

Wylie City Council Regular Meeting

February 10, 2026 – 6:00 PM

Council Chambers - 300 Country Club Road, Building #100, Wylie, Texas 75098



CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

PRESENTATIONS & RECOGNITIONS

PR1. Eagle Scout - Jacob Crabtree.

PR2. Black History Month.

RECESS CITY COUNCIL

CALL TO ORDER THE WYLIE PARKS & RECREATION FACILITIES DEVELOPMENT CORPORATION (4B)

COMMENTS ON NON-AGENDA ITEMS

Any member of the public may address the Board regarding an item that is not listed on the Agenda. Members of the public must fill out a form prior to the meeting in order to speak. The Board requests that comments be limited to three minutes for an individual, six minutes for a group. In addition, the Board is not allowed to converse, deliberate or take action on any matter presented during citizen participation.

REGULAR AGENDA

1. Consider, and act upon, approval of August 26, 2025 Regular Wylie Parks and Recreation Facilities Development Corporation (4B) meeting minutes.
2. Consider, and act upon, approving the Amended and Restated Bylaws of the Park and Recreation Facilities Corporation; approving new qualifications for membership on the Park and Recreation Facilities Development Corporation, including residency, voter registration, and employment restrictions, and other updates.

ADJOURN 4B BOARD

RECONVENE INTO REGULAR SESSION

COMMENTS ON NON-AGENDA ITEMS

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CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

- A. Consider, and act upon, approval of January 27, 2026 Regular City Council Meeting minutes.
- B. Consider, and act upon, Resolution No. 2026-03(R) of the City Council of the City of Wylie, Collin, Dallas and Rockwall counties, Texas, ordering a General Election to be held on May 2, 2026, in the City of Wylie, Texas, for the purpose of electing the positions of Mayor and two Council members (Place 5 and Place 6) of the Wylie City Council, to hold office for a period of three years; designating locations of polling places; designating filing deadlines; and ordering Notices of Election to be given as prescribed by law in connection with such election.
- C. Consider, and act upon, approval of the Wylie Youth Soccer Association's Wylie Cup Tournament event at Founders Park on May 2, 2026.
- D. Consider, and act upon, the authorization of the city of Wylie and its attorneys, including Abernathy, Roeder, Boyd & Hullett, P.C., to file and prosecute a lawsuit against DCCM Infrastructure, Inc., FKA Binkley & Barfield, Inc., regarding its actions and services concerning the McMillen Road Project.

REGULAR AGENDA

- 1. **Tabled from 01-27-2026**
Remove from table and consider

Consider, and act upon, acceptance of the Annual Comprehensive Financial Report (ACFR) for FY 2024-25 following a presentation by the audit firm Weaver, LLP.

WORK SESSION

- WS1. Discuss the current and future plans of the Automatic License Plate Recognition (ALPR) cameras.

RECONVENE INTO REGULAR SESSION

EXECUTIVE SESSION

Sec. 551.072. DELIBERATION REGARDING REAL PROPERTY; CLOSED MEETING.

A governmental body may conduct a closed meeting to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on its negotiating position.

- ES1. Consider the sale or acquisition of properties located at Ballard/Brown, Brown/Eubanks, FM 544/Cooper, FM 544/Sanden, Jackson/Oak, Regency/Steel, State Hwy 78/Alanis, State Hwy 78/Brown, State Hwy 78/Kreymer, and State Hwy 78/Skyview.

Sec. 551.087. DELIBERATION REGARDING ECONOMIC DEVELOPMENT NEGOTIATIONS; CLOSED MEETING.

This chapter does not require a governmental body to conduct an open meeting:

- (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or

(2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1).

ES2. Deliberation regarding commercial or financial information that the WEDC has received from a business prospect and to discuss the offer of incentives for Projects: 2022-10c, 2022-10d, 2023-1c, 2023-2d, 2024-5a, 2024-12c, 2025-4a, 2025-4d, 2025-8i, 2025-10c, 2025-10f, 2025-11g, 2026-1b, 2026-1c, 2026-1d, and 2026-1e.

RECONVENE INTO OPEN SESSION

Take any action as a result from Executive Session.

ADJOURNMENT

CERTIFICATION

I certify that this Notice of Meeting was posted on February 4, 2026, at 5:00 p.m. on the outside bulletin board at Wylie City Hall, 300 Country Club Road, Building 100, Wylie, Texas, a place convenient and readily accessible to the public at all times.

Stephanie Storm, City Secretary

Date Notice Removed

The Wylie Municipal Complex is wheelchair accessible. Sign interpretation or other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Secretary's Office at 972.516.6020. Hearing impaired devices are available from the City Secretary prior to each meeting.

If during the course of the meeting covered by this notice, the City Council should determine that a closed or executive meeting or session of the City Council or a consultation with the attorney for the City should be held or is required, then such closed or executive meeting or session or consultation with attorney as authorized by the Texas Open Meetings Act, Texas Government Code § 551.001 et. seq., will be held by the City Council at the date, hour and place given in this notice as the City Council may conveniently meet in such closed or executive meeting or session or consult with the attorney for the City concerning any and all subjects and for any and all purposes permitted by the Act, including, but not limited to, the following sanctions and purposes:

Texas Government Code Section:

§ 551.071 – Private consultation with an attorney for the City.

§ 551.072 – Discussing purchase, exchange, lease or value of real property.

§ 551.074 – Discussing personnel or to hear complaints against personnel.

§ 551.087 – Discussing certain economic development matters.

§ 551.073 – Discussing prospective gift or donation to the City.

§ 551.076 – Discussing deployment of security personnel or devices or security audit.



Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Consider, and act upon, approval of August 26, 2025 Regular Wylie Parks and Recreation Facilities Development Corporation (4B) meeting minutes.

Recommendation

Motion to approve the Item as presented.

Discussion

The minutes are attached for your consideration.

Wylie Parks and Recreation 4B Board Regular Meeting Minutes

August 26, 2025 – 6:00 PM

Council Chambers - 300 Country Club Road, Building #100, Wylie, Texas 75098



CALL TO ORDER

Board Chair Porter called to order the Parks and Recreation 4B meeting at 7:44 p.m. The following Board Members were present: Board Member Matthew Porter, Board Member David R. Duke, Board Member Scott Williams, Board Member Tarah Harrison, Board Member Whitney McDougall, and Board Member Auston Foster. Board Member Sid Hoover was absent.

COMMENTS ON NON-AGENDA ITEMS

Any member of the public may address Board regarding an item that is not listed on the Agenda. Members of the public must fill out a form prior to the meeting in order to speak. Board requests that comments be limited to three minutes for an individual, six minutes for a group. In addition, Board is not allowed to converse, deliberate or take action on any matter presented during citizen participation.

There were no persons present wishing to address the Parks and Recreation Facilities Development Corporation (4B) Board.

REGULAR AGENDA

1. **Consider, and act upon, approval of August 27, 2024 Regular Wylie Parks and Recreation Facilities Development Corporation (4B) meeting minutes.**

Board Action

A motion was made by Board Member Duke, seconded by Board Member McDougall, to approve Item 1 as presented. A vote was taken and the motion passed 6-0 with Board Member Hoover absent.

2. **Consider, and act upon, approval of the FY 2025-2026 4B Budget and authorize expenditures for the FY 2025-2026 Community Services Facilities Capital Improvement Plan.**

Board Action

A motion was made by Board Member Harrison, seconded by Board Member Foster, to approve Item 2 as presented. A vote was taken and the motion passed 5-1 with Board Member McDougall voting against and Board Member Hoover absent.

ADJOURNMENT

A motion was made by Board Member McDougall, seconded by Board Member Harrison, to adjourn the Parks and Recreation 4B Board meeting at 7:52 p.m. A vote was taken and the motion passed 6-0 with Board Member Hoover absent.

Matthew Porter, Chair

ATTEST:

Stephanie Storm, Board Secretary



Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Consider, and act upon, approving the Amended and Restated Bylaws of the Park and Recreation Facilities Corporation; approving new qualifications for membership on the Park and Recreation Facilities Development Corporation, including residency, voter registration, and employment restrictions, and other updates.

Recommendation

Motion to approve the Item as presented.

Discussion

Staff held a work session with the City Council on August 26, 2025, to discuss eligibility requirements for board and commission members. During the session, the Council provided direction to proceed with streamlining residency, voter registration, and employment restriction qualifications.

While reviewing the Park and Recreation Facilities Corporation Bylaws, staff and the City Attorney identified additional provisions that should be updated to ensure compliance with current state law and to improve consistency throughout the document. Staff has prepared proposed revisions in track-changes format, along with a clean, updated version of the Bylaws for the Board's review.

Council did consider and approved Resolution No. 2026-02(R) approving the amended Bylaws on January 27th. For the Bylaws to be effective, they must be considered and adopted by the Park and Recreation Facilities Corporation.

~~H.~~
AMENDED AND RESTATED BYLAWS OF THE
WYLIE PARK AND RECREATION FACILITIES DEVELOPMENT
CORPORATION

ARTICLE I
PURPOSE AND POWER

Section 1. Purpose. The Corporation is incorporated for the purposes set forth in Article Four of its Articles of Incorporation, the same to be accomplished on behalf of the City of Wylie, Texas (the "City") as its duly constituted authority and instrumentality in accordance with the Development Corporation Act of 1979, as amended, Texas Local Government Code, Chapters 501-502 and 505 Article 5190.6, Vernon's Ann. Civ. St., as amended, (the "Act"), and other applicable laws.

Section 2. Powers. In the fulfillment of its corporate purpose, the Corporation shall be governed by Section 48 Chapters 501-502 and 505 of the Act, and shall have all powers set forth and conferred in its Articles of Incorporation, in the Act, and in other applicable law, subject to the limitations prescribed therein and herein and to the provisions thereof and hereof.

ARTICLE II
BOARD OF DIRECTORS

Section 1. Powers, Numbers, and Terms of Office.

- (a) The property and affairs of the Corporation shall be managed and controlled by a Board of Directors (the "Board") under the guidance and direction of the Wylie City Council and, subject to the restrictions imposed by law, by the Articles of Incorporation, and by these Amended and Restated Bylaws ("Bylaws"), the Board shall exercise all of the powers of the Corporation.
- (b) The Board shall consist of seven (7) directors, each of whom shall be appointed by the City Council (the "City Council") of the City and must be residents of the City of Wylie. Each director shall occupy a place (individually, the "Place" and collectively, the "Places") as designated herein. Places 1-4 are designated for the City Councilmember ~~d~~Directors, and Places 5-7 are designated for ~~c~~Citizen Board members, of which at least one of the members will be appointed from the Parks and Recreation Board. These appointments will be classified as citizen member directors.
- (c) Each member of the Board shall be appointed by the City Council for a two (2) year term. Any vacancy occurring before a term is completed shall be filled by appointment by the City Council as set forth in the Articles of Incorporation. All directors shall have the qualifications set forth herein and in the Articles of Incorporation.
- (d) ~~The limit for consecutive service on the same board or commission is~~ No director shall serve more than three (3) consecutive, full terms, ~~regardless of term length (2-year, 3-year, etc.).~~ After the expiration of ~~the~~ term limit, ~~the member a~~ director must wait one year before reapplying to the ~~same b~~ Board. Any ~~member-director~~ appointed to fill the remainder of an unexpired term shall be eligible to serve three (3) consecutive, full terms thereafter; provided, however, that should a ~~board member~~ director's replacement not be qualified upon the expiration of any term of ~~that director a board member~~, then that ~~board member~~ director shall holdover on the ~~board~~ Board until a qualified replacement ~~board member~~ director has been appointed.
- (e) Any director may be removed from office by the City Council at will.
- (f) Each member of the Board shall:
 - (1) Have been a resident of the City of Wylie for not less than twelve (12) consecutive months immediately preceding appointment;

- (2) Be a qualified voter of the City of Wylie;
- (3) Not be an employee of the City of Wylie; and
- (4) Not be the spouse or domestic partner of an employee of the City of Wylie.

~~(e) —~~
(f)

Section 2. Meetings of Directors. The directors may hold their meetings at such place or places in the City as the Board may from time to time determine; provided, however, in the absence of any such determination by the Board, the meetings shall be held at the principal office of the Corporation as specified in Article V of these Bylaws.

Section 3. Notice of Meetings. To the extent that the Open Meetings Act conflicts with the provisions of this section, the Open Meetings Act shall govern.

- (a) Regular meetings ~~and Special meetings~~ of the Board shall be held, ~~following written notice to the Directors by the City Secretary, without the necessity of written notice to the dDirectors~~ at such times and places as shall be designated from time to time by the Board. ~~Written notice to each Director may be provided by first class mail, electronic mail, or hand delivery and shall be considered provided on the day it is sent, and the written notice shall be sent on, or before the date the notice of the meeting is posted at City Hall in accordance with the Open Meetings Act.~~ Special ~~m~~Meetings of the Board shall be held whenever called by the Chair of the Board, by a majority of the directors, by the Mayor of the City, or by a majority of the City Council. Nothing contained in this Section 3 shall vitiate the notice requirements contained in Section 4 hereafter.

- ~~(b)~~ The City Secretary shall give notice to each director of each Special ~~m~~Meeting in person, by mail, by electronic mail, or ~~by~~ telephone, in accordance with applicable rules and provisions of state law at least seventy two (72) hours before the meeting, unless deemed an emergency meeting by Section 551.045 of the Open Meetings Act. Such notice shall be considered provided on the day it is sent, ~~or on~~ the day it is verbally conveyed, or on the day a voice message is left with the notice information. Unless otherwise indicated in the notice thereof, any and all matters pertaining to the purposes of the Corporation may be considered as acted upon at a Special ~~m~~Meeting. At any meeting at which every director shall be present, even though without notice, any matter pertaining to the purpose of the Corporation may be considered and acted upon consistent with applicable law.

(b)

- (c) Whenever any notice is required to be given to the Board, said notice shall be deemed to be sufficient if given by depositing the same in a post office box in a sealed postpaid wrapper addressed to the person entitled thereto at his or her post office address as it appears on the books of the Corporation or said notice shall be deemed sufficient if sent by electronic mail to the person entitled thereto at his or her electronic mail address as it appears on the books of the Corporation, and such notice shall be deemed to have been given on the day of such mailing or electronic mailing. Attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called or convened. Neither the business to be transacted at nor the purpose of any Regular or Special meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless required by the Board. A waiver of notice in writing, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

Section 4. Open Meetings Act. Notwithstanding anything contained herein to the contrary, all meetings and deliberations of the Board shall be called, convened, held, and conducted, and notice shall be given to the public, in accordance with the Texas Open Meetings Act, Texas Government Code ~~(Vernon's)~~ Chapter 551, as amended (herein referred to as the "Open Meetings Act").

Section 5. Quorum. A majority of the directors shall constitute a quorum to conduct official business of the Corporation. The act of a majority of the directors present at a meeting at which a quorum is in attendance shall constitute the act of the Board and of the Corporation, unless the act of a greater number is required by law.

Section 6. Conduct of Business.

- (a) At the meetings of the Board, matters pertaining to the business of the Corporation shall be considered in accordance with rules of procedure as from time to time prescribed by the Board.
- (b) At all meetings of the Board, the Chair~~man~~ of the Board shall preside. In the absence of the Chair~~man~~, the Board Vice Chair~~man~~ shall preside.
- (c) The C~~h~~air~~man~~ will be a voting member of the B~~o~~ard.
- (d) The S~~e~~cretary of the Corporation shall act as S~~e~~cretary of all meetings of the Board, but in the absence of the S~~e~~cretary, the presiding officer may appoint any person to act as S~~e~~cretary of the meeting.

Section 7. Committees of the Board. The Board may designate two (2) or more directors to constitute an official committee of the Board to exercise such authority of the Board. It is provided, however, that all final, official actions of the Corporation may be exercised only by the Board. Each committee so designated shall keep regular minutes of the transactions of its meetings and shall cause such minutes to be recorded in books kept for that purpose in the principal office of the Corporation.

Section 8. Compensation of Directors. Directors shall not receive any salary or compensation for their services as directors. However, they shall be reimbursed for their actual expenses incurred in the performance of their official duties as directors.

Section 9. Powers and Duties of the Chair~~man~~ and Vice Chair~~man~~ of the Board.

The Chair~~man~~ of the Board (~~the "Chair"~~) shall be the presiding officer of the Board with the following authority:

- (a) Shall preside over all meetings of the Board.
- (b) Shall vote on all matters coming before the Board.
- (c) Shall have the authority, upon notice to the members of the Board as set forth herein, to call a special meeting of the Board when in his or her judgment such a meeting is required.
- (d) Shall have the authority to appoint, with Board approval, standing committees to aid and assist in its business undertakings or other matters incidental to the operations and functions of the Board.
- (e) Shall have the authority to appoint, with Board approval, ad hoc committees which may address issues of a temporary nature of concern or which have a temporary ~~e~~ffect on the business of the Board.

In addition to the above-mentioned duties, the Chair shall perform all duties incidental to the office, and such other duties as shall be prescribed from time to time by the Board.

The Vice Chair shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the Chair of the Board during that officer's absence or inability to act. Any action taken by the Vice Chair in the performance of the duties of the Chair of the Board shall be conclusive evidence of the Chair's absence or inability to act as Chair at the time such action was taken.

ARTICLE III OFFICERS

Section 1. Titles and Terms of Office.

- (a) The officers of the Corporation shall be a President, a Vice President, a Secretary, and a Treasurer, and such other officers as the Board may from time to time elect or appoint. One person may hold more than one office, except that the President shall not hold the office of Vice President or Secretary. Terms of office shall be two (2) years, with the right of an officer to be reappointed.
- (b) All officers shall be elected by and be subject to removal from office at any time by a vote of a majority of the entire Board.
- (c) A vacancy in the office of any officer shall be filled for the remaining term by a vote of a majority of the entire Board.
- (d) All officers shall be subject to removal from office at any time by a vote of the majority of the City Council.

Section 2. Powers and Duties of the President. The ~~P~~resident shall be the chief operating executive officer of the Corporation, and, subject to the authority of the Board, the ~~P~~resident shall be in general charge of the properties and affairs of the Corporation, and execute all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes, and other instruments in the name of the Corporation. The City Manager of the City of Wylie shall be ~~P~~resident.

Section 3. Vice President. The Vice President shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the ~~P~~resident during that officer's absence or inability to act. Any action taken by the Vice President in performance of the duties of the President shall be conclusive evidence of the absence or inability to act of the ~~P~~resident at the time such action was taken. ~~The~~A City employee designated by the ~~Assistant~~ City Manager shall be the Vice President.

Section 4. Treasurer. The ~~T~~reasurer shall have the responsibility to see to the handling, custody, and security of all funds and securities of the Corporation in accordance with these bylaws. When necessary or proper, the ~~T~~reasurer may endorse and sign, on behalf of the Corporation, for collection or issuance, checks, notes, and other ~~O~~bligations in or drawn upon such bank, banks, or depositories ~~as~~ shall be designated by the Board consistent with these Bylaws. The ~~T~~reasurer shall see to the entry in the books of the Corporation full and accurate accounts of all monies received and paid out on account of the Corporation. The ~~T~~reasurer shall, at the expense of the Corporation, give such bond for the faithful discharge of his ~~or~~ her duties in such form and amount as the Board or the City Council may require. The Director of Finance of the City shall be ~~T~~reasurer. All check—writing authority will follow applicable City policies concerning authorizations, signatures, and disbursements.

Section 5. Secretary. The ~~S~~ecretary shall keep the minutes of all meetings of the Board in books provided for that purpose, shall give and serve all notices, may sign with the ~~P~~resident in the name of the Corporation, and/or attest the signature thereto, all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes and other documents and instruments, except the books of account and financial records, securities, and such other books and appears as the Board may direct, all of which shall at all reasonable times be open to public inspection upon application at the office of the Corporation during business hours, and shall in general, perform all duties incident to the office of ~~S~~ecretary subject to the control of the Board. The City Secretary shall be the ~~S~~ecretary.

Section 6. Any assistant treasurer and any assistant secretaries may, at the option of the Board, be employees of the City, and the legal counsel shall be the attorney for the City, and he ~~or she~~ shall designate any other attorney needed by the Corporation.

Section 7. Compensation. Officers who are members of the Board shall not receive any salary or compensation for their services, except that they shall be reimbursed for their actual expenses incurred

in the performance of their official duties as officers.

ARTICLE IV FUNCTIONAL CORPORATE DUTIES AND REQUIREMENTS

Section 1. *Facilities Capital Improvement Plan.*

- (a) It shall be the duty and obligation of the Board to finance and implement the Facilities Capital Improvement Plan as adopted by the Wylie City Council.
- (b) In carrying out its obligations under Section (a), the Corporation shall be authorized to exercise all rights and powers granted under the Act, including, but not limited to [Section 4B Chapter 504](#) thereof.
- (c) The President shall periodically submit reports to the City Council as to the status of its activities in carrying out its obligations under this Section.
- (d) Any and all agreements between the Corporation and other parties shall be authorized, executed, approved, and delivered in accordance with applicable law.

Section 2. *Multi-Year Financial Plan (the "Plan").* Prior to the beginning of the Fiscal Year, the President will submit a Multi-Year Financial Plan to the City Council for approval. The Plan will detail the utilization, investment, and expenditure of funds and ~~d~~Debt scheduling for the Corporation. The Plan will serve as the financial guide for the ~~C~~eorporation. The Board will approve the ~~P~~plan prior to or contemporaneously with the adoption of the Corporation's fiscal budget.

Section 3. *Annual Corporate Budget.* Prior to the commencement of each Fiscal Year of the Corporation, the Board shall adopt a proposed budget of expected revenues from sources set out in Section 6 of this article and proposed expenditures for the next ensuing fiscal year. The budget shall contain such classifications and shall be in such form as may be prescribed from time to time by the City Council. The ~~P~~president shall submit the budget to the City Council for approval prior to submittal to the Board for final adoption. The projection of revenues and all expenditures in the annual corporate budget will follow the guidelines outlined in the Multi-Year Financial Plan as adopted by the Board and the City Council. The budget will include administrative overhead, expenses, and debt service.

Section 4. *Books, Records, Audits.*

- (a) The Corporation shall keep and properly maintain, in accordance with generally accepted accounting ~~principals~~principles, complete books, records, accounts, and financial statements pertaining to its corporate funds, activities, and affairs.
- (b) At the direction of the City Council, the books, records, accounts, and financial statements of the Corporation may be maintained for the Corporation by the accountants, staff, and personnel of the City.
- (c) The Corporation, or the City if the option described in subsection (b) is selected, shall cause its books, records, accounts, and financial statements to be audited at least once each fiscal year by an outside, independent, auditing and accounting firm selected by the City Council and approved by the Board. Such an audit shall be at the expense of the Corporation.

Section 5. *Deposit and Investment of Corporation Funds.*

- (a) All proceeds from loans or from the issuance of bonds, notes, or other debt instruments ("Obligations") issued by the Corporation shall be deposited and invested as provided in the resolution, order, indenture, or other documents authorizing or relating to their execution or issuance.
- (b) Subject to the requirements of contracts, loan agreements, indentures, or other agreements securing Obligations, all other monies of the Corporation, if any, shall be deposited, secured,

and/or invested in the manner provided for the deposit, security, and/or investment of the public funds of the City. The Board, with City Council approval, shall designate the accounts and depositories to be created and designated for such purposes, and the methods of withdrawal of funds therefrom for use by and for the purposes of the Corporation upon the signature of its Treasurer and such other persons as the Board designates. The accounts, reconciliation, and investment of such funds and accounts shall be performed by the Department of Finance of the City.

Section 6. Expenditures of Corporate Money. The monies of the Corporation, including the sales and use taxes collected pursuant to Section 4B Chapter 504 of the Act, monies derived from the repayment of loans, rents received from the lease or use of property, and the proceeds from the investment of funds of the Corporation, the proceeds from the sale of property, and the proceeds derived from the sale of Obligations, may be expended by the Corporation for any of the purposes authorized by the Act, subject to the following limitations:

- i. Expenditures from the proceeds of Obligations shall be identified and described in the orders, resolutions, indentures, or other agreements submitted for the approval by the City Council prior to the execution of loan or financing agreements or the sale and delivery of the Obligations to the purchasers thereof required by Section 7 of this Article;
- ii. Expenditures that may be made from a fund created with the proceeds of Obligations, and expenditures of monies derived from sources other than the proceeds of Obligations may be used for the purpose of financing or otherwise providing one or more "Projects", as defined in Section 4B Chapter 504 of the Act. Expenditures shall be detailed in the Corporation's annual budget as approved by City Council and Board resolutions;
- iii. All proposed expenditures shall be made in accordance with and shall be set forth in the Corporation's annual budget required by Section 3 of this Article or in contracts meeting the requirements of Section 1(d) of this Article.

Section 7. Issuance of Obligations. No Obligations, including refunding Obligations, shall be authorized or sold and delivered by the Corporation unless the City Council shall approve such Obligations by action taken prior to the date of sale of the Obligations.

ARTICLE V MISCELLANEOUS PROVISIONS

Section 1. Principal Office.

- (a) The principal office and the registered office of the Corporation shall be the registered office of the Corporation located at 300 Country Club Road, Building 100, Wylie, Texas 75098 specified in the Articles of Incorporation.
- (b) The Corporation shall have and shall continually designate a registered agent at its office, as required by the Act.

Section 2. Fiscal Year. The fiscal year of the Corporation shall be the same as the fiscal year of the City.

Section 3. Seal. The Seal of the Corporation shall be determined by the Board of Directors.

Section 4. Resignations. Any director or officer may resign at any time. Such resignation shall be tendered in writing and shall take effect at the time specified therein, or, if no time is specified, at the time of its receipt by the Secretary. The acceptance of resignation shall not be necessary to make it effective, unless expressly so provided in the resignation. Any director no longer serving in the capacity for which he or she was appointed will be deemed resigned, and a qualified replacement will be appointed by the

City Council.

Section 5. *Approval or Advice and Consent of the City Council.* To the extent that these Bylaws refer to any approval by the City or refer to advice and consent by the City Council, such advice and consent shall be evidenced by one ~~for~~ the following: resolution, minute order, or motion duly adopted by the City Council.

Section 6. *Services of City Staff and Officers.* Subject to the authority of the City Manager under the ~~Charter of the City~~ Charter, the Corporation shall utilize the services and ~~the staff employees~~ of the City. All requests for staff time or inquiries of ~~s~~Staff will be ~~made requested~~ through the City Manager's Office. The Corporation shall pay reasonable compensation to the City for such services, and the performance of such services does not materially interfere with the other duties of such personnel of the City.

Section 7. *Indemnification of Directors, Officers, and Employees.*

- (a) As provided in the Act and the Articles of Incorporation, the Corporation is, for the purposes of the Texas Tort Claims Act (Subchapter A, Chapter 101, Texas Civil Practices and Remedies Code, as it exists or may be amended), a governmental unit, and its actions are governmental functions.
- (b) The Corporation shall indemnify each and every member of the Board, its officers and its employees, and each member of the City Council and each employee of the City, to the fullest extent permitted by law, against any and all liability or expense, including attorney's fees, incurred by any of such persons by reason of any actions or omissions that may arise out of the functions and activities of the Corporation. The attorney for the Corporation is authorized to provide a defense for members of the Board, officers, and employees of the Corporation.

ARTICLE VI EFFECTIVE DATE, AMENDMENTS

Section 1. *Effective Date.* These Bylaws shall become effective upon the occurrence of the following events:

- (1) the approval of these Bylaws by the City Council; and
- (2) the adoption of these Bylaws by the ~~Corporation~~ Board.

Section 2. *Amendments to Articles of Incorporation and Bylaws.* The Articles of Incorporation of the Corporation and these Bylaws may be amended only in the manner provided in the Articles of Incorporation and the Act.

Adopted this day of , 2026.

Chair of the Board of Directors

Attest:

Corporate Board Secretary

**AMENDED AND RESTATED BYLAWS OF THE
WYLIE PARK AND RECREATION FACILITIES DEVELOPMENT
CORPORATION**

**ARTICLE I
PURPOSE AND POWER**

Section 1. Purpose. The Corporation is incorporated for the purposes set forth in Article Four of its Articles of Incorporation, the same to be accomplished on behalf of the City of Wylie, Texas (the “City”) as its duly constituted authority and instrumentality in accordance with the Development Corporation Act of 1979, as amended, Texas Local Government Code, Chapters 501-502 and 505 (the “Act”), and other applicable laws.

Section 2. Powers. In the fulfillment of its corporate purpose, the Corporation shall be governed by Chapters 501-502 and 505 of the Act, and shall have all powers set forth and conferred in its Articles of Incorporation, in the Act, and in other applicable law, subject to the limitations prescribed therein and herein and to the provisions thereof and hereof.

**ARTICLE II
BOARD OF DIRECTORS**

Section 1. Powers, Numbers, and Terms of Office.

- (a) The property and affairs of the Corporation shall be managed and controlled by a Board of Directors (the “Board”) under the guidance and direction of the Wylie City Council and, subject to the restrictions imposed by law, by the Articles of Incorporation, and by these Amended and Restated Bylaws (“Bylaws”), the Board shall exercise all of the powers of the Corporation.
- (b) The Board shall consist of seven (7) directors, each of whom shall be appointed by the City Council (the “City Council”) of the City and must be residents of the City of Wylie. Each director shall occupy a place (individually, the “Place” and collectively, the “Places”) as designated herein. Places 1-4 are designated for the City Councilmember directors, and Places 5-7 are designated for citizen Board members, of which at least one of the members will be appointed from the Parks and Recreation Board. These appointments will be classified as citizen member directors.
- (c) Each member of the Board shall be appointed by the City Council for a two (2) year term. Any vacancy occurring before a term is completed shall be filled by appointment by the City Council as set forth in the Articles of Incorporation. All directors shall have the qualifications set forth herein and in the Articles of Incorporation.
- (d) No director shall serve more than three (3) consecutive full terms. After the expiration of the term limit, a director must wait one year before reapplying to the Board. Any director appointed to fill the remainder of an unexpired term shall be eligible to serve three (3) consecutive full terms thereafter; provided, however, that should a director's replacement not be qualified upon the expiration of any term of that director, then that director shall holdover on the Board until a qualified replacement director has been appointed.
- (e) Any director may be removed from office by the City Council at will.
- (f) Each member of the Board shall:
 - (1) Have been a resident of the City of Wylie for not less than twelve (12) consecutive months immediately preceding appointment;
 - (2) Be a qualified voter of the City of Wylie;
 - (3) Not be an employee of the City of Wylie; and
 - (4) Not be the spouse or domestic partner of an employee of the City of Wylie.

Section 2. Meetings of Directors. The directors may hold their meetings at such place or places in the City as the Board may from time to time determine; provided, however, in the absence of any such determination by the Board, the meetings shall be held at the principal office of the Corporation as specified in Article V of these Bylaws.

Section 3. Notice of Meetings. To the extent that the Open Meetings Act conflicts with the provisions of this section, the Open Meetings Act shall govern.

- (a) Regular meetings of the Board shall be held without the necessity of written notice to the directors at such times and places as shall be designated from time to time by the Board. Special meetings of the Board shall be held whenever called by the Chair of the Board, by a majority of the directors, by the Mayor of the City, or by a majority of the City Council. Nothing contained in this Section 3 shall vitiate the notice requirements contained in Section 4 hereafter.
- (b) The City Secretary shall give notice to each director of each Special meeting in person, by mail, by electronic mail, or by telephone, in accordance with applicable rules and provisions of state law before the meeting, unless deemed an emergency meeting by Section 551.045 of the Open Meetings Act. Such notice shall be considered provided on the day it is sent, the day it is verbally conveyed, or on the day a voice message is left with the notice information. Unless otherwise indicated in the notice thereof, any and all matters pertaining to the purposes of the Corporation may be considered as acted upon at a Special meeting. At any meeting at which every director shall be present, even though without notice, any matter pertaining to the purpose of the Corporation may be considered and acted upon consistent with applicable law.
- (c) Whenever any notice is required to be given to the Board, said notice shall be deemed to be sufficient if given by depositing the same in a post office box in a sealed postpaid wrapper addressed to the person entitled thereto at his or her post office address as it appears on the books of the Corporation or said notice shall be deemed sufficient if sent by electronic mail to the person entitled thereto at his or her electronic mail address as it appears on the books of the Corporation, and such notice shall be deemed to have been given on the day of such mailing or electronic mailing. Attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called or convened. Neither the business to be transacted at nor the purpose of any Regular or Special meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless required by the Board. A waiver of notice in writing, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

Section 4. Open Meetings Act. Notwithstanding anything contained herein to the contrary, all meetings and deliberations of the Board shall be called, convened, held, and conducted, and notice shall be given to the public, in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551, as amended (herein referred to as the “Open Meetings Act”).

Section 5. Quorum. A majority of the directors shall constitute a quorum to conduct official business of the Corporation. The act of a majority of the directors present at a meeting at which a quorum is in attendance shall constitute the act of the Board and of the Corporation, unless the act of a greater number is required by law.

Section 6. Conduct of Business.

- (a) At the meetings of the Board, matters pertaining to the business of the Corporation shall be considered in accordance with rules of procedure as from time to time prescribed by the Board.
- (b) At all meetings of the Board, the Chair of the Board shall preside. In the absence of the Chair, the Board Vice Chair shall preside.
- (c) The Chair will be a voting member of the Board.

- (d) The Secretary of the Corporation shall act as Secretary of all meetings of the Board, but in the absence of the Secretary, the presiding officer may appoint any person to act as Secretary of the meeting.

Section 7. *Committees of the Board.* The Board may designate two (2) or more directors to constitute an official committee of the Board to exercise such authority of the Board. It is provided, however, that all final, official actions of the Corporation may be exercised only by the Board. Each committee so designated shall keep regular minutes of the transactions of its meetings and shall cause such minutes to be recorded in books kept for that purpose in the principal office of the Corporation.

Section 8. *Compensation of Directors.* Directors shall not receive any salary or compensation for their services as directors. However, they shall be reimbursed for their actual expenses incurred in the performance of their official duties as directors.

Section 9. *Powers and Duties of the Chair and Vice Chair of the Board.*

The Chair of the Board shall be the presiding officer of the Board with the following authority:

- (a) Shall preside over all meetings of the Board.
- (b) Shall vote on all matters coming before the Board.
- (c) Shall have the authority, upon notice to the members of the Board as set forth herein, to call a special meeting of the Board when in his or her judgment such a meeting is required.
- (d) Shall have the authority to appoint, with Board approval, standing committees to aid and assist in its business undertakings or other matters incidental to the operations and functions of the Board.
- (e) Shall have the authority to appoint, with Board approval, ad hoc committees which may address issues of a temporary nature of concern or which have a temporary effect on the business of the Board.

In addition to the above-mentioned duties, the Chair shall perform all duties incidental to the office and such other duties as shall be prescribed from time to time by the Board.

The Vice Chair shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the Chair of the Board during that officer's absence or inability to act. Any action taken by the Vice Chair in the performance of the duties of the Chair of the Board shall be conclusive evidence of the Chair's absence or inability to act as Chair at the time such action was taken.

ARTICLE III OFFICERS

Section 1. *Titles and Terms of Office.*

- (a) The officers of the Corporation shall be a President, a Vice President, a Secretary, and a Treasurer, and such other officers as the Board may from time to time elect or appoint. One person may hold more than one office, except that the President shall not hold the office of Vice President or Secretary. Terms of office shall be two (2) years, with the right of an officer to be reappointed.
- (b) All officers shall be elected by and be subject to removal from office at any time by a vote of a majority of the entire Board.
- (c) A vacancy in the office of any officer shall be filled for the remaining term by a vote of a majority of the entire Board.
- (d) All officers shall be subject to removal from office at any time by a vote of the majority of the City Council.

Section 2. Powers and Duties of the President. The President shall be the chief operating executive officer of the Corporation, and, subject to the authority of the Board, the President shall be in general charge of the properties and affairs of the Corporation, and execute all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes, and other instruments in the name of the Corporation. The City Manager of the City of Wylie shall be President.

Section 3. Vice President. The Vice President shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the President during that officer's absence or inability to act. Any action taken by the Vice President in performance of the duties of the President shall be conclusive evidence of the absence or inability to act of the President at the time such action was taken. A City employee designated by the City Manager shall be the Vice President.

Section 4. Treasurer. The Treasurer shall have the responsibility to see to the handling, custody, and security of all funds and securities of the Corporation in accordance with these bylaws. When necessary or proper, the Treasurer may endorse and sign, on behalf of the Corporation, for collection or issuance, checks, notes, and other Obligations in or drawn upon such bank, banks, or depositories as shall be designated by the Board consistent with these Bylaws. The Treasurer shall see to the entry in the books of the Corporation full and accurate accounts of all monies received and paid out on account of the Corporation. The Treasurer shall, at the expense of the Corporation, give such bond for the faithful discharge of his or her duties in such form and amount as the Board or the City Council may require. The Director of Finance of the City shall be Treasurer. All check-writing authority will follow applicable City policies concerning authorizations, signatures, and disbursements.

Section 5. Secretary. The Secretary shall keep the minutes of all meetings of the Board in books provided for that purpose, shall give and serve all notices, may sign with the President in the name of the Corporation, and/or attest the signature thereto, all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes and other documents and instruments, except the books of account and financial records, securities, and such other books and appears as the Board may direct, all of which shall at all reasonable times be open to public inspection upon application at the office of the Corporation during business hours, and shall in general, perform all duties incident to the office of Secretary subject to the control of the Board. The City Secretary shall be the Secretary.

Section 6. Any assistant treasurer and any assistant secretaries may, at the option of the Board, be employees of the City, and the legal counsel shall be the attorney for the City, and he or she shall designate any other attorney needed by the Corporation.

Section 7. Compensation. Officers who are members of the Board shall not receive any salary or compensation for their services, except that they shall be reimbursed for their actual expenses incurred in the performance of their official duties as officers.

ARTICLE IV FUNCTIONAL CORPORATE DUTIES AND REQUIREMENTS

Section 1. Facilities Capital Improvement Plan.

- (a) It shall be the duty and obligation of the Board to finance and implement the Facilities Capital Improvement Plan as adopted by the Wylie City Council.
- (b) In carrying out its obligations under Section (a), the Corporation shall be authorized to exercise all rights and powers granted under the Act, including, but not limited to Chapter 504 thereof.
- (c) The President shall periodically submit reports to the City Council as to the status of its activities in carrying out its obligations under this Section.
- (d) Any and all agreements between the Corporation and other parties shall be authorized, executed,

approved, and delivered in accordance with applicable law.

Section 2. Multi-Year Financial Plan (the “Plan”). Prior to the beginning of the Fiscal Year, the President will submit a Multi-Year Financial Plan to the City Council for approval. The Plan will detail the utilization, investment, and expenditure of funds and debt scheduling for the Corporation. The Plan will serve as the financial guide for the Corporation. The Board will approve the Plan prior to or contemporaneously with the adoption of the Corporation's fiscal budget.

Section 3. Annual Corporate Budget. Prior to the commencement of each Fiscal Year of the Corporation, the Board shall adopt a proposed budget of expected revenues from sources set out in Section 6 of this article and proposed expenditures for the next ensuing fiscal year. The budget shall contain such classifications and shall be in such form as may be prescribed from time to time by the City Council. The President shall submit the budget to the City Council for approval prior to submittal to the Board for final adoption. The projection of revenues and all expenditures in the annual corporate budget will follow the guidelines outlined in the Multi-Year Financial Plan as adopted by the Board and the City Council. The budget will include administrative overhead, expenses, and debt service.

Section 4. Books, Records, Audits.

- (a) The Corporation shall keep and properly maintain, in accordance with generally accepted accounting principles, complete books, records, accounts, and financial statements pertaining to its corporate funds, activities, and affairs.
- (b) At the direction of the City Council, the books, records, accounts, and financial statements of the Corporation may be maintained for the Corporation by the accountants, staff, and personnel of the City.
- (c) The Corporation, or the City if the option described in subsection (b) is selected, shall cause its books, records, accounts, and financial statements to be audited at least once each fiscal year by an outside, independent, auditing and accounting firm selected by the City Council and approved by the Board. Such an audit shall be at the expense of the Corporation.

Section 5. Deposit and Investment of Corporation Funds.

- (a) All proceeds from loans or from the issuance of bonds, notes, or other debt instruments (“Obligations”) issued by the Corporation shall be deposited and invested as provided in the resolution, order, indenture, or other documents authorizing or relating to their execution or issuance.
- (b) Subject to the requirements of contracts, loan agreements, indentures, or other agreements securing Obligations, all other monies of the Corporation, if any, shall be deposited, secured, and/or invested in the manner provided for the deposit, security, and/or investment of the public funds of the City. The Board, with City Council approval, shall designate the accounts and depositories to be created and designated for such purposes, and the methods of withdrawal of funds therefrom for use by and for the purposes of the Corporation upon the signature of its Treasurer and such other persons as the Board designates. The accounts, reconciliation, and investment of such funds and accounts shall be performed by the Department of Finance of the City.

Section 6. Expenditures of Corporate Money. The monies of the Corporation, including the sales and use taxes collected pursuant to Chapter 504 of the Act, monies derived from the repayment of loans, rents received from the lease or use of property, the proceeds from the investment of funds of the Corporation, the proceeds from the sale of property, and the proceeds derived from the sale of Obligations, may be expended by the Corporation for any of the purposes authorized by the Act, subject to the following limitations:

- i. Expenditures from the proceeds of Obligations shall be identified and described in the orders, resolutions, indentures, or other agreements submitted for the approval by the City Council prior to the execution of loan or financing agreements or the sale and delivery of the Obligations to the purchasers thereof required by Section 7 of this Article;
- ii. Expenditures that may be made from a fund created with the proceeds of Obligations, and expenditures of monies derived from sources other than the proceeds of Obligations may be used for the purpose of financing or otherwise providing one or more "Projects", as defined in Chapter 504 of the Act. Expenditures shall be detailed in the Corporation's annual budget as approved by City Council and Board resolutions;
- iii. All proposed expenditures shall be made in accordance with and shall be set forth in the Corporation's annual budget required by Section 3 of this Article or in contracts meeting the requirements of Section 1(d) of this Article.

Section 7. Issuance of Obligations. No Obligations, including refunding Obligations, shall be authorized or sold and delivered by the Corporation unless the City Council shall approve such Obligations by action taken prior to the date of sale of the Obligations.

ARTICLE V MISCELLANEOUS PROVISIONS

Section 1. Principal Office.

- (a) The principal office and the registered office of the Corporation shall be the registered office of the Corporation located at 300 Country Club Road, Building 100, Wylie, Texas 75098.
- (b) The Corporation shall have and shall continually designate a registered agent at its office, as required by the Act.

Section 2. Fiscal Year. The fiscal year of the Corporation shall be the same as the fiscal year of the City.

Section 3. Seal. The seal of the Corporation shall be determined by the Board of Directors.

Section 4. Resignations. Any director or officer may resign at any time. Such resignation shall be tendered in writing and shall take effect at the time specified therein, or, if no time is specified, at the time of its receipt by the Secretary. The acceptance of resignation shall not be necessary to make it effective, unless expressly so provided in the resignation. Any director no longer serving in the capacity for which he or she was appointed will be deemed resigned, and a qualified replacement will be appointed by the City Council.

Section 5. Approval or Advice and Consent of the City Council. To the extent that these Bylaws refer to any approval by the City or refer to advice and consent by the City Council, such advice and consent shall be evidenced by one of the following: resolution, minute order, or motion duly adopted by the City Council.

Section 6. Services of City Staff and Officers. Subject to the authority of the City Manager under the City Charter, the Corporation shall utilize the services and staff of the City. All requests for staff time or inquiries of staff will be made through the City Manager's Office. The Corporation shall pay reasonable compensation to the City for such services, and the performance of such services does not materially interfere with the other duties of such personnel of the City.

Section 7. Indemnification of Directors, Officers, and Employees.

- (a) As provided in the Act and the Articles of Incorporation, the Corporation is, for the purposes of

the Texas Tort Claims Act (Subchapter A, Chapter 101, Texas Civil Practices and Remedies Code, as it exists or may be amended), a governmental unit, and its actions are governmental functions.

- (b) The Corporation shall indemnify each and every member of the Board, its officers and its employees, and each member of the City Council and each employee of the City, to the fullest extent permitted by law, against any and all liability or expense, including attorney's fees, incurred by any of such persons by reason of any actions or omissions that may arise out of the functions and activities of the Corporation. The attorney for the Corporation is authorized to provide a defense for members of the Board, officers, and employees of the Corporation.

ARTICLE VI EFFECTIVE DATE, AMENDMENTS

Section 1. *Effective Date.* These Bylaws shall become effective upon the occurrence of the following events:

- (1) the approval of these Bylaws by the City Council; and
- (2) the adoption of these Bylaws by the Board.

Section 2. *Amendments to Articles of Incorporation and Bylaws.* The Articles of Incorporation of the Corporation and these Bylaws may be amended only in the manner provided in the Articles of Incorporation and the Act.

Adopted this _____ day of _____, 2026.

Chair of the Board of Directors

Attest:

Board Secretary

RESOLUTION NO. 2026-02(R)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, AMENDING RESOLUTION NOS. 1994-21(R), 2005-37(R), AND 2020-01(R), APPROVING AMENDED AND RESTATED BYLAWS OF THE PARK AND RECREATION FACILITIES CORPORATION; APPROVING NEW QUALIFICATIONS FOR MEMBERSHIP ON THE PARK AND RECREATION FACILITIES DEVELOPMENT CORPORATION, INCLUDING RESIDENCY, VOTER REGISTRATION, AND EMPLOYMENT RESTRICTIONS, AND OTHER UPDATES.

WHEREAS, the City Council has previously authorized the creation of the Wylie Park and Recreation Facilities Development Corporation under the authority of the Development Corporation Act of 1979, as amended, Texas Local Government Code, Chapters 501-502 and 504 (the "Act"); and,

WHEREAS, pursuant to such authority, the Wylie Park and Recreation Facilities Development Corporation was duly incorporated by virtue of having Articles of Incorporation filed with the Secretary of State's Office on the 17th day of June, 1994; and,

WHEREAS, a set of the Bylaws, prepared in accordance with the Act, and in accordance with Resolution No. 1994-21, was approved by the Wylie City Council on the 13th day of September, 1994; and,

WHEREAS, certain sections of the Bylaws were amended by Resolution No. 2005-37(R), approved by the Wylie City Council on the 6th day of December, 2005; and,

WHEREAS, certain sections of the Bylaws were amended by Resolution No. 2020-01(R), approved by the Wylie City Council on the 14th day of January, 2020; and,

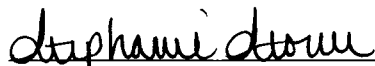
WHEREAS, it is deemed necessary to approve Amended and Restated to amend and restate the Bylaws in their entirety.

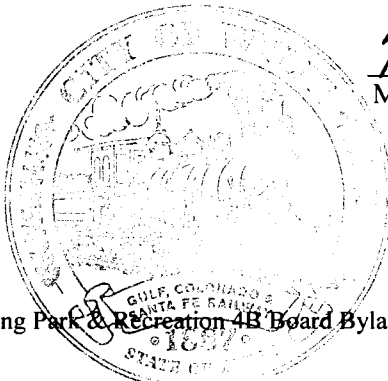
NOW, THEREFORE, BE IT RESOLVED BY THE WYLIE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, that the Bylaws for the Wylie Park and Recreation Facilities Development Corporation be amended and restated in the precise form and text as set forth in Attachment A, attached hereto and incorporated for all purposes, pursuant to Section 501.064 of the Act.

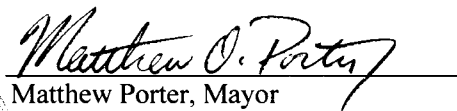
BE IT FURTHER RESOLVED that the Wylie Park and Recreation Facilities Development Corporation will adopt such amendments approved by the Wylie City Council at their next Regular Meeting pursuant to Article Ten (b) and (c) of the Articles of Incorporation, and shall take effect immediately upon adoption.

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, on this 27th day of January, 2026.

ATTEST:


Stephanie Storm, City Secretary




Matthew Porter, Mayor

Attachment A

**AMENDED AND RESTATED BYLAWS OF THE
WYLIE PARK AND RECREATION FACILITIES DEVELOPMENT
CORPORATION**

**ARTICLE I
PURPOSE AND POWER**

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BOARD OF DIRECTORS**

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- (e) Shall have the authority to appoint, with Board approval, ad hoc committees which may address issues of a temporary nature of concern or which have a temporary effect on the business of the Board.

In addition to the above-mentioned duties, the Chair shall perform all duties incidental to the office and such other duties as shall be prescribed from time to time by the Board.

The Vice Chair shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the Chair of the Board during that officer's absence or inability to act. Any action taken by the Vice Chair in the performance of the duties of the Chair of the Board shall be conclusive evidence of the Chair's absence or inability to act as Chair at the time such action was taken.

ARTICLE III OFFICERS

Section 1. *Titles and Terms of Office.*

- (a) The officers of the Corporation shall be a President, a Vice President, a Secretary, and a Treasurer, and such other officers as the Board may from time to time elect or appoint. One person may hold more than one office, except that the President shall not hold the office of Vice President or Secretary. Terms of office shall be two (2) years, with the right of an officer to be reappointed.
- (b) All officers shall be elected by and be subject to removal from office at any time by a vote of a majority of the entire Board.
- (c) A vacancy in the office of any officer shall be filled for the remaining term by a vote of a majority of the entire Board.
- (d) All officers shall be subject to removal from office at any time by a vote of the majority of the City Council.

Section 2. Powers and Duties of the President. The President shall be the chief operating executive officer of the Corporation, and, subject to the authority of the Board, the President shall be in general charge of the properties and affairs of the Corporation, and execute all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes, and other instruments in the name of the Corporation. The City Manager of the City of Wylie shall be President.

Section 3. Vice President. The Vice President shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the President during that officer's absence or inability to act. Any action taken by the Vice President in performance of the duties of the President shall be conclusive evidence of the absence or inability to act of the President at the time such action was taken. A City employee designated by the City Manager shall be the Vice President.

Section 4. Treasurer. The Treasurer shall have the responsibility to see to the handling, custody, and security of all funds and securities of the Corporation in accordance with these bylaws. When necessary or proper, the Treasurer may endorse and sign, on behalf of the Corporation, for collection or issuance, checks, notes, and other Obligations in or drawn upon such bank, banks, or depositories as shall be designated by the Board consistent with these Bylaws. The Treasurer shall see to the entry in the books of the Corporation full and accurate accounts of all monies received and paid out on account of the Corporation. The Treasurer shall, at the expense of the Corporation, give such bond for the faithful discharge of his or her duties in such form and amount as the Board or the City Council may require. The Director of Finance of the City shall be Treasurer. All check-writing authority will follow applicable City policies concerning authorizations, signatures, and disbursements.

Section 5. Secretary. The Secretary shall keep the minutes of all meetings of the Board in books provided for that purpose, shall give and serve all notices, may sign with the President in the name of the Corporation, and/or attest the signature thereto, all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes and other documents and instruments, except the books of account and financial records, securities, and such other books and appears as the Board may direct, all of which shall at all reasonable times be open to public inspection upon application at the office of the Corporation during business hours, and shall in general, perform all duties incident to the office of Secretary subject to the control of the Board. The City Secretary shall be the Secretary.

Section 6. Any assistant treasurer and any assistant secretaries may, at the option of the Board, be employees of the City, and the legal counsel shall be the attorney for the City, and he or she shall designate any other attorney needed by the Corporation.

Section 7. Compensation. Officers who are members of the Board shall not receive any salary or compensation for their services, except that they shall be reimbursed for their actual expenses incurred in the performance of their official duties as officers.

ARTICLE IV FUNCTIONAL CORPORATE DUTIES AND REQUIREMENTS

Section 1. Facilities Capital Improvement Plan.

- (a) It shall be the duty and obligation of the Board to finance and implement the Facilities Capital Improvement Plan as adopted by the Wylie City Council.
- (b) In carrying out its obligations under Section (a), the Corporation shall be authorized to exercise all rights and powers granted under the Act, including, but not limited to Chapter 504 thereof.
- (c) The President shall periodically submit reports to the City Council as to the status of its activities in carrying out its obligations under this Section.
- (d) Any and all agreements between the Corporation and other parties shall be authorized, executed,

approved, and delivered in accordance with applicable law.

Section 2. Multi-Year Financial Plan (the “Plan”). Prior to the beginning of the Fiscal Year, the President will submit a Multi-Year Financial Plan to the City Council for approval. The Plan will detail the utilization, investment, and expenditure of funds and debt scheduling for the Corporation. The Plan will serve as the financial guide for the Corporation. The Board will approve the Plan prior to or contemporaneously with the adoption of the Corporation's fiscal budget.

Section 3. Annual Corporate Budget. Prior to the commencement of each Fiscal Year of the Corporation, the Board shall adopt a proposed budget of expected revenues from sources set out in Section 6 of this article and proposed expenditures for the next ensuing fiscal year. The budget shall contain such classifications and shall be in such form as may be prescribed from time to time by the City Council. The President shall submit the budget to the City Council for approval prior to submittal to the Board for final adoption. The projection of revenues and all expenditures in the annual corporate budget will follow the guidelines outlined in the Multi-Year Financial Plan as adopted by the Board and the City Council. The budget will include administrative overhead, expenses, and debt service.

Section 4. Books, Records, Audits.

- (a) The Corporation shall keep and properly maintain, in accordance with generally accepted accounting principles, complete books, records, accounts, and financial statements pertaining to its corporate funds, activities, and affairs.
- (b) At the direction of the City Council, the books, records, accounts, and financial statements of the Corporation may be maintained for the Corporation by the accountants, staff, and personnel of the City.
- (c) The Corporation, or the City if the option described in subsection (b) is selected, shall cause its books, records, accounts, and financial statements to be audited at least once each fiscal year by an outside, independent, auditing and accounting firm selected by the City Council and approved by the Board. Such an audit shall be at the expense of the Corporation.

Section 5. Deposit and Investment of Corporation Funds.

- (a) All proceeds from loans or from the issuance of bonds, notes, or other debt instruments (“Obligations”) issued by the Corporation shall be deposited and invested as provided in the resolution, order, indenture, or other documents authorizing or relating to their execution or issuance.
- (b) Subject to the requirements of contracts, loan agreements, indentures, or other agreements securing Obligations, all other monies of the Corporation, if any, shall be deposited, secured, and/or invested in the manner provided for the deposit, security, and/or investment of the public funds of the City. The Board, with City Council approval, shall designate the accounts and depositories to be created and designated for such purposes, and the methods of withdrawal of funds therefrom for use by and for the purposes of the Corporation upon the signature of its Treasurer and such other persons as the Board designates. The accounts, reconciliation, and investment of such funds and accounts shall be performed by the Department of Finance of the City.

Section 6. Expenditures of Corporate Money. The monies of the Corporation, including the sales and use taxes collected pursuant to Chapter 504 of the Act, monies derived from the repayment of loans, rents received from the lease or use of property, the proceeds from the investment of funds of the Corporation, the proceeds from the sale of property, and the proceeds derived from the sale of Obligations, may be expended by the Corporation for any of the purposes authorized by the Act, subject to the following limitations:

- i. Expenditures from the proceeds of Obligations shall be identified and described in the orders, resolutions, indentures, or other agreements submitted for the approval by the City Council prior to the execution of loan or financing agreements or the sale and delivery of the Obligations to the purchasers thereof required by Section 7 of this Article;
- ii. Expenditures that may be made from a fund created with the proceeds of Obligations, and expenditures of monies derived from sources other than the proceeds of Obligations may be used for the purpose of financing or otherwise providing one or more "Projects", as defined in Chapter 504 of the Act. Expenditures shall be detailed in the Corporation's annual budget as approved by City Council and Board resolutions;
- iii. All proposed expenditures shall be made in accordance with and shall be set forth in the Corporation's annual budget required by Section 3 of this Article or in contracts meeting the requirements of Section 1(d) of this Article.

Section 7. Issuance of Obligations. No Obligations, including refunding Obligations, shall be authorized or sold and delivered by the Corporation unless the City Council shall approve such Obligations by action taken prior to the date of sale of the Obligations.

ARTICLE V MISCELLANEOUS PROVISIONS

Section 1. Principal Office.

- (a) The principal office and the registered office of the Corporation shall be the registered office of the Corporation located at 300 Country Club Road, Building 100, Wylie, Texas 75098.
- (b) The Corporation shall have and shall continually designate a registered agent at its office, as required by the Act.

Section 2. Fiscal Year. The fiscal year of the Corporation shall be the same as the fiscal year of the City.

Section 3. Seal. The seal of the Corporation shall be determined by the Board of Directors.

Section 4. Resignations. Any director or officer may resign at any time. Such resignation shall be tendered in writing and shall take effect at the time specified therein, or, if no time is specified, at the time of its receipt by the Secretary. The acceptance of resignation shall not be necessary to make it effective, unless expressly so provided in the resignation. Any director no longer serving in the capacity for which he or she was appointed will be deemed resigned, and a qualified replacement will be appointed by the City Council.

Section 5. Approval or Advice and Consent of the City Council. To the extent that these Bylaws refer to any approval by the City or refer to advice and consent by the City Council, such advice and consent shall be evidenced by one of the following: resolution, minute order, or motion duly adopted by the City Council.

Section 6. Services of City Staff and Officers. Subject to the authority of the City Manager under the City Charter, the Corporation shall utilize the services and staff of the City. All requests for staff time or inquiries of staff will be made through the City Manager's Office. The Corporation shall pay reasonable compensation to the City for such services, and the performance of such services does not materially interfere with the other duties of such personnel of the City.

Section 7. Indemnification of Directors, Officers, and Employees.

- (a) As provided in the Act and the Articles of Incorporation, the Corporation is, for the purposes of

the Texas Tort Claims Act (Subchapter A, Chapter 101, Texas Civil Practices and Remedies Code, as it exists or may be amended), a governmental unit, and its actions are governmental functions.

- (b) The Corporation shall indemnify each and every member of the Board, its officers and its employees, and each member of the City Council and each employee of the City, to the fullest extent permitted by law, against any and all liability or expense, including attorney's fees, incurred by any of such persons by reason of any actions or omissions that may arise out of the functions and activities of the Corporation. The attorney for the Corporation is authorized to provide a defense for members of the Board, officers, and employees of the Corporation.

ARTICLE VI EFFECTIVE DATE, AMENDMENTS

Section 1. *Effective Date.* These Bylaws shall become effective upon the occurrence of the following events:

- (1) the approval of these Bylaws by the City Council; and
- (2) the adoption of these Bylaws by the Board.

Section 2. *Amendments to Articles of Incorporation and Bylaws.* The Articles of Incorporation of the Corporation and these Bylaws may be amended only in the manner provided in the Articles of Incorporation and the Act.

Adopted this _____ day of _____, 2026.

Chair of the Board of Directors

Attest:

Board Secretary



Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Consider, and act upon, approval of January 27, 2026 Regular City Council Meeting minutes.

Recommendation

Motion to approve the Item as presented.

Discussion

The minutes are attached for your consideration.

Wylie City Council Regular Meeting Minutes

January 27, 2026 – 6:00 PM

Council Chambers - 300 Country Club Road, Building #100, Wylie, Texas 75098



CALL TO ORDER

Mayor Matthew Porter called the regular meeting to order at 6:00 p.m. The following City Council members were present: Councilman David R. Duke, Councilman Dave Strang, Councilman Todd Pickens, Councilman Scott Williams, Councilman Sid Hoover, and Mayor *Pro Tem* Gino Mulliqi.

Staff present included: City Manager Brent Parker; Deputy City Manager Renae Ollie; Assistant City Manager Lety Yanez; Fire Chief Brandon Blythe; City Secretary Stephanie Storm; Police Chief Anthony Henderson; Community Services Director Jasen Haskins; Public Works Director Tommy Weir; Communications and Marketing Director Craig Kelly; and various support staff.

INVOCATION & PLEDGE OF ALLEGIANCE

Councilman Williams led the invocation, and Mayor *Pro Tem* Mulliqi led the Pledge of Allegiance.

PRESENTATIONS & RECOGNITIONS

PR1. Eagle Scout - Jacob Crabtree.

Mayor Porter announced that this Item has been moved to the February 10, 2026, City Council meeting.

COMMENTS ON NON-AGENDA ITEMS

Any member of the public may address Council regarding an item that is not listed on the Agenda. Members of the public must fill out a form prior to the meeting in order to speak. Council requests that comments be limited to three minutes for an individual, six minutes for a group. In addition, Council is not allowed to converse, deliberate or take action on any matter presented during citizen participation.

Dennis Knechtly addressed the Council regarding concerns about the lithium storage facility being developed at the intersection of Brown Street and Eubanks Lane.

CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

- A. Consider, and act upon, approval of January 13, 2026 Regular City Council Meeting minutes.
- B. Consider, and place on file, the City of Wylie Monthly Revenue and Expenditure Report for December 31, 2025.
- C. Consider, and place on file, the City of Wylie Monthly Investment Report for December 31, 2025.

- D. Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of December 31, 2025.
- E. Consider, and act upon, Ordinance No. 2026-03 for a change of zoning to amend Planned Development 2024-10 to a Planned Development (PD) with single-family detached, commercial development, and open space on 25.037 acres, generally located at 605 Country Club Road (ZC 2025-16).
- F. Consider, and act upon, Ordinance No. 2026-04 for a change of zoning from Light Industrial (LI) to Light Industrial - Special Use Permit (LI-SUP) on 0.88 acres to allow for Vehicle Display, Sales, or Service. Property located at 114 Regency Drive (ZC 2025-17).
- G. Consider, and act upon, Ordinance No. 2026-05 for a change in zoning from Planned Development 2020-27 (PD 2020-27) to Commercial Corridor and Planned Development - Townhouse District (CC and PD-TH) on 20.381 acres to allow for commercial and townhome development (ZC 2025-19).
- H. Consider, and act upon, Ordinance No. 2026-06 for a change in zoning from Light Industrial (LI) to Light Industrial - Special Use Permit (LI-SUP) on 5.578 acres to allow for a warehouse use. Property located at 603 Sanden Blvd. (ZC 2025-18).
- I. Consider, and act upon, a Preliminary Plat of Lots 1 and 2, Block A of Fathullah Addition, creating two commercial lots on 2.00 acres. Property located at 2720 Hensley Lane.
- J. Consider, and act upon, a recommendation to City Council regarding a Final Plat for Ladera Wylie, Phase 1, creating three lots on 33.629 acres, generally located at 2301 FM 1378.
- K. Consider, and act upon, a Final Plat of Lot 1, Block A of Kreymer Elementary School, establishing one lot on 10.120 acres. Property located at 1200 East Brown.
- L. Consider, and act upon, a Preliminary Plat of Lots 1-8, Block A of Wylie Hooper Addition, creating six commercial lots and two open space lots on 13.17 acres generally located at 2710 W. FM 544.
- M. Consider and act upon Ordinance No. 2026-07 amending Ordinance No. 2025-32, which established the fiscal year 2025-2026 budget, providing for repealing, savings, and severability clauses, and the effective date of this ordinance.

Council Action

A motion was made by Councilman Duke, seconded by Councilman Pickens, to approve the Consent Agenda as presented. A vote was taken, and the motion passed 7-0.

REGULAR AGENDA

- 1. Consider, and act upon, acceptance of the Annual Comprehensive Financial Report (ACFR) for FY 2024-25 following a presentation by the audit firm Weaver, LLP.

Mayor Porter stated that due to road conditions, the auditors were unable to attend the meeting and requested that this Item be tabled until February 10th.

Council Action

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Williams, to table Item 1 to the February 10, 2026, City Council meeting. A vote was taken, and the motion passed 7-0.

- 2. Consider, and act upon, the acceptance of the resignation of Brian Arnold, and the appointment of a new board member to the City of Wylie Parks and Recreation Board to fill the term of January 27, 2026 to June 30, 2027.

Staff Comments

City Secretary Storm addressed Council, stating that staff had received a resignation from a Parks and Recreation Board member and were recommending the appointment of Replacement 1 for the remainder of the term.

Council Action

A motion was made by Councilman Williams, seconded by Councilman Hoover, to approve Item 2 as presented. A vote was taken, and the motion passed 7-0.

3. **Consider, and act upon, Ordinance No. 2026-08 amending certain sections of the Wylie Code of Ordinances, Ordinance No. 2021-17, as amended, relating to qualifications for membership on specified boards and commissions; establishing residency, voter registration, and employment restrictions; and providing limited exceptions.**

Staff Comments

City Secretary Storm addressed Council, stating that staff discussed qualifications for board and commission members during a work session on August 26, 2025. The meeting packet includes a proposed ordinance that would allow all current board members to continue serving and complete their terms, and would apply to all appointments made on or after the effective date. Storm stated that the ordinance applies to all boards and commissions except the Parks and Recreation 4B Board, which is addressed in the next agenda item, and the Wylie Economic Development Corporation Board, whose bylaw amendments must first be considered by that Board.

Council Action

A motion was made by Councilman Williams, seconded by Councilman Duke, to approve Item 3 as presented. A vote was taken, and the motion passed 7-0.

4. **Consider, and act upon, Resolution No. 2026-02(R) of the City Council of the City of Wylie, Texas, amending Resolution Nos. 1994-21(R), 2005-37(R), and 2020-01(R) approving Amended and Restated Bylaws of the Park and Recreation Facilities Corporation; approving new qualifications for membership on the Park and Recreation Facilities Development Corporation, including residency, voter registration, and employment restrictions, and other updates.**

Staff Comments

City Secretary Storm addressed Council, stating that staff discussed qualifications for board and commission members during a work session on August 26, 2025. The meeting packet includes a proposed resolution with amended bylaws that incorporate additional changes to ensure compliance with state law and update outdated information. If approved by Council, the Parks and Recreation 4B Board will convene during the next Council meeting to consider and adopt the revised bylaws.

Council Action

A motion was made by Councilman Williams, seconded by Councilman Hoover, to approve Item 4 as presented. A vote was taken, and the motion passed 7-0.

WORK SESSION

Mayor Porter convened the Council into a Work Session at 6:21 p.m.

WS1. Discuss authorizing a donation by the City of Wylie to The Regimen Trained in support of The Regimen Cup fitness competition to be held on April 18, 2026, benefiting Hope for the Cities.

Councilman Duke and Logan Collins, owner of The Regimen Trained Gym, discussed The Regimen Cup fitness competition and its partnership with Hope for the Cities, and answered questions from Council. City staff also answered questions from the Council regarding the City's not-for-profit donation ordinances.

Council provided direction to begin discussions with the Wylie Economic Development Corporation to determine interest in providing a sponsorship or partnership, or in assisting with promotion of the event, and directed staff to look into bringing back information on an option for a direct donation to Hope for the Cities as a secondary action.

RECONVENE INTO REGULAR SESSION

Mayor Porter reconvened the Council into Regular Session at 6:39 p.m.

EXECUTIVE SESSION

Mayor Porter convened the Council into Executive Session at 6:39 p.m.

Sec. 551.072. DELIBERATION REGARDING REAL PROPERTY; CLOSED MEETING.

A governmental body may conduct a closed meeting to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on its negotiating position.

ES1. Discuss the relocation of the Stonehaven House.

RECONVENE INTO OPEN SESSION

Take any action as a result from Executive Session.

Mayor Porter reconvened the Council into Open Session at 7:43 p.m.

READING OF ORDINANCES

Title and caption approved by Council as required by Wylie City Charter, Article III, Section 13-D.

City Secretary Storm read the captions of Ordinance Nos. 2026-03, 2026-04, 2026-05, 2026-06, 2026-07, and 2026-08 into the official record.

ADJOURNMENT

A motion was made by Councilman Strang, seconded by Councilman Hoover, to adjourn the meeting at 7:46 p.m. A vote was taken, and the motion passed 7-0.

Matthew Porter, Mayor

ATTEST:

Stephanie Storm, City Secretary



Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Consider, and act upon, Resolution No. 2026-03(R) of the City Council of the City of Wylie, Collin, Dallas and Rockwall counties, Texas, ordering a General Election to be held on May 2, 2026, in the City of Wylie, Texas, for the purpose of electing the positions of Mayor and two Council members (Place 5 and Place 6) of the Wylie City Council, to hold office for a period of three years; designating locations of polling places; designating filing deadlines; and ordering Notices of Election to be given as prescribed by law in connection with such election.

Recommendation

Motion to approve the Item as presented.

Discussion

The offices of Mayor and two City Council members, Places 5 and 6, will expire in May 2026. By the proposed Resolution, the City Council will order a General Election to be held on May 2, 2026.

The Election shall be administered by the Collin County, Rockwall County, and Dallas County Elections Administrators. The Collin County Elections Administrator shall administer the Election for the Collin County portion of Wylie, the Rockwall County Elections Administrator shall administer the Election for the Rockwall County portion of Wylie, and the Dallas County Elections Administrator shall administer the Election for the Dallas County portion of Wylie.

Wylie voters shall vote in the county in which they are registered. This Resolution stipulates the polling places where qualified voters can cast ballots for the election. It also outlines early voting by personal appearance locations and filing deadlines.

The 2026 Election Calendar is attached for your review.

RESOLUTION NO. 2026-03(R)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WYLIE, COLLIN, DALLAS AND ROCKWALL COUNTIES, TEXAS, ORDERING A GENERAL ELECTION TO BE HELD ON MAY 2, 2026, IN THE CITY OF WYLIE, TEXAS, FOR THE PURPOSE OF ELECTING THE POSITIONS OF MAYOR AND TWO COUNCIL MEMBERS (PLACE 5 AND PLACE 6) OF THE WYLIE CITY COUNCIL, TO HOLD OFFICE FOR A PERIOD OF THREE YEARS; DESIGNATING LOCATIONS OF POLLING PLACES; DESIGNATING FILING DEADLINES; AND ORDERING NOTICES OF ELECTION TO BE GIVEN AS PRESCRIBED BY LAW IN CONNECTION WITH SUCH ELECTION.

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

SECTION 1: An election is hereby ordered to be held on Saturday, May 2, 2026, for the purpose of electing persons to the offices of Mayor and Council Members for Places 5 and 6; and

SECTION 2: The election shall be administered by the election administrators of Collin, Dallas, and Rockwall Counties. The election officers and the maximum number of clerks for said polling place shall be determined and appointed in accordance with the provisions of the contracts for election administration services. The designated election day polling places are as follows:

The closest election day locations for Collin County voters are Collin College Wylie Campus (WSC Atrium 1), 391 Country Club Road, Wylie, Texas 75098, and Wylie Community Park Center (Meeting Room East), 800 Thomas Street #100, Wylie, Texas 75098.

The closest election day locations for Dallas County voters are Sachse City Hall (Courtroom), 3815-B Sachse Road, Sachse, Texas 75048; B G Hudson Middle School (Practice Gym), 4405 Hudson Drive, Sachse, Texas 75048; or Liberty Grove Elementary School (Computer Lab 401), 10201 Liberty Grove Road, Rowlett, Texas 75089.

The closest election day location for Rockwall County voters is Rowlett Utility Customer Service Center (Conference Room), 6602 Dalrock Road, Rowlett, Texas 75089; however, if the City of Rowlett is able to cancel their election, the closest election day location will be Rockwall County Courthouse Annex (Multi-Purpose Room, Suite 160), 1101 E. Yellowjacket Lane, Rockwall, Texas 75087.

Collin, Dallas, and Rockwall County voters may vote at any of the additional election day voting locations open under full contract services with the County Elections Administration for each respective county.

Election polls shall be open from 7:00 a.m. until 7:00 p.m. on the date of the election.

SECTION 3: The election shall be administered by the election administrators of Collin, Dallas, and Rockwall Counties. The election officers and the maximum number of clerks for said polling place shall be determined and appointed in accordance with the provisions of the contracts for election administration services. The designated early voting polling places, dates, and hours, and information for applications for a ballot by mail are as follows:

Wylie early voting locations for Collin County voters are Collin College Wylie Campus (WSC Atrium 1), 391 Country Club Road, Wylie, Texas 75098, or Wylie Community Park Center (Meeting Room

East), 800 Thomas Street #100, Wylie, Texas 75098. The main early voting location for Collin County voters is Collin County Elections (Voting Room), 2010 Redbud Boulevard, Suite 102, McKinney, Texas 75069. For more information regarding the City's early voting locations within Collin County, please contact the Collin County Elections Department at (800) 687-8546 or www.collincountytexas.gov/Elections.

The main early voting location for Dallas County voters is the Dallas County Elections Training/Warehouse (Voting Room), 1460 Round Table Drive, Dallas, Texas 75247. For more information regarding the City's early voting locations within Dallas County, please contact the Dallas County Elections Department at (469) 627-8683 or www.dallascountyvotes.org.

The main early voting location for Rockwall County voters is the Rockwall County Courthouse Annex (Multi-Purpose Room, Suite 160), 1101 E. Yellowjacket Lane, Rockwall, Texas 75087. For more information regarding the City's early voting locations within Rockwall County, please contact the Rockwall County Elections Department at (972) 204-6200 or www.rockwallvotes.com.

Collin, Dallas, and Rockwall County voters may vote at any of the additional early voting locations open under full contract services with the County Elections Administration for each respective county. Early voting times and locations are subject to change.

Early voting for Collin County voters will begin on April 20, 2026, resume on April 22, 2026, and continue through April 25, 2026, during the normal working hours of 8:00 a.m. to 5:00 p.m. No early voting will be conducted on April 21, 2026, in observance of San Jacinto Day. Extended voting hours will be offered on April 27, 2026, and April 28, 2026, from 7:00 a.m. to 7:00 p.m.

Early voting for Dallas County voters will begin on April 20, 2026, resume on April 22, 2026, and continue through April 24, 2026, during the normal working hours of 8:00 a.m. to 5:00 p.m. No early voting will be conducted on April 21, 2026, in observance of San Jacinto Day. Extended voting hours will be offered on April 26, 2026, from 12:00 p.m. to 6:00 p.m., and on April 25, 2026, April 27, 2026, and April 28, 2026, from 7:00 a.m. to 7:00 p.m.

Early voting for Rockwall County voters will begin on April 20, 2026, resume on April 22, 2026, and continue through April 24, 2026, during the normal working hours of 8:00 a.m. to 5:00 p.m. No early voting will be conducted on April 21, 2026, in observance of San Jacinto Day. Extended voting hours will be offered on April 25, 2026, from 10:00 a.m. to 4:00 p.m., and on April 27, 2026, and April 28, 2026, from 7:00 a.m. to 7:00 p.m.

For Collin County voters, applications for ballot by mail shall be requested from and mailed to Collin County Elections, Attn: Kaleb Breaux, Early Voting Clerk, 2010 Redbud Boulevard, Suite 102, McKinney, Texas 75069, faxed to 972-547-1996, or emailed to absenteemailballoting@collincountytexas.gov.

For Dallas County voters, applications for ballot by mail shall be requested from and mailed to Dallas County Elections Department, Attn: Paul Adams, Early Voting Clerk, 1520 Round Table Drive, Dallas, Texas 75247, faxed to 214-819-6303, or emailed to evapplications@dallascounty.org.

For Rockwall County voters, applications for ballot by mail shall be requested from and mailed to Rockwall County Elections, Attn: Christopher Lynch, 1101 E. Yellowjacket Lane, Suite 150, Rockwall, Texas 75087, faxed to 972-204-6209, or emailed to elections@rockwallcountytexas.com.

Applications for ballots by mail must be received no later than the close of business on April 20, 2026. For an application for ballot by mail submitted by telephonic facsimile machine or electronic transmission to be effective, the hard copy of the application must also be submitted by mail and be received

by the early voting clerk not later than the fourth business day after the transmission by telephonic facsimile machine or electronic transmission is received (Texas Election Code 84.007).

SECTION 4: Candidates must file for a specific place and adhere to the filing deadlines accordingly. Candidate Packets are available in the City Secretary's Office. The candidate filing periods for the General Election for Mayor and Council seats, Place 5 and Place 6, are as follows:

General Election Filing for Mayor and Council Seats, Places 5 and 6

Beginning: January 14, 2026, at 8:00 a.m.

Ending: February 13, 2026, at 5:00 p.m.

Candidates must file:

- In person at the City Secretary's Office, 300 Country Club Road, Building 100, Wylie, Texas 75098; or
- by mail to the City Secretary's Office, 300 Country Club Road, Building 100, Wylie, Texas 75098 (an application submitted by mail is considered to be filed at the time of its receipt by the appropriate filing authority); or
- by fax to 972-516-6026; or
- by email to stephanie.storm@wylietexas.gov

Please be advised that an application and petition must be signed and notarized before filing by mail, fax, or email.

SECTION 5: For early voting in person, early voting by mail, election day voting and provisional voting, the following voting equipment will be used in Collin County: ES&S ExpressVote Universal voting machines (EVS 6.1.1.0), ES&S Ballot on Demand System, ES&S DS200 Ballot Counters (EVS 6.1.1.0), ES&S Model DS450 and DS850 High-Speed Scanners/Tabulators (EVS 6.1.1.0), along with the required ancillary parts and services required for such voting tabulation system.

For early voting in person, early voting by mail, election day voting and provisional voting, the following voting equipment will be used in Dallas County: ExpressVote Universal Voting System (EVS 6.0.2.0) consisting of Firmware 2.4.0.0; the ES&S DS200 Digital Precinct Scanner (EVS 6.0.2.0) consisting of Firmware 2.17.0.0; and ES&S Model DS850 High-Speed Scanner/Tabulator, Version 1 (EVS 6.0.2.0), along with the required ancillary parts and services required for this voting tabulation system.

For early voting in person, early voting by mail, election day voting and provisional voting, the following voting equipment will be used in Rockwall County: ES&S ExpressVote Universal voting machines (EVS 6.0.2.0), ES&S DS200 ballot counters (EVS 6.0.2.0), ES&S Model DS450 High-Speed Scanner/Tabulator (EVS 6.0.2.0), along with the required ancillary parts and services required for such voting tabulation system.

SECTION 6: The City Secretary is hereby authorized and directed to publish and/or post, in the time and manner prescribed by law, all notices required to be so published and/or posted in connection with the conduct of this election. The election, including providing notice of the election, shall be conducted in accordance with the Texas Election Code and other applicable law, and all resident qualified and registered voters of the City shall be eligible to vote at the election.

SECTION 7: The Mayor and the City Secretary of the City, in consultation with the City Attorney, are hereby authorized and directed to take any and all actions necessary to comply with the provisions of the Texas Election Code and any other state or federal law in carrying out and conducting the election, whether or not expressly authorized herein.

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Collin, Dallas, and Rockwall Counties, Texas, on this the 10th day of February, 2026.

Matthew Porter, Mayor

ATTEST:

Stephanie Storm, City Secretary

May 2, 2026 Election Law Calendar

May 2, 2026 Election Law Calendar

The uniform election date in May of an even-numbered year is a date on which many local political subdivisions, such as cities, school districts, and water districts, have their regular general elections for members of their governing bodies or special elections to fill vacancies. Therefore, this calendar is required to meet the needs of many diverse governmental bodies.

Section 2.025 of the Texas Election Code requires the Secretary of State to set the runoff date for all runoff elections resulting from an election held on a uniform election date. Pursuant to Section 2.025, the Secretary of State has designated Saturday, June 13, 2026 as the election date for all runoff elections resulting from elections held by local political subdivisions on the May 2, 2026 Uniform Election Date.

If there are questions about the applicability of something in this calendar to your specific election, do not hesitate to call the Elections Division of the Office of the Texas Secretary of State at 1-800-252-VOTE (8683).

[Collapse All](#) | [Expand All](#)

1. Campaign Information
2. Statutory and Administrative Code References
3. Web Posting Requirements
4. May Uniform Date (Even-Numbered Years)
5. Required Use of County Polling Places
6. Notice of Candidate Filing Periods
7. Joint Election Requirement for School Districts
8. Joint Elections Generally
9. Notice of Elections
10. Regular Days and Hours for Voting
11. Extended Early Voting Hours and Branch Locations
12. Temporary Branch Locations
13. Notice of Previous Polling Place
14. Testing Tabulating and Electronic Voting Equipment
15. Accepting Voters with Certain Disabilities and Curbside Voting
16. Law Regarding Faxed or Emailed ABBMs and Faxed FPCAs
17. Opportunity to Correct Defect(s) with Application for Ballot by Mail and Carrier Envelope
18. Reconciliation Forms
19. Online Training Materials
20. Services Performable Under Contract and Mandatory Office Hours
21. Early Voting Rosters
22. Inspection of Voted Ballots, Cast Vote Records, and Voter Privacy

Calendar of Events

December

Monday, December 15, 2025 (30th day before Wednesday, January 14, 2026, first day to file an application for a place on the ballot)

For additional resources for candidates, please see our [Candidate's Guide for Local Political Subdivisions](#).

Cities, Schools, and Other Political Subdivisions: Post [Notice of Deadline to File an Application for Place on the Ballot \(PDF\)](#) in a building in which the authority maintains an office. The notice must be posted not later than the 30th day before the first day to file. (Sec. 141.040; Sec. 49.113, Water Code). This notice must be posted in addition to the posting requirements and deadline for filing for candidacy under Section 2051.201, Government Code. ([See Note 3](#)).

Water Districts: The notice must be posted at the district's administrative office or at the public place established by the district under Section 49.063 of the Water Code. (Sec. 49.113, Water Code).

NOTE - The authority with whom an application for a place on the ballot is filed is required to designate an e-mail address in the notice required by Section 141.040 of the Code for the purpose of filing an application for a place on the ballot.

NOTE - The delivery, submission, or filing of an application with an employee of the filing authority at the authority's usual place for conducting official business constitutes filing with the authority. (Sec. 1.007).

January

Thursday, January 1, 2026

First day for voters to submit an ABBM, an Annual ABBM, or a Federal Postcard Application (FPCA). The Annual ABBM and FPCA allows the voter to receive ballots for all elections in which they are eligible to vote held in 2026. Voters who will be 65 or older on election day or voters with a disability are eligible to submit an annual application. The application is considered submitted at the time of receipt. (Secs. 84.001(e), 84.007, 86.0015).

Wednesday, January 14, 2026 (30th day before Friday, February 13, 2026, regular filing deadline for a place on the ballot)

First day to file an application for a place on the ballot or a declaration of write-in candidacy. (Secs. 143.007, 144.005, Election Code; Secs. 11.055, 130.082(g), Educ. Code). See [Candidacy Filing Outline](#) for more details. The following forms are available on the Secretary of State's website:

- [Application for Place on City/School/Other Political Subdivision Ballot \(PDF\)](#)
- If your home rule city or special law district allows for a petition, the following petition may be used: [Petition for a Place on the Ballot for a Local Political Subdivision \(PDF\)](#)
- [Declaration of Write-In Candidacy for City, School, or other Political Subdivisions \(PDF\)](#)

NOTE - NEW LAW: HB 3629 (2025, R.S.), effective immediately, prohibits people who are required to register as sex offenders under the Code of Criminal Procedure from serving as trustees for an independent school district. Applicants who want to run for school trustee, whether as a candidate on the ballot or a write-in, must therefore indicate that they are eligible under this provision when filling out the candidate application. This change will be reflected in updated candidate-application forms. Applicants who use an older version of an application that does not contain this affirmation should be rejected and directed to use an updated form.

NOTE: We are often asked how filing can begin if you have not yet ordered the general election. You do **not** need to order your **general** (regularly occurring) election in order for the filing period to begin.

NOTE - The delivery, submission, or filing of an application with an employee of the filing authority at the authority's usual place for conducting official business constitutes filing with the authority. (Sec. 1.007).

NOTE - Cities, Schools, and Other Political Subdivisions: There are political subdivisions that do not have office hours on all days of the business week (Monday through Friday) or do not have an office that is open for eight hours each day of the business week. The Elections Division recommends that political subdivisions take steps to have someone available for a few hours most days during the candidate filing period to accept filings, and that political subdivisions post a schedule on their websites and on the bulletin boards where notices of meetings are posted of the days and times when someone will be available to accept filings.

The Elections Division also strongly recommends having someone available at the place of business on the filing deadline, especially from 2:00 PM to 5:00 PM, if you are otherwise closed. This guideline is based on the office-hour rule under Section 31.122 of the Election Code. Although a political subdivision may accept applications by mail, fax, or email without a person present at the office, the political subdivision will not be able to determine which applications were timely filed by 5:00 PM.

NOTE - Candidate applications, other than those that must be accompanied by a filing fee, may be filed via email. The application must be a scanned copy of the candidate application and must be sent to the filing authority's designated email address for accepting applications. (Secs. 143.004, 144.003).

Monday, January 19, 2026 (Martin Luther King, Jr. Day)

Friday, January 30, 2026 (last weekday before February)

Recommended date that county election officials and local political subdivisions meet to discuss conducting elections at the same polling locations pursuant to Section 42.002, as well as any applicable joint election issues needed to be agreed upon. **NOTE: This is not a deadline; just a recommendation.**

February

Monday, February 2, 2026 (89th day before election day, extended from 90th day, Sunday, February 1, 2026, Sec. 1.006)

Last day for eligible political subdivisions to submit [Notice of Exemption Under Section 61.013 \(PDF\)](#) or an [Application of Undue Burden Status \(PDF\)](#) to the Secretary of State for exemption from the accessible voting system requirement. (Sec. 61.013). For additional information, consult the most current advisory on this topic, [Tex. Sec'y of State Election Advisory No. 2025-06](#).

NOTE - NEW LAW: HB 2253 (2025, R.S.), effective immediately, allows the authority that ordered a bond measure to cancel the election on the measure by the 74th day before election day if the governor issues a disaster declaration by the 90th day before the date of the election on the measure. To do so, the authority must hold an open meeting on the question of cancelling the election and must post notice of the cancellation at each early voting location and each election day polling place.

Tuesday, February 10, 2026 (81st day before election day; 3rd day before filing deadline)

Political Subdivisions Other Than Counties: If a candidate dies on or before this date, his or her name is not placed on the ballot, if the filing deadline is Friday, February 13, 2026. (Sec. 145.094(a)(1)).

NOTE: Section 145.098 states if a candidate dies on or before the deadline for filing an application for a place on the ballot, the authority responsible for preparing the ballots MAY choose to omit the candidate. If the authority does choose to omit the candidate, the deadline for filing an application for a place on the ballot is extended to the fifth day after the filing deadline, Wednesday, February 18, 2026. This extended deadline only applies to the regular filing deadline. It **DOES NOT** apply to the write-in deadline.

Friday, February 13, 2026 (78th day before election day)

Political Subdivisions Other Than Counties: 5:00 PM - Last day for a candidate in a political subdivision (other than a county) to file an application for a place on the ballot for general election for officers for most political subdivisions, except as otherwise provided by the Texas Election Code. (Secs. 143.007(c), 144.005(d); Sec. 11.055, Education Code; Chapter 286, Health & Safety Code). See [Candidacy Filing outline](#) for more details.

NOTE - The delivery, submission, or filing of an application with an employee of the filing authority at the authority's usual place for conducting official business constitutes filing with the authority. (Sec. 1.007).

NOTE - A home-rule city's charter may **NOT** provide an alternate candidate filing deadline. (Secs. 143.005(a), 143.007).

NOTE - City Offices with Four-Year Terms: If no candidate has filed for a city office with a four-year term, the filing deadline is extended to 5:00 PM on Friday, March 6, 2026. (Sec. 143.008).

NOTE - An application submitted by mail is considered to be filed at the time of its receipt by the appropriate filing authority. (Secs. 143.007(b), 144.005(b)).

NOTE - When reviewing candidate applications, please make sure that the candidate has used the most current version of the form.

Political Subdivisions Other Than Counties (General Election): Deadline for political subdivisions to order a general election to be held on Saturday, May 2, 2026, unless otherwise provided by the Election Code. (Sec. 3.005). One of the following forms may be used:

- [Order of Election for Municipalities \(PDF\)](#)
- [Order of Election for Other Political Subdivisions \(Including Schools\) \(PDF\)](#)

Political Subdivisions Other Than Counties (Special Election): Deadline to order a special election on a measure to be held on Saturday, May 2, 2026. One of the following forms may be used:

- [Order of Special Election for Municipalities \(PDF\)](#)
- [Order of Special Election for Other Political Subdivisions \(PDF\)](#)

The order must include:

1. The date of the election;
2. The location of the main early voting polling place **including the street address, room number, and building name. The order must designate which location is the main early voting polling place;**
3. The offices or measures to be voted on;
4. **(Recommended)** Branch early voting polling places ([see Notice of Elections](#) above);
5. The dates and hours for early voting (recommended for counties, but required for all other entities);
6. The dates and hours of any Saturday and Sunday early voting (if applicable, it is recommended that this information be included in the order for counties, but it must be included for all other entities); and
7. The early voting clerk's official mailing address or street address at which the clerk may receive delivery by common or contract carrier, if different, phone number, e-mail address, and the Internet website, if the early voting clerk has an Internet website.

In addition to the information included above, an order for a debt obligation (bond) election **must** include (Sec. 3.009):

1. the proposition language that will appear on the ballot;
2. the purpose for which the debt obligations are to be authorized;
3. the principal amount of the debt obligations to be authorized;
4. that taxes sufficient to pay the principal of and interest on the debt obligations may be imposed;
5. a statement of the estimated tax rate if the debt obligations are authorized or of the maximum interest rate of the debt obligations or any series of the debt obligations, based on the market conditions at the time of the election order;
6. the maximum maturity date of the debt obligations to be authorized or that the debt obligations may be issued to mature over a specified number of years not to exceed the maximum number of years authorized by law;
7. the aggregate amount of the outstanding principal of the political subdivision's debt obligations as of the date the election is ordered;
8. the aggregate amount of the outstanding interest on debt obligations of the political subdivision as of the date the election is ordered, which may be based on the political subdivision's expectations relative to variable rate debt obligations; and
9. the ad valorem debt service tax rate for the political subdivision at the time the election is ordered, expressed as an amount per \$100 valuation of taxable property.

Recommended date to order the lists of registered voters from the county voter registrar. The list should include both the voters' residences and mailing addresses in order to conduct early voting by mail. (Sec. 18.006). The political subdivision should confirm that the most recent maps or boundary changes have been provided to the voter registrar.

Recommended date to confirm telephone number for the county voter registrar's office on election day.

Recommended date to order election supplies, other than ballots. (Subchapter A, Chapter 51).

Political Subdivisions Other Than Counties: **Recommended** date to appoint **presiding and alternate judges**. Currently, the Election Code does not establish a deadline for appointing election officials; there is only a notification deadline. For further information concerning procedures for appointing judges and their alternates, see Sections 32.005, 32.008, and 32.011. General eligibility requirements are found in Subchapter C, Chapter 32.

In addition to appointing a judge and alternate judge for each election precinct pursuant to Sections 32.001 and 32.005, the governing body must allow the judge to appoint no less than two clerks; however, the alternate judge must serve as one of the clerks as a matter of law. (Secs. 32.032, 32.033). The presiding judge then appoints an additional clerk(s), but not more than the maximum set by the governing body. (Sec. 32.033).

Presiding judges and their alternates must be given a [Notice of Appointment \(PDF\)](#) **not later than the 20th day after the appointment is made**. (Sec. 32.009). If the appointment is for a single election, the notice may be combined with the [Writ of Election \(PDF\)](#), which is required to be delivered to each presiding judge **not later than the 15th day before the election, Friday, April 17, 2026**. (Secs. 4.007, 32.009(e)). If the notices are combined, both must be delivered by the date required by the earlier notice.

Water Districts: A water district is not required to provide a Notice of Appointment to a presiding judge, as required under Section 32.009, but must provide a [Writ of Election \(PDF\)](#). (Sec. 4.007; Sec. 49.110, Water Code).

Recommended date to appoint the **central counting station personnel** (manager, tabulation supervisor and assistants to the tabulation supervisor), if applicable. (Secs. 127.002, 127.003, 127.004, 127.005). There is no statutory notice requirement for members of the central counting station, but good practice suggests that written notice be given to them.

Recommended date to appoint the **presiding judge and alternate presiding judge of the early voting ballot board** or to designate the election workers of one election precinct to serve as the early voting ballot board. (Secs. 87.001, 87.002, 87.004). There is no statutory notice requirement for members of the early voting ballot board, but good practice suggests that written notice be given to them.

Monday, February 16, 2026 (Presidents' Day)

Tuesday, February 17, 2026 (74th day before election day)

5:00 PM - Deadline for write-in candidates to file [Declarations of Write-In Candidacy \(PDF\)](#) for regular officers for city, school district, library district, junior college district, hospital district, common school districts, Chapter 36 and 49 Water Code districts, and other political subdivision elections, unless otherwise provided by law. (Secs. 144.006(b), 146.054(b), 146.055, Election Code; Secs. 11.056, 11.304, 130.0825, Education Code; Sec. 326.0431, Local Government Code; Sec. 285.131, Health and Safety Code; and Secs. 36.059, 49.101, 63.0945, Water Code). [See Candidacy Filing outline for more details.](#)

NOTE: An application submitted by mail is considered to be filed at the time of its receipt by the appropriate filing authority. (Secs. 143.007(b), 144.005(b)).

Wednesday, February 18, 2026 (73rd day before election day; 5th day after regular filing deadline)

If a candidate dies on or before the deadline for filing an application for a place on the ballot, the authority responsible for preparing the ballots MAY choose to omit the candidate's name. If the authority does choose to omit the candidate's name, the deadline for filing an application for a place on the ballot is extended to the fifth day after the filing deadline, February 18, 2026. This extended deadline only applies to the regular filing deadline. It **DOES NOT** apply to the write-in deadline. (Sec. 145.098).

Thursday, February 19, 2026 (72nd day before election day)

First day to post [Notice of Drawing for Place on Ballot \(PDF\)](#) if drawing is to be conducted on Monday, February 23, 2026. This notice must be posted 72 hours before the day of the drawing. (Sec. 52.094(c)).

The authority conducting the ballot position drawing shall provide notice of the date, hour, and place of the drawing to candidates by this date if the drawing is to be conducted on Monday, February 23, 2026, as recommended. (Sec. 52.094(d)). If a candidate in a special election files on this date, they should be given a copy of the notice of ballot drawing at the time they file.

The authority conducting the drawing shall provide notice of the date, hour, and place of the drawing to each candidate. The authority may provide written notice at the time the candidate files an application with the appropriate authority.

If notice was not provided at the time the candidate filed an application, the notice may be provided by:

1. written notice that is mailed to the address stated on the candidate's application not later than the fourth day before the date of the drawing; or
2. telephone, if a telephone number is provided on the candidate's application; or
3. by e-mail, if an e-mail address was provided on the candidate's application. (Sec. 52.094).

Friday, February 20, 2026 (71st day before election day)

Political Subdivisions Other Than Counties: 5:00 PM – Last day for a candidate to withdraw, by submission of a notarized [Certificate of Withdrawal \(PDF\)](#) or a notarized letter. **If a candidate withdraws or is declared ineligible by this date, his or her name is omitted from the ballot.** (Secs. 145.092(f), 145.094(a)(4), 145.096(a)(4)). For special circumstances regarding withdrawal of a candidate before ballots are prepared, please contact the Elections Division of the Office of the Texas Secretary of State.

Political Subdivisions Other Than Counties: 5:00 PM – Last day to **withdraw** as a **write-in** candidate in the general election ordered by a political subdivision other than a county. (Secs. 144.006(c), 146.0301, 146.054(c)). (Candidates may use the [Certificate of Withdrawal \(PDF\)](#)).

NOTE - Section 145.098(a) allows a candidate to withdraw from an election after the statutory deadline for withdrawal if the candidate files a valid withdrawal request, except for its untimeliness, ballots for the election have not been prepared, and if using a voting system, public notice of the Logic and Accuracy Test has not been published.

Recommended first day that a general or special election must be cancelled if all filing deadlines have passed, each candidate for an office listed on the ballot is unopposed

(except as discussed below), and write-in votes may be counted only for names appearing on a list of write-in candidates. (Sec. 2.052). The [Certification of Unopposed Candidates for Other Political Subdivisions \(PDF\)](#) may be used to certify candidates as unopposed. Also, see our [Sample Order of Cancellation \(PDF\)](#).

A special election of a political subdivision is considered to be a separate election with a separate ballot from a general election for officers of the same political subdivision held at the same time as the special election. Therefore, the fact that there may be a proposition on the ballot will not prevent a cancellation of an election for candidates who are unopposed. (Sec. 2.051(a)). If any members of the political subdivision's governing body are elected from territorial units, such as single member districts, an election **shall** be cancelled in a particular territorial unit if each candidate for an office that is to appear on the ballot in that territorial unit is unopposed **and no opposed at-large race is to appear on the ballot**. An unopposed at-large race **shall** be cancelled in an election regardless of whether an opposed race is to appear on the ballot in a particular territorial unit. (Sec. 2.051(b)).

NOTE – Under Section 2.053 of the Texas Election Code, this cancellation process is mandatory rather than discretionary.

This recommended cancellation deadline presumes a filing deadline of Friday, February 13, 2026 and a write-in deadline of Tuesday, February 17, 2026. Special elections may have different deadlines, and may be cancelled separately. For additional information, consult the outline on [Cancellation of Election for Local Political Subdivisions \(Not County\)](#).

NOTE: Political Subdivision Holding a Special Election to Fill a Vacancy: If you are having a special election to fill a vacancy for an unexpired (partial) term, you must not cancel the special election until after all deadlines to file for a special vacancy election have passed. Reminder: The cancellation procedures allow general and special elections to be considered separate elections for cancellation purposes. If the elections are separated, note there are procedures related to listing unopposed candidates in the same relative order on the ballot.

For more information on Cancellation of Elections, see Sec. 2.053, Election Code and the Secretary of State's outline on [Cancellation of Election for Local Political Subdivisions \(Not County\)](#).

Saturday, February 21, 2026 (70th day before election day)

Last day to order a special election to fill a vacancy (if authorized to fill vacancies by special election) and have the filing deadline be the 62nd day before election day. (Secs. 201.054(a)(1), 201.052). Please note that the Election Code requires the election to be ordered as soon as practicable after the vacancy occurs. (Sec. 201.051). One of the following forms may be used:

- [Order of Special Election for Municipalities \(PDF\)](#)
- [Order of Special Election for Other Political Subdivisions \(PDF\)](#)

NOTE - Section 201.054 provides that if the special election to fill a vacancy is ordered (1) on or before the 70th day before election day, the candidate application must be filed by 5:00 PM on the 62nd day before election day, OR (2) after the 70th day but on or before the 46th day before election day, the candidate application must be filed by 5:00 PM on the 40th day before election day. This is the first of the two possible ordering times. We do **not** interpret the 70th day order date here as "moving" to the next business day because the date falls on a Saturday, as this is not the last day to order a special election to fill a vacancy for this uniform election date. If a candidate in a special election files on this date, they should be given a copy of the notice of ballot drawing at the time they file.

NOTE - A candidate must provide an indication on their candidate application that the candidate has either not been finally convicted of a felony, or if so convicted, has been pardoned or otherwise released from the resulting disabilities. A person who has been convicted of a felony will need to include with the application proof that the person has been pardoned or otherwise released from the resulting disabilities. The application form must include a statement informing candidates of the requirement to submit this information. Further, the official application form will need to include a statement informing candidates that knowingly providing false information on their application related to their final felony conviction status is a Class B misdemeanor. (Secs. 141.031, 141.039).

NOTE - School Districts: In addition to the general felony rule at Election Code Sec. 141.001 (finally convicted), a candidate for school board must not have been convicted (finally convicted or otherwise) of specific crimes under the Education Code in time to serve. ([Sec. 11.066](#), Education Code).

Monday, February 23, 2026 (68th day before election day)

Recommended date to conduct ballot position drawing. (Sec. 52.094). You should also certify today to the county election officer the offices, propositions (in all necessary languages), and candidates' names (including the order) as they are to appear on the ballot, **if you are contracting** to have the county conduct your election or if you are conducting a joint election with the county. See [entry](#) for Thursday, February 19, 2026 regarding ballot drawing.

NOTE - After the ballot drawing has occurred, the Elections Division recommends that you proof and test your ballot programming as soon as possible and **prior to the deadline to mail a ballot** if the political subdivision will be using automatic tabulating equipment to count the mail ballots or if your mail ballots are printed from the same database used to program your precinct scanners and/or DREs (See [Note 14](#).) **The Elections Division also recommends that you provide candidates with copies of ballot proofs so that candidates may verify the correctness of their names, positions sought, and order of names on the ballot.**

March

Monday, March 2, 2026 (Texas Independence Day)

Tuesday, March 3, 2026 (60th day before election day, extended from 62nd and 61st days, Sunday, March 1, 2026 and Monday, March 2, 2026, Sec. 1.006)

Political Subdivisions Other Than Counties: 5:00 PM – Last day to file an [application for a place on the ballot in a special election](#) to fill a vacancy, if the special election is ordered on or before the 70th day before election day, Saturday, February 21, 2026. (Secs. 1.006, 201.054(a)(1)). (For more details about Section 201.054 and the two possible special election deadlines, see [entry](#) for Saturday, February 21, 2026).

NOTE - The authority conducting the ballot position drawing shall provide notice of the date, hour, and place of the drawing to candidates by this date if the drawing is to be conducted on Monday, February 23, as recommended. (Sec. 52.094(d)). If a candidate in a special election files on this date, they should be given a copy of the notice of ballot drawing at the time they file.

The authority conducting the drawing shall provide notice of the date, hour, and place of the drawing to each candidate. The authority may provide written notice at the time the candidate files an application with the appropriate authority.

If notice was not provided at the time the candidate filed an application, the notice may be provided by:

1. written notice that is mailed to the address stated on the candidate's application not later than the fourth day before the date of the drawing; or
2. telephone, if a telephone number is provided on the candidate's application or
3. by e-mail, if an e-mail address was provided on the candidate's application. (Sec. 52.094).

Political Subdivisions Other Than Counties: 5:00 PM – Deadline for write-in candidates to file [Declarations of Write-In Candidacy \(PDF\)](#) for officers for city, school district, library district, junior college district, hospital district, and common school districts in a special election to fill a vacancy if the special election is ordered on or before the 70th day before election day, Saturday, February 21, 2026. (Sec. 201.054(a)(1), 201.054(g)).

NOTE - A declaration of write-in candidacy for a special election must be filed not later than the regular filing deadline to apply for a place on the ballot. The deadline to file an application for a place on the ballot in a special election to fill a vacancy, if the special election is ordered on or before the 70th day before election day, Saturday, February 21, 2026, is Tuesday, March 3, 2026. (This deadline is extended from the 62nd and 61st days, Sunday, March 1, 2026 and Monday, March 2, 2026, under Sec. 1.006).

NOTE - When reviewing candidate applications, please make sure that the candidate has used the most current version of the form.

NOTE - School Districts: In addition to the general felony rule at Election Code Sec. 141.001 (finally convicted), a candidate for school board must not have been convicted (finally convicted or otherwise) of specific crimes under the Education Code in time to serve. ([Sec. 11.066](#), Education Code).

Political Subdivisions Other Than Counties: Last day for the governing body of a political subdivision to deliver notice of the election to the county clerk/elections administrator and voter registrar of each county in which the political subdivision is wholly or partly located. (Sec. 4.008).

NOTE FOR COUNTIES - Section 4.003 requires that counties post on the county website the notice and list of polling locations of any political subdivision that delivers their notice to the county under Section 4.008. This is regardless of whether the county is contracting with the entity. See [Note 9](#) for more information on the requirements related to the Notice of Election.

NOTE - Section 4.004 requires the notice of election to include the Internet website of the authority conducting the election.

NOTE - Section 83.010 requires an election order and the election notice to state the early voting clerk's official mailing address or street address at which the clerk may receive delivery by common or contract carrier, if different, phone number, e-mail address, and the Internet website, if the early voting clerk has an Internet website. (Sec. 83.010).

Recommended date for county clerk/county elections administrator to deliver an initial list of voters who have submitted annual applications for ballot by mail under Section 86.0015 and scans or photocopies of those applications to the early voting clerk of any political subdivision located within the county that is holding an election on May 2, 2026. The list should only include voters that reside in the political subdivision holding the election. The list should only be created and sent to those political subdivisions that have provided notice of the election to the county clerk/elections administrator. See also, the note below and the [entry](#) at Monday, April 20, 2026, for more information about delivery of a final list of voters. See [entry](#) at Thursday, April 23, 2026 for more information on the delivery of copies/images of the applications.

NOTE: Section 86.0015 requires the county clerk/elections administrator to provide a list of voters that have submitted an annual application for ballot by mail to all political subdivisions in their county holding an election. The law only applies to elections for which the county clerk/elections administrator is not the early voting clerk via a contract for election services or joint election agreement. The Election Division *strongly recommends* that the county and political subdivisions **discuss the frequency and method for which these lists should be transmitted** to ensure that ballots are sent out in a timely manner. Finally, the county clerk/elections administrator **must deliver either photocopies or scanned images of the applications (under Section 87.126) to the early voting clerk** of the political subdivision before the ballots by mail are delivered to the early voting ballot board for qualifying and counting under Section 87.041.

Thursday, March 5, 2026 (58th day before election day, 20th day after February 13, 2026)

Last day to notify election judges of their appointment if they were appointed, as recommended, by Friday, February 13, 2026. (Sec. 32.009(b)). Presiding judges and their alternates must be [notified \(PDF\)](#) of their appointment in writing, not later than the 20th day after the date the appointment is made. If the appointment is for a single election, the notice may be combined with the [Writ of Election \(PDF\)](#), which is required to be delivered to each presiding judge not later than the 15th day before the election, Friday, April 17, 2026. (Secs. 4.007, 32.009(e)). If the notices are combined, both must be delivered by the date required by the earlier notice.

Friday, March 6, 2026 (57th day before election day)

Political Subdivisions: 5:00 PM – Last day for a candidate to file [Certificate of Withdrawal \(PDF\)](#) in a special election, in which the filing deadline is the 62nd day before election day. **If a candidate withdraws or is declared ineligible by this date, his or her name is omitted from the ballot.** (Secs. 145.092(b), (e) and 145.094(a)(3)).

For special circumstances regarding withdrawal of a candidate before ballots are prepared, please contact the Elections Division of the Office of the Texas Secretary of State.

City Offices with Four-Year Terms: 5:00 PM – Extended filing deadline in cities with four-year terms of office, when no candidate files for a particular office by the regular filing deadline of Friday, February 13, 2026. (Sec. 143.008). (See [entry](#) for Friday, February 13, 2026).

Sunday, March 8, 2026 (Daylight Saving Time)

Friday, March 13, 2026 (50th day before election day)

Deadline to challenge the filing of an application for a place on the ballot as to form, content, and procedure. (Sec. 141.034)

NOTE – NEW LAW: SB 2166 (2025, R.S.) - Last day to post notice for public L&A test and tabulation testing. The tests must be conducted on the 48th day before election day, which is Sunday, March 15, 2026. Notice of the public tests must be posted on the entity's website at least 48 hours before the test begins. (Secs. 127.093, 127.096, 129.001, 129.022, 129.023). See Note 14 above.

NOTE – NEW LAW: SB 2166 (2025, R.S.) - Entities are no longer required to publish notice of the L&A and tabulation tests in newspapers. Notice must be posted on the entity's website.

Friday, March 13, 2026 - Thursday, June 11, 2026 (50th day before election day – 40th day after election day)

Mandatory Office Hours: Each county clerk, city secretary, or secretary of a governing body (or the person performing duties of a secretary) must keep the office open for election duties for at least 3 hours each day, during regular office hours, on regular business days. (Sec. 31.122).

NOTE – NEW LAW: HB 640 (2025, R.S.), effective September 1, 2025, amended Section 31.122 to require counties, cities, or other political subdivisions to keep their election offices open for election duties on regular business days when the county, city, or political subdivision is regularly open for business. A "regular business day" means a day on which the political subdivision's main business office is regularly open for business. (Sec. 31.122(b)).

NOTE: Counties: This office hour rule applies to special elections ordered by the county.

NOTE: Special Elections: In the case of a special election, the office hour rule is triggered starting the third day after the special election is ordered. (Sec. 31.122).

NOTE: If a school district's **spring break** falls during the mandatory office hour period under Section 31.122 of the Election Code, a school district is not required to have someone present for three hours during the days the school district's main business office is not regularly open for business. However, we strongly recommend posting notice with contact information for open records requests. You should also have one of your elections personnel check at least once a day in the event a voter sent an ABBM to the school district address, fax, or e-mail.

NOTE: Section 31.096 of the Code addresses nontransferable functions under an election services contract. **Specifically, an election services contract may not change the political subdivision's requirement to maintain office hours under Section 31.122.** [See Note 20.](#)

Sunday, March 15, 2026 (48th day before election day)

NOTE – NEW LAW: SB 2166 (2025, R.S.) clarifies the requirements for the Public L&A test and tabulation testing by requiring them to be conducted at the same time and by distinguishing the testing procedures for precinct scanners from the testing procedures for central accumulators. The bill also harmonizes the notice requirements for both tests and requires the testing to be performed by the 48th day before election day.

The initial public testing of your electronic voting equipment must be completed no later than the 48th day before election day. However, if the test cannot be conducted by the 48th day deadline, then the general custodian shall conduct the test as soon as practicable after that date and must notify the Secretary of State's Office within 24 hours of the determination that the deadline cannot be met. [See Note 14.](#)

Tuesday, March 17, 2026 (46th day before election day)

Political Subdivisions: Last day to order a special election to fill a vacancy (if authorized to fill vacancies by special election). If the election was ordered after the 70th day before election day, the filing deadline will be the 40th day before election day. (Secs. 201.052, 201.054(a)(2)). The Election Code requires the election to be ordered as soon as practicable after the vacancy occurs. (Sec. 201.051). The following forms may be used:

- [Order of Special Election for Municipalities \(PDF\)](#)
- [Order of Special Election for Other Political Subdivisions \(PDF\)](#)

NOTE - Section 201.054 provides that if the special election to fill a vacancy is ordered (1) on or before the 70th day before election day, the candidate application must be filed by 5:00 PM on the 62nd day before election day, OR (2) after the 70th day but on or before the 46th day before election day, the candidate application must be filed by 5:00 PM on the 40th day before election day. This is the second of the two possible ordering times. If a candidate in a special election files on this date, they should be given a copy of the notice of ballot drawing at the time they file.

For more information about the write-in declaration deadline, see Monday, March 23, 2026 [note entry](#). For more details about Section 201.054 and the two possible special election deadlines, see Saturday, February 21, 2026 [note entry](#).

NOTE - When reviewing candidate applications, please make sure that the candidate has used the most current version of the form.

Wednesday, March 18, 2026 (45th day before election day)

Deadline to mail ballots to military or overseas voters who already submitted their ballot requests via a federal postcard application (FPCA) or via a standard application for ballot by mail (ABBM) and indicated that they are outside the United States. Ballots must be mailed by this date or the seventh day after the clerk receives the application. If the early voting clerk cannot meet this 45th-day deadline, the clerk must notify the Secretary of State within 24 hours. (Sec. 86.004(b)).

NOTE - An FPCA may be submitted by in-person delivery by the voter in accordance with Section 84.008 of the Code or by common or contract carrier. Further, an application is considered submitted in the following calendar year if: 1) the applicant is eligible to vote in an election occurring in January or February of the next calendar year; and 2) the application is submitted in the last 60 days of a calendar year but not earlier than the 60th day before the date of the January or February election. (Sec. 101.052).

NOTE - A member of the Texas National Guard or the National Guard of another state or a member of a reserve component of the armed forces of the United States serving on active duty under an order of the President of the United States or activated on state orders, or the spouse or dependent of a member, may submit an FPCA. (Sec. 101.001). For a full list of eligible FPCA voters, see [Note 16.](#)

Reminder Regarding FPCAs and Overseas ABBMs: If the early voting clerk receives an FPCA (from a military or non-military voter) or an ABBM from an overseas voter after the 45th day deadline, then the ballot **must** be mailed (or emailed, if requested) within seven days after the early voting clerk **receives** the FPCA or ABBM. (Secs. 86.004(b), 101.104).

Reminder: In regards to mail ballots for other voters (not military voters using an FPCA or overseas voters using an FPCA or ABBM), the early voting clerk **must** mail a ballot not later than the 7th day after the later of: (1) the date the early voting clerk has accepted a voter's application for a ballot by mail or (2) the date the ballots become available for mailing. However, if the 7th day falls earlier than the 37th day before election day, the voter's mail ballot must be mailed no later than the 30th day before election day. (Sec. 86.004(a)). This means that for every

application that is accepted by the early voting clerk before the 37th day before election day, the balloting materials must be mailed by the 30th day before election day. Any application that comes in after the 37th day before election day will follow the 7-day timeline in Sec. 86.004.

NOTE - Information on the early voting roster for both early voting in person and early voting by mail must be made available for public inspection and on the county's website if the county clerk or elections administrator is serving as the early voting clerk. (Sec. 87.121). See [Note 21](#).

Monday, March 23, 2026 (40th day before election day)

Political Subdivisions: 5:00 PM – Last day to file for a place on the ballot in a special election to fill a vacancy, if the special election is ordered after the 70th day before election day, but on or before the 46th day before election day, Tuesday, March 17, 2026. (Sec. 201.054(a)(2)). (For more details about Section 201.054 and the two possible special election deadlines, see Saturday, February 21, 2026 and Tuesday, March 17, 2026 [note entries](#).)

Political Subdivisions: 5:00 PM – Deadline for write-in candidates to file [Declarations of Write-In Candidacy \(PDF\)](#) for officers for city, school district, library district, junior college district, hospital district, and common school districts in a special election to fill a vacancy if the special election is ordered after the 70th day before election day, but on or before the 46th day before election day, Tuesday, March 17, 2026. (Sec. 201.054(a)(1), 201.054(g)).

NOTE - Section 201.054(g) provides that a declaration of write-in candidacy for a special election must be filed not later than the filing deadline.

NOTE - When reviewing candidate applications, please make sure that the candidate has used the most current version of the form.

NOTE - Sections 141.031 and 141.039 of the Code provide the application requirements related to a candidate's final felony conviction status and what must be included on the candidate application form. Specifically, candidates will need to provide an indication on their candidate application that the candidate has either not been finally convicted of a felony, or, if so convicted, has been pardoned or otherwise released from the resulting disabilities. A person who has been convicted of a felony will need to include with the application proof that the person has been pardoned or otherwise released from the resulting disabilities. The application form must include a statement informing candidates of the requirement to submit this information. Further, the official application form will need to include a statement informing candidates that knowingly providing false information on their application related to their final felony conviction status is a Class B misdemeanor. (Secs. 141.031, 141.039). For more information, see [Candidate's Guide for Local Political Subdivisions](#).

NOTE - **School Districts:** In addition to the general felony rule at Election Code Sec. 141.001 (finally convicted), a candidate for school board trustee must not have been convicted (finally convicted or otherwise) of specific crimes under the Education Code in time to serve. (Sec. 11.066, Education Code).

NOTE – The authority conducting the drawing shall provide notice of the date, hour, and place of the drawing to each candidate. The authority may provide written notice at the time the candidate files an application with the appropriate authority.

If notice was not provided at the time the candidate filed an application, the notice may be provided by:

1. written notice that is mailed to the address stated on the candidate's application not later than the fourth day before the date of the drawing; or
2. telephone, if a telephone number is provided on the candidate's application or
3. by e-mail, if an e-mail address was provided on the candidate's application. (Sec. 52.094). ([Notice of Drawing for Place on Ballot \(PDF\)](#)).

Saturday, March 28, 2026 (35th day before election day)

Political Subdivisions Other Than Counties: 5:00 PM – Last day for a candidate to file a [Certificate of Withdrawal \(PDF\)](#) in a special election in which the filing deadline is the 40th day before election day. **If a candidate withdraws or is declared ineligible by this date, his or her name is omitted from the ballot.** This deadline does not extend to the next business day under Section 1.006. (Secs. 145.092(a), 145.094(a)(2)).

Tuesday, March 31, 2026 (Cesar Chavez Day)

April

Thursday, April 2, 2026 (30th day before election day)

Last day to register to vote or make a change of address effective for the May 2, 2026 election. (Secs. 13.143, 15.025).

NOTE - A voter who submits a change of address after this date may still be eligible to return to his or her previous precinct to vote under "fail-safe" voting, if he or she still resides in the **same** county and the same local political subdivision, if applicable, conducting the election. (Secs. 15.025, 63.0011). See [Tex. Sec'y of State Election Advisory No. 2025-16](#).

NOTE - A Federal Postcard Application (FPCA) also serves as an application for **permanent** registration under Texas law **unless the voter marked "my intent to return is uncertain" using the FPCA form (PDF)**. The early voting clerk should make a copy (for mailing ballots, keeping records, etc.), then should forward the original to the county voter registrar, as soon as practicable. (Sec. 101.055; 1 T.A.C. § 81.40(a), (c)(2)).

Deadline for early voting clerk to mail a ballot by mail to a voter if the voter's Application for Ballot by Mail (ABBM) was accepted by the early voting clerk on or before Thursday, March 26, 2026. (Sec. 86.004(a)).

NOTE: In regards to mail ballots for other voters (not military voters using an FPCA or overseas voters using an FPCA or ABBM), the early voting clerk **must** mail a ballot not later than the 7th day after the later of: (1) the date the early voting clerk has accepted a voter's application for a ballot by mail or (2) the date the ballots become available for mailing. However, if the 7th day falls earlier than the 37th day before election day, the voter's mail ballot must be mailed no later than the 30th day before election day. (Sec. 86.004(a)). This means that for every application that is accepted by the early voting clerk before the 37th day before election day, the balloting materials must be mailed by the 30th day before election day. Any application that comes in after the 37th day before election day will follow the 7-day timeline in Sec. 86.004.

First day of period during which notices of election must be published in a newspaper of general circulation **if method of giving notice is not specified by a law outside the Texas Election Code**, and this method of giving notice is selected. The notice for elections ordered by the governor, by a county authority, or by an authority of a city or school district must be given by publication in a newspaper in addition to any other method specified by a law outside the Election Code. (Sec. 4.003(a)(1), (c), (d)). This notice may be combined with the other notices you are required to publish. The election notice shall be posted on the political subdivision's website. See [Note on Notice of Elections](#).

NOTE - Section 4.004 requires the notice of election to include the Internet website of the authority conducting the election. (Sec. 4.004(a)).

NOTE - Section 83.010 of the Code requires an election order and the election notice to state the early voting clerk's official mailing address or street address at which the clerk may receive delivery by common or contract carrier, if different, phone number, e-mail address, and the Internet website, if the early voting clerk has an Internet website. (Sec. 83.010).

Recommended date for early voting clerk to issue order calling for appointment of signature verification committee if one has been appointed. (Sec. 87.027). This form may be used to issue order: [Order Calling for Signature Verification Committee \(PDF\)](#). If the signature verification committee will start meeting on Sunday, April 12, 2026, the early voting clerk must post a copy of the order calling for appointment of the signature verification committee on or before this date, in order to give notice of the meeting. The order must remain posted continuously for at least 10 days before the first day the committee meets. (Secs. 87.027, 1.006).

Cities, Schools, and Other Political Subdivisions: It is **strongly recommended** that the [Notice of Voting Order Priority \(PDF\)](#) for voters with mobility issues also be posted on the subdivision's website, if one is maintained by the political subdivision. (Secs. 63.0015, 85.007(d)). For more information on this requirement, see [Note 15](#).

Counties: The **recommended** time to include this notice on a county website is when the notice of election is also posted on the website. This notice is required to go on the county's website. (Secs. 63.0015, 85.007(d)).

NOTE - Notice of Previous Polling Place: If a different polling place is being used than at the previous election held by the same authority, [Notice of Change to Polling Place \(PDF\)](#) must be posted at the entrance of the previous polling place informing voters of the current polling place location, if possible. (Sec. 43.062).

Friday, April 3, 2026 (29th day before election day) (Good Friday)

Under Section 31.122(b), if your office is not regularly open for business on Good Friday, your office does not need to hold office hours on Good Friday. For more information on the office hour rule if your office is regularly open for business on Good Friday, see the [entry](#) for Friday, March 13, 2026 - Thursday, June 11, 2026.

Recommended last day for early voting clerk to coordinate with the voter registrar receipt of supplemental and registration correction lists, if applicable, or coordinate receipt of revised original list from the voter registrar for early voting by personal appearance. (Secs. 18.001, 18.002, 18.003, 18.004).

NOTE - Per Sections 18.002 and 18.003 of the Code, supplemental and corrected voter registration lists must be provided as needed to ensure all eligible voters appear on the official list of registered voters. (Secs. 18.002, 18.003).

Sunday, April 5, 2026 (Easter Day)

Tuesday, April 7, 2026 (25th day before election day)

Recommended last date for the governing body of political subdivision, as appropriate to appoint a signature verification committee (if one was ordered by the early voting clerk on Thursday, April 2, 2026). See [entry](#) under Thursday, April 2, 2026. (Secs. 51.002, 87.027). The members must be appointed not later than the fifth day after the order was issued by the early voting clerk. The appointing authority must post a notice of the appointment of committee members continuously until the last day the signature verification committee meets. This form may be used for the notice: [Notice of Appointment of Signature Verification Committee \(PDF\)](#). See also [Handbook for Signature Verification Committee](#).

Counties: For timeframes for appointment of various election workers for counties, see [Tex. Sec'y of State Election Advisory No. 2025-05](#).

Saturday, April 11, 2026 (21st day before election day)

Last day to post notice of election on bulletin board used for posting notices of meetings of governing body. (Sec. 4.003(b)). A [Record of Posting Notice of Election \(PDF\)](#) should be completed at the time of posting. (Secs. 1.006, 4.005). See [Note on Notice of Elections](#).

Last day to post notice of election in each election precinct, if the method of giving notice is **not** specified by a law outside the Election Code and notice is given by this method in lieu of publication. (Secs. 1.006, 4.003(a)(2)). Cities and school districts **must** publish their notice in the newspaper. A [Record of Posting Notice of Election \(PDF\)](#) should be completed at the time of posting. (Secs. 1.006, 4.005).

All Political Subdivisions: The election notice shall be posted on the political subdivision's website, if the political subdivision maintains a website. The order and notice should include all days and hours for early voting by personal appearance including voting on **ANY** Saturday or Sunday. (Secs. 85.006, 85.007).

Note for Counties - Section 4.003 requires that counties post on the county website the notice and list of polling locations of any political subdivision that delivers their notice to the county under Section 4.008. This is regardless of whether the county is contracting with the entity and regardless of whether the entity is conducting their own election or contracting with the county.

For Bond Elections: First day a political subdivision must post on their Internet website prominently and together with the notice of the election, a copy of the sample ballot, and the contents of the proposition, if the political subdivision maintains an Internet website. (Sec. 4.003(f)).

The **recommended** time to include the notice of accepting voters with certain disabilities on a county website is when the notice of election is also posted on the website. (Secs. 63.0015, 85.007(d)). See [Note 15](#) regarding notice on accepting voters with certain disabilities.

Counties, Cities, and School Districts: Last day for a county that holds an election or provides election services for an election to post certain information regarding the upcoming election(s) on the county's website per Section 4.009. A city or independent school district that holds an election and maintains an Internet website must also post this same election information on their website even if the county is also posting this data. See [Note 3](#) for more information.

Sunday, April 12, 2026 (20th day before election day)

First day that the signature verification committee may begin operating, if one is created. (Sec. 87.027). For more information on corrective action, see [Note 17](#) and [Tex. Sec'y of State Election Advisory No. 2023-13](#).

NOTE - Section 127.1232 provides that in counties with a population of 100,000 or more, the general custodian of election records shall implement a video surveillance system that retains a record of all areas containing voted ballots: (1) from the time the voted ballots are delivered to the central counting station until the canvass of the precinct election returns; and (2) from the time the voted ballots are delivered to the signature verification committee or early voting ballot board until the canvass of precinct election returns. Video from the surveillance system shall be made available to the public by live stream. The recorded video is considered an election record and shall be retained by the general custodian until the end of the calendar year in which an election is held or until an election contest filed in the county has been resolved, whichever is later. (Sec. 127.1232). See [Tex. Sec'y of State Election Advisory No. 2022-10](#).

Signature Verification Committee (if appointed) Actions for a Defective Carrier Envelope: Section 87.0271 of the Code provides that not later than the second day after the signature verification committee discovers a defect(s) in a carrier envelope as described by Section 87.0271(a) of the Code and before the committee decides whether to accept or reject a timely delivered ballot under Section 87.027, the committee must send the voter a notice of the defect and a corrective action form developed under Section 87.0271(c-1) by mail or by common or contract carrier.

The signature verification committee must include with the notice delivered to the voter: (1) a brief explanation of each defect in the noncomplying ballot; and (2) notice that the voter may either cancel the voter's application to vote by mail in the manner described by Section 84.032, correct the defect in the voter's ballot by submitting a corrective action form by mail or by common or contract carrier, make the correction using the Secretary of State's online Ballot by Mail Tracker, if possible, or come to the early voting clerk's office in person not later than the sixth day after election day to correct the defect(s). See [Tex. Sec'y of State Election Advisory No. 2023-13](#).

NOTE – NEW LAW: SB 2166 (2025, R.S.) - Last day to post notice of L&A test for electronic pollbooks if test will be held on Tuesday, April 14, 2026. Notice of the L&A Test must be posted on the entity's website at least 48 hours before the test begins. (Sec. 129.0231). See [Note 14](#) above.

NOTE - NEW LAW: HB 3526 (2025, R.S.), effective September 1, 2025, creates new reporting requirements for local entities that order an election to authorize a local government to issue bonds. These reports must be sent to the [Texas Bond Review Board](#). Not later than the 20th day before election day for an election to authorize a local government to issue bonds, the local government shall send the Bond Review Board a report that includes:

1. the date of the election;
2. the proposition number for each bond proposition;
3. the total estimated cost of the issuance of each proposed bond;
4. the estimated minimum dollar amount required to be annually expended for debt service;
5. a description of the purpose of each bond proposition; and
6. any other information the board determines necessary.

For more information on this requirement, please contact the [Texas Bond Review Board](#).

Monday, April 13, 2026 (19th day before election day, extended from 20th day, Sunday, April 12, 2026, Sec. 101.052(i)(2))

Deadline for a person who is not permanently registered to vote to submit a postmarked FPCA, in order to receive a ballot for any non-federal election held on May 2, 2026. A person who is **not** permanently registered to vote and submits a postmarked FPCA after this date (20th day) and before the deadline to submit an application for ballot by mail is not entitled to receive a ballot for any non-federal election. See Friday, April 17, 2026 [entry](#) for timeliness of an FPCA received without a postmark. (Secs. 101.052(e), 101.052(i)(2)).

NOTE - An FPCA may be submitted by in-person delivery by the voter in accordance with Section 84.008 of the Code or by common or contract carrier. Further, an application is considered submitted in the following calendar year if: 1) the applicant is eligible to vote in an election occurring in January or February of the next calendar year; and 2) the application is submitted in the last 60 days of a calendar year but not earlier than the 60th day before the date of the January or February election. (Sec. 101.052). For a full list of eligible FPCA voters, see [Note 16](#).

Monday, April 13, 2026 – Tuesday, April 21, 2026 (19th day before election day – 11th day before election day)

A person submitting an [FPCA \(PDF\)](#) during this period who is **not** registered to vote is not entitled to receive a ballot for any non-federal election held on Saturday, May 2, 2026. This means that a person submitting an FPCA during this period is entitled to receive a federal ballot only, if not already a permanent registered voter. (Secs. 101.052(f), 114.002, 114.004). In a local election (where there is no federal office on the ballot), this means there is **no ballot to send the voter**.

The early voting clerk is required to maintain a copy of this application since it may be used for other elections and forward the original to the voter registrar. Also see [entry](#) below under Friday, April 17, 2026 (FPCA without a postmark). (Secs. 84.007, 101.052(e), (f)).

NOTE - Be sure to check the list of registered voters for permanent registration status. Also, state law authorizes an FPCA to also serve as an application for **permanent registration**; therefore, the person might be permanently registered based on a prior FPCA. Even if the FPCA arrives too late for a particular election, the early voting clerk will still need to forward the original FPCA to the county voter registrar, after making a copy for your early voting clerk's use (mailing ballots, etc.) and records unless the voter marked "my intent to return is uncertain" using the [FPCA form](#), in which case it will not serve as a permanent registration. (Sec. 101.055; 1 T.A.C. § 81.40).

NOTE - Overseas (non-military) voters marking the FPCA "**my intent to return is uncertain**" ([current form \(PDF\)](#)) receive a federal ballot **only** regardless of the date filed. (Chapter 114). In a local (non-federal) election, this means there is **no ballot to send the voter**.

Tuesday, April 14, 2026 (18th day before election day)

NOTE – NEW LAW: SB 2166 (2025, R.S.), effective September 1, 2025, requires the general custodian of election records to perform logic and accuracy testing for electronic pollbook systems for each election. The test must be conducted at least 48 hours before voting begins in an election. (Sec. 129.0231). (See Note 14 above). See [Tex. Sec'y of State Election Advisory No. 2019-23](#). For more information on hash validation procedures, see [Tex. Sec'y of State Election Advisory No. 2022-30](#).

Wednesday, April 15, 2026 (17th day before election day)

Last day to publish notice of L&A test for voting systems or precinct scanners if test will be held on Friday, April 17, 2026, and testing was not already completed by March 17, 2026. Notice of the public L&A Test must be published at least 48 hours before the test begins. (Secs. 129.001, 129.023). See [Note 14](#) above.

NOTE - If logic and accuracy testing is being conducted for an election in which a county election board has been established under Section 51.002 of the Texas Election Code, the general custodian of election records shall notify each member of the board of the test at least 48 hours before the date of the test. If the county election board chooses to witness the test, each member shall sign the statement required for logic and accuracy testing. (Sec. 129.023(b-2)).

Last day to post [notice \(PDF\)](#) of places, days, and hours for voting at branch early voting polling place if voting is to begin at that location on the first day of early voting in person. The schedule may be amended after the beginning of early voting by personal appearance to include notice of additional branch locations, but any amendment must be made and posted not later than the fifth day before voting begins at the additional temporary branch. (Secs. 85.062, 85.067(c), (d)).

NOTE: Section 85.062 provides that the location of temporary branch polling places in an election in which countywide polling places are used must be determined with the same methodology that is used for the location of countywide polling places.

Friday, April 17, 2026 (15th day before election day)

Deadline to receive an FPCA **without** a postmark. If an FPCA is received by this date **without** a postmark to prove mailing date, the early voting clerk will accept the FPCA and mail the applicant a full ballot even if the applicant is **not** a permanently registered voter but meets the requirements under Title 2 of the Election Code (unless the voter marks the [FPCA form \(PDF\)](#) "my intent to return is uncertain," in which case the voter receives a federal-only ballot). (Sec. 101.052(i)(1)). See Note under [entry](#) for Monday, April 13, 2026.

Last day to conduct public L&A test of a voting system or precinct scanner. We highly **recommend** that this test is done on an earlier date to allow time for corrections to programming, if necessary. (See [Note 14](#) above). Per Section 129.023, the L&A test shall be conducted not later than 48 hours before voting begins on such voting systems, assuming that the voting system will first be used for early voting in person.

NOTE - The general custodian of election records is required to demonstrate, using a representative sample of voting system equipment, that the source code of the equipment has not been altered. (Sec. 129.023(c-1)). See [Tex. Sec'y of State Election Advisory No. 2019-23](#) and [Tex. Sec'y of State Election Advisory No. 2022-30](#) for more information on hash validation and voting system procedures.

Last day to notify election judges of duty to hold election ([Writ of Election \(PDF\)](#)). Notice must be given by the 15th day before the election or the 7th day after the day the election is ordered, whichever is later. The Writ of Election must be given to each presiding judge and include:

1. The judge's duty to hold the election;
2. The type and date of election;
3. The polling place location at which the judge will serve;
4. The polling place hours; and
5. The maximum number of clerks the judge may appoint. (Sec. 4.007).

Monday, April 20, 2026 (12th day before election day)

First day to vote early in person. (Sec. 85.001(e)).

NOTE - Voting by limited ballot must be done during the early voting period at the main early voting polling place (or by mail). (Sec. 112.002(a)).

NOTE - Political Subdivisions: Early voting in person must be conducted at least nine (9) hours each weekday that is not a legal state holiday unless the political subdivision has fewer than 1,000 registered voters, in which case early voting in person must be conducted at least four (4) hours per day. (Sec. 85.005(b)). This rule only applies to the main early voting location.

NOTE - Cities are **not** required to choose two weekdays for the main early voting polling place location to be open for at least 12 hours during the regular early voting period. (Sec. 85.005).

NOTE – All Political Subdivisions: Despite the change in state law that allows an entity to be closed on non-business days during the mandatory office hours period, you are **required to be open** during the entire early voting period, except on legal state and national holidays.

NOTE - Joint Elections: If entities are conducting early voting by personal appearance jointly, we *recommend* a unified schedule covering all requirements; i.e., no entity's requirements should be neglected or subtracted as a result of a joint agreement. *See Note 7* regarding joint elections generally.

NOTE - Section 61.002 provides that immediately before the opening of the polls during early voting, the presiding judge or alternate judge shall confirm that the public counters on each voting machine are set to zero and shall print the tape that shows that there are zero votes for each candidate or measure on the ballot.

NOTE - A voter who becomes sick or disabled on or after Monday, April 20, 2026 may submit an application for a late ballot if the sickness or physical condition prevents the voter from appearing at the polling place without the likelihood of needing personal assistance or of injuring his or her health. (Sec. 102.001). *See Application for Emergency Early Voting Ballot Due to Sickness or Physical Disability (PDF)*. An application may be submitted after the last day of the period for early voting by personal appearance and before 5:00 PM on election day. (Sec. 102.003).

Last day to receive an *FPCA(PDF)* from a registered voter. If the voter is **not** registered in the county (and/or marked intent to return "not certain"), **the voter is still eligible for a ballot containing federal offices only**. In a local (non-federal) election, this means there is **no ballot** to send the voter. (Secs. 101.052(b), (f), 114.004(c)).

Last day for early voting clerk to receive applications for a ballot to be voted by mail. (Sec. 84.007(c)). All applications to vote by mail must be received by the early voting clerk before the close of regular business or 12 noon, **whichever is later**. Applications to vote by mail must be submitted by mail, common or contract carrier, fax (if a fax machine is available in the office of the early voting clerk), or by electronic submission of a scanned application with an original signature. The early voting clerk's designated email address must be posted on the Secretary of State's website.

If an ABBM is faxed or emailed or if an FPCA is faxed, then the applicant must submit the ORIGINAL application BY MAIL to the early voting clerk so that the early voting clerk **receives the original no later than the 4th business day after receiving the emailed or faxed ABBM or faxed FPCA**. If the early voting clerk does not receive the original ABBM or FPCA by that deadline, then the emailed or faxed ABBM or faxed FPCA will be considered incomplete, and the early voting clerk may NOT send the applicant a ballot.

The requirement to mail the original application does not apply to an **emailed FPCA**. For additional information on this law, please see *Note 16* above.

An applicant for a ballot to be voted by mail (ABBM or FPCA) may submit their application by delivering it in person to the early voting clerk if the application is submitted not later than the close of regular business in the clerk's office on Monday, April 20, 2026. (Sec. 84.008).

NOTE - An FPCA may be submitted by in-person delivery by the voter in accordance with Section 84.008 of the Code or by common or contract carrier. Further, an application is considered submitted in the following calendar year if: 1) the applicant is eligible to vote in an election occurring in January or February of the next calendar year; and 2) the application is submitted in the last 60 days of a calendar year but not earlier than the 60th day before the date of the January or February election. (Sec. 101.052). For a full list of eligible FPCA voters, *see Note 16*.

NOTE - Section 84.008 of the Code provides that an applicant for a ballot to be voted by mail may submit the application by delivering it in person to the early voting clerk if the application is submitted not later than the deadline provided by Section 84.007(c) of the Code. This means that voters may personally deliver their ABBM or FPCA to the early voting clerk not later than the close of regular business in the early voting clerk's office or 12 noon, whichever is later, on the 11th day before election day (unless that day is a Saturday, Sunday, or legal state or national holiday, in which case the last day is the first preceding regular business day).

NOTE - Section 86.008 of the Code requires that if the early voting clerk determines that it would not be possible for the applicant to correct certain defects in a mail ballot application and return an application form by mail before the deadline, the clerk may notify the applicant by telephone or e-mail of the defect, and inform the applicant that the applicant may come to the early voting clerk's office before the deadline and correct the defect in person. The clerk shall notify the applicant of a defect discovered and provide the information required to permit the applicant to correct the defect using the Secretary of State's online Ballot by Mail Tracker, if possible. *See Note 17*.

Note for Counties: Last day for county clerk/elections administrator to deliver final list of voters that have submitted an annual application for ballot by mail to political subdivisions located within the county holding an election on May 2, 2026, for which the county clerk/elections administrator is not the early voting clerk via a joint election agreement or contract for election services. (Sec. 86.0015(c)).

Notice of weekend voting (PDF) must be posted beginning no later than Wednesday, April 22, 2026, and continuing through Friday, April 24, 2026. (Secs. 85.006(d), 85.007(c)).

NOTE - All Political Subdivisions, Except Counties: Voting on any Saturday or Sunday must be included in the order and notice of election. City secretaries no longer have the authority to order Saturday or Sunday early voting three business days before the day that voting will be conducted. Local political subdivisions must have early voting on Saturday or Sunday, if a written request (PDF) is received from at least 15 registered voters of the political subdivision prior to the election being ordered. (Secs. 85.006, 85.007).

NEW LAW NOTE: HB 1522 (2025, R.S.), effective September 1, 2025, modifies notice requirements for meetings conducted under the open-meetings law by changing the notice posting requirement from a minimum of 72 hours to at least three business days before the date of the scheduled meeting. This includes ordering or cancelling elections as well as canvassing returns. (Sec. 551.043, Government Code).

Note for Counties: Last day for county clerk/elections administrator to deliver final list of voters that have submitted an annual application for ballot by mail to political subdivisions located within the county holding an election on May 2, 2026, for which the county clerk/elections administrator is not the early voting clerk via a joint election agreement or contract for election services. (Sec. 86.0015(c)).

Tuesday, April 21, 2026 (11th day before election day) (San Jacinto Day)

EARLY VOTING NOTE: Because Tuesday, April 21, 2026 is San Jacinto Day, which is a legal holiday, early voting **will not** be conducted on this date. (Secs. 1.006, 85.005).

Wednesday, April 22, 2026 (10th day before election day)

Last day of period during which notice of election must be published if method of giving notice is **not** specified by a law outside the Election Code and **publication** is the selected method of giving notice. (Sec. 4.003(a)(1)). The notice of election ordered by a county authority or by an authority of a city or school district must be given by publication in a newspaper, in addition to any other method specified. (Sec. 4.003(c), (d)).

NOTE - The election notice shall be posted on the political subdivision's website, if the political subdivision maintains a website. (Secs. 4.003, 4.008, 85.007).

Last day to mail a copy of the notice of election to each registered voter of the territory that is covered by the election and is in the jurisdiction of the authority responsible for giving notice **if method of giving notice is not specified by a law outside the Election Code** and this method of giving notice is selected. (Sec. 4.003(a)(3)).

All Political Subdivisions Other Than Counties: Voting on **ANY** Saturday or Sunday must be included in the order and notice of election. The order and notice must include the dates and hours of Saturday or Sunday voting. (Secs. 85.006, 85.007). City secretaries no longer have the authority to order Saturday or Sunday early voting three business days before the day that voting will be conducted. The political subdivision must have early voting on Saturday or Sunday, *if a written request is received from at least 15 registered voters of the political subdivision prior to the election being ordered.* (Sec. 85.006(d)). [Request for Additional Early Voting on Saturday or Sunday for County or City Elections \(PDF\)](#), [Request for Additional Early Voting on Saturday or Sunday for Other Political Subdivision Elections \(PDF\)](#). The election notice must be posted on the political subdivision's website, if the political subdivision maintains a website. (Sec. 85.007).

[Notice of weekend voting \(PDF\)](#) must be posted beginning no later than Thursday, April 23, 2026, and continuing through Saturday, April 25, 2026. (Secs. 85.006(d), 85.007(c)).

Thursday, April 23, 2026 (9th day before election day)

NOTE - Section 87.0222 of the Code provides that not later than the ninth day before election day, the jacket envelopes containing early voting ballots voted by mail **MUST** be delivered to the early voting ballot board. **This requirement applies regardless of the county's population size.**

Any jacket envelopes of early voting ballots voted by mail returned after delivery of the ballots to the early voting ballot board may be delivered to the presiding judge of the early voting ballot board between the end of the ninth day before election day and the closing of the polls on election day, or as soon after closing as practicable, at the time or times specified by the presiding judge.

The early voting clerk shall post notice of each delivery of balloting materials that is to be made before the time for opening the polls on election day. The notice must be posted at the main early voting polling place continuously for at least 24 hours immediately preceding the delivery.

NOTE - The early voting ballot board has to meet by this deadline, regardless of whether carrier envelopes have been received by this date.

NOTE - The EVBB can meet as soon as the county has received voted ballots by mail from voters and those materials are delivered to the ballot board. The ballot board does not have to wait until this ninth-day deadline to meet.

Please note that the mail ballots may not be counted until (i) the polls open on election day, or (ii) in an election conducted by an authority of a county with a population of 100,000 or more or entities that are having joint elections with such a county or who are conducting their election with such a county through a contract for election services, the end of the period for early voting in person. (Secs. 87.0222, 87.0241).

NOTE - Results may not be released until the polls close on election day.

Early Voting Ballot Board Actions for a Defective Carrier Envelope: Section 87.0411 of the Code provides that not later than the second day after the early voting ballot board discovers a defect(s) in a carrier envelope as described by Section 87.0411(a) of the Code and before the board decides whether to accept or reject a timely delivered ballot under Section 87.041, the board must send the voter a notice of the defect and a corrective action form developed under Section 87.0411(c-1) by mail or by common or contract carrier.

The early voting ballot board must include with the notice delivered to the voter: (1) a brief explanation of each defect on the noncomplying carrier; and (2) notice that the voter may either cancel the voter's application to vote by mail in the manner described by Section 84.032, correct the defect on the voter's carrier by submitting a corrective action form by mail or by common or contract carrier, make the correction using the Secretary of State's online Ballot by Mail Tracker, if possible, or come to the early voting clerk's office in person not later than the sixth day after election day to correct the defect(s).

NOTE - For more information on corrective action, see [Note 17](#) and [Tex. Sec'y of State Election Advisory No. 2023-13](#).

NOTE - If a county with a population of 100,000 or more is conducting an election through a contract for election services for a political subdivision in May, the county's ballot board timeframes apply to the election. (Secs. 87.0222, 87.0241).

NOTE - The county clerk/elections administrator must ensure that photocopies or scanned images of annual applications for ballot by mail have been delivered to the early voting clerk of every political subdivision holding an election before the ballots by mail are delivered to the early voting ballot board.

Monday, April 27, 2026 (5th day before election day, day before last day of early voting, 4th business day after the deadline to apply for a ballot by mail)

A voter is eligible to vote a late ballot if they will be out of the county of residence on election day due to a death in the immediate family (related within 2nd degree of consanguinity or affinity) that occurs on or after this day. The voter may submit the [Application for Emergency Early Ballot Due to Death in Family \(PDF\)](#) starting Wednesday, April 29, 2026 (the day after early voting in person ends). (Secs. 103.001, 103.003(b)). An application may be submitted after the last day of the period for early voting by personal appearance and before the close of business on the day before election day. (Sec. 103.003).

Deadline for the early voting clerk to receive, by mail, the original of an ABBM that was faxed or emailed or an FPCA that was faxed on the deadline to apply for a ballot by mail, Monday, April 20, 2026.

A voter who faxed or emailed their ABBM or faxed their FPCA must mail the original to the early voting clerk so that the early voting clerk **receives the original no later than the 4th business day after receiving the emailed or faxed ABBM or faxed FPCA**. For more information, see the [entry](#) under Monday, April 20, 2026 and [Note 16](#).

Last day to publish notice of public test of automatic tabulating equipment, if test will be held on Wednesday, April 29, 2026, and testing was not already completed. The public notice of the test of automatic tabulating equipment must be published at least 48 hours before the test begins. (Sec. 127.096). See [Note 14](#).

Tuesday, April 28, 2026 (4th day before election day)

Last day to vote early by personal appearance. (Sec. 85.001(e)).

Deadline to submit a [Request for Election Inspectors \(PDF\)](#) for election day, Saturday, May 2, 2026 to the Secretary of State. (Sec. 34.001).

Early voting clerk must post [Notice of Delivery of Early Voting Balloting Materials \(PDF\)](#) to the early voting ballot board if materials are to be delivered to the board on Wednesday, April 29, 2026. Notice must be posted continuously for 24 hours preceding each delivery to the board. (Secs. 87.0221, 87.0222, 87.023, 87.024, 87.0241).

The Notice of Delivery of Early Voting Balloting Materials serves as notice of the convening of the early voting ballot board. Your entity should also post notice every time the early voting ballot board reconvenes.

Counties that have a Population of 100,000 or More or Local Political Subdivisions Conducting a Joint Election or Contracting with Such a County:

After the polls close at the end of early voting by personal appearance, counties with a population of 100,000 or more (or local subdivisions conducting a joint election with such a county or conducting an election through a contract for election services with such a county) may convene their early voting ballot board and begin **counting ballots; however, the results**

may not be announced until after the polls close. (Secs. 87.0222, 87.0241).

NOTE – NEW LAW: SB 2217 (2025, R.S.) - In an election using centrally counted optical scan ballots, the presiding judge of the central counting station shall prepare a report regarding the total number of ballots scanned by each optical scanner from each data storage device. The presiding judge of the central counting station shall prepare one report for the total number of ballots from each specific data-storage device. The presiding judge of the central counting station must prepare the report for the data-storage device before the information from the storage device is read into a central accumulator. The report prepared before the opening of polling locations on election day may not contain information on the number of votes cast for any candidate or for or against any proposition. (Sec. 127.1302).

NOTE - If a county with a population of 100,000 or more (or a local subdivision conducting a joint election with such a county or conducting an election through a contract for election services with such a county) is convening their early voting ballot board early to begin **counting** ballots, the test of the tabulation equipment will need to be completed at least 48 hours before the equipment is used to count ballots. (Secs. 87.0222, 87.0241, 127.096).

Counties that have a Population of Less than 100,000 or Local Political Subdivisions Conducting a Joint Election or Contracting with Such a County:

Counties may begin convening their early voting ballot board as the county has received voted ballots by mail from voters and those materials are delivered to the ballot board, **but cannot begin counting the ballots until the polls open on election day**. The early voting clerk shall continuously post notice for 24 hours preceding each delivery of voting materials that is to be made before the time for opening the polls on election day. (Secs. 87.0221, 87.023, 87.024, 87.0241). See [Notice of Delivery of Early Voting Balloting Materials](#).

NOTE - The county elections officer must ensure that photocopies or electronic recordings of annual applications for ballot by mail have been delivered to the early voting clerk of every political subdivision holding an election before the ballots by mail are delivered to the early voting ballot board.

NOTE - Early Voting Ballot Board Actions for a Defective Carrier Envelope: Section 87.0411 of the Code provides that not later than the second day after the early voting ballot board discovers a defect(s) in a carrier envelope as described by Section 87.0411(a) of the Code and before the board decides whether to accept or reject a timely delivered ballot under Section 87.041, the board must send the voter a notice of the defect and a corrective action form developed under Section 87.0411(c-1) by mail or by common or contract carrier.

The early voting ballot board must include with the notice delivered to the voter: (1) a brief explanation of each defect on the noncomplying carrier; and (2) notice that the voter may either cancel the voter's application to vote by mail in the manner described by Section 84.032, correct the defect on the voter's carrier by submitting a corrective action form by mail or by common or contract carrier, make the correction using the Secretary of State's online Ballot by Mail Tracker, if possible, or come to the early voting clerk's office in person not later than the sixth day after election day to correct the defect(s).

For more information on corrective action, see [Note 17](#) and [Tex. Sec'y of State Election Advisory No. 2023-13](#).

Wednesday, April 29, 2026 (3rd day before election day; day after early voting in person ends)

First day to submit an [Application for Emergency Early Ballot Due to Death in Family \(PDF\)](#) to vote a late ballot because of a death in the immediate family that occurred on or after April 27, 2026, and will require absence from the county on election day. (Secs. 103.001, 103.003(b)).

Last day to conduct public test of automatic tabulation equipment. Per Section 127.093, the test shall be conducted at least 48 hours before the automatic tabulating equipment is used to count ballots voted in an election and was not previously tested. We highly **recommend** that this test is done on an earlier date to allow time for corrections to programming, if necessary. (See [Note 14](#) above).

May

Friday, May 1, 2026 (the day before election day)

Last day to submit an [Application for Emergency Early Ballot Due to Death in Family \(PDF\)](#). The application must be submitted by the close of business on this day. (Sec. 103.003(b)).

Last day for early voting clerk to mark the precinct list of registered voters with a notation beside each name of voter who voted early, and deliver list to election judges. The early voting clerk must also deliver the precinct early voting list. (Sec. 87.122). This may be delivered electronically if your county is using an e-pollbook.

Delivery of Provisional Ballots and Forms: If the voter registrar wants to take possession of the provisional ballots and forms on election night, the voter registrar must inform the custodian of the election records and post a [Verification of Provisional Ballots and Serial Numbers \(PDF\)](#) no later than Friday, May 1, 2026, 24 hours before election day. (1 T.A.C. § 81.174(d)(3)). However, under this type of delivery, the county voter registrar **must** go to the office of the custodian of election records and pick up the provisional ballots and forms.

NOTE: The general custodian of election records (or the early voting clerk, if applicable) must also post a [Notice of Delivery of Provisional Ballots \(PDF\)](#) at least 24 hours before delivery will occur. (1 T.A.C. § 81.174(b)(1)).

NOTE FOR MAY 1, 2027 ELECTION: Chapter 2051 of the Government Code requires any political subdivision with the authority to impose a tax that maintained a publicly available Internet website at any time on or after January 1, 2019, to post on that website the requirements and deadline for filing for candidacy of each elected office of the political subdivision continuously for one year before the election day for that office. See [Tex. Sec'y of State Election Advisory No. 2019-19](#).

Saturday, May 2, 2026 (Election Day)

| | |
|--------------------------|--|
| 7:00 AM – 7:00 PM | <p>Polls open. (Sec. 41.031).</p> <p>Voter registrar's office is open. (Sec. 12.004(c)).</p> <p>Early voting clerk's office is open for early voting activities. (Sec. 83.011). A voter may deliver a marked ballot by mail to the early voting clerk's office while the polls are open on election day. The voter must provide an acceptable form of identification under Section 63.0101 upon delivery. The identification procedure is the same as that used for personal appearance voting. (Secs. 63.0101, 86.006).</p> |
| 5:00 PM | <p>Deadline for receiving Application for Emergency Early Voting Ballot Due to Sickness or Physical Disability (PDF) for late ballots to be voted by persons who became sick or disabled on or after Monday, April 20, 2026. (Sec. 102.003(b)).</p> |
| 7:00 PM | <p>Regular deadline for receiving early voting ballots by mail. BUT see entry for Monday, May 4, 2026 on "late domestic ballots," entry for Thursday, May 7, 2026, and entry for Friday, May 8, 2026 on other "late" ballots.</p> |

This is also the deadline for receiving **late ballots cast by voters who became sick or disabled** on or after Monday, April 20, 2026. (Secs. 86.007(a), 102.006(c)).

NOTE - Section 61.002 provides that immediately before the opening of the polls on election day, the presiding judge or alternate judge shall confirm that the public counters on each voting machine are set to zero and shall print the tape that shows that there are zero votes for each candidate or measure on the ballot. Immediately after the closing of the polls on election day, the presiding judge or alternate judge shall print the tape to show the number of votes cast for each candidate or measure. Each election judge and alternate judge shall sign the printed tapes. (Sec. 61.002).

NOTE - The presiding judge of the central counting station must provide and attest to a [written reconciliation \(PDF\)](#) of votes and voters at the close of tabulation for election day and again after the central counting station meets for the last time to process late-arriving ballots by mail and provisional ballots. (Sec. 127.131). [Preliminary Election Reconciliation \(PDF\) – Unofficial Totals form \(Election Day\)](#). [Election Reconciliation Form \(PDF\) – Official Results \(Canvass Form\)](#). [See Note on Reconciliation](#).

NOTE - Receipt of Mail Ballots: All early voting ballots sent by mail from inside the United States that are received by 7:00 PM on election day, May 2, 2026, **must be counted on election night**. If the carrier envelope does not bear a cancellation mark or a receipt mark, the ballot must arrive before the time the polls are required to close **on election day**. (Sec. 86.007(a)(1)). If the early voting clerk cannot determine whether a ballot arrived before that deadline, the ballot is considered to have arrived at the time the place at which the carrier envelopes are deposited was last inspected for removal of returned ballots. (Sec. 86.007(b)). The early voting clerk **must** check the mailbox for early voting mail ballots at least once after the time for regular mail delivery. (Sec. 86.007(b)).

NOTE - An early voting mail ballot that is not received by 7:00 pm on election day may not be counted unless the ballot may be counted late, which applies to late domestic ballots (Sec. 86.007(a)(2)), ballots mailed from outside the United States (Sec. 86.007(d)), and ballots from members of the armed forces and merchant marine of the United States, Texas National Guard or the National Guard of another state or members of the Reserves, as well as their spouses and dependents (Sec. 101.057). See [entry for Monday, May 4, 2026 on “late domestic ballots,” entry for Thursday, May 7, 2026, and entry for Friday, May 8, 2026 on other “late” ballots.](#)

NOTE - Delivery of Early Voting by Personal Appearance and Mail Ballots: The early voting clerk delivers the voted ballots, the key to the double-locked ballot box, etc., to the early voting ballot board at the time or times specified by the presiding judge of the early voting ballot board, during the hours the polls are open or as soon after the polls close as practicable. (Secs. 87.021, 87.022). The custodian of the key to the second lock of the double-locked early voting ballot box delivers his or her key to the presiding judge of the early voting ballot board on request of the presiding judge. (Secs. 85.032(d), 87.025).

The custodian is the sheriff for county elections; the chief of police or city marshal for city elections; and the constable of the justice precinct in which the political subdivision's main office is located (or the sheriff, if there is no constable), for other political subdivision elections. (Sec. 66.060). If ballots are to be delivered before election day, the early voting clerk must post [notice \(PDF\)](#) at least 24 hours before each delivery at the main early voting polling place. [Tex. Sec'y of State Election Advisory No. 2022-10](#).

Note on Delivery of Early Voting Ballots to Early Voting Ballot Board Before Election Day - Any jacket envelopes of early voting ballots voted by mail returned after delivery of the ballots to the early voting ballot board may be delivered to the presiding judge of the early voting ballot board between the end of the ninth day before election day and the closing of the polls on election day, or as soon after closing as practicable, at the time or times specified by the presiding judge.

Mail ballots may be qualified and processed (signatures verified, carrier envelopes opened, and the secrecy envelope containing the ballot placed in a secure location), but they may not be counted until election day. (Secs. 87.0221, 87.0222, 87.023, 87.024, 87.0241). If ballots are to be delivered before election day, the early voting clerk must post [notice \(PDF\)](#) at least 24 hours before each delivery at the main early voting polling place.

Exception: Entities that are having joint elections with counties with a population of 100,000 or more or who are conducting an election through a contract for election services with such a county, may begin counting ballots no earlier than the end of the period for early voting by personal appearance; the results may not be released until the polls close on election day. (Secs. 87.0221, 87.0222, 87.023, 87.024, 87.0241(b), 87.042). If ballots are to be delivered before election day, the early voting clerk must post [notice \(PDF\)](#) at least 24 hours before each delivery at the main early voting polling place. (Secs. 87.0221, 87.0222, 87.023, 87.024, 87.0241(b), 87.042).

NOTE – NEW LAW: SB 2217 (2025, R.S.) - In an election using centrally counted optical scan ballots, the presiding judge of the central counting station shall prepare a report regarding the total number of ballots scanned by each optical scanner from each data storage device. The presiding judge of the central counting station shall prepare one report for the total number of ballots from each specific data-storage device. The presiding judge of the central counting station must prepare the report for the data-storage device before the information from the storage device is read into a central accumulator. The report prepared before the opening of polling locations on election day may not contain information on the number of votes cast for any candidate or for or against any proposition. (Sec. 127.1302).

NOTE - Section 127.1232 provides that in counties with a population of 100,000 or more, the general custodian of election records shall implement a video surveillance system that retains a record of all areas containing voted ballots: (1) from the time the voted ballots are delivered to the central counting station until the canvass of the precinct election returns; and (2) from the time the voted ballots are delivered to the signature verification committee or early voting ballot board until the canvass of precinct election returns. Video from the surveillance system shall be made available to the public by live stream. The recorded video is considered an election record and shall be retained by the general custodian until the end of the calendar year in which an election is held or until an election contest filed in the county has been resolved, whichever is later. (Sec. 127.1232). [Tex. Sec'y of State Election Advisory No. 2022-10](#).

NOTE - Manual Examination of Ballots Before Processing on Automatic Counting Equipment: The central counting station manager shall direct the manual examination of all electronic voting system ballots to ascertain whether the ballots can be processed in the usual manner or if the ballots need to be duplicated to clearly reflect the voter's intent. (Sec. 127.125).

NOTE - Testing of Tabulating Equipment: The second test of automatic tabulating equipment used for counting ballots at a central counting station must be conducted immediately before the counting of ballots with equipment begins. The third test must be conducted immediately after the counting is completed. (Secs. 127.093, 127.097, 127.098).

Transfer of Provisional Ballots to Voter Registrar Election Night: The county voter registrar may take possession of the ballot box(es) or transfer case(s) containing the provisional ballots (or provisional ballot affidavits when DRE systems are used) on election night (instead of on the next business day) by informing the custodian of election records and posting a notice of such election night transfer no later than 24 hours before election day. Under this type of delivery, the voter registrar must go to the office of the custodian and pick up the ballot box(es) or transfer case(s) and associated forms. (Sec. 65.052; 1 T.A.C. §§ 81.172 – 81.174 & 81.176). [See Verification of Provisional Ballots and Serial Numbers \(PDF\)](#).

After the polling place is officially closed and the last person has voted, the presiding judge may from time to time make an unofficial announcement of the total number of votes counted for each candidate and/or for or against each proposition in the order that they appear on the ballot. (Sec. 65.015(a)). The announcement shall be made at the entrance to the polling place. (Sec. 65.015(c)).

NOTE - The authority conducting the election may require or prohibit such announcements. (Sec. 65.015(b)). Unofficial election results must be released by the central counting station as soon as they are available after the polls close, but the presiding judge of the central counting station, in cooperation with the county election officer, may choose to withhold the release of vote totals until the last voter has voted. (Sec. 127.1311).

NOTE - Precinct election returns are delivered to the appropriate authorities after completion. (Secs. 66.053(a), 127.065, 127.066, 127.067).

Last day to post notice of governing authority's meeting to canvass returns of election if canvass is to take place on Tuesday, May 5, 2026 (3rd day after election). (Sec. 67.003(b)). This notice must be posted at least three business days before the day of the meeting. (Secs. 551.002, 551.041, 551.043, Texas Government Code).

NEW LAW NOTE: HB 1522 (2025, R.S.), effective September 1, 2025, modifies notice requirements for meetings conducted under the open-meetings law by changing the notice posting requirement from a minimum of 72 hours to at least three business days before the date of the scheduled meeting. (Sec. 551.043, Government Code).

NOTE - Section 67.003 provides that, except as provided by Section 67.003(c), each local canvassing authority shall convene to conduct the local canvass at the time set by the canvassing authority's presiding officer not later than the 11th day after election day and not earlier than the later of:

1. the **third day after election day**;
2. the date on which the early voting ballot board has verified and counted all provisional ballots, if a provisional ballot has been cast in the election; or
3. the date on which all timely received ballots cast from addresses outside of the United States are counted, if a ballot to be voted by mail in the election was provided to a person outside of the United States; or
4. the date on which all ballots received in defective carriers are timely corrected, if any ballots in defective carriers have been received.

Counties, Cities, and School Districts: Section 65.016 of the Code provides the election results information that must be posted on county, city, and school district websites. A county that provides election services for an election for a public entity must post certain information regarding election results on their website after the election. A city or independent school district that holds an election and maintains an Internet website must also post certain information on their website related to election results, even if the county is also posting. All entities must post the required information **as soon as practicable after the election**. For more information, see [Note 3](#).

Counties with a Population of 250,000 or more: Per Section 127.009 of the Election Code, counties with a population of 250,000 or more must forward a copy of the audit logs from the central counting station to the Secretary of State no later than the fifth day after voting is completed. The information may be forwarded to the Secretary of State by [email](#), use of a thumb drive, or by mail.

NOTE - NEW LAW: HB 521 (2025, R.S.), effective September 1, 2025, makes several changes to curbside voting and assistance procedures. All curbside voters must fill out a form attesting that they are physically unable to enter the polling place. The form can be filled out either on an electronic pollbook or on a separate paper form. (Sec. 61.003).

When curbside voters are given transportation by another person, the election officer must ask the person providing transportation whether the person has assisted seven or more curbside voters during the entire voting period (meaning early voting and election day combined). If the driver indicates that they have assisted seven or more curbside voters, then he or she must complete and sign a form that contains the person's name and address and indicates whether the person is assisting the voter with voting as well. These forms must be delivered to our office as soon as practicable. (Sec. 64.009).

Monday, May 4, 2026 (1st business day after election day)

5:00 PM - Deadline to receive late domestic ballots mailed **within** the United States from **non-military voters and from any military voters** who submitted an **Application for Ballot by Mail** ("ABBM") (not a Federal Postcard Application – "FPCA"), if the carrier envelope was placed for delivery by mail or common or contract carrier **AND** bears a cancellation mark of a postal service or a receipt mark of a common or contract carrier or a courier indicating a time not later than **7:00 PM** at the location of the election on election day, May 2, 2026. (Secs. 86.007, 101.057, 101.001). A late domestic ballot cannot be counted if it does not bear a cancellation mark or a receipt mark.

NOTE - Because of the deadline to receive "late domestic ballots," it is imperative that you check your mail at 5:00 PM.

NOTE - Section 86.007 provides that a marked ballot voted by mail that a voter received due to submitting an ABBM may arrive at the address on the carrier envelope not later than 5:00 PM on the day **after** election day, if the carrier envelope was placed for delivery by mail or common or contract carrier from **within** the United States **and** bears a cancellation mark of a postal service or a receipt mark of a common or contract carrier or a courier **not later than 7:00 PM** at the location of the election on election day.

NOTE - This deadline does **not** apply to ballots sent by non-military voters who are overseas but who applied for a ballot using an ABBM or FPCA; these voters have until the 5th day after election day to return their ballots (or the next business day if the 5th day falls on a weekend or legal state or federal holiday). This deadline also does **not** apply to ballots mailed (domestically or from overseas) by certain members of the military who applied for a ballot using an FPCA, as well as members of the Texas National Guard or the National Guard of another state, or members of the Reserves, as well as their **spouses and dependents**; those voters have until the 6th day after election day to return their ballots. See the [entry for Thursday, May 7, 2026](#), and the [entry for Friday, May 8, 2026](#).

Unless the county voter registrar has already taken possession of the provisional ballots prior to this date, the general custodian of election records must deliver the ballot box(es) or transfer case(s) containing the provisional ballots (or provisional ballot affidavits when DRE systems are used), along with the Summary of Provisional Ballots and the List of Provisional Voters for each precinct to the voter registrar by this day. The general custodian of election records makes this delivery to the voter registrar during the voter registrar office's regular business hours. (Secs. 65.052, 65.053; 1 T.A.C. §§ 81.172 – 81.174 & 81.176).

NOTE - Political Subdivisions Located in More than One County: A political subdivision will have to make delivery of the provisional ballots and forms to the county voter registrar in each county in which the political subdivision is located. (1 T.A.C. §§ 81.172 – 81.174).

NOTE - If the county voter registrar wants to take possession of the provisional ballots and forms on election night (Saturday, May 2, 2026), the county voter registrar must inform the custodian of the election records and post a notice of the transfer no later than 24 hours before election day. However, under this type of delivery, the county voter registrar **must** go to the office of the custodian of election records and pick up the provisional ballots and forms. Also, note that the county voter registrar may take possession of provisional ballots prior to election night if ballots are kept separate and may be provided without unlawful entry into ballot box. (1 T.A.C. §§ 81.172 – 81.174).

Tuesday, May 5, 2026 (3rd day after election day)

NEW LAW NOTE: SB 827 (2025, R.S.) renamed the Partial Manual Count to the Post-Election Hand Count Audit, and modifies the procedures for conducting the count. The bill requires the hand count audit of early voting locations and election day locations to be conducted by polling location rather than by precinct. However, it still requires ballots by mail to be counted by precinct. (Sec. 127.201(a)).

This is the last day to **begin** manual recount of ballots in three early voting polling locations, three election day polling locations, and three precincts which received ballots by mail, or one percent of the early voting polling locations, one percent of the election day polling locations, and one percent of all precincts which received a ballot by mail, whichever is greater. (Sec. 127.201(a), (g)). The count must be completed not later than the 21st day after election day. Results of the manual count must be delivered to Secretary of State not later than the 3rd day after the manual count is completed. (Sec. 127.201(e)). No Post-Election Hand Count Audit needs to be done of ballots cast on DRE voting machines, but the Post-Election Hand Count Audit must be completed for mail ballots. (Sec. 127.201(g)). For information on how to begin the Post-Election Hand Count Audit, please see [Tex. Sec'y of State Election Advisory No. 2025-21](#).

The first possible day to conduct official local canvass of returns by governing authority of the political subdivision. However, the canvass may not be conducted until the ballot board has verified and counted **all** provisional ballots, if a provisional ballot has been cast in the election, **AND counted all timely received mailed domestic ballots cast from addresses within the United States, and all timely received mailed ballots cast from addresses outside the United States and defective carrier envelopes that were corrected by voters.** (Secs. 67.003, 86.007). Notice of canvass must be posted at least three business days before the day the canvass is conducted.

RUNOFF NOTE - A candidate in a runoff election may not withdraw from the election after 5 p.m. of the third day after the date of the final canvass for the main election. (Sec. 145.092).

RUNOFF NOTE - The runoff election can be ordered as soon as the canvass is completed. Therefore, May 5, 2026 is the first date a runoff election can be ordered. Our office **recommends** that a political subdivision order their runoff election as soon as the election has been canvassed.

RUNOFF NOTE - Please see our June 13, 2026 Runoff Election Calendar Advisory for all additional runoff calendar dates.

NOTE - Section 1.012 of the Code provides that on the first day after the final canvass of an election is completed, the general custodian of election records shall make images of voted ballots and cast vote records available for public inspection. See [Note 22](#).

NOTE - If a recount petition has been filed and a winning candidate's race is involved in the recount, the certificate of election cannot be issued for that race until the recount has been completed. (Secs. 67.016, 212.0331).

Cities, Schools, and Other Political Subdivisions: First day that newly-elected local officers may qualify and assume the duties of their offices. Please note that the canvass must have been completed **before** an officer can assume office. (Sec. 67.016). If a political subdivision was able to **cancel** its election, this is the first day its elected officials can be issued a certificate of election and take the oath of office. (Secs. 2.053(e), 67.003, 67.016). For information on who can administer an oath, please see Chapter 602 of the Government Code.

NOTE: This does not apply to officers of a Type A general law city, who cannot qualify until the 6th day after election day. See [entry](#) on Friday, May 8, 2026.

Thursday, May 7, 2026 (5th day after election day)

Last day to receive ballots from **non-military and any military voters** casting ballots from **outside of the United States**, who submitted an **ABBM** (not an FPCA) **AND** who placed their ballots in delivery by 7:00 PM on election day, Saturday, May 2, 2026, as evidenced by a postal service cancellation mark or a receipt mark of a common or contract carrier or a courier. (Secs. 86.007, 101.057, 101.001). A late overseas ballot sent by a voter who applied for a ballot using an ABBM (not a military FPCA) **cannot be counted** if it does **not** bear a cancellation mark or a receipt mark. (Sec. 86.007(c), (e), (f)). For military voters casting ballots who submitted an FPCA, please see [entry](#) for Friday, May 8, 2026.

NOTE: Section 86.007 provides that a marked ballot voted by mail from **outside** of the United States by a voter who received the ballot due to submitting an ABBM is considered timely if it is received at the address on the carrier envelope not later than **the fifth day** after the date of the election. Further, the delivery is considered timely if the carrier envelope or, if applicable, the envelope containing the carrier envelope is properly addressed with postage or handling charges prepaid **and** bears a cancellation mark of a recognized postal service or a receipt mark of a common or contract carrier or a courier indicating a time **by 7:00 PM** on election day.

Last day to receive ballots from **non-military voters** casting ballots from **overseas**, who submitted an **FPCA**, **AND** who placed their ballots in delivery by 7:00 PM on election day, Saturday, May 2, 2026. (Sec. 86.007(d), (e)).

Friday, May 8, 2026 (6th day after election day)

NOTE - Last day a voter may come to the early voting clerk's office in person to correct certain defects on their carrier envelope. (Secs. 87.0271, 87.0411). See [Note 17](#) and [Tex. Sec'y of State Election Advisory No. 2023-13](#).

Deadline for ID related provisional voter to: (1) present acceptable photo identification to county voter registrar; or (2) if the voter does not possess and cannot reasonably obtain acceptable photo identification, follow the Reasonable Impediment Declaration procedure at the county voter registrar; or (3) execute an affidavit relative to "natural disaster" or "religious objection" in presence of county voter registrar, if applicable; or (4) qualify for the disability exemption, if applicable, with the county voter registrar. (Secs. 65.054, 65.0541).

Deadline for voter registrar to complete the review of provisional ballots. (1 T.A.C. § 81.175(a)(1)).

Last day to receive carrier envelopes mailed domestically (within the United States) OR overseas from voters who submitted a **FPCA AND** who are **members of the armed forces of the United States, or the spouse or a dependent of a member of the armed forces, members of the merchant marines of the United States, or the spouse or a dependent of a member of the merchant marine**, members of the Texas National Guard, or the spouse or a dependent of a member of the Texas National Guard, a member of the National Guard of another state, or the spouse or a dependent of a member of the National Guard of another state, or members of the Reserves, or the spouse or a dependent of a member of the Reserves. (Secs. 101.057, 101.001).

NOTE - Section 101.057 provides that carrier envelopes mailed domestically or overseas from certain **military voters** (members of the armed forces of the United States, or the spouse or a dependent of a member of the armed forces, members of the merchant marines of the United States, or the spouse or a dependent of a member of the merchant marine, members of the Texas National Guard, or the spouse or a dependent of a member of the Texas National Guard, a member of the National Guard of another state, or the spouse or a dependent of a member of the National Guard of another state, or members of the Reserves, or the spouse or a dependent of a member of the Reserves) who submitted a **Federal Post Card Application (FPCA)** may arrive on or before the 6th day after election day. (Secs. 86.007, 101.057, 101.001).

NOTE - The carrier envelope or, if applicable, the envelope containing the carrier envelope sent by the military members listed above who applied to vote by mail using the FPCA does **NOT** need to bear a cancellation or receipt mark in order to be counted.

First day that newly elected officers of Type A general law city may qualify and assume duties of office (per Sec. 22.006, Local Government Code), but see **NOTE**, below.

NOTE - If a Type-A municipal officer-elect fails to qualify for office within 30 days after the date of the officer's election, the office is considered vacant. (Sec. 22.007, Local Government Code). See Monday, June 1, 2026 [entry](#).

Council members may take office anytime following the canvass. Section 22.006 of the Texas Local Government Code states that a newly-elected municipal officer of a Type A city may exercise the duties of office beginning the fifth day after the date of the election, excluding Sundays. However, **no newly elected official may qualify for office before the official canvass of the election has been conducted** (or would have been conducted, in the event of a cancelled election). Section 22.036 of the Texas Local Government Code further requires that the newly-elected governing body of the municipality "meet at the usual meeting place and shall be installed."

NOTE - If a recount petition has been filed and a winning candidate's race is involved in the recount, the certificate of election cannot be issued for that race until the recount has been completed. (Secs. 67.016, 212.0331).

Monday, May 11, 2026 (9th day after election day)

Deadline for custodian of election records or presiding judge of the early voting ballot board to retrieve provisional ballots from county voter registrar. (Sec. 65.051(a)).

Last day for **early voting ballot board** to convene to qualify and count:

1. any late **domestic** ballots (from non-military and from any military voters who submitted an ABBM)) that bear a cancellation mark or receipt mark indicating they were placed for delivery by mail or common or contract carrier not later than 7:00 PM on election day, May 2, 2026, and were received not later than 5:00 PM on the first business day after election day, Monday, May 4, 2026. (Secs. 86.007(a) & (d-1), 87.125(a)).
2. any late ballots that were submitted from outside the United States by voters who applied for the ballot using an ABBM or by non-military voters who applied for the ballot using an FPCA, and which were received by the 5th day after election day, Thursday, May 7, 2026. (Secs. 86.007(d), 87.125(a)).
3. any ballots received by the 6th day after election day, Friday, May 8, 2026, from voters who are members of the armed forces of the United States, or the spouse or a dependent of a member of the armed forces, members of the merchant marines of the United States, or the spouse or a dependent of a member of the merchant marine, members of the Texas National Guard, or the spouse or a dependent of a member of the Texas National Guard, a member of the National Guard of another state, or the spouse or a dependent of a member of the National Guard of another state, or members of the Reserves, or the spouse or a dependent of a member of the Reserves, and who applied for a ballot using an FPCA. (Secs. 101.057, 87.125(a)).

4. any provisional ballots that have been reviewed by the voter registrar. (Sec. 65.051(a)).

5. ballots contained in defective carrier envelopes corrected by voters. (Sec. 86.011(d)).

NOTE - Ballots that do not qualify under 1-3 above should be treated as ballots not timely returned and should not be delivered to the ballot board.

NOTE - If the early voting ballot board needs to meet after this date, it will require a court order to do so.

The time the board reconvenes is set by the presiding judge of the early voting ballot board. (Secs. 86.007(d), 87.125).

NOTE - Section 65.0581 provides that provisional voting records do not become public information until after the provisional ballots and other voting records have been delivered back to the custodian of election records. (Sec. 65.0581).

NOTE - The presiding judge of the central counting station shall provide and attest to a [written reconciliation \(PDF\)](#) of votes and voters at the close of tabulation for election day and again after the central counting station meets for the last time to process late-arriving ballots by mail and provisional ballots. (Sec. 127.131). [See Note 18 on Reconciliation.](#)

Tuesday, May 12, 2026 (10th day after election day)

The presiding judge of the EVBB shall mail a [Notice of Rejected Ballot \(PDF\)](#) to voters whose mail ballots were rejected no later than the 10th day after election day or as soon as practicable, depending on when the EVBB last convenes. (Sec. 87.0431).

Wednesday, May 13, 2026 (11th day after election day)

Last day for official canvass of returns by the governing body of the political subdivision. (Sec. 67.003).

NOTE - Section 1.012 of the Code provides that on the first day after the final canvass of an election is completed, the general custodian of election records shall make images of voted ballots and cast vote records available for public inspection. [See Note 22](#).

NOTE: If a recount petition has been filed and a winning candidate's race is involved in the recount, the certificate of election cannot be issued for that race until the recount has been completed. (Secs. 67.016, 212.0331).

Friday, May 15, 2026 (13th day after election day)

Last day for the presiding judge of the early voting ballot board to mail [Notice of Outcome to Provisional Voter \(PDF\)](#) to provisional voters if the local canvass was held on Tuesday, May 5, 2026, the first day of the canvass period. Such notices must be delivered to provisional voters by the presiding judge no later than the 10th day after the local canvass (Sec. 65.059; 1 T.A.C. § 81.176(e)).

Sunday, May 17, 2026 (15th day after election day)

Election records from the May 2, 2026 election must be available in an electronic format no later than this day, for a fee of not more than \$50.00. (Sec. 1.012(e)).

Friday, May 22, 2026 (20th day after election day)

NOTE - NEW LAW: HB 3526 (2025, R.S.), effective September 1, 2025, creates new reporting requirements for local entities that order an election to authorize a local government to issue bonds. These reports must be sent to the [Texas Bond Review Board](#). Not later than the 20th day before election day for an election to authorize a local government to issue bonds, the local government shall send the Bond Review Board a report that includes:

1. the date of the election;
2. the proposition number for each bond proposition;
3. the total estimated cost of the issuance of each proposed bond;
4. the estimated minimum dollar amount required to be annually expended for debt service;
5. a description of the purpose of each bond proposition; and
6. any other information the board determines necessary.

For more information on this requirement, please contact the [Texas Bond Review Board](#).

Monday, May 25, 2026 (Memorial Day)

Tuesday, May 26, 2026 (24th day after election day; extended from 21st day, Saturday, May 23, 2026, Sec. 1.006)

Last day for the presiding judge of the early voting ballot board to mail [Notice of Outcome to Provisional Voter \(PDF\)](#) to provisional voters, if the canvass was held on Wednesday, May 13, 2026. Such notices must be delivered to provisional voters by the presiding judge no later than the 10th day after the local canvass. (The deadline falls on Saturday, May 23, 2026, and is extended to Tuesday, May 26, 2026 under Section 1.006.) (Sec. 65.059; 1 T.A.C. § 81.176(e)).

Last day to complete the Post-Election Hand Count Audit, which is the first business day after the 21st day after the election. (Secs. 1.006, 127.201(a)).

NEW LAW NOTE SB 827 (2025, R.S.): Last day to complete the post-election hand count audit. (Sec. 127.201(a)). Senate Bill 827 renamed the Partial Manual Count to the Post-Election Hand Count Audit, and modifies the procedures for conducting the count. The bill requires the hand count audit of early voting locations and election day locations to be conducted by polling location rather than by precinct. However, it still requires ballots by mail to be counted by precinct.

The hand count must be conducted in at least one percent of election day polling locations and early voting locations, or in three locations, whichever is greater. For ballots by mail, the count will be performed for at least one percent of the precincts in which a ballot by mail was cast, or in three precincts, whichever is greater.

Not later than the third day after the date the count is completed, the general custodian of election records shall deliver a written report of the results of the count to the Secretary of State and post the results of the count on the county's website in the same location that the county provides information on election returns and election results.

For information on how to complete the Post-Election Hand Count Audit, please see [Tex. Sec'y of State Election Advisory No. 2025-21](#).

June

Monday, June 1, 2026 (30th day after election day)

NOTE – NEW LAW: SB 2217 (2025, R.S.), effective September 1, 2025, requires the general custodian of election records for an entity that uses an electronic pollbook system for an election to produce certain reports from the pollbook system no later than the 30th day after election day. Those reports must include a combination form report and a report listing all the voters who were accepted to vote in the election, including the voter's polling place and precinct. (Secs. 31.014, 63.0011, 65.057, 66.006, 125.0635, 127.1302, 127.133).

The custodian must prepare a report within 30 days after election day that describes all the information required to be included on a combination form that combines any form used in connection with the acceptance of voters at polling places with each other and to produce a copy of the list of all voters who were accepted to vote, including a reference to the voter's county election precinct and polling location where the voter was accepted to vote.

Post-Election Reconciliation: Not later than the 30th day after election day, the general custodian of election records shall prepare a reconciliation of the total number of votes cast and the total number of voters accepted to vote by personal appearance at each polling place in the custodian's county during the early voting period and on election day respectively. The general custodian of election records shall post the results of this reconciliation on the county's website in the same location that the county provides information on election results. (Sec. 66.005).

NOTE - NEW LAW: HB 521 (2025, R.S.), effective September 1, 2025, provides that not later than the 30th day after election day, county election officers must forward to the Secretary of State's Office (1) the name and address of the person assisting the voter; (2) the relationship to the voter of the person assisting the voter; and (3) whether the person assisting the voter received or accepted any form of compensation or other benefit from a candidate, campaign, or political committee of any individual who assisted a total of seven or more voters during the early voting period and on election day combined.

If a Type A municipal officer-elect fails to qualify for office within 30 days after the date of the officer's election, the office is considered vacant. (Sec. 22.007, Local Government Code).

Thursday, June 11, 2026 (40th day after May 2, 2026 election day)

Last day of the period for mandatory office hours. See [entry](#) for Friday, March 13, 2026. (Sec. 31.122).

July

Thursday, July 2, 2026 (61st day after May 2, 2026 election day)

NOTE - Section 1.012 of the Code provides that on the 61st day after election day, the general custodian of election records shall make the original voted ballots available for public inspection.

First day that ballot box(es) from the **May 2, 2026 election** may be unlocked and its voted ballots may be transferred to another secure container for the remainder of the preservation period. (Sec. 66.058(b)).

NOTE - Our office recommends that the county elections office work closely with its county attorney and its public information division in ensuring that records have been properly redacted before being made publicly available. Please direct any questions about the procedures for responding to a public information request, including the timeframes for such responses, to the Office of the Attorney General via its Open Government Hotline, (877) OPEN TEX (673-6839). See [Tex. Sec'y of State Election Advisory No. 2024-05](#) and [Tex. Sec'y of State Election Advisory No. 2024-20](#).

NOTE - For guidance on retention of electronic voting system media, please see [Tex. Sec'y of State Election Advisory No. 2019-23](#).

2027-2028

Friday, January 1, 2027 (1st day after the end of the calendar year in which the election was held)

First day that surveillance video of areas containing voted ballots from the May 2, 2026 election and June 13, 2026 runoff election may be destroyed IF there is no unresolved election contest.

NOTE - In counties with a population of 100,000 or more, the general custodian of election records shall implement a live-stream video surveillance system that retains a record of all areas containing voted ballots from the time the voted ballots are delivered to the central counting station, the signature verification committee, or early voting ballot board until the canvass of precinct election returns. (Sec. 127.1232). For more information, see [Tex. Sec'y of State Election Advisory No. 2022-10](#).

Friday, March 3, 2028 (day after 22 months after May 2, 2026 election day)

Contents of ballot box(es) may be destroyed **IF** no contest or criminal investigation has arisen (Secs. 1.013, 66.058), and **IF** no open records request has been filed ([Tex. Att'y Gen. ORD-505 \(1988\)](#)).

All election records must be preserved for 22 months from election day, even when there is no federal office on the ballot. (Sec. 66.058).

Notable Exceptions:

Permanent Records: Election results must be permanently maintained in the election register. (Sec. 67.006).

Electronic Voting Systems: See advisories on our website for preservation procedures for electronic voting systems. (See [Tex. Sec'y of State Election Advisory No. 2019-23](#).)

Wednesday, May 3, 2028 (day after Two Years after May 2, 2026 election day)

NOTE: Retention of Voter Registration List: County voter registrar must maintain **copy** of each voter list prepared for each countywide election for 2 years (24 months) after election day. (Sec. 18.011).

NOTE: Retention of Candidate Applications: Candidate applications must be retained by the governing body for **two** years after date of election. (Sec. 141.036).



Wylie City Council

AGENDA REPORT

Department: Parks and Recreation

Account Code: _____

Prepared By: Janet Pieper

Subject

Consider, and act upon, approval of the Wylie Youth Soccer Association's Wylie Cup Tournament event at Founders Park on May 2, 2026.

Recommendation

Motion to approve the Item as presented.

Discussion

The Wylie Youth Soccer Association, a non-profit organization, is requesting permission to host its end-of-season league tournament at Founders Park on May 2, 2026, with a rain date of May 9, 2026. The association plans to invite multiple food truck vendors to operate in the park during the event, which requires an ordinance variance subject to recommendation by the Parks and Recreation Board and approval by the City Council. The association understands that it must provide staff with all required food service and health permit documentation as required by Collin County Development Services.



Parks & Recreation Department
 300 Country Club Rd, Building 100
 Wylie, TX 75098
 972-516-6340 | Parks@wylietexas.gov

Non-Profit Park Event Application

Please note that this application is NOT required in order to reserve a pavilion or gazebo for typical private group parties, meetings, reunions, or family events. It is also NOT required to reserve an athletic field for practices or pick up games; instead click on the following link to make a reservation: <https://anc.apm.activecommunities.com/wylie>

Submission of this Non-Profit Park Event Application is required for special public non-profit events, 5K/fun runs, fundraisers, events with food and/or merchandise vendors, and all events wherein items will be sold. This form is reviewed by staff for approval prior to the requested event and must be submitted a minimum of four months in advance, and no sooner than six months prior to the event date being requested.

After City staff reviews the application, a Non-Profit Park Event Application may be considered for recommendation of approval by the Wylie Parks and Recreation Board, with the final review for approval completed by Wylie City Council if staff finds that:

- Priority use is given to City Events and private rentals;
- All fees have been paid;
- The event does not:
 - a. Conflict or compete with another approved non-City event, in consideration of event size, location, expected attendance, etc., as determined by staff;
 - b. Conflict or compete with City events and programs, as determined by staff (no car shows permitted 30 days prior to or 14 days after the City-sponsored Bluegrass on Ballard event);
 - c. Present an unreasonable danger to health or safety;
 - d. Cause loss or damage to City property;
 - e. Interfere with or place a burden on Public Safety services;
 - f. Interrupt the safe and orderly movement of pedestrians and vehicles.
- For events including food items, applicant provides documentation from Collin County Development Services indicating whether or not a Food Service/Health permit is required for the event. This includes all food items: sold, free, food trucks, catering, homemade, prepackaged, etc.;
 - a. Please contact Development Services by phone at 972-548-5585 or email developmentservices@collincountytx.gov. The Collin County website is www.collincountytx.gov/Services/Engineering/Development-Services/food-service-and-health for further information.
 - b. If permit is required by Development Services, provide staff with a list of all planned food vendors and a copy of their current Collin County Food Service/Health permit, or intent to receive a Temporary/Short-Term Event Food Service/Health Permit.
- There will be adequate sanitation available in or adjacent to the event, in addition to the City facilities as deemed necessary, such as port-a-lets, wash stations, and other required health facilities.
- The event is not being conducted for unlawful or discriminatory purposes. The event is in adherence to all Parks and Recreation rules and City Ordinances.

Please call the Parks and Recreation Department at 972-516-6340, prompt 1, if you have any questions pertaining to the Park Event Application.

Applicant Information

Name of Organization *

Wylie Youth Soccer Association

Website

wyliesoccer.com

Please upload 501c3 Documents *

Department of the Treasury.pdf 18.87MB

Contact Information**Primary Contact Name ***

Caroline Fagan

Event Information**Event Name/Title ***

Wylie Cup Tournament

Event Type *

Other

If other, please explain *

Soccer Tournament

Purpose of event *

End of season league tournament

Event Location *

Founders Park

851 Hensley Lane

Proposed Event Date *

05/02/2026

Alternative Event Date *

05/09/2026

Start Time *

08:00:00 AM

Include Setup

End Time *

09:00:00 PM

Include Cleanup

Do you plan to sell items of any kind?

example: drinks, food items, t-shirts, snow cones, memberships, registrations etc.

☒ Yes ☐ No**Please specify all items you plan to sell**

We are wanting to have several food trucks out for the day.

Will there be food items provided?☒ Yes ☐ No**Please specify the types of food items to be provided**

We are looking for a variety of food trucks such as donut, snow cones, bbq, and others

Who is providing the food?☐ Applicant☒ Food Vendor☐ Other

Anticipated number of Participating Vendors *

6

Anticipated Event Attendance *

2,000

Event Target Audience *

WYSA Soccer League

Event Details *

We are holding our end of season tournament 5/2 with a rainout date of 5/9. This will be our end of season tournament and we want to provide a real tournament style feel including hosting 3-6 food trucks.

Event Announcement and/or Flyers

Signature

Caroline Fagan

Date

11/10/2025



Wylie City Council

AGENDA REPORT

Department: City Manager
Prepared By: Brent Parker

Account Code: _____

Subject

Consider, and act upon, the authorization of the city of Wylie and its attorneys, including Abernathy, Roeder, Boyd & Hullett, P.C., to file and prosecute a lawsuit against DCCM Infrastructure, Inc., FKA Binkley & Barfield, Inc., regarding its actions and services concerning the McMillen Road Project.

Recommendation

Motion to approve the Item as presented.

Discussion

Authorization for the City of Wylie and its legal counsel, including Abernathy, Roeder, Boyd & Hullett, P.C., to initiate and pursue litigation against DCCM Infrastructure, Inc. (formerly Binkley & Barfield, Inc.) related to its actions and professional services associated with the McMillen Road Project.



Wylie City Council

AGENDA REPORT

Department: Finance
 Prepared By: Melissa Brown

Account Code: _____

Subject

Tabled from 01-27-2026

Remove from table and consider

Consider, and act upon, acceptance of the Annual Comprehensive Financial Report (ACFR) for FY 2024-25 following a presentation by the audit firm Weaver, LLP.

Recommendation

Motion to accept the Annual Comprehensive Financial Report (ACFR) for FY 2024-25 as presented.

Discussion

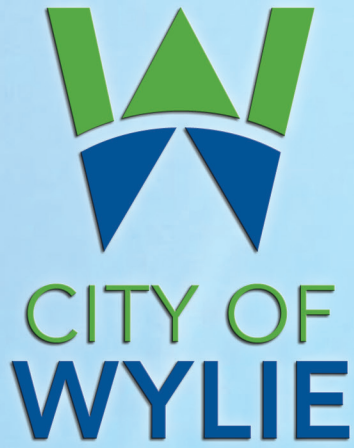
The City Charter in Article VII, Municipal Finance, Section 13: Independent Audit, requires that at the end of the fiscal year an independent audit be made of all accounts of the City by a certified public accountant. In compliance with the City Charter, our outside auditor, Weaver, LLP, has performed an audit for the year ended September 30, 2025.

The goal of the audit is to provide reasonable assurance that the financial statements of the City are free of material misstatement. This is achieved through testing of accounting controls, internal controls, and compliance. There is also testing of significant accounting balances using a combination of vouching material transactions, sampling transactions, and applying analytical procedures.

Interim Fieldwork for the audit began the week of August 18, and the final fieldwork was performed from November 17 through December 12.

This is the first year for the audit to be performed by Weaver after their selection to continue as the City's independent auditors following an RFP process completed in 2025. The 2025 audit is the eighteenth year that Weaver has performed our audit. Four RFP processes have been completed in that 18-year time period. In accordance with the Financial Management Policies, audit partners have been rotated, and audit managers and staff have changed frequently. This year's audit was completed with a new audit partner, a fourth-year manager, and second-year staff.

Staff recommends acceptance of the Annual Comprehensive Financial Report (ACFR) as presented.



ACFR

Annual Comprehensive Financial Report

For the Year Ended September 30, 2025
City of Wylie, Texas



**CITY OF WYLIE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**AS PREPARED BY THE
FINANCE DEPARTMENT**



**CITY OF WYLIE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

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INTRODUCTORY SECTION





Our Mission...

*...to be responsible stewards of the public trust,
to strive for excellence in public service
and to enhance the quality of life for all.*

January 21, 2026

The Honorable Matthew Porter, Mayor
Members of the City Council
And the Citizens
City of Wylie, Texas

Financial policies of the City of Wylie require that the City's Finance Department prepare a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Accordingly, the Annual Comprehensive Financial Report (ACFR) for the City of Wylie, Texas for the fiscal year ended September 30, 2025, is hereby issued.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making the representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance, that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial records have been audited by Weaver LLP, Certified Public Accountants, as required by the City Charter. This ACFR has been prepared based upon those audited records. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2025 are free of material misstatement. This independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2025, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditor.

Profile of the City

The City of Wylie is located in the south-central portion of Collin County, approximately 23 miles northeast of downtown Dallas. Incorporated in 1887, the City adopted its Home Rule Charter on January 19, 1985 and operates under a council-manager form of government. The City Council is comprised of a Mayor and six council members. All members are elected at-large on a staggered and nonpartisan basis for three-year terms. They are responsible to enact local legislation, provide policy, and annually adopt the operating budget. They appoint the City Manager, City Attorney, Judge of the Municipal Court and members of various boards and

commissions. The City Manager, under the oversight of the City Council, is responsible for the proper administration of the daily operations of the City.

The City provides a full range of municipal services including general government, public safety (police, fire, EMS and emergency communications), streets, library, parks and recreation, planning and zoning, code enforcement, animal control, and water and sewer utilities. Sanitation services are provided by the City but are privately contracted. The Wylie Economic Development Corporation (WEDC) is included in the financial statements as a discrete component unit. Its purpose is to aid, promote and further economic development within the City. The Wylie Park and Recreation Facilities Development Corporation (4B Corporation) is also combined within the financial statements of the City. Both WEDC and the 4B Corporation are primarily funded with sales tax revenues. Both corporations are discussed more fully in the notes to the financial statements.

The annual budget of the City serves as the foundation for its financial plan and control. The budget is proposed by the City Manager and adopted by the City Council in accordance with policies and procedures established by the City Charter, ordinances and state law. The budget process begins early in the year with management review of a ten-year plan that incorporates current and future capital needs and allows for planning of future debt considerations and/or planning for General Fund fund balance drawdowns for one-time expenditures. A five-year plan is then presented to council so that property tax rate considerations may be analyzed with revenue and expenditure projections. The last several years, it has been a goal to maintain or lower the property tax rate so that Wylie remains at a competitive level with other area cities while still providing adequate revenue to fund the needs of our steady growth. Department budgets are reviewed by the City Manager who will develop a proposed budget for presentation to the City Council. The City Council reviews the budget in subsequent work sessions and a formal budget is prepared and made available to the public for review by August 5 each year or a date to be determined by the City Council. Prior to official adoption of the budget by Council, a public hearing on the proposed budget is held to allow for public input. Of the twenty-nine governmental funds the City maintains, sixteen of them are annually appropriated. These include the General Fund, thirteen Special Revenue Funds and the two Debt Service Funds.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Wylie operates.

Local economy

Local area suburbs continue to experience strong growth across the region. In 2024, Wylie surpassed 62,000 residents, and Collin County exceeded 1.25 million in population. Recent data from ESRI projects that Wylie will surpass 65,000 residents and Collin County will exceed 1.4 million by 2030.

Across the community, average home prices decreased 4.8 percent to \$439,924, and year-over-year home sales declined 8.8 percent from 2024 to 2025. In Collin County, average home prices decreased 3.5 percent to \$549,692, down approximately \$20,000 from 2024; however, year-over-year sales increased 6.7 percent over the last 12 months to 17,123 transactions. Over the same period, interest rates remained elevated but trended downward following rate cuts late in the year. Inventory levels improved, with 2025 ending at an average of 3.8 months of inventory, down from levels exceeding five months earlier in the year. Overall demand for housing in North Texas remains favorable, and residential development continues in Eastern Collin County.

The Dallas–Fort Worth retail market continued its growth in 2025. According to a recent CoStar retail market report, North Texas had approximately 7.6 million square feet of retail projects under construction, and the DFW region led the nation in new retail development activity. Overall retail occupancy remained relatively stable at 95.3 percent. The Texas Comptroller of Public Accounts reported statewide sales tax revenue growth of 4.0 percent for the year; however, Wylie's sales tax receipts exceeded \$20 million, representing a 2.88 percent increase over the prior year. Additional economic indicators remained positive, as reflected in the continued growth of the local tax base. Analyzing residential, commercial, and industrial development, the City's total tax base increased by 11.1 percent over the previous year. The City's total taxable value, as provided by the Collin, Dallas, and Rockwall Central Appraisal Districts, was \$8,296,445,815, down .25 percent from the prior year.

Industrial activity across the DFW region also remained strong. According to a recent CBRE industrial market report, DFW has experienced nearly 15 consecutive years of sustained industrial growth. The third quarter of 2025 marked the 60th consecutive quarter of positive net industrial absorption, totaling 3.2 million square feet, with trailing 12-month absorption reaching 16.7 million square feet. In mid-2024, Canadian Pacific Kansas City completed construction of a 30-acre automotive facility within the 500-acre Wylie Intermodal Terminal. With approximately 200 acres of developable land remaining within the terminal, Wylie remains well-positioned for high-efficiency, multi-commodity transload and logistics investments.

Wylie's continued population growth, strengthening retail trade area, and increasing daytime population are expected to support a stable and resilient local economy in the years ahead.

Long-term financial planning

In 2006, the City developed a Long-Range Financial Plan that included street and park improvements, a new city hall, library, fire station, recreation center and sidewalks. The voters of the City of Wylie authorized the City to issue \$73,950,000 in General Obligation Bonds to fund this capital improvement program. The first series of General Obligation bonds were sold in late March of 2006 and the remaining bonds were sold in August of 2008. Since that time the City has refunded these bonds to obtain more favorable interest rates without extending the life of the bonds. All of these projects have come to fruition and only \$5 million remains unspent, but is designated to help fund the expansion of East FM 544. This \$16 million project, a four-lane divided road, including a traffic light and round-a-bout is currently under construction with waterline and storm-line installation. Additional funding for this road comes from interest earnings on the original bonds and from the county.

Certificates of Obligation in the amount of \$7,175,000 were sold in FY2017 that provided funding for new capital assets in the City's water storage and metering systems. In 2021, the City completed a long-awaited project of replacing the old metering system with Advanced Metering Infrastructure (AMI). This project addressed aging infrastructure, improved water conservation and reduced unaccounted-for water. The new meters automated meter-reading processes and provided more accurate information to the Utility Billing Department. More importantly, it empowered our residents and business owners to manage their water use and costs with real-time data via the customer portal. The system has been a huge success and the Utility Billing Department still receives accolades for their successful transition and their high adoption rate for the online customer portal service.

Partial funding of the Public Safety Building remodel and expansion was provided by Certificates of Obligation issued in 2018 for \$8,500,000. This construction project was completed in FY2020 and re-opening of the building occurred in November 2020. Police, Fire Administration and Municipal Court are now serving the public in a much-anticipated new space which also includes our Emergency Operations Center.

Construction of Fire Station #4 was completed and a grand opening ceremony was held in May 2022. The new facility includes office space, vehicle stalls, storm shelter and a training area. Along with the grand opening, the department also unveiled a sculpture commissioned in remembrance of the 343 firefighters who lost their lives on 9/11. The station was partially funded with \$3 million previously transferred from the General Fund fund balance that was above the required minimum fund balance policy. The remaining portion of this project was funded with Certificates of Obligation issued early 2021 in the amount of \$5.3 million.

During FY2021, it was determined through a work session with City Council that it would be prudent to use a portion of the unassigned fund balance in the General Fund for specific capital needs. The unassigned fund balance had been above policy requirements for several years. As a result, in FY2022 the Library received a new book sorter and the Fire Department purchased several LifePak Heart Monitors. Additionally, \$6.2 million was transferred from the General Fund to a Community Investment Fund for a new Capital Improvement Program. The CIF program was to fund a remodel of the Senior Center, construction of two water splashpads and construction of a dog park. The Senior Center remodel was completed in 2024 and the two splashpads were completed in 2025. The dog park is completed and a grand opening was celebrated in January of 2024. Solar lights were approved by council and were added to the park in 2025. \$600,000 was used to repair neighborhood sidewalks. \$500,000 was allocated to improve storm drainage facilities and a study was completed to determine areas most in need of repair. It was also determined that Wylie Fire Rescue would use \$2.4 million to purchase two quint replacements, both custom built and recently received. At a later work session, council assigned an additional \$636,000 for the purchase of a fire utility truck which has been received

and placed in service. With the addition of these new vehicles, the oldest front-line large vehicle for WFR's fleet will be 2019, with two 2013 quints in reserve.

In November 2021, voters approved \$50.1 million of general obligation bonds which supports three propositions. These three propositions were based on input from a 14-member Citizens Bond Committee. The City Council reviewed and discussed recommendations and voted unanimously to put forth the following propositions:

Proposition A - \$35,100,000 Expansion and reconstruction of McMillen Dr., Park Blvd., and S. Ballard Ave./Sachse Rd.

Proposition B - \$10,000,000 City-wide street and alley repair/replacement

Proposition C - \$5,000,000 Improvements to Wylie's Historic Downtown District

Bonds will be issued as needed when projects are ready to move forward to minimize impact to the tax rate.

In February 2022, the City issued \$12.1 million of General Obligation Refunding & Improvement Bonds. This issue included refunding for the 2012 PPFCO and 2012 General Obligation Refunding Bonds. Both were refunded for a lower interest rate and the life of the bonds was not extended. Also, in 2022, \$5.1 million was issued to begin projects voted on in the 2021 election. Most of this issue was used for project design or design update.

In June 2023, the City issued \$16 million to further fund the projects of the 2021 bond program. McMillen Road design is completed and construction of a four-lane divided roadway with an 1100 ft., six-lane bridge and sidewalk is underway. Park Boulevard design is complete and bidding for construction is expected in FY2026.

Relevant financial policies

Financial Management Policies are reviewed by staff and adopted annually by the City Council. There were no changes made upon adoption in Fiscal Year 2025.

Financial Management Policies state that, "It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures. The City considers a balance of less than 20% to be cause for concern, barring unusual or deliberate circumstances. If unassigned fund balance falls below the goal or has a deficiency, the City will appropriate funds in future budgets to replenish the fund balance based on a time table deemed adequate by the City Council."

Texas Government Code requires the governing body of an investing entity to review its' investment policy not less than annually. The governing body must adopt a written instrument by rule, order, ordinance or resolution stating that it has reviewed the investment policy and that the written instrument so adopted shall record any changes made to the investment policy. City Council approved by Resolution the Investment Policy with no changes this year.

City Council approved, for the first time in 2020, a separate Debt Management Policy. Previously, debt management was addressed only as a section of the Financial Management Policies and did not have any specific benchmarks of measure. The new policy establishes parameters and provides guidance governing the issuance, management, continuous evaluation of and reporting on all debt obligations issued by the City. The Debt Management Policy is also reviewed by staff and adopted annually by the City Council. There were no changes made upon adoption this year.

Major initiatives

The City Council worked together to continue efforts on their previously adopted mission, vision and values that are used for strategic planning purposes. The budget for Fiscal Year 2025-26 approved by the City Council reflected an increase in the property tax rate of \$0.009137 per \$100 of assessed property valuation. This rate was 2.2 cents above the no new revenue rate. FY2026 is the first time in the last fourteen years the council has increased the tax rate.

Awards and Acknowledgements

Recognition

Various awards came to the City throughout the year. Wylie Fire Rescue maintained their ISO 1 ranking by the property/casualty insurance industry. They also maintained the designation of "Recognized Best Practices Fire Department" from the Texas Fire Chiefs Association. WFR and the City were recognized by The Heart Safe Community Program which acknowledges the efforts a community makes to protect its citizens from the effects of heart disease. The Wylie Police Department received the coveted Texas Law Enforcement Best Practices Accreditation through the Texas Police Chiefs Association. Wylie Parks and Recreation was voted Best Fitness Facility by the Wylie News readers. They also earned the Scenic City Texas Certification and was awarded the Tree City USA Designation, which they have maintained since 2013. The City of Wylie water system maintained its Superior Public Water System status with TCEQ. The Rita and Truett Smith Public Library earned the "Library of Excellence Award" by the Texas Municipal Library Directors Association.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Wylie for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2024. The City has participated in the program for many years and has been awarded the Certificate numerous times. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized ACFR. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City also received from GFOA, the Distinguished Budget Presentation Award for our 2024-25 budget document. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool. The 2025-26 budget has also been submitted for eligibility of the award.

The preparation of this report could not be accomplished without the dedicated services of the entire staff of the Finance Department. We would also like to express our appreciation to all staff members who assisted and contributed to the preparation of this report. Acknowledgement is also given to representatives of Weaver, LLP, Certified Public Accountants, for their dedicated assistance in producing this report.

Special acknowledgement is given to the City Manager, Mayor and the members of the City Council for their support for maintaining the highest standards of professionalism in the management of the City of Wylie finances.

Respectfully submitted,



Melissa Brown
Finance Director



Ron Arp
Assistant Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Wylie
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

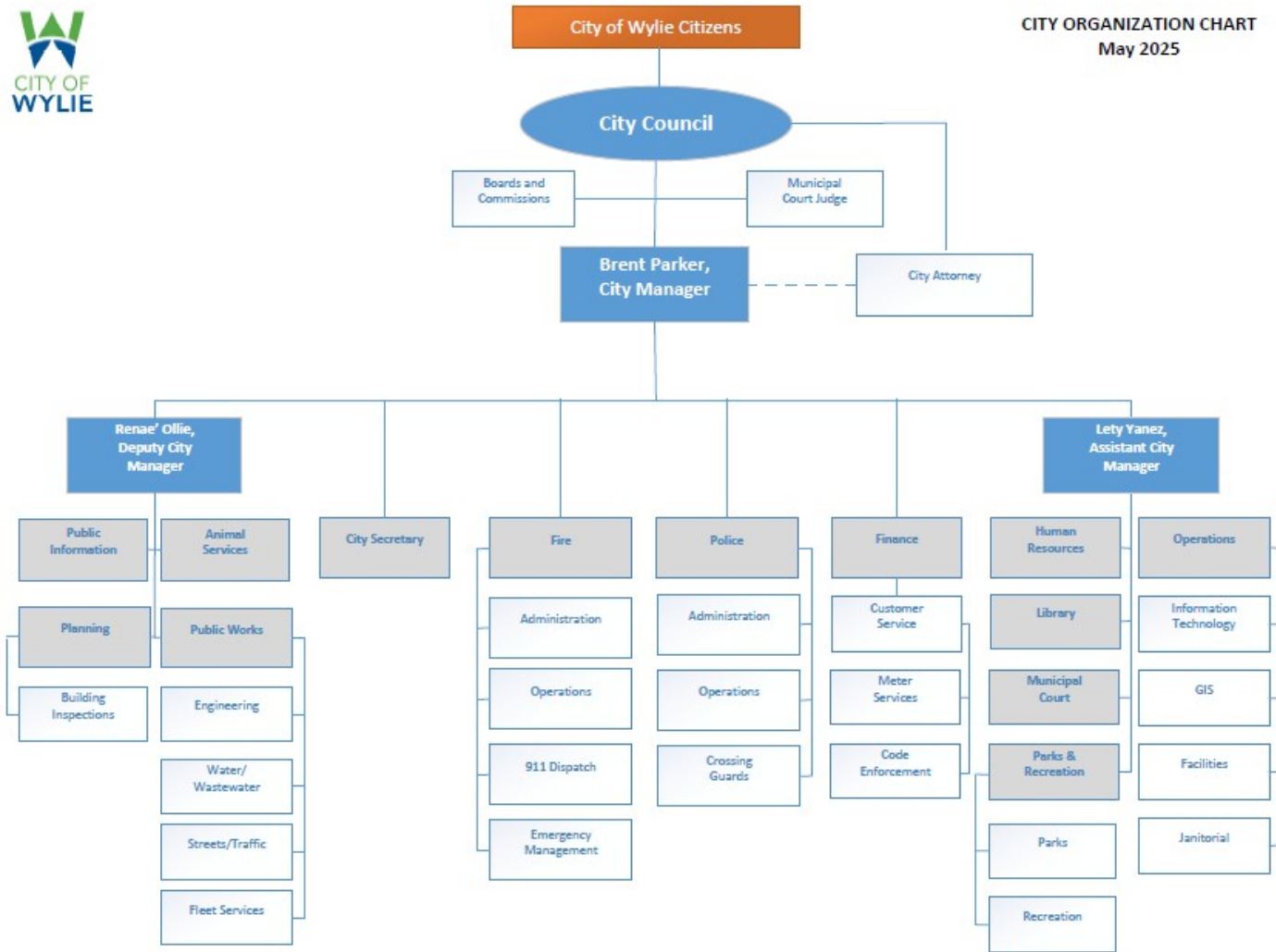
September 30, 2024

Christopher P. Morill

Executive Director/CEO



CITY ORGANIZATION CHART
May 2025



CITY OF WYLIE, TEXAS

PRINCIPAL OFFICIALS

September 30, 2025

City Council

Matthew Porter, Mayor
 Gino Mulliqi, Mayor Pro Tem
 David R. Duke, Councilmember
 Dave Strang, Councilmember
 Todd Pickens, Councilmember
 Scott Williams, Councilmember
 Sid Hoover, Councilmember

City Staff

Brent Parker, City Manager
 Renae' Ollie, Deputy City Manager
 Lety Yanez, Assistant City Manager
 Stephanie Storm, City Secretary
 Melissa Brown, Finance Director
 Jennifer Beck, Human Resources Director
 Anthony Henderson, Police Chief
 Brandon Blythe, Fire Chief
 Thomas Weir, Public Works Director
 Carmen Powlen, Parks & Recreation Director
 Ofilia Barrera, Library Director
 James Brown, Operations Director
 Jasen Haskins, Community Development Director
 Craig Kelly, Marketing & Communications Director
 Jason Greiner, WEDC Executive Director

Other Appointed Officials

Weaver, LLP, Auditors
 Abernathy, Roeder, Boyd & Hullett, PC, City Attorney
 Norton Rose Fulbright US LLP, Bond Counsel
 Hilltop Securities Inc., Financial Advisors

FINANCIAL SECTION





2300 North Field Street, Suite 1000
 Dallas, Texas 75201
 972-490-1970

Independent Auditor's Report

The Honorable Mayor
 and Members of the City Council
 City of Wylie, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Wylie, Texas (the City) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and other postemployment benefits information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the ACFR. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 21, 2026



City of Wylie, Texas Management's Discussion and Analysis September 30, 2025

As management of the City of Wylie (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i through v of this report.

Financial Highlights

- The unassigned portion of the General Fund fund balance at the end of the year was \$23,162,890 or 34.21 percent of total General Fund expenditures. This includes the 25% of General Fund expenditures which is required to be held in General Fund fund balance per the City Council approved Financial Management Policies. That amount is \$16,925,378. The remainder represents funds which may be used for one-time expenditures or unforeseen needs which the Council allocates for a specific purpose. The unassigned General Fund fund balance can be seen on page 18 of this report on the Balance Sheet-Governmental Funds. It is part of the total General Fund fund balances, September 30, 2025, shown on page 21 of this report on the Statement of Revenues, Expenditures, and Changes in Fund Balances.
- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the fiscal year ended September 30, 2025, by \$358,081,863 (net position). Of this amount, \$63,560,271 (unrestricted portion of net position) may be used to meet the government's ongoing obligations to citizens and creditors. Included in the unrestricted portion of net position are monies from all the City's various funds which are not restricted for other purposes.
- Total assets were \$459,065,378 which includes capital assets and current assets such as cash, prepaids, inventory, and receivables. Total liabilities were \$108,433,318 which includes long-term liabilities from debt, compensated absences, pension liabilities, and OPEB liabilities and other liabilities such as accrued interest, accounts payables, unearned deposits and accrued liabilities. The statement of net position also includes deferred outflows and inflows from pension and OPEB liabilities along with deferred losses from refunding of debt.
- The City's total net position increased by \$9,979,075 primarily due to an increase in sales and property tax receipts. Interest earnings were also significantly higher than previous years due to the economic environment. Developer contributions of over \$950 thousand for streets, alleys, drainage, as well as \$261 thousand for water/sewer infrastructure also increased net position. Impact fees for water/sewer added \$513 thousand and \$540 thousand was added from thoroughfare impact fees. Service charges for business-type activities exceeding operating costs also contributed to the net position increase. The effects of these changes can be seen in Table 2.
- The City's governmental funds reported combined ending fund balances of \$64,389,249, a decrease of \$14,591,589 in comparison to the previous year. The General Fund ending balance was lower than 2024 by \$2.6 million, while Capital Projects Funds decreased by \$10.9 million as projects move forward in the construction phase.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

City of Wylie, Texas
Management's Discussion and Analysis
September 30, 2025

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Wylie's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Position and the Statement of Activities, are utilized to provide this financial overview. The Statement of Net Position presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide statements distinguish between governmental activities and business-type activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. On the other hand, business-type activities are basically supported by user fees and charges. Most City services are reported in governmental activities while business-type activities are reported in the Enterprise Fund.

The government-wide statements include not only the City but also a discretely presented component unit, the Wylie Economic Development Corporation (WEDC). Although legally separate, WEDC is financially accountable to the City.

Fund financial statements. The City, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains seventeen individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the General Obligation Debt Service Fund. All Capital Projects Funds are combined for a single, aggregated presentation. Data from the non-major funds are combined and reported in a single column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds. The City maintains one type of proprietary fund, an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water and sewer operations.

City of Wylie, Texas

Management's Discussion and Analysis

September 30, 2025

Proprietary funds financial statements provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the financial statements. The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements.

Government-Wide Financial Analysis

At the end of fiscal year 2025, the City's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$358,081,863. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

Net Position. The largest portion of the City's net position, \$265,608,095, or 74.2%, reflects its investment in capital assets (land, buildings, improvements other than buildings, machinery and equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$28,913,497, or 8.1% represents resources that are subject to external restrictions on how they may be used. The unrestricted portion of net position which is \$63,560,271 (17.8%) may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|-------------------------------------|----------------------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Current and other assets | \$ 83,171,880 | \$ 96,713,441 | \$ 58,458,466 | \$ 54,628,916 | \$ 141,630,346 | \$ 151,342,357 |
| Capital assets | 244,596,119 | 235,057,501 | 72,838,913 | 73,755,337 | 317,435,032 | 308,812,838 |
| Total Assets | 327,767,999 | 331,770,942 | 131,297,379 | 128,384,253 | 459,065,378 | 460,155,195 |
| Deferred outflows of resources | 8,567,114 | 8,025,380 | 787,013 | 673,140 | 9,354,127 | 8,698,520 |
| Long term liabilities | 80,297,238 | 89,317,541 | 10,305,427 | 11,376,490 | 90,602,665 | 100,694,031 |
| Other liabilities | 15,549,158 | 16,383,494 | 2,281,495 | 2,913,071 | 17,830,653 | 19,296,565 |
| Total liabilities | 95,846,396 | 105,701,035 | 12,586,922 | 14,289,561 | 108,433,318 | 119,990,596 |
| Deferred inflows of resources | 1,735,995 | 696,940 | 168,329 | 63,391 | 1,904,324 | 760,331 |
| Net Position: | | | | | | |
| Net investment in capital assets | 200,223,841 | 190,502,993 | 65,384,254 | 70,288,707 | 265,608,095 | 260,791,700 |
| Restricted for debt service | 98,632 | 691,268 | - | - | 98,632 | 691,268 |
| Restricted for capital projects | 14,141,784 | 17,475,560 | 7,731,246 | 7,294,077 | 21,873,030 | 24,769,637 |
| Restricted for economic development | 5,536,119 | 6,087,792 | - | - | 5,536,119 | 6,087,792 |
| Restricted for tourism | 950,275 | 904,896 | - | - | 950,275 | 904,896 |
| Restricted for other | 455,441 | 393,713 | - | - | 455,441 | 393,713 |
| Unrestricted | 17,346,630 | 17,342,125 | 46,213,641 | 37,121,657 | 63,560,271 | 54,463,782 |
| Total Net Position | \$ 238,752,722 | \$ 233,398,347 | \$ 119,329,141 | \$ 114,704,441 | \$ 358,081,863 | \$ 348,102,788 |

City of Wylie, Texas

Management's Discussion and Analysis

September 30, 2025

Changes in Net Position

Governmental Activities. Governmental activities increased the City's net position by \$5,354,375 from the prior year. This was primarily due to developer contributions of streets, alleys and drainage totaling \$955,353 and interest earnings of \$4.9 million. There also was a slight increase in ad valorem revenue from new residential construction and an increase in sales taxes due to favorable economic conditions.

Business-type Activities. Net position from business-type activities increased by \$4,624,700 from the prior year. Utility revenues from the growth of our customer base are partially responsible, as well as developer contributions for water and sewer infrastructure of approximately \$261 thousand.

Table 2
Changes in Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|---|----------------------------|----------------|-----------------------------|----------------|----------------|----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 12,287,534 | \$ 9,989,648 | \$ 32,382,680 | \$ 31,381,498 | \$ 44,670,214 | \$ 41,371,146 |
| Operating grants and contributions | 1,258,727 | 914,644 | - | - | 1,258,727 | 914,644 |
| Capital grants and contributions | 5,925,051 | 3,424,299 | 773,002 | 1,307,892 | 6,698,053 | 4,732,191 |
| General revenues: | | | | | | |
| Ad valorem taxes | 44,926,219 | 41,463,584 | - | - | 44,926,219 | 41,463,584 |
| Sales taxes | 15,394,203 | 14,993,518 | - | - | 15,394,203 | 14,993,518 |
| Other taxes and fees | 2,968,338 | 3,029,760 | - | - | 2,968,338 | 3,029,760 |
| Interest | 4,921,336 | 6,401,944 | 1,574,799 | 1,812,289 | 6,496,135 | 8,214,233 |
| Gain (loss) disposal of capital assets | 99,033 | 7,079 | - | - | 99,033 | 7,079 |
| Miscellaneous | 974,059 | 421,833 | 240,708 | 180,780 | 1,214,767 | 602,613 |
| Total revenues | 88,754,500 | 80,646,309 | 34,971,189 | 34,682,459 | 123,725,689 | 115,328,768 |
| Expenses: | | | | | | |
| General government | 17,631,180 | 16,475,644 | - | - | 17,631,180 | 16,475,644 |
| Public safety | 41,285,911 | 33,866,636 | - | - | 41,285,911 | 33,866,636 |
| Urban development | 1,429,717 | 1,033,568 | - | - | 1,429,717 | 1,033,568 |
| Streets | 11,864,540 | 13,643,998 | - | - | 11,864,540 | 13,643,998 |
| Community service | 12,205,076 | 10,873,557 | - | - | 12,205,076 | 10,873,557 |
| Interest on long-term debt | 1,703,111 | 2,187,465 | - | - | 1,703,111 | 2,187,465 |
| Water and sewer operations | - | - | 27,627,079 | 25,014,428 | 27,627,079 | 25,014,428 |
| Total expenses | 86,119,535 | 78,080,868 | 27,627,079 | 25,014,428 | 113,746,614 | 103,095,296 |
| Increase in net position before transfers | 2,634,965 | 2,565,441 | 7,344,110 | 9,668,031 | 9,979,075 | 12,233,472 |
| Transfers | 2,719,410 | 2,640,204 | (2,719,410) | (2,640,204) | - | - |
| Increase in net position | 5,354,375 | 5,205,645 | 4,624,700 | 7,027,827 | 9,979,075 | 12,233,472 |
| Net position - October 1 | 233,398,347 | 228,192,702 | 114,704,441 | 107,676,614 | 348,102,788 | 335,869,316 |
| Net position - September 30 | \$ 238,752,722 | \$ 233,398,347 | \$ 119,329,141 | \$ 114,704,441 | \$ 358,081,863 | \$ 348,102,788 |

Government-Wide Financial Analysis

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

City of Wylie, Texas Management's Discussion and Analysis September 30, 2025

As of the end of the current fiscal year, the City's governmental funds reported combined fund balances of \$64,389,249.

The General Fund is the main operating fund of the City. At the end of the current fiscal year, unassigned fund balance was \$23,162,890. The overall fund balance of the General Fund decreased by \$2,582,073 during the current fiscal year. The reason for the decrease is primarily related to the intentional use of unassigned fund balance for one time equipment and vehicle purchases.

The General Obligation Debt Service Fund reported a decrease of \$630,542 in fund balance. This was due to the intentional use of part of the fund balance to reduce I&S portion of the tax rate. The Capital Projects Fund decreased \$10,904,598 as construction projects moved forward. Other governmental funds' combined fund balances decreased \$474,376 primarily due to intentional use of 4B Sales Tax Fund fund balance to cover costs related to the community investment fund projects. These costs were associated with capital items and by nature, one-time expenses only.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide statements, but in more detail.

Unrestricted net position of the Utility Fund at the end of the year was \$46,213,641. This represents an increase of \$9,091,984 over prior year's unrestricted net position. This is largely attributable to the increases in water and sewer operating revenues. The year included a planned rate increase, which is based on a five-year water and sewer rate study. There also was an increase in the system's customer base. This year's operating income was \$4,990,437.

General Fund Budgetary Highlights. In FY 2025, the General Fund expenditure budget was increased by \$8,563,355 over the 2024 budget with approximately \$471,000 funding new personnel requests. These requests included two Equipment Operators for the streets department, one Compliance Officer for the code enforcement department, an Operations Support Technician for the facilities department, a Records Clerk for the police department, and a Public Safety Data Analyst for the emergency communications department. \$1,221,250 of non-personnel requests were also funded. These included 4 vehicles and body-worn cameras for the police department, one code compliance officer vehicle, and the replacement of the exterior doors at the municipal complex to make them ADA compliant. A replacement ambulance and 5 automated CPR devices for the EMS department, an armored vehicle and equipment for patrol vehicles purchased in FY2024 for the police department, two replacement vehicles for the fire department, and a six-yard dump truck for the streets department were approved as purchases to be made from unassigned fund balance. The FY2025 budget also included an average 3% merit for general employees. Each year, the City performs a mid-year review of the budget. If the City Manager determines that funds are available, certain amendments are proposed to the City Council for their review and approval. Expenditures were amended throughout the year with the majority occurring during mid-year reviews. These amendments increased General Fund appropriations by \$1,416,081 or 2.01 percent.

In the General Fund, the actual revenue received in comparison to the final budget was under by \$1,496,963. This negative variance is most noticeable in ad valorem tax, licenses and permits, intergovernmental revenue and interest income. General Fund expenditures had a final budget-to-actual positive variance of \$3,994,275 prior to other financing sources/uses. This amount is attributable to intentional savings made by all departments, incomplete or postponed projects and personnel savings due to turnover and unfilled vacancies.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to \$317,435,032 (net of accumulated depreciation/amortization). The investment in capital assets includes land, buildings, improvements other than buildings, right-to-use machinery and equipment, machinery and equipment, and construction in progress. The total increase in the City's investment in capital assets for the current year was \$8,622,194.

City of Wylie, Texas
Management's Discussion and Analysis
September 30, 2025

Table 3
Capital Assets at Year-end
Net of Accumulated Depreciation/Amortization (000's)

| Asset | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------------------|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | \$ 46,059 | \$ 45,767 | \$ 101 | \$ 101 | \$ 46,160 | \$ 45,868 |
| Other non-depreciable assets | 1,316 | 1,316 | - | - | 1,316 | 1,316 |
| Buildings | 48,362 | 49,567 | 2,212 | 2,345 | 50,574 | 51,912 |
| Improvements | 107,504 | 110,138 | 68,052 | 61,476 | 175,556 | 171,614 |
| Right-to-use machinery and equipment | 114 | 171 | - | - | 114 | 171 |
| Machinery and equipment | 11,424 | 7,132 | 2,034 | 1,244 | 13,458 | 8,376 |
| Construction in progress | 29,817 | 20,967 | 440 | 8,589 | 30,257 | 29,556 |
| | <u>\$ 244,596</u> | <u>\$ 235,058</u> | <u>\$ 72,839</u> | <u>\$ 73,755</u> | <u>\$ 317,435</u> | <u>\$ 308,813</u> |

Additional information on the City's capital assets can be found in the notes to the financial statements in Note 5.

Debt Administration. At the end of the current fiscal year, the City of Wylie had total bonded debt outstanding of \$65.9 million, all of which is backed by the full faith and credit of the City.

Table 4
Outstanding Bonded Debt at Year End (000's)

| Type of Debt | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------------|-------------------------|------------------|--------------------------|-----------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| General obligation | \$ 44,285 | \$ 52,150 | \$ 985 | \$ 1,445 | \$ 45,270 | \$ 53,595 |
| Combination tax & revenue | 10,835 | 11,420 | 5,375 | 5,725 | 16,210 | 17,145 |
| Unamortized premium (discount) | 4,179 | 5,226 | 259 | 330 | 4,438 | 5,556 |
| Total | <u>\$ 59,299</u> | <u>\$ 68,796</u> | <u>\$ 6,619</u> | <u>\$ 7,500</u> | <u>\$ 65,918</u> | <u>\$ 76,296</u> |

Total bonded debt of the City decreased primarily due to the principal payment of debt and amortization of premiums.

The City continues to maintain favorable ratings from bond rating agencies. The current General Obligation, Combination Tax and Revenue Certificates of Obligation, and Revenue Bonds ratings are as follows.

| | Moody's Investors Service | Standard & Poor's |
|----------------------------|------------------------------|----------------------|
| General obligation bonds | Aa1 | AA+ |
| Certificates of obligation | Aa1 | AA+ |
| Revenue bonds | A1 | A+ |

Additional information on the City's long-term debt can be found in the notes to the financial statements in Note 8.

**City of Wylie, Texas
Management's Discussion and Analysis
September 30, 2025**

Economic Factors and Next Year's Budgets and Rates

Steady growth is the predominant characteristic of the City with \$155,237,170 of new assessed valuation added to the tax roll from new construction for FY2026. This value brought an additional \$844,000 to the budget, allowing the City to maintain its current service levels. As steady growth continues, the upward trend in property values remains evident. The City's Freeze-adjusted taxable property values showed an increase of 4.9% from FY2025 to FY2026. Our growth pattern is also projected to continue into FY2026 but the City recognizes that as we get closer to build-out, redevelopment will fuel the City's growth of tax base. As is the City's pattern, fiscal conservatism continues to play a major role in the development of the FY2026 operating budget. The FY2026 adopted tax rate (\$.543438 per \$100 of assessed valuation) was 2.2 cents above the no new revenue rate, but under the voter-approval tax rate (when you include the unused incremental rate).

In FY2026, General Fund revenues are budgeted to increase by 3.6% over FY2025 due to the increase in ad valorem taxes. Expenditures prior to transfers out are budgeted to decrease .05% compared to FY2025 due to the elimination of using excess unassigned fund balance to fund one-time purchases. This will provide a 31.7% estimated fund balance at FY2026 year-end, which exceeds the goal of 25%.

FY2026 Utility Fund revenues are budgeted to increase by 10.9% from FY2025 revenues and expenses are projected to increase by 6.1% from FY2025.

The City works with an independent firm to annually review water and sewer rates. The rates needed to fund current and future operating and infrastructure needs were identified. Also included in the study were estimated future water and sewer charges from North Texas Municipal Water District as well as future capital needs. Therefore, in the Utility Fund, water and sewer rates were adjusted for the FY2026 budget year in accordance with this study.

During FY2006, voters authorized the City to issue \$73,950,000 in bonds. \$35,325,000 was issued in 2006 with the remaining \$38,625,000 issued in 2008. The issuance of these bonds was expected to cause an increase in the I & S tax rate to cover the principal and interest payments on the additional debt. However, the total tax rate went unchanged from FY2009 through FY2012. FY2013 began a trend of a tax rate reduction, but Council voted to increase the tax rate for 2026, the first time in fourteen years. The current increase was \$.009137; however, the tax rate has still been reduced by \$.355462 over the last fourteen-years. The current rate of \$.543438 per \$100 of assessed property valuation allows Wylie to be at a competitive level with other area cities while still providing adequate revenue to fund the needs of our growth.

In November of 2021, voters authorized the City to issue \$50,100,000 in bonds for expansion and reconstruction of three major roads: McMillen Drive, Park Boulevard and South Ballard Avenue/Sachse Road. The propositions also included city-wide street and alley repair/replacement as well as improvements to Wylie's Historic Downtown District. Bonds will only be issued when projects are ready to proceed to minimize the impact on the I&S tax rate. \$5.1 million was issued in FY2022 and the additional debt was absorbed in the M&O rate instead of increasing the I&S. In FY2023, \$16 million was issued and two cents was added to the I&S portion of the tax rate. No bonds were issued in FY2025.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, 300 Country Club Road, Wylie, Texas, 75098.



BASIC FINANCIAL STATEMENTS



**CITY OF WYLIE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

EXHIBIT A-1

| ASSETS | Primary Government | | | Component Unit |
|--|-------------------------|--------------------------|-----------------------|---------------------|
| | Governmental Activities | Business-type Activities | Total | |
| Cash and cash equivalents | \$ 73,188,231 | \$ 44,807,971 | \$ 117,996,202 | \$ 11,149,856 |
| Receivables (net of allowance for uncollectibles) | 9,303,270 | 5,623,587 | 14,926,857 | 1,964,707 |
| Inventories | 191,427 | 297,303 | 488,730 | 15,994,176 |
| Prepaid items | 468,264 | - | 468,264 | 2,000 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 20,688 | 7,729,605 | 7,750,293 | - |
| Capital assets (net of accumulated depreciation/amortization): | | | | |
| Land | 46,059,192 | 101,045 | 46,160,237 | - |
| Other non-depreciable assets | 1,316,294 | - | 1,316,294 | - |
| Construction in progress | 29,816,902 | 440,318 | 30,257,220 | - |
| Buildings | 48,361,968 | 2,212,111 | 50,574,079 | - |
| Improvement other than buildings | 107,503,810 | 68,051,401 | 175,555,211 | - |
| Right-to-use machinery and equipment | 114,218 | - | 114,218 | - |
| Machinery and equipment | 11,423,735 | 2,034,038 | 13,457,773 | - |
| Total assets | 327,767,999 | 131,297,379 | 459,065,378 | 29,110,739 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred loss on refunding | 774,820 | 31,440 | 806,260 | - |
| Deferred outflows - pensions | 7,686,164 | 745,282 | 8,431,446 | 110,927 |
| Deferred outflows - OPEB | 106,130 | 10,291 | 116,421 | 1,532 |
| Total deferred outflows of resources | 8,567,114 | 787,013 | 9,354,127 | 112,459 |
| LIABILITIES | | | | |
| Accounts payable and other current liabilities | 8,980,837 | 1,742,814 | 10,723,651 | 1,123,619 |
| Accrued interest payable | 285,401 | 29,171 | 314,572 | 44,849 |
| Due to other governments | 124,584 | - | 124,584 | - |
| Liabilities payable from restricted assets | - | 509,510 | 509,510 | - |
| Unearned revenue | 6,158,336 | - | 6,158,336 | - |
| Non current liabilities: | | | | |
| Due within one year | 10,009,362 | 1,299,529 | 11,308,891 | 855,737 |
| Due in more than one year | 70,287,876 | 9,005,898 | 79,293,774 | 20,509,497 |
| Total liabilities | 95,846,396 | 12,586,922 | 108,433,318 | 22,533,702 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred inflows - pensions | 1,495,165 | 144,977 | 1,640,142 | 21,578 |
| Deferred inflows - OPEB | 240,830 | 23,352 | 264,182 | 3,476 |
| Total deferred inflows of resources | 1,735,995 | 168,329 | 1,904,324 | 25,054 |
| NET POSITION | | | | |
| Net investment in capital assets | 200,223,841 | 65,384,254 | 265,608,095 | - |
| Restricted for: | | | | |
| Debt service | 98,632 | - | 98,632 | - |
| Capital projects | 14,141,784 | 7,731,246 | 21,873,030 | - |
| Economic development | 5,536,119 | - | 5,536,119 | - |
| Tourism | 950,275 | - | 950,275 | - |
| Other | 455,441 | - | 455,441 | - |
| Unrestricted | 17,346,630 | 46,213,641 | 63,560,271 | 6,664,442 |
| Total net position | \$ 238,752,722 | \$ 119,329,141 | \$ 358,081,863 | \$ 6,664,442 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**CITY OF WYLIE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

| Function/Programs | Expenses | Program Revenues | | |
|--------------------------------------|----------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental activities: | | | | |
| General government | \$ 17,631,180 | \$ 4,635,478 | \$ 286,582 | \$ - |
| Public safety | 41,285,911 | 5,882,519 | 97,399 | 65,381 |
| Urban development | 1,429,717 | 1,125,242 | - | - |
| Streets | 11,864,540 | - | - | 4,796,698 |
| Community service | 12,205,076 | 644,295 | 874,746 | 1,062,972 |
| Interest on long-term debt | 1,703,111 | - | - | - |
| Total governmental activities | 86,119,535 | 12,287,534 | 1,258,727 | 5,925,051 |
| Business-type activities: | | | | |
| Utility | 27,627,079 | 32,382,680 | - | 773,002 |
| Total business-type activities | 27,627,079 | 32,382,680 | - | 773,002 |
| Total primary government | \$ 113,746,614 | \$ 44,670,214 | \$ 1,258,727 | \$ 6,698,053 |
| Component unit: | | | | |
| Wylie Economic Development Corp | \$ 12,430,601 | \$ - | \$ - | \$ - |
| Total component units | \$ 12,430,601 | \$ - | \$ - | \$ - |
| General revenues: | | | | |
| Ad valorem taxes | | | | |
| Sales taxes | | | | |
| Franchise taxes | | | | |
| Unrestricted investment earnings | | | | |
| Miscellaneous income | | | | |
| Gain on disposal of assets | | | | |
| Transfers | | | | |
| Total general revenues and transfers | | | | |
| Change in net position | | | | |
| Net position - Beginning of year | | | | |
| Net position - Ending | | | | |

The accompanying notes to the basic financial statements are an integral part of this statement.

EXHIBIT A-2

| Net (Expense) Revenue and Changes in Net Position | | | |
|---|-----------------------------|-----------------|-------------------|
| Governmental Activities | Business-type Activities | Total | Component Unit |
| \$ (12,709,120) | \$ - | \$ (12,709,120) | \$ - |
| (35,240,612) | - | (35,240,612) | - |
| (304,475) | - | (304,475) | - |
| (7,067,842) | - | (7,067,842) | - |
| (9,623,063) | - | (9,623,063) | - |
| (1,703,111) | - | (1,703,111) | - |
| (66,648,223) | - | (66,648,223) | - |
| - | 5,528,603 | 5,528,603 | - |
| - | 5,528,603 | 5,528,603 | - |
| \$ (66,648,223) | \$ 5,528,603 | \$ (61,119,620) | \$ - |
| \$ - | \$ - | \$ - | \$ (12,430,601) |
| \$ - | \$ - | \$ - | \$ (12,430,601) |
| 44,926,219 | - | 44,926,219 | - |
| 15,394,203 | - | 15,394,203 | 5,014,688 |
| 2,968,338 | - | 2,968,338 | - |
| 4,921,336 | 1,574,799 | 6,496,135 | 363,587 |
| 974,059 | 240,708 | 1,214,767 | 9,897 |
| 99,033 | - | 99,033 | 232,238 |
| 2,719,410 | (2,719,410) | - | - |
| 72,002,598 | (903,903) | 71,098,695 | 5,620,410 |
| 5,354,375 | 4,624,700 | 9,979,075 | (6,810,191) |
| 233,398,347 | 114,704,441 | 348,102,788 | 13,474,633 |
| \$ 238,752,722 | \$ 119,329,141 | \$ 358,081,863 | \$ 6,664,442 |

CITY OF WYLIE, TEXAS
BALANCE SHEET-GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

| | General Fund | General Obligation Debt Service |
|--|----------------------|--|
| ASSETS | | |
| Cash and cash equivalents | \$ 25,733,079 | \$ 268,767 |
| Receivables (net of allowance for uncollectibles): | | |
| Ad valorem taxes | 323,305 | 103,489 |
| Franchise taxes | 1,102,034 | - |
| Sales taxes | 1,732,777 | - |
| Accounts | 624,426 | - |
| Other | 803,991 | - |
| Restricted cash | 20,688 | - |
| Inventories, at cost | 191,427 | - |
| Prepaid items | 468,264 | - |
| Total assets | \$ 30,999,991 | \$ 372,256 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | |
| LIABILITIES: | | |
| Accounts payable | \$ 1,633,472 | \$ 5,625 |
| Other payables and accruals | 2,293,780 | - |
| Retainage payable | - | - |
| Due to other governments | 124,584 | - |
| Unearned revenue | 572,369 | - |
| Total liabilities | 4,624,205 | 5,625 |
| DEFERRED INFLOWS OF RESOURCES: | | |
| Unavailable resources | 1,607,963 | 116,567 |
| Total deferred inflows of resources | 1,607,963 | 116,567 |
| FUND BALANCES: | | |
| Nonspendable | | |
| Inventory and prepaid items | 659,691 | - |
| Restricted | | |
| Debt service | - | 250,064 |
| Capital projects | - | - |
| Economic development | - | - |
| Municipal court | - | - |
| Tourism | - | - |
| Law enforcement | 308,761 | - |
| Committed | | |
| Park acquisition and improvement | - | - |
| Fire training | - | - |
| Fire development | - | - |
| Public arts | 601,860 | - |
| Assigned | | |
| Law enforcement | 14,096 | - |
| Streets | 20,525 | - |
| Unassigned | 23,162,890 | - |
| Total fund balances | 24,767,823 | 250,064 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 30,999,991 | \$ 372,256 |

The accompanying notes to the basic financial statements
are an integral part of this statement.

EXHIBIT A-3

| Capital Projects Fund | Non major Governmental Funds | Total Governmental Funds |
|--------------------------|------------------------------------|--------------------------------|
| \$ 38,622,377 | \$ 8,564,008 | \$ 73,188,231 |
| - | - | 426,794 |
| - | - | 1,102,034 |
| - | 855,707 | 2,588,484 |
| - | - | 624,426 |
| 3,627,777 | 129,764 | 4,561,532 |
| - | - | 20,688 |
| - | - | 191,427 |
| - | - | 468,264 |
| <u>\$ 42,250,154</u> | <u>\$ 9,549,479</u> | <u>\$ 83,171,880</u> |
| | | |
| \$ 3,675,006 | \$ 99,277 | \$ 5,413,380 |
| - | 244,609 | 2,538,389 |
| 1,029,068 | - | 1,029,068 |
| - | - | 124,584 |
| <u>5,538,154</u> | <u>47,813</u> | <u>6,158,336</u> |
| <u>10,242,228</u> | <u>391,699</u> | <u>15,263,757</u> |
| | | |
| <u>1,794,344</u> | <u>-</u> | <u>3,518,874</u> |
| <u>1,794,344</u> | <u>-</u> | <u>3,518,874</u> |
| | | |
| - | - | 659,691 |
| - | 17,402 | 267,466 |
| 30,213,582 | - | 30,213,582 |
| - | 5,536,119 | 5,536,119 |
| - | 145,851 | 145,851 |
| - | 950,275 | 950,275 |
| - | 829 | 309,590 |
| - | 956,017 | 956,017 |
| - | 220,914 | 220,914 |
| - | 1,330,373 | 1,330,373 |
| - | - | 601,860 |
| - | - | 14,096 |
| - | - | 20,525 |
| - | - | 23,162,890 |
| <u>30,213,582</u> | <u>9,157,780</u> | <u>64,389,249</u> |
| | | |
| <u>\$ 42,250,154</u> | <u>\$ 9,549,479</u> | <u>\$ 83,171,880</u> |

**CITY OF WYLIE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

EXHIBIT A-4

| | |
|---|------------------------------|
| Total fund balances-governmental funds balance sheet | \$ 64,389,249 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. | 244,596,119 |
| Deferred losses on refunding are reported as deferred outflows of resources in the government-wide statement of net position. | 774,820 |
| Revenues earned but not available within sixty days of the fiscal year-end are not recognized as revenue in the fund financial statements. | 3,518,874 |
| Deferred outflows of resources, \$7,686,164, related to the City's net pension liability result in an increase in net position in the government-wide financial statements while deferred inflows (\$1,495,165) result in a decrease in net position. | 6,190,999 |
| Deferred outflows of resources, \$106,130, related to the City's net OPEB liability result in an increase in net position in the government-wide financial statements while deferred inflows (\$240,830) result in a decrease in net position. | (134,700) |
| Interest payable on long-term debt does not require current financial resources, therefore interest payable is not reported as a liability in the governmental funds balance sheet. | (285,401) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the fund financial statements. | <u>(80,297,238)</u> |
| NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of net position | <u>\$ 238,752,722</u> |

The accompanying notes to the basic financial statements are an integral part of this statement.

CITY OF WYLIE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-5

| | General Fund | General Obligation Debt Service | Capital Projects Fund | Non major Governmental Funds | Total Governmental Funds |
|--|---------------|---------------------------------------|--------------------------|------------------------------------|--------------------------------|
| REVENUES | | | | | |
| Ad valorem taxes | \$ 35,100,024 | \$ 9,851,013 | \$ - | \$ - | \$ 44,951,037 |
| Sales taxes | 10,114,724 | - | - | 5,279,479 | 15,394,203 |
| Franchise fees | 2,946,374 | - | - | - | 2,946,374 |
| Licenses and permits | 899,363 | - | 540,013 | 76,494 | 1,515,870 |
| Intergovernmental | 3,811,247 | - | 4,488,533 | - | 8,299,780 |
| Service fees | 6,749,997 | - | - | 1,268,996 | 8,018,993 |
| Court fees | 512,572 | - | - | 38,103 | 550,675 |
| Development fees | - | - | - | 197,399 | 197,399 |
| Interest income | 1,106,876 | 57,883 | 1,434,564 | 295,821 | 2,895,144 |
| Miscellaneous income | 324,794 | - | - | 77,974 | 402,768 |
| Total revenues | 61,565,971 | 9,908,896 | 6,463,110 | 7,234,266 | 85,172,243 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 15,370,849 | - | - | - | 15,370,849 |
| Public safety | 40,414,299 | - | - | 351,481 | 40,765,780 |
| Urban development | 1,391,846 | - | - | - | 1,391,846 |
| Streets | 5,286,193 | - | - | - | 5,286,193 |
| Community service | 5,180,141 | - | - | 6,969,827 | 12,149,968 |
| Capital outlay | - | - | 17,367,708 | - | 17,367,708 |
| Debt service: | | | | | |
| Principal | 55,882 | 8,065,000 | - | 385,000 | 8,505,882 |
| Interest and fiscal charges | 2,302 | 2,474,438 | - | 5,775 | 2,482,515 |
| Total expenditures | 67,701,512 | 10,539,438 | 17,367,708 | 7,712,083 | 103,320,741 |
| Excess (Deficiency) of revenues over (under) expenditures | (6,135,541) | (630,542) | (10,904,598) | (477,817) | (18,148,498) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 2,755,410 | - | - | 390,775 | 3,146,185 |
| Transfers out | - | - | - | (426,775) | (426,775) |
| Proceeds from sale of property | 104,674 | - | - | - | 104,674 |
| Insurance recovery | 693,384 | - | - | 39,441 | 732,825 |
| Total other financing sources (uses) | 3,553,468 | - | - | 3,441 | 3,556,909 |
| Net change in fund balances | (2,582,073) | (630,542) | (10,904,598) | (474,376) | (14,591,589) |
| Fund balances October 1, 2024 | 27,349,896 | 880,606 | 41,118,180 | 9,632,156 | 78,980,838 |
| Fund balances September 30, 2025 | \$ 24,767,823 | \$ 250,064 | \$ 30,213,582 | \$ 9,157,780 | \$ 64,389,249 |

The accompanying notes to the basic financial statements
are an integral part of this statement.

CITY OF WYLIE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-6

| | |
|--|---------------------|
| Net change in fund balances- total governmental funds. | \$ (14,591,589) |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. | 20,434,991 |
| Depreciation and amortization expense on capital assets is reported in the statement of activities but does not require the use of current financial resources. Therefore, depreciation and amortization expense is not reported as expenditures in the governmental funds. | (11,933,691) |
| Disposal of capital assets decreases net position in the government-wide financial statements and gets netted with the proceeds of the sale that is recorded at the fund level statements. | (5,641) |
| The repayment of the principal of long term debt consumes the current financial resources of governmental funds, but has no effect on net position. The amortization of bond premiums and deferred gain/loss on refunding of long term debt is reported in statement of activities but does not require the use of current financial resources. Therefore, the effect of the amortization of these various items are not reported in the statement of revenues, expenses, and changes in fund balance. | |
| This amount represents the net effect of the following items: | |
| o Principal payments of \$8,450,000 on bonds and \$55,882 on leases | |
| o Amortization of premium on bonds of \$1,046,513 and deferred loss on refunding of (\$364,669) | 9,187,726 |
| The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore is not reported as an expenditure in the governmental funds. | (137,158) |
| The net change in OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore is not reported as expenditures in the governmental funds. | (19,963) |
| Current year changes in accrued interest payable do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds. | 47,642 |
| Current year changes in the long-term liability for compensated absences do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds. | (420,018) |
| Governmental funds do not recognize assets contributed by developers. However, in the statement of activities, the fair market value of those assets is recognized as revenue, then allocated over the useful life of the assets and reported as depreciation expense. | 955,353 |
| Certain revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds. | 1,836,723 |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of activities | \$ 5,354,375 |

The accompanying notes to the basic financial statements are an integral part of this statement.



CITY OF WYLIE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

| | <u>Enterprise Fund</u> |
|---|------------------------|
| | <u>Utility Fund</u> |
| ASSETS | |
| Current assets | |
| Cash and cash equivalents | \$ 44,807,971 |
| Accounts receivables (net of allowances for uncollectibles) | 5,279,241 |
| Other receivables | 344,346 |
| Inventories, at cost | 297,303 |
| Restricted assets | |
| Cash and cash equivalents | <u>7,729,605</u> |
| Total current assets | <u>58,458,466</u> |
| Non-current assets | |
| Capital assets: | |
| Land | 101,045 |
| Buildings | 3,956,304 |
| Waterworks system | 67,652,645 |
| Sewer system | 46,747,377 |
| Machinery and equipment | 4,528,912 |
| Construction in progress | 440,318 |
| Accumulated depreciation | <u>(50,587,688)</u> |
| Total capital assets (net of accumulated depreciation) | <u>72,838,913</u> |
| Total non-current assets | <u>72,838,913</u> |
| Total assets | <u>131,297,379</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred loss on refunding | 31,440 |
| Pensions | 745,282 |
| OPEB | <u>10,291</u> |
| Total deferred outflows of resources | <u>787,013</u> |

The accompanying notes to the basic financial statements
are an integral part of this statement.

EXHIBIT A-7

| | <u>Enterprise Fund</u> |
|--|------------------------|
| | <u>Utility Fund</u> |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable | \$ 1,239,217 |
| Other payables and accruals | 503,597 |
| Compensated absences payable - current | 125,566 |
| General obligation bonds payable - current | 480,000 |
| Combination bonds - tax and revenue - current | 360,000 |
| Financed purchases payable - current | 333,963 |
| Accrued interest payable | 29,171 |
| Customer deposits | 509,510 |
| Total current liabilities | <u>3,581,024</u> |
| Non-current liabilities: | |
| Compensated absences payable | 283,733 |
| General obligation bonds payable | 505,000 |
| Combination bonds - tax and revenue and premiums | 5,273,768 |
| Financed purchases payable | 1,407,597 |
| Net pension liability | 1,482,918 |
| OPEB | 52,882 |
| Total noncurrent liabilities | <u>9,005,898</u> |
| Total liabilities | <u>12,586,922</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Pensions | 144,977 |
| OPEB | 23,352 |
| Total deferred inflows of resources | <u>168,329</u> |
| NET POSITION | |
| Net investment in capital assets | 65,384,254 |
| Restricted for construction | 7,731,246 |
| Unrestricted | 46,213,641 |
| Total net position | <u>\$ 119,329,141</u> |

CITY OF WYLIE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-8

| | <u>Enterprise Fund</u> |
|---|----------------------------|
| | <u>Utility Fund</u> |
| OPERATING REVENUES | |
| Water | \$ 15,106,342 |
| Sewer | 16,909,093 |
| Penalties | 208,055 |
| Water taps | 75,010 |
| Sewer taps | 34,980 |
| Reconnect fees | 49,200 |
| | <u>32,382,680</u> |
| Total operating revenues | |
| OPERATING EXPENSES | |
| Water purchases | 7,790,721 |
| Sewer treatment | 8,870,904 |
| Utility administration | 665,708 |
| Water department | 2,490,768 |
| Sewer department | 1,769,474 |
| Utility billing | 1,659,673 |
| Engineering | 276,369 |
| Combined services | 924,879 |
| Depreciation | 2,943,747 |
| | <u>27,392,243</u> |
| Total operating expenses | |
| Operating income | <u>4,990,437</u> |
| NON-OPERATING REVENUES (EXPENSES) | |
| Investment revenue | 1,574,799 |
| Miscellaneous income | 240,708 |
| Interest expense | (234,836) |
| | <u>1,580,671</u> |
| Total non-operating revenues (expenses) | |
| Net income before transfers and contributions | <u>6,571,108</u> |
| TRANSFERS AND CONTRIBUTIONS | |
| Capital contributions | 260,715 |
| Impact fees | 512,287 |
| Transfers out | (2,719,410) |
| | <u>(1,946,408)</u> |
| Total transfers and contributions | |
| Change in net position | 4,624,700 |
| Net position, October 1 | <u>114,704,441</u> |
| Net position, September 30 | <u>\$ 119,329,141</u> |

The accompanying notes to the basic financial statements
are an integral part of this statement.

CITY OF WYLIE, TEXAS
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-9

| | <u>Enterprise Fund</u> |
|---|------------------------|
| | <u>Utility Fund</u> |
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Cash received from customers | \$ 32,899,169 |
| Cash payments to employees for services | (3,256,385) |
| Cash payments to other suppliers for goods and services | (21,502,861) |
| Net cash provided by operating activities | <u>8,139,923</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | |
| Transfers to other funds | (2,719,410) |
| Net cash used in non-capital financing activities | <u>(2,719,410)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Principal and interest paid | (1,432,466) |
| Acquisition or construction of capital assets | (1,766,608) |
| Water and sewer impact fee revenue | 512,287 |
| Net cash used in capital and related financing activities | <u>(2,686,787)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest and dividends on investments | 1,574,799 |
| Net cash provided by investing activities | <u>1,574,799</u> |
| Net increase in cash and cash equivalents | 4,308,525 |
| Cash and cash equivalents at beginning of year | 48,229,051 |
| Cash and cash equivalents at end of year | <u>\$ 52,537,576</u> |
| RECONCILIATION TO STATEMENT OF NET POSITION | |
| Cash and cash equivalents | \$ 44,807,971 |
| Restricted cash and cash equivalents | 7,729,605 |
| Total cash and cash equivalents | <u>\$ 52,537,576</u> |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | |
| Operating income | \$ 4,990,437 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation expense | 2,943,747 |
| Miscellaneous income | 240,708 |
| Pension and OPEB expense | 97,395 |
| Effects of changes in assets and liabilities: | |
| Decrease (increase) in receivables | 230,356 |
| Decrease (increase) in inventories | 17,384 |
| Decrease (increase) in restricted receivables | 231,235 |
| Decrease (increase) in deferred outflows for pensions and OPEB | (129,263) |
| Increase (decrease) in deferred inflows for pensions and OPEB | 104,938 |
| Increase (decrease) in accounts payable | (331,064) |
| Increase (decrease) in other payables and other accruals | (341,312) |
| Increase (decrease) in compensated absences | 39,937 |
| Increase (decrease) in customer deposits | 45,425 |
| Total adjustments | <u>3,149,486</u> |
| Net cash provided by operating activities | <u>\$ 8,139,923</u> |
| NONCASH ITEMS | |
| Developer contributions of capital assets | <u>\$ 260,715</u> |

The accompanying notes to the basic financial statements are an integral part of this statement.



CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Wylie (the City) was incorporated in 1887. The City operates under a Council-Manager form of government as a duly incorporated home rule city as authorized under the constitution of the State of Texas, and provides the following services: public safety (police and fire), streets, water, sewer and sanitation, public improvements, culture, planning and zoning, parks and recreation, and general administrative services.

The City reports in accordance with accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note. The remainder of the notes are organized to provide concise explanations, including required disclosures of budgetary matters, assets, liabilities, fund balance, revenues, expenditures/expenses, and other information considered important to gaining a clear picture of the City's financial activities for the fiscal year ended September 30, 2025.

A. Financial Statement Presentation

The basic financial statements are prepared in conformity with GASB Statement No. 34, which requires the government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities, business-type activities and activities of its discretely presented component unit on the statement of net position and statement of activities. Significantly, the City's statement of net position includes both noncurrent assets and noncurrent liabilities of the City. In addition, the government-wide statement of activities reflects depreciation and amortization expenses on the City's capital assets, including infrastructure.

In addition to the government-wide financial statements, the City has prepared fund financial statements, which use the modified accrual basis of accounting and the current financial resources measurement focus for the governmental funds. The accrual basis of accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The City also presents Management's Discussion and Analysis, which includes an analytical overview of the City's financial activities. In addition, a budgetary comparison statement is presented that compares the original adopted and final amended General Fund budget with actual results.

B. Financial Reporting Entity

The City's basic financial statements include the accounts of all City operations. In evaluating how to define the government for financial reporting purposes, management has considered all entities for which the City is considered to be financially accountable. The City is a home rule municipality governed by an elected Mayor and six-member City Council, who appoint a City Manager. As required by GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the City.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Financial Reporting Entity – Continued

Blended Component Unit

The Wylie Park and Recreation Facilities Development Corporation (“the 4B Corporation”) is presented in the basic financial statements as a blended component unit of the City. The 4B Corporation’s board is substantively the same as the City Council. All members of the 4B Corporation other than the board are City employees. The City Manager is the Chief Executive Operating Officer of the 4B Corporation. The purpose of the 4B Corporation, which is financed with a voter-approved half-cent sales tax, is to promote economic development within the City through the construction of park and recreation facilities. The 4B Corporation has a September 30 year-end. The 4B Corporation’s financial budget, treasury, and personnel functions are totally integrated with the City’s (thus the City has operational responsibility for the 4B Corporation). All of the 4B Corporation’s financial information is presented in the basic and combining financial statements along with the notes to these financial statements. The 4B Corporation does not issue separate financial statements.

Discretely Presented Component Unit

The Wylie Economic Development Corporation (WEDC) is a discretely presented component unit in the combined financial statements. The governing body of the WEDC is appointed by the City Council and the WEDC’s operating budget is subject to approval of the City Council. The WEDC’s board is not substantially the same as the City Council. The purpose of the WEDC, which is financed with a voter-approved half-cent City sales tax, is to aid, promote and further the economic development within the City. The WEDC is presented as a governmental fund type and has a September 30 year-end. Under a contract with the WEDC, the financial, budget, treasury and personnel functions of the WEDC are integrated with the City. All of WEDC’s financial information is presented in the combined and combining financial statements along with the notes to these financial statements. There are no separately issued financial statements of the WEDC.

C. Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support. Additionally, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (Public Safety, Urban Development, etc.) or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, b) grants and contributions that are restricted to meeting the operational requirements of a particular function or program, or c) grants and contributions that are restricted to meeting the capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated resources are also reported as general revenues rather than as program revenues.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

C. Government-Wide and Fund Financial Statements – Continued

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The major governmental funds are the general fund, the general obligation debt service fund, and the capital projects fund. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements. The non-major funds are detailed in the combining section of the financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The government-wide and proprietary fund financial statements follow the accounting set forth by the Governmental Accounting Standards Board.

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. The governmental fund financial statements follow the accounting set forth by the Governmental Accounting Standards Board.

Property taxes, franchise fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the State and merchants at year-end on behalf of the City are also recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Continued

Fund Accounting

The following major funds are used by the City:

1. Governmental Funds:

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than on net income determination. The following is a description of the major Governmental Funds of the City:

- a. The **General Fund** is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.
- b. The **General Obligation Debt Service Fund** is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general obligation long-term debt paid from taxes levied by the City.
- c. The **Capital Projects Fund** is used to account for the acquisition or construction of capital facilities, except those being financed by proprietary funds.

In addition, the City reports the following non-major governmental funds.

- a. **4B Sales Tax Revenue Fund** accounts for sales tax monies specifically restricted for promoting economic development within the City by developing, implementing, providing and financing park and recreation projects.
- b. **Parks Acquisition and Improvement Fund** accounts for the development and improvement of City parks.
- c. **Fire Training Center Fund** accounts for First Responder fees specifically committed for the construction of the Fire Training Center.
- d. **Fire Development Fees Fund** accounts for contributions specifically committed for use of the fire department.
- e. **Municipal Court Technology Fund** accounts for court fines specifically restricted for improvements in court technology.
- f. **Municipal Court Building Security Fund** accounts for court fines specifically restricted for additions/improvements to court security.
- g. **Hotel Tax Fund** accounts for occupancy taxes charged to hotels.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Continued

- h. Federal Seizure Fund** accounts the City's share of forfeiture proceeds at the federal level and is restricted for law enforcement additions/improvements only.
- i. Judicial Efficiency Fund** accounts court fines specifically restricted to improving the efficiency of the administration of justice.
- j. Truancy Court Fund** accounts for court fines restricted for the efficiency of Juvenile Court truancy cases.
- k. Municipal Judicial Fund** accounts for fines restricted for efficiency of the municipal court.
- l. Local Youth Diversion Fund** accounts for fines restricted for juvenile case manager services. Designed to reduce the number of juvenile referrals to court.
- m. Municipal Court Fees Fund** accounts for court fines specifically restricted for municipal courts.
- n. 4B Debt Service 2005 Fund** account for the accumulation of resources to be used for the payment of principal and interest on the 4B Sales Tax Revenue Bonds – Series 2005.

Governmental funds with legally adopted annual budgets include the General Fund, the General Obligation Debt Service Fund, and the 4B Debt Service Fund, and all special revenue funds.

2. Proprietary Funds:

Proprietary Funds are accounted for using an economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and changes in cash flows. All assets and liabilities associated with a proprietary fund's activities are included on its statement of net position.

The proprietary funds are financed and operated in a manner similar to private business enterprise. The costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The following is a description of the major proprietary fund of the City:

The Utility Fund is used to account for the operations of the water distribution system, wastewater pumping stations and collection systems. The City contracts with North Texas Municipal Water District for wastewater treatment.

E. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

E. Cash and Cash Equivalents - Continued

State statutes authorize the City to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligation, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or (B) secured by obligations that are described by (1), pledged with third party selected or approved by the City, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

F. Inventories and Prepaid Items

Inventory is valued at cost (first-in, first-out). The cost of governmental fund type inventory is recorded as an expenditure when consumed rather than when purchased. Reported inventories are equally offset by non-spendable fund balance, which indicates that they do not constitute "available, spendable resources" even though they are a component of fund balance. The City is not required to maintain a minimum level of inventory. Inventories in the Proprietary Funds consist of supplies and are recorded at the lower of cost or market.

Prepaid balances represent payments made by the City for which benefits extend beyond fiscal year-end, and non-spendable fund balance is reported to signify that a portion of fund balance is not available for other subsequent expenditures.

G. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by non-spendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

H. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements. Customer deposits received for water and wastewater service are, by law, considered to be restricted assets. These balances are included in the Utility Fund. Certain deposits recorded in the general fund are restricted for investigative and other purposes.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), as well as right-to-use assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$15,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

| Assets | Years |
|-----------------------------------|---------|
| Buildings | 20 - 30 |
| Improvements other than buildings | 20 - 50 |
| Machinery and equipment | 5 - 20 |

Right-to-use assets are amortized over the term of the contract agreement.

J. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. A percentage of accrued sick leave is payable on a longevity basis at the time of termination. The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee benefit account) during or upon separation from employment. Based on the criteria listed, the following types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The City's policy permits employees to accumulate earned but unused vacation benefits, with limits on accumulation. Vacation benefits are eligible for payment upon separation from employment, with limitations.

Sick Leave

The City's policy permits employees to accumulate earned but unused sick leave benefits, with limits on accumulation. Sick leave benefits are eligible for payment upon separation from employment, with limitations.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

J. Compensated Absences– Continued

A liability for the estimated value of leave benefits that will be paid upon separation of service or used by employees as time off is included in the liability for compensated absences.

K. Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Losses on refunding are deferred and amortized over the life of the new issuance or the existing debt using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

L. Pensions and Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Information regarding the City's Total Pension Liability and Total OPEB Liability is obtained from TMRS through reports prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

M. Leases

The City is a lessee for noncancellable leases of property and equipment. The City recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset (lease asset), reported with other capital assets, in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

M. Leases - Continued

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the City is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

N. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows and deferred inflows of resources. Deferred outflows of resources represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting as deferred outflows:

Deferred Loss on Refunding – these deferred outflows result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Pensions/ OPEB – these deferred outflows result from pension/OPEB contributions after the measurement date (deferred and recognized in the following fiscal year) and/or differences between expected and actual economic experience and changes in actuarial assumptions (amortized over the average remaining service lives of the members), and differences between expected and actual investment earnings (amortized over a closed 5-year period).

Deferred inflows of resources represent the acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until that time. The City reports certain deferred inflows related to pensions and OPEB on the government-wide statement of position and unavailable tax revenues at the fund level. Deferred inflows related to Pension/OPEB include differences between expected and actual experience and changes in the assumptions and other inputs (amortized over the average remaining service life of the members).

O. Fund Balance

The City has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing government fund type definitions. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54 are Non-spendable, Restricted, Committed, Assigned, and Unassigned.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

O. Fund Balance – Continued

These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

In accordance with GASB 54, the City classifies governmental fund balances as follows:

Non-spendable fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. (i.e., inventories, prepaid items)

Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation (i.e., debt service, capital projects, economic development, municipal court security, municipal court technology, tourism).

Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (City Council). Commitments may be changed or lifted only by the government taking the same formal action (resolution) that imposed the constraint originally. (i.e., park acquisition and improvement, recreation, fire training, fire development, public arts).

Assigned fund balance – comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose as approved by the fund balance policy. Assigned fund balance includes balances for streets, renovations, project for public safety buildings, and law enforcement. Restricted funds for law enforcement must be spent before assigned monies for law enforcement may be spent.

Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. The general fund is the only fund that reports a positive unassigned fund balance. In governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned balance in that fund.

Order of Expenditure of Funds – When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Minimum General Fund Unassigned Fund Balance – It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures. The City considers a balance of less than 20% to be cause for concern, barring unusual or deliberate circumstances. If unassigned fund balance falls below the goal or has a deficiency, the City will appropriate funds in future budgets to replenish the fund balance based on a timetable deemed adequate by the City Council.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

O. Fund Balance – Continued

Net Position – In the statement of net position, the amount of net position restricted for other consists of the following as of September 30, 2025:

| | | |
|-----------------|----|---------|
| Municipal court | \$ | 145,851 |
| Law enforcement | | 305,590 |
| | | <hr/> |
| Total | \$ | 451,441 |
| | | <hr/> |

P. Adoption of New Accounting Standards

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 was implemented in the City's fiscal year 2025 financial statements with no impact to amounts or disclosures previously reported.

GASB Statement No. 102, *Certain Risk Disclosures* (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 was implemented in the City's fiscal year 2025 financial statements with no impact to amounts or disclosures previously reported.

Q. Recent Accounting Pronouncements

GASB Statement No. 103, *Financial Reporting Model Improvements* (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the City's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the City's fiscal year 2026 financial statements and the impact has not yet been determined.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 2. CASH AND INVESTMENTS

At year end, the carrying amount of the City's deposits was \$100,451,920 and the bank balance was \$102,470,801. All of the bank balances were covered by Federal deposit insurance and collateralized by the pledging financial institution's City's safekeeping account at the Federal Reserve or held by a third party custodian. The custodian serves contractually as the City's agent.

Cash and investments as of September 30, 2025 consist of and are classified in the accompanying financial statements as follows:

Statement of net position:

| | |
|--------------------------------------|-----------------------|
| Primary Government | |
| Cash and cash equivalents | \$ 117,996,202 |
| Restricted cash and cash equivalents | <u>7,750,293</u> |
| Total Primary Government | 125,746,495 |
| Component Unit | |
| Cash and cash equivalents | <u>11,149,856</u> |
| Total cash and investments | <u>\$ 136,896,351</u> |
| Cash on hand | \$ 50,088 |
| Deposits with financial institution | 100,451,920 |
| Investments | <u>36,394,343</u> |
| Total cash and investments | <u>\$ 136,896,351</u> |

The table below identifies the investment types that are authorized for the City by the Public Funds Investment Act. (Government Code Chapter 2256) The table also identifies certain provisions of the City's investment policy that address interest rate risk, credit risk, and concentration of credit risk.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment In One Issuer |
|-------------------------------|---------------------|---------------------------------------|--|
| U.S. Treasury obligations | 5 years | 100% | None |
| U.S. Agency obligations | 5 years | 100% | None |
| Certificates of deposit | 18 months | 25% | None |
| Direct repurchase agreements | 2 years | 100% | None |
| Investment pools | 90 days | None | None |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 2. CASH AND INVESTMENTS - CONTINUED

Disclosures relating to interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

In accordance with its investment policy, the City manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

Disclosures relating to interest rate risk – Continued

As of September 30, 2025, the City had the following investments:

| <u>Investment Type</u> | <u>Amount</u> | <u>Weighted Average Maturity</u> |
|------------------------|----------------------|--|
| TexPool | \$ 17,887,955 | 41 Days |
| TexStar | 18,506,388 | 49 Days |
| | <u>\$ 36,394,343</u> | |

Disclosures relating to credit risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the Public Funds Investment Act, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

| <u>Investment Type</u> | <u>Amount</u> | <u>Minimum Legal Rating</u> | <u>Rating as of Year End</u> |
|------------------------|----------------------|-------------------------------------|--------------------------------------|
| TexPool | \$ 17,887,955 | N/A | AAA-m |
| TexStar | 18,506,388 | N/A | AAA-m |
| | <u>\$ 36,394,343</u> | | |

Concentration of credit risk

The City's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the City's total investments.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 2. CASH AND INVESTMENTS – CONTINUED

Custodial credit risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits:

The Public Funds Investment Act requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least the bank balance less the FDIC insurance at all times.

The City requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the City's depository in the City's name and held by the depository's agent.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The City has no recurring fair value measurements.

As of September 30, 2025, the City deposits with financial institutions in excess of federal depository insurance limits were fully collateralized.

The City is a voluntary participant in TexPool. The State Comptroller of Public Accounts exercises responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. TexPool operates in a manner consistent with the SEC's Rule 2A7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than the fair value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares. There are no significant limitations or restrictions on participant withdrawals.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 2. CASH AND INVESTMENTS – CONTINUED

Custodial credit risk – Continued

TexStar is administered by First Southwest Asset Management, Inc. and JPMorgan Chase. Together these organizations bring to the TexStar program the powerful partnership of two leaders in financial services with a proven and noted track record in local government investment pool management. TexStar is a local government investment pool created under the Interlocal Cooperation Act specifically tailored to meet Texas state and local government investment objectives of preservation of principal, daily liquidity, and competitive yield. TexStar uses amortized costs rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position in TexStar is the same as the value of TexStar shares. There are no significant limitations or restrictions on participant withdrawals.

NOTE 3. PROPERTY TAXES

The City's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and certain personal property located within the City. Appraised values are established by the Collin County Central Appraisal District at 100% of estimated market value and certified by the Appraisal Review Board. The assessed value upon which the tax year 2025 levy was based was \$7,732,424,935. Taxes are due on October 1 and are delinquent after the following January 31.

The City is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services, including the payment of principal and interest on general obligation long-term debt. The combined tax rate to finance general governmental services including the payment of principal and interest on long-term debt for the year ended September 30, 2025 was \$0.5434 per \$100 of assessed valuation.

In Texas, countywide central appraisal districts are required to assess all property within the appraisal district on the basis of 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraised values.

The City may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action. Under this legislation, the City continues to set tax rates on City property. However, if the no new revenue tax rate, excluding tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 3.5%, it triggers an automatic election to determine whether to limit the tax rate to no more than 3.5% above the tax rate of the previous year.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 4. RECEIVABLES

Year-end receivables balances for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

| | Governmental Activities | | | | Business-Type | |
|-----------------------|-------------------------|---------------------------------------|------------------|------------------------------------|---------------|--------------|
| | General | General Obligation Debt Service | Capital Projects | Non Major Governmental Funds | Total | Utility |
| Receivables | | | | | | |
| Property taxes | \$ 396,426 | \$ 128,691 | \$ - | \$ - | \$ 525,117 | \$ - |
| Franchise taxes | 1,102,034 | - | - | - | 1,102,034 | - |
| Sales taxes | 1,732,777 | - | - | 855,707 | 2,588,484 | - |
| Accounts | 955,549 | - | - | - | 955,549 | 7,362,075 |
| Other | 860,851 | - | 3,627,777 | 129,764 | 4,618,392 | 344,346 |
| Gross receivables | 5,047,637 | 128,691 | 3,627,777 | 985,471 | 9,789,576 | 7,706,421 |
| Less: allowance | (461,104) | (25,202) | - | - | (486,306) | (2,082,834) |
| Net total receivables | \$ 4,586,533 | \$ 103,489 | \$ 3,627,777 | \$ 985,471 | \$ 9,303,270 | \$ 5,623,587 |

The Enterprise Fund accounts receivable balance includes unbilled charges for services rendered of \$2,866,186 at September 30, 2025.

Receivables in the discretely presented component unit consist of \$855,707 of sales taxes receivable due from the State, \$1,109,000 in loans receivable from private businesses. If certain contractual obligations are met by some of these private businesses at a future date, a portion and/or all of the amounts owed from the private businesses may be forgiven.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

Primary Government

| | Beginning Balance | Increases | Decreases | Transfers | Ending Balance |
|---|----------------------|--------------|-------------|-------------|-------------------|
| Governmental activities: | | | | | |
| Capital assets not being depreciated/amortized: | | | | | |
| Land | \$ 45,766,722 | \$ 292,470 | \$ - | \$ - | \$ 46,059,192 |
| Other non-depreciable assets | 1,316,294 | - | - | - | 1,316,294 |
| Construction in progress | 20,967,478 | 14,051,874 | - | (5,202,450) | 29,816,902 |
| Total capital assets, not being depreciated/amortized | 68,050,494 | 14,344,344 | - | (5,202,450) | 77,192,388 |
| Capital assets being depreciated/amortized: | | | | | |
| Buildings | 75,192,364 | 968,102 | - | 326,758 | 76,487,224 |
| Improvements other than buildings | 239,728,827 | 2,232,669 | - | 3,079,616 | 245,041,112 |
| Right-to-use asset - machinery and equipment | 230,416 | - | (11,134) | - | 219,282 |
| Machinery and equipment | 21,873,653 | 3,927,194 | (1,051,454) | 1,796,076 | 26,545,469 |
| Total capital assets being depreciated/amortized | 337,025,260 | 7,127,965 | (1,062,588) | 5,202,450 | 348,293,087 |
| Less accumulated depreciation/amortization for: | | | | | |
| Buildings | (25,625,249) | (2,500,007) | - | - | (28,125,256) |
| Improvements other than buildings | (129,591,244) | (7,946,058) | - | - | (137,537,302) |
| Right-to-use asset - machinery and equipment | (59,780) | (56,418) | 11,134 | - | (105,064) |
| Machinery and equipment | (14,741,980) | (1,431,208) | 1,051,454 | - | (15,121,734) |
| Total accumulated depreciation/amortization | (170,018,253) | (11,933,691) | 1,062,588 | - | (180,889,356) |
| Total capital assets being depreciated/amortized, net | 167,007,007 | (4,805,726) | - | 5,202,450 | 167,403,731 |
| Governmental activities capital assets, net | \$ 235,057,501 | \$ 9,538,618 | \$ - | \$ - | \$ 244,596,119 |
| | | | | | |
| | Beginning Balance | Increases | Decreases | Transfers | Ending Balance |
| Business-type activities: | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land | \$ 101,045 | \$ - | \$ - | \$ - | \$ 101,045 |
| Construction in progress | 8,589,380 | 945 | - | (8,150,007) | 440,318 |
| Total capital assets, not being depreciated | 8,690,425 | 945 | - | (8,150,007) | 541,363 |
| Capital assets being depreciated: | | | | | |
| Buildings | 3,956,304 | - | - | - | 3,956,304 |
| Water system | 59,350,619 | 356,325 | - | 7,945,701 | 67,652,645 |
| Sewer system | 45,940,798 | 695,970 | - | 110,609 | 46,747,377 |
| Machinery and equipment | 3,652,443 | 974,083 | (191,311) | 93,697 | 4,528,912 |
| Total capital assets being depreciated | 112,900,164 | 2,026,378 | (191,311) | 8,150,007 | 122,885,238 |
| Less accumulated depreciation for: | | | | | |
| Buildings | (1,611,482) | (132,711) | - | - | (1,744,193) |
| Water system | (22,788,618) | (1,449,867) | - | - | (24,238,485) |
| Sewer system | (21,026,534) | (1,083,602) | - | - | (22,110,136) |
| Machinery and equipment | (2,408,618) | (277,567) | 191,311 | - | (2,494,874) |
| Total accumulated depreciation | (47,835,252) | (2,943,747) | 191,311 | - | (50,587,688) |
| Total capital assets being depreciated, net | 65,064,912 | (917,369) | - | 8,150,007 | 72,297,550 |
| Business-type activities capital assets, net | \$ 73,755,337 | \$ (916,424) | \$ - | \$ - | \$ 72,838,913 |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 5. CAPITAL ASSETS – CONTINUED

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

| | |
|---|----------------------|
| Governmental Activities: | |
| General government | \$ 2,403,073 |
| Public safety | 1,626,551 |
| Streets | 6,351,994 |
| Community service | <u>1,552,073</u> |
| Total depreciation/amortization expense - governmental activities | <u>\$ 11,933,691</u> |
| Business-type activities: | |
| Water and Sewer | <u>\$ 2,943,747</u> |

Construction Commitments

The City has active construction projects as of September 30, 2025. The projects include construction, park improvements, and drainage improvements.

Commitments for construction in progress are composed of the following:

| Project | Funding Source | Project Budget Appropriation | Spent-to-date | Remaining Commitment |
|----------------------------------|----------------|------------------------------|----------------------|----------------------|
| McMillen Road | (A), (C), (D) | \$ 26,890,000 | \$ 12,199,928 | \$ 14,690,072 |
| Stone Road Phase 3 (East FM 544) | (A), (C), (D) | 14,800,000 | 10,080,879 | 4,719,121 |
| Park Boulevard | (A), (C), (D) | 12,000,000 | 1,821,143 | 10,178,857 |
| Eubanks Road | (E), (F) | 3,758,000 | 3,232,815 | 525,185 |
| Stone Road | (B), (C) | <u>6,809,000</u> | <u>1,044,553</u> | <u>5,764,447</u> |
| Total | | <u>\$ 64,257,000</u> | <u>\$ 28,379,318</u> | <u>\$ 35,877,682</u> |

| | |
|-------------------------------|--------------------------------|
| (A) General Obligation Bonds | (D) Future Bonds Issuances |
| (B) GFFB Community Investment | (E) NTMWD Interlocal Agreement |
| (C) County Proceeds | (F) Impact Fees |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 6. TRANSFERS AND INTERFUND RECEIVABLES AND PAYABLES

Transfers are used to provide funds for debt service, contributions for capital construction, cost allocations and other operational costs as determined by the City's annual budget. Transfers between funds during the year were as follows:

| Transfer In | Transfer Out | Amount | Purpose |
|-----------------------------|-----------------------------|---------------|--|
| General fund | Utility fund | \$ 2,719,410 | To cover indirect costs associated with utility fund operations |
| Nonmajor governmental funds | Nonmajor governmental funds | 390,775 | To cover annual debt service payments and to cover costs associated with new infrastructure in the Fire Training Center Fund |
| General fund | Nonmajor governmental funds | <u>36,000</u> | To cover costs associated with City events |
| | | Total | <u>\$ 3,146,185</u> |

NOTE 7. UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES

Governmental funds report *deferred inflows of resources* in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned (unearned revenue). At the end of the current fiscal year, the various components of unearned revenue and deferred inflows of resources reported in the governmental funds were as follows:

| | General Fund | General Obligation Debt Service | Capital Projects Fund | Non major Governmental Funds | Total |
|--------------------------------|---------------------|---------------------------------|-----------------------|------------------------------|---------------------|
| Deferred inflows of resources: | | | | | |
| Property taxes | \$ 369,272 | \$ 116,567 | \$ - | \$ - | \$ 485,839 |
| Court fines | 242,156 | - | - | - | 242,156 |
| Franchise fees | 996,535 | - | - | - | 996,535 |
| Capital Contributions | - | - | 1,794,344 | - | 1,794,344 |
| Total | <u>\$ 1,607,963</u> | <u>\$ 116,567</u> | <u>\$ 1,794,344</u> | <u>\$ -</u> | <u>\$ 3,518,874</u> |
| Unearned revenue: | | | | | |
| Advance construction payment | \$ - | \$ - | \$ 5,538,154 | \$ - | \$ 5,538,154 |
| Grant funding | 572,369 | - | - | - | 572,369 |
| Recreation center memberships | - | - | - | 47,813 | 47,813 |
| Total | <u>\$ 572,369</u> | <u>\$ -</u> | <u>\$ 5,538,154</u> | <u>\$ 47,813</u> | <u>\$ 6,158,336</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 8. LONG-TERM DEBT

General Obligation Bonds, Combination Tax and Revenue Bonds, Financed Purchases Payable and Leases

The City of Wylie issues general obligation bonds and combination tax and revenue bonds and enters into financed purchase and lease agreements to provide funds for the acquisition and construction of major capital facilities and equipment. Financed purchase agreements have been entered into for equipment purchased for governmental activities and for a water meter project for business-type activities. These issues are direct obligations and pledge the full faith and credit of the City.

| <u>General Obligation Bonds</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Governmental</u> | <u>Business- Type</u> |
|--|---------------------------|---------------------------|----------------------|---------------------------|
| \$21,240,000 Series 2015 Refunding | 2027 | 2.00 - 5.00% | \$ 5,200,000 | \$ - |
| \$34,250,000 Series 2016 Refunding | 2028 | 2.00 - 5.00% | 10,470,000 | 985,000 |
| \$4,855,000 Series 2021 Refunding | 2028 | 3.00 - 4.00% | 2,080,000 | - |
| \$12,005,000 Series 2022 Refunding & Improvement | 2042 | 3.00 - 4.00% | 11,485,000 | - |
| \$16,010,000 Series 2023 General Obligation Bonds | 2043 | 4.00 - 5.00% | 15,050,000 | - |
| Total General Obligation Bonds | | | <u>\$ 44,285,000</u> | <u>\$ 985,000</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 8. LONG-TERM DEBT – CONTINUED

General Obligation Bonds, Combination Tax and Revenue Bonds, Financed Purchases Payable and Leases- Continued

| <u>Combination Tax and Revenue Bonds</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Governmental</u> | <u>Business- Type</u> |
|--|---------------------------|---------------------------|----------------------|---------------------------|
| \$7,175,000 Series 2017 Improvements | 2037 | 2.00 - 4.00% | \$ - | \$ 5,375,000 |
| \$8,500,000 Series 2018 Improvements | 2038 | 1.75 - 3.375% | 6,275,000 | - |
| \$5,310,000 Series 2021 Improvements | 2041 | 1.50 - 4.00% | <u>4,560,000</u> | <u>-</u> |
| Total Combination Tax and Revenue Bonds | | | <u>\$ 10,835,000</u> | <u>\$ 5,375,000</u> |

Financed Purchases

The City reports one financed purchase outstanding for business type activities used for the City's meter replacement project. The City entered into a financed purchase agreement on June 30, 2020 for \$3,333,667. Principal and interest payments of \$370,597 are due on March 1 starting in 2021 until 2030. The carrying amount of the assets acquired through financed purchases by business-type activities at September 30, 2025 was \$1,741,560.

| <u>Financed Purchases</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Business- Type</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|
| Meter Project Replacement | 2030 | 2.10% | <u>\$ 1,741,560</u> |
| Total Financed Purchases | | | <u>\$ 1,741,560</u> |

Leases

The City has entered into lease agreements as a lessee. The leases allow the right to use copiers and postage machines over the term of the leases. The City is required to make monthly payments at its incremental borrowing rate or the interest rate stated or implied within the leases. The lease rate, term and ending balance are as follows:

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 8. LONG-TERM DEBT – CONTINUED

General Obligation Bonds, Combination Tax and Revenue Bonds, Financed Purchases Payable and Leases- Continued

| <u>Governmental Activities - Leases</u> | <u>Final Maturity</u> | <u>Interest Rate(s)</u> | <u>Liability at Commencement</u> | <u>Ending Balance</u> |
|---|-----------------------|-------------------------|----------------------------------|-----------------------|
| Copiers | 2028 | 1.58% | \$ 218,282 | \$ 115,784 |
| | | | <u>\$ 218,282</u> | <u>\$ 115,784</u> |

Changes in Long-term Liabilities:

A summary of long-term debt transactions, including current portion, for the year ended September 30, 2025, is as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Amount Due within One year</u> |
|-----------------------------------|--------------------------|---------------------|------------------------|-----------------------|-----------------------------------|
| Governmental activities: | | | | | |
| General obligation bonds | \$ 52,150,000 | \$ - | \$ (7,865,000) | \$ 44,285,000 | \$ 7,860,000 |
| Combination tax and revenue bonds | 11,420,000 | - | (585,000) | 10,835,000 | 605,000 |
| Unamortized bond premium | 5,225,737 | - | (1,046,513) | 4,179,224 | - |
| Total bonds payable | 68,795,737 | - | (9,496,513) | 59,299,224 | 8,465,000 |
| Leases | 171,666 | - | (55,882) | 115,784 | 55,104 |
| Compensated absences | 4,535,765 | 1,015,246 | (507,623) | 5,043,388 | 1,489,258 |
| OPEB liability | 546,086 | - | (705) | 545,381 | - |
| Net pension liability | 15,268,287 | 25,174 | - | 15,293,461 | - |
| Total governmental activities | <u>\$ 89,317,541</u> | <u>\$ 1,040,420</u> | <u>\$ (10,060,723)</u> | <u>\$ 80,297,238</u> | <u>\$ 10,009,362</u> |
| Business-type activities: | | | | | |
| General obligation bonds | \$ 1,445,000 | \$ - | \$ (460,000) | \$ 985,000 | \$ 480,000 |
| Combination tax and revenue bonds | 5,725,000 | - | (350,000) | 5,375,000 | 360,000 |
| Unamortized bond premium | 330,080 | - | (71,312) | 258,768 | - |
| Total bonds payable | 7,500,080 | - | (881,312) | 6,618,768 | 840,000 |
| Financed purchases payable | 2,068,643 | - | (327,083) | 1,741,560 | 333,963 |
| Compensated absences | 369,362 | 79,874 | (39,937) | 409,299 | 125,566 |
| OPEB liability | 49,670 | 3,212 | - | 52,882 | - |
| Net pension liability | 1,388,735 | 94,183 | - | 1,482,918 | - |
| Total business-type activities | <u>\$ 11,376,490</u> | <u>\$ 177,269</u> | <u>\$ (1,248,332)</u> | <u>\$ 10,305,427</u> | <u>\$ 1,299,529</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 8. LONG-TERM DEBT – CONTINUED

Changes in Long-term Liabilities - Continued

The annual aggregate maturities for each long-term liability type are as follows:

General Obligation Bonds

| Fiscal Year Ending September 30, | Governmental Activities | | | Business Activities | | |
|-------------------------------------|-------------------------|--------------|---------------|---------------------|-----------|--------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2026 | \$ 7,860,000 | \$ 1,781,675 | \$ 9,641,675 | \$ 480,000 | \$ 37,250 | \$ 517,250 |
| 2027 | 8,245,000 | 1,402,225 | 9,647,225 | 505,000 | 12,625 | 517,625 |
| 2028 | 8,875,000 | 1,009,150 | 9,884,150 | - | - | - |
| 2029 | 2,610,000 | 755,075 | 3,365,075 | - | - | - |
| 2030 | 930,000 | 677,875 | 1,607,875 | - | - | - |
| 2031 - 2035 | 5,240,000 | 2,690,075 | 7,930,075 | - | - | - |
| 2036 - 2040 | 6,410,000 | 1,427,450 | 7,837,450 | - | - | - |
| 2041 - 2043 | 4,115,000 | 229,875 | 4,344,875 | - | - | - |
| Total | \$ 44,285,000 | \$ 9,973,400 | \$ 54,258,400 | \$ 985,000 | \$ 49,875 | \$ 1,034,875 |

Combination Tax and Revenue Bonds

| Fiscal Year Ending September 30, | Governmental Activities | | | Business Activities | | |
|-------------------------------------|-------------------------|--------------|---------------|---------------------|--------------|--------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2026 | \$ 605,000 | \$ 304,287 | \$ 909,287 | \$ 360,000 | \$ 176,919 | \$ 536,919 |
| 2027 | 630,000 | 279,587 | 909,587 | 370,000 | 162,319 | 532,319 |
| 2028 | 650,000 | 253,987 | 903,987 | 385,000 | 147,219 | 532,219 |
| 2029 | 680,000 | 229,537 | 909,537 | 400,000 | 131,519 | 531,519 |
| 2030 | 705,000 | 206,212 | 911,212 | 420,000 | 117,219 | 537,219 |
| 2031 - 2035 | 3,915,000 | 713,890 | 4,628,890 | 2,355,000 | 377,757 | 2,732,757 |
| 2036 - 2040 | 3,315,000 | 186,950 | 3,501,950 | 1,085,000 | 37,037 | 1,122,037 |
| 2041 - 2045 | 335,000 | 2,931 | 337,931 | - | - | - |
| Total | \$ 10,835,000 | \$ 2,177,381 | \$ 13,012,381 | \$ 5,375,000 | \$ 1,149,989 | \$ 6,524,989 |

Financed Purchases

| Fiscal Year Ending September 30, | Business Activities | | |
|-------------------------------------|---------------------|------------|--------------|
| | Principal | Interest | Total |
| 2026 | \$ 333,963 | \$ 36,634 | \$ 370,597 |
| 2027 | 340,988 | 29,609 | 370,597 |
| 2028 | 348,161 | 22,436 | 370,597 |
| 2029 | 355,485 | 15,113 | 370,598 |
| 2030 | 362,963 | 7,635 | 370,598 |
| Total | \$ 1,741,560 | \$ 111,427 | \$ 1,852,987 |

Leases

| Fiscal Year Ending September 30, | Governmental Activities | | |
|-------------------------------------|-------------------------|----------|------------|
| | Principal | Interest | Total |
| 2026 | \$ 55,104 | \$ 1,428 | \$ 56,532 |
| 2027 | 55,977 | 555 | 56,532 |
| 2028 | 4,703 | 8 | 4,711 |
| Total | \$ 115,784 | \$ 1,991 | \$ 117,775 |

Compensated Absences

Compensated absences represent the estimated liability for employees' accrued sick and vacation leave for which employees are entitled to be paid upon termination. The retirement of this liability is typically paid from the General Fund and Enterprise Funds based on the assignment of an employee at termination.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 8. LONG-TERM DEBT – CONTINUED

Net Pension Liability/ OPEB liability

The general fund has typically been used to liquidate governmental activities' pension and OPEB liabilities.

Discretely Presented Component Unit – Wylie Economic Development Corporation (WEDC)

The following is a summary of WEDC long-term transactions for the year ended September 30, 2025:

| Description | Balance 9/30/2024 | Increases | Decreases | Balance 9/30/2025 | Due Within One Year |
|-----------------------------|----------------------|---------------------|---------------------|----------------------|------------------------|
| Loans payable | \$ 14,882,098 | \$ 6,800,500 | \$ (625,254) | \$ 21,057,344 | \$ 823,436 |
| Compensated Absences | 64,330 | 29,936 | (14,963) | 79,303 | 32,301 |
| OPEB liability | 6,693 | 1,178 | - | 7,871 | - |
| Net pension liability | 187,135 | 33,581 | - | 220,716 | - |
| Total long-term liabilities | <u>\$ 15,140,256</u> | <u>\$ 6,865,195</u> | <u>\$ (640,217)</u> | <u>\$ 21,365,234</u> | <u>\$ 855,737</u> |

WEDC Loans Payable as of September 30, 2025 are as follows:

| Description | Balance |
|---|----------------------|
| \$300,000, payable to bank, made September 2016, payable in monthly installments of \$3,109, including interest at 4.50%, through final payment in December 2026. | \$ 45,268 |
| \$8,100,000, payable to bank, made October 2021, payable in monthly installments of \$46,940 through October 2041, including interest at 3.48% | 6,930,208 |
| \$8,100,000, payable to bank, made August 2022, payable in monthly installments of \$52,617 through July 2042, including interest at 4.80% | 7,281,368 |
| \$6,800,500, payable to bank, made September 2025, payable in monthly installments of \$50,602.66 through September 2045, including interest at 6.475% | 6,800,500 |
| | <u>\$ 21,057,344</u> |

Annual debt service requirements to maturity for WEDC debt is:

| Year | Principal | Interest | Total |
|-----------|----------------------|----------------------|----------------------|
| 2026 | \$ 823,436 | \$ 1,015,793 | \$ 1,839,229 |
| 2027 | 833,869 | 977,378 | 1,811,247 |
| 2028 | 863,664 | 950,238 | 1,813,902 |
| 2029 | 904,685 | 909,641 | 1,814,326 |
| 2030 | 947,778 | 854,142 | 1,801,920 |
| 2031-2035 | 5,465,984 | 3,543,615 | 9,009,599 |
| 2036-2040 | 6,926,138 | 2,048,938 | 8,975,076 |
| 2041-2045 | 4,291,790 | 512,172 | 4,803,962 |
| Total | <u>\$ 21,057,344</u> | <u>\$ 10,811,917</u> | <u>\$ 31,869,261</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 9. PENSION PLAN

A. Plan Description

The City participates as one of 934 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report (Annual Report) that can be obtained at www.tmr.com.

All eligible employees of the City are required to participate in TMRS.

B. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring Member may select one of seven monthly-benefit payments options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount at least equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (100%, 150%, or 200%) of the employee's accumulated contributions. In addition, the City can grant, as often as annually, another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and city matching percent had always been in existence and if the employee's salary had always been the average of his salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

Members can retire at ages 60 and above with 5 or more years of service or with 20 years of service. A member is vested after 5 years. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 9. PENSION PLAN – CONTINUED

B. Benefits Provided – Continued

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 149 |
| Inactive employees entitled to but not yet receiving benefits | 282 |
| Active employees | <u>424</u> |
| | <u>855</u> |

C. Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of Member's total compensation, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7.0% of their annual compensation during the fiscal year. The contribution rates for the City were 15.30% and 15.61% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2025 (including \$70,007 of contributions by WEDC) were \$5,391,192 and were equal to the required contributions.

D. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

| | |
|---------------------------|---|
| Inflation | 2.50% per year |
| Overall payroll growth | 2.75% per year, adjusted down for population declines, if any |
| Investment Rate of Return | 6.75% |
| Actuarial cost method | Entry Age Normal |
| Amortization Method | Level percentage of payroll; closed |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 9. PENSION PLAN – CONTINUED

D. Net Pension Liability – Continued

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021. to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4- year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied for males and females, respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale MP-2021 to account for future mortality improvements subject to the 3.0% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013, Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage.

The target allocation and best estimates of arithmetic real rates of return for each major asset class in fiscal year 2025 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return (Arithmetic) |
|----------------------------------|----------------------|--|
| Global Public Equity | 35.0% | 7.10% |
| Core Fixed Income | 6.0% | 5.00% |
| Non-Core Fixed Income | 6.0% | 6.80% |
| Hedge Funds | 5.0% | 6.40% |
| Private Equity | 13.0% | 8.50% |
| Private Debt | 13.0% | 8.20% |
| Real Estate | 12.0% | 6.70% |
| Infrastructure | 6.0% | 6.00% |
| Other Public and Private Markets | 4.0% | 7.30% |
| Total | 100.0% | |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 9. PENSION PLAN - CONTINUED

D. Net Pension Liability – Continued

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that Member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

| | Total Pension Liability (a) | Increase (Decrease) Plan Fiduciary Net Position (b) | Net Pension Liability (a) - (b) |
|--|--------------------------------------|---|--|
| Balance at 12/31/23 | \$ 118,210,909 | \$ 101,366,752 | \$ 16,844,157 |
| Changes for the year: | | | |
| Service cost | 6,490,108 | - | 6,490,108 |
| Interest | 8,085,649 | - | 8,085,649 |
| Change of benefit terms | - | - | - |
| Difference between expected and actual experience | 3,971,473 | - | 3,971,473 |
| Changes of assumptions | - | - | - |
| Contributions - employer | - | 5,391,192 | (5,391,192) |
| Contributions - employee | - | 2,506,870 | (2,506,870) |
| Net investment income | - | 10,565,359 | (10,565,359) |
| Benefit payments, including refunds of employee contributions | (3,337,152) | (3,337,152) | - |
| Administrative expense | - | (67,549) | 67,549 |
| Other changes | - | (1,580) | 1,580 |
| Net Changes | 15,210,078 | 15,057,140 | 152,938 |
| Balance at 12/31/24 | \$ 133,420,987 | \$ 116,423,892 | \$ 16,997,095 |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 9. PENSION PLAN – CONTINUED

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

| | 1% Decrease in Discount Rate (5.75%) | Discount Rate (6.75%) | 1% Increase in Discount Rate (7.75%) |
|-------|--|--------------------------|--|
| City | \$ 38,092,235 | \$ 16,776,379 | \$ (501,357) |
| WEDC | 501,155 | 220,716 | (6,596) |
| Total | <u>\$ 38,593,390</u> | <u>\$ 16,997,095</u> | <u>\$ (507,953)</u> |

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at www.tmr.com.

For the year ended September 30, 2025, the City recognized pension expense of \$6,218,814 (including \$80,754 recognized by WEDC). At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | City | | WEDC | | Total | |
|---|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual economic experience | \$ 4,146,066 | \$ 141,773 | \$ 54,547 | \$ 1,865 | \$ 4,200,613 | \$ 143,638 |
| Changes in actuarial assumptions | - | 157,111 | - | 2,067 | - | 159,178 |
| Difference between projected and actual investment earnings | - | 1,341,258 | - | 17,646 | - | 1,358,904 |
| Contributions subsequent to the measurement date | 4,285,380 | - | 56,380 | - | 4,341,760 | - |
| Total | <u>\$ 8,431,446</u> | <u>\$ 1,640,142</u> | <u>\$ 110,927</u> | <u>\$ 21,578</u> | <u>\$ 8,542,373</u> | <u>\$ 1,661,720</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 9. PENSION PLAN – CONTINUED

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – continued

The \$4,341,760 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will reduce the net pension liability during the year ending September 30, 2026. The other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year Ended Sept. 30: | City | WEDC | Total |
|-----------------------------------|---------------------|------------------|---------------------|
| 2026 | \$ 989,751 | \$ 13,021 | \$ 1,002,772 |
| 2027 | 2,059,030 | 27,089 | 2,086,119 |
| 2028 | (560,266) | (7,371) | (567,637) |
| 2029 | 17,409 | 230 | 17,639 |
| Total | <u>\$ 2,505,924</u> | <u>\$ 32,969</u> | <u>\$ 2,538,893</u> |

Allocations

The City's net pension liability, pension expense, and deferred outflows of resources related to TMRS have been allocated between governmental activities, business-type activities, and the discretely presented component unit using a contribution-based method.

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

Texas Municipal Retirement System ("TMRS") administers a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund ("SDBF"). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. The City has elected to participate in the SDBF for its active members including retirees. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded single-employer OPEB plan (i.e., no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75) for City reporting.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – CONTINUED

B. Benefits Provided

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit ("OPEB") and is a fixed amount of \$7,500.

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|---|------------|
| Inactive employees currently receiving benefits | 90 |
| Inactive employees entitled to but not yet receiving benefits | 36 |
| Active employees | <u>424</u> |
| | <u>550</u> |

C. Contributions

The member city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers.

Contributions are made monthly based on the covered payroll of employee members of the participating member city. The contractually required contribution rate is determined annually for each city. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the city. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year.

The retiree portion of contribution rates to the SDBF for the City was 0.04% in calendar years 2024 and 2025. The City's contributions to the SDBF for the year ended September 30, 2025 (including \$181 of contributions by WEDC) were \$5,617 and were equal to the required contributions.

D. Total OPEB Liability

The City's Total OPEB Liability (TOL) was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – CONTINUED

E. Actuarial Assumptions

The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

| | |
|--|--|
| Inflation | 2.50% per year |
| Salary increases | 3.60% to 11.85% including inflation |
| Discount rate | 4.08% |
| Retiree's share of benefit-related costs | \$0 |
| Administrative expenses | All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68. |
| Mortality rates -service retirees | 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). |

Salary increases were based on a service-related table. Mortality rates for post-retirement were based on the 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis by scale UMP.

Actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The discount rate used to measure the Total OPEB Liability was 4.08% and was based on the Bond Buyer "20-Bond GO Index" rate closest to, but not later than December 31, 2024. This was a 0.31% increase from the 3.77% discount rate used in the December 31, 2023 valuation.

F. Changes in Total OPEB Liability

| | Total OPEB Liability |
|---|----------------------------|
| Balance at 12/31/2023 | \$ 602,449 |
| Changes for the year: | |
| Service cost | 45,264 |
| Interest on total OPEB liability | 23,303 |
| Difference between expected and actual experience | (13,399) |
| Changes of assumptions or other inputs | (37,556) |
| Benefit payments | (13,927) |
| Net changes | 3,685 |
| Balance at 12/31/24 | \$ 606,134 |
| Total OPEB Liability as a Percentage of Covered Payroll | 1.74% |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – CONTINUED

G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.08%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.08%) or 1 percentage-point higher (5.08%) than the current rate:

| | 1% Decrease in Discount Rate (3.08%) | Discount Rate (4.08%) | 1% Increase in Discount Rate (5.08%) |
|----------------------|--|--------------------------|--|
| City | \$ 730,446 | \$ 598,263 | \$ 496,595 |
| WEDC | 9,610 | 7,871 | 6,533 |
| Total OPEB Liability | <u>\$ 740,056</u> | <u>\$ 606,134</u> | <u>\$ 503,128</u> |

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the City recognized OPEB expense of \$45,651 (including \$593 recognized by WEDC). At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | City | | WEDC | | Total | |
|--|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | \$ 33,015 | \$ - | \$ 434 | \$ - | \$ 33,449 |
| Changes in assumptions and other inputs | 102,695 | 231,167 | 1,351 | 3,042 | 104,046 | 234,209 |
| Contributions subsequent to the measurement date | 13,726 | - | 181 | - | 13,907 | - |
| Total | <u>\$ 116,421</u> | <u>\$ 264,182</u> | <u>\$ 1,532</u> | <u>\$ 3,476</u> | <u>\$ 117,953</u> | <u>\$ 267,658</u> |

The \$13,907 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will reduce the Total OPEB liability during the year ending September 30, 2026. The other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal Year Ended Sept. 30: | City | WEDC | Total |
|-----------------------------------|---------------------|-------------------|---------------------|
| 2026 | \$ (26,306) | \$ (346) | \$ (26,652) |
| 2027 | (21,927) | (288) | (22,215) |
| 2028 | (29,077) | (383) | (29,460) |
| 2029 | (38,189) | (502) | (38,691) |
| 2023 | (38,702) | (510) | (39,212) |
| Thereafter | (7,286) | (96) | (7,382) |
| Total | <u>\$ (161,487)</u> | <u>\$ (2,125)</u> | <u>\$ (163,612)</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 11. NORTH TEXAS MUNICIPAL WATER DISTRICT

The North Texas Municipal Water District (the District) is a conservation and reclamation district and political subdivision of the State of Texas, created and functioning under Chapter 62, Acts of 1951, 52nd Legislature, Regular Session, as amended, originally compiled as Vernon's Article 8270-141 (the Act), pursuant to Article 16, Section 59 of the Texas Constitution. The District comprises all of the territory of its member cities, viz., Allen, Garland, Princeton, Plano, Mesquite, Wylie, Rockwall, Farmersville, McKinney, Richardson, Forney and Royse City (the "Member Cities"). The District was created for the purpose of providing a source of water supply for municipal, domestic and industrial use and for the treatment processing and transportation of such water to its Member Cities and to its other customers located in North Central Texas, all within the Dallas Standard Metropolitan Statistical Area.

Under the Act, including specifically Section 27 thereof, and under the Constitution and Statutes of the State of Texas, the District has broad powers to (1) impound, control, store, preserve, treat, transmit, and use storm and flood water, the water of rivers and streams and underground water, for irrigation, power and all other useful purposes and to supply water for municipal, domestic, power, industrial and commercial uses and purposes and all other beneficial uses and purposes; and (2) collect, transport, process, treat, dispose of, and control all municipal, domestic, industrial or commercial waste whether in fluid, solid or composite state, including specifically the control, abatement or reduction of all types of pollution. The City retains no ongoing financial interest equity investments and/or responsibilities for the District other than the contractual arrangements discussed more fully herein.

NOTE 12. MUDDY CREEK REGIONAL WASTEWATER SYSTEM

In May 1999, the Cities of Wylie and Murphy in Collin County entered into a contract with the District to provide for the acquisition, construction, improvement, operation, and maintenance of the Regional Muddy Creek Wastewater System (System) for the purpose of providing facilities to adequately receive, transport, treat, and dispose of wastewater. The District will own the System with Wylie and Murphy as the initial participants. The District will issue approximately \$20 million in bonds to construct this new facility. Budget calculations for operating costs and debt service for the System on the service commencement date is based on the following estimated flow ratio: City of Wylie – 2/3 and Murphy – 1/3. "Service Commencement Date" means the first date upon which the System is available to treat wastewater from the participants. Wylie's long-term commitment to the System's debt service component is approximately \$13.3 million.

The District will send each participant a letter detailing the annual requirement necessary to operate the System each year. The annual requirement budget will include an operation and maintenance component and a bond service component. The budgeting ratio described earlier is only valid for the first year of System operations. In subsequent years, budgets and year-end audits will be based on actual flow ratios. For example, if the flow measurements indicate that 60% of the flow is produced by Wylie and 40% by Murphy, then the next year's operating and debt service components would be allocated using a 60/40 split. If in the future, additional participants are added, then the flow ratios will be adjusted using the above method.

The contract with the District has a clause for "Credit for Payments Relating to the System. "This clause states: "Each participant shall be entitled to a credit in an amount equal to any funds advanced by such Participant with the approval of the District for land, engineering, construction or other costs related to the System and/or the financing thereof". All credits for advance made prior to the Service Commencement Date shall bear interest from the date of such advance at a rate equal to the net effective interest rate on the initial issue of the bonds hereunder. The City of Wylie has four such credits at this time. All credits for advances made prior to the Service Commencement Date shall be amortized over a period of twenty years, with such amortization to commence on October 1 of the Fiscal Year following the Service Commencement Date. At September 30, 2005, the City recorded \$3,188,849 as a restricted accounts receivable. This amount is being amortized over a twenty-year period commencing with fiscal year 2006. The amortization expense was \$231,235 for 2025, completing the amortization of the restricted accounts receivable as of September 30, 2025.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 13. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City periodically is a defendant in various lawsuits. At September 30, 2025, after consultation with the City's attorney, the City is not aware of any pending litigation.

As described in Note 8 above, the general revenues of the City are contingently liable for the \$985,000 payable in General Obligation Bonds which are currently outstanding and recorded as obligations of the Enterprise Fund.

The City contracts for garbage disposal with a third party. Under the terms of the agreement the City bills and collects the residential billing and remits that amount to the contracting party. The contractor bills the commercial customers and remits a franchise fee to the City based on total revenues received from the contract.

The Wylie Economic Development Corporation provides monetary incentives to companies to relocate within the City of Wylie. At September 30, 2025, these commitments totaled \$712,000.

NOTE 14. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City purchases commercial insurance to indemnify it in event of loss. For the past three years, settlements did not exceed coverage.

NOTE 15. TAX ABATEMENTS

The City enters into economic development agreements authorized under Chapter 380 of the Texas Local Government Code and Chapter 312 of the Texas Tax Code. These agreements are planning tools designed to stimulate economic activity, redevelopment, community improvement, and provide a return on investment for the community. These programs abate or rebate property and/or sales taxes and may include other incentive payments such as fee reductions or construction costs reimbursements. Economic development agreements are considered on a case-by-case basis by the City Council and generally contain recapture provisions which may require repayment or termination if recipients do not meet the required provisions of the economic incentives.

Other Economic Agreements

Chapter 380 of the Texas Local Government Code allows the City to provide grants for the purpose of promoting local economic development. These grants are based on a percentage of property and/or sales tax received by the City. For the fiscal year ending September 30, 2025, the City rebated \$37,032 in sales taxes and provided \$100,000 in incentive-based economic assistance.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 16. CONDENSED FINANCIAL INFORMATION FOR DISCRETELY PRESENTED COMPONENT UNIT

Following is selected condensed financial statement information for the fund basis financial statements of the Wylie Economic Development Corporation:

| <u>Balance Sheet</u> | <u>WEDC</u> |
|--|----------------------|
| Assets | |
| Cash and equivalents | \$ 11,149,856 |
| Receivables | 1,964,707 |
| Inventory | 15,994,176 |
| Prepays | <u>2,000</u> |
| Total Assets | <u>\$ 29,110,739</u> |
| Liabilities | |
| Accounts payable | \$ 512,291 |
| Accrued liabilities | <u>611,328</u> |
| Total Liabilities | <u>1,123,619</u> |
| Fund Balance | <u>27,987,120</u> |
| Total Liabilities and Fund Balance | <u>\$ 29,110,739</u> |
| <u>Statement of Revenues, Expenditures and Changes in Fund Balance</u> | <u>WEDC</u> |
| Revenues: | |
| Sales tax revenue | \$ 5,014,688 |
| Interest income | 363,587 |
| Miscellaneous income | <u>9,897</u> |
| Total Revenues | 5,388,172 |
| Expenditures: | |
| Expenditures | <u>13,000,490</u> |
| Other financing sources: | |
| Loss from sale of assets | <u>232,238</u> |
| Net change in fund balance | (579,580) |
| Fund balance 10/1/24 | <u>28,566,700</u> |
| Fund balance 9/30/25 | <u>\$ 27,987,120</u> |

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2025

NOTE 16. CONDENSED FINANCIAL INFORMATION FOR DISCRETELY PRESENTED COMPONENT UNIT – CONTINUED

Following are reconciliations between the government-wide financial statements and the fund basis financial statements for WEDC:

Reconciliation of fund balance to net position:

| | |
|--|---------------------|
| Total fund balance | \$ 27,987,120 |
| Deferred outflows - pensions, \$110,927 and OPEB, \$1,532 | 112,459 |
| Deferred inflows - pensions (\$21,578) and OPEB (\$3,476) | (25,054) |
| Payables for compensated absences | (79,303) |
| Accrued interest payable | (44,849) |
| Payable for loan principal, net pension liability and OPEB liability | <u>(21,285,931)</u> |
| Net position | <u>\$ 6,664,442</u> |

Reconciliation of change in fund balance to change in net position:

| | |
|---|-----------------------|
| Change in fund balance | \$ (579,580) |
| Change in payables for compensated absences | (14,973) |
| Change in accrued interest payable | (17,183) |
| Net effect of net pension and OPEB activity | (23,209) |
| Issuance of debt | (6,800,500) |
| Payment of loan principal | <u>625,254</u> |
| Change in net position | <u>\$ (6,810,191)</u> |

NOTE 17. LAND ACQUISITION

The WEDC owns real property with a carrying value of \$15,994,176 as of September 30, 2025. This property is recorded and classified as inventory as it is held for resale and as an incentive to attract businesses.



REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WYLIE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-10

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|--------------------------------|------------------|---------------|---------------|---|
| | Original | Final | Actual Amount | |
| REVENUES | | | | |
| Ad valorem taxes | \$ 35,230,839 | \$ 35,230,839 | \$ 35,100,024 | \$ (130,815) |
| Non-property taxes | 10,063,234 | 10,063,234 | 10,114,724 | 51,490 |
| Franchise fees | 2,955,800 | 2,955,800 | 2,946,374 | (9,426) |
| Licenses and permits | 1,046,000 | 1,046,000 | 899,363 | (146,637) |
| Intergovernmental | 5,038,026 | 5,103,407 | 3,811,247 | (1,292,160) |
| Services fees | 6,459,688 | 6,459,688 | 6,749,997 | 290,309 |
| Court fees | 350,750 | 350,750 | 512,572 | 161,822 |
| Interest income | 1,522,800 | 1,522,800 | 1,106,876 | (415,924) |
| Miscellaneous income | 300,500 | 330,416 | 324,794 | (5,622) |
| Total revenues | 62,967,637 | 63,062,934 | 61,565,971 | (1,496,963) |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| City council | 83,048 | 94,360 | 62,349 | 32,011 |
| City manager | 1,453,815 | 1,472,955 | 1,431,657 | 41,298 |
| City secretary | 482,614 | 505,635 | 485,439 | 20,196 |
| City attorney | 170,000 | 320,000 | 324,673 | (4,673) |
| Finance | 1,507,275 | 1,524,786 | 1,435,444 | 89,342 |
| Building and fleet maintenance | 1,461,644 | 1,461,529 | 1,439,995 | 21,534 |
| Municipal court | 720,968 | 724,336 | 696,027 | 28,309 |
| Human resources | 976,654 | 998,662 | 916,285 | 82,377 |
| Purchasing | 364,229 | 365,027 | 349,843 | 15,184 |
| Information technology | 2,480,643 | 2,505,099 | 2,454,576 | 50,523 |
| Combined services/general | 6,666,860 | 6,460,531 | 5,774,561 | 685,970 |
| Total general government | 16,367,750 | 16,432,920 | 15,370,849 | 1,062,071 |
| Public safety | | | | |
| Police | 17,073,286 | 17,512,573 | 17,724,303 | (211,730) |
| Fire | 14,747,531 | 14,779,994 | 14,782,390 | (2,396) |
| Emergency communications | 4,518,919 | 4,481,739 | 2,698,172 | 1,783,567 |
| Animal control | 5,075,382 | 5,598,770 | 5,209,434 | 389,336 |
| Total public safety | 41,415,118 | 42,373,076 | 40,414,299 | 1,958,777 |
| Urban development | | | | |
| Planning | 431,938 | 445,316 | 425,061 | 20,255 |
| Building inspection | 594,422 | 576,329 | 531,559 | 44,770 |
| Code enforcement | 448,938 | 455,047 | 435,226 | 19,821 |
| Total urban development | 1,475,298 | 1,476,692 | 1,391,846 | 84,846 |
| Streets | | | | |
| Streets | 5,840,023 | 5,975,987 | 5,286,193 | 689,794 |
| Total streets | 5,840,023 | 5,975,987 | 5,286,193 | 689,794 |

CITY OF WYLIE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-10
(CONCLUDED)

| | | | | |
|---|----------------------|----------------------|----------------------|---------------------|
| Community service | | | | |
| Parks | 2,382,994 | 2,598,404 | 2,421,398 | 177,006 |
| Library | 2,760,523 | 2,796,971 | 2,758,743 | 38,228 |
| Total community service | 5,143,517 | 5,395,375 | 5,180,141 | 215,234 |
| Debt Service | | | | |
| Principal | 32,000 | 41,737 | 55,882 | (14,145) |
| Interest | 6,000 | - | 2,302 | (2,302) |
| Total debt service | 38,000 | 41,737 | 58,184 | (16,447) |
| Total expenditures | 70,279,706 | 71,695,787 | 67,701,512 | 3,994,275 |
| Excess (deficiency) of revenues over expenditures | (7,312,069) | (8,632,853) | (6,135,541) | 2,497,312 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 2,755,410 | 2,755,410 | 2,755,410 | - |
| Insurance recovery | - | 509,887 | 693,384 | 183,497 |
| Proceeds from sale of property | - | - | 104,674 | 104,674 |
| Total other financing sources (uses) | 2,755,410 | 3,265,297 | 3,553,468 | 288,171 |
| Net change in fund balances | (4,556,659) | (5,367,556) | (2,582,073) | 2,785,483 |
| Fund balances, October 1 | 27,349,896 | 27,349,896 | 27,349,896 | - |
| Fund balances, September 30 | <u>\$ 22,793,237</u> | <u>\$ 21,982,340</u> | <u>\$ 24,767,823</u> | <u>\$ 2,785,483</u> |

**CITY OF WYLIE, TEXAS
NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The City follows the following procedures in establishing the budgetary date reflected in the financial statements:

1. Public hearings are conducted to obtain taxpayer comments.
2. Prior to October 1, the budget is legally enacted through passage of an ordinance.
3. The City Manager is authorized to transfer budgeted amounts between programs within a department; however, any revisions between departments, or that alter the total expenditures of any fund must be approved by the City Council. Therefore, the department level is the legal level of control.
4. Budgeted amounts are as originally adopted or as amended by the City Council. During 2025, individual amendments were not material in relation to the original appropriations. All budget appropriations automatically lapse at year-end.
5. Formal budgetary integration is employed as a management control device during the year. The legally adopted budget is adopted on a basis consistent with generally accepted accounting principles.
6. During the fiscal year ended September 30, 2025, expenditures exceeded appropriations as follows:
 - City Attorney (\$4,673)
 - Police (\$211,730)
 - Fire (\$2,396)



CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT YEARS
(UNAUDITED)

| | Measurement Year 2015 | Measurement Year 2016 | Measurement Year 2017 |
|--|-----------------------------|-----------------------------|-----------------------------|
| Total pension liability: | | | |
| Service cost | \$ 2,884,478 | \$ - | \$ 3,534,169 |
| Interest | 3,586,805 | 3,725,815 | 4,298,623 |
| Changes of benefit terms | - | - | - |
| Difference between expected and actual experience | 215,566 | 4,180,949 | 404,285 |
| Change in assumptions | (245,250) | - | - |
| Benefit payments, including refunds of employee contributions | (999,126) | (1,085,194) | (1,290,431) |
| Net change in total pension liability | 5,442,473 | 6,821,570 | 6,946,646 |
| Total pension liability - beginning | 50,297,389 | 55,739,862 | 62,561,432 |
| Total pension liability - ending (a) | 55,739,862 | 62,561,432 | 69,508,078 |
| Plan fiduciary net position: | | | |
| Contributions - employer | 2,291,479 | 2,630,201 | 2,978,969 |
| Contributions - employee | 1,149,849 | 1,274,657 | 1,392,972 |
| Net investment income | 58,730 | 2,858,337 | 6,646,053 |
| Benefit payments, including refunds of employee contributions | (999,126) | (1,085,194) | (1,290,431) |
| Administrative expense | (35,762) | (32,250) | (34,403) |
| Other | (1,766) | (1,738) | (1,744) |
| Net change in plan fiduciary net position | 2,463,404 | 5,644,013 | 9,691,416 |
| Plan fiduciary net position - beginning | 39,789,882 | 42,253,286 | 47,897,299 |
| Plan fiduciary net position - ending (b) | 42,253,286 | 47,897,299 | 57,588,715 |
| Net pension liability - ending (a) - (b) | \$ 13,486,576 | \$ 14,664,133 | \$ 11,919,363 |
| Plan fiduciary net position as a percentage of total pension liability | 75.80% | 76.56% | 82.85% |
| Covered payroll | \$ 16,426,414 | \$ 18,184,351 | \$ 19,887,590 |
| Net pension liability as a percentage of covered payroll | 82.10% | 80.64% | 59.93% |

Note: Ten years of data is presented in accordance with GASB #68, paragraph 138.

EXHIBIT A-11

| Measurement Year 2018 | Measurement Year 2019 | Measurement Year 2020 | Measurement Year 2021 | Measurement Year 2022 | Measurement Year 2023 | Measurement Year 2024 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| \$ 3,732,706 | \$ 3,856,949 | \$ 4,164,056 | \$ 4,267,960 | \$ 4,679,641 | \$ 5,218,765 | \$ 6,490,108 |
| 4,761,659 | 5,258,675 | 5,818,955 | 6,315,835 | 6,808,244 | 7,350,172 | 8,085,649 |
| - | - | - | - | - | (1,057,583) | - |
| 577,776 | 524,371 | (321,331) | (439,930) | 628,699 | 1,257,257 | 3,971,473 |
| - | 406,608 | - | - | - | (259,608) | - |
| (1,662,660) | (1,879,475) | (1,919,943) | (2,784,954) | (3,324,552) | (3,275,461) | (3,337,152) |
| 7,409,481 | 8,167,128 | 7,741,737 | 7,358,911 | 8,792,032 | 9,233,542 | 15,210,078 |
| 69,508,078 | 76,917,559 | 85,084,687 | 92,826,424 | 100,185,335 | 108,977,367 | 118,210,909 |
| 76,917,559 | 85,084,687 | 92,826,424 | 100,185,335 | 108,977,367 | 118,210,909 | 133,420,987 |
| 3,142,231 | 3,287,746 | 3,479,670 | 3,678,159 | 4,019,003 | 4,468,567 | 5,391,192 |
| 1,470,396 | 1,538,384 | 1,627,099 | 1,668,335 | 1,829,005 | 2,048,348 | 2,506,870 |
| (1,728,139) | 9,105,849 | 5,384,137 | 10,362,682 | (6,745,606) | 10,214,786 | 10,565,359 |
| (1,662,660) | (1,879,475) | (1,919,943) | (2,784,954) | (3,324,552) | (3,275,461) | (3,337,152) |
| (33,340) | (51,343) | (34,763) | (47,839) | (58,231) | (64,777) | (67,549) |
| (1,741) | (1,542) | (1,356) | 327 | 69,487 | (452) | (1,580) |
| 1,186,747 | 11,999,619 | 8,534,844 | 12,876,710 | (4,210,894) | 13,391,011 | 15,057,140 |
| 57,588,715 | 58,775,462 | 70,775,081 | 79,309,925 | 92,186,635 | 87,975,741 | 101,366,752 |
| 58,775,462 | 70,775,081 | 79,309,925 | 92,186,635 | 87,975,741 | 101,366,752 | 116,423,892 |
| \$ 18,142,097 | \$ 14,309,606 | \$ 13,516,499 | \$ 7,998,700 | \$ 21,001,626 | \$ 16,844,157 | \$ 16,997,095 |
| 76.41% | 83.18% | 85.44% | 92.02% | 80.73% | 85.75% | 87.26% |
| \$ 21,008,953 | \$ 21,977,303 | \$ 23,236,919 | \$ 23,830,037 | \$ 26,128,649 | \$ 29,138,830 | \$ 34,818,176 |
| 86.35% | 65.11% | 58.17% | 33.57% | 80.38% | 57.81% | 48.82% |

**CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

| | Fiscal Year 2016 | Fiscal Year 2017 | Fiscal Year 2018 |
|--|---------------------|---------------------|---------------------|
| Actuarially determined contribution | \$ 2,611,189 | \$ 2,924,821 | \$ 3,144,978 |
| Contribution in relation to the actuarially determined contribution | 2,611,189 | 2,924,821 | 3,144,978 |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - |
| Covered payroll | \$ 18,212,187 | \$ 19,547,995 | \$ 20,843,290 |
| Contributions as a percentage of covered payroll | 14.34% | 14.96% | 15.09% |

Note: GASB #68, paragraph 81.2.b requires that the data in this schedule be presented as of the City's fiscal year as opposed to the time period covered by the measurement date.

Note: Ten years of data is presented in accordance with GASB #68, paragraph 138.

Notes to Schedule:

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|-------------------------------|---|
| Actuarial cost method | Entry age normal |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | 22 years |
| Asset Valuation Method | 10-year smoothed market; 12% soft corridor |
| Inflation | 2.50% |
| Salary increases | 3.60% to 11.85% including inflation |
| Investment rate of return | 6.75% |
| Retirement age | Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022. |
| Mortality | Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% Public Safety Table used for males and the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 |
| Other information | Adopted 70% non-retroactive repeating COLA Adopted buy-back provision. |

EXHIBIT A-12

| Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 | Fiscal Year 2025 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 3,283,399 | \$ 3,359,419 | \$ 3,596,280 | \$ 3,958,173 | \$ 4,410,196 | \$ 5,047,193 | \$ 5,990,378 |
| <u>3,283,399</u> | <u>3,359,419</u> | <u>3,596,280</u> | <u>3,958,173</u> | <u>4,410,196</u> | <u>5,047,193</u> | <u>5,990,378</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 21,773,201 | \$ 22,277,304 | 23,369,269 | 25,796,021 | 28,452,877 | 32,562,535 | 38,163,097 |
| 15.08% | 15.08% | 15.39% | 15.34% | 15.50% | 15.50% | 15.70% |

CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST EIGHT MEASUREMENT YEARS (UNAUDITED)

EXHIBIT A-13

| | Measurement Year 2017 | Measurement Year 2018 | Measurement Year 2019 | Measurement Year 2020 | Measurement Year 2021 | Measurement Year 2022 | Measurement Year 2023 | Measurement Year 2024 |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Total OPEB liability: | | | | | | | | |
| Charges for the year | | | | | | | | |
| Service cost | \$ 27,859 | \$ 35,710 | \$ 30,768 | \$ 44,150 | \$ 57,192 | \$ 67,934 | \$ 32,053 | \$ 45,264 |
| Interest | 13,862 | 14,885 | 16,242 | 15,686 | 14,575 | 14,894 | 21,890 | 23,303 |
| Changes of benefit terms | - | - | - | - | - | - | - | - |
| Difference between expected and actual experience | - | (22,724) | (15,356) | (6,015) | (14,293) | (5,930) | (1,540) | (13,399) |
| Change in assumptions | 39,365 | (35,164) | 96,541 | 102,727 | 26,689 | (316,876) | 31,396 | (37,556) |
| Benefit payments | (1,990) | (2,101) | (2,198) | (2,324) | (7,149) | (10,451) | (11,656) | (13,927) |
| Net change in total OPEB liability | 79,096 | (9,394) | 125,997 | 154,224 | 77,014 | (250,429) | 72,143 | 3,685 |
| Total OPEB liability - beginning | 353,798 | 432,894 | 423,500 | 549,497 | 703,721 | 780,735 | 530,306 | 602,449 |
| Total OPEB liability - ending | <u>\$ 432,894</u> | <u>\$ 423,500</u> | <u>\$ 549,497</u> | <u>\$ 703,721</u> | <u>\$ 780,735</u> | <u>\$ 530,306</u> | <u>\$ 602,449</u> | <u>\$ 606,134</u> |
| Covered-employee payroll | \$ 19,887,590 | \$ 21,008,953 | \$ 21,977,303 | \$ 23,236,919 | \$ 23,830,037 | \$ 26,128,649 | \$ 29,138,830 | \$ 34,818,176 |
| Total OPEB liability as a percentage of covered-employee payroll | 2.18% | 2.02% | 2.50% | 3.03% | 3.28% | 2.03% | 2.07% | 1.74% |

Note: Only eight years of data is presented in accordance with GASB #75. Additional years' information will be displayed as it becomes available.

The TMRS Supplementary Death Benefit Fund (SDBF) is considered to be an unfunded OPEB plan (there are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan); therefore, no plan fiduciary net position and related ratios are reported in the above schedule.

**CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF OPEB CONTRIBUTIONS
LAST EIGHT FISCAL YEARS
(UNAUDITED)**

EXHIBIT A-14

| | Fiscal Year 2018 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 | Fiscal Year 2025 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Actuarially determined contribution | \$ 2,086 | \$ 2,160 | \$ 2,228 | \$ 2,337 | 2,580 | 5,101 | 5,617 | 6,417 |
| Contributions in relation to the actuarially determined contribution | 2,086 | 2,160 | 2,228 | 2,337 | 2,580 | 5,101 | 5,617 | 6,417 |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered-employee payroll | \$ 20,843,290 | \$ 21,773,201 | \$ 22,277,304 | \$ 23,369,269 | 25,796,021 | 28,452,877 | 32,562,535 | 38,163,097 |
| Contributions as a percentage of covered-employee payroll | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.02% | 0.02% | 0.02% |

Note: GASB #75, paragraph 57 requires that the data in this schedule be presented as of the City's fiscal year as opposed to the time period covered by the measurement date.

Note: Only eight years of data is presented in accordance with GASB #75. Additional years' information will be displayed as it becomes available.

The TMRS Supplementary Death Benefit Fund (SDBF) is considered to be an unfunded OPEB plan (there are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan).



**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
GENERAL OBLIGATION DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT A-15

| | Budgeted Amounts | | | Variance with Final Budget - |
|-----------------------------|------------------|--------------|--------------|---------------------------------|
| | Original | Final | Actual | Positive (Negative) |
| REVENUES | | | | |
| Ad valorem taxes | \$ 9,889,057 | \$ 9,889,057 | \$ 9,851,013 | \$ (38,044) |
| Interest income | 90,000 | 90,000 | 57,883 | (32,117) |
| Total revenues | 9,979,057 | 9,979,057 | 9,908,896 | (70,161) |
| EXPENDITURES | | | | |
| Debt service | | | | |
| Principal | 8,065,000 | 8,065,000 | 8,065,000 | - |
| Interest and fiscal charges | 2,483,987 | 2,483,987 | 2,474,438 | 9,549 |
| Total debt service | 10,548,987 | 10,548,987 | 10,539,438 | 9,549 |
| Net change in fund balances | (569,930) | (569,930) | (630,542) | (60,612) |
| Fund balances, October 1 | 880,606 | 880,606 | 880,606 | - |
| Fund balances, September 30 | \$ 310,676 | \$ 310,676 | \$ 250,064 | \$ (60,612) |

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

4B SALES TAX REVENUE FUND

Accounts for sales tax monies specifically restricted for promoting economic development within the City by developing, implementing, providing and financing park and recreation projects.

PARKS ACQUISITION AND IMPROVEMENT FUND

Accounts for the development and improvement of City Parks.

FIRE TRAINING CENTER FUND

Accounts for First Responder fees specifically committed for the construction of the Fire Training Center.

FIRE DEVELOPMENT FEES FUND

Accounts for contributions specifically committed for use of the fire department.

MUNICIPAL COURT FEES FUND

Accounts for court fines specifically restricted for additions/improvements for municipal courts.

MUNICIPAL COURT TECHNOLOGY FUND

Accounts for court fines specifically restricted for additions/improvements in court technology.

MUNICIPAL COURT BUILDING SECURITY FUND

Accounts for court fines specifically restricted for additions/improvements in court building security.

HOTEL TAX FUND

Accounts for occupancy taxes charged to hotels.

FEDERAL SEIZURE FUND

Accounts for the City's share of forfeiture proceeds at the federal level and is restricted for law enforcement additions/improvements only.

JUDICIAL EFFICIENCY FUND

Accounts for court fines specifically restricted to improving the efficiency of the administration of justice.

TRUANCY COURT FUND

Accounts for court fines restricted for the efficiency of Juvenile Court truancy cases.

MUNICIPAL JUDICIAL FUND

Accounts for court fines restricted for the efficiency in municipal court.

LOCAL YOUTH DIVERSION FUND

Accounts for fines restricted for juvenile case manager services. Designed to reduce the number of juvenile referrals to court .

DEBT SERVICE FUNDS

4B DEBT SERVICE FUND 2005

Accounts for the accumulation of resources to be used for the payment of principal and interest on the 4B Sales Tax Revenue Bonds – Series 2005.

CITY OF WYLIE, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|-------------------------|--|-------------------------|-----------------------------|-------------------------|-------------------------------|---|
| | 4B Sales Tax Revenue | Park Acquisition and Improvement | Fire Training Center | Fire Development Fees | Municipal Court Fees | Municipal Court Technology | Municipal Court Building Security |
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 5,032,065 | \$ 958,345 | \$ 217,748 | \$ 1,330,373 | \$ 9,716 | \$ 36,688 | \$ 43,279 |
| Receivables: (net of allowances for uncollectibles) | | | | | | | |
| Other | 25,705 | - | 3,919 | - | - | - | - |
| Sales tax | 855,707 | - | - | - | - | - | - |
| Total assets | \$ 5,913,477 | \$ 958,345 | \$ 221,667 | \$ 1,330,373 | \$ 9,716 | \$ 36,688 | \$ 43,279 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Accounts payable | \$ 88,905 | \$ - | \$ 753 | \$ - | \$ - | \$ - | \$ - |
| Other payables and accruals | 240,640 | 2,328 | - | - | - | - | - |
| Unearned revenue | 47,813 | - | - | - | - | - | - |
| Total liabilities | 377,358 | 2,328 | 753 | - | - | - | - |
| FUND BALANCES | | | | | | | |
| Restricted | | | | | | | |
| Debt service | - | - | - | - | - | - | - |
| Economic development | 5,536,119 | - | - | - | - | - | - |
| Municipal court | - | - | - | - | 9,716 | 36,688 | 43,279 |
| Tourism | - | - | - | - | - | - | - |
| Law enforcement | - | - | - | - | - | - | - |
| Committed | | | | | | | |
| Park acquisition and improvement | - | 956,017 | - | - | - | - | - |
| Fire training | - | - | 220,914 | - | - | - | - |
| Fire development | - | - | - | 1,330,373 | - | - | - |
| Total fund balances | 5,536,119 | 956,017 | 220,914 | 1,330,373 | 9,716 | 36,688 | 43,279 |
| Total liabilities and fund balances | \$ 5,913,477 | \$ 958,345 | \$ 221,667 | \$ 1,330,373 | \$ 9,716 | \$ 36,688 | \$ 43,279 |

EXHIBIT B-1

| DEBT SERVICE FUNDS | | | | | | | |
|--------------------|-----------------|---------------------|------------------|--------------------|-----------------------|----------------------|-----------------------------------|
| Hotel Tax | Federal Seizure | Judicial Efficiency | Truancy Court | Municipal Judicial | Local Youth Diversion | 4B Debt Service 2005 | Total Nonmajor Governmental Funds |
| \$ 861,395 | \$ 829 | \$ 16,247 | \$ 31,411 | \$ 1,180 | \$ 7,330 | \$ 17,402 | \$ 8,564,008 |
| 100,140 | - | - | - | - | - | - | 129,764 |
| - | - | - | - | - | - | - | 855,707 |
| <u>\$ 961,535</u> | <u>\$ 829</u> | <u>\$ 16,247</u> | <u>\$ 31,411</u> | <u>\$ 1,180</u> | <u>\$ 7,330</u> | <u>\$ 17,402</u> | <u>\$ 9,549,479</u> |
| \$ 9,619 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 99,277 |
| 1,641 | - | - | - | - | - | - | 244,609 |
| - | - | - | - | - | - | - | 47,813 |
| <u>11,260</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>391,699</u> |
| - | - | - | - | - | - | 17,402 | 17,402 |
| - | - | - | - | - | - | - | 5,536,119 |
| - | - | 16,247 | 31,411 | 1,180 | 7,330 | - | 145,851 |
| 950,275 | - | - | - | - | - | - | 950,275 |
| - | 829 | - | - | - | - | - | 829 |
| - | - | - | - | - | - | - | 956,017 |
| - | - | - | - | - | - | - | 220,914 |
| - | - | - | - | - | - | - | 1,330,373 |
| <u>950,275</u> | <u>829</u> | <u>16,247</u> | <u>31,411</u> | <u>1,180</u> | <u>7,330</u> | <u>17,402</u> | <u>9,157,780</u> |
| <u>\$ 961,535</u> | <u>\$ 829</u> | <u>\$ 16,247</u> | <u>\$ 31,411</u> | <u>\$ 1,180</u> | <u>\$ 7,330</u> | <u>\$ 17,402</u> | <u>\$ 9,549,479</u> |

CITY OF WYLIE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| | SPECIAL REVENUE FUNDS | | | | | | |
|--|-------------------------|---|-------------------------|-----------------------------|-------------------------|----------------------------------|---|
| | 4B Sales Tax Revenue | Park Acquisition and Improvement | Fire Training Center | Fire Development Fees | Municipal Court Fees | Municipal Court Technology | Municipal Court Building Security |
| REVENUES | | | | | | | |
| Sales taxes | \$ 5,014,688 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | 76,494 | - | - | - | - |
| Service fees | 1,268,996 | - | - | - | - | - | - |
| Court fees | - | - | - | - | 9,676 | 7,639 | 9,326 |
| Development fees | - | 100,000 | - | 97,399 | - | - | - |
| Interest income | 174,747 | 28,465 | 14,615 | 40,986 | 40 | 1,161 | 1,326 |
| Miscellaneous income | 39,578 | 36,358 | - | - | - | - | - |
| Total revenues | <u>6,498,009</u> | <u>164,823</u> | <u>91,109</u> | <u>138,385</u> | <u>9,716</u> | <u>8,800</u> | <u>10,652</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | - | - | 320,714 | 22,140 | - | 3,909 | 4,718 |
| Community service | 6,698,348 | 58,498 | - | - | - | - | - |
| Debt service | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - | - |
| Total expenditures | <u>6,698,348</u> | <u>58,498</u> | <u>320,714</u> | <u>22,140</u> | <u>-</u> | <u>3,909</u> | <u>4,718</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(200,339)</u> | <u>106,325</u> | <u>(229,605)</u> | <u>116,245</u> | <u>9,716</u> | <u>4,891</u> | <u>5,934</u> |
| Other financing sources (uses) | | | | | | | |
| Insurance recoveries | 39,441 | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | <u>(390,775)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(351,334)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (551,673) | 106,325 | (229,605) | 116,245 | 9,716 | 4,891 | 5,934 |
| Fund balances October 1, 2024 | <u>6,087,792</u> | <u>849,692</u> | <u>450,519</u> | <u>1,214,128</u> | <u>-</u> | <u>31,797</u> | <u>37,345</u> |
| Fund balances September 30, 2025 | <u>\$ 5,536,119</u> | <u>\$ 956,017</u> | <u>\$ 220,914</u> | <u>\$ 1,330,373</u> | <u>\$ 9,716</u> | <u>\$ 36,688</u> | <u>\$ 43,279</u> |

EXHIBIT B-2

| DEBT SERVICE FUND | | | | | | | |
|-------------------|-----------------|---------------------|---------------|--------------------|-----------------------|----------------------|-----------------------------------|
| Hotel Tax | Federal Seizure | Judicial Efficiency | Truancy Court | Municipal Judicial | Local Youth Diversion | 4B Debt Service 2005 | Total Nonmajor Governmental Funds |
| \$ 264,791 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,279,479 |
| - | - | - | - | - | - | - | 76,494 |
| - | - | - | - | - | - | - | 1,268,996 |
| - | - | 4,066 | 3,500 | 296 | 3,600 | - | 38,103 |
| - | - | - | - | - | - | - | 197,399 |
| 27,531 | - | 438 | 937 | 32 | 188 | 5,355 | 295,821 |
| 2,038 | - | - | - | - | - | - | 77,974 |
| 294,360 | - | 4,504 | 4,437 | 328 | 3,788 | 5,355 | 7,234,266 |
| - | - | - | - | - | - | - | 351,481 |
| 212,981 | - | - | - | - | - | - | 6,969,827 |
| - | - | - | - | - | - | 385,000 | 385,000 |
| - | - | - | - | - | - | 5,775 | 5,775 |
| 212,981 | - | - | - | - | - | 390,775 | 7,712,083 |
| 81,379 | - | 4,504 | 4,437 | 328 | 3,788 | (385,420) | (477,817) |
| - | - | - | - | - | - | - | 39,441 |
| - | - | - | - | - | - | 390,775 | 390,775 |
| (36,000) | - | - | - | - | - | - | (426,775) |
| (36,000) | - | - | - | - | - | 390,775 | 3,441 |
| 45,379 | - | 4,504 | 4,437 | 328 | 3,788 | 5,355 | (474,376) |
| 904,896 | 829 | 11,743 | 26,974 | 852 | 3,542 | 12,047 | 9,632,156 |
| \$ 950,275 | \$ 829 | \$ 16,247 | \$ 31,411 | \$ 1,180 | \$ 7,330 | \$ 17,402 | \$ 9,157,780 |

CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
4B SALES TAX REVENUE FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT C-1

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Sales taxes | \$ 4,990,217 | \$ 4,990,217 | \$ 5,014,688 | \$ 24,471 |
| Service fees | 945,000 | 945,000 | 1,268,996 | 323,996 |
| Interest income | 234,000 | 234,000 | 174,747 | (59,253) |
| Miscellaneous income | 45,275 | 45,275 | 39,578 | (5,697) |
| Total revenues | 6,214,492 | 6,214,492 | 6,498,009 | 283,517 |
| EXPENDITURES | | | | |
| Current | | | | |
| Community service | | | | |
| 4B Parks | 4,519,282 | 4,783,893 | 2,837,265 | 1,946,628 |
| 4B Brown House | 614,030 | 616,160 | 440,280 | 175,880 |
| 4B Recreation | 3,695,459 | 3,710,290 | 3,420,803 | 289,487 |
| Total community service | 8,828,771 | 9,110,343 | 6,698,348 | 2,411,995 |
| Total expenditures | 8,828,771 | 9,110,343 | 6,698,348 | 2,411,995 |
| Excess (deficiency) of revenues over (under) expenditures | (2,614,279) | (2,895,851) | (200,339) | 2,695,512 |
| Other financing sources (uses) | | | | |
| Insurance recovery | - | 67,758 | 39,441 | (28,317) |
| Transfers out | (390,775) | (390,775) | (390,775) | - |
| Total other financing sources (uses) | (390,775) | (323,017) | (351,334) | (28,317) |
| Net change in fund balances | (3,005,054) | (3,218,868) | (551,673) | 2,667,195 |
| Fund balances, October 1 | 6,087,792 | 6,087,792 | 6,087,792 | - |
| Fund balances, September 30 | \$ 3,082,738 | \$ 2,868,924 | \$ 5,536,119 | \$ 2,667,195 |

CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
PARK ACQUISITION AND IMPROVEMENT
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT C-2

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------|---------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Development fees | \$ 178,000 | \$ 178,000 | \$ 100,000 | \$ (78,000) |
| Interest income | 30,000 | 30,000 | 28,465 | (1,535) |
| Miscellaneous income | - | - | 36,358 | 36,358 |
| Total revenues | 208,000 | 208,000 | 164,823 | (43,177) |
| EXPENDITURES | | | | |
| Current | | | | |
| Community service | | | | |
| Park acquisition - west zone | - | 75,000 | 22,140 | 52,860 |
| Park acquisition - central zone | 45,000 | 45,000 | 36,358 | 8,642 |
| Total expenditures | 45,000 | 120,000 | 58,498 | 61,502 |
| Net change in fund balances | 163,000 | 88,000 | 106,325 | 18,325 |
| Fund balances, October 1 | 849,692 | 849,692 | 849,692 | - |
| Fund balances, September 30 | <u>\$ 1,012,692</u> | <u>\$ 937,692</u> | <u>\$ 956,017</u> | <u>\$ 18,325</u> |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE TRAINING CENTER
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-3

| | Budgeted Amounts | | | Variance with Final Budget Positive Negative |
|--|------------------|-------------|------------|---|
| | Original | Final | Actual | (Negative) |
| REVENUES | | | | |
| Licenses and permits | \$ 40,000 | \$ 40,000 | \$ 76,494 | \$ 36,494 |
| Interest income | 12,000 | 12,000 | 14,615 | 2,615 |
| Total revenues | 52,000 | 52,000 | 91,109 | 39,109 |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | | | | |
| Fire training center | 521,001 | 521,001 | 320,714 | 200,287 |
| Total public safety | 521,001 | 521,001 | 320,714 | 200,287 |
| Excess (deficiency) of revenues over (under) expenditures | (469,001) | (469,001) | (229,605) | 239,396 |
| Other financing sources | | | | |
| Transfer in | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balances | (469,001) | (469,001) | (229,605) | 239,396 |
| Fund balances, October 1 | 450,519 | 450,519 | 450,519 | - |
| Fund balances, September 30 | \$ (18,482) | \$ (18,482) | \$ 220,914 | \$ 239,396 |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE DEVELOPMENT FEES
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-4

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Interest income | \$ 51,600 | \$ 51,600 | \$ 40,986 | \$ (10,614) |
| Development fees | 150,000 | 150,000 | 97,399 | (52,601) |
| Total revenues | 201,600 | 201,600 | 138,385 | (63,215) |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | | | | |
| Fire development | 55,000 | 65,000 | 22,140 | 42,860 |
| Total public safety | 55,000 | 65,000 | 22,140 | 42,860 |
| Excess (deficiency) of revenues over (under) expenditures | 146,600 | 136,600 | 116,245 | (20,355) |
| Other financing uses | | | | |
| Transfers out | - | - | - | - |
| Total other financing uses | - | - | - | - |
| Net change in fund balances | 146,600 | 136,600 | 116,245 | (20,355) |
| Fund balances, October 1 | 1,214,128 | 1,214,128 | 1,214,128 | - |
| Fund balances, September 30 | <u>\$ 1,360,728</u> | <u>\$ 1,350,728</u> | <u>\$ 1,330,373</u> | <u>\$ (20,355)</u> |

CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT FEES FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT C-5

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|-------------|-----------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Court fees | \$ - | \$ - | \$ 9,676 | \$ 9,676 |
| Interest income | - | - | 40 | 40 |
| Total revenues | - | - | 9,716 | 9,716 |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | - | - | - | - |
| Total public safety | - | - | - | - |
| Net change in fund balances | - | - | 9,716 | 9,716 |
| Fund balances, October 1 | - | - | - | - |
| Fund balances, September 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,716</u> | <u>\$ 9,716</u> |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-6

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Court fees | \$ 8,000 | \$ 8,000 | \$ 7,639 | \$ (361) |
| Interest income | 1,140 | 1,140 | 1,161 | 21 |
| Total revenues | 9,140 | 9,140 | 8,800 | (340) |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | 3,000 | 8,400 | 3,909 | 4,491 |
| Total public safety | 3,000 | 8,400 | 3,909 | 4,491 |
| Net change in fund balances | 6,140 | 740 | 4,891 | 4,151 |
| Fund balances, October 1 | 31,797 | 31,797 | 31,797 | - |
| Fund balances, September 30 | \$ 37,937 | \$ 32,537 | \$ 36,688 | \$ 4,151 |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT BUILDING SECURITY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-7

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Court fees | \$ 10,000 | \$ 10,000 | \$ 9,326 | \$ (674) |
| Interest income | 1,200 | 1,200 | 1,326 | 126 |
| Total revenues | 11,200 | 11,200 | 10,652 | (548) |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | 9,250 | 9,250 | 4,718 | 4,532 |
| Total public safety | 9,250 | 9,250 | 4,718 | 4,532 |
| Net change in fund balances | 1,950 | 1,950 | 5,934 | 3,984 |
| Fund balances, October 1 | 37,345 | 37,345 | 37,345 | - |
| Fund balances, September 30 | \$ 39,295 | \$ 39,295 | \$ 43,279 | \$ 3,984 |

CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
HOTEL TAX FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT C-8

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Sales taxes | \$ 240,000 | \$ 240,000 | \$ 264,791 | \$ 24,791 |
| Interest income | 31,200 | 31,200 | 27,531 | (3,669) |
| Miscellaneous income | - | - | 2,038 | 2,038 |
| Total revenues | 271,200 | 271,200 | 294,360 | 23,160 |
| EXPENDITURES | | | | |
| Current | | | | |
| Community service | 193,096 | 229,924 | 212,981 | 16,943 |
| Total expenditures | 193,096 | 229,924 | 212,981 | 16,943 |
| Excess of revenues over expenditures | 78,104 | 41,276 | 81,379 | 40,103 |
| Other financing uses | | | | |
| Transfers out | (36,000) | (36,000) | (36,000) | - |
| Total other financing uses | (36,000) | (36,000) | (36,000) | - |
| Net change in fund balances | 42,104 | 5,276 | 45,379 | 40,103 |
| Fund balances, October 1 | 904,896 | 904,896 | 904,896 | - |
| Fund balances, September 30 | \$ 947,000 | \$ 910,172 | \$ 950,275 | \$ 40,103 |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FEDERAL SEIZURE FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-9

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|--------|--------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Miscellaneous income | \$ - | \$ - | \$ - | \$ - |
| Total revenues | - | - | - | - |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | - | - | - | - |
| Total public safety | - | - | - | - |
| Net change in fund balances | - | - | - | - |
| Fund balances, October 1 | 829 | 829 | 829 | - |
| Fund balances, September 30 | \$ 829 | \$ 829 | \$ 829 | \$ - |

CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
JUDICIAL EFFICIENCY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT C-10

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Court fees | \$ 2,000 | \$ 2,000 | \$ 4,066 | \$ 2,066 |
| Interest income | 360 | 360 | 438 | 78 |
| Total revenues | 2,360 | 2,360 | 4,504 | 2,144 |
| Net change in fund balances | 2,360 | 2,360 | 4,504 | 2,144 |
| Fund balances, October 1 | 11,743 | 11,743 | 11,743 | - |
| Fund balances, September 30 | \$ 14,103 | \$ 14,103 | \$ 16,247 | \$ 2,144 |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
TRUANCY COURT FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-11

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Court fees | \$ 5,000 | \$ 5,000 | \$ 3,500 | \$ (1,500) |
| Interest income | 840 | 840 | 937 | 97 |
| Total revenues | 5,840 | 5,840 | 4,437 | (1,403) |
| EXPENDITURES | | | | |
| Current | | | | |
| Court | 5,000 | 5,000 | - | 5,000 |
| Total court | 5,000 | 5,000 | - | 5,000 |
| Net change in fund balances | 840 | 840 | 4,437 | 3,597 |
| Fund balances, October 1 | 26,974 | 26,974 | 26,974 | - |
| Fund balances, September 30 | \$ 27,814 | \$ 27,814 | \$ 31,411 | \$ 3,597 |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL JUDICIAL FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-12

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------|------------------|-----------------|-----------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Court fees | \$ 500 | \$ 500 | \$ 296 | \$ (204) |
| Interest income | 24 | 24 | 32 | 8 |
| Total revenues | 524 | 524 | 328 | (196) |
| Net change in fund balances | 524 | 524 | 328 | (196) |
| Fund balances, October 1 | 852 | 852 | 852 | - |
| Fund balances, September 30 | <u>\$ 1,376</u> | <u>\$ 1,376</u> | <u>\$ 1,180</u> | <u>\$ (196)</u> |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
LOCAL YOUTH DIVERSION FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT C-13

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|-----------------------------|------------------|----------|----------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Court fees | \$ - | \$ - | \$ 3,600 | \$ 3,600 |
| Interest income | - | - | 188 | 188 |
| Total revenues | - | - | 3,788 | 3,788 |
| Net change in fund balances | - | - | 3,788 | 3,788 |
| Fund balances, October 1 | 3,542 | 3,542 | 3,542 | - |
| Fund balances, September 30 | \$ 3,542 | \$ 3,542 | \$ 7,330 | \$ 3,788 |

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE
4B DEBT SERVICE 2005 FUND
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

EXHIBIT D-1

| | Budgeted Amounts | | | Variance with Final Budget - |
|--|------------------|-----------|-----------|---------------------------------|
| | Original | Final | Actual | Positive (Negative) |
| REVENUES | | | | |
| Interest income | \$ 9,000 | \$ 9,000 | \$ 5,355 | \$ (3,645) |
| Total revenues | 9,000 | 9,000 | 5,355 | (3,645) |
| EXPENDITURES | | | | |
| Debt service | | | | |
| Principal | 385,000 | 385,000 | 385,000 | - |
| Interest and fiscal charges | 5,775 | 5,775 | 5,775 | - |
| Total expenditures | 390,775 | 390,775 | 390,775 | - |
| Deficiency of revenues under expenditures | (381,775) | (381,775) | (385,420) | (3,645) |
| Other financing sources | | | | |
| Transfers in | 390,775 | 390,775 | 390,775 | - |
| Total other financing sources | 390,775 | 390,775 | 390,775 | - |
| Net change in fund balances | 9,000 | 9,000 | 5,355 | (3,645) |
| Fund balances, October 1 | 12,047 | 12,047 | 12,047 | - |
| Fund balances, September 30 | \$ 21,047 | \$ 21,047 | \$ 17,402 | \$ (3,645) |



STATISTICAL SECTION



CITY OF WYLIE, TEXAS

STATISTICAL SECTION

TABLE OF CONTENTS

This part of the City of Wylie's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

| <u>Contents</u> | <u>Table #s</u> |
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| Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. | 1-5 |
| Revenue Capacity These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes. | 6-12 |
| Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. | 13-17 |
| Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place. | 18-19 |
| Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides. | 20-22 |

Source: Unless otherwise noted, the information in these labels is derived from the annual comprehensive financial reports for the relevant year. The City implemented GASB Statement 34 in fiscal year 2003: tables presenting government-wide information include information beginning in that year.

CITY OF WYLIE, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (UNAUDITED)

| | 2016 | 2017 | 2018 | 2019 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$ 120,169,208 | \$ 131,493,684 | \$ 139,434,589 | \$ 144,685,908 |
| Restricted | 3,308,748 | 4,145,132 | 4,294,426 | 14,718,498 |
| Unrestricted | 14,016,198 | 20,176,356 | 21,771,662 | 12,893,405 |
| Total Governmental Activities Net Position | <u>\$ 137,494,154</u> | <u>\$ 155,815,172</u> | <u>\$ 165,500,677</u> | <u>\$ 172,297,811</u> |
| Business-type Activities | | | | |
| Net Investment in Capital Assets | \$ 48,313,914 | \$ 43,143,369 | \$ 51,965,084 | \$ 53,636,639 |
| Restricted | 5,883,377 | 7,125,122 | 8,327,382 | 8,265,544 |
| Unrestricted | 10,803,417 | 19,043,168 | 13,086,407 | 15,637,669 |
| Total Business-type Activities Net Position | <u>\$ 65,000,708</u> | <u>\$ 69,311,659</u> | <u>\$ 73,378,873</u> | <u>\$ 77,539,852</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | \$ 168,483,122 | \$ 174,637,053 | \$ 191,399,673 | \$ 198,322,547 |
| Restricted | 9,192,125 | 11,270,254 | 12,621,808 | 22,984,042 |
| Unrestricted | 24,819,615 | 39,219,524 | 34,858,069 | 28,531,074 |
| Total Primary Government Net Position | <u>\$ 202,494,862</u> | <u>\$ 225,126,831</u> | <u>\$ 238,879,550</u> | <u>\$ 249,837,663</u> |

Note: The city began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003. This information is presented using the accrual basis of accounting.

TABLE 1

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 159,454,525 | \$ 163,767,912 | \$ 165,022,233 | \$ 172,859,764 | \$ 190,502,993 | \$ 200,223,841 |
| 12,716,750 | 15,473,019 | 27,780,709 | 36,543,702 | 25,553,229 | 21,182,251 |
| 12,944,197 | 20,435,713 | 21,412,498 | 18,789,236 | 17,342,125 | 17,346,630 |
| <u>\$ 185,115,472</u> | <u>\$ 199,676,644</u> | <u>\$ 214,215,440</u> | <u>\$ 228,192,702</u> | <u>\$ 233,398,347</u> | <u>\$ 238,752,722</u> |
| | | | | | |
| \$ 55,515,141 | 56,032,882 | 57,282,050 | \$ 60,622,382 | \$ 70,288,707 | \$ 65,384,254 |
| 9,606,719 | 11,072,169 | 12,100,734 | 13,602,609 | 7,294,077 | 7,731,246 |
| 20,263,917 | 24,740,623 | 29,917,064 | 33,451,623 | 37,121,657 | 46,213,641 |
| <u>\$ 85,385,777</u> | <u>\$ 91,845,674</u> | <u>\$ 99,299,848</u> | <u>\$ 107,676,614</u> | <u>\$ 114,704,441</u> | <u>\$ 119,329,141</u> |
| | | | | | |
| \$ 214,969,666 | \$ 219,800,794 | \$ 222,304,283 | \$ 233,482,146 | \$ 260,791,700 | \$ 265,608,095 |
| 22,323,469 | 26,545,188 | 39,881,443 | 50,146,311 | 32,847,306 | 28,913,497 |
| 33,208,114 | 45,176,336 | 51,329,562 | 52,240,859 | 54,463,782 | 63,560,271 |
| <u>\$ 270,501,249</u> | <u>\$ 291,522,318</u> | <u>\$ 313,515,288</u> | <u>\$ 335,869,316</u> | <u>\$ 348,102,788</u> | <u>\$ 358,081,863</u> |

CITY OF WYLIE, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS (UNAUDITED)

| | 2016 | 2017 | 2018 | 2019 |
|---|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General government | \$ 9,547,712 | \$ 8,076,571 | \$ 10,540,621 | \$ 11,634,904 |
| Public safety | 16,665,427 | 17,893,012 | 20,843,027 | 22,175,998 |
| Urban development | 1,012,093 | 1,179,962 | 1,354,808 | 1,346,364 |
| Streets | 6,941,858 | 8,044,783 | 8,832,924 | 8,912,861 |
| Community service | 7,750,815 | 9,092,767 | 9,561,750 | 9,530,076 |
| Interest on long-term debt | 3,439,372 | 2,752,525 | 2,659,653 | 2,688,231 |
| Total Governmental Activities Expenses | <u>45,357,277</u> | <u>47,039,620</u> | <u>53,792,783</u> | <u>56,288,434</u> |
| Business-type Activities | | | | |
| Utility | 14,250,070 | 15,334,168 | 17,157,737 | 17,635,306 |
| Total Business-type Activities Expenses | <u>14,250,070</u> | <u>15,334,168</u> | <u>17,157,737</u> | <u>17,635,306</u> |
| Total Primary Government Expenses | <u>\$ 59,607,347</u> | <u>\$ 62,373,788</u> | <u>\$ 70,950,520</u> | <u>\$ 73,923,740</u> |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| General government | \$ 2,805,284 | \$ 2,887,799 | \$ 2,924,232 | \$ 2,919,563 |
| Public safety | 1,665,370 | 1,682,035 | 1,950,380 | 2,084,957 |
| Urban development | 1,497,411 | 1,589,740 | 1,443,985 | 1,486,285 |
| Community service | 383,916 | 382,566 | 394,997 | 415,862 |
| Operating Grants and Contributions | 359,928 | 364,935 | 346,444 | 1,115,044 |
| Capital Grants and Contributions | 12,277,481 | 15,186,815 | 11,809,600 | 6,608,297 |
| Total Governmental Activities Program Revenues | <u>18,989,390</u> | <u>22,093,890</u> | <u>18,869,638</u> | <u>14,630,008</u> |
| Business-type Activities: | | | | |
| Charges for Services: | | | | |
| Utility | 15,997,794 | 16,622,658 | 19,431,713 | 20,662,507 |
| Capital Grants and Contributions | 1,496,700 | 4,827,433 | 3,646,800 | 2,783,419 |
| Total Business-type Activities Program Revenues | <u>17,494,494</u> | <u>21,450,091</u> | <u>23,078,513</u> | <u>23,445,926</u> |
| Total Primary Government Programs Revenues | <u>36,483,884</u> | <u>43,543,981</u> | <u>41,948,151</u> | <u>38,075,934</u> |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | \$ (26,367,887) | \$ (24,945,730) | \$ (34,923,145) | \$ (41,658,426) |
| Business-type Activities | <u>3,244,424</u> | <u>6,115,923</u> | <u>5,920,776</u> | <u>5,810,620</u> |
| Total Primary Governmental Net Expense | <u>(23,123,463)</u> | <u>(18,829,807)</u> | <u>(29,002,369)</u> | <u>(35,847,806)</u> |

Note: The city began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003. This information is presented using the accrual basis of accounting.

TABLE 2

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| \$ 12,134,312 | \$ 12,690,079 | \$ 13,682,957 | \$14,412,031 | \$16,475,644 | \$ 17,631,180 |
| 23,057,208 | 23,478,532 | 25,164,617 | 29,893,415 | 33,866,636 | 41,285,911 |
| 1,108,956 | 1,121,650 | 1,020,885 | 1,083,325 | 1,033,568 | 1,429,717 |
| 9,259,873 | 9,133,138 | 10,393,464 | 11,434,006 | 13,643,998 | 11,864,540 |
| 9,860,490 | 9,309,304 | 9,217,814 | 9,999,916 | 10,873,557 | 12,205,076 |
| 2,448,009 | 2,235,277 | 2,118,360 | 2,179,116 | 2,187,465 | 1,703,111 |
| <u>57,868,848</u> | <u>57,967,980</u> | <u>61,598,097</u> | <u>69,001,809</u> | <u>78,080,868</u> | <u>86,119,535</u> |
| 18,655,149 | 19,053,908 | 20,876,930 | 23,150,772 | 25,014,428 | 27,627,079 |
| <u>18,655,149</u> | <u>19,053,908</u> | <u>20,876,930</u> | <u>23,150,772</u> | <u>25,014,428</u> | <u>27,627,079</u> |
| <u>\$ 76,523,997</u> | <u>\$ 77,021,888</u> | <u>\$ 82,475,027</u> | <u>\$ 92,152,581</u> | <u>\$ 103,095,296</u> | <u>\$ 113,746,614</u> |
| \$ 2,968,934 | \$ 3,133,030 | \$ 3,376,459 | \$3,593,830 | \$4,330,363 | \$ 4,635,478 |
| 2,994,404 | 2,807,595 | 3,505,797 | 3,420,146 | 3,860,698 | 5,882,519 |
| 1,560,468 | 1,807,612 | 1,727,784 | 1,743,500 | 1,209,110 | 1,125,242 |
| 212,406 | 377,217 | 527,150 | 750,124 | 589,477 | 644,295 |
| 388,250 | 730,139 | 663,356 | 7,069,298 | 914,644 | 1,258,727 |
| 11,902,495 | 10,810,966 | 7,619,607 | 5,136,507 | 3,424,299 | 5,925,051 |
| <u>20,026,957</u> | <u>19,666,559</u> | <u>17,420,153</u> | <u>21,713,405</u> | <u>14,328,591</u> | <u>19,471,312</u> |
| 23,047,261 | 24,400,005 | 27,371,622 | 29,592,808 | 31,381,498 | 32,382,680 |
| 5,590,177 | 3,317,635 | 3,189,643 | 2,965,191 | 1,307,892 | 773,002 |
| <u>28,637,438</u> | <u>27,717,640</u> | <u>30,561,265</u> | <u>32,557,999</u> | <u>32,689,390</u> | <u>33,155,682</u> |
| <u>48,664,395</u> | <u>47,384,199</u> | <u>47,981,418</u> | <u>54,271,404</u> | <u>47,017,981</u> | <u>52,626,994</u> |
| \$ (37,841,891) | \$ (38,301,421) | \$ (44,177,944) | \$ (47,288,404) | \$ (63,752,277) | \$ (66,648,223) |
| 9,982,289 | 8,663,732 | 9,684,335 | 9,407,227 | 7,674,962 | 5,528,603 |
| <u>(27,859,602)</u> | <u>(29,637,689)</u> | <u>(34,493,609)</u> | <u>(37,881,177)</u> | <u>(56,077,315)</u> | <u>(61,119,620)</u> |

CITY OF WYLIE, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS (UNAUDITED)

| | 2016 | 2017 | 2018 | 2019 |
|--|----------------------|----------------------|----------------------|----------------------|
| Net (Expense)/Revenue | | | | |
| Governmental Activities | \$ (26,367,887) | \$ (24,945,730) | \$ (34,923,145) | \$ (41,658,426) |
| Business-type Activities | <u>3,244,424</u> | <u>6,115,923</u> | <u>5,920,776</u> | <u>5,810,620</u> |
| Total Primary Government Net Expense | <u>(23,123,463)</u> | <u>(18,829,807)</u> | <u>(29,002,369)</u> | <u>(35,847,806)</u> |
| Governmental Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| Taxes | | | | |
| Property taxes | 26,992,416 | 30,065,957 | 31,459,533 | 33,275,978 |
| Sales taxes | 7,555,687 | 7,993,453 | 7,859,294 | 8,967,508 |
| Franchise Taxes | 2,709,736 | 2,726,088 | 2,749,138 | 2,883,573 |
| Unrestricted investment earnings | 65,850 | 145,377 | 312,765 | 495,039 |
| Miscellaneous income | 149,534 | 223,012 | 356,159 | 559,846 |
| Gain (loss) on disposal of capital assets | 96,937 | - | - | - |
| Transfers | <u>1,911,845</u> | <u>2,112,861</u> | <u>2,166,807</u> | <u>2,273,616</u> |
| Total Governmental Activities | <u>39,482,005</u> | <u>43,266,748</u> | <u>44,903,696</u> | <u>48,455,560</u> |
| Business-type Activities: | | | | |
| Investment earnings | 103,521 | 135,053 | 212,774 | 266,776 |
| Miscellaneous income | 419,698 | 172,836 | 129,963 | 357,199 |
| Transfers | <u>(1,911,845)</u> | <u>(2,112,861)</u> | <u>(2,166,807)</u> | <u>(2,273,616)</u> |
| Total Business-type Activities | <u>(1,388,626)</u> | <u>(1,804,972)</u> | <u>(1,824,070)</u> | <u>(1,649,641)</u> |
| Total Primary Government | <u>\$ 38,093,379</u> | <u>\$ 41,461,776</u> | <u>\$ 43,079,626</u> | <u>\$ 46,805,919</u> |
| Change in Net Position | | | | |
| Governmental Activities | \$ 13,114,118 | \$ 18,321,018 | \$ 9,980,551 | \$ 6,797,134 |
| Business-type Activities | <u>1,855,798</u> | <u>4,310,951</u> | <u>4,096,706</u> | <u>4,160,979</u> |
| Total Primary Government | <u>\$ 14,969,916</u> | <u>\$ 22,631,969</u> | <u>\$ 14,077,257</u> | <u>\$ 10,958,113</u> |

Note: The city began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003. This information is presented using the accrual basis of accounting.

TABLE 3

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ (37,841,891) | \$ (38,301,421) | \$ (44,177,944) | \$ (47,288,404) | \$ (63,752,277) | \$ (66,648,223) |
| 9,982,289 | 8,663,732 | 9,684,335 | 9,407,227 | 7,674,962 | 5,528,603 |
| <u>(27,859,602)</u> | <u>(29,637,689)</u> | <u>(34,493,609)</u> | <u>(37,881,177)</u> | <u>(56,077,315)</u> | <u>(61,119,620)</u> |
| 34,300,635 | 35,629,027 | 36,723,108 | 37,982,291 | 41,463,584 | 44,926,219 |
| 10,037,707 | 11,832,404 | 12,951,476 | 14,193,327 | 14,993,518 | 15,394,203 |
| 2,734,736 | 2,675,866 | 2,929,590 | 3,080,512 | 3,029,760 | 2,968,338 |
| 188,991 | 31,845 | 307,155 | 2,829,070 | 6,401,944 | 4,921,336 |
| 914,338 | 276,181 | 610,600 | 485,740 | 421,833 | 974,059 |
| 77,901 | 1,109 | 2,706,165 | 132,421 | 7,079 | 99,033 |
| 2,405,244 | 2,416,161 | 2,488,646 | 2,562,305 | 2,640,204 | 2,719,410 |
| <u>50,659,552</u> | <u>52,862,593</u> | <u>58,716,740</u> | <u>61,265,666</u> | <u>68,957,922</u> | <u>72,002,598</u> |
| 138,968 | 62,113 | 195,126 | 1,389,590 | 1,812,289 | 1,574,799 |
| 129,912 | 150,213 | 63,359 | 142,254 | 180,780 | 240,708 |
| <u>(2,405,244)</u> | <u>(2,416,161)</u> | <u>(2,488,646)</u> | <u>(2,562,305)</u> | <u>(2,640,204)</u> | <u>(2,719,410)</u> |
| <u>(2,136,364)</u> | <u>(2,203,835)</u> | <u>(2,230,161)</u> | <u>(1,030,461)</u> | <u>(647,135)</u> | <u>(903,903)</u> |
| <u>\$ 48,523,188</u> | <u>\$ 50,658,758</u> | <u>\$ 56,486,579</u> | <u>\$ 60,235,205</u> | <u>\$ 68,310,787</u> | <u>\$ 71,098,695</u> |
| \$ 12,817,661 | \$ 14,561,172 | \$ 14,538,796 | \$13,977,262 | \$ 5,205,645 | \$ 5,354,375 |
| 7,845,925 | 6,459,897 | 7,454,174 | 8,376,766 | 7,027,827 | 4,624,700 |
| <u>\$ 20,663,586</u> | <u>\$ 21,021,069</u> | <u>\$ 21,992,970</u> | <u>\$ 22,354,028</u> | <u>\$ 12,233,472</u> | <u>\$ 9,979,075</u> |

**CITY OF WYLIE, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)**

| | 2016 | 2017 | 2018 | 2019 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | |
| Nonspendable | \$ 194,820 | \$ 156,872 | \$ 173,603 | \$ 167,898 |
| Restricted | 44,107 | 44,107 | 29,381 | 37,921 |
| Committed | 591,471 | 413,504 | 354,354 | 378,727 |
| Assigned | 88,788 | 2,884,219 | 1,381,468 | 2,948,194 |
| Unassigned | 16,272,269 | 16,281,977 | 16,202,153 | 16,509,743 |
| Total General Fund | <u>\$ 17,191,455</u> | <u>\$ 19,780,679</u> | <u>\$ 18,140,959</u> | <u>\$ 20,042,483</u> |
| All Other Governmental Funds | | | | |
| Restricted | \$ 12,481,571 | \$ 15,313,781 | \$ 28,176,150 | \$ 29,096,638 |
| Committed | 2,662,297 | 2,735,089 | 3,083,992 | 2,901,614 |
| Total All Other Governmental Funds | <u>\$ 15,143,868</u> | <u>\$ 18,048,870</u> | <u>\$ 31,260,142</u> | <u>\$ 31,998,252</u> |

TABLE 4

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 168,120 | \$ 183,212 | \$ 179,473 | \$ 184,507 | \$ 193,679 | \$ 659,691 |
| 38,037 | 57,849 | 499,218 | 300,361 | 280,631 | 308,761 |
| 416,297 | 521,710 | 510,191 | 563,145 | 605,328 | 601,860 |
| 60,732 | 72,991 | 84,367 | 35,838 | 35,639 | 34,621 |
| 21,914,768 | 30,403,003 | 30,411,011 | 28,554,755 | 26,234,619 | 23,162,890 |
| <u>\$ 22,597,954</u> | <u>\$ 31,238,765</u> | <u>\$ 31,684,260</u> | <u>\$ 29,638,606</u> | <u>\$ 27,349,896</u> | <u>\$ 24,767,823</u> |
| | | | | | |
| \$ 19,993,700 | \$ 23,675,046 | \$ 32,777,064 | \$ 63,025,766 | \$ 49,116,603 | \$ 37,114,122 |
| 2,341,758 | 1,655,993 | 1,746,788 | 2,373,948 | 2,514,339 | 2,507,304 |
| <u>\$ 22,335,458</u> | <u>\$ 25,331,039</u> | <u>\$ 34,523,852</u> | <u>\$ 65,399,714</u> | <u>\$ 51,630,942</u> | <u>\$ 39,621,426</u> |

CITY OF WYLIE, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)

| | 2016 | 2017 | 2018 | 2019 |
|--|---------------------|---------------------|----------------------|---------------------|
| Revenues | | | | |
| Ad valorem taxes | \$ 27,127,964 | \$ 30,062,648 | \$ 31,521,403 | \$ 33,215,374 |
| Sales taxes | 7,555,687 | 7,993,453 | 7,859,294 | 8,967,508 |
| Franchise fees | 2,666,356 | 2,686,550 | 2,740,472 | 2,845,824 |
| Licenses and permits | 1,623,398 | 2,218,729 | 2,118,115 | 1,766,155 |
| Intergovernmental | 4,591,241 | 4,755,914 | 1,353,146 | 1,400,092 |
| Service fees | 4,306,832 | 4,307,000 | 4,338,603 | 4,698,587 |
| Court fees | 536,106 | 582,418 | 486,980 | 318,245 |
| Development fees | 473,966 | 969,365 | 273,022 | 448,375 |
| Interest income | 65,850 | 145,377 | 312,765 | 495,039 |
| Miscellaneous income | 292,456 | 301,504 | 482,294 | 310,171 |
| Total Revenues | <u>49,239,856</u> | <u>54,022,958</u> | <u>51,486,094</u> | <u>54,465,370</u> |
| Expenditures | | | | |
| General government | 9,396,230 | 10,677,430 | 10,041,180 | 10,236,046 |
| Public safety | 17,577,736 | 18,190,153 | 19,420,235 | 20,609,710 |
| Urban development | 1,109,049 | 1,270,481 | 1,309,980 | 1,266,940 |
| Streets | 2,190,086 | 3,070,133 | 3,165,925 | 3,148,092 |
| Community service | 6,408,022 | 8,359,639 | 7,696,489 | 7,716,418 |
| Capital outlay | 5,047,777 | 3,493,929 | 674,969 | 2,674,900 |
| Debt service | | | | |
| Principal | 5,000,000 | 5,060,000 | 5,350,000 | 5,655,000 |
| Interest and fiscal charges | 3,170,926 | 3,181,314 | 3,003,262 | 3,180,134 |
| Bond issuance costs | 323,391 | - | 89,500 | - |
| Total Expenditures | <u>50,223,217</u> | <u>53,303,079</u> | <u>50,751,540</u> | <u>54,487,240</u> |
| Excess of Revenues | | | | |
| Over (Under) Expenditures | <u>(983,361)</u> | <u>719,879</u> | <u>734,554</u> | <u>(21,870)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 3,738,641 | 3,477,861 | 6,372,660 | 4,900,804 |
| Transfers Out | (1,785,791) | (1,365,000) | (4,205,853) | (2,627,188) |
| Issuance of long-term debt | 30,110,000 | - | 8,500,000 | - |
| Premium on bonds issued | 5,833,412 | - | 106,250 | - |
| Payment to refunded bond escrow agent | (36,041,783) | - | - | - |
| Proceeds from capital lease | - | 1,130,553 | - | - |
| Proceeds from note | - | 86,034 | - | - |
| Insurance recovery | 2,110,037 | 1,444,899 | 11,693 | 387,888 |
| Reimbursement from other funds | - | - | - | - |
| Sale of capital assets | 170,810 | - | 52,248 | - |
| Total Other Financing | | | | |
| Sources (Uses) | <u>4,135,326</u> | <u>4,774,347</u> | <u>10,836,998</u> | <u>2,661,504</u> |
| Net Change in Fund Balances | <u>\$ 3,151,965</u> | <u>\$ 5,494,226</u> | <u>\$ 11,571,552</u> | <u>\$ 2,639,634</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 18.7% | 17.7% | 17.1% | 17.5% |

TABLE 5

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------|---------------|---------------|---------------|-----------------|-----------------|
| \$ 34,314,132 | \$ 35,624,174 | \$ 36,709,489 | \$ 37,876,401 | \$ 41,361,949 | \$ 44,951,037 |
| 10,037,707 | 11,832,404 | 12,951,476 | 14,193,327 | 14,993,518 | 15,394,203 |
| 2,961,998 | 2,696,702 | 2,897,152 | 3,015,867 | 2,976,719 | 2,946,374 |
| 1,908,981 | 2,008,730 | 2,192,510 | 2,739,451 | 1,667,522 | 1,515,870 |
| 2,838,041 | 5,191,266 | 4,602,908 | 8,790,590 | 6,503,598 | 8,299,780 |
| 4,252,796 | 4,880,463 | 5,100,703 | 5,557,778 | 6,064,942 | 8,018,993 |
| 251,030 | 305,022 | 332,209 | 340,325 | 374,050 | 550,675 |
| 477,776 | 599,978 | 317,734 | 875,928 | 164,777 | 197,399 |
| 188,991 | 31,845 | 307,155 | 2,813,441 | 4,240,205 | 2,895,144 |
| 183,002 | 289,114 | 556,397 | 490,347 | 327,063 | 402,768 |
| 57,414,454 | 63,459,698 | 65,967,733 | 76,693,455 | 78,674,343 | 85,172,243 |
| 15,648,127 | 11,253,180 | 11,645,070 | 11,967,582 | 15,648,127 | 15,370,849 |
| 34,283,381 | 22,995,835 | 25,534,762 | 28,787,518 | 34,283,381 | 40,765,780 |
| 1,072,418 | 1,085,839 | 1,052,931 | 1,028,608 | 1,072,418 | 1,391,846 |
| 3,609,196 | 2,926,280 | 3,563,540 | 4,261,461 | 3,609,196 | 5,286,193 |
| 12,258,082 | 7,756,927 | 8,482,228 | 9,142,230 | 12,258,082 | 12,149,968 |
| 19,843,149 | 4,939,120 | 7,557,044 | 2,822,998 | 19,843,149 | 17,367,708 |
| 8,030,000 | 6,380,000 | 6,690,000 | 7,180,000 | 8,211,184 | 8,505,882 |
| 2,892,763 | 2,556,000 | 2,563,350 | 2,634,803 | 2,898,587 | 2,482,515 |
| - | 154,686 | 121,823 | 129,135 | - | - |
| 97,637,116 | 60,047,867 | 67,210,748 | 67,954,335 | 97,824,124 | 103,320,741 |
| (40,222,662) | 3,411,831 | (1,243,015) | 8,739,120 | (19,149,781) | (18,148,498) |
| 5,802,294 | 3,776,186 | 9,908,592 | 16,920,159 | 3,361,469 | 3,146,185 |
| (3,397,050) | (1,360,025) | (7,419,946) | (14,357,854) | (721,265) | (426,775) |
| - | 10,165,000 | 12,005,000 | 16,010,000 | - | - |
| - | 1,008,899 | 1,106,481 | 1,126,452 | - | - |
| - | (5,521,619) | (7,558,830) | - | - | - |
| 384,243 | - | - | - | 219,282 | - |
| - | - | - | - | - | - |
| 774,289 | 62,833 | 133,861 | 212,054 | 225,734 | 732,825 |
| - | - | - | - | 7,079 | 104,674 |
| 81,713 | 93,287 | 2,706,165 | 180,277 | - | - |
| 3,645,489 | 8,224,561 | 10,881,323 | 20,091,088 | 3,092,299 | 3,556,909 |
| \$ (36,577,173) | \$ 11,636,392 | \$ 9,638,308 | \$ 28,830,208 | \$ (16,057,482) | \$ (14,591,589) |
| 17.1% | 16.5% | 15.7% | 15.3% | 14.7% | 13.3% |

**CITY OF WYLIE, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 6

| Fiscal Year | Ad Valorem Taxes | Sales Taxes | Franchise Taxes | Total |
|-----------------------------|------------------------|------------------------|---------------------|------------------------|
| 2016 | \$ 27,127,964 | \$ 7,555,687 | \$ 2,666,356 | \$ 37,350,007 |
| 2017 | 30,062,648 | 7,993,453 | 2,686,550 | 40,742,651 |
| 2018 | 31,521,403 | 7,859,294 | 2,740,472 | 42,121,169 |
| 2019 | 33,215,374 | 8,967,508 | 2,845,824 | 45,028,706 |
| 2020 | 34,314,132 | 10,037,707 | 2,961,998 | 47,313,837 |
| 2021 | 35,624,174 | 11,832,404 | 2,696,702 | 50,153,280 |
| 2022 | 36,709,489 | 12,951,476 | 2,897,152 | 52,558,117 |
| 2023 | 37,876,401 | 14,193,327 | 3,015,867 | 55,085,595 |
| 2024 | 41,361,949 | 14,993,518 | 2,976,719 | 59,332,186 |
| 2025 | 44,951,037 | 15,394,203 | 2,946,374 | 63,291,614 |
| Percent Change 2016-2025 | \$ 20,435,437 90.7% | \$ 8,730,557 148.7% | \$ 350,410 13.6% | \$ 29,516,404 95.2% |

TABLE 7

CITY OF WYLIE, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (UNAUDITED)

| Fiscal Year | Residential Property | Commercial Property | Industrial Property | Less: Tax-Exempt Property | Total Taxable Assessed Value | Total Direct Tax Rate |
|-------------|----------------------|---------------------|---------------------|---------------------------|------------------------------|-----------------------|
| 2016 | \$ 2,403,735,226 | \$ 493,073,892 | \$ 184,902,709 | \$ 160,657,963 | \$ 2,921,053,864 | 0.8689 |
| 2017 | 2,796,346,833 | 524,315,031 | 174,771,677 | 169,870,475 | 3,325,563,066 | 0.8489 |
| 2018 | 3,184,597,754 | 591,109,898 | 210,303,769 | 209,198,308 | 3,776,813,114 | 0.7810 |
| 2019 | 3,616,909,043 | 650,624,491 | 201,759,611 | 209,789,356 | 4,259,503,789 | 0.7258 |
| 2020 | 3,980,455,949 | 702,559,463 | 214,177,830 | 220,278,824 | 4,676,914,418 | 0.6885 |
| 2021 | 4,152,109,035 | 771,948,729 | 188,882,599 | 231,292,765 | 4,881,647,598 | 0.6720 |
| 2022 | 4,583,130,357 | 756,764,219 | 190,265,923 | 240,544,476 | 5,289,616,023 | 0.6438 |
| 2023 | 5,355,320,430 | 849,037,364 | 190,977,521 | 196,307,017 | 6,199,028,298 | 0.5623 |
| 2024 | 6,166,716,674 | 908,264,589 | 211,874,622 | 215,937,719 | 7,070,918,166 | 0.5389 |
| 2025 | 6,674,061,245 | 1,085,657,275 | 210,237,906 | 237,531,491 | 7,732,424,935 | 0.5434 |

Source: Central Appraisal District of Collin County web site (www.collincad.org)

CITY OF WYLIE, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS (UNAUDITED)

TABLE 8

| Fiscal Year | City Direct Rates | | | Overlapping Rates | | | | Total Direct & Overlapping Rates |
|-------------|-------------------|---------------------------------|-------------------|-----------------------------------|---------------------------------------|---------------|--|----------------------------------|
| | Basic Rate | General Obligation Debt Service | Total Direct Rate | Wylie Independent School District | Community Independent School District | Collin County | Collin County Community College District | |
| 2016 | 0.611583 | 0.257317 | 0.868900 | 1.6400 | 1.6250 | 0.2250 | 0.0820 | 4.4409 |
| 2017 | 0.623399 | 0.225501 | 0.848900 | 1.6400 | 1.6250 | 0.2084 | 0.0812 | 4.4035 |
| 2018 | 0.580307 | 0.200693 | 0.781000 | 1.6400 | 1.6250 | 0.1922 | 0.0798 | 4.3180 |
| 2019 | 0.538206 | 0.186420 | 0.724626 | 1.6400 | 1.6700 | 0.1808 | 0.0812 | 4.2966 |
| 2020 | 0.516225 | 0.172229 | 0.688454 | 1.5384 | 1.5684 | 0.1750 | 0.0812 | 4.0515 |
| 2021 | 0.512180 | 0.159799 | 0.671979 | 1.5205 | 1.4862 | 0.1725 | 0.0812 | 3.9324 |
| 2022 | 0.491864 | 0.151887 | 0.643751 | 1.4598 | 1.4603 | 0.1681 | 0.0812 | 3.8132 |
| 2023 | 0.427919 | 0.134414 | 0.562333 | 1.3979 | 1.4429 | 0.1524 | 0.0812 | 3.6367 |
| 2024 | 0.398412 | 0.140470 | 0.538882 | 1.2125 | 1.2575 | 0.1493 | 0.0812 | 3.2394 |
| 2025 | 0.417244 | 0.117057 | 0.534301 | 1.2102 | 1.2552 | 0.1493 | 0.0812 | 3.2302 |

(1) Source: Central appraisal District of Collin County web site (www.collincad.org).

(2) Although the Community Independent School District is included in the above presentation, less than one percent of the City of Wylie lies within this taxing jurisdiction.

(3) Basis for property tax rate is per \$100 of taxable valuation.

**CITY OF WYLIE, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)**

TABLE 9

| Taxpayer | 2025 | | | 2016 | | |
|---------------------------------------|------------------------------|------|--|------------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total City Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total City Taxable Assessed Value |
| LPRE Wylie LLC | \$ 59,306,114 | 1 | 0.77% | | | |
| BVF-V Wylie LLC | 56,043,750 | 2 | 0.72% | | | |
| VHP Owner LLC | 55,339,500 | 3 | 0.72% | | | |
| Seventy8 & Westgate LP | 53,325,120 | 4 | 0.69% | | | |
| Woodbridge Wylie Owner LLC | 48,268,605 | 5 | 0.62% | | | |
| Rogers Wylie Apartments Owner I LP | 39,970,892 | 6 | 0.52% | | | |
| Mack (Wylie) LLC | 39,220,000 | 7 | 0.51% | | | |
| Tower Extrusion LTD | 36,020,791 | 8 | 0.47% | | | |
| Sanden International (USA) Inc. | 35,680,208 | 9 | 0.46% | \$ 44,060,366 | 1 | 1.51% |
| CLF II LI Wylie Owner LLC | 30,876,000 | 10 | 0.40% | | | |
| Pecos Housing Finance Corporation | 28,430,927 | 11 | 0.37% | | | |
| Oncor Electric Delivery Company LLC | 27,534,100 | 12 | 0.36% | 25,458,958 | 4 | 0.87% |
| Yes Southfork Collin LLC | 22,316,700 | 13 | 0.29% | | | |
| Holland Hitch of Tx Inc. | 21,326,714 | 14 | 0.28% | 14,328,478 | 9 | 0.49% |
| HT Country Club SS Owner LP | 16,080,652 | 15 | 0.21% | | | |
| Wal-Mart Real Estate Business TR | 15,656,000 | 16 | 0.20% | 12,439,321 | 13 | 0.43% |
| Sanden International (USA) Inc. | 15,477,000 | 17 | 0.20% | 14,635,413 | 7 | 0.50% |
| Kroger Texas LP | 15,072,535 | 18 | 0.19% | 13,545,754 | 11 | 0.46% |
| Target Corporation | 14,523,000 | 19 | 0.19% | 10,736,175 | 16 | 0.37% |
| Westdale Rustic Oaks LTD | 14,500,000 | 20 | 0.19% | | | |
| BRE Piper MF Broadstone Woodbridge TX | - | | | 31,450,260 | 2 | 1.08% |
| Woodbridge Crossing LP | - | | | 28,901,226 | 3 | 0.99% |
| Creekside South Apartments LLC | - | | | 25,140,439 | 5 | 0.86% |
| Kansas City Southern Railway Co | - | | | 16,408,268 | 6 | 0.56% |
| Atlas River Oaks LLC | - | | | 14,571,345 | 8 | 0.50% |
| Yes Companies LLC | - | | | 14,057,327 | 10 | 0.48% |
| Best Circuit Boards Inc. | - | | | 12,452,548 | 12 | 0.43% |
| Ascend Custom Extrusions LLC | - | | | 11,879,137 | 14 | 0.41% |
| Frontier Communications | - | | | 11,418,850 | 15 | 0.39% |
| Carlisle Coating & Waterproofing Inc. | - | | | 10,514,003 | 17 | 0.36% |
| PM Wylie Mob LP | - | | | 10,300,000 | 18 | 0.35% |
| CSD Woodbridge LLC | - | | | 10,180,525 | 19 | 0.35% |
| Atrium Companies Inc. | - | | | 9,644,247 | 20 | 0.33% |
| Total | \$ 644,968,608 | | 8.36% | \$ 342,122,640 | | 11.72% |

(1) Source: Central Appraisal District of Collin County website (www.collincad.org)

**CITY OF WYLIE, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 10

| Fiscal Year Ended September 30 | Taxes Levied for the Fiscal Year | Collected Within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|--------------------------------------|--|---|-----------------------|---------------------------------------|---------------------------|-----------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2016 | \$ 26,864,127 | \$ 26,549,430 | 98.83% | \$ 403,692 | \$ 26,953,122 | 100.00% |
| 2017 | 29,991,374 | 29,659,723 | 98.89% | 250,376 | 29,910,099 | 99.73% |
| 2018 | 31,349,629 | 31,134,716 | 99.31% | 230,766 | 31,365,482 | 100.00% |
| 2019 | 32,977,950 | 32,767,801 | 99.36% | 210,149 | 32,977,950 | 100.00% |
| 2020 | 34,488,548 | 34,183,944 | 99.12% | 6,296 | 34,190,240 | 99.14% |
| 2021 | 35,349,912 | 35,243,082 | 99.70% | 106,830 | 35,349,912 | 100.00% |
| 2022 | 36,688,809 | 36,487,796 | 99.45% | 71,986 | 36,559,782 | 99.65% |
| 2023 | 37,764,209 | 37,605,247 | 99.58% | 108,726 | 37,713,973 | 99.87% |
| 2024 | 41,299,803 | 41,196,511 | 99.75% | 3,991 | 41,200,502 | 99.76% |
| 2025 | 44,909,896 | 44,732,079 | 99.60% | 94,146 | 44,826,225 | 99.81% |

**CITY OF WYLIE, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATE
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 11

| <u>Fiscal Year</u> | <u>City Direct Rate</u> | <u>Wylie Economic Development Corporation</u> | <u>Collin County</u> |
|------------------------|---------------------------------|---|--------------------------|
| 2016 | 1.50% | 0.50% | 0.00% |
| 2017 | 1.50% | 0.50% | 0.00% |
| 2018 | 1.50% | 0.50% | 0.00% |
| 2019 | 1.50% | 0.50% | 0.00% |
| 2020 | 1.50% | 0.50% | 0.00% |
| 2021 | 1.50% | 0.50% | 0.00% |
| 2022 | 1.50% | 0.50% | 0.00% |
| 2023 | 1.50% | 0.50% | 0.00% |
| 2024 | 1.50% | 0.50% | 0.00% |
| 2025 | 1.50% | 0.50% | 0.00% |

Note: The City sales tax rate includes the City sales tax rate of one percent and the blended component unit rate of one-half percent

CITY OF WYLIE, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS (UNAUDITED)

| | 2016 | 2017 | 2018 | 2019 |
|--------------------------------|---------------------|----------------------|----------------------|----------------------|
| Construction | \$ 536,173 | \$ 452,735 | \$ 830,425 | \$ 1,147,234 |
| Manufacturing | 103,575 | 96,116 | 119,847 | 119,923 |
| Transportation, Communications | 212,058 | 212,407 | 318,281 | 349,457 |
| Wholesale Trade | 168,752 | 361,554 | 644,085 | 677,446 |
| Retail Trade | 4,169,961 | 4,560,251 | 5,513,345 | 6,133,235 |
| Other | 4,736,506 | 4,826,441 | 2,825,054 | 3,253,254 |
| Total | <u>\$ 9,927,025</u> | <u>\$ 10,509,504</u> | <u>\$ 10,251,037</u> | <u>\$ 11,680,549</u> |

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of revenue. The tax liability includes the City sales tax rate of one percent and the blended component unit rate of one-half percent.

TABLE 12

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 1,400,203 | \$ 1,349,292 | \$ 1,259,862 | \$ 2,639,188 | \$ 2,169,476 | \$ 1,645,679 |
| 149,700 | 163,358 | 351,938 | 232,780 | 208,572 | 180,253 |
| 307,326 | 326,043 | 349,669 | 351,452 | 379,531 | 366,953 |
| 824,396 | 787,434 | 912,782 | 1,076,438 | 1,459,247 | 1,548,045 |
| 6,873,957 | 8,526,052 | 9,268,619 | 8,975,402 | 9,561,547 | 10,169,034 |
| 3,578,388 | 4,349,705 | 4,502,258 | 5,171,921 | 5,718,588 | 6,148,786 |
| <u>\$ 13,133,970</u> | <u>\$ 15,501,884</u> | <u>\$ 16,645,128</u> | <u>\$ 18,447,181</u> | <u>\$ 19,496,961</u> | <u>\$ 20,058,750</u> |

CITY OF WYLIE, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS (UNAUDITED)

| Fiscal Year | General Bonded Debt | | |
|----------------|--------------------------------|-------------------------------------|-------------------------------|
| | General Obligation Bonds | Combination Tax/Revenue Bonds | Certificates of Obligation |
| 2016 | \$ 83,016,024 | \$ 1,925,435 | \$ - |
| 2017 | 78,187,253 | 1,233,553 | - |
| 2018 | 73,139,939 | 9,115,985 | - |
| 2019 | 67,281,896 | 8,886,207 | - |
| 2020 | 61,128,854 | 8,561,429 | - |
| 2021 | 55,044,633 | 13,479,773 | - |
| 2022 | 54,794,863 | 12,990,606 | - |
| 2023 | 64,683,015 | 12,422,598 | - |
| 2024 | 56,567,025 | 11,835,344 | - |
| 2025 | 48,078,511 | 11,220,712 | - |

| Fiscal Year | Business-type Activities | | |
|----------------|--------------------------------|---------------------------|-------------------------------------|
| | General Obligation Bonds | Water Revenue Bonds | Combination Tax/Revenue Bonds |
| 2016 | \$ 6,025,224 | \$ - | \$ 324,947 |
| 2017 | 5,816,174 | - | 7,134,237 |
| 2018 | 4,875,035 | - | 7,388,900 |
| 2019 | 4,184,968 | - | 7,327,492 |
| 2020 | 3,574,899 | - | 7,216,084 |
| 2021 | 3,116,788 | - | 6,871,073 |
| 2022 | 2,619,076 | - | 6,543,956 |
| 2023 | 2,139,718 | - | 6,206,838 |
| 2024 | 1,640,360 | - | 5,859,720 |
| 2025 | 1,116,166 | - | 5,502,601 |

(1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(2) See the Demographic and Economic Statistics table (Table 18) for population data.

TABLE 13

| Other Governmental Activities Debt | | | | |
|------------------------------------|-------------------------|------------------------------------|-------------------------------------|-----------------------|
| General Obligation Bonds | Tax Revenue Bonds | Contractual Obligations | Loans and Leases | Financed Purchases |
| \$ 3,223,125 | \$ - | \$ 1,323,166 | \$ - | \$ - |
| 2,911,894 | - | 1,258,333 | - | 892,734 |
| 2,559,435 | - | 1,193,436 | - | 678,036 |
| 2,220,091 | - | 1,123,571 | - | 457,778 |
| 1,870,746 | - | 1,053,706 | - | 542,066 |
| 1,511,401 | - | 978,841 | - | 237,027 |
| 1,152,057 | - | - | 79,529 | 160,983 |
| 777,712 | - | - | 19,290 | 82,012 |
| 393,368 | - | - | 171,666 | - |
| - | - | - | 115,784 | - |
| Contractual Obligations | Financed Purchases | Total Primary Government (1) | Percentage of Personal Income | Per Capita (2) |
| \$ - | \$ - | \$ 95,837,921 | 6.13% | \$ 2,027 |
| - | - | 97,434,178 | 6.08% | 2,039 |
| - | - | 98,950,766 | 5.36% | 1,903 |
| - | - | 91,482,002 | 4.80% | 1,705 |
| - | 3,333,667 | 87,281,452 | 4.71% | 1,582 |
| - | 3,010,104 | 84,249,640 | 4.32% | 1,433 |
| - | 2,702,733 | 81,043,803 | 3.64% | 1,331 |
| - | 2,388,988 | 88,720,171 | 3.86% | 1,450 |
| - | 2,068,643 | 78,536,126 | 3.08% | 1,258 |
| - | 1,741,560 | 67,775,334 | 2.66% | 1,086 |

CITY OF WYLIE, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS (UNAUDITED)

TABLE 14

| Fiscal Year | General Bonded Debt Outstanding | | | Percentage Actual Taxable Value of Property | Per Capita |
|----------------|---------------------------------|--------------------------------------|--------------------|---|---------------|
| | General Obligation Bonds | Less: Restricted for Debt Service | Net Bonded Debt | | |
| 2016 | \$ 92,264,373 | \$ 675,565 | \$ 91,588,808 | 3.14% | \$ 1,937 |
| 2017 | 86,915,321 | 820,559 | 86,094,762 | 2.59% | 1,802 |
| 2018 | 80,574,410 | 1,095,418 | 79,478,992 | 2.10% | 1,585 |
| 2019 | 73,686,955 | 1,187,960 | 72,498,995 | 1.70% | 1,393 |
| 2020 | 66,574,499 | 1,244,524 | 65,329,975 | 1.53% | 1,257 |
| 2021 | 59,672,822 | 1,122,215 | 58,550,607 | 1.20% | 1,062 |
| 2022 | 58,565,996 | 842,926 | 57,723,070 | 1.09% | 948 |
| 2023 | 67,600,445 | 532,087 | 67,068,358 | 1.08% | 1,074 |
| 2024 | 58,600,753 | 880,607 | 57,720,146 | 0.82% | 924 |
| 2025 | 49,194,678 | 250,064 | 48,944,614 | 0.69% | 784 |

Note: Details of the city's outstanding debt can be found in the notes to the financial statements

CITY OF WYLIE, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)

TABLE 15

| Governmental Unit (3) | Debt Outstanding | (4) Estimated Percentage Applicable | Estimated Share of Direct and Overlapping Debt |
|--|---------------------|--|---|
| Debt Repaid with Property Taxes | | | |
| Wylie Independent School District | \$ 629,119,927 (1) | 63.57% | \$ 399,931,538 |
| Collin County | 982,755,000 (1) | 3.25% | 31,939,538 |
| Collin County Community College District | 438,250,000 (1) | 3.25% | 14,243,125 |
| Community ISD | 427,065,000 (1) | 0.13% | 555,185 |
| Garland Independent School District | 977,345,000 (1) | 0.59% | 5,766,336 |
| Plano ISD | 1,409,280,000 (1) | 0.19% | 2,677,632 |
| Princeton ISD | 667,854,034 (1) | 0.18% | 1,202,137 |
| Rockwall Independent School District | 919,218,985 (1) | 0.70% | 6,434,533 |
| Rockwall County | 123,500,000 (1) | 0.60% | 741,000 |
| Subtotal, Overlapping Debt | | | 463,491,024 |
| City Direct Debt | (2) | | 59,415,007 |
| Total Direct and Overlapping Debt | | | <u>\$ 522,906,031</u> |
| Ratio of Direct and Overlapping Bonded Debt to Taxable Assessed Valuation | | | 6.76% |
| Per Capita Direct and Overlapping Debt | | | \$ 8,197 |

(1) Source: Municipal Advisory Council of Texas

(2) Excludes business-type activities debt

(3) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Wylie, Texas. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(4) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the various governments' taxable assessed value that is within the government's boundaries and dividing it by the total taxable assessed value.

**CITY OF WYLIE, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS (UNAUDITED)**

| | 2016 | 2017 | 2018 | 2019 |
|---|--------------------|--------------------|--------------------|--------------------|
| Debt Limit | \$ 292,105,386 | \$ 332,556,307 | \$ 377,681,311 | \$ 425,950,379 |
| Total Net Debt Applicable to Limit | 79,238,061 | 73,997,534 | 67,964,648 | 61,661,330 |
| Legal Debt Margin | <u>212,867,325</u> | <u>258,558,773</u> | <u>309,716,663</u> | <u>364,289,049</u> |
| Total Net Debt Applicable to the Limit As a percentage of Debt Limit | 27.13% | 22.25% | 18.00% | 14.48% |

Legal Debt Margin Calculation for the Current Fiscal Year

| | |
|--|-----------------------|
| Assessed Value | \$7,732,424,936 |
| Debt Limit (10%) of Assessed Value) | 773,242,494 |
| Debt Applicable to Limit: | |
| General Obligation Bonds | 53,595,000 |
| Less: Amount Set Aside for Repayment of General Obligation Debt | <u>(10,531,425)</u> |
| Total Net Debt applicable to Limit | <u>43,063,575</u> |
| Legal Debt Margin | <u>\$ 730,178,919</u> |

- (1) Texas state law does not prescribe a debt limit; however, by custom, a practical economic debt limit of 10% of the assessed valuation is used. By law, the general obligation debt subject to the limitation may be offset by the amount set aside for repaying general obligation debt.

TABLE 16

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 467,691,442 | \$ 488,164,745 | \$ 528,961,602 | \$ 619,902,730 | \$ 707,081,817 | \$ 773,242,494 |
| 55,074,262 | 48,583,868 | 48,048,018 | 52,084,529 | 43,072,300 | 43,063,575 |
| 412,617,180 | 439,580,877 | 480,913,584 | 567,818,201 | 664,009,517 | 730,178,919 |
| 11.78% | 9.95% | 9.08% | 8.40% | 6.09% | 5.57% |

**CITY OF WYLIE, TEXAS
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 17

| Fiscal Year | Water Revenue Bonds | | Net Available Revenue | Debt Service (3) | | Total | Coverage |
|----------------|-----------------------------------|------------------------------------|-----------------------------|------------------|------------|------------|----------|
| | Utility Service Charges (1) | Less: Operating Expenses (2) | | Principal | Interest | | |
| | | | | | | | |
| 2016 | \$ 15,997,794 | \$ 11,849,326 | \$ 4,148,468 | \$ 370,000 | \$ 211,638 | \$ 581,638 | 7.13 |
| 2017 | 18,169,571 | 12,832,323 | 5,337,248 | - | 285,282 | 285,282 | 18.71 |
| 2018 | 19,431,713 | 14,434,320 | 4,997,393 | 50,000 | 240,019 | 290,019 | 17.23 |
| 2019 | 20,662,507 | 14,895,221 | 5,767,286 | 100,000 | 238,519 | 338,519 | 17.03 |
| 2020 | 23,047,261 | 15,809,435 | 7,237,826 | 310,000 | 234,419 | 544,419 | 13.28 |
| 2021 | 24,400,005 | 16,110,604 | 8,289,401 | 320,000 | 228,119 | 548,119 | 15.11 |
| 2022 | 27,371,622 | 17,720,047 | 9,651,575 | 330,000 | 218,319 | 548,319 | 17.60 |
| 2023 | 29,592,808 | 19,989,715 | 9,603,093 | 340,000 | 204,919 | 544,919 | 17.62 |
| 2024 | 31,381,498 | 21,873,026 | 9,508,472 | 350,000 | 191,119 | 541,119 | 17.57 |
| 2025 | 32,382,680 | 27,531,921 | 4,850,759 | 350,000 | 191,119 | 541,119 | 8.96 |

(1) Includes total operating revenue of the Utility Enterprise Fund

(2) Includes operating expenses of the Utility Enterprise Fund, less depreciation expense.

(3) Debt service requirements includes principal and interest payments on revenue bonds.



**CITY OF WYLIE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS (UNAUDITED)**

| | 2016 | 2017 | 2018 | 2019 |
|--|--------------|--------------|--------------|--------------|
| Population (1) | 47,776 | 50,152 | 52,003 | 53,653 |
| Personal Income (in thousands of dollars) | \$ 1,579,381 | \$ 1,682,796 | \$ 1,845,898 | \$ 1,823,484 |
| Per Capita Personal Income | \$ 33,058 | \$ 33,554 | \$ 35,496 | \$ 33,987 |
| Median Age | 31.7 | 31.7 | 33.2 | 33.3 |
| Education Level in Years of Schooling (2) | | | | |
| Less than high school graduate | 16.1% | 16.1% | 16.1% | 16.1% |
| High school graduate (or equivalent) | 23.5% | 23.5% | 23.5% | 23.5% |
| Some college/associate's degree | 28.5% | 28.5% | 28.5% | 28.5% |
| Bachelor's degree | 24.5% | 24.5% | 24.5% | 24.5% |
| Masters, professional, or doctorate | 6.7% | 6.7% | 6.7% | 6.7% |
| School Enrollment | 15,023 | 15,709 | 16,466 | 17,164 |
| Unemployment (3) | 3.2% | 3.4% | 3.2% | 2.9% |

(1) Population estimate from City of Wylie website.

(2) Education statistics for 2016-2020 per the 2010 U.S. Census; for 2021-2025 per the 2020 U.S. Census for population 25 years of age and older

(3) Unemployment rates from the Texas Workforce Commission website (www.twc.state.tx.us).

TABLE 18

| <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 55,156 | 59,028 | 60,876 | 61,184 | 62,434 | 63,790 |
| \$ 1,855,062 | \$ 1,959,848 | \$ 2,226,053 | \$ 2,296,236 | \$ 2,546,808 | \$ 3,054,457 |
| \$ 33,633 | \$ 33,202 | \$ 36,567 | \$ 37,530 | \$ 40,792 | \$ 47,883 |
| 33.4 | 33.6 | 33.5 | 33.7 | 33.7 | 35.7 |
| 16.1% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% |
| 23.5% | 21.8% | 21.8% | 21.8% | 21.8% | 21.8% |
| 28.5% | 34.1% | 34.1% | 34.1% | 34.1% | 34.1% |
| 24.5% | 25.8% | 25.8% | 25.8% | 25.8% | 25.8% |
| 6.7% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% |
| 17,392 | 18,159 | 18,703 | 19,176 | 19,357 | 19,469 |
| 6.7% | 6.2% | 2.7% | 4.2% | 4.1% | 4.2% |

**CITY OF WYLIE, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)**

TABLE 19

| Employer | 2025 | | | 2016 | | |
|----------------------------------|-----------|------|---|-----------|------|---|
| | Employees | Rank | Percentage of Total City Employment | Employees | Rank | Percentage of Total City Employment |
| Wylie ISD | 3,496 | 1 | 26.46% | 1,878 | 1 | 19.94% |
| North Texas Municipal Water Dist | 988 | 2 | 7.48% | 604 | 2 | 6.41% |
| City of Wylie | 520 | 3 | 3.94% | 325 | 5 | 3.45% |
| Extruders / Tower Extrusion | 436 | 4 | 3.30% | 275 | 6 | 2.92% |
| Wal-Mart | 335 | 5 | 2.54% | 343 | 4 | 3.64% |
| Kroger | 240 | 6 | 1.82% | - | - | 0.00% |
| Home Depot | 240 | 7 | 1.82% | 150 | 10 | 1.59% |
| Target | 238 | 8 | 1.80% | 170 | 9 | 1.81% |
| Sanden Intl. (USA), Inc. | 225 | 9 | 1.70% | 450 | 3 | 4.78% |
| Avanti Windows & Doors | 163 | 10 | 1.23% | - | - | 0.00% |
| Total | 6,881 | | 52.09% | 4,195 | | 44.54% |

Source: Wylie Economic Development Corporation

CITY OF WYLIE, TEXAS
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)

TABLE 20

| Function/Program | Full-Time Equivalent Employees as of Year End | | | | | | | | | |
|---------------------------|---|------|------|------|------|------|------|------|------|------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| General Government | | | | | | | | | | |
| Management Services | 14 | 15 | 16 | 18 | 18 | 18 | 20 | 20 | 21 | 20 |
| Finance | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 8 | 8 | 8 |
| Planning | 6 | 6 | 6 | 5 | 3 | 3 | 3 | 3 | 3 | 3 |
| Building | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 |
| Other | 7 | 8 | 9 | 9 | 14 | 14 | 15 | 15 | 18 | 23 |
| Police | | | | | | | | | | |
| Officers | 63 | 63 | 63 | 66 | 70 | 70 | 70 | 72 | 77 | 77 |
| Civilian | 8 | 9 | 11 | 11 | 12 | 17 | 21 | 23 | 26 | 28 |
| Fire | | | | | | | | | | |
| Firefighters and Officers | 49 | 52 | 52 | 53 | 57 | 62 | 68 | 74 | 74 | 74 |
| Civilians | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 7 | 7 |
| Paramedics | - | - | - | - | - | - | - | - | 9 | 9 |
| EMT | - | - | - | - | - | - | - | - | 9 | 9 |
| Animal Control | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Dispatch | 12 | 13 | 13 | 14 | 14 | 15 | 16 | 16 | 16 | 17 |
| Streets | 16 | 17 | 18 | 18 | 19 | 20 | 21 | 21 | 22 | 24 |
| Other Public Works | | | | | | | | | | |
| Engineering | 3 | 3 | 3 | - | - | - | 6 | 6 | 6 | 6 |
| Other | 11 | 11 | 11 | 14 | 14 | 15 | 11 | 11 | 13 | 13 |
| Parks and Recreation | 48 | 49 | 51 | 51 | 57 | 57 | 62 | 63 | 70 | 69 |
| Library | 24 | 25 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Water | 15 | 19 | 19 | 19 | 16 | 16 | 16 | 16 | 17 | 18 |
| Wastewater | 6 | 6 | 7 | 9 | 11 | 12 | 12 | 12 | 12 | 13 |
| EDC | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 6 | 5 |
| Total | 310 | 324 | 335 | 343 | 362 | 379 | 401 | 409 | 454 | 463 |

Source: City of Wylie annual budget book

CITY OF WYLIE, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)

| Function/Program | 2016 | 2017 | 2018 | 2019 |
|--|------------|------------|------------|------------|
| General Government | | | | |
| Building Permits Issued | 433 | 667 | 617 | 443 |
| Building Permits Value (thousands) (1) | \$ 107,516 | \$ 201,540 | \$ 155,666 | \$ 242,535 |
| Police | | | | |
| Physical Arrests | 1,385 | 1,026 | 1,333 | 815 |
| Violations Issued | 4,188 | 4,228 | 2,812 | 2,117 |
| Warrants Issued | 701 | 1,492 | 870 | 642 |
| Fire | | | | |
| Emergency Responses | 4,311 | 4,478 | 4,755 | 4,879 |
| Fires Extinguished | 89 | 168 | 72 | 85 |
| Inspections | 2,039 | 2,150 | 2,724 | 2,478 |
| Ambulance Responses | - | - | - | - |
| Patients Transported | - | - | - | - |
| Other Public Works | | | | |
| Street Resurfacing (miles) | 4 | 5 | 3 | 3 |
| Potholes Repaired | 43 | 44 | 81 | 138 |
| Parks and Recreation | | | | |
| Athletic Field Permits Issued | 28 | 63 | 41 | 37 |
| Pavilion/Gazebo Permits Issued | 202 | 153 | 165 | 153 |
| Recreation Facility Attendance | 328,495 | 367,665 | 462,309 | 509,083 |
| Baseball/Softball Fields | 26 | 26 | 26 | 26 |
| Soccer/Football/Cricket/Disc Golf Fields | 23 | 23 | 23 | 23 |
| Basketball/Volleyball/Pickleball Courts | 10 | 10 | 10 | 10 |
| Pavilions/Gazebos | 15 | 15 | 15 | 15 |
| Library | | | | |
| Volumes in Collection | 109,392 | 114,715 | 140,905 | 151,864 |
| Water | | | | |
| New Connections | 1,219 | 678 | 139 | 165 |
| Water Main Breaks | 4 | - | 1 | 7 |
| Average Daily Consumption (gallons) | 3,719,076 | 3,543,448 | 4,881,666 | 3,980,000 |

Source: City Departments

(1) Legislature passed a law that prohibits asking for value on permit application.

* Covid related reduction in services

TABLE 21

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------|-----------|-----------|-----------|-----------|-----------|
| 500 | 577 | 402 | 397 | 297 | 192 |
| \$ 242,535 | N/A | N/A | N/A | N/A | N/A |
| 666 | 710 | 799 | 818 | 879 | 1273 |
| 1,791 | 2,065 | 1,724 | 2,443 | 2,833 | 3,815 |
| 250 | 159 | 790 | 1,203 | 1,017 | 1,371 |
| 4,840 | 5,708 | 5,726 | 5,767 | 6,097 | 7,614 |
| 107 | 109 | 157 | 127 | 125 | 130 |
| 3,242 | 2,948 | 2,319 | 2,416 | 1,838 | 1,951 |
| - | - | - | - | - | 5,156 |
| - | - | - | - | - | 3,821 |
| 0.25 | 0.9 | 2 | 2 | 3 | 3 |
| 183 | 283 | 403 | 420 | 580 | 750 |
| 28 | 62 | 116 | 118 | 167 | 230 |
| 75 | 163 | 142 | 160 | 103 | 114 |
| 249,028* | 285,110* | 330,187 | 381,305 | 392,192 | 422,117 |
| 26 | 26 | 26 | 24 | 24 | 24 |
| 23 | 23 | 23 | 23 | 23 | 23 |
| 10 | 10 | 10 | 12 | 12 | 15 |
| 17 | 17 | 17 | 17 | 21 | 21 |
| 156,824 | 166,059 | 167,444 | 171,233 | 173,814 | 191,771 |
| 252 | 268 | 321 | 596 | 124 | 78 |
| 6 | 6 | 5 | 4 | 8 | 6 |
| 3,791,394 | 3,882,015 | 3,463,902 | 4,436,853 | 5,106,487 | 4,433,808 |

CITY OF WYLIE, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)

TABLE 22

| Function/Program | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Police Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fire Stations | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 |
| Other Public Works | | | | | | | | | | |
| Streets (miles) | 205 | 212 | 243 | 250 | 250 | 272 | 250 | 304 | 325 | 326 |
| Alleys (miles) | 42 | 42 | 42 | 42 | 42 | 26 | 33 | 34 | 42 | 43 |
| Traffic Signals | 24 | 25 | 26 | 26 | 26 | 27 | 27 | 26 | 26 | 30 |
| Parks and Recreation | | | | | | | | | | |
| Acreage | 886 | 916 | 910 | 910 | 910 | 910 | 910 | 910 | 910 | 910 |
| Playgrounds | 17 | 18 | 18 | 19 | 19 | 19 | 23 | 23 | 23 | 23 |
| Recreation Facilities | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Water | | | | | | | | | | |
| Water Mains (miles) | 158 | 161 | 161 | 185 | 225 | 198 | 188 | 190 | 191 | 189 |
| Fire Hydrants | 1,707 | 1,789 | 1,818 | 1,857 | 1,921 | 2,289 | 1,938 | 1,981 | 2,448 | 2,139 |
| Number of service connections | 15,353 | 16,031 | 16,171 | 17,103 | 17,499 | 17,470 | 17,643 | 18,388 | 18,512 | 16,130 |
| Wastewater | | | | | | | | | | |
| Sanitary Sewers (miles) | 183 | 188 | 204 | 228 | 228 | 230 | 219 | 222 | 224 | 224 |
| Education Wylie ISD | | | | | | | | | | |
| Campuses in Wylie | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |

Source: City Departments



2300 North Field Street, Suite 1000
 Dallas, Texas 75201
 972-490-1970

**Independent Auditor's Report on Internal Control Over Financial Reporting
 and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in
 Accordance with *Government Auditing Standards***

The Honorable Mayor and
 Members of the City Council
 City of Wylie, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Wylie (the "City") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 21, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Weaver and Tidwell, L.L.P.

The Honorable Mayor and
Members of the City Council
City of Wylie, Texas

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.
Dallas, Texas

January 21, 2026

City of Wylie

City Council Meeting

February 10, 2026



Overview

- ▶ Introduction
- ▶ Audit Process
- ▶ Audit Results
- ▶ Required Communications
- ▶ Financial Highlights
- ▶ Discussion

Engagement Leadership



Sara Dempsey, CPA

Partner-in-charge, Audit
Public Sector & Assurance
Services

- ✓ 20+ years of public accounting experience
- ✓ Dedicated to serving public sector clients
- ✓ AICPA State and Local Government Expert Panel
- ✓ GFOA Special Review Committee Member

Lauren Futch, CPA

Manager,
Assurance Services

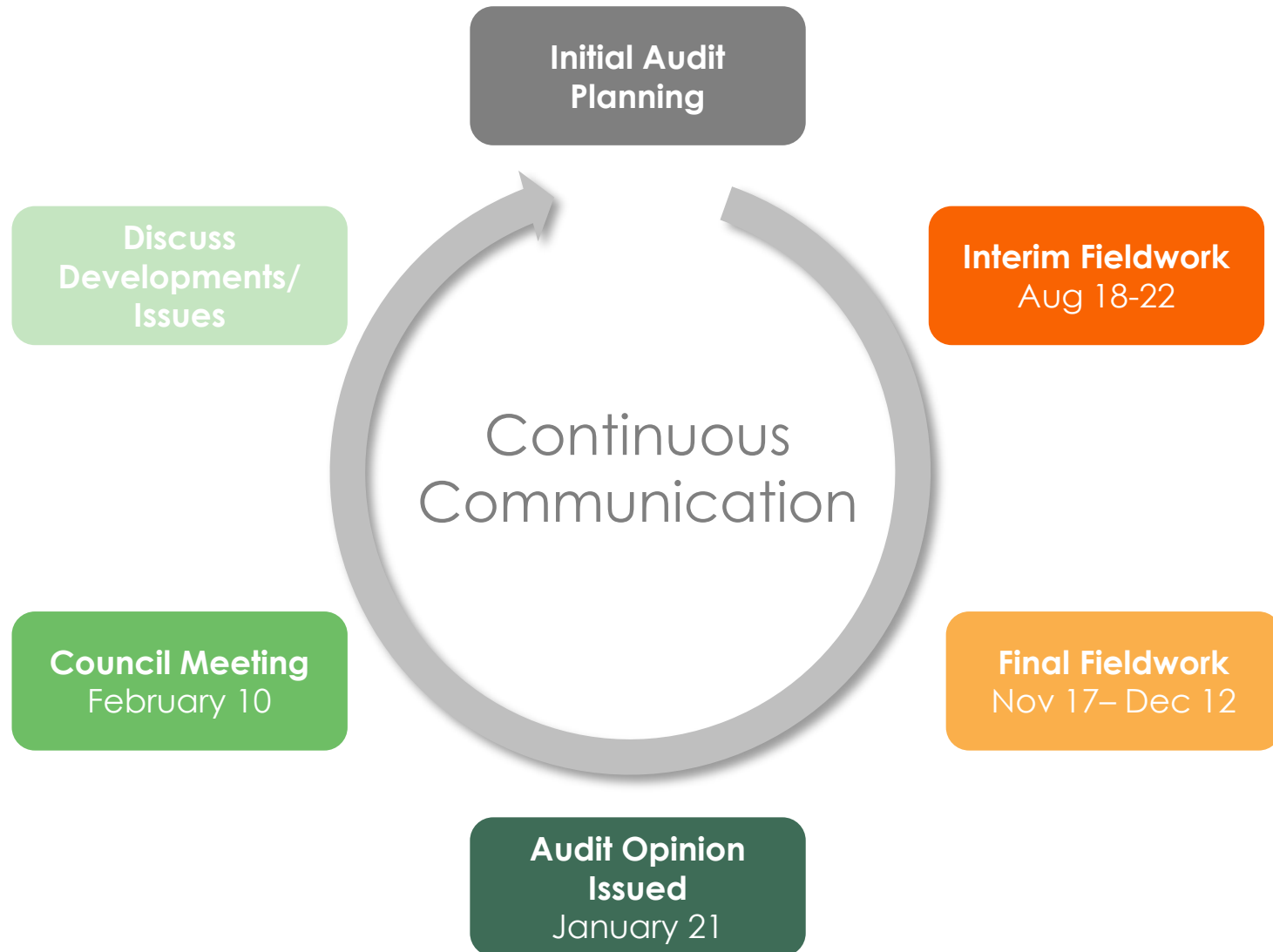
- ✓ 9+ years of public accounting and public sector experience
- ✓ Dedicated to serving public sector clients

Available Throughout the Year to Discuss Issues

Audit Process



Engagement Timeline



Audit Process



- The audit was performed in accordance with **Generally Accepted Auditing Standards (GAAS)**, **Generally Accepted Government Auditing Standards (GAGAS)**, and **The Uniform Guidance**.
- The audit process was a **risk-based approach** in which we identified potential areas of risk that could lead to material misstatement of the financial statements. We tailored our audit programs and resources to specifically address areas of risk, such as:
 - **Revenue recognition and related receivables**
 - Capital projects, purchasing and compliance with bidding procedures
 - Payables, accrued liabilities, and expenditures
 - Cash and Investments
 - Long-term debt



Audit Process

Interim fieldwork and risk assessment were performed in August 2025. Procedures included:

- **Walkthroughs** of accounting controls over significant transaction cycles:
 - A. Cash Disbursements and Purchases
 - B. Payroll Disbursements (including TMRS data)
 - C. Cash Receipts
 - A. Utility Billing Receipts
 - B. Municipal Court
 - C. Parks and Recreation
 - D. Other
 - D. Budget and Financial Close Process
- **Tests of compliance** with the Public Funds Investment Act
- **Control testing** over cash disbursements and payroll

Audit Process

Final fieldwork- performed in November and December 2025 - Procedures included:

- **Testing** account balances and current year activity using a combination of:
 - analytics, vouching of material transactions, and sampling
- **Assisted** with preparation of the annual comprehensive financial report (ACFR)

Audit Results

Auditor Results



- We issued the Independent Auditor's Report on the financial statements
 - **Unmodified (Clean) Opinion**
- We issued the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
 - **No material weaknesses noted**



Auditor Communications

for the year ended September 30, 2025

Required Communications to Those in Charge of Governance



| Communication | Results |
|---------------------------------------|---|
| Generally accepted auditing standards | <p>The financial statements are the responsibility of the City. Our audit was designed to provide for reasonable rather than absolute assurance that the financial statements are free of material misstatement. Our responsibility is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>The audit of the fiscal year 2025 financial statements is complete and we have issued an unmodified (“clean”) opinion.</p> |

Required Communications to Those in Charge of Governance



| Communication | Results |
|--|--|
| Generally accepted government auditing standards | <p>In addition to the GAAS responsibilities, we are required to issue a written report on our consideration of internal controls and identify significant deficiencies, including material weaknesses, if any. Our reports do not provide assurance on internal controls. We design our audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provisions of contracts or grant agreements that have a direct or material effect on the financial statements. We issue a written report on the results of these procedures; however, our report does not express an opinion on compliance.</p> <p>No findings noted.</p> |

Required Communications to Those in Charge of Governance



| Communication | Results |
|---|--|
| <p>Unusual transactions and the adoption of new accounting principles</p> | <p>The significant accounting policies used by the City are described in Note 1 to the financial statements.</p> <p>Pronouncements implemented in 2025 included GASB Statement No. 101, "<i>Compensated Absences</i>" and GASB Statement No. 102, "<i>Certain Risk Disclosures</i>". GASB 101 and GASB 102 had no effect on the City's FY2025 financial statements.</p> <p>We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.</p> |

Required Communications to Those in Charge of Governance



| Communication | Results |
|--|---|
| Fraud and illegal acts | No material errors, irregularities, or illegal acts were noted. |
| Material weakness in internal control | No material weaknesses noted. |
| Other information contained in documents containing audited financial statements | We provided an "in relation to opinion" on supplementary information accompanying the financial statements. We performed limited procedures on the required supplementary information. We did not provide any assurance on this information. The Introductory and Statistical sections were both unaudited. |
| Management judgments and accounting estimates | Management's estimates of net pension and OPEB liabilities, allowance for uncollectible receivables, and estimated useful lives for capital assets were evaluated and determined to be reasonable in relation to the financial statements as a whole. |

Required Communications to Those in Charge of Governance



| Communication | Results |
|----------------------------|---|
| Difficulties encountered | No difficulties or disagreements arose during the course of our audit. |
| Management representations | We requested certain representations from management that were included in the management representation letter. |
| Management consultations | We are not aware of management consulting with other accountants for a second opinion. |
| Auditor independence | No independence issues noted. |
| Audit adjustments | <p>Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There was one passed adjustment noted during the audit regarding SBITA that was considered immaterial.</p> <p>We made no material audit adjustments as a result of our audit procedures.</p> |

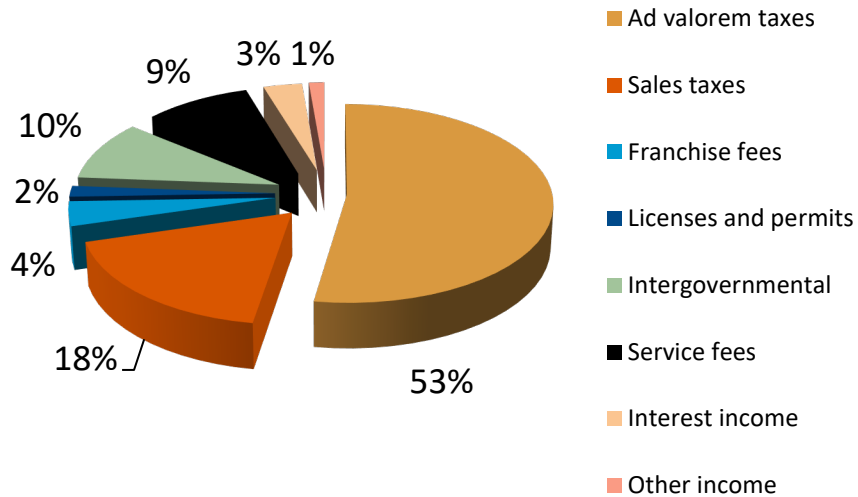
Financial Highlights

Financial Highlights

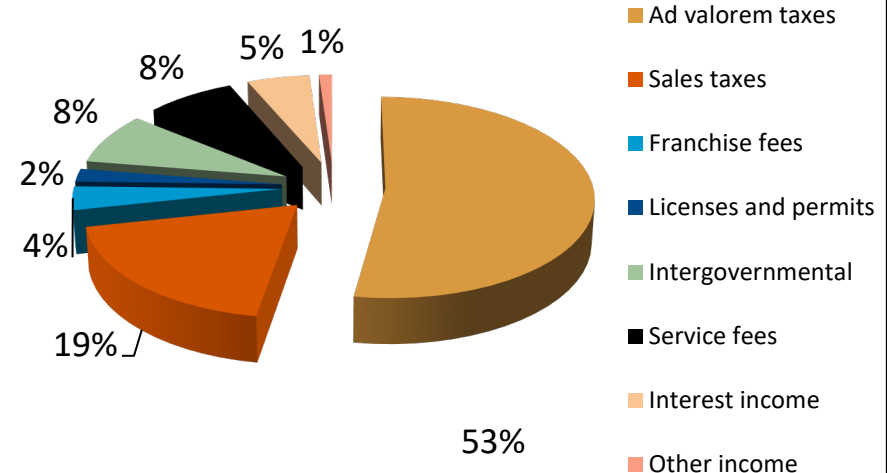
Comparison of Revenues by Source

Governmental Funds Revenues for the FY 2025 totaled \$85.2 million, a \$6.5 million or 8.3% increase. This increase is attributed primarily related to a \$3.6 million increase in ad valorem taxes, a \$1.9 million increase in Service fees, a \$1.8 million increase in Intergovernmental revenues offset by a \$1.3 million decrease in interest income.

FY 2025 Revenues



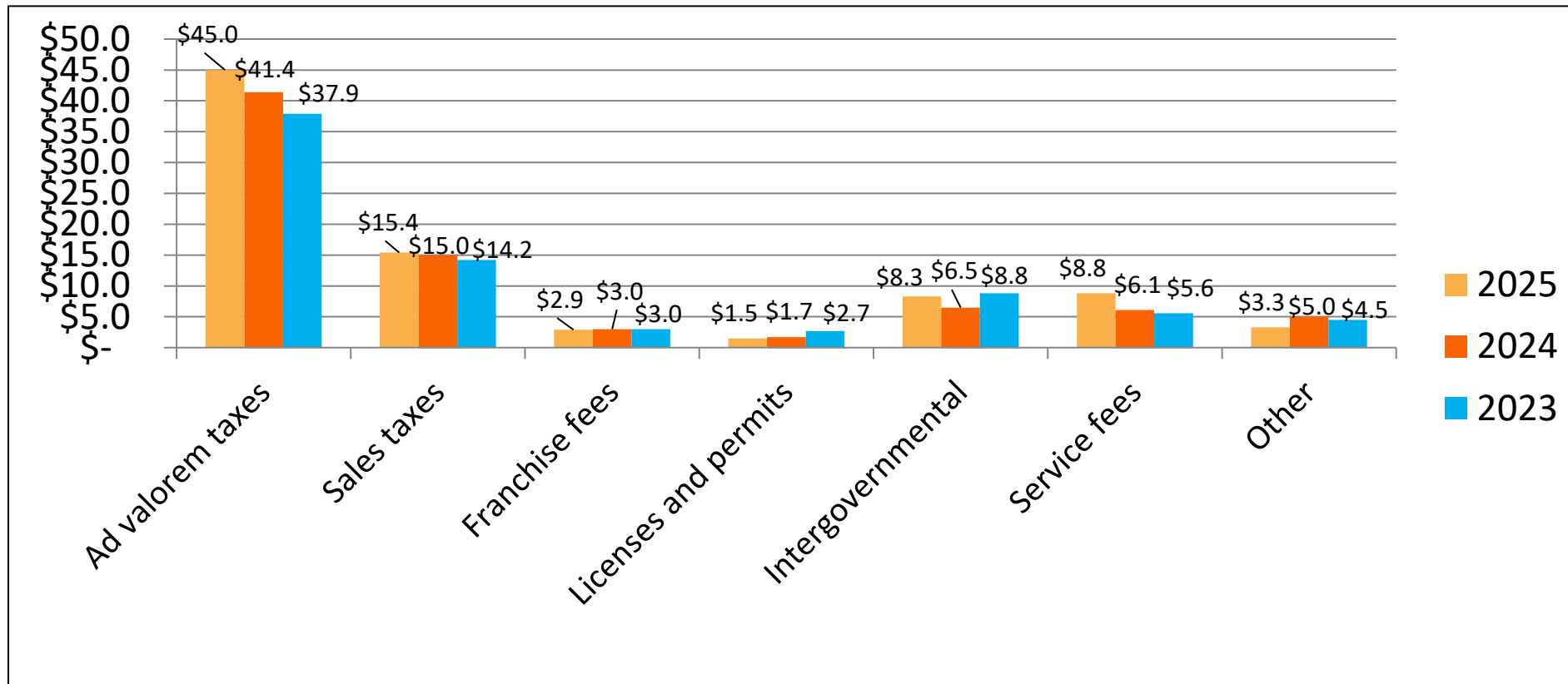
FY 2024 Revenues



Financial Highlights



Comparison of Governmental Funds Revenues by Source

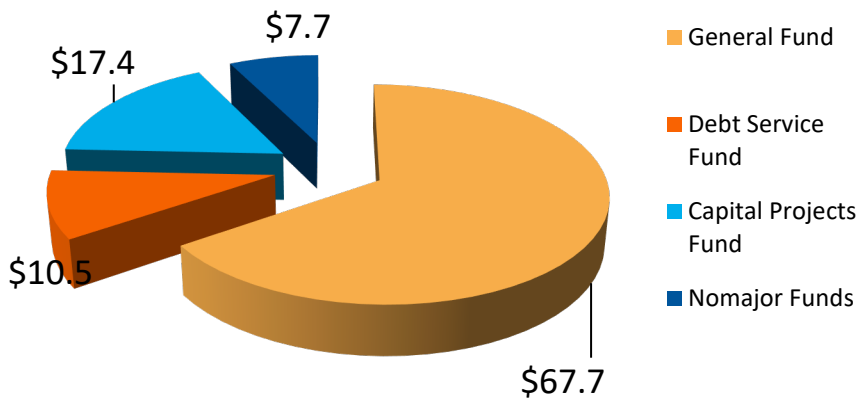


(3-year comparison in millions of dollars)

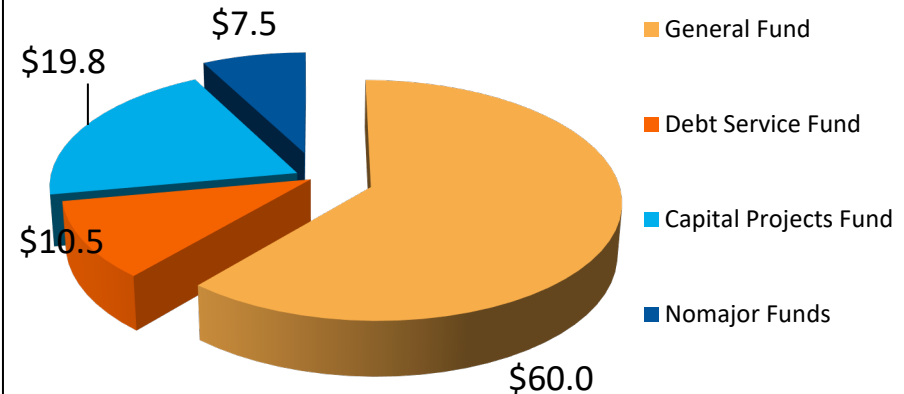
Financial Highlights

Comparison of Governmental Expenditures by Fund (In millions of dollars)

Fiscal Year 2025



Fiscal Year 2024



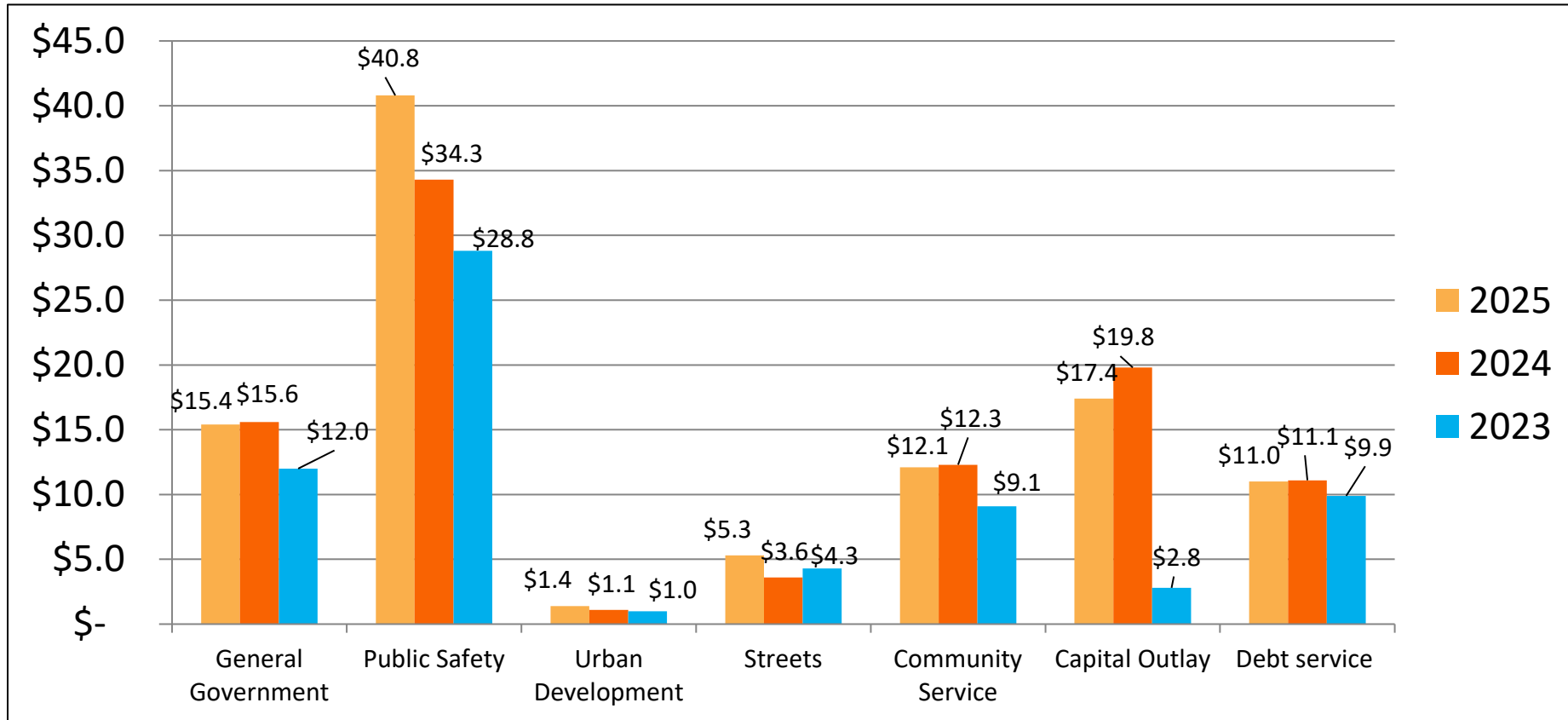
Governmental Funds Expenditures for FY2025 totaled \$103.3 million, a \$5.5 million or 5.6% increase.

- Public safety expenditures increased \$6.5 million
- Streets expenditures increased \$1.7 million offset with \$2.5 million decrease in Capital Outlay expenditures.

Financial Highlights



Comparison of Governmental Funds Expenditures *



*(3-year comparison in millions of dollars)

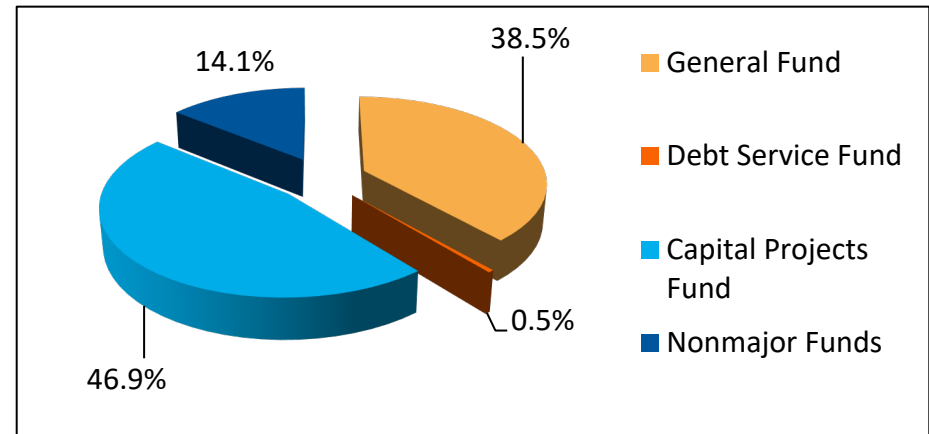
Financial Highlights

Fund Balances

Governmental Funds' Fund Balances

The City's governmental funds reported a combined ending fund balance of \$64.4 million as of September 30, 2025 as follows:

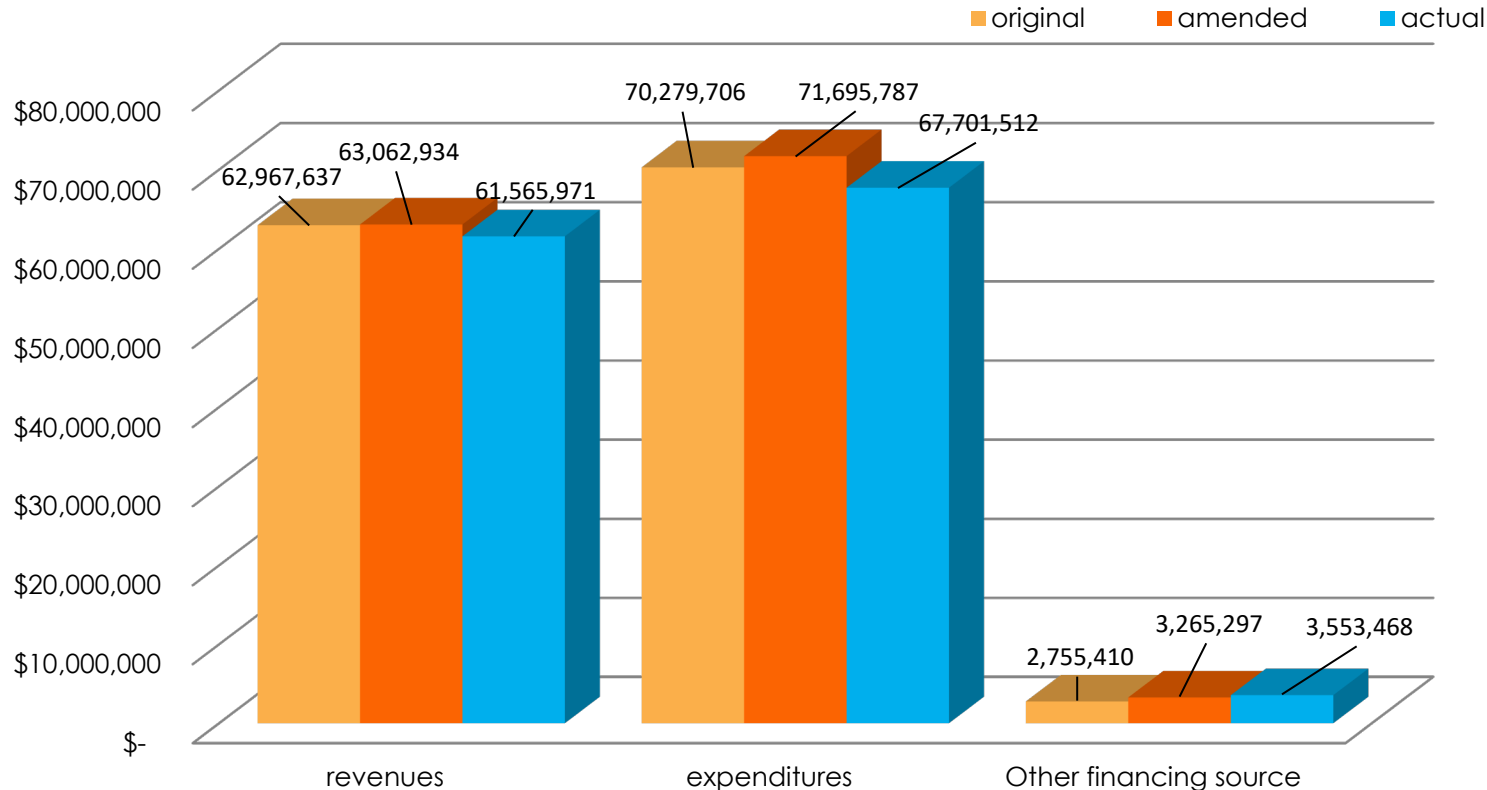
| | |
|--------------------|----------------------------|
| • General Fund | \$24,767,823 |
| • Debt Service | 250,064 |
| • Capital Projects | 30,213,582 |
| • Other Funds | <u>9,157,780</u> |
| | <u><u>\$64,389,249</u></u> |



- Governmental funds' fund balance decreased by \$14.6 million, primarily due to a \$10.9 million decrease in the Capital Projects Fund, the result of current year capital projects funded by bonds issued in the prior year.
- Unassigned fund balance in the General Fund (\$23.2 million) represents 34.2% of general fund expenditures.

General Fund Budget vs Actual

FY2025 General Fund Budget and Actual



Overall, positive budgetary variance of \$2.5 million:

- Actual Revenues were under budget by \$1.5 million.
- Actual Expenditures were \$4.0 million below budget.
- Other Financing Sources were \$0.3 million above budgeted amounts.

Water and Sewer Fund- Current and Prior Year



| | <u>2025</u> | <u>2024</u> | <u>\$ Change</u> | <u>% Change</u> |
|------------------------------------|--------------|--------------|------------------|-----------------|
| Operating Revenues | 32,382,680 | 31,381,498 | 1,001,182 | 3% |
| Operating Expenses | (27,392,243) | (24,736,636) | (2,655,607) | 11% |
| Net Non-Operating Revenues | 1,580,671 | 1,715,277 | (134,606) | -8% |
| Transfers and Contributions | (1,946,408) | (1,332,312) | (614,096) | 46% |
| Change in Net Position | 4,624,700 | 7,027,827 | (2,403,127) | -34% |

Net position increased by \$4.6 million in FY25.

- Operating revenues increased \$1.0 million – primarily due to rate increases and increased consumption.
- Operating expenses increased by \$2.6 million – primarily due to increased water costs and wastewater treatment costs.
- Nonoperating revenue –increased \$0.1 million – primarily due to decreased interest income.
- Transfers and Contributions decreased \$0.6 million primarily due to a \$0.4 million reduction in capital contributions of infrastructure and impact fees and a reduction of \$0.2 million in developer's contributions.

We appreciate the
opportunity to work with
City of Wylie and look forward
to our continued relationship.



Discussion



Contact Us

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Audit Manager

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Wylie City Council

AGENDA REPORT

Department: Police
Prepared By: Anthony Henderson

Account Code: _____

Subject

Discuss the current and future plans of the Automatic License Plate Recognition (ALPR) cameras.

Recommendation

Discussion and direction.

Discussion

Discuss and provide direction on the Automatic License Plate Recognition cameras.