: (1) set Budget public hearing; (2) Discussion of tax rate, (3) Schedule public hearing and take vote for record on proposal to consider tax increase.

**Tuesday, August 20th**

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, August 27th**

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, September 10th**

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

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**\$45,791,394**

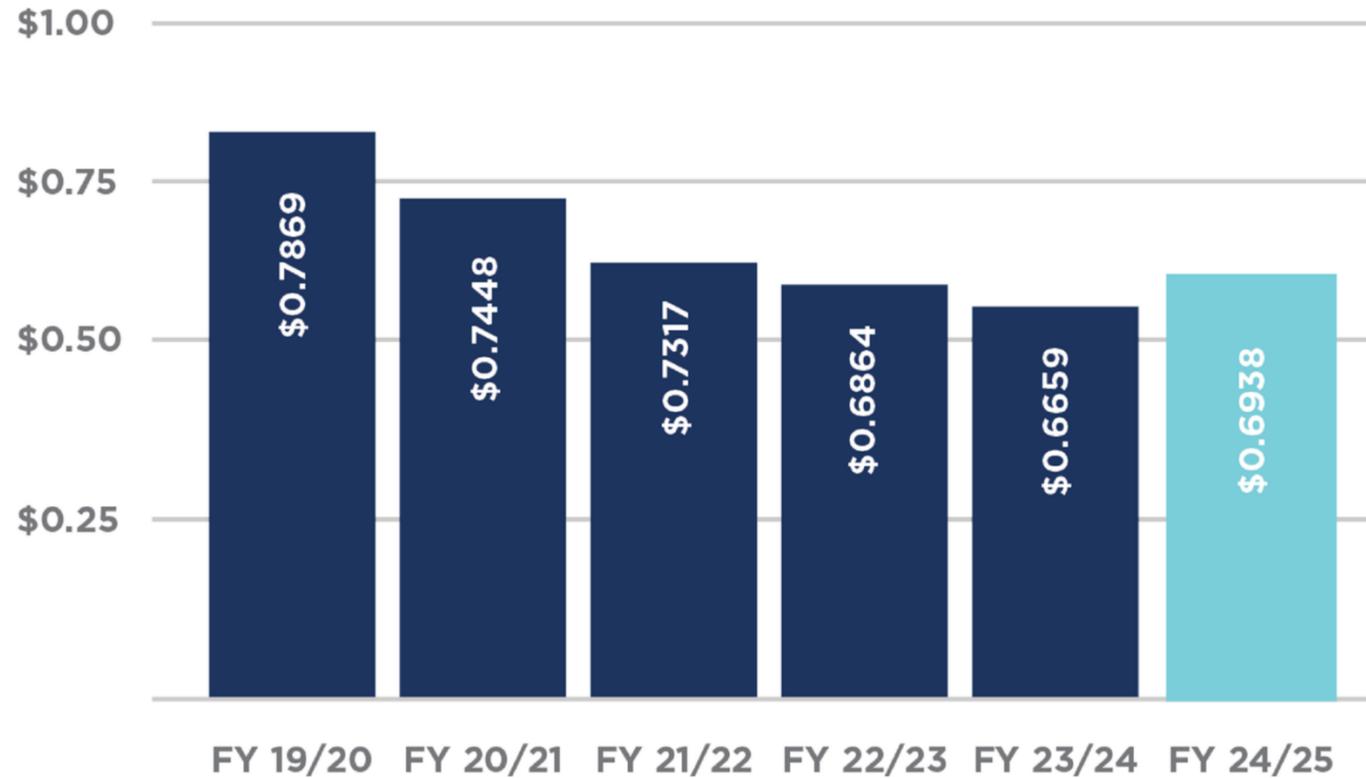
FY 24/25 Total Budget



BROWNWOOD EVENT CENTER

# 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 Adopted Tax Rate
- \$0.6938 | FY 24/25 Proposed Tax Rate

The total property tax rate is proposed at \$0.6938, an increase of 2.79¢, or 4.19% from the previous year's rate of \$0.6659. The City of Brownwood proposed property tax rate includes a maintenance and operations tax rate of \$0.6084 and an interest and sinking rate of \$0.0854.

# PROPERTY TAX BREAKDOWN

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**\$133,262**  
2022 Valuation

**\$143,475**  
2023 Valuation

**\$156,429**  
2024 Valuation



## AVERAGE RESIDENT VALUATION

The average valuation for a home in Brownwood is: **\$156,429**

Based on .6938 tax rate, the annual city taxes on the average Brownwood home are \$1085.30 annually or \$90.44 monthly.

# UTILITY FUND RATES

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## Water Rates

### Consumption Rate:

There is no proposed change in the water consumption rate.

### Base Rate:

We are proposing a 2.5% increase in the base rate, average residential customer would go from \$30.68 to \$31.45.

### Sewer Rates:

We are proposing an 11% increase in the base rate from \$31.28 to \$34.72

### Sanitation Rate:

We are proposing a 6% increase on the sanitation rate, average residential customer rate would go from \$24.58 to \$26.06.

### Landfill Gate Rate:

There is no proposed change in the landfill gate rate.



# EXPENSE FACTORS



# EQUIPMENT & VEHICLES

As per City Manager directive, new capital equipment was limited. Below is a list of major equipment (over \$60,000) in the proposed budget.

Department	Item	Total Cost	Payments in Budget
Street	Sweeper	\$355,000	\$40,872
Street	Traffic Signal	\$115,000	\$13,150
Sanitation	Side Loader	\$406,995	\$46,858
Sanitation	Automated Truck	\$477,356	\$54,960
Landfill	Dozer with GBB	\$772,891	\$40,006
Landfill	Recycling Bailer	\$178,000	\$20,494
Parks	Articulating Boom	\$78,136	\$9,000
Wastewater	Small Combo Truck	\$322,847	\$37,170
Fleet	Used Haul Truck	\$70,000	\$8,060
IT	Hardware	\$132,885	\$15,300
<b>Total</b>		<b>\$2,909,110</b>	<b>\$285,870</b>

# PAY ADJUSTMENTS

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## Civil Service

- 4% pay increase for Fire and Police as per meet and confer agreements
- Fire total adjustment \$98,269
- Police total adjustment \$115,166

## Non-Civil Service

- 3% cost of living increase for employees
- Total non-civil service adjustments \$365,031

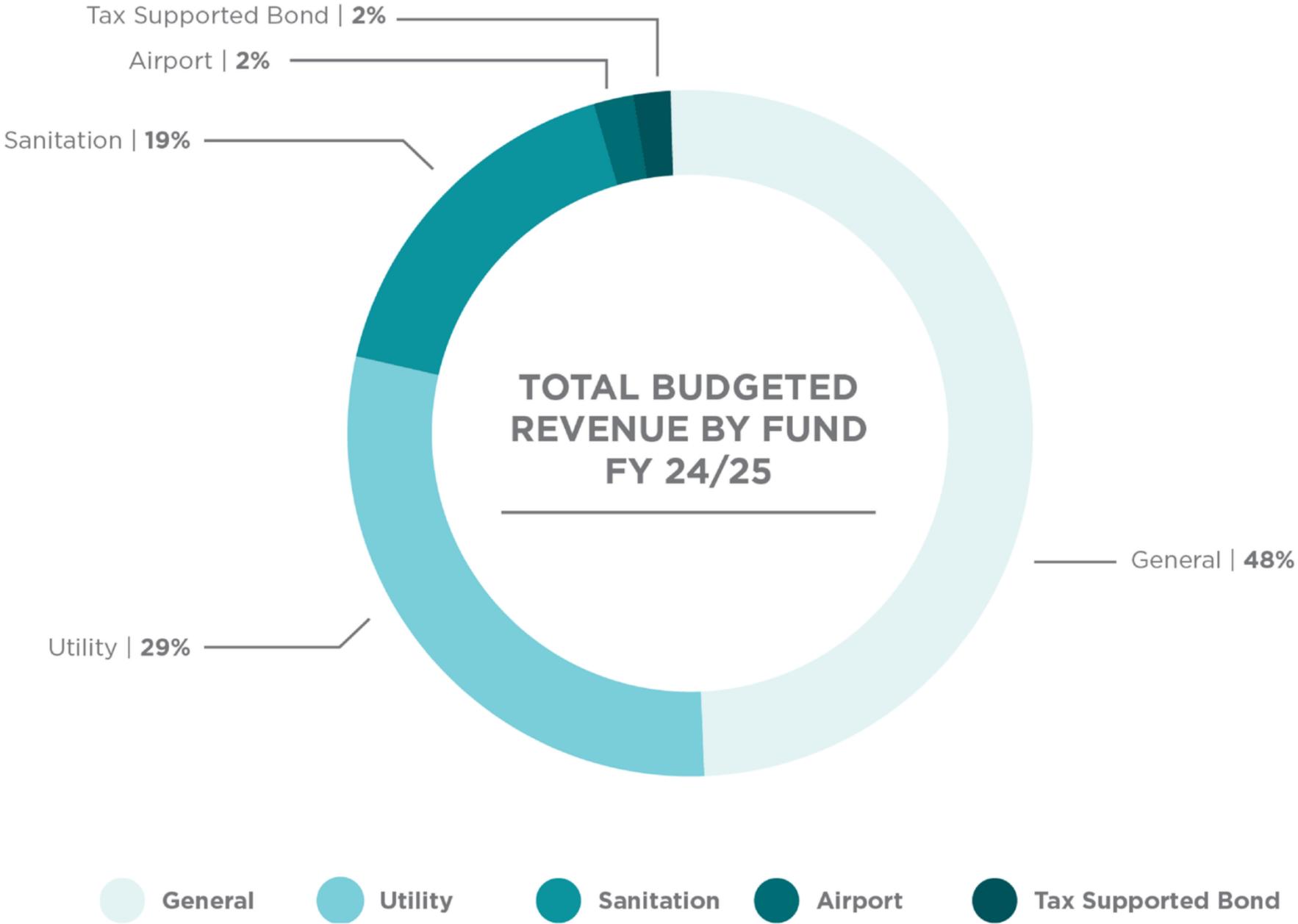
# BUDGET TOTALS

	FY 23/24 ADOPTED	FY 24/25 COUNCIL PROPOSED	AMOUNT CHANGED	PERCENT CHANGED
<b>FUND SOURCES:</b>				
General Fund	20,327,657	21,826,161	1,498,504	7.37%
Utility Fund	12,359,409	13,227,709	868,300	7.03%
Sanitation Fund	7,607,312	8,629,564	1,022,252	13.44%
Airport Fund	967,500	1,015,750	48,250	4.99%
Tax Supported Bond	1,072,270	1,092,210	19,940	1.86%
<b>Total Revenue</b>	<b>42,334,148</b>	<b>45,791,394</b>	<b>3,457,246</b>	<b>8.17%</b>
<b>FUND USES:</b>				
General Fund	24,098,147	25,983,882	1,885,735	7.83%
Utility Fund	9,750,109	10,742,634	992,525	10.18%
Sanitation Fund	6,278,049	6,802,032	523,983	8.35%
Airport Fund	1,135,573	1,170,636	35,063	3.09%
Tax Supported Bond	1,072,270	1,092,210	19,940	1.86%
<b>Total Expenses</b>	<b>42,334,148</b>	<b>45,791,394</b>	<b>3,457,246</b>	<b>8.17%</b>
<b>Net Budget Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	

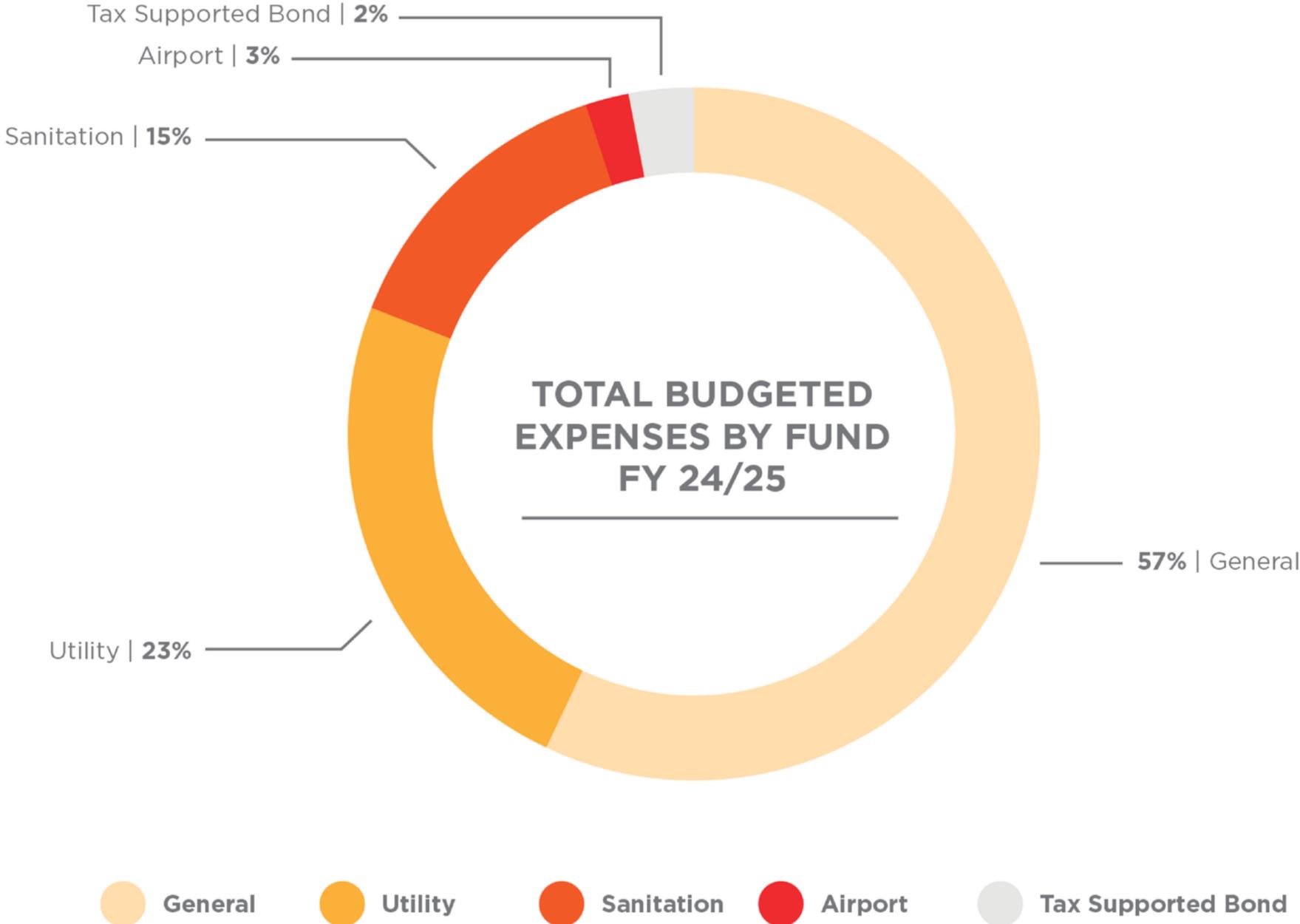
# BUDGET TOTALS BY FUND

	FY 23/24 ADOPTED	FY 24/25 COUNCIL PROPOSED	AMOUNT CHANGED
<b>GENERAL FUND</b>			
Revenue	20,327,657	21,826,161	1,498,504
Expenditures	24,098,147	25,983,882	1,885,735
<b>Net Deficit</b>	<b>(3,770,490)</b>	<b>(4,157,721)</b>	<b>(387,231)</b>
<b>UTILITY FUND</b>			
Revenue	12,359,409	13,227,709	868,300
Expenses	9,750,109	10,742,634	992,525
<b>Net Surplus</b>	<b>2,609,300</b>	<b>2,485,075</b>	<b>(124,225)</b>
<b>SANITATION FUND</b>			
Revenue	7,607,312	8,629,564	1,022,252
Expenses	6,278,049	6,802,032	523,983
<b>Net Surplus</b>	<b>1,329,263</b>	<b>1,827,532</b>	<b>498,269</b>
<b>AIRPORT FUND</b>			
Revenue	967,500	1,015,750	48,250
Expenses	1,135,573	1,170,636	35,063
<b>Net Deficit</b>	<b>(168,073)</b>	<b>(154,886)</b>	<b>13,187</b>

# TOTAL BUDGETED REVENUE BY FUND



# TOTAL BUDGETED EXPENSE BY FUND



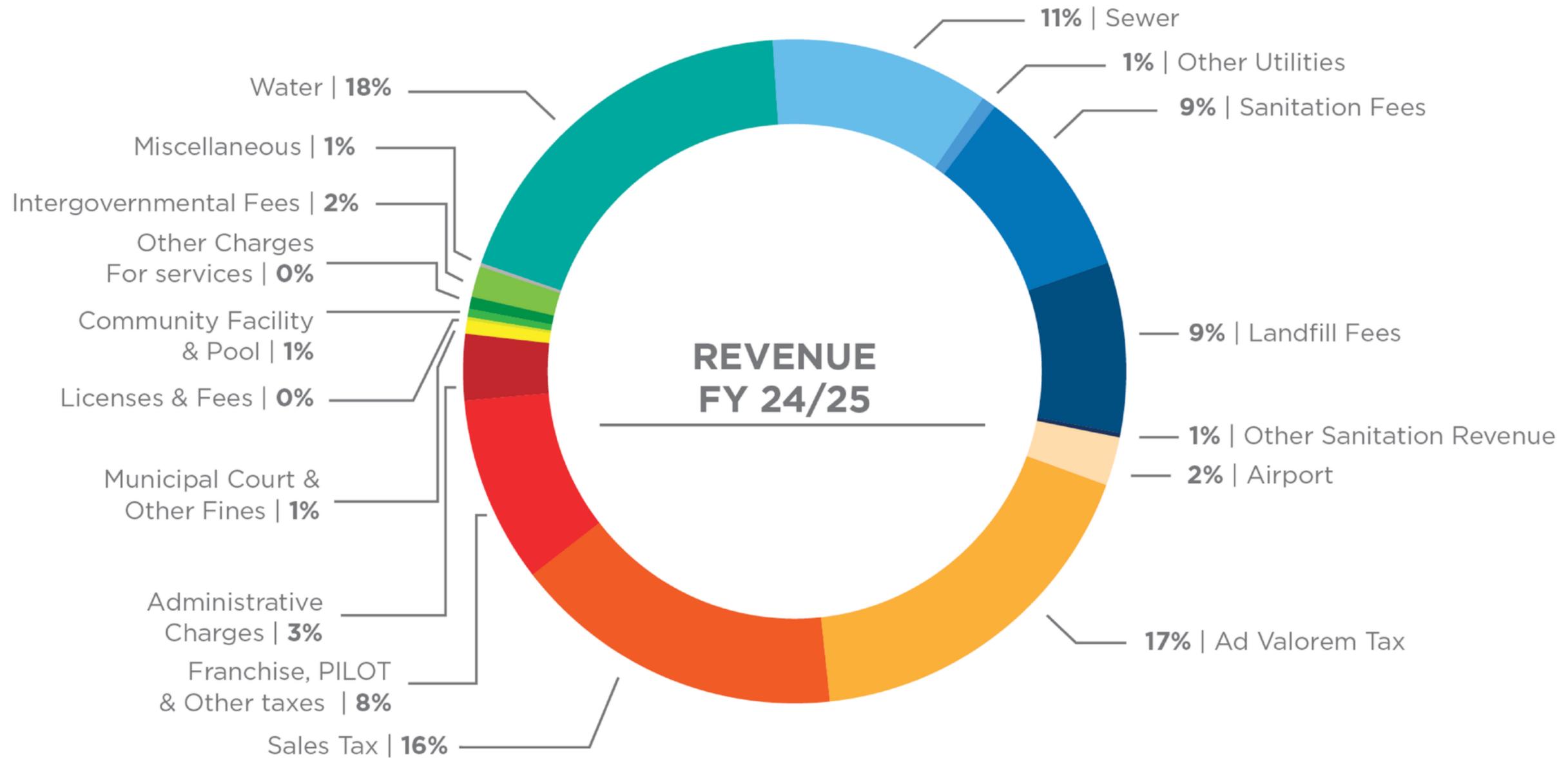
# REVENUES

	FY 23/24 ADOPTED	FY 24/25 COUNCIL PROPOSED	AMOUNT CHANGED
<b>GENERAL FUND REVENUE</b>			
Ad Valorem Tax	7,106,305	7,774,631	668,326
Sales Tax	6,883,402	7,111,191	227,789
Franchise, PILOT & Other Taxes	3,404,173	3,553,855	149,682
Administrative Charges	1,241,604	1,365,760	124,156
Municipal Court and Other Fines	297,000	309,000	12,000
Licenses & Fees	90,500	74,700	(15,800)
Community Facility & Pool Revenue	203,000	325,000	122,000
Other Charges for Services	200,000	209,900	9,900
Intergovernmental Fees	736,673	793,982	57,309
Miscellaneous Revenue	165,000	308,142	143,142
<b>Total General Fund Revenue</b>	<b>20,327,657</b>	<b>21,826,161</b>	<b>1,498,504</b>

# REVENUES *(continued)*

<b>UTILITY FUND REVENUE</b>			
Water Revenue	7,700,700	7,877,580	176,880
Sewer Revenue	4,357,709	4,872,629	514,920
Other Utility Revenue	301,000	477,500	176,500
<b>Total Utility Fund Revenue</b>	<b>12,359,409</b>	<b>13,227,709</b>	<b>868,300</b>
 <b>SANITATION FUND REVENUE</b>			
Sanitation Fees	3,766,900	3,998,320	231,420
Landfill Fees	3,741,762	4,170,544	428,782
Other Sanitation Revenue	98,650	460,700	362,050
<b>Total Sanitation Fund Revenue</b>	<b>7,607,312</b>	<b>8,629,564</b>	<b>1,022,252</b>
 <b>AIRPORT FUND REVENUE</b>	 <b>967,500</b>	 <b>1,015,750</b>	 <b>48,250</b>

# REVENUES *(continued)*



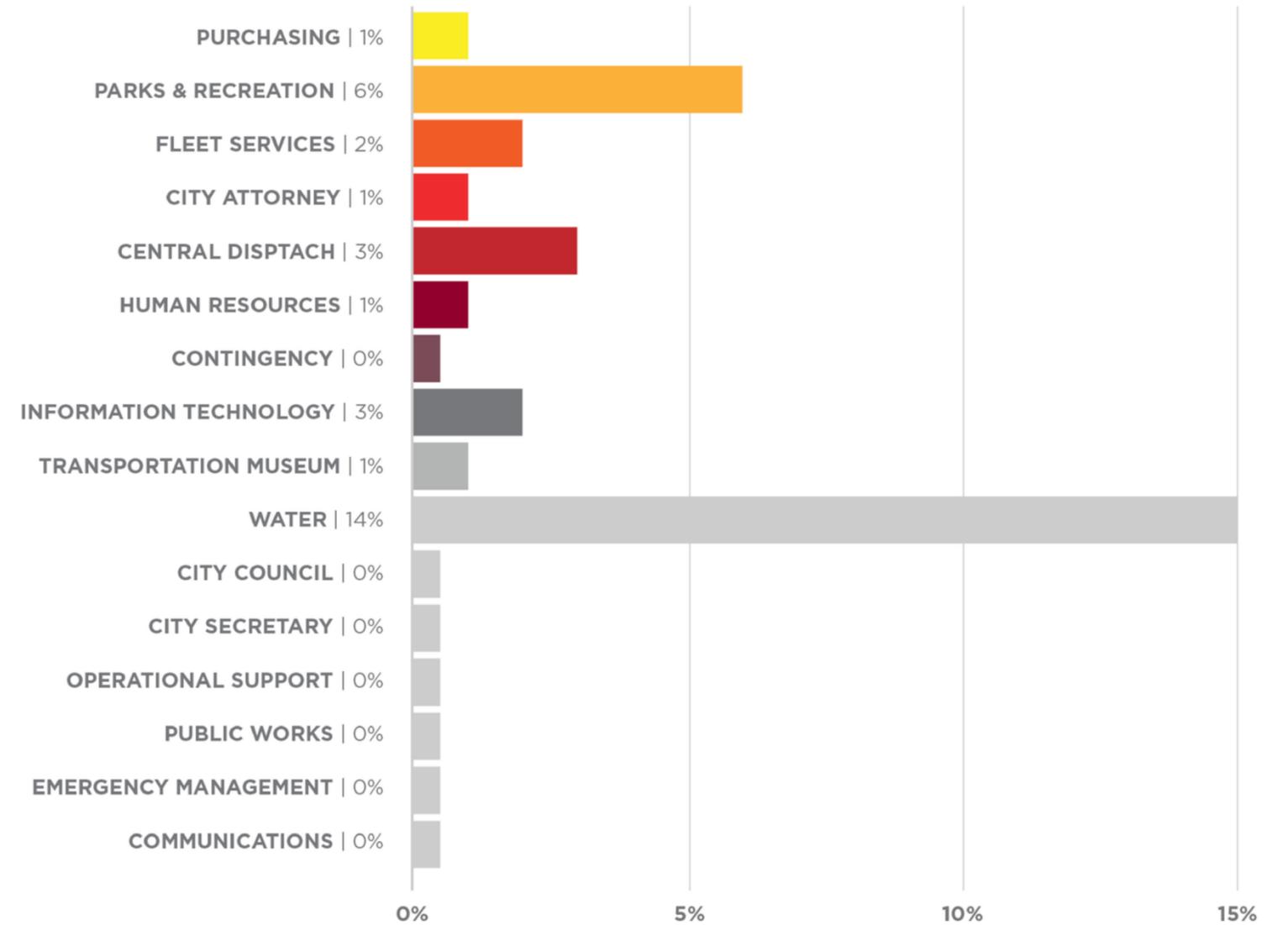
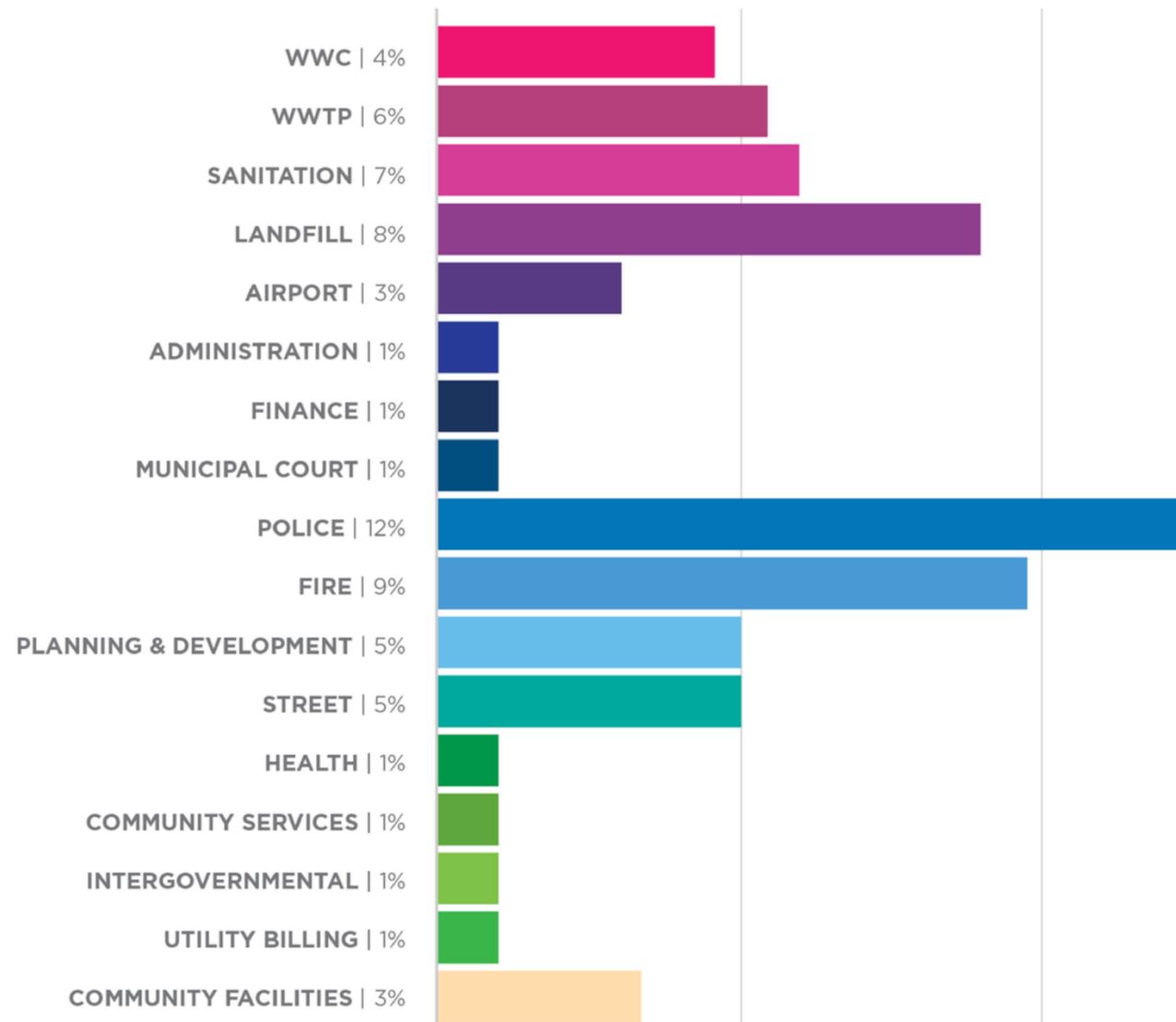
# EXPENSES

	FY 23/24 ADOPTED	FY 24/25 COUNCIL PROPOSED	AMOUNT CHANGE
<b>General Fund Expenditures</b>			
City Council	69,737	90,348	20,611
Administration	402,274	420,376	18,102
City Secretary	133,854	140,003	6,149
Finance	434,752	466,149	31,397
Municipal Court	336,374	346,639	10,265
Police	4,880,166	5,178,842	298,676
Fire	4,277,673	4,250,018	(27,655)
Planning & Development	1,494,454	2,135,123	640,669
Street	2,406,320	2,233,038	(173,282)
Health	348,419	408,348	59,929
Community Services	474,298	494,298	20,000
Intergovernment	368,048	448,730	80,682
Utility Billing	506,139	596,335	90,196
Community Facilities	909,657	1,131,790	222,133
Operations Support	154,899	190,426	35,527
Purchasing	218,443	225,879	7,436
Parks & Recreation	2,618,961	2,798,990	180,029

# EXPENSES *(continued)*

Fleet Services	1,013,337	1,113,656	100,319
City Attorney	232,409	263,475	31,066
Human Resources	336,430	398,037	61,607
Communications	110,408	114,186	3,778
Contingency	(138,911)	(128,500)	10,411
Information Technology	1,112,241	1,169,540	57,299
Transportation Museum	217,500	264,562	47,062
Central Dispatch	1,180,265	1,233,594	53,329
<b>Total Expenditures</b>	<b>24,098,147</b>	<b>25,983,882</b>	<b>1,885,735</b>
<b>Utility Fund Expenses</b>			
Water	5,939,136	6,167,346	228,210
Waste Water Collection	1,935,007	2,013,029	78,022
Waste Water Treatment Plant	1,875,966	2,562,259	686,293
<b>Total Expenses</b>	<b>9,750,109</b>	<b>10,742,634</b>	<b>992,525</b>
<b>Sanitation Fund Expenses</b>			
Sanitation	2,764,133	3,012,104	247,971
Landfill	3,513,916	3,789,928	276,012
<b>Total Expenses</b>	<b>6,278,049</b>	<b>6,802,032</b>	<b>523,983</b>
<b>Airport</b>	<b>1,135,573</b>	<b>1,170,636</b>	<b>35,063</b>

# EXPENSES *(continued)*





# **BUDGET FY 24/25**

**Receive Public Input**

**Close Public Hearing**

**Schedule Dates to Adopt Budget**



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

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[www.brownwoodtexas.gov/budget](http://www.brownwoodtexas.gov/budget)