Notice of Regular Meeting of the Wilmer City Council

Wilmer Community Center
101 Davidson Plaza
Wilmer, Texas 75172

Thursday, August 20, 2026, at 7:00 pm

Pursuant to Texas Government Code §551.127, notice is given that it is the intent of the City Council that a quorum of the Council will be physically present for the above-referenced meeting at the Wilmer Community Center, 101 Davidson Plaza, Wilmer, Texas 75172. Some council members or City employees may participate in this meeting remotely by means of video conference call in compliance with state law and by means of a video conference call with video and audio feed of the member's participation, as applicable, to be broadcast live at the meeting. Gov't Code 551.127(a-1).

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

COMMUNITY ANNOUNCEMENTS:

CITIZENS' COMMENTS:
At this time citizens who have pre-registered before the call to order will be allowed to speak on any matter other than personnel matters or matters under litigation, for a length of time not to exceed three (3) minutes. No Council action or discussion may take place on a matter until such matter has been placed on an agenda and posted in accordance with law. Anyone desiring to speak on an item scheduled for a public hearing is requested to hold their comments until the public hearing portion of the item.

PRESENTATION:
Items listed under presentation are special public recognition, staff recognition, and reports.

1. Presentation of the 3rd Quarter Financial Reports.

2. Presentation of the 3rd Quarter Investment Reports.

CONSENT AGENDA:

Items listed under the consent agenda are considered routine and are generally enacted in one motion. The exception to this rule is that a Council Member may request one or more items to be removed from the consent agenda for separate discussion and action.

ACTION:

3. Discuss and consider a Final Plat for 746 Goode Addition, located in the Charles A Warfield survey, Abstract No. 1613 City of Wilmer, Dallas County, Texas, and generally addressed as 746 N. Goode Road. (FP-26-01)

4. Discuss and consider entering into an Engagement Agreement with Nichols | Jackson, LLP for City Attorney, general legal, and prosecution services; authorizing the City Administrator to execute the Engagement Agreement and providing for an effective date.

5. Discuss and consider approving Resolution R2026-0820A, awarding a depository services contract to American National Bank of Texas and authorizing the City Administrator to execute the contract and all necessary agreements.

6. Discuss and consider approving Resolution No. R2026-0820B regarding the proposed Fiscal Year 2026/2027 tax rate of $0.424488 per $100 of assessed valuation for the City of Wilmer, Texas; take a record vote on the proposed tax rate for the fiscal year beginning October 1, 2026, and ending September 30, 2027; set a public hearing; and authorize publication and posting of the required notice of the proposed 2026 tax year property tax rate.

7. Discuss and consider approving Resolution No. R2026-0820C, designating an officer or employee to calculate the No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and De Minimis Rate in accordance with Section 26.04 of the Texas Tax Code for Fiscal Year 2026/2027, and providing for an effective date.

ADJOURNMENT

CERTIFICATE

This is to certify that I, Katisha Bruner-Myles, posted this agenda notice by 4:00 p.m. on August 14, 2026, on the bulletin board of the City of Wilmer located at 128 N. Dallas Avenue, Wilmer, Texas 75172.

EXECUTIVE SESSION: The City Council reserves the right to convene into executive session on any posted agenda item pursuant to Section 551.071(2) of the Texas Government Code to seek legal advice concerning such subject.

El Concejo Municipal se reservan el derecho de reunirse en sesión ejecutiva sobre cualquier tema en la agenda publicada de acuerdo con la Sección 551.071(2) del Código de Gobierno de Texas para recibir asesoramiento legal sobre dicho tema.

ACCESSIBILITY STATEMENT: Meetings of the City Council are held in municipal facilities are 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.

Las reuniones de los El Concejo Municipal se celebran en instalaciones municipales accesibles para sillas de ruedas. Para servicios de interpretación por señas, llame a la oficina de la secretaria de la Ciudad, al 972-441-6373, o al TDD 1-800-735-2989, al menos 72 horas antes de la reunión. Se harán ajustes razonables para asistir a sus necesidades.

NOTICE OF POSSIBLE QUORUM: There may be a quorum of the Board of Adjustment, the Community Development Corporation, the Economic Development Corporation, the Library Advisory Board, the Parks Advisory Board and/or the Planning and Zoning Commission members who may be present at the meeting, but they will not deliberate on any city or board business.

Puede haber un quórum de los miembros de la Junta de Ajustes, la Corporación de Desarrollo Comunitario, la Corporación de Desarrollo Económico, la Junta Asesora de la Biblioteca, la Junta Asesora de Parques y/o la Comisión de Planificación y Zonificación que puedan estar presentes en la reunión, pero no deliberarán sobre ningún asunto de la ciudad o de la junta.

HANDGUN PROHIBITION: Pursuant to Section 46.03, Penal Code (Places Weapons Prohibited), a person may not carry a firearm or other weapon on this property.

For the purpose of this notice "property" shall mean the Community Center or any other room where a meeting subject to an open meeting under Government Code Chapter 551 is held (City Council and all Boards and Commissions).

**This does not apply to licensed carriers.*

De acuerdo con la Sección 46.03, Código Penal (Lugares Prohibidos para Armas), una persona no puede portar un arma de fuego u otra arma en esta propiedad.

Para los fines de este aviso, "propiedad" se entenderá como el Centro Comunitario o cualquier otra sala donde se celebre una reunión sujeta a una reunión abierta bajo el Capítulo 551 del Código de Gobierno (Concejo Municipal y todas las Juntas y Comisiones).

**Esto no se aplica a los transportistas autorizados.*

CITY OF WILMER

City Council Regular Meeting **1.**

Meeting Date: 08/20/2026

Submitted by: Patricia Albrecht, Consulting Finance Director

Agenda Caption:
Presentation of the 3rd Quarter Financial Reports.

Background:
The broad purpose of the City's financial statements is to enable the City to achieve and maintain a stable and positive financial position and to provide guidelines for the day-to-day planning and operations of the City's financial affairs. The following information is representative of fiscal year 2026-2027 and the third quarter of fiscal year 2026.

Operational Considerations:
Financials are prepared by the Finance Department for presentation. The third quarter of the fiscal year has been closed in the City's books.

Legal:
Financials are being provided in accordance with Section 1.04.034 of the City of Wilmer Code of Ordinances.

Public Information Considerations:
This item is being considered at a meeting of the City Council and in accordance with the Texas Open Meetings Act.

Options/Alternatives:
The financials are for presentation and discussion. No action is necessary.

Recommendation:
Presentation of the 3rd Quarter Financial Reports

Attachments
3rd Quarter Financials

City of Wilmer

3rd Quarter Financials

For the Quarter Ended June 30, 2026

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Revenue				
104092 · Property Taxes				
104095 · Current Ad Valorem Taxes	$ 10,283,541	$ 10,129,265	154,276	98.5%
104097-TIF Increment	(500,000)	(500,000)	-	100.0%
105002 · Delinquent Ad Valorem Taxes	15,000	(165,307)	180,307	(11.02)
105117 · Rendition Penalty Tax	-	(1,704)	1,704	1.00
105118 · Penalty & Interest (Taxes)	15,000	25,665	(10,665)	1.71
104092 · Property Taxes - Other	-			
Total 104092 · Property Taxes	9,813,541	9,487,919	325,622	96.68%
104096 · Sales Taxes				
105125 · Sales Tax Revenue	6,100,000	5,529,419	570,581	90.65%
104096 · Sales Taxes - Other				
Total 104096 · Sales Taxes	6,100,000	5,529,419	570,581	90.65%
105122 · Franchise Taxes				
105124- Verizon	-	241	(241)	100.0%
105126 · Waste Management	100,000	139,867	(39,867)	139.87%
105127 · Fees Other	25,000	14,582	10,418	58.33%
105128 · Oncor	270,000	582,066	(312,066)	215.58%
105132 · Atmos	15,000	18,258	(3,258)	121.72%
105133 · Frontier	700	237	463	33.79%
105134 · CHARTER Franchise	500		500	0.0%
105135 · PEG	100		100	0.0%
105122 · Franchise Taxes - Other	-			
Total 105122 · Franchise Taxes	411,300	755,250	(343,950)	183.63%
105130 · Alcoholic Beverage Taxes				
105123 · Mixed Beverage Tax	5,000	5,584	(584)	111.67%
Total 105130 · Alcoholic Beverage Taxes	5,000	5,584	(584)	111.67%
105205 · License and Permits				
105209 · Contractor Registration	20,000	16,750	3,250	83.75%
105210 · MEP's	105,000	43,497	61,503	41.43%
105211 · Development/Engineering Fees	40,000	28,000	12,000	70.0%
105212 · Planning & Zoning Fees	95,000	34,747	60,253	36.58%
105218 · Rental Registration	6,000	3,225	2,775	53.75%
105219 · Manufactured Home Permits	65,000	11,837	53,163	18.21%
105220 · Meter Releases	8,500	300	8,200	3.53%
105221 · Fire Permits	15,000	11,115	3,886	74.1%
105227 · Mowing & City Svs Reimbursement	1,000	5,381	(4,381)	538.13%
105240 · Health Permits	5,200	3,360	1,840	64.62%
105250 · Other Licenses & Permits	950,000	1,182,485	(232,485)	124.47%
165661 · After Hours Collection	700	-	700	0.0%
105205 · License and Permits - Other	2,500	1,375	1,125	55.0%
Total 105205 · License and Permits	1,313,900	1,342,072	(28,172)	102.14%
105305 · Charges Current Services				
105306 · Charges Current Services - Othe				

General Fund Budget to Actual
as of June 30, 2026

City of Wilmer Serving Our Community — General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
105335 · Miscellaneous Income	6,000		6,000	0.0%
105340 · Animal Control Fees		915	(915)	100.0%
Total 105306 · Charges Current Services - Othe	6,000	915	5,085	15.25%
105309 · Garbage				
105310 · Garbage Collections	476,298	362,203	114,095	76.05%
105311 · Current Services	37,080	29,167	7,913	78.66%
105309 · Garbage - Other-Audit Adj.	-	145	(145)	100.0%
Total 105309 · Garbage	513,378	391,515	121,863	76.26%
105320 · City Ambulance Services				
105322 · Molina				
105323 · ECHO	6,000	37,911	(31,911)	631.84%
105324 · IS Stream	-	-	-	0.0%
105325 · BCBS	9,500	-	9,500	0.0%
105326 · United Health	10,000		10,000	0.0%
105327 · Novitas	2,500	9,052	(6,552)	362.08%
105329 · Centene	200	1,104	(904)	552.0%
105320 · City Ambulance Services - Other	20,000	186,311	(166,311)	931.56%
Total 105320 · City Ambulance Services	48,200	234,378	(186,178)	486.26%
105321 · Co. Fire & Ambulance Services				
105328 · City	-		-	0.0%
105321 · Co. Fire & Ambulance Services - Other	44,000	101,005	(57,005)	229.56%
Total 105321 · Co. Fire & Ambulance Services	44,000	101,005	(57,005)	229.56%
Total 105305 · Charges Current Services	611,578	727,813	(116,235)	119.01%
105505 · Fines and Forfeitures				
105520 · Fines Non-Exempt UTZ-HB-243	500,000	311,869	188,131	62.37%
105522 · Time Pay-Court Efficiency Fee	150	88	62	58.37%
105523 · Time Pay	500	350	150	70.05%
105524 · Child Safety - Seatbelt Program	400	-	400	0.0%
105530 · Handling Fee Tax on Fines	31,518	21,833	9,685	69.27%
105531 · Traffic	6,500	4,312	2,188	66.35%
105540 · Deferral Fees	16,480	12,220	4,260	74.15%
105545 · Judicial System Fee	-		-	0.0%
105560 · Miscellaneous Income			-	0.0%
105565 · Omni Reimbursement Fee (2020)	2,600	3,436	(836)	132.15%
105580 · Warrant Fees	50,000	28,999	21,001	58.0%
105581 · DPS Fee	2,000	781	1,219	39.03%
105583 · Tx Comptroller-(PeaceOfficer Al	-	-	-	0.0%
105590 · Alarm Fees	350	-	350	0.0%
105594 · School Zone Fees	-		-	0.0%
105595 · Defensive Driving Adm. Fees	3,600	1,220	2,380	33.89%
105596 · Promise to Appear Fees	18,000	13,576	4,424	75.42%
105598 · Judges Discretionary Fees	3,500	2,830	670	80.86%
105671 · Time Pay Reimb Fee (2020)	5,100	5,876	(776)	115.21%
105672 · Municipal Jury Fund	400	292	108	73.02%
105673 · Truancy Prev & Div Fund (2020)	16,000	14,601	1,399	91.26%

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
105714 · Linebarger Collections	90,000	75,959	14,041	84.4%
105720 · Child Safety - Crossing Guard	-		-	0.0%
105721 · Child Safety Fee	3,500	3,649	(149)	104.26%
105505 · Fines and Forfeitures - Other	600	88	512	14.67%
Total 105505 · Fines and Forfeitures	751,198	501,978	249,220	66.82%
105599 · Other				
105550 -Proceeds - Sale of Assets	-			
105610 · Library Revenues		1,777	(1,777)	100.0%
105620 · Events				
105655 · Pioneer Days	15,000	-	15,000	0.0%
105656 · Christmas Wish Program	3,500	16,575	(13,075)	473.57%
105620 - Special Events-Other		2,225	(2,225)	100.0%
105659 · National Night Out	575	-	575	0.0%
Total 105620 · Events	19,075	18,800	275	98.56%
105660 · Miscellaneous Income	9,000	17,158	(8,158)	190.65%
105661-ADP Refund	-			
105715 · Insurance Proceeds	6,500		6,500	0.0%
105912 · Administrative Services EDC CDC	7,000	6,000	1,000	85.71%
105777 · 2024 PPFCO Proceeds	-		-	0.0%
105599 · Other - Other	9,000		9,000	0.0%
Total 105599 · Other	50,575	43,735	6,840	86.48%
105601 · Revenue from Use of Money				
105665 · Interest	135,000	326,333	(191,333)	241.73%
Total 105601 · Revenue from Use of Money	135,000	326,333	(191,333)	241.73%
105755 · Intergovernmental				
105346 · Miscellaneous State Grants	-		-	0.0%
105347-Opiate Settlement		33	(33)	100.0%
105348-Library Grant/TLA-HEB		7,500	(7,500)	100.0%
105577 · LEOSE-Grant	-	5,485	(5,485)	100.0%
105651 · Intergovernmental Revenue	-		-	0.0%
105765 · DAAA Program	-		-	0.0%
105766 · Participants			-	0.0%
105767 · DAAA Reimbursement	16,000	12,771	3,229	79.82%
105765 · DAAA Program - Other			-	0.0%
Total 105765 · DAAA Program	16,000	12,771	3,229	79.82%
105755 · Intergovernmental - Other			-	0.0%
Total 105755 · Intergovernmental	16,000	25,789	(9,789)	161.18%
105801-Transfers In				
Total Revenue	**19,208,092**	**18,745,892**	**462,200**	**97.59%**
Expenditures				
110000 · General Government				
116000 · Administration				
116100 · Personnel & Benefits				

General Fund Budget to Actual
as of June 30, 2026

City of Wilmer Serving Our Community General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
116105 · Assistant to the City Administrator	69,433	57,623	11,810	82.99%
116108 · Intern	65,520	31,764	33,756	48.48%
116114 · City Administrator	214,034	111,834	102,200	52.25%
116115- Custodian	39,393	-	39,393	0.0%
116120 · Overtime Pay	-	-	-	0.0%
116130 · Car Allowance	9,000	6,750	2,250	75.0%
116150 · Payroll Taxes	30,400	15,893	14,507	52.28%
116170 · Retirement	56,089	20,784	35,305	37.06%
116171 · 457B-Mission Square	15,000	37,550	(22,550)	250.33%
116180 · Life & Health Insurance	38,497	12,527	25,971	32.54%
Total 116100 · Personnel & Benefits	537,366	294,724	242,642	54.85%
116200 · Contractual Services				
116203 · Dallas Co Tax Off (Adm Fees)	3,850	4,260	(410)	110.66%
116216 · Other Professional Services	191,140	110,055	81,085	57.58%
Total 116200 · Contractual Services	194,990	114,315	80,675	58.63%
116300 · Operating Supplies				
116301 · Office Supplies	2,000	1,402	598	70.12%
116306 · Cleaning Supplies	2,500	1,950	550	78.0%
116317 · Miscellaneous Supplies	500	793	(293)	158.54%
116323 · Postage	500	154	346	30.84%
116324 · Printing/Binding	15,300	6,572	8,728	42.95%
Total 116300 · Operating Supplies	20,800	10,871	9,929	52.27%
116400 · Repairs & Maintenance				
116403 · Building	20,000	15,491	4,509	77.46%
Total 116400 · Repairs & Maintenance	20,000	15,491	4,509	77.46%
116699 · Other Expense				
116189 · Trainings				
116190 · School/Training	2,500	648	1,852	25.91%
116191 · Travel/Food/Lodge	5,000	658	4,342	13.16%
116192 · Dues/Memberships	2,526	437	2,089	17.32%
Total 116189 · Trainings	10,026	1,743	8,283	17.39%
116701 · Audit	-			
116702 · Publication/Advertising	17,856	1	17,855	0.0%
116706 · Miscellaneous Services	13,955		13,955	0.0%
Total 116699 · Other Expense	41,837	1,744	40,093	4.17%
116900 · Capital Outlays				
116901 · Office Equipment			-	0.0%
116907 · Buildings	4,331		4,331	0.0%
Total 116900 · Capital Outlays	4,331	-	4,331	0.0%
Total 116000 · Administration	**819,324**	**437,145**	**382,179**	**53.35%**
126000 · City Secretary				
126100 · Personnel & Benefits				
126102 · Records Management Coordinator	77,230	54,072	23,158	70.01%
126120 · City Secretary	101,970	83,390	18,580	81.78%

General Fund Budget to Actual
as of June 30, 2026

City of Wilmer Serving Our Community General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
126130 · Car Allowance	4,800	3,323	1,477	69.23%
126150 · Payroll Taxes	14,076	10,277	3,799	73.01%
126151 · Overtime Pay	-	2,311	(2,311)	100.0%
126170 · Retirement	19,150	14,698	4,452	76.75%
126180 · Life & Health Insurance	22,509	21,268	1,241	94.49%
Total 126100 · Personnel & Benefits	239,735	189,339	50,396	78.98%
126200 · Contractual Services				
126216 · Other Professional Services	24,213	4,233	19,980	17.48%
126217 · Election Services	13,130	9,361	3,769	71.3%
126219 · Software	31,052	75,630	(44,578)	243.56%
126220-Contractual Services				
Total 126200 · Contractual Services	68,395	89,224	(20,829)	130.45%
126300 · Operating Supplies				
126301 · Office Supplies	5,700	917	4,783	16.09%
126306 · Cleaning Supplies			-	0.0%
126317 · Miscellaneous Supplies			-	0.0%
126323 · Postage	1,000	1,818	(818)	181.8%
126324 · Printing/Binding	-			
Total 126300 · Operating Supplies	6,700	2,735	3,965	40.82%
126699 · Other Expenses				
126189 · Training				
126190 · Schools/Training	9,015	3,758	5,257	41.69%
126191 · Travel/Food/Lodge	11,700	4,569	7,131	39.05%
126192 · Dues/Memberships	2,205	320	1,885	14.51%
126193 · Uniforms			-	0.0%
Total 126189 · Trainings	22,920	8,647	14,273	37.73%
126702 · Publication/Advertising	5,000	5,585	(585)	111.7%
Total 126699 · Other Expenses	27,920	14,232	13,688	50.97%
Total 126000 · City Secretary	**342,750**	**295,530**	**47,220**	86.22%
136000 · Finance Department				
136100 · Personnel & Benefits				
136105 · Acctg Tech	-		-	0.0%
136111 · Senior Accountant	84,700	26,403	58,297	31.17%
136130 · Car Allowance	4,800		4,800	0.0%
136131 · Director of Finance	135,540		135,540	0.0%
136132- Accountant	61,115		61,115	0.0%
136132 · Finance Manager	-		-	0.0%
136150 · Payroll Taxes	21,890	2,013	19,877	9.2%
136170 · Retirement	29,588	2,728	26,860	9.22%
136180 · Life & Health Insurance	33,706	2,842	30,864	8.43%
Total 136100 · Personnel & Benefits	371,339	33,986	337,353	9.15%
136200 · Contractual Services				
136216 · Other Professional Serv.	150,650	237,872	(87,222)	157.9%
Total 136200 · Contractual Services	150,650	237,872	(87,222)	157.9%

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
136300 · Operating Supplies				
136301 · Office Supplies	3,450	782	2,668	22.66%
136323 · Postage	1,320	584	736	44.28%
136324 · Printing/Binding	700	1,005	(305)	143.64%
Total 136300 · Operating Supplies	5,470	2,372	3,098	43.36%
136699 · Other Expenses				
136189 · Trainings				
136190 · Schools/Training	3,720		3,720	0.0%
136191 · Travel/Food/Lodge	2,685	47	2,638	1.75%
136192 · Dues/Memberships	2,077	2,658	(581)	127.97%
136193 · Uniforms			-	0.0%
Total 136189 · Trainings	8,482	2,705	5,777	31.89%
136701 · Audit	24,000	27,500	(3,500)	114.58%
Total 136699 · Other Expenses	32,482	30,205	2,277	92.99%
Total 136000 · Finance Department	**559,941**	**304,435**	**255,506**	**54.37%**
156000 · Mayor and Council				
156699 · Other Expenses				
156189 · Training				
156190 · Schools/Training	13,500	1,590	11,910	11.78%
156191 · Travel/Food/Lodge	11,000	3,317	7,683	30.15%
156192 · Dues/Memberships	850		850	0.0%
Total 156189 · Training	25,350	4,907	20,443	19.36%
156193 · Uniforms	1,500	288	1,212	19.2%
156324 · Printing/Binding	623	890	(267)	142.86%
156706 · Miscellaneous Services	15,650	2,931	12,719	18.73%
Total 156699 · Other Expenses	43,123	9,016	34,107	20.91%
Total 156000 · Mayor and Council	**43,123**	**9,016**	**34,107**	**20.91%**
206000 · Human Resources				
206100 · Personnal & Benefits				
206101 · HR Generalist	-		-	0.0%
206102 · HR Manager	97,850	133,595	(35,745)	136.53%
206150 · Payroll Taxes	7,486	9,963	(2,477)	133.1%
206170 · Retirement	10,118	13,806	(3,688)	136.45%
206180 · Life and Health Insurance	11,338	13,358	(2,020)	117.82%
Total 206100 · Personnel & Benefits	126,791	170,722	(43,931)	134.65%
206200 · Contractual Services				
206216 · Other Professional Services	18,000	12,124	5,876	67.36%
206219 · Software	-	322	(322)	100.0%
Total 206200 · Contractual Services	18,000	12,446	5,554	69.14%
206300 · Operating Supplies				
206301 · Office Supplies	1,000	1,410	(410)	141.0%
Total 206300 · Operating Supplies	1,000	1,410	(410)	141.0%
206699 · Other Expenses				
206189 · Training				

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
206190 · School/Training	2,545	165	2,380	6.48%
206191 · Training/Food/.Lodge	1,100		1,100	0.0%
206192 · Dues/Membership	534	225	309	42.14%
Total 206189 · Training	4,179	390	3,789	9.33%
206900-Capital Expense	-			
Total 206699 · Other Expenses	4,179	390	3,789	9.33%
Total 206000 · Human Resources	**149,970**	**184,968**	**(34,998)**	**123.34%**
256000 · Information Technology Services				
256200 · Contractual Services				
256216 · Professional Services	174,800	180,656	(5,856)	103.35%
256219 · Software & Licensing	266,134	113,845	152,289	42.78%
Total 256200 · Contractual Services	440,934	294,501	146,433	66.79%
256300 · Operating Supplies				
256325 · Computer Hardware	81,544	138	81,406	0.17%
Total 256300 · Operating Supplies	81,544	138	81,406	0.17%
256600 · Utilities				
256640 · Mobile & Communication Svcs	106,451	56,227	50,224	52.82%
256660 · Internet	23,510	22,854	656	97.21%
256600 · Utilities - Other			-	0.0%
Total 256600 · Utilities	129,961	79,081	50,880	60.85%
Total 256000 · Information Technology Services	**652,439**	**373,721**	**278,718**	**57.28%**
Total 110000 · General Government	**2,567,547**	**1,604,814**	**962,733**	**62.5%**
210000 · Public Safety				
305999 · Fire Department				
306100 · Personnel & Benefits				
306111 · Firefighter	905,995	675,687	230,308	74.58%
306112 · Driver Engineer	266,038	198,118	67,920	74.47%
306114 · Fire Chief	139,152	101,610	37,542	73.02%
306115 · Fire Captain	276,894	73,537	203,357	26.56%
306116 · Fire Inspector	90,435	70,011	20,424	77.42%
306120 · Overtime Pay	322,000	532,170	(210,170)	165.27%
306150 · Payroll Taxes	153,039	122,589	30,450	80.1%
306170 · Retirement	206,853	170,329	36,524	82.34%
306180 · Life & Health Insurance	288,308	203,541	84,767	70.6%
306193 · Uniforms	14,000	7,554	6,446	53.96%
Total 306100 · Personnel & Benefits	2,662,714	2,155,146	507,568	80.94%
306200 · Contractual Services				
306207 · Medical Director Fees	22,000	6,952	15,048	31.6%
306216 · Other Professional Services	24,000	7,028	16,972	29.28%
306219 · Software	18,000	23,824	(5,824)	132.36%
306220 · Contractual Services-Other	1,300	760	540	58.46%
306940 · Rental Equipment	1,900	1,860	40	97.9%
Total 306200 · Contractual Services	67,200	40,425	26,775	60.16%
306300 · Operating Supplies			-	0.0%

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
306301 · Office Supplies	1,000	970	30	97.03%
306302 · Ambulance	42,000	33,636	8,364	80.09%
306303 · Vehicle Oil & Gas Supplies	30,000	28,099	1,901	93.66%
306304 · PPE	30,000	3,059	26,941	10.2%
306306 · Cleaning Supplies	8,000	3,465	4,535	43.32%
306317 · Miscellaneous Supplies	3,000	2,281	719	76.04%
306323 · Postage	100	21	79	21.28%
306324 · Printing & Binding	2,700	642	2,058	23.78%
306626 · Fire Safety Equip	-	195	(195)	100.0%
Total 306300 · Operating Supplies	116,800	72,369	44,431	61.96%
306400 · Repairs & Maintenance			-	0.0%
306401 · Vehicles	70,000	35,183	34,817	50.26%
306402 · Equipment	12,200	9,149	3,051	75.0%
306403 · Building	15,000	9,764	5,236	65.09%
306404 · Furniture & Fixtures	10,000	9,901	99	99.02%
306406 · Communications Equipment	10,000	505	9,495	5.05%
Total 306400 · Repairs & Maintenance	117,200	64,503	52,697	55.04%
306600 · Utilities			-	0.0%
306610 · Electricity	16,000	8,406	7,594	52.54%
306620 · Natural Gas	4,000	2,915	1,085	72.88%
306640 · Mobile & Communication Svcs	-		-	0.0%
Total 306600 · Utilities	20,000	11,321	8,679	56.61%
306700 · Other Expense			-	0.0%
306189 · Training			-	0.0%
306190 · School/Training	44,000	5,623	38,377	12.78%
306191 · Travel/Food/Lodge	6,000	(147)	6,147	(2.45%)
306192 · Dues/Membership	10,000	2,338	7,662	23.38%
Total 306189 · Training	60,000	7,814	52,186	13.02%
306706 · Miscellaneous Services	3,500	792	2,708	22.63%
Total 306700 · Other Expense	63,500	8,606	54,894	13.55%
306908 · Furniture & Fixtures				
306777 · Capital Equipment-Fire				
FI01 · FI01-Heavy Fire Equip/Engine	-		-	0.0%
30690X-Capital Expense	-		-	
306850-Capital Leases	65,821	65,821	0	100.0%
Total 305999 · Fire Department	**3,113,235**	**2,418,192**	**695,043**	**77.68%**
356000 · Emergency Management				
356200 · Contractual Services				
356216 · Other Professional Services	45,000	3,146	41,854	6.99%
356219 · Software	5,000	2,500	2,500	50.0%
Total 356200 · Contractual Services	50,000	5,646	44,354	11.29%
356300 · Operating Supplies				
356301 · Office Supplies	6,000	2,625	3,375	43.75%
Total 356300 · Operating Supplies	6,000	2,625	3,375	43.75%

General Fund Budget to Actual
as of June 30, 2026

City of Wilmer Serving Our Community General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
356699 · Other Expenses				
356190 · Schools / Training	3,000	495	2,505	16.5%
356191 · Travel/Lodge	3,000	619	2,381	20.63%
356192 · Dues/Membership	7,500	10,411	(2,911)	138.81%
Total 356699 · Other Expenses	13,500	11,525	1,975	85.37%
Total 356000 · Emergency Management	**69,500**	**19,796**	**49,704**	**28.48%**
606001 · Police				
606100 · Personnel & Benefits				
606108 · Captain	117,998	86,163	31,835	73.02%
606110 · Chief of Police	153,934	185,166	(31,232)	120.29%
606111 · Sargeant	465,906	274,672	191,234	58.95%
606112 · Lieutenant	206,625	151,468	55,157	73.31%
606113 · Animal Service Officer	55,086	41,317	13,769	75.0%
606114 · Detective Sgt	186,623	76,018	110,605	40.73%
606116 · Police Officer	1,035,317	881,686	153,631	85.16%
606119 · Warrant Clerk	55,200	40,208	14,992	72.84%
606120 · Overtime Pay	22,000	8,267	13,733	37.58%
606150 · Payroll Taxes	175,850	126,578	49,272	71.98%
606170 · Retirement	237,684	179,698	57,986	75.6%
606180 · Life & Health Insurance	396,378	301,884	94,494	76.16%
Total 606100 · Personnel & Benefits	3,108,601	2,353,125	755,476	75.7%
606200 · Contractual Services				
606216 · Other Professional Services	50,000	44,706	5,294	89.41%
606217 · CID Other Professional Services	12,000	22,855	(10,855)	190.46%
Total 606200 · Contractual Services	62,000	67,561	(5,561)	108.97%
606300 · Operating Supplies				
606301 · Office Supplies	4,750	2,085	2,665	43.9%
606303 · Vehicle Oil & Gas Supplies	90,000	74,951	15,049	83.28%
606304 · CID Vehicle Oil & Gas	3,000	6,463	(3,463)	215.42%
606306 · Cleaning Supplies	2,000	1,113	887	55.67%
606315 · Animal Services Supplies	4,000	2,136	1,864	53.4%
606317 · Miscellaneous Supplies	10,000	8,121	1,879	81.21%
606318 · CID Miscellaneous Supplies	2,000	2,313	(313)	115.65%
606319 · Prisoner Food	1,000		1,000	0.0%
606320 · Ammunition	25,000		25,000	0.0%
606323 · Postage	1,000	90	910	9.0%
606324 · Printing/Binding	4,800	3,199	1,601	66.65%
Total 606300 · Operating Supplies	147,550	100,471	47,079	68.09%
606400 · Repairs & Maintenance				
606401 · Vehicles	45,000	49,294	(4,294)	109.54%
606402 · Equipment		496	(496)	100.0%
606403 · Building	6,000	2,008	3,992	33.46%
606405 · CID VEHICLES	3,000	2,857	143	95.25%
606406 · Communications Equipment	6,660	499	6,161	7.49%
606416 · Computer Equipment	1,000		1,000	0.0%

General Fund Budget to Actual
as of June 30, 2026

City of Wilmer Serving Our Community General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
606400 · Repairs & Maintenance - Other			-	0.0%
Total 606400 · Repairs & Maintenance	61,660	55,154	6,506	89.45%
606600 · Utilities				
606610 · Electricity	18,000	4,884	13,116	27.13%
606620 · Natural Gas	1,500		1,500	0.0%
606640 · Telephone	-		-	0.0%
Total 606600 · Utilities	19,500	4,884	14,616	25.05%
606700 · Other Expense				
606190 · School/Training				
606191 · Travel/Food/Lodge	13,250	8,343	4,907	62.96%
606192 · Dues/Membership	1,000	320	680	32.0%
606193 · Uniforms	20,000	16,526	3,474	82.63%
606190 · School/Training - Other	17,480	7,038	10,442	40.26%
Total 606190 · School/Training	51,730	32,227	19,503	62.3%
606195 · LEOSE Training	1,700		1,700	0.0%
606196 · School / Training	3,000	315	2,685	10.5%
606197 · Travel / Food/ Lodge	3,000	3,412	(412)	113.72%
606704 · Public Awareness	6,000	4,527	1,473	75.45%
606705 · K9 Program	5,000	1,845	3,155	36.89%
606710 · Radar	2,000	438	1,562	21.91%
606727 · Disposal Fees	1,300	-	1,300	0.0%
60628 - SaaS Costs		50,961	(50,961)	100.0%
Total 606700 · Other Expense	73,730	93,724	(19,994)	127.12%
606900 · Capital Outlay				
606903 · Safety Equipment	91,769	119,055	(27,286)	129.73%
606905 - Network Implement. New PD Bldg			-	0.0%
606904 · Vehicles	-	-	-	0.0%
Total 606900 · Capital Outlay			-	0.0%
Total 606001 · Police	**3,564,810**	**2,793,974**	**770,836**	**78.38%**
716001 · E-911				
716100 · Personnel & Benefits				
716110 · Communications Supervisor	73,841	53,523	20,318	0.72
716117 · Telecommunicators	455,760	311,968	143,792	0.68
716120 · Overtime Pay	5,784	3,453	2,331	0.60
716150 · Payroll Taxes	40,957	27,014	13,943	0.66
716170 · Retirement	55,359	38,127	17,232	0.69
716180 · Life & Health Insurance	105,627	70,958	34,669	0.67
Total 716100 · Personnel & Benefits	737,328	505,043	232,285	68.5%
716700 · Other Expenses				
716000 · Training				
716190 · Training	4,000	326	3,674	8%
716191 · Travel	2,000	781	1,219	39%
716192 · Dues/Membership	500	-	500	0%
716193 · Uniforms	1,600	150	1,450	9%

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Total 716000 · Training	8,100	1,256	6,844	15.51%
Total 716700 · Other Expenses	8,100	1,256	6,844	15.51%
Total 716001 · E-911	**745,428**	**506,300**	**239,128**	**67.92%**
806001 · Court				
806100 · Personnel & Benefits				
806111 · Clerks	110,727	82,312	28,415	74%
806112 · Court Administrator	89,916	65,657	24,259	73%
806120 · Overtime Pay	-	-	-	0%
806150 · Payroll Taxes	15,349	10,890	4,459	71%
806170 · Retirement	20,747	15,286	5,461	74%
806180 · Life & Health Insurance	38,205	29,269	8,936	77%
Total 806100 · Personnel & Benefits	274,944	203,414	71,530	73.98%
806200 · Contractual Services				
806216 · Other Professional Services				
806217 · Linebarger Collections	-	68,666	(68,666)	100%
806216 · Other Professional Services - Other	51,625	52,075	(450)	101%
Total 806216 · Other Professional Services	51,625	120,741	(69,116)	233.88%
Total 806200 · Contractual Services	51,625	120,741	(69,116)	234%
806300 · Operating Supplies				
806301 · Office Supplies	2,200	74	2,126	3%
806306 · Cleaning Supplies	300	68	232	23%
806317 · Miscellaneous Supplies	-	-	-	0%
806323 · Postage	4,000	1,909	2,091	48%
806324 · Printing & Binding	1,000		1,000	0%
Total 806300 · Operating Supplies	7,500	2,051	5,449	27%
806400 · Repairs & Maintenance				
806403 · Buildings	1,500	639	861	43%
Total 806400 · Repairs & Maintenance	1,500	639	861	43%
806600 · Utilities				
806610 · Electricity	300	56	244	19%
806640 · Telephone	-		-	0%
Total 806600 · Utilities	300	56	244	19%
806700 · Other Expense				
806191 · Travel/Food/Lodge	3,500	578	2,922	17%
806192 · Dues/Memberships	400	65	335	16%
806193 · Uniforms	200		200	0%
806700-Other Court Refunds		625		
806194 · Juror Service Fee	250		250	0%
816190 · School/Training	1,725	381	1,344	22%
Total 806700 · Other Expense	6,075	1,649	4,426	27%
806900 · Capital Outlays				
806908 · Furniture	-		-	0%
Total 806900 · Capital Outlays	-		-	0%
	-			

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Total 806001 · Court	**341,944**	**328,550**	**13,394**	**96.08%**
Total 210000 · Public Safety	**7,834,917**	**6,066,812**	**1,768,105**	**77.43%**
310000 · Community Services				
146000 · Senior Center				
146100 · Personnel & Benefits				
146106 · Admin Clerk				
146120 · Overtime Pay	7,320	1,127	6,193	15%
146142 · Special Events Coordinator	-		-	0%
146143 · Director of Senior Center			-	0%
146145 · Senior Center Coordinator	14,268	10,883	3,385	76%
146150 · Payroll Taxes	1,651	840	812	51%
146170 · Retirement	2,232	1,139	1,094	51%
146180 · Life & Health Insurance	2,691	3,169	(478)	118%
Total 146100 · Personnel & Benefits	28,163	17,157	11,006	61%
146200 · Contractual Services				
146195 · Contractual Services	4,290	11,576	(7,286)	270%
146216 · Other Professional Serv.			-	0%
Total 146200 · Contractual Services	4,290	11,576	(7,286)	270%
146300 · Operating Supplies				
146301 · Office Supplies	2,050	242	1,808	12%
146303 · Vehicle Supplies, Gas, Oil	1,100	269	831	24%
146305 · Food	47,500	7,197	40,303	15%
146306 · Cleaning Supplies	200	12	188	6%
146324 · Printing/Binding	500		500	0%
Total 146300 · Operating Supplies	51,350	7,720	43,630	15%
146400 · Repairs & Maintenance				
146401 · R/M-Vehicles	500		500	0%
146403 · Building	-		-	0%
Total 146400 · Repairs & Maintenance	500	-	500	0%
146700 · Other Expenses				
146189 · Training				
146190 · Schools/Training	700	11	689	2%
146191 · Travel/Food/Lodge	2,250	119	2,131	5%
146192 · Dues and Memberships	405		405	0%
Total 146189 · Trainings	3,355	130	3,225	4%
146719 · Special Events	3,300	2,053	1,247	62%
Total 146700 · Other Expenses	6,655	2,183	4,472	33%
Total 146950 · DAAAProgram	-	-	-	0%
Total 146000 · Senior Center	**90,958**	**38,636**	**52,322**	**42%**
406001 · Library				
406200 · Contractual Services				
406216 · Professional Services	-		-	0%
Total 406200 · Contractual Services	-		-	0%
406300 · Operating Supplies				

General Fund Budget to Actual
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City of Wilmer Serving Our Community General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
406301 · Office Supplies	500	291	209	58%
406306 · Cleaning Supplies	-		-	0%
406307 · Reading Programs	5,000	2,410	2,590	48%
406317 · Miscellaneous Supplies	-		-	0%
406323 · Postage	-		-	0%
406324 · Printing/Binding		2,481	(2,481)	100%
Total 406300 · Operating Supplies	5,500	5,182	318	94%
406400 · Repairs & Maintenance				
406403 · Building	2,000	856	1,144	43%
406404 · Furniture & Fixtures	-		-	0%
Total 406400 · Repairs & Maintenance	2,000	856	1,144	43%
406600 · Utilities				
406610 · Electricity	1,900	1,086	814	57%
406620 · Natural Gas	1,200	1,316	(116)	110%
406640 · Telephone	-		-	0%
Total 406600 · Utilities	3,100	2,402	698	77%
406700 · Other Expense				
406190 · School/Training				
406191 · Travel/Food/Lodge	-		-	0%
406192 · Dues/Memberships	-		-	0%
Total 406190 · School/Training	-	-	-	0%
406701 · Library Books	14,000	10,149	3,851	72%
406720 · Other	4,940	13,650	(8,710)	276%
Total 406700 · Other Expense	18,940	23,799	(4,859)	126%
Total 406001 · Library	**29,540**	**32,239**	**(2,699)**	**109%**
556001 · Parks				
556100 · Personnel & Benefits				
556111 · Parks Maintenance Workers	82,748	14,819	67,929	18%
556150 · Payroll Taxes	6,330	1,272	5,058	20%
556160-Overtime	-	1,840		
556170 · Retirement	8,556	1,722	6,834	20%
556180 · Health & Life Insurance	21,902	8,195	13,707	37%
Total 556100 · Personnel & Benefits	119,536	27,848	93,529	23%
556190-School/Training	1,000	183	817	18%
556300 · Operating Supplies				
556317 · Miscellaneous Supplies	4,500	2,591	1,909	58%
Total 556300 · Operating Supplies	5,500	2,774	2,726	50%
556400-Repairs & Maintenance	20,000	6,438	13,562	32%
556700 · Other Expenses				
556706 · Parks Maintenance	17,700	803	16,897	5%
551! Dues and Memberships	1,000	507	493	51%
Total 556700 · Other Expenses	18,700	1,310	17,390	7%
Total 556001 · Parks	**163,736**	**38,370**	**125,367**	**23%**
Total 310000 · Community Services	**284,234**	**109,244**	**174,990**	**38%**

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General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
410000 · Community Development				
506001 · Public Works				
506100 · Personnel & Benefits				
506110 · Crew Leader	47,882	37,699	10,183	79%
506111 · PW Maintenance Worker	169,215	98,560	70,655	58%
506113 · Superintendent	44,999	32,948	12,051	73%
506115 · Director of Public Works	56,360	48,691	7,669	86%
506116 · Field Foreman	32,136	23,343	8,793	73%
506119 · Seasonal Maintenance Worker	-	14,357	(14,357)	100%
506120 · Overtime	29,876	13,096	16,780	44%
506130 · Car Allowance	1,800	589	1,211	33%
506150 · Payroll Taxes	29,381	18,760	10,621	64%
506170 · Retirement	39,675	25,817	13,858	65%
506180 · Life & Health Insurance	85,170	40,591	44,579	48%
Total 506100 · Personnel & Benefits	536,494	354,452	182,042	66%
506200 · Contractual Services				
506205 · Garbage Collections	485,134	372,659	112,475	77%
506216 · Other Professional Services	64,000	35,494	28,506	55%
Total 506200 · Contractual Services	549,134	408,153	140,981	74%
506300 · Operating Supplies				
506301 · Office Supplies	1,000	403	597	40%
506303 · Vehicle Supplies-Fuel	21,000	15,874	5,126	76%
506306 · Cleaning Supplies	500	217	283	43%
506313 · Street Sign Supplies	6,000	2,374	3,626	40%
506316 · Minor Tools	19,000	16,189	2,811	85%
506317 · Miscellaneous Supplies	10,000	2,907	7,093	29%
506324 · Printing/Binding	-		-	0%
Total 506300 · Operating Supplies	57,500	37,963	19,537	66%
506400 · Repairs & Maintenance				
506401 · Vehicles	11,000	2,161	8,839	20%
506402 · Equipment	7,500	12,165	(4,665)	162%
506403 · Building	2,000	1,057	943	53%
506404 · Franchise Fees Expense	-		-	0%
506405 · Streets/Bridges	87,500	9,191	78,309	11%
506407 · Traffic Control	6,000	3,331	2,669	56%
506420 · Drainage Maintenance	2,000		2,000	0%
Total 506400 · Repairs & Maintenance	116,000	27,905	88,095	24%
506600 · Utilities				
506610 · Electricity	47,000	31,938	15,062	68%
506620 · Natural Gas	1,200		1,200	0%
506640 · Telephone			-	0%
Total 506600 · Utilities	48,200	31,938	16,262	66%
506700 · Other Expense				
506189 · Training				
506190 · School/Training	5,300	430	4,870	8%

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
506191 · Travel/Food/Lodging	8,500	1,242	7,258	15%
506193 · Uniforms	18,000	5,863	12,137	33%
506194 · Dues	2,000	1,300	700	65%
Total 506189 · Training	33,800	8,835	24,965	26%
506702 · Publication/Ad	500		500	0%
516405 · Streets & Bridges-Due from Franchise			-	0%
Total 506700 · Other Expense	34,300	8,835	25,465	26%
506904 · Vehicles/Equipment	-		-	0%
506906 - Network Implement. New Bldg.			-	0%
Total 506001 · Public Works	1,341,628	869,246	472,382	65%
906000 · Community Service				
906100 · Personnel & Benefits				
906108 · Director of Community Services				
906109 · Sr. Building Inspector	76,504	56,393	20,111	74%
906112 · Code Enforcement Officer	55,429	40,916	14,513	74%
906114 · Permit Technician	48,140	36,412	11,728	76%
906118 · Building Official	-		-	0%
906119 · Building Inspector	-		-	0%
906120 · Overtime Pay	10,000	2,250	7,750	22%
906122 · Community Scs Mgr	75,520	55,835	19,685	74%
906150 · Payroll Taxes	20,547	13,482	7,065	66%
906170 · Retirement	27,772	19,804	7,968	71%
906180 · Life & Health Insurance	59,784	46,244	13,540	77%
906193 · Uniforms	6,750	1,007	5,743	15%
Total 906100 · Personnel & Benefits	380,446	272,344	108,102	72%
906200 · Contractual Services				
906210 · Engineering Services		20,672	(20,672)	100%
906216 · Other Professional Services	210,000	919,193	(709,193)	438%
906219 · Software	13,500		13,500	0%
Total 906200 · Contractual Services	223,500	939,865	(716,365)	421%
906300 · Operating Supplies				
906301 · Office Supplies	2,500	2,067	433	83%
906303 · Vehicle Supplies, Gas, Oil	5,500	3,784	1,716	69%
906306-Cleaning Supplies	-		-	0%
906315 · Animal Control Supplies	-		-	0%
906317 · Miscellaneous Supplies	250		250	0%
906323 · Postage	1,000	590	410	59%
906324 · Printing/Binding	1,000		1,000	0%
Total 906300 · Operating Supplies	10,250	6,441	3,809	63%
906400 · Repairs & Maintenance				
906401 · R/M-Vehicles	3,500	1,020	2,480	29%
Total 906400 · Repairs & Maintenance	3,500	1,020	2,480	29%
906699 · Other Expenses				
906189 · Trainings				

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
906190 · Schools/Training	8,540	4,277	4,263	50%
906191 · Travel/Food/Lodge	3,800	2,680	1,120	71%
906192 · Dues/Memberships	1,309	760	549	58%
Total 906189 · Trainings	13,649	7,718	5,932	57%
906702-Publications/Advertising	500	75	425	15%
Total 906699 · Other Expenses	14,149	7,793	6,357	55%
906710 · Refund				
Total 906000 · Community Service	**631,845**	**1,227,463**	**(595,618)**	**194%**
916000 · Planning & Zoning				
916100 · Personnel & Benefits				
916117 · Senior Planner	66,096		66,096	0%
916118 -Planner		20,380	(20,380)	100%
916120 · Overtime Pay	-	-	-	0%
916130 · Car Allowance	750	-	750	0%
916150 · Payroll Taxes	5,114	1,421	3,693	28%
916170 · Retirement	6,989	2,105	4,884	30%
916180 · Life & Health Insurance	11,120	7,772	3,348	70%
Total 916100 · Personnel & Benefits	90,069	31,678	58,391	35%
916200 · Contractual Services				
916216 · Other Pro Service	165,000	101,127	63,873	61%
916219 · Software	-	7	(7)	100%
Total 916200 · Contractual Services	165,000	101,134	63,866	61%
916300 · Operating Supplies				
916301 · Office Supplies	550	493	57	90%
916323 · Postage	1,400	675	725	48%
Total 916300 · Operating Supplies	1,950	1,168	782	60%
916700 · Other Expense				
916190 · School / Training				
916191 · Travel / Food / Lodge	2,500	37	2,463	1%
916190 · School / Training - Other	5,650		5,650	0%
Total 916190 · School / Training	8,150	37	8,113	0%
916192 · Dues & Memberships	200		200	0%
916702 · Publication/Advertisement	4,000	3,013	987	75%
916710 · Refund	-	1,200	(1,200)	100%
916711 · Refund-Escrow	-		-	0%
916700 · Other Expense - Other	-		-	0%
Total 916700 · Other Expense	12,350	4,250	8,100	34%
Total 916000 · Planning & Zoning	**269,369**	**138,230**	131,139	51%
926000 · Engineering Services				
926200 · Contractual Services				
926216 · Other Professional Services	250,000	154,887	95,113	62%
926219 · Software	-		-	0%
Total 926200 · Contractual Services	250,000	154,887	95,113	62%
Total 926700 · Other Expenses			-	0%

General Fund Budget to Actual
as of June 30, 2026

City of Wilmer Serving Our Community General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Total 926000 · Engineering Services	250,000	154,887	95,113	62%
Total 410000 · Community Development	2,492,842	2,389,826	103,016	96%
956000 · Nondepartmental				
956100 · Personnel & Benefits				
956160 · TWC	6,800	6,237	563	92%
956161 · COBRA Administrative Fee	1,300	1,377	(77)	106%
956181 · Workers Compensation	91,840	69,235	22,605	75%
956185 · ADP Expense	18,000	26,738	(8,738)	149%
Total 956100 · Personnel & Benefits	117,940	103,586	14,354	88%
956200 · Contractual Services				
956219 · Contract Services Software	6,900		6,900	0%
956400 · Equipment R&M	-		-	0%
956709 · Legal Services	70,000	31,089	38,911	44%
956770 · Storage	-	1,566	(1,566)	100%
Total 956200 · Contractual Services	76,900	32,655	44,245	42%
956300 · Operating Supplies				
956323 · Postage	2,200	1,634	566	74%
956300 · Operating Supplies - Other	4,080	2,275	1,805	56%
Total 956300 · Operating Supplies	6,280	3,909	2,371	62%
956600 · Utilities				
956610 · Electricity	12,000	12,496	(496)	104%
956620 · Natural Gas	350	1,382	(1,032)	395%
Total 956600 · Utilities	12,350	13,878	(1,528)	112%
956700 · Other Expenses				
956190 · Schools/Trainings	21,250	2,466	18,784	12%
956216-Other Expenditures		4,469		
956192 · Dues and Memberships	5,225		5,225	0%
956220 · 380 Agreements				
956222 · Medline 380 Agreement	2,200,000	1,078,521	1,121,479	49%
956223 · Southport Property	800,000		800,000	0%
Total 956220 · 380 Agreements	3,000,000	1,078,521	1,921,479	36%
956224 · DALLAS CENTRAL APPR. DISTRICT	34,000	31,837	2,163	94%
956226 · Dallas Co. Health Inspection	7,100	6,086	1,014	86%
956608 · Bank Service Fees	240	1,286	(1,046)	536%
956707 · General Liability Insurance	139,505	104,636	34,869	75%
956822 - Christmas Wish		9,723	(9,723)	100%
956720 · Special Events - Other			-	0%
Total 956720 · Special Events	-	9,723	(9,723)	100%
956730 · Other-Special Events				
956731 · Boards & Commissions Volunteer	1,000		1,000	0%
956732 · Employee Recognition	-	1,997	(1,997)	100%
956733 · Employee Thanksgiving/Christmas	2,500	2,829	(329)	113%
956216 · Charter	-	790	(790)	100%
956730 · Other-Special Events - Other	-	983	(983)	100%

General Fund Budget to Actual
as of June 30, 2026

General Fund	FY26 ADOPTED BUDGET	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Total 956730 · Other-Special Events	3,500	6,599	(3,099)	189%
956750 · Legal Settlements	-	82	(82)	100%
956776-2024 PPFCO Debt Service	166,885	74,584	92,301	45%
Total 956700 · Other Expenses	3,377,705	1,320,287	2,057,418	39%
Total 956000 · Nondepartmental	**3,591,175**	**1,474,315**	**2,116,859**	**41%**
Total Expenditures	**16,770,715**	**11,645,012**	**5,125,702**	**69%**
Revenues over/(under) Expenditures	2,437,378	7,100,879		

Water Sewer Fund
Budget to Actual as of June 30, 2026

City of Wilmer — Water & Sewer Fund	FY26 ADOPTED	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
165400 · CURRENT SERVICES				
165401 · WATER REVENUE	2,991,115	2,005,209	985,906	67%
165402 · SEWER REVENUE	977,463	752,335	225,128	77%
165403 · PENALTY/EXTENSION	100,000	83,506	16,494	84%
Total 165400 · CURRENT SERVICES	4,068,578	2,841,050	1,227,528	70%
165440 · OTHER SERVICES				
165404 · TAP CONNECTION	11,000		11,000	0%
165405 · TURN ON/RECONNECT	4,000	3,975	25	99%
165408 · NEW METER SALES	20,000	44,550	(24,550)	223%
165448 · TAMPERING FEE	-	450	(450)	100%
165449 · PRETREATMENT SAMPLING WWT	-	14,372	(14,372)	100%
165551 · COST REIMBURSEMENT TRA	266,449	89,587	176,862	34%
Total 165440 · OTHER SERVICES	301,449	152,934	148,515	51%
165600 · OTHER INCOME				
165641 · MISCELLANEOUS INCOME	1,000	(5,692)	6,692	-569%
165642-GRANTS	-	278,079	(278,079)	1.00
165676 · INTEREST INCOME	16,000	44,964	(28,964)	281%
Total 165600 · OTHER INCOME	17,000	317,351	(300,351)	1867%
165461 · ALLOWANCE DOUBTFUL ACCTS	(60,000)	(82,611)	22,611	138%
TOTAL INCOME	4,327,027	3,228,724	1,098,303	75%

206100 · PERSONNEL & RELATED EXP				
206105 · ACCOUNTING TECH	50,432	36,867	13,565	73%
206110 · CREW LEADER	107,522	83,682	23,840	78%
206111 · UTILITY BILLING CLERK	47,727	35,041	12,686	73%
206112 · MAINTENANCE WORKERS	126,604	56,619	69,985	45%
206113 · FIELD FOREMAN	32,136	24,579	7,557	76%
206114-WATER SYSTEM OPERATOR	51,785	40,909	10,876	79%
206116 · SUPERINTENDENT	44,999	43,691	1,308	97%
206115 · PUBLIC WORKS DIRECTOR	56,360	36,930	19,430	66%
206120 · OVERTIME	43,666	34,750	8,916	80%
206130 · CAR ALLOWANCE	1,800	588	1,212	33%
206150 · PAYROLL TAXES	43,072	29,354	13,718	68%
206170 · TMRS	58,218	40,666	17,552	70%
206180 · LIFE AND HEALTH INSURANCE	116,985	73,645	43,340	63%
206181 · WORKERS COMP	6,546	4,932	1,614	75%

Water Sewer Fund
Budget to Actual as
of June 30, 2026

City of Wilmer Serving Our Community — Water & Sewer Fund	FY26 ADOPTED	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Total 206100 · PERSONNEL & RELATED EXP	787,852	542,254	245,598	69%
206200 · CONTRACTUAL SERVICES				
206216 · OTHER PROFESSIONAL	207,120	199,252	7,868	96%
206217 · CONTR. SVS-COST SHARING PROJECT	-		-	0%
206219 · SOFTWARE	23,200	10,000	13,200	43%
Total 206200 · CONTRACTUAL SERVICES	230,320	209,252	21,068	91%
206300 · OPERATING SUPPLIES				
206301 · OFFICE SUPPLIES	3,000	1,041	1,959	35%
206302 · WATER METER	55,000	22,949	32,051	42%
206303 · VEHICLE/GAS/OIL	20,000	12,335	7,665	62%
206306 · CLEANING SUPPLIES	1,000	188	812	19%
206316 · MINOR TOOLS	44,500	9,449	35,051	21%
206317 · MISCELLANEOUS	2,500	746	1,754	30%
206318 · CHEMICALS	500	196	304	39%
206322 · CHLORINE GAS/EQUIP.	2,500	2,236	264	89%
206323 · POSTAGE	9,500	10,646	(1,146)	112%
206324 · PRINTING & BINDING	2,000	2,544	(544)	127%
206326 · WATER ANALYSIS	40,000	14,617	25,383	37%
Total 206300 · OPERATING SUPPLIES	180,500	76,946	103,554	43%
206400 · REPAIRS & MAINTENANCE				
206401 · VEHICLES	10,000	2,513	7,487	25%
206402 · EQUIPMENT	7,500	3,214	4,286	43%
206403 · BUILDINGS	500	186	314	37%
206408 · TANKS/TOWERS	61,650	50,172	11,478	81%
206409 · LIFT STATION	64,000	3,994	60,006	6%
206410 · PUMPS AND MOTORS	1,000		1,000	0%
206411 · WATER MAINS	70,000	28,513	41,487	41%
206414 · SEWER LINES	20,000	11,253	8,747	56%
206415 · FIRE HYDRANTS	10,000	3,053	6,947	31%
206416 · COMPUTER SOFTWARE	1,200	-	1,200	0%
Total 206400 · REPAIRS & MAINTENANCE	245,850	102,896	142,954	42%
206600 · UTILITIES				
206610 · ELECTRICITY	54,000	41,254	12,746	76%
206620 · NATURAL GAS	1,500	1,733	(233)	116%
206621 · DALLAS WATER UTILITIES-SEWER	1,106,500	695,212	411,288	63%
206625 · NEW DALLAS WATER	1,000,000	618,069	381,931	62%
206630 · TRA BUY IN	266,449	255,155	11,294	96%
206640 · MOBILE & COMMUNICATION SVCS	15,700	5,885	9,815	37%
Total 206600 · UTILITIES	2,444,149	1,617,307	826,842	66%

Water Sewer Fund
Budget to Actual as
of June 30, 2026

City of Wilmer Serving Our Community Water & Sewer Fund	FY26 ADOPTED	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
206700 · OTHER EXPENSES				
206189 · TRAVEL/FOOD/LODGE	9,800	1,387	8,413	14%
206190 · SCHOOLS/TRAINING	8,000	1,816	6,184	23%
206191 · DUES/MEMBERSHIPS	9,500	7,697	1,803	81%
206193 · UNIFORMS	9,000	3,093	5,907	34%
206701 · AUDIT	24,000	27,500	(3,500)	115%
206702 · PUBLICATIONS/ADVERTISING	500		500	0%
206706 · MISCELLANEOUS SERVICES	15,252	15,436	(184)	101%
206707 · GENERAL LIABILITY INSURANCE	50,095	37,569	12,526	75%
206710 · BANK CHARGES	300	115	185	38%
206720 · REFUNDS-CUSTOMER ACCOUNTS	5,000	242	4,758	5%
Total 206700 · OTHER EXPENSES	131,447	94,855	36,592	72%
206853-PRINCIPAL/INT OTHER	130,000	90,000	40,000	69%
206904-CAPITAL OUTLAY-VEHICLES	75,250	75,350	(100)	100%
206910-CAPITAL OUTLAY-LIGHT EQUIP	73,000	72,662	338	100%
207777 - CAPITAL IMPROVEMENT PROJECTS			-	0%
WA02-D LEAD WATER LINE PROJECT		1,100	(1,100)	100%
WA03-C · 3RD STREET IMPROVEMENTS		143,864	(143,864)	100%
WA03-D · 3RD STREET IMPROVMENTS		7,625	(7,625)	100%
WW01-D · WILMER OUTFORCE DESIGN		248,782	(248,782)	100%
Total Expenses	**4,298,369**	**3,282,893**	**1,015,475**	**76%**
Transfers In/(Out)	**-**	**164,171**		
EOY Adjustments				
Net Income	**28,658**	**110,001**		

Wilmer Economic Development Corporation Type A
Budget to Actual
as of June 30, 2026

Wilmer Economic Development Corporation	FY26 Adopted	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
105125 · Sales Tax Revenue	3,050,000	2,764,710	285,290	91%
115500-Miscellaneous	-	3,016	(3,016)	100%
115600 · Interest Income	60,000	93,307	(33,307)	156%
Total Income	**3,110,000**	**2,861,033**	**248,967**	**92%**
Expense				
106000 · Personnel & Related Expenses				
106004 · Econ. Development Director	57,610		57,610	0%
106010 · Director of Community Services	20,000		20,000	0%
106016 · ED Mrktg Specialist	31,470	22,271	9,199	71%
106050 · Payroll Taxes	8,344	1,686	6,658	20%
106070 · TMRS	11,331	2,301	9,030	20%
106080 · Life & Health Insurance	11,155	2,786	8,369	25%
Total 106000 · Personnel & Related Expenses	139,910	29,044	110,866	21%
116100 · Meetings & Conferences				
116120 · Meeting/Conferences	9,750	809	8,941	8%
118530 · Conferences/Tradeshows	12,000	2,369	9,631	20%
Total 116100 · Meetings & Conferences	21,750	3,178	18,572	15%
116200 · Capital Projects				
116234 · Transfer to WS-Pleasant Run	60,000	-	60,000	0%
Total 116200 · Capital Projects	60,000	-	60,000	0%
116500 · Other Expenses-Incentives				
116501 · Ryder	150,000		150,000	0%
116502 · Medline	1,100,000	539,260	560,740	49%
116503 · Incentives-Other	-	30,400	(30,400)	100%
116519-JPM System	200,000	-	200,000	0%
Total 116500 · Other Expenses-Incentives	1,450,000	569,660	880,340	39%
116730 · ILA-STAR Transit	-	12,615	(12,615)	100%
117000 · Professional Services/Charges			-	0%
117100 · Legal	15,000		15,000	0%
117105 · Administrative Services	6,000	3,450	2,550	58%
117110-Other Professional Svcs	-	26,393	(26,393)	100%
118600 · Consultants			-	0%
118601 · Retail		-	-	0%

Wilmer Economic Development Corporation Type A
Budget to Actual
as of June 30, 2026

Wilmer Economic Development Corporation	FY26 Adopted	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
Total 118600 · Consultants	-	-	-	0%
118605 · Consultants Economic Developmen	78,000	55,191	22,809	71%
119995 · Studies	310,409	-	310,409	0%
Total 117000 · Professional Services/Charges	409,409	85,034	324,375	21%
118000 · Operations & Maintenance				0%
118050 · Bank Service Charges		25	(25)	100%
118100 · Office Supplies	26,000	43	25,957	0%
118219 · Software	2,000	2,500	(500)	125%
118535-Printing			-	0%
118425 · Web Design	14,000	6,025	7,975	43%
Total 118000 · Operations & Maintenance	42,000	8,593	33,407	20%
118500 · Marketing				
118529 · Memberships	105,700	175	105,525	0%
118532 · Misc Marketing	6,300	12,084	(5,784)	192%
118500 · Marketing - Other	179,750	64,241	115,509	36%
Total 118500 · Marketing	291,750	76,500	215,250	26%
118515 · Travel	7,500	2,333	5,167	31%
Total Expenditures	**2,422,319**	**786,956**	**1,635,363**	**32%**
Revenues Over/(Under) Expenditures	687,681	2,074,076		

Wilmer Community Development Corporation Type B
Budget to Actual
as of June 30, 2026

Wilmer Community Development Corporation	FY26 Adopted	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
10500 · Revenue				
105125 · Sales Tax Revenue	3,050,000	2,764,710	285,290	90.65%
10501 - Misc. Income	-	2,000	(2,000)	100.0%
105655 · Pioneer Days-Spec Event	-	47,416	(47,416)	100.0%
105659 · NNO-Special Event	-	3,250	(3,250)	100.0%
115600 · Interest Income	55,000	68,505	(13,505)	124.56%
Total 10500 · Revenue	3,105,000	2,885,881	219,119	92.94%
105651 · Intergovernmental Revenue-Grants	263,193	73,843	189,350	28.06%
Total Revenue	**3,368,193**	**2,959,724**	**408,469**	**87.87%**
Expenditures				
116000 · Personnel & Related Expenses				
106004 · Econ Development Director	57,610	-	57,610	0.0%
116010 · Director of Community Services	20,000		20,000	0.0%
116015 · Senior Center Coordinator	42,805	33,035	9,770	77.18%
116016 · ED Mrktg Specialist	31,470	22,271	9,199	70.77%
116050 · Payroll Taxes	11,619	4,101	7,518	35.3%
116070 · TMRS	15,779	5,816	9,963	36.86%
116080 · LIfe & Health Insurance	19,388	12,099	7,289	62.41%
Total 116000 · Personnel & Related Expenses	198,671	77,323	121,349	38.92%
116100 · Meetings & Conferences				
116120 · Meeting/Conferences	5,000	809	4,191	16.18%
118530 · Conferences/Tradeshows	10,550	-	10,550	0.0%
Total 116100 · Meetings & Conferences	15,550	809	14,741	5.2%
116200 · Capital Projects				
116234 · Transfer to WS-Pleasant Run	60,000	-	60,000	0.0%
116200 · Capital Projects - Other	-		-	0.0%
Total 116200 · Capital Projects	60,000	-	60,000	0.0%
116500 · Other Expenses-Incentives				
116501 · Ryder	120,500	-	120,500	0.0%

Wilmer Community Development Corporation Type B
Budget to Actual
as of June 30, 2026

Wilmer Community Development Corporation	FY26 Adopted	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
116502 · Medline	1,100,000	539,260	560,740	49.02%
116503 · Nike	125,000	-	125,000	0.0%
Total 116500 · Other Expenses-Incentives	1,345,500	539,260	806,240	40.08%
116700 · Other Expenditures				
116719 · Special Event				
116721 · Christmas Event	15,000	12,933	2,067	86.22%
116722 · Pioneer Day	58,000	99,448	(41,448)	171.46%
116723 · 4th of July	15,000	56,219	(41,219)	374.8%
116725 · Juneteenth	500	1,638	(1,138)	327.58%
116729 · Easter	5,100	8,476	(3,376)	166.2%
116730-Cinco de Mayo	4,500	3,760	740	83.56%
116731-Earth Day	2,000	-	2,000	0.0%
116732-NNO	5,225	1,410	3,815	26.99%
116733-National Prayer Day	750	39	711	5.2%
116719 · Special Event - Other	35,100	2,080	33,020	5.93%
Total 116719 · Special Event	141,175	186,004	(44,829)	131.75%
116799 · ILA-STAR Transit	-	12,615	(12,615)	100.0%
Total 116700 · Other Expenditures	141,175	198,619	(57,444)	140.69%
117000 · Professional Services/Charges				
117100 · Legal	15,000		15,000	0.0%
117105 · Administrative	6,000	3,000	3,000	50.0%
117110 · Other Professional Services	225,000	146,261	78,739	65.01%
Total 118600 · Consultants	-	-	-	0.0%
118605 · Consultants Economic Developmen	65,000	51,244	13,756	78.84%
119995 · Studies	370,000	-	370,000	0.0%
Total 117000 · Professional Services/Charges	681,000	200,505	480,495	29.44%
118000 · Operations & Maintenance				
116712 · Bank Service Charges	60	25	35	41.67%
118100 · Office Supplies	25,450	566	24,884	2.22%

Wilmer Community Development Corporation Type B
Budget to Actual
as of June 30, 2026

Wilmer Community Development Corporation	FY26 Adopted	FY 26 Actuals as of 6/30/26	(Over)/Under Budget	% of Budget
118219 · Software	2,000	2,500	(500)	125.0%
118425 · Web Design	14,000	6,025	7,975	43.04%
Total 118000 · Operations & Maintenance	41,510	9,116	32,394	21.96%
118500 · Marketing				
118529 · Memberships	20,000	-	20,000	0.0%
118532 · Misc Marketing	6,300	12,050	(5,750)	191.27%
118533 · Ad Design & Advertising	27,000		27,000	0.0%
118500 · Marketing - Other	187,750	43,185	144,565	23.0%
Total 118500 · Marketing	241,050	55,235	185,815	22.91%
118510 · Training				
118515 · Dues/Subscript/Training/Travel	7,500	285	7,215	3.8%
119000 · Grants			-	0.0%
119905 · Green Ribbon	50,000	22,693	27,307	45.39%
Total 119000 · Grants	50,000	22,693	27,307	45.39%
	2,781,956	1,103,844	1,678,112	39.68%
Total Expenditures	**2,781,956**	**1,103,844**	**1,678,112**	**39.68%**
Revenues over/(under) Expenditures	586,237	1,855,879		

CITY OF WILMER

City Council Regular Meeting **2.**

Meeting Date: 08/20/2026

Submitted by: Patricia Albrecht, Consulting Finance Director

Agenda Caption:
Presentation of the 3rd Quarter Investment Reports.

Background:
Staff will provide a quarterly investment report for the period of April 1 to June 30, 2026, in accordance with the Public Funds Investment Act (PFIA), Texas Government Code, Section 2256.005(n).

Operational Considerations:
Quarterly investment reports show investment portfolio transparency.

Legal:
The investment reports are in accordance with the Public Funds Investment Act (PFIA), Texas Government Code, Section 2256.005(n).

Public Information Considerations:
This item is being considered at a meeting of the City Council and in accordance with the Texas Open Meetings Act.

Options/Alternatives:
The investment reports are provided for the public's information.

Attachments
3rd Quarter Investment Report

City of Wilmer, Texas

3rd Quarter Investment Report

April 1, 2026-June 30, 2026

City of Wilmer, Texas
Investment Transactions
3rd Quarter Ending
6/30/26

Bank	Fund	Name of Account	4/1/2026	Deposits/Withdrawals	Interest	6/30/2026
CSB	General Fund	General Fund	$3,015,103	(1,669,683)	-	$1,345,420
CSB	Water/Sewer	Water/Sewer	562,838	415,377	-	978,214
CSB	Bldg.Secy.	Building Security Fund (Court)	395,559	148	148	395,707
CSB	Court Tech.	Court Technology Fund	180,647	(2,728)	67	177,919
CSB	CDC	Community Development Corporation	1,249,012	465,871	-	1,714,883
CSB	EDC	Economic Development Corporation	1,368,119	538,444	-	1,906,563
CSB	Debt Service	GF Debt Service Fund	323,568	(30,792)	113	292,776
CSB	Seizure Fund	Seizure Account	17,965	-	-	17,965
CSB	TIF	TIF Account	1,028	70,426	17	71,454
		Total	**$7,113,840**	**(212,939)**	**344**	**$6,900,901**
Regions	Capital Fund	Series 2021 Custodial Account	$5,010,608	(147,745)	37,904	$4,862,862
Regions	Capital Fund	Series 2022 Custodial Account	$735	445	448	$1,180
		Total	**$5,011,343**	**(147,300)**	**38,352**	**$4,864,043**
Logic	General Fund	General Fund	$8,913,526	(463,482)	73,202	$8,450,043
Logic	Bldg.Secy.	Building Security Fund (Court)	$166,842	1,569	1,569	$168,411
Logic	Court Tech.	Court Technology Fund	$125,812	1,183	1,183	$126,995
Logic	CDC	Community Development Corporation	$3,209,440	30,181	30,181	$3,239,621
Logic	EDC	Economic Development Corporation	$4,268,461	40,139	40,139	$4,308,601
Logic	Debt Service	GF Debt Service Fund	$4,128,776	57,382	38,877	$4,186,157
Logic	Water/Sewer	Water/Sewer	$2,405,621	22,622	22,622	$2,428,243
Logic	Fund	School Crossing Guard Program	$5,100	48	48	$5,148
Logic	Cons. Court	Consolidated Court Fund	$29,185	8,041	302	$37,225
Logic	2026 CO	2026 Certificates of Obligation	$0	3,423,158	12,358	$3,423,158
		Total	**$23,252,763**	**3,120,840**	**220,480**	**$26,373,603**
TexStar	General Fund	General Fund	$6,776,627	61,325	61,323	$6,837,952

City of Wilmer, Texas
Investment Transactions
3rd Quarter Ending
6/30/26

Bank	Fund	Name of Account		4/1/2026	Deposits/Withdrawals	Interest	6/30/2026
TexStar	Bldg.Secy.	Building Security Fund (Court)		$70,673	640	640	$71,313
TexStar	Court Tech.	Court Technology Fund		$53,460	484	484	$53,944
TexStar	CDC	Community Development Corporation		$609,366	5,514	1,825	$614,880
TexStar	EDC	Economic Development Corporation		$597,062	5,403	5,403	$602,465
TexStar	Water/Sewer	Water/Sewer		$26,964	244	244	$27,208
TexStar	Debt Service	GF Debt Service Fund		$35,730	323	323	$36,053
		Total		**$8,169,885**	**73,931**	**70,242**	**$8,243,816**
		Total Holdings		***$43,547,831***	***2,834,532***	***329,418***	***$46,382,363***
CSB=Commercial State Bank							
Pools=Logic, TexStar							
CA=Custodial Accounts, Regions Bank							

City of Wilmer, Texas
Investment Transactions
3rd Quarter Ending
6/30/26

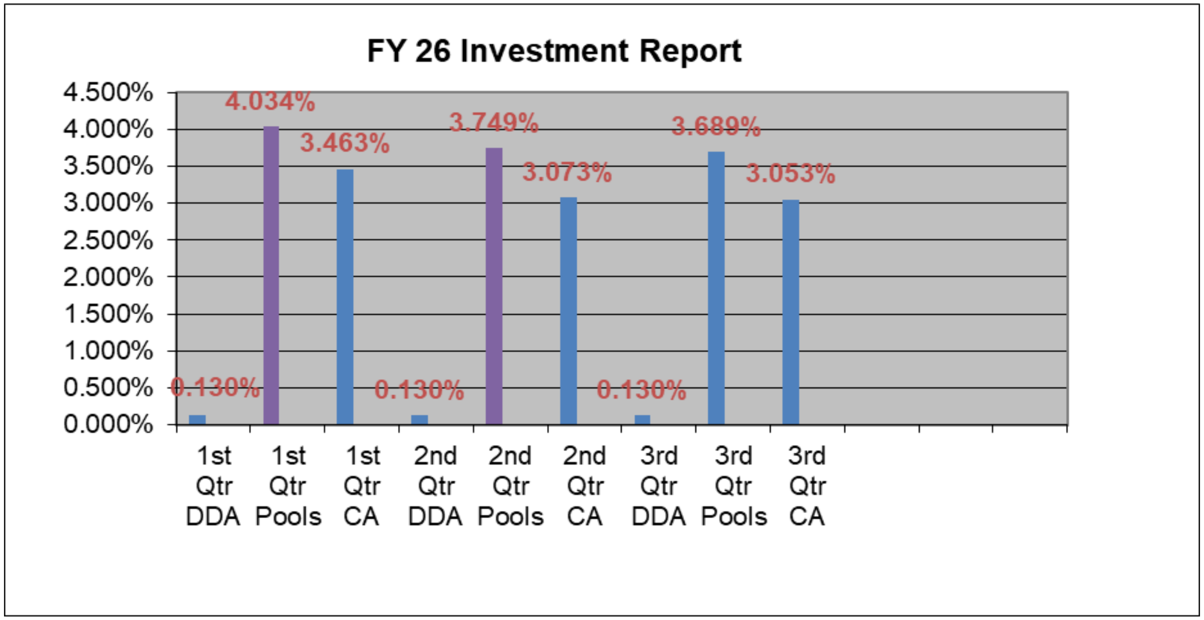
City of Wilmer, Texas
Inventory Holdings Report-City of Wilmer Portfolio

6/30/2026

Settle Date	Cusip	Security Type	Par	Rate	Purchase Date	Maturity	Purchase Price	Purchase Yield	Purchase Principal	Original Prem/Disc	Current Book	Market Price	Gain/Loss	Original D-T-M	Current D-T-M	Amortization	Percent of Total Holdings
6/30/2026		DDA	$6,900,901	0.130%	6/30/2026	6/30/2026	100.00%	0.130%	6,900,901	-	6,900,901	100.00%	-	1	1	0.00	14.88%
6/30/2026		CA	$4,864,043	3.053%	6/30/2026	6/30/2026	100.00%	3.053%	4,864,043	-	4,864,043	100.00%	-	1	1	0.00	10.49%
6/30/2026		Pools	$34,617,419	3.689%	6/30/2026	6/30/2026	100.00%	3.689%	34,617,419	-	34,617,419	100.00%	-	1	1	0.00	74.63%
			46,382,363						46,382,363		46,382,363						100.00%

Pools=Logic and TexStar
DDA=Demand Deposit Account-Commercial State Bank
CA=Custodial Account-Regions Bank

City of Wilmer, Texas
Investment Transactions
3rd Quarter Ending
6/30/26



DDA=Commerical State Bank
POOLS=Texstar and Logic
CA=Custodial Account-Regions Bank

City of Wilmer, Texas
Investment Transactions
3rd Quarter Ending
6/30/2026

Portfolio Summary Management Report

This quarterly report is in full compliance with the investment policy and strategy as established for the City of Wilmer, Texas and the Public Funds Investment Act (Chapter 2256, Government Code).

Beginning Book Value 4/1/2026	$ 43,547,831		Ending Book Value 6/30/26	$	46,382,363
Beginning Market Value 4/1/26	$ 43,547,831		Ending Market Value 6/30/26	$	46,382,363
			Accrued Interest Receivable		
			Unrealized Gain/Loss on 6/30/26	$	-
WAM at Beginning Period Date*	1 day		WAM at Ending Period Date*	1 day	
			Change in Market Value	$	2,834,532

Average Yield to Maturity for quarter	3.371%
Average Yield to Maturity 6 month T-Bill	3.769%

Patricia Albrecht
Patricia Albrecht, Consulting Finance Director

Frank Posada, Interim City Administrator

*WAM-Weighted Average Maturity
"Change in Market Value" is required data, but will primarily reflect the receipt and expenditure of the City of Wilmer's funds from quarter to quarter.

CITY OF WILMER

City Council Regular Meeting **3.**

Meeting Date: 08/20/2026

Submitted by: Laura Voltmann, Planner Consultant

Agenda Caption:

Discuss and consider a Final Plat for 746 Goode Addition, located in the Charles A Warfield survey, Abstract No. 1613 City of Wilmer, Dallas County, Texas, and generally addressed as 746 N. Goode Road. (FP-26-01)

Background:

History:
August 13, 2026 - Planning and Zoning Commission recommended approval of the final plat.
June 18, 2026 - City Council approved a preliminary plat.
March 12, 2026 - Planning and Zoning Commission considered this case and recommended approval.

The subject property is an approximately 260,029 square foot tract located in the City of Wilmer. The purpose of this plat is to allow future development of the property. The current zoning of the property is "I1" Light Industrial. Surrounding Zoning and Land Use: North: "SF-1" Single Family Residential (vacant) and "I2" Heavy Industrial (Distribution Center) East: "I2" Heavy Industrial (parking lot for Distribution Center) South: Not Zoned (Vacant) West: Not Zoned (Vacant and Industrial)

Operational Considerations:

The intent of this plat is to create a single lot to be developed as a light industrial flex park, which will accommodate small to mid-size flex/warehouse buildings with office space. The project will provide modern, flexible industrial space to support Wilmer's growing logistics and service-oriented businesses. All future development will comply with City ordinances, engineering design standards, and zoning.

Legal:

This Final Plat meets all technical requirements of the Subdivision Ordinance.

Public Information Considerations:

This item is being considered at a meeting of the City Council noticed in accordance with the Texas Open Meetings Act.

Fiscal Impact:

This item is being considered at a meeting of the Planning and Zoning Commission and is noticed in accordance with the Texas Open Meetings Act.

Options/Alternatives:

This is a ministerial action: It is Council's duty by state law to approve plats that conform to the City's Subdivision Ordinance.

Recommendation:

Staff recommends approval due to compliance with the Subdivision Ordinance.

Attachments

Wilmer Plat

STATE OF TEXAS:
COUNTY OF DALLAS

WHEREAS JANDE LLC is the sole owner of a 5.970 acre tract of land out of the Charles A. Warfield Survey, Abstract No. 1613 and being all of Tract 1 and Tract II of those tracts of land conveyed to Jande LLC by deed as recorded in Instrument Number 202400020845, Official Public Records, Dallas County, Texas and being more particularly described as follow;

BEGINNING at a 1/2 inch iron rod found for the west corner of said 5.970 acre tract of land being described and the south corner of that certain tract of land conveyed to Prime Rail Interest LLC by deed as recorded in Instrument No. 200600416045, Official Public Records, Dallas County, Texas and being in the east right-of-way line of Goode Road (a 39.0 foot width right-of-way);

THENCE North 59°19'30" East along the common east line of said Prime Rail Interest LLC tract and said Jande LLC tract, passing the east corner of said Jande LLC tract and the south corner of Lot 1, Block C, Sunridge Business Park, an addition to the City of Wilmer, according to the plat thereof recorded in Instrument No. 20070341929, Official Public Records, Dallas County, Texas and continuing for a total distance of 1121.39 feet to a 1/2 inch iron rod found for corner, said point being north corner of said Jande LLC tract, same point being an angle point for said Lot 1, Blcok C, same point being in the southerly line of Lot 1, Block A, 301 Sunridge, an addition to the City of Wilmer, according to the plat thereof recorded in Instrument No. 20070341929, Official Public Records, Dallas County, Texas ;

THENCE South 29°17'57" East along said common line of said Jande LLC tract and said Lot 1, Block A, a distance of 234.48 feet to a1/2 inch iron rod set stamped "RPLS No. 1740" for corner, said point being the east corner of said Jande LLC tract, same point being the north corner of that certain tract of land conveyed to Goode 13 LLC by deed as recorded in Instrument No. 202300037804, Official Public Records, Dallas County, Texas;

Thence South 89°32'37" West along the common line of the of said Jande LLC tract and said Goode 13 LLC tract, a distance of 1116.22 feet to a1/2 inch iron pipe found for corner, said point being the south corner of said Jande LLC tract , same point being the west corner of said Goode 13 LLC tract, said point being in the east right-o-way line of said Good Road;

Thence North 89°32'37" West along the east right-of-way line of said Goode Road, a distance of 232.42 feet to the Point of Beginning and Containing 260,029 square feet or 5.970 acres of computed land.

SURVEYOR'S STATEMENT

I, Larry Turman, do hereby certify, that I prepared this plat from an actual on the ground survey of the land as described and that the corner monuments shown thereon were properly placed under my personal supervision in accordance with the Platting Rules and Regulations of the City of Wilmer Planning and Zoning Commision.

PRELIMINARY, THIS DOCUMENT SHALL
NOT BE RECORDED FOR ANY PURPOSE AND
SHALL NOT BE USED OR VIEWED OR RELIED
UPON AS A FINAL SURVEY DOCUMENT

Larry Turman — Date
Registered Professional Land Surveyor, No. 1740

STATE OF TEXAS:
COUNTY OF DALLAS:

BEFORE me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Larry Turman, known to me to be the person or persons whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same in the capacity herein stated and the act and deed of said company.
GIVEN UNDER MY HAND AND SEAL OF OFFICE, this _____ day of __________ 2026.

Notary Public in and for Dallas County, Texas

NOTES:
1. IRF - IRON ROD FOUND
2. IRS-IRON ROD SET
3. BASIS OF BEARING - ALL BEARING ARE BASED ON THE TEXAS COORDINATE SYSTEM, NORTH CENTRAL ZONE, NORTH AMERICAN DATUM 1983.
4. C.M. = CONTROLLING MONUMENT
5. NOTICE: SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF CITY ORDINANCE AND STATE LAW, AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS
6. PRIVATE EASEMENTS SHALL BE MAINTAINED BY PROPERTY OWNER.
7. FLOOD CERTIFICATE: As determined by the FLOOD INSURANCE RATE MAPS for Dallas County, Texas, the subject property Does Not lie within a Special Flood Hazard Area (100 Year Flood), Map date 07-07-2014 Community Panel No. 48113C0660K subject lot is located in Zone X
8. THE PURPOSE OF THIS PLAT IS TO CREATE ONE PLATTED LOT OUT OF AN UNPLATTED TRACT OF LAND AND TO DEDICATE EASEMENTS FOR DEVELOPMENT. .

OWNER'S DEDICATION

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

THAT I/WE JANDE LLC, **BEING ITS DULY AUTHORIZED OFFICER, DO HEREBY ADOPT THIS PLAT DESIGNATING THE HEREIN ABOVE - DESCRIBED PROPERTY AS 745 GOODE ADDITION, AN ADDITION TO THE CITY OF WILMER, DALLAS COUNTY, TEXAS, AND DO HEREBY DEDICATE TO THE PUBLIC USE FOREVER THE EASEMENTS SHOWN HEREON WHICH ARE HERBY RESERVED FOR THE PURPOSE AS INDICATED. NO BUILDINGS, FENCES, TREES, SHRUBS, OR OTHER IMPROVEMENTS OR GROWTHS SHALL BE CONSTRUCTED OR PLACED UPON, OVER OR ACROSS THE EASEMENTS AND RIGHT-OF-WAYS AS SHOWN. SAID UTILITY EASEMENTS BEING HEREBY RESERVED FOR THE MUTUAL USE AND ACCOMMODATION OF ALL PUBLIC UTILITIES DESIRING TO USE THE SAME. ALL PUBLIC UTILITIES SHALL HAVE THE FULL RIGHT TO REMOVE AND KEEP REMOVED ALL OR PARTS OF ANY BUILDING, FENCES, TREES, SHRUBS, OR OTHER IMPROVEMENTS OR GROWTH SAVE AND EXCEPT WHEN SUCH REMOVAL WOULD BE IN VIOLATION OF THE PROPERTY ZONING OR OTHER REQUIREMENTS OF THE CITY OF WILMER, WHICH MMAY IN ANY WAY ENDANGER OR INTERFERE WITH THE CONSTRUCTION, MAINTENANCE OR EFFICIENCY OF ITS RESPECTIVE SYSTEM. THE PROVIDER AND ALL PUBLIC UTILITIES SHALL AT ALL TIMES HAVE THE FULL RIGHT OF INGRESS OR EGRESS TO OR FROM AND UPON THE SAID UTILITY EASEMENT FOR THE PURPOSE OF REMOVING ALL OR PART OF ANY INTRUSION OR GROWTHS WITHOUT THE PERMISSION OF ANYONE. EXCEPT IN CONFORMANCE WITH APPROVED REGULATIONS AND STANDARDS OF THE CITY OF WILMER. THIS PLAT DOES NOT ALTER OR REMOVE EXISTING DEED RESTRICTION OR COVENANTS, IF ANY.**

WITNESS, my hand at Dallas, Texas, this the _____ day of ____________, 2026.

JANDE LLC

BY: ________________________________

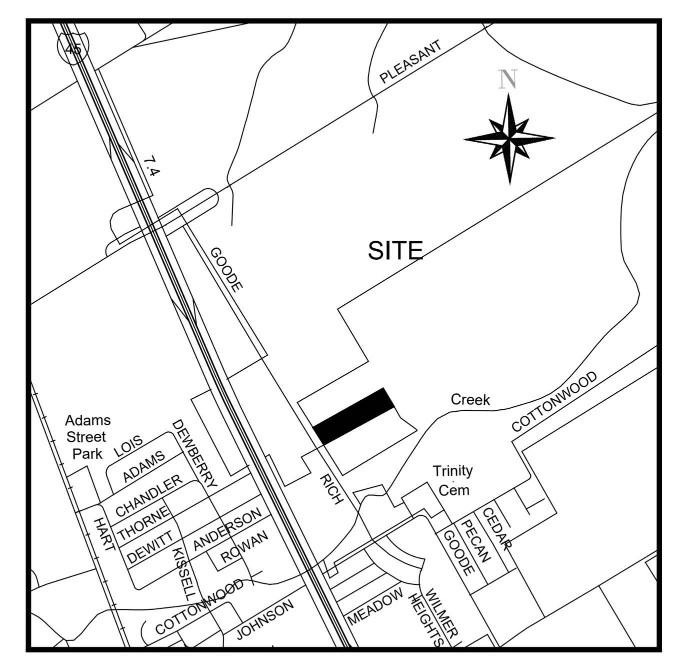
PRINTED NAME :

STATE OF TEXAS
COUNTY OF DALLAS

BEFORE me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared ___________________, known to me to be the person or persons whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she executed the same in the capacity herein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this ___ day of __________, 2026.

Notary Public in and for Dallas County



LOCATION MAP
1" = 200,000

CITY CERTIFICATION

THIS PLAT IS HEREBY APPROVED BY THE PLANNING AND ZONING COMMISSION OF THE CITY OF WILMER, TEXAS.

CHAIRPERSON, PLANNING & ZONING COMMISSION — DATE

ATTEST:

SIGNATURE — DATE

NAME & TITLE

ATTEST:

THE UNDERSIGNED, THE CITY SECRETARY OF THE CITY OF WILMER, HEREBY CERTIFIES THAT THE FOREGOING FINAL PLAT OF 746 GOODE ADDITION TO THE CITY OF WILMER WAS SUBMITTED TO THE CITY COUNCIL ON THE _______DAY OF _______________, 2026, AND THE CITY COUNCIL BY FORMAL ACTION THEN AND THERE ACCEPTED TH DEDICATION OF STREETS, ALLEYS, EASEMENTS AND PUBLIC PLACES, AS SHOWN AND SET FORTH IN AND UPON SAID MAP OR PLAT, AND SAID CITY COUNCIL FURTHER AUTHORIZED THE MAYOR TO NOTE THE ACCEPTANCE THEREOF BY SIGNING HIS NAME AS HEREINABOVE SUBSCRIBED.

WITNESS MY HAND THIS _______ DAY OF __________________, 2026

CITY SECRETARY — DATE
CITY OF WILMER, TEXAS

PROPERTY LOCATION STATEMENT:

THIS PROPERTY IS LOCATED IN THE CORPORATE LIMITS OF THE CITY OF WILMER, DALLAS COUNTY, TEXAS

CHAIRPERSON, PLANNING & ZONING COMMISSION — DATE
CITY OF WILMER, TEXAS

ATTEST:

CITY SECRETARY — DATE
CITY OF WILMER, TEXAS

FINAL PLAT
746 GOODE ADDITION
LOT 1, BLOCK A
SITUATED IN
CHARLES A WARFIELD SURVEY, ABSTRACT NO 1613
CITY OF WILMER,
DALLAS COUNTY, TEXAS

SHEET: 1 OF 1

ENGINEER:
GRUNT ENGINEERING
P.O.BOX 15
ROCHESTER, IL 62563
217-622-1029
ryan@gruntengineering.com

OWNER:
JANDE LLC
12953 TRINITY BLVD STE 117
EULESS, TEXAS 760407204
esmail94@gmail.com

LEGEND

GAS METER	FIRE HYDRANT	MONITORING WELL	SIGN
GAS VALVE	WATER METER	TRAFFIC SIGNAL POLE	LIGHT POLE
TELEPHONE PEDESTAL	BOLLARD	TRAFFIC SIGNAL BOX	-X- TYPICAL FENCE
POWER POLE	WATER VALVE	SWB MAN HOLE	BOUNDARY LINE
DOWN GUY	TRANSFORMER PAD	GAS LINE MARKER	SETBACK LINE
S.S. MAN HOLE	ELECTRIC MANHOLE	VAULT	EASEMENT LINE
CLEAN OUT	STORM DRAIN MAN HOLE	TELEPHONE MANHOLE	

NO.	DATE	REVISION
1.		
2.		
3.		

LARRY TURMAN, RPLS #1740
TBPS No. 10194623

1475 HERITAGE PKWY., STE 217
MANSFIELD, TEXAS 76063

(817) 798-4039 CELL
surveygroup@att.net

JOB NO.:	24-048P
DATE:	JULY 05, 2026 REV. NOVEMBER 01, 2025
SCALE:	1" - 40'
DRAWN BY:	RM

CITY OF WILMER

City Council Regular Meeting **4.**

Meeting Date: 08/20/2026

Submitted by: Frank Posada, City Administrator

Agenda Caption:

Discuss and consider entering into an Engagement Agreement with Nichols | Jackson, LLP for City Attorney, general legal, and prosecution services; authorizing the City Administrator to execute the Engagement Agreement and providing for an effective date.

Background:

APPROVING AN ENGAGEMENT AGREEMENT WITH NICHOLS | JACKSON, LLP FOR CITY ATTORNEY, GENERAL LEGAL, AND PROSECUTION SERVICES; AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE THE AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

Legal:

The agreement has been reviewed and approved as to form by the City Attorney.

Public Information Considerations:

This item is being considered at a meeting of the City Council noticed in accordance with the Texas Open Meetings Act.

Options/Alternatives:

1. City Council may approve....
2. City Council may deny....

Attachments

Wilmer Engagement Letter

NICHOLS JACKSON

500 N. Akard Street
1800 Ross Tower
Dallas, Texas 75201
Main: 214-965-9900
Fax: 214-965-0010
Web: www.njdhs.com

Joseph J. Gorfida Jr.
Email: jgorfida@nicholsjackson.com

August 13, 2026

Via Email Transmission
fposada@cityofwilmer.net
Mr. Frank Posada
City Administrator
City of Wilmer
128 North Dallas Avenue
Wilmer, Texas 75172

Re: **City of Wilmer**
Engagement of Services for Legal Representation

Dear Mr. Posada:

Nichols | Jackson ("the Firm") is pleased to have the opportunity to serve the City of Wilmer, Texas ("City") as its City attorneys to assist the City with its general legal matters. This letter shall set out the terms of our engagement and unless we agree otherwise in writing, it will apply to services provided to the City by the Firm.

Robert Hagar and Joseph J. Gorfida, Jr. shall serve as primary attorneys for the City. Other attorneys of the Firm may be assigned to work on projects from time to time. Requests and communications regarding this engagement may be directed to Mr. Gorfida or Mr. Hager by calling the Firm's primary telephone number which is (214) 965-9900.

The Firm will provide the requested legal services at the rate of $240.00 per hour for general legal services and $220 per hour for prosecution services. The Firm bills in increments of 0.10 hour. This rate applies to work performed by all attorneys in the Firm regardless of experience. The Firm will charge a minimum of two (2) hours for attendance at council meetings, board and commission meetings, and any other meetings or conferences requiring travel to City offices. The City will be provided with a monthly itemized invoice for legal services which will include the date, description of the activity or transaction, the name or initials of the person performing the service, the time used for that service, the amount charged, client cost and a total of the fees and costs due for the monthly period. The Firm charges for the cost of copies and for outgoing facsimile transmissions, courier service, and for travel expenses for mileage. If travel by automobile is required during the representation of the Company, the City will be billed for mileage at the then current IRS mileage reimbursement rate. If at any time the City has any questions regarding the charges shown on the monthly invoice, the Firm will immediately investigate and, if necessary, modify or eliminate such charges or provide a credit in the next billing.

On each anniversary of this Agreement (the "Adjustment Date"), the Firm's hourly rate may increase by up to 5% of the current hourly rate. The City shall be notified of any change in the Firm's hourly rate thirty (30) days prior to the effective date of the change.

The term of this engagement is for one year and the engagement will automatically renew each year, unless terminated. The City and the Firm may terminate this engagement for any reason upon thirty (30) days prior written notice. In the event of termination, the Firm shall be compensated for all services rendered prior to the effective date of such termination. Further, the following transition protocols shall apply: File Handover: Within thirty (30) business days of termination, the Firm shall return all City files (physical and electronic) to the City. Active Matters: The Firm shall complete a status report for all pending matters, highlighting upcoming deadlines and court appearances. Acquisition of New Counsel: The Firm shall assist the City in securing new representation, to the extent the City requests the same.

Thank you for this opportunity to be of service to the City of Wilmer, Texas. We look forward to working with you. If the terms of engagement are acceptable, please sign below on behalf of the City and return a copy to us by facsimile transmission or email. If you have any questions, please do not hesitate to contact us.

Sincerely,

Nichols | Jackson. LLP

By: ______________________________
Joseph J. Gorfida, Jr.

AGREED TO AND ACCEPTED this ____ day of _______________, 2026.

City of Wilmer, Texas

By: ______________________________
Frank Posada, City Administrator

CITY OF WILMER

City Council Regular Meeting **5.**

Meeting Date: 08/20/2026

Submitted by: Patricia Albrecht, Consulting Finance Director

Agenda Caption:

Discuss and consider approving Resolution R2026-0820A, awarding a depository services contract to American National Bank of Texas and authorizing the City Administrator to execute the contract and all necessary agreements.

Background:

Chapter 105 of the Texas Local Government Code requires that the City competitively solicit Financial Institutions to provide Primary Depository Services at least every five (5) years. The City's current five-year Depository Contract terminates on September 30, 2026.
The City, with the assistance of Valley View Consulting, LLC, conducted the required solicitation and received five applications to provide primary depository services to the City. After a detailed review and analysis of the applications, it was determined that American National Bank of
Texas, provided the most advantageous application to serve as the City's Primary Depository Services provider.

Operational Considerations:

The potential impact of the award will be an overall net income to the City of $2,193,980 over the five-year term of the contract.

Legal:

The resolution and contract has been reviewed and approved as to form by the City Attorney.

Public Information Considerations:

This item is being considered at a meeting of the City Concil and noticed in accordance with the Texas Open Meetings Act.

Fiscal Impact:

The potential impact of the award will be an overall net income to the City of $2,193,980 over the five-year term of the contract.

Options/Alternatives:

City Council may approve or deny the resolution.

Recommendation:

Staff Recommends approval of contract

Attachments
Valley View Consulting Recap
Valley View PPP
Resolution to Award Bank

Valley View Consulting, L.L.C.

August 5, 2026

Ms. Patricia Albrecht
City of Wilmer
Consulting Finance Director
128 N. Dallas Ave.,
Wilmer TX 75172

Dear Ms. Albrecht:

Thank you for the opportunity to assist the City of Wilmer (the "City") with this Depository Bank Services Request for Applications (the "RFA") project. The objective of this engagement was to assist the City in selecting a primary depository bank. The new contract period will be for an initial term of two (2) years commencing October 1, 2026, and continuing through September 30, 2028, with three (3) one-year extension options under the same terms and conditions.

Procedure

The project began with the establishment of a Calendar of Events to ensure that the required project steps were performed in a timely and sequential manner.

The process for selecting a primary depository bank is governed by the State of Texas Local Government Codes: Chapter 105 Municipal Depository Act; Chapter 176 Conflict of Interest Act; Chapter 2256 Public Funds Investment Act; and Chapter 2257 Public Funds Collateral Act.

In addition to complying with these State statutory requirements, it was necessary to comply with the City's financial and purchasing policies, and Investment Policy.

The RFA procedure was conducted as follows:

1. Analyzed bank service usage and balance records.
2. Reviewed bank accounts and statements.
3. Established the minimum required banking services and potential additional services.
4. Developed a list of potential financial institutions within twenty miles of City Hall:

    1) American National Bank of Texas
    2) Bank of America
    3) Comerica Bank (Fifth Third Bank)
    4) Commercial State Bank
    5) First National Bank of Texas
    6) Inwood National Bank
    7) JPMorgan Chase Bank, N.A.
    8) PlainsCapital Bank
    9) PNC Bank, N.A.
    10) Prosperity Bank

11) Regions bank
12) Texas Capital Bank
13) Truist
14) Wells Fargo Bank
15) Woodforest National Bank

5. Contacted the identified financial institutions.
6. Drafted the RFA for review and approval.
7. Advertised as required.
8. Sent out the RFA via email to the bankers.
9. Held a non-mandatory pre-application Zoom meeting that was attended by representatives of:

    1) American National Bank of Texas
    2) Commercial State Bank
    3) PlainsCapital Bank
    4) Regions Bank
    5) Texas Capital Bank

10. By the deadline, five applications were received:

    1) American National Bank of Texas
    2) Commercial State Bank
    3) First National Bank of Texas
    4) PlainsCapital Bank
    5) Regions Bank

This process created a competitive environment with twelve banks submitting applications. Among the items considered were:

- Ability of applicant to perform and provide the required and requested services;
- References provided and quality of services;
- Cost of services;
- Transition cost, retention, and transition offers, and incentives;
- Interest rates on interest-bearing accounts and deposits;
- Earnings credit rate on compensating balances;
- Previous service relationship with the City;
- Convenience of location(s);
- Completeness of application, and
- Financial strength and stability of the institution.

<u>Fees - Depository Services</u>

Each bank provided a proposed fee schedule based on the monthly volumes of specific services to be provided to the City.

<u>Earnings</u>

In addition to bank service charges, the bank's interest rates on the City's bank balances are an important consideration in selecting the depository. The City's recent monthly bank balances have averaged approximately $13.235 million in operating balances. Staff estimates keeping approximately $2.6 million so this amount was used in calculating the comparison of the impact of the rates offered by the responding banks. Given the size of balances maintained, attractive interest-earning options are important.

There are two potential earnings sources:

Earnings Credit: Earnings credit generates "earnings" that can only be used to offset banking fees. Above the applicable fees, earnings credit is not paid to the City as interest.

Hard-dollar Interest: Hard-dollar interest is regular interest earnings that represent true earnings that can be used in any manner at the City's discretion.

Earnings credit, hard-dollar interest, or a combination of the two, can be used to offset any service charges. In the analysis, each bank's potential earnings credit was compared to the hard-dollar interest. The better option was then optimized to offset the greatest amount of banking fees. Where appropriate, once the City's target compensating balance generated enough earnings credit to offset most fees, any excess balance was shown to be invested in that bank's most attractive hard-dollar interest earnings alternative.

The table below summarizes the initial financial analysis:

Bank	Net Fees for Five Year Term	Investment Option	Rate Basis	Interest Rate Offered	Five Year Net Income
First National Bank of TX	(33,627)	Insured Cash Sweep	Bank Managed	2.75%	$2,221,686
The American National Bank of TX	(82,328)	Interest bearing DDA	Bank Managed	3.50%	$2,193,980
PlainsCapital Bank	(41,055)	Insured Cash Sweep	Lower Fed Funds Target less 100 bps	2.50%	$1,938,320
Regions Bank	(229,367)	Interest bearing DDA	Fed Funds Target - 75 bps	3.00%	$1,824,769
Commercial State Bank	$0.00	Interest bearing DDA	1-Month SOFR	1.64%	$1,298,470

Analysis of the Results

Based on the financial analysis, the top two banks were First National Bank of Texas and The American National Bank of Texas (ANBTX). Both offer strong banking options for the City. However, a significant concern with First National Bank of Texas is that its Lancaster branch is located inside the Walmart, raising safety concerns about officers carrying deposits across the parking lot and waiting inside the store to complete transactions.

Additionally, the City's finance team has previously worked with ANBTX, is familiar with their banking platform, and had a very positive experience with the bank. ANBTX also offers a later ACH cutoff time

(4:30 PM compared to 2:00 PM for First National Bank) and provides a more user-friendly file format for positive pay.

Recommendation

Based on this analysis, City staff determined that The American National Bank of Texas offers the most advantageous proposal for the City.

As the City's consultants, we concur with staff's recommendation that the City Council award the Primary Depository Bank Services contract to The American National Bank of Texas, subject to execution of the Depository Bank Agreement.

The initial contract term is two (2) years, commencing October 1, 2026, with three (3) additional one-year extension options under the terms and conditions.

Please contact Orlando Saenz, Richard Long, or me to discuss any questions or additional information needs. Thank you for this opportunity to serve the City of Wilmer.

Sincerely,

Tim Pinon

Timothy Pinon
Valley View Consulting, L.L.C.

Banking RFA Project Recap for

City of Wilmer
Serving Our Community

Presented by Tim Pinon

Valley View Consulting, L.L.C.

Objective

- Select a primary depository financial institution
- Initial agreement begins October 1, 2026
- Contract ends September 30, 2028
- City may extend contract three additional one-year periods through September 30, 2031

Governing Codes

- Chapter 105 Municipal Depository Act
- Chapter 176 Conflict of Interest Act
- Chapter 2256 Public Funds Investment Act
- Chapter 2257 Public Funds Collateral Act

Project Steps

1. Analyzed historical bank service usage and balances
2. Reviewed the required banking services and potential additional services
3. Established list of all eligible financial institutions within the municipal boundaries of the City
4. Contacted the financial institutions to confirm distribution information and identify the designated recipient

Project Steps Continued

5. Drafted the RFA for City review and approval
6. Posted the notice and advertised the RFA as required
7. Distributed RFA to the identified and receptive financial institutions
8. Held a non-mandatory pre-application video conference

Pre-application Call Attended by:

1) American National Bank of Texas
2) Commercial State Bank (Incumbent)
3) PlainsCapital Bank
4) Regions Bank
5) Texas Capital Bank

Applications Received

1) The American National Bank of Texas
2) Commercial State Bank (Incumbent)
3) First National Bank of Texas
4) PlainsCapital Bank
5) Regions Bank

Valley View Consulting, L.L.C.

Evaluation Criteria

1. Ability of applicant to perform and provide the required and requested services;
2. References provided and quality of services;
3. Cost of services;
4. Transition cost, retention and transition offers, and incentives;
5. Interest rates on interest bearing accounts and deposits;
6. Earnings credit rate on compensating balances;
7. Previous service relationship with the City;
8. Convenience of location(s);
9. Completeness of Application; and
10. Financial strength and stability of the institution.

Valley View Consulting, L.L.C.

Financial Analysis

Bank	Net Fees for Five Year Term	Investment Option	Rate Basis	Interest Rate Offered	Five Year Net Income
First National Bank of TX	(33,627)	Insured Cash Sweep	Bank Managed	2.75%	$2,221,686
The American National Bank of TX	(82,328)	Interest bearing DDA	Bank Managed	3.50%	$2,193,980
PlainsCapital Bank	(41,055)	Insured Cash Sweep	Lower Fed Funds Target less 100 bps	2.50%	$1,938,320
Regions Bank	(229,367)	Interest bearing DDA	Fed Funds Target - 75 bps	3.00%	$1,824,769
Commercial State Bank	$0.00	Interest bearing DDA	1-Month SOFR	1.64%	$1,298,470

Valley View Consulting, L.L.C.

Recommendation

- Based on:
  - Comprehensive financial analysis
  - Highest interest rate offered on balances
  - Later daily cut off times than FNB for ACH
  - Standalone bank branch with a drive thru for deposits
  - Previous positive experience working with ANBTX

- Staff recommends awarding the depository contract to The American National Bank of Texas.
- Valley View Consulting concurs with this recommendation

Valley View Consulting Banking Team

- Orlando Saenz
  - oasaenz@valleyviewconsultingllc.com
- Tim Pinon
  - tdpinon@valleyviewconsultingllc.com

Valley View Consulting, L.L.C.

RESOLUTION NO. R2026-0820A

A RESOLUTION OF THE CITY COUNCIL OF WILMER, TEXAS, AWARDING A PRIMARY DEPOSITORY SERVICES CONTRACT TO AMERICAN NATIONAL BANK OF TEXAS, AND AUTHORIZING THE CITY ADMINISTRATOR, OR DESIGNEE, TO EXECUTE ALL AGREEMENTS NECESSARY TO IMPLEMENT THE CONTRACT.

WHEREAS, the City is required by Chapter 105 of the Texas Local Government Code to select a primary depository for the City's funds, and

WHEREAS, the City has solicited for applications from eligible financial institutions to serve as the City's Primary Depository, and

WHEREAS, the City has determined that American National Bank of Texas, has provided the most advantageous terms to the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WILMER, TEXAS, THAT:

Section 1. The above and foregoing premises are true and correct legislative findings, and they are incorporated herein and made a part hereof for all purposes.

Section 2. The City Council hereby awards the City's primary depository contract to American National Bank of Texas for an initial two-year term effective October 1, 2026, with the option to extend for up to three (3) additional one-year periods.

Section 3. The City Administrator, or designee, is hereby authorized to execute all necessary agreements to establish the depository relationship.

Section 4. If any section, paragraph, sentence, clause, phrase or word of this Resolution or the application thereof to any person or circumstance is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this Resolution, and the City Council hereby declares that it would have passed such portions remaining despite invalidity or unconstitutionality.

Section 5. That this resolution, and the removal and appointment herein, shall take effective immediately from and after the date of its passage.

DULY PASSED by the City Council of Wilmer, Texas, on the 20th day of August, 2026.

ATTEST:

____
Katisha Bruner-Myles, City Secretary

CITY OF WILMER, TEXAS

____
Phyllis Slough, Mayor Pro Tem

CITY OF WILMER

City Council Regular Meeting **6.**

Meeting Date: 08/20/2026

Submitted by: Patricia Albrecht, Consulting Finance Director

Agenda Caption:

Discuss and consider approving Resolution No. R2026-0820B regarding the proposed Fiscal Year 2026/2027 tax rate of $0.424488 per $100 of assessed valuation for the City of Wilmer, Texas; take a record vote on the proposed tax rate for the fiscal year beginning October 1, 2026, and ending September 30, 2027; set a public hearing; and authorize publication and posting of the required notice of the proposed 2026 tax year property tax rate.

Background:

The No-New-Revenue (NNR) tax rate is the tax rate for the tax year that will raise the same amount of property tax revenue for the City of Wilmer from the same properties in both the preceding tax year and the current tax year. The voter-approval tax rate is the highest tax rate that the City of Wilmer may adopt without holding an election to seek voter approval of the rate. The de minimus rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate.

Operational Considerations:

The purpose of this item is to hold a record vote to consider approving the proposed tax rate.

Legal:

The Texas Property Tax and Local Government Code SEC. 140.010 require taxing units to comply with truth-in-taxation laws in adopting their tax rate. A unit must publish "NOTICE OF PUBLIC HEARING ON TAX INCREASE" and hold one public hearing before adopting a tax rate, if the unit's proposed rate is higher than either the No New-Revenue Tax Rate or the Voter-Approved Tax Rate, whichever is lower. The date, time and place of the public hearing for the proposed property tax rate must be announced in the NOTICE. If approved, the City Secretary shall publish a "NOTICE OF PUBLIC HEARING ON TAX INCREASE" in the City's official newspaper and on the City website. The language in the notice is stipulated by the State of Texas and cannot be added to in order to provide context. This does not apply to the City of Wilmer because the proposed tax rate does not exceed either the No-New-Revenue rate nor the voter approval rate. This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by City of Wilmer.

Public Information Considerations:

This item is being considered at a meeting of the City Council and in accordance with the Texas Open Meetings Act.

Options/Alternatives:

The City Council may set the tax rate by taking a record vote on the proposed maximum property tax rate and to place consideration to adopt the tax year 2027 proposed tax rate at a public hearing for Thursday, September 3, 2026 at 7:00 p.m. at Wilmer Community Center, 101 Davidson Plaza, Wilmer, Texas75172 which will be published in compliance with the Texas Open Meetings Act.

Recommendation:

Staff recommends that City Council take a record vote on the proposed maximum property tax rate and to place consideration to adopt the tax year 2026 proposed tax rate for Thursday, September 3, 2026 at 7:00 p.m. at the Wilmer Community Center, 101 Davidson Plaza, Wilmer, Texas 75172 which will be published in compliance with the Texas Open Meetings Act.

Attachments

City of Wilmer Worksheet

Resolution to set Tax Rate

OR 7/27/26

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

7/28/26

City of Wilmer	972.441.6373
Taxing Unit Name	Phone *(area code and number)*
128 N. Dallas Ave, Wilmer, TX 75172	www.cityofwilmer.net
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 2,269,526,208
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,269,526,208
4.	**Prior year total adopted tax rate.**	$ 0.467928 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: .... $ 898,793,640	
	B. Prior year values resulting from final court decisions: .... - $ 781,087,910	
	C. Prior year value loss. Subtract B from A.[4]	$ 117,705,730

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 885,041,180 **B. Prior year disputed value:** .... - $ 177,008,236 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 708,032,944
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 825,738,674
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,095,264,882
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 23,026,077 **C. Value loss.** Add A and B. [7]	$ 23,026,077
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 876,300 **B. Current year productivity or special appraised value:** .... - $ 3,202 **C. Value loss.** Subtract B from A. [8]	$ 873,098
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 23,899,175
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 413,787,855
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,657,577,852
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 12,435,550
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 262,004
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 12,697,554

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 3,793,480,772 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 690,099,771 **E. Total current year value.** Add A and B, then subtract C and D.	$ 3,103,381,001
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 69,829,978 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 69,829,978
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 3,173,210,979
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 181,951,036

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 181,951,036
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,991,259,943
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.424488 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.325954 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,095,264,882
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 10,089,139
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 185,741	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 1,348,758	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ -1,163,017	
	E. Add Line 31 to 32D.	$ 8,926,122
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,991,259,943
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.298406 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose..............	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year......................................	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025..	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.......... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.298406 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.......... $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100.......... $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.298406 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.308850 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33].......... $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.**.......... $ 0 b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100.......... $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42.......... $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68.......... $ 0.000000 /$100 e Add Line D42(c) to Line D42(d).......... $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 4,683,772 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 4,683,772
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 23,272
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 4,660,500
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 95.92 % **C.** Enter the 2024 actual collection rate. .... 98.80 % **D.** Enter the 2023 actual collection rate. .... 99.47 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 4,660,500
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,173,210,979
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.146870 /$100 ✓
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.455720 /$100 ✓
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,173,210,979
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.424488 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.424488 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.455720 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.455720 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,173,210,979
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.455720 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.467928/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.467928/$100
	D. Adopted Tax Rate	$ 0.467928/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2025 Total Taxable Value (Line 61)	$ 2,857,439,346
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.432143/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.432143/$100
	D. Adopted Tax Rate	$ 0.432143/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,091,762,495
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.439130/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.439130/$100
	D. Adopted Tax Rate	$ 0.439130/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,671,488,174
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.455720/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.298406 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,173,210,979
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.015756 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.146870 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.461032 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.467928 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,657,577,852
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,991,259,943
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.455720 /$100

✓

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.424488 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000

Voter-approval tax rate .... $ 0.455720 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 0.461032 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here John R. Ames, PCC, CTA
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

7.21.26
Date

print here Patricia Albrecht
Printed Name of Taxing Unit Representative

sign here Patricia Albrecht PA

[59] Tex. Tax Code §26.04(c-2) and (d-2)

RESOLUTION NO. R2026-0820B

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILMER, TEXAS TO CONSIDER ADOPTION OF THE PROPOSED TAX RATE CONTAINED IN THE CITY'S PROPOSED 2026/2027 MUNICIPAL BUDGET AS THE CITY'S PROPOSED 2026/2027 TAX RATE TO BE CONSIDERED FOR ADOPTION FOR THAT PURPOSE; REQUIRING PUBLICATION OF THE NOTICE OF 2026/2027 TAX YEAR PROPOSED PROPERTY TAX RATE IN THE NEWSPAPER; POSTING THE NOTICE ON THE CITY'S WEBSITE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council for the City of Wilmer, Texas ("City Council") met and determined the necessary appropriations required for Fiscal Year 2026-2027 on the 20th day of August 2026 and have determined it to be in the best interest of the citizens of Wilmer to propose a tax rate that will not exceed the no-new revenue, voter-approval, and the de minimis tax rate; and

WHEREAS, the proposed 2026/2027 municipal budget contains a proposed 2026/2027 tax rate to support the proposed budget; and

WHEREAS, Section 26.17 of the Texas Tax Code makes reference to the "tax rate proposed by the governing body"; and

WHEREAS, the City Council is of the opinion the proposed tax rate contained in the proposed 2026/2027 municipal budget is the appropriate tax rate to be considered for adoption, pursuant to Section 26.05 of the Texas Tax Code.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILMER, TEXAS:

SECTION 1. The City Council hereby approves consideration of a proposed property tax rate for the fiscal year beginning October 1, 2026, and ending September 30, 2027 of $0.424488 per $100 of valuation. The members of the governmental body voted on this proposal to consider the proposed property tax rate as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

SECTION 2. The City Administrator is hereby directed to place for consideration and adoption of the 2026 Tax Year Proposed Property Tax Rate for the City of Wilmer, Texas on the City Council meeting for September 3, 2026 at 7:00 p.m. at the Wilmer Community Center, 101 Davidson Plaza, Texas 75172.

SECTION 3. The City Secretary is hereby directed to publish the NOTICE OF 2026 TAX YEAR PROPOSED PROPERTY TAX RATE FOR THE CITY OF WILMER, TEXAS in the City's official newspaper of record as required by Texas Property Tax Code Sec. 26.06 (a) and (c). The City Secretary is directed to post the notice on the City's internet website, until the City adopts a tax rate as required by Texas Property Tax Code Sec. 26.06(c).

SECTION 4. This Resolution shall take effect immediately from and after its passage.

DULY PASSED and approved by the City Council of the City of Wilmer, Texas, on this the 20th day of August 2026.

ATTEST:

Katisha Bruner-Myles, City Secretary

APPROVED:

Phyllis Slough, Mayor Pro Tem

CITY OF WILMER

City Council Regular Meeting **7.**

Meeting Date: 08/20/2026

Submitted by: Patricia Albrecht, Consulting Finance Director

Agenda Caption:

Discuss and consider approving Resolution No. R2026-0820C, designating an officer or employee to calculate the No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and De Minimis Rate in accordance with Section 26.04 of the Texas Tax Code for Fiscal Year 2026/2027, and providing for an effective date.

Background:

The Texas Tax Code, Sections 26.04(c) and 26.17(e) requires the governing body of a municipality to require an officer or employee designated by the governing body to calculate the no-new-revenue tax rate, voter-approval tax rate, and de minimis rate for the taxing unit after the Chief Appraiser submits the appraisal roll. The Tax Assessor and his staff are actively involved in the calculation of the tax formulas and providing these services to the cities. Therefore, we are requesting the City Council designate the Tax Assessor to calculate the no-new tax rate and the voter-approval tax rate and De Minimis tax rate for the City.

Operational Considerations:

The purpose of this item is to designate an officer or employee in accordance with section 26.04 of the Texas Tax Code.

Legal:

The resolution and agreement has been reviewed and approved as to form by the City Attorney.

Public Information Considerations:

This item is being considered at a meeting of the City Council and in accordance with the Texas Open Meetings Act.

Options/Alternatives:

The City Council may approve the resolution, as presented.

Recommendation:

Staff recommends approval to designate an officer or employee to calculate the no-new revenue tax rate, voter approval tax rate, and de minimis rate in accordance with section 26.04 of the Texas TaxCode.

Attachments

Resolution to calculate Tax Rate

RESOLUTION NO. R2026-0820C

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILMER, TEXAS DESIGNATING THE OFFICER OR EMPLOYEE TO CALCULATE THE NO NEW REVENUE TAX RATE, THE VOTER APPROVAL TAX RATE, AND THE DE MINIMIS TAX RATE IN ACCORDANCE WITH SECTION 26.04 OF THE TEXAS TAX CODE FOR THE CITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the State legislature amended the Texas Tax Code in 2019 as part of its Property Tax reform; and

WHEREAS, the Texas Tax Code Sections 26.04 (c) and 26.17 (d) now require and officer or employee designated by the governing body to calculate the no-new revenue tax rate, the voter approval tax rate and the de minimis tax rate for the taxing unit after the Chief Appraiser submits the appraisal roll; and

WHEREAS, the Dallas County Tax Office, Tax Assessor/Collector, John R. Ames, PCC, CTA is actively involved in the calculation of the tax rate of the ad valorem taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILMER, TEXAS:

SECTION 1. The City Council hereby designates the Dallas County Tax Office, Tax Assessor/Collector, John R. Ames, PCC, CTA to calculate the no new revenue tax rate, the voter approval tax rate and the de minimis tax rate for the City of Wilmer in accordance with Section 26.04 of the Texas Tax Code.

SECTION 2. This resolution shall take effect immediately upon its adoption.

DULY PASSED and approved by the City Council of the City of Wilmer, Texas, on this the 20th day of August 2026.

ATTEST:

Katisha Bruner-Myles, City Secretary

APPROVED:

Phyllis Slough, Mayor Pro Tem