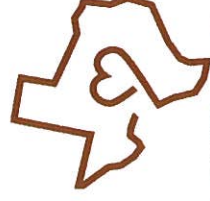


CITY OF BRADY

UTILITY AND TAX RATES COMPARISONS

June 22, 2017



BRADY
THE CITY OF
TEXAS

Project Scope

- Evaluate property tax and utility rates, including:
 - Electric rates
 - Water rates
 - Wastewater rates
 - Garbage rates
 - Property tax rates
- Identify collection of funds through utility bills
- Evaluate net sales tax revenue among comparison cities

Residential Rate Comparison (500 kWh)

1. Electric bill based on 500 kWh
2. Water bill based on 5,000 gallons
3. Property tax bill based on average residential property value
4. Wastewater bill based on 5,000 gallons
5. Garbage based on 1 collection per week

	Electric ¹		Water ²		Property Tax ³	
	Monthly Bill	% of Brady	Monthly Bill	% of Brady	Annual Bill	% of Brady
Llano	\$45.40	61.86	Luling	67.09	Brady	100.00
Luling	\$58.39	79.55	Bellville	87.80	Coleman	137.66
Giddings	\$62.00	84.47	Giddings	88.57	Llano	165.95
Lampasas	\$62.79	85.55	Llano	92.86	Lampasas	181.43
Bellville	\$64.10	87.33	Brady	100.00	Luling	188.20
Brady	\$73.40	100.00	Lampasas	130.77	Bellville	203.48
Coleman	\$90.25	122.96	Coleman	139.86	Giddings	244.59

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady	Monthly Bill	% of Brady	
Luling	\$18.63	67.14	Brady	100.00	
Bellville	\$23.66	85.26	Luling	104.22	
Coleman	\$26.09	94.02	Lampasas	104.89	
Giddings	\$27.03	97.41	Coleman	107.11	
Brady	\$27.75	100.00	Giddings	108.56	
Lampasas	\$40.20	144.86	Bellville	111.11	
Llano	\$42.87	154.49	Llano	157.44	

	Luling	Brady	Bellville	Llano	Giddings	Lampasas	Coleman
Electric	\$58.39	\$73.40	\$64.10	\$45.40	\$62.00	\$62.79	\$90.25
Water	\$23.48	\$35.00	\$30.73	\$32.50	\$31.00	\$45.77	\$48.95
Wastewater	\$18.66	\$27.75	\$23.66	\$42.87	\$27.03	\$40.20	\$26.09
Garbage	\$18.76	\$18.00	\$20.00	\$28.34	\$19.54	\$18.88	\$19.28
Property Tax	\$34.98	\$18.58	\$37.82	\$30.84	\$45.46	\$33.72	\$25.58
Total	\$154.27	\$172.73	\$176.31	\$179.95	\$185.03	\$201.36	\$210.15



June 16, 2017



Residential Rate Comparison (1,000 kWh)

	Electric ¹		Water ²		Property Tax ³			
	Monthly Bill	% of Brady	Monthly Bill	% of Brady	Annual Bill	% of Brady		
Giddings	\$99.50	72.87	Luling	\$23.48	67.09	Brady	\$223.01	100.00
Llano	\$99.80	73.09	Bellville	\$30.73	87.80	Coleman	\$307.00	137.66
Luling	\$110.58	80.98	Giddings	\$31.00	88.57	Llano	\$370.09	165.95
Bellville	\$117.20	85.83	Llano	\$32.50	92.86	Lampasas	\$404.61	181.43
Lampasas	\$118.58	86.84	Brady	\$35.00	100.00	Luling	\$419.71	188.20
Brady	\$136.54	100.00	Lampasas	\$45.77	130.77	Bellville	\$453.79	203.48
Coleman	\$167.00	122.30	Coleman	\$48.95	139.86	Giddings	\$545.46	244.59

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Luling	\$18.66	67.24	Brady	\$18.00	100.00
Bellville	\$23.66	85.26	Luling	\$18.76	104.22
Coleman	\$26.09	94.02	Lampasas	\$18.88	104.89
Giddings	\$27.03	97.41	Coleman	\$19.28	107.11
Brady	\$27.75	100.00	Giddings	\$19.54	108.56
Lampasas	\$40.20	144.86	Bellville	\$20.00	111.11
Llano	\$42.87	154.49	Llano	\$28.34	157.44

	Luling	Giddings	Bellville	Llano	Brady	Lampasas	Coleman
Electric	\$110.58	\$99.50	\$117.20	\$99.80	\$136.54	\$118.58	\$167.00
Water	\$23.48	\$31.00	\$30.73	\$32.50	\$35.00	\$45.77	\$48.95
Wastewater	\$18.63	\$27.03	\$23.66	\$42.87	\$27.75	\$40.20	\$26.09
Garbage	\$18.76	\$19.54	\$20.00	\$28.34	\$18.00	\$18.88	\$19.28
Property Tax	\$34.98	\$45.46	\$37.82	\$30.84	\$18.58	\$33.72	\$25.58
Total	\$206.43	\$222.53	\$229.41	\$234.35	\$235.88	\$257.15	\$286.90

1. Electric bill based on 1,000 kWh
2. Water bill based on 5,000 gallons
3. Property tax bill based on average residential property value
4. Wastewater bill based on 5,000 gallons
5. Garbage based on 1 collection per week

Residential Property Tax Values and Rates

	Valuation	Tax Rate
Coleman	\$58,453	0.521260
Brady	\$60,129	0.370893
Llano	\$88,965	0.416000
Luling	\$89,300	0.470000
Lampasas	\$102,376	0.395218
Giddings	\$107,629	0.506800
Bellville	\$171,112	0.265200

- Median residential property values and applicable city property tax rate
- All valuations went up 4-26% except Brady
 - Brady decreased by 6%
- Based on 2016 Property Tax rates and values

Small Commercial Rate Comparison

	Electric ¹		Water ²		Property Tax ³	
	Monthly Bill	% of Brady	Monthly Bill	% of Brady	Annual Bill	% of Brady
Giddings	\$266.50	87.24	Bellville \$23.66	42.25	Brady \$245.32	100.00
Llano	\$271.75	88.96	Luling \$46.75	83.48	Coleman \$337.69	137.66
Luling	\$296.05	96.91	Giddings \$48.50	86.61	Llano \$407.10	165.95
Lampasas	\$296.20	96.96	Llano \$51.50	91.96	Lampasas \$445.07	181.43
Bellville	\$298.60	97.75	Brady \$56.00	100.00	Luling \$461.68	188.20
Brady	\$305.49	100.00	Coleman \$68.95	123.13	Bellville \$499.17	203.48
Coleman	\$414.60	135.72	Lampasas \$76.20	136.07	Giddings \$600.01	244.59

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Bellville	\$23.66	45.94	Lampasas	\$17.70	70.80
Luling	\$28.54	55.42	Brady	\$25.00	100.00
Coleman	\$42.57	82.66	Bellville	\$26.00	104.00
Brady	\$51.50	100.00	Coleman	\$28.92	115.68
Giddings	\$61.64	119.69	Llano	\$31.88	127.52
Lampasas	\$61.70	119.81	Luling	\$37.92	151.68
Llano	\$64.03	124.33	Giddings	\$63.00	252.00

1. Electric bill based on 2,500 kWh
2. Water bill based on 10,000 gallons
3. Property tax bill based on calculated small commercial property value
4. Wastewater bill based on 10,000 gallons
5. Garbage based on 1 collection per week

	Bellville	Luling	Llano	Brady	Lampasas	Giddings	Coleman
Electric	\$298.60	\$296.05	\$271.75	\$305.49	\$296.20	\$266.50	\$414.60
Water	\$23.66	\$46.75	\$51.50	\$56.00	\$76.20	\$48.50	\$68.95
Wastewater	\$23.66	\$28.54	\$64.03	\$51.50	\$61.70	\$61.64	\$42.57
Garbage	\$26.00	\$37.92	\$31.88	\$25.00	\$17.70	\$63.00	\$28.92
Property Tax	\$41.60	\$38.47	\$33.93	\$20.44	\$37.09	\$50.00	\$28.14
Total	\$413.52	\$447.73	\$453.09	\$458.43	\$488.89	\$489.64	\$583.18

Large Commercial Rate Comparison

1. Electric bill based on 50,000 kWh and 135 kW
2. Water bill based on 20,000 gallons
3. Property tax bill based on calculated large commercial property value
4. Wastewater bill based on 20,000 gallons
5. Garbage based on 2 dumpster collections per week

	Electric ¹		Water ²		Property Tax ³	
	Monthly Bill	% of Brady	Monthly Bill	% of Brady	Annual Bill	% of Brady
Llano	\$4,936.00	89.40	\$72.73	72.91	\$278.77	100.00
Bellville	\$5,005.25	90.66	\$74.00	74.19	\$383.74	137.66
Giddings	\$5,162.65	93.51	\$78.70	78.90	\$462.62	165.95
Luling	\$5,439.35	98.52	\$92.50	92.73	\$505.76	181.43
Lampasas	\$5,459.60	98.89	\$99.75	100.00	\$524.64	188.20
Brady	\$5,521.15	100.00	\$118.95	119.25	\$567.24	203.48
Coleman	\$7,705.85	139.57	\$121.70	122.01	\$681.83	244.59

Wastewater ⁴		
Monthly Bill	% of Brady	
Bellville	33.13	
Luling	54.73	
Giddings	61.47	
Llano	90.43	
Coleman	96.84	
Brady	100.00	
Lampasas	111.79	

Garbage ⁵		
Monthly Bill	% of Brady	
Brady	100.00	
Bellville	130.77	
Luling	192.28	
Giddings	208.38	
Coleman	211.14	
Lampasas	240.06	
Llano	300.00	

	Bellville	Llano	Giddings	Luling	Brady	Lampasas	Coleman
Electric	\$5,005.25	\$4,936.00	\$5,162.65	\$5,439.35	\$5,521.15	\$5,459.60	\$7,705.85
Water	\$72.73	\$92.50	\$74.00	\$78.70	\$98.50	\$121.70	\$118.95
Wastewater	\$28.66	\$78.22	\$53.17	\$47.34	\$86.50	\$96.70	\$83.77
Garbage	\$85.00	\$195.00	\$135.45	\$124.98	\$65.00	\$156.04	\$137.24
Property Tax	\$47.27	\$38.55	\$56.82	\$43.72	\$23.23	\$42.15	\$31.98
Total	\$5,238.91	\$5,340.27	\$5,482.09	\$5,734.09	\$5,794.38	\$5,876.19	\$8,077.79

Industrial Rate Comparison

	Electric ¹		Water ²		Property Tax ³	
	Monthly Bill	% of Brady	Monthly Bill	% of Brady	Annual Bill	% of Brady
Giddings	\$49,834.00	93.10	Giddings	68.58	Brady	100.00
Llano	\$51,831.50	96.83	Bellville	69.35	Coleman	137.66
Bellville	\$52,078.25	97.29	Llano	89.71	Llano	165.95
Brady	\$53,529.79	100.00	Luling	95.62	Lampasas	181.43
Lampasas	\$55,897.60	104.42	Brady	100.00	Luling	188.20
Luling	\$57,955.15	108.27	Lampasas	114.25	Bellville	203.48
Coleman	\$73,322.65	136.98	Coleman	119.00	Giddings	244.59

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Bellville	\$43.66	22.80	Brady	\$97.50	100.00
Giddings	\$95.77	50.01	Coleman	\$176.16	180.68
Luling	\$103.74	54.17	Luling	\$176.16	180.68
Llano	\$123.17	64.32	Giddings	\$194.25	199.23
Brady	\$191.50	100.00	Bellville	\$205.00	210.26
Lampasas	\$201.70	105.33	Lampasas	\$234.07	240.07
Coleman	\$207.37	108.29	Llano	\$250.00	256.41

1. Electric bill based on 535,000 kWh and 1,200 kW
2. Water bill based on 50,000 gallons
3. Property tax bill based on calculated industrial property value
4. Wastewater bill based on 50,000 gallons
5. Garbage based on 3 or 4 dumpster collections per week

	Giddings	Llano	Bellville	Brady	Lampasas	Luling	Coleman
Electric	\$49,834.00	\$51,831.50	\$52,078.25	\$53,529.79	\$55,897.60	\$57,955.15	\$73,322.65
Water	\$155.00	\$202.75	\$156.73	\$226.00	\$258.20	\$216.10	\$268.95
Wastewater	\$95.77	\$123.17	\$43.66	\$191.50	\$201.70	\$103.74	\$207.37
Garbage	\$194.25	\$250.00	\$205.00	\$97.50	\$234.07	\$176.16	\$176.16
Property Tax	\$68.18	\$46.26	\$56.72	\$27.88	\$50.58	\$52.46	\$38.37
Total	\$50,347.20	\$52,453.68	\$52,540.36	\$54,072.67	\$56,642.15	\$58,503.61	\$74,013.50

Rate Comparison Summary

- Across most rate classes:
 - Brady's total monthly bill estimate is relatively competitive with comparison cities
 - Brady's electric rates are generally higher
 - Water and wastewater rates tend to be in the middle of the rankings
 - Garbage is generally lower across all rate classes
- Brady's low property tax bills contribute the most to Brady's total competitiveness

City Sales Tax

	Total Net Revenue
Bellville	\$ 740,388.24
Coleman	\$ 829,068.01
Llano	\$ 1,030,241.37
Brady	\$ 1,088,985.99
Luling	\$ 1,254,542.75
Lampasas	\$ 1,749,494.83
Giddings	\$ 1,822,274.08

- Data provided by Texas State Comptroller
- Total net sales tax revenue during CY 2016
 - Includes 4A/4B sales tax

City Services Comparison

	Pop. 7,687	Pop. 5,764	Pop. 5,549	Pop. 5,064	Pop. 4,393	Pop. 4,262	Pop. 3,341
Lampasas							
Luling							
Brady							
Giddings							
Coleman							
Bellville							
Llano							
Auditorium	X	X	X		X	X	X
Airport	X	X	X	X	X	X	X
Cemetery	X		X		X	X	X
Civic/Community Center		X	X				
Electric System	X	X	X	X	X	X	X
Fairgrounds		X	X			X	X
Golf Course	X	X	X	X		X	
Gas System				X			
Hospital						X	
Boat Harbor							
Library/Museum	X	X			X	X	X
Lake			X			X	
Market							
Municipal Building	X	X	X	X	X	X	X
Parking Lot							
Public Housing Units							
Parks and Recreation	X	X	X	X	X	X	X
Sewer System	X	X	X	X	X	X	X
Senior Center			X				
Solid Waste Disposal System	X		X		X		
Swimming Pool	X	X	X	X	X	X	X
Transit Bus System				X			
Toll Bridge							
Water System	X	X	X	X	X	X	X
Zoo							
Other	X	X	X	X	X	X	X
Total	12	12	17	10	12	12	10

1. Population data provided by US Census population estimates
2. City service data based on allocations provided in most recent city budget



June 16, 2017



Utility Rates and Services Summary

- Municipalities have limited revenue sources to fund city services, i.e., taxes and enterprise funds
 - Distribution of revenue changes between cities
 - Varies based on many local variables
- Higher property and sales taxes can offset revenue collected through utility funds
 - Demonstrated with Luling and Giddings
- Brady provides more services compared to other cities despite:
 - Lowest calculated property taxes
 - \$300 - \$600 thousand sales tax revenue less than other comparison cities
 - Maintaining competitive utility rates