

CITY OF BRADY

UTILITY AND TAX RATES COMPARISONS

May 24, 2018



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 of a single cart

Electric ¹			Water ²			Property Tax ³		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady		Annual Bill	% of Brady
Llano	\$46.60	63.49	Luling	\$23.15	60.13	Brady	\$298.08	100
Giddings	\$61.50	83.78	Giddings	\$29.50	76.62	Coleman	\$312.67	104.90
Lampasas	\$62.54	85.20	Bellville	\$30.73	79.82	Lampasas	\$423.58	142.10
Luling	\$63.00	85.82	Brady	\$38.50	100.00	Belville	\$538.02	180.50
Bellville	\$65.40	89.10	Lampasas	\$45.70	118.70	Luling	\$548.24	183.92
Brady	\$73.40	100.00	Llano	\$46.60	121.04	Giddings	\$579.88	194.54
Coleman	\$95.50	130.10	Coleman	\$53.45	138.83	Llano	\$591.06	198.29

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Luling	\$18.33	60.00	Lampasas	\$15.97	88.72
Giddings	\$20.63	67.53	Brady	\$18.00	100.00
Bellville	\$23.66	77.45	Luling	\$18.76	104.22
Coleman	\$28.12	92.05	Bellville	\$20.00	111.11
Brady	\$30.55	100.00	Giddings	\$20.13	111.83
Lampasas	\$40.20	131.59	Coleman	\$21.53	119.61
Llano	\$73.43	240.36	Llano	\$24.60	136.67

	Luling	Giddings	Bellville	Brady	Lampasas	Coleman	Llano
Electric	\$63.00	\$61.50	\$65.40	\$73.40	\$62.54	\$95.50	\$46.60
Water	\$23.15	\$29.50	\$30.73	\$38.50	\$45.70	\$53.45	\$46.60
Wastewater	\$18.33	\$20.63	\$23.66	\$30.55	\$40.20	\$28.12	\$73.43
Garbage	\$18.76	\$20.13	\$20.00	\$18.00	\$15.97	\$21.53	\$24.60
Property Tax	\$45.69	\$48.32	\$44.83	\$24.84	\$35.30	\$26.06	\$49.26
Total	\$168.92	\$180.08	\$184.62	\$185.29	\$199.71	\$224.66	\$240.49

Residential Rate Comparison (1,000 kWh)

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 of a single cart

Electric ¹			Water ²			Property Tax ³		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady		Annual Bill	% of Brady
Giddings	\$98.50	72.13	Luling	\$23.15	60.13	Brady	\$298.08	100
Llano	\$102.20	74.84	Giddings	\$29.50	76.62	Coleman	\$312.67	104.90
Lampasas	\$118.08	86.47	Bellville	\$30.73	79.82	Lampasas	\$423.58	142.10
Luling	\$119.79	87.72	Brady	\$38.50	100.00	Bellville	\$538.02	180.50
Bellville	\$119.80	87.73	Lampasas	\$45.70	118.70	Luling	\$548.24	183.92
Brady	\$136.56	100.00	Llano	\$46.60	121.04	Giddings	\$579.88	194.54
Coleman	\$177.50	129.98	Coleman	\$53.45	138.83	Llano	\$591.06	198.29

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Luling	\$18.33	60.00	Lampasas	\$15.97	88.72
Giddings	\$20.63	67.53	Brady	\$18.00	100.00
Bellville	\$23.66	77.45	Luling	\$18.76	104.22
Coleman	\$28.12	92.05	Bellville	\$20.00	111.11
Brady	\$30.55	100.00	Giddings	\$20.13	111.83
Lampasas	\$40.20	131.59	Coleman	\$21.53	119.61
Llano	\$73.43	240.36	Llano	\$24.60	136.67

	Giddings	Luling	Bellville	Brady	Lampasas	Llano	Coleman
Electric	\$98.50	\$119.79	\$119.80	\$136.56	\$118.08	\$102.20	\$177.50
Water	\$29.50	\$23.15	\$30.73	\$38.50	\$45.70	\$46.60	\$53.45
Wastewater	\$20.63	\$18.33	\$23.66	\$30.55	\$40.20	\$73.43	\$28.12
Garbage	\$20.13	\$18.76	\$20.00	\$18.00	\$15.97	\$24.60	\$21.53
Property Tax	\$48.32	\$45.69	\$44.83	\$24.84	\$35.30	\$49.26	\$26.06
Total	\$217.08	\$225.72	\$239.02	\$248.45	\$255.25	\$296.09	\$306.66

**Residential
Property Tax
Values and
Rates**

	Valuation	Tax Rate
Coleman	\$61,680	0.506922
Brady	\$72,771	0.409609
Llano	\$82,165	0.719360
Luling	\$103,441	0.530000
Lampasas	\$107,176	0.395218
Giddings	\$114,419	0.506800
Bellville	\$191,944	0.280300

- Median residential property values and applicable city property tax rate
- All valuations went up 5-17% except Llano
 - Brady increased by 17% (highest)
 - Llano decreased by 8%
- Based on 2017 Property Tax rates and values

Utility and Tax Rate Comparisons

Small Commercial Rate Comparison

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 of a single cart

Electric ¹			Water ²			Property Tax ³		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady		Annual Bill	% of Brady
Giddings	\$266.50	87.24	Giddings	\$40.00	64.94	Brady	\$327.88	100.00
Llano	\$271.75	88.96	Bellville	\$44.73	72.61	Coleman	\$343.94	104.90
Lampasas	\$294.95	96.55	Luling	\$45.95	74.59	Lampasas	\$465.94	142.10
Bellville	\$298.60	97.75	Llano	\$58.10	94.32	Bellville	\$591.82	180.50
Brady	\$305.49	100.00	Brady	\$61.60	100.00	Luling	\$603.06	183.92
Luling	\$309.33	101.26	Coleman	\$73.45	119.24	Giddings	\$637.86	194.54
Coleman	\$414.60	135.72	Lampasas	\$76.20	123.70	Llano	\$650.17	198.29

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Bellville	\$23.66	41.77	Lampasas	\$15.97	63.88
Luling	\$27.66	48.83	Brady	\$25.00	100.00
Coleman	\$44.60	78.73	Coleman	\$25.87	103.48
Giddings	\$32.48	57.33	Bellville	\$26.00	104.00
Brady	\$56.65	100.00	Llano	\$27.17	108.68
Lampasas	\$61.70	108.91	Giddings	\$28.39	113.56
Llano	\$98.48	173.84	Luling	\$32.02	128.08

	Giddings	Bellville	Luling	Brady	Lampasas	Llano	Coleman
Electric	\$266.50	\$298.60	\$309.33	\$305.49	\$294.95	\$271.75	\$414.60
Water	\$40.00	\$44.73	\$45.95	\$61.60	\$76.20	\$58.10	\$73.45
Wastewater	\$32.48	\$23.66	\$27.66	\$56.65	\$61.70	\$98.48	\$44.60
Garbage	\$28.39	\$26.00	\$32.02	\$25.00	\$15.97	\$27.17	\$25.87
Property Tax	\$53.16	\$49.32	\$50.26	\$27.32	\$38.83	\$54.18	\$28.66
Total	\$420.53	\$442.31	\$465.21	\$476.06	\$487.65	\$509.68	\$587.18

Utility and Tax Rate Comparisons

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 collections per week of a 3 cubic yard dumpster

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	Giddings	\$62.60	57.75	Brady	\$372.60	100.00
Bellville	\$5,005.25	90.66	Bellville	\$72.73	67.09	Coleman	\$390.84	104.90
Giddings	\$5,162.65	93.51	Luling	\$83.90	77.40	Lampasas	\$529.47	142.10
Lampasas	\$5,434.60	98.43	Llano	\$94.94	87.58	Bellville	\$672.52	180.50
Brady	\$5,521.15	100.00	Brady	\$108.40	100.00	Luling	\$685.30	183.92
Luling	\$5,704.85	103.33	Lampasas	\$121.70	112.27	Giddings	\$724.84	194.54
Coleman	\$7,705.85	139.57	Coleman	\$123.45	113.88	Llano	\$738.83	198.29

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Bellville	\$28.66	30.12	Brady	\$69.00	100.00
Luling	\$45.36	47.67	Luling	\$124.98	181.13
Giddings	\$46.68	49.06	Coleman	\$139.49	202.16
Coleman	\$85.80	90.17	Giddings	\$140.70	203.91
Brady	\$95.15	100.00	Bellville	\$145.00	210.14
Lampasas	\$96.70	101.63	Lampasas	\$147.66	214.00
Llano	\$116.58	122.52	Llano	\$184.69	267.67

	Bellville	Llano	Giddings	Brady	Lampasas	Luling	Coleman
Electric	\$5,005.25	\$4,936.00	\$5,162.65	\$5,521.15	\$5,434.60	\$5,704.85	\$7,705.85
Water	\$72.73	\$94.94	\$62.60	\$108.40	\$121.70	\$83.90	\$123.45
Wastewater	\$28.66	\$116.58	\$46.68	\$95.15	\$96.70	\$45.36	\$85.80
Garbage	\$145.00	\$184.69	\$140.70	\$69.00	\$147.66	\$124.98	\$139.49
Property Tax	\$60.40	\$44.12	\$61.57	\$31.05	\$56.04	\$57.11	\$32.57
Total	\$5,307.68	\$5,393.78	\$5,473.03	\$5,824.75	\$5,844.78	\$6,016.20	\$8,087.16

Industrial Rate Comparison

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 collections per week of a 3 cubic yard dumpster

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	\$131.00	52.65	Brady	\$447.11	100.00
Llano	\$51,831.50	96.83	Bellville	\$156.73	62.99	Coleman	\$469.00	104.90
Bellville	\$52,078.25	97.29	Llano	\$193.35	77.71	Lampasas	\$635.37	142.10
Brady	\$53,529.79	100.00	Luling	\$211.30	84.93	Bellville	\$807.03	180.50
Lampasas	\$55,630.10	103.92	Brady	\$248.80	100.00	Luling	\$822.36	183.92
Luling	\$60,796.00	113.57	Lampasas	\$258.20	103.78	Giddings	\$869.81	194.54
Coleman	\$73,322.65	136.98	Coleman	\$273.45	109.91	Llano	\$886.59	198.29

Wastewater ⁴			Garbage ⁵		
	Monthly Bill	% of Brady		Monthly Bill	% of Brady
Bellville	\$43.66	20.73	Brady	\$103.50	100.00
Giddings	\$89.28	42.38	Luling	\$124.98	120.75
Luling	\$98.46	46.74	Coleman	\$176.17	170.21
Llano	\$179.63	85.27	Giddings	\$189.40	183.00
Lampasas	\$201.70	95.75	Bellville	\$205.00	198.07
Coleman	\$209.40	99.41	Lampasas	\$226.23	218.58
Brady	\$210.65	100.00	Llano	\$251.70	243.19

	Giddings	Llano	Bellville	Brady	Lampasas	Luling	Coleman
Electric	\$49,834.00	\$51,831.50	\$52,078.25	\$53,529.79	\$55,630.10	\$60,796.00	\$73,322.65
Water	\$131.00	\$193.35	\$156.73	\$248.80	\$258.20	\$211.30	\$273.45
Wastewater	\$89.28	\$179.63	\$43.66	\$210.65	\$201.70	\$98.46	\$209.40
Garbage	\$189.40	\$251.70	\$205.00	\$103.50	\$226.23	\$124.98	\$176.17
Property Tax	\$73.88	\$52.95	\$72.48	\$37.26	\$67.25	\$68.53	\$39.08
Total	\$50,316.16	\$52,530.06	\$52,550.89	\$54,130.00	\$56,369.18	\$61,299.27	\$74,020.75

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 on the high end of the middle
 - 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	\$694,352.55
Coleman	\$754,341.27
Llano	\$1,046,299.08
Brady	\$1,200,608.43
Luling	\$1,277,755.31
Lampasas	\$1,778,720.36
Giddings	\$1,959,372.99

- Data provided by Texas State Comptroller
- Total net sales tax revenue during CY 2017
 - Includes 4A/4B sales tax

City Services Comparison

	Pop.	Auditorium	Airport	Cemetery	Civic/Community Center	Electric System	Fairgrounds	Golf Course	Gas System	Hospital	Boat Harbor	Library/Museum	Lake	Market	Municipal Building	Parking Lot	Public Housing Units	Parks and Recreation	Sewer System	Senior Center	Solid Waste Disposal System	Swimming Pool	Transit Bus System	Toll Bridge	Water System	Zoo	Other	Total
Lampasas	Pop. 7,687		X	X		X		X				X			X			X	X		X	X			X		X	12
Luling	Pop. 5,764		X		X	X	X	X				X			X			X	X		X	X			X		X	13
Brady	Pop. 5,549		X	X	X	X	X	X	X				X		X			X	X	X	X	X	X		X		X	17
Giddings	Pop. 5,064			X		X		X				X			X			X	X			X			X		X	10
Coleman	Pop. 4,393		X	X		X						X	X		X			X	X		X	X			X			11
Bellville	Pop. 4,262		X		X	X	X	X				X			X			X	X			X			X		X	12
Llano	Pop. 3,341		X	X		X		X							X			X	X		X	X			X		X	11

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

Utility Rates and Services Summary

- Municipalities have limited revenue sources to fund city services, e.g., taxes, enterprise funds, and fees
 - Distribution of revenue changes between cities
 - Differs based on many local variables
- Higher property and sales taxes can offset revenue collected through utility funds
 - Demonstrated with Luling, Giddings, and Lampasas
- Brady provides more services compared to other cities despite:
 - Lowest calculated property taxes
 - \$77 - \$758 thousand sales tax revenue less than several comparison cities
 - Maintaining competitive utility rates