



**WILMER CITY COUNCIL
SPECIAL CALLED MEETING AND
BUDGET WORK SESSION NO. 3
AGENDA**

Monday, August 13, 2018 at 6:00 pm

Notice is hereby given that the City Council of the City of Wilmer will meet on the aforementioned date and time, in the Wilmer Community Center, located at 101 Davidson Plaza in Wilmer, Texas to consider the following:

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ACTION ITEM

1. Discuss the 2018 Tax Rate of \$0.5029 cents per \$100 valuation during the Tax Rate setting process, Take a Record Vote by Minute Entry on the Maximum 2018 Tax Rate that the Council will Consider, and Schedule Public Hearings.

RECESS SPECIAL CALLED MEETING

CONVENE INTO BUDGET WORK SESSION

1. Presentation and Discussion of the WEDC and WCDC FY 2019 Budgets.
2. Discussion of City of Wilmer FY 2018-2019 Budget.

ADJOURN BUDGET WORK SESSION

RECONVENE SPECIAL CALLED MEETING

ADJOURN SPECIAL CALLED MEETING

EXECUTIVE SESSION: The Council reserves the right to convene into executive session on any posted agenda item pursuant to Section 551.071(2) and Section 551.074 of the TEXAS GOVERNMENT CODE to seek legal advice concerning such subject.

ACCESSIBILITY STATEMENT: The Municipal Center is wheelchair-accessible. For sign interpretive services, call the City Secretary's office, 972-441-6373, or TDD 1-800-735-2989, at least 72 hours prior to the meeting. Reasonable accommodation will be made to assist your needs.

CERTIFICATE: I hereby certify the above Notice of Meeting was posted at the Wilmer City Hall on Wednesday, August 8, 2018, and copies thereof were provided to the Mayor, Mayor Pro-Tem, and Council Members.

Patsy Patten, City Secretary



WILMER CITY COUNCIL
Agenda Communication
August 13, 2018

AGENDA ITEM

1

**Discuss the 2018 Tax Rate and Take a Record Vote by Minute Entry
on the Maximum 2018 Tax that the Council will Consider.**

Issue/Problem

If a maximum tax to be considered is greater than the effective or roll back rate, whichever is less and prior to adoption of a tax rate for the ensuing year, city councils are required to take a record vote on the maximum rate that will be considered and set the dates for two public hearings. The City Council will discuss, propose, and take a "record vote" on the maximum tax rate to be considered for FY 2018-2019.

Options/Alternatives

Option #1 Discuss the maximum tax rate that the Council will consider adopting and take a record vote (Call the Roll). The proposed FY 2019 Operating Budget is built on a rate of \$0.5029.

Wilmer City Council	Yay	Nay
Emmanuel Wealthy-Williams, Mayor		
Sheila Petta, Mayor Pro Tem		
Candy Madrigal, Council Member		
Sergio Campos, Council Member		
Melissa Ramirez, Council Member		
John Eggen, Council Member		
Vote		

Option #2 Discuss the maximum tax rate that the Council will consider adopting and take a record vote. If the Council adopts a maximum tax rate less than \$0.5029, the proposed budget will have to be adjusted accordingly.

Wilmer City Council	Yay	Nay
Emmanuel Wealthy-Williams, Mayor		
Sheila Petta, Mayor Pro Tem		
Candy Madrigal, Council Member		
Sergio Campos, Council Member		
Melissa Ramirez, Council Member		
John Eggen, Council Member		
Vote		

Recommendations

Staff is recommending that the Council take a record vote on a maximum tax rate to be considered of \$0.5029.

Background

Truth-in-taxation is a concept embodied in the Texas Constitution and the Tax Code that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases. In order to comply with truth-in-taxation requirements when holding public hearings, considering budgets and setting rates to impose property taxes, the City must follow strict guidelines established by the Texas Local Government Code, Chapter 102, and 104.010, and the Texas Tax Code Chapter 26.

Considerations

Operational Considerations

Times established under the Truth-in-Taxation laws are very stringent. Staff has ensured the timelines are and will be followed and the necessary advertisement preceding or following Council discussion/action in this matter are followed in accordance with this statute.

The record vote on the proposed tax rate is the maximum rate that the Council will consider. The property tax rate eventually adopted may, however, be lower.

In order to meet stringent timelines established under the Truth-in-Taxation guidelines, this year's adoption of the 2017 Tax Rate will occur through the following meetings:

August 13, 2018	Record Vote on Tax Rate not to exceed
August 20, 2018	1 st Public Hearing on Tax Rate
Sept. 10, 2018	2 nd Public Hearing on Tax Rate
Sept. 18, 2018	Adopt Budget and Tax Rate

Legal Considerations

When a proposed rate exceeds the rollback rate or the effective rate, whichever is lower, the taxing unit's governing body must place a proposal on the agenda to specify the maximum rate that will not be exceeded. This vote must be a record vote. A taxing unit cannot vote to adopt a proposal to increase taxes by an unspecified amount.

Agenda Communication
Record Vote on Proposed 2018 Tax Rate
August 13, 2018
Page 3 of 3

If the motion passes, the governing body must schedule two public hearings on the proposal. These hearings must take place within the boundaries of the taxing unit; on a weekday that is not a holiday; and in a public building. The second hearing may not be held earlier than the third day after the date of the first hearing.

Final Considerations

The tax rate adopted by the Council will have a significant effect on the FY 2018-2019 Operating Budget.

Attachments

None

WILMER CITY COUNCIL
Agenda Communication
8-13-18

AGENDA ITEM

CITY OF WILMER
WILMER COMMUNITY DEVELOPMENT CORPORATION
WILMER ECONOMIC DEVELOPMENT CORPORATION
2018-2019 Annual Budgets

Issue

As required by the By-Laws of the two economic development corporations, their annual budgets are to be presented to the City Secretary for placement on City Council Agenda for final approval.

Background

The WCDC Type B and WEDC Type A met twice working on their Annual Budgets, with unanimous votes of approval of their 2018-2019 Annual Budgets. The WCDC approved their annual budget July 17, 2018 and the WEDC approved their annual budget August 7, 2018.

Considerations

Operational Considerations

The Marketing Sub-Budgets are held to a 10% of annual sales tax revenue per State Law. If these funds are not spent, they can rollover into the following fiscal year to be added to that year's 10% of annual sales tax revenue. Therefore, the final 2018-2019 budget will not be complete until the current budget/fiscal year - ends September 30, 2018 and the 2017-2018 Year End financial statements are provided. Then the unspent 2017-2018 Marketing Sub-Budget can be carried over into the next year's Marketing Sub-Budget.

Legal Considerations

A request was made by the WEDC to provide a copy of the *Type A and Type B Eligible Projects* fact sheet to the City Council, City Staff and citizens so that all can be aware of the projects that can be legally funded by the two EDC's.



Agenda Communication

August 13, 2018

Page 2 of 2

This fact sheet is included in the materials received from attending the Texas Economic Development Council's Sales Tax Workshops. This workshop is a very valuable asset for all Type A and B Cities towards the education of city officials as to the principles and practices of economic development sales tax corporations.

By State law, the City Administrator/Manager, City Attorney and Economic Development Director are required to attend a Sales Tax Workshop every two years. Wilmer's EDC's feel strongly that all board, Council and key city staff attend the annual Workshop to gain this knowledge and training. To date, several board and Council members have attended in the past as well as the City Attorney. The Economic Development Director attends the Workshop every year.

Please note that both EDC's have approved the funding for the registration of all board, council and key city staff to attend the upcoming Workshop in Richardson, 9/28/18.

Financial Considerations

The City Finance Director provided existing cash balances as well as projected annual sales tax revenue.

Attachments

WCDC Type B 2018-2019 Annual Budget
WEDC Type A 2018-2019 Annual Budget
Type A and Type B Eligible Projects
WCDC Minutes 7/17/2018 Board Meeting
WEDC Minutes 8/7/2018 Board Meeting

Prepared and Submitted By

David D. Miracle CEcD
Executive Director
Economic Development

Date: August 13, 2018

Approved By:



**Fund 11
Type A WEDC**

**Year to Year Comparisons
Summary
FY 2015-2018**

		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
<u>Account</u>	<u>Account Name</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Proposed Budget</u>
BEGINNING RESOURCES		\$ 483,990	\$ 670,000	1,000,000	1.5 million (est. +4 mo.'s)
REVENUES					
11-4600-00	Sales Tax	\$ 132,500	\$ 175,000	480,350	900,000 (per Finance Director)
11-5600-00	Interest Income	\$ 100	\$ 100	\$100	\$100
Total Revenue		\$ 132,600	\$ 175,100	480,450	900,100
TRANSFERS ADMINISTRATION					
11-5960-00	for Administrative Services	\$ 6,000	\$ 6,000	\$ 6,000	6,000
Total Transfers Out		\$ 6,000	\$ 6,000	\$ 6,000	6,000
OPERATIONS & MAINTENANCE					
11-8100-01	Office Supplies/Equipment	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-8425-01	Web Hosting/Design	\$ 7,000	\$ 1,000	7,000	7,000
11-8430-01	Mapping System	\$ 7,750	\$ 7,750	\$ 7,750	7,750
11-8535-01	Printing	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-8705-01	EDC Board Room Improve	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-9100-01	Signage	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-9101-01	Medline 380 Agreement				156,250 = 62.5% of 250K
Sub Total		\$ 20,750	\$ 14,750	\$ 20,750	177,000
PROFESSIONAL SERVICES					
11-7100-01	Legal	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-7120-01	Engineering	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-8146-01	IT Support	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-8600-01	Consultants - Other	\$ 36,000	\$ 36,000	38,400	38,400
118601	Consultants - Retail				4,000
11-8610-01	Marketing Associate	\$ 9,000	\$ 9,000	\$ 9,000	9,000
11-9995-01	Studies	\$ 40,000	\$ 60,000	\$ 60,000	60,000
Sub Total		\$ 107,000	\$ 127,000	129,400	133,400
DUES/SUBSCRIPTIONS/TRAINING					
11-6120-01	Meeting/Conferences	\$ 3,000	\$ 3,000	\$ 3,000	3,000
11-8510-01	Training	\$ 3,000	\$ 3,000	\$ 3,000	3,000
11-8515-01	Travel	\$ 5,000	\$ 5,000	\$ 5,000	5,000
11-9998-01	General Membership	\$ 5,000	\$ 5,000	\$ 5,000	5,000
Sub Total		\$ 16,000	\$ 16,000	\$ 16,000	16,000
CAPITAL OUTLAY					
11-7800-01	Future Projects	\$ -	\$ -	\$ -	-
11-9995-01	Incentives	\$ -	\$ -	\$ -	-
Sub Total		\$ -	\$ -	\$ -	-
Total Administration		\$ 149,750	\$ 163,750	172,150	332,400
MARKETING					

**Fund 11
Type A WEDC**

**Year to Year Comparisons
Summary
FY 2015-2018**

Account	Account Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
		BUDGET	BUDGET	BUDGET	Proposed Budget
<u>DUES/SUBSCRIPTIONS/TRAINING</u>					
11-8529-02	Memberships	\$ 7,750	\$ 7,750	\$ 7,750	7,750
11-8530-02	Conferences/Tradeshows	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-8531-02	Collateral Materials	\$ 5,000	\$ 5,000	\$10,000	10,000
11-8532-02	Misc. Marketing	\$ 1,250	\$ 21,250	\$61,250 est.	90K plus carryover?
11-8533-02	Ad Design & Advertising	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-8534-02	Allies Days	\$ -	\$ -		
Total Marketing		\$ 25,000	\$ 45,000	\$90,000	175,000
<u>EXPENDITURES - CAPITAL PROJECTS</u>					
11-6226-99	Wilmer South Infrastructure	\$ 150,000	\$ 150,000	\$ 150,000	100,000
11-6227-99	Other Infrastructure	\$ 300,000	\$ 300,000	\$ 350,000	300,000
11-6231-99	Cactus				50,000
11-6229-99	Pipe Bursting			\$ 100,000	0
11-6230-99	Fulghum Road			\$ 46,114	46,114
11-6232-99	I-45 Waterline			\$ 411,648	411,648
Total Capital Projects		#REF!	#REF!	\$ 1,057,762	907,762
Total Expenditures		#REF!	#REF!	1,319,912	1,415,162
Ending Resources		#REF!	#REF!	160,538	984,938

**Fund 11
Type B WCDC**

**Year to Year Comparisons
Summary
FY 2015-2018**

		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
<u>Account</u>	<u>Account Name</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Proposed Budget</u>
BEGINNING RESOURCES		\$ 483,990	\$ 670,000	1,000,000	1.5 million (est. +4 mo.'s)
REVENUES					
11-4600-00	Sales Tax	\$ 132,500	\$ 175,000	480,350	900,000 (per Finance Director)
11-5600-00	Interest Income	\$ 100	\$ 100	\$100	\$100
Total Revenue		\$ 132,600	\$ 175,100	480,450	900,100
TRANSFERS ADMINISTRATION					
11-5960-00	for Administrative Services	\$ 6,000	\$ 6,000	\$ 6,000	6,000
Total Transfers Out		\$ 6,000	\$ 6,000	\$6,000	6,000
OPERATIONS & MAINTENANCE					
11-8100-01	Office Supplies/Equipment	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-8425-01	Web Hosting/Design	\$ 7,000	\$ 1,000	7,000	7,000
11-8430-01	Mapping System	\$ 7,750	\$ 7,750	\$ 7,750	7,750
11-8535-01	Printing	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-8705-01	EDC Board Room Improve	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-9100-01	Signage	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-9101-01	Medline 380 Agreement				156,250 - 62.5% of 250K
Sub Total		\$ 20,750	\$ 14,750	\$ 20,750	177,000
PROFESSIONAL SERVICES					
11-7100-01	Legal	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-7120-01	Engineering	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-8146-01	IT Support	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-8600-01	Consultants - Other	\$ 36,000	\$ 36,000	38,400	38,400
118601	Consultants - Retail				4,000
11-8610-01	Marketing Associate	\$ 9,000	\$ 9,000	\$ 9,000	9,000
11-9995-01	Studies	\$ 40,000	\$ 60,000	\$ 60,000	60,000
Sub Total		\$ 107,000	\$ 127,000	129,400	133,400
DUES/SUBSCRIPTIONS/TRAINING					
11-6120-01	Meeting/Conferences	\$ 3,000	\$ 3,000	\$ 3,000	3,000
11-8510-01	Training	\$ 3,000	\$ 3,000	\$ 3,000	3,000
11-8515-01	Travel	\$ 5,000	\$ 5,000	\$ 5,000	5,000
11-9998-01	General Membership	\$ 5,000	\$ 5,000	\$ 5,000	5,000
Sub Total		\$ 16,000	\$ 16,000	\$ 16,000	16,000
CAPITAL OUTLAY					
11-7800-01	Future Projects	\$ -	\$ -	\$ -	
11-9995-01	Incentives	\$ -	\$ -	\$ -	
Sub Total		\$ -	\$ -	\$ -	
Total Administration		\$ 149,750	\$ 163,750	172,150	332,400
MARKETING					

**Fund 11
Type B WCDC**

**Year to Year Comparisons
Summary
FY 2015-2018**

Account	Account Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
		BUDGET	BUDGET	BUDGET	Proposed Budget
<u>DUES/SUBSCRIPTIONS/TRAINING</u>					
11-8529-02	Memberships	\$ 7,750	\$ 7,750	\$ 7,750	7,750
11-8530-02	Conferences/Tradeshows	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-8531-02	Collateral Materials	\$ 5,000	\$ 5,000	\$10,000	10,000
11-8532-02	Misc. Marketing	\$ 1,250	\$ 21,250	\$61,250 est.	90K plus carryover?
11-8533-02	Ad Design & Advertising	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-8534-02	Allies Days	\$ -	\$ -		
Total Marketing		\$ 25,000	\$ 45,000	\$90,000	175,000
<u>EXPENDITURES - CAPITAL PROJECTS</u>					
11-6226-99	Wilmer South Infrastructure	\$ 150,000	\$ 150,000	\$ 150,000	50,000
11-6227-99	Other Infrastructure	\$ 300,000	\$ 300,000	\$ 300,000	300,000
11-6231-99	Cactus Environmental				50,000
11-6229-99	Pipe Bursting			\$ 100,000	0
11-6228-99	City Parks Infrastructure	\$ 50,000	\$ 50,000	\$ 50,000	50,000
11-6232-99	I-45 Waterline			\$ 411,648	411,648
11-6230-99	Fulghum Road			\$ 46,114	46,114
Total Capital Projects		\$ 500,000	\$ 500,000	\$ 1,057,762	907762
Total Expenditures		\$ 174,750	\$ 208,750	1,319,912	1,415,162
Ending Resources		\$ 441,840	\$ 636,350	160,538	984,938

**Fund 11
Type A WEDC**

**Year to Year Comparisons
Summary
FY 2015-2018**

		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
<u>Account</u>	<u>Account Name</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Proposed Budget</u>
BEGINNING RESOURCES		\$ 483,990	\$ 670,000	1,000,000	1.5 million (est. +4 mo.'s)
REVENUES					
11-4600-00	Sales Tax	\$ 132,500	\$ 175,000	480,350	900,000 (per Finance Director)
11-5600-00	Interest Income	\$ 100	\$ 100	\$100	\$100
Total Revenue		\$ 132,600	\$ 175,100	480,450	900,100
TRANSFERS ADMINISTRATION					
11-5960-00	for Administrative Services	\$ 6,000	\$ 6,000	\$ 6,000	6,000
Total Transfers Out		\$ 6,000	\$ 6,000	\$ 6,000	6,000
OPERATIONS & MAINTENANCE					
11-8100-01	Office Supplies/Equipment	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-8425-01	Web Hosting/Design	\$ 7,000	\$ 1,000	7,000	7,000
11-8430-01	Mapping System	\$ 7,750	\$ 7,750	\$ 7,750	7,750
11-8535-01	Printing	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-8705-01	EDC Board Room Improve	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-9100-01	Signage	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-9101-01	Medline 380 Agreement				156,250 = 62.5% of 250K
Sub Total		\$ 20,750	\$ 14,750	\$ 20,750	177,000
PROFESSIONAL SERVICES					
11-7100-01	Legal	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-7120-01	Engineering	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-8146-01	IT Support	\$ 2,000	\$ 2,000	\$ 2,000	2,000
11-8600-01	Consultants - Other	\$ 36,000	\$ 36,000	38,400	38,400
118601	Consultants - Retail				4,000
11-8610-01	Marketing Associate	\$ 9,000	\$ 9,000	\$ 9,000	9,000
11-9995-01	Studies	\$ 40,000	\$ 60,000	\$ 60,000	60,000
Sub Total		\$ 107,000	\$ 127,000	129,400	133,400
DUES/SUBSCRIPTIONS/TRAINING					
11-6120-01	Meeting/Conferences	\$ 3,000	\$ 3,000	\$ 3,000	3,000
11-8510-01	Training	\$ 3,000	\$ 3,000	\$ 3,000	3,000
11-8515-01	Travel	\$ 5,000	\$ 5,000	\$ 5,000	5,000
11-9998-01	General Membership	\$ 5,000	\$ 5,000	\$ 5,000	5,000
Sub Total		\$ 16,000	\$ 16,000	\$ 16,000	16,000
CAPITAL OUTLAY					
11-7800-01	Future Projects	\$ -	\$ -	\$ -	-
11-9995-01	Incentives	\$ -	\$ -	\$ -	-
Sub Total		\$ -	\$ -	\$ -	-
Total Administration		\$ 149,750	\$ 163,750	172,150	332,400
MARKETING					

**Fund 11
Type A WEDC**

**Year to Year Comparisons
Summary
FY 2015-2018**

		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
<u>Account</u>	<u>Account Name</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Proposed Budget</u>
<u>DUES/SUBSCRIPTIONS/TRAINING</u>					
11-8529-02	Memberships	\$ 7,750	\$ 7,750	\$ 7,750	7,750
11-8530-02	Conferences/Tradeshows	\$ 10,000	\$ 10,000	\$ 10,000	10,000
11-8531-02	Collateral Materials	\$ 5,000	\$ 5,000	\$10,000	10,000
11-8532-02	Misc. Marketing	\$ 1,250	\$ 21,250	\$61,250 est.	90K plus carryover?
11-8533-02	Ad Design & Advertising	\$ 1,000	\$ 1,000	\$ 1,000	1,000
11-8534-02	Allies Days	\$ -	\$ -		
Total Marketing		\$ 25,000	\$ 45,000	\$90,000	175,000
<u>EXPENDITURES - CAPITAL PROJECTS</u>					
11-6226-99	Wilmer South Infrastructure	\$ 150,000	\$ 150,000	\$ 150,000	100,000
11-6227-99	Other Infrastructure	\$ 300,000	\$ 300,000	\$ 350,000	300,000
11-6231-99	Cactus				50,000
11-6229-99	Pipe Bursting			\$ 100,000	0
11-6230-99	Fulghum Road			\$ 46,114	46,114
11-6232-99	I-45 Waterline			\$ 411,648	411,648
Total Capital Projects		#REF!	#REF!	\$ 1,057,762	907,762
Total Expenditures		#REF!	#REF!	1,319,912	1,415,162
Ending Resources		#REF!	#REF!	160,538	984,938