

# Wylie City Council Regular Meeting

January 27, 2026 – 6:00 PM

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



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## CALL TO ORDER

## INVOCATION & PLEDGE OF ALLEGIANCE

## PRESENTATIONS & RECOGNITIONS

PR1. Eagle Scout - Jacob Crabtree.

## 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.*

## 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).
- E. 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.

## **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.
- 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.
- 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.
- 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.

## **WORK SESSION**

- 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.

## **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. Discuss the relocation of the Stonehaven House.

## **RECONVENE INTO OPEN SESSION**

*Take any action as a result from Executive Session.*

## **READING OF ORDINANCES**

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

## **ADJOURNMENT**

## **CERTIFICATION**

I certify that this Notice of Meeting was posted on January 21, 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.

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*Stephanie Storm, City Secretary*

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*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

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## AGENDA REPORT

Department: City Secretary  
Prepared By: Stephanie Storm

Account Code: \_\_\_\_\_

### Subject

Consider, and act upon, approval of January 13, 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 13, 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 6:02 p.m. The following City Council members were present: Councilman David R. Duke, Councilman Dave Strang, Councilman Todd Pickens, Councilman Sid Hoover, and Mayor *Pro Tem* Gino Mulliqi. Councilman Scott Williams was absent.

Staff present included: City Manager Brent Parker; Deputy City Manager Renae Ollie; Assistant City Manager Lety Yanez; Fire Chief Brandon Blythe; Assistant Finance Director Ron Arp; Digital Media Specialist Kristina Kelly; City Secretary Stephanie Storm; Assistant Police Chief Tommy Walters; Community Services Director Jasen Haskins; Parks and Recreation Director Carmen Powlen; Library Director Ofilia Barrera; Public Works Director Tommy Weir; Purchasing Manager Chris Rodriguez; Communications and Marketing Director Craig Kelly; Wylie Economic Development Corporation Executive Director Jason Greiner; and various support staff.

## INVOCATION & PLEDGE OF ALLEGIANCE

Mayor Porter led the invocation, and Councilman Hoover led the Pledge of Allegiance.

## PRESENTATIONS & RECOGNITIONS

### PR1. Shining the Wylie Way Students - Term 2.

Mayor Porter, WISD Superintendent Dr. Kim Spicer, and WISD Board Vice President Kylie Reising presented medallions to students who demonstrated “Shining the Wylie Way.” Every nine weeks, one student from each WISD campus is chosen as the “Wylie Way Student.”

## 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.*

Jennifer Wakefield and Alexis Tapp, representing the Wylie Historical Society, were present to address the Council about the Stonehaven House.

## 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 December 9, 2025 Regular City Council Meeting minutes.

- B. Consider, and place on file, the City of Wylie Monthly Revenue and Expenditure Report for November 30, 2025.
- C. Consider, and place on file, the City of Wylie Monthly Investment Report for November 30, 2025.
- D. Consider, and act upon, Ordinance No. 2026-01 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.
- E. Consider, and act upon, Ordinance No. 2026-02 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.
- F. Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of November 30, 2025.
- G. Consider, and act upon, a Preliminary Plat of Lot 1, Block A of BizSpace Wylie, creating one commercial lot on 5.274 acres. Property located at 2800 Hensley Lane.
- H. Consider, and act upon, a Final Plat of Lot 1, Block A of Bufflehead Addition, establishing one light industrial lot on 7.64 acres. Property is generally located at 3700 Eubanks Lane.
- I. Consider, and act upon, approval of the award of Contract W2026-23 to IRR Corporate & Public Finance in an amount not to exceed \$155,000 for fixed fees, plus contingent success fees and travel expenses as outlined in the agreement, and authorizing the City Manager to execute any necessary documents.

#### **Council Action**

A motion was made by Councilman Hoover, seconded by Councilman Duke, to approve the Consent Agenda as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

#### **REGULAR AGENDA**

- 1. **Tabled from 12-09-2025**  
*Remove from table and consider*

#### **Council Action**

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Duke, to remove Item 1 from the table and consider it. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

**Consider, and act upon, the award of contract W2026-02 for City Engineering Firm Plan Review Services to Cobb Fendley in the estimated amount of \$150,000.00 and authorizing the City Manager to execute any and all necessary documents.**

#### **Staff Comments**

Public Works Director Weir addressed Council, provided an update on the questions raised at the last Council meeting, and answered Council questions.

#### **Council Action**

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Pickens, to approve Item 1 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

- 2. **Hold a Public Hearing, consider, and act upon, the request to withdraw the writing of an ordinance for a change in zoning from Agricultural (AG) to Community Retail - Special Use Permit (CR-SUP)**

on 1.85 acres to allow for Office Showroom/Warehouse. Property located at 308 W. Alanis Drive (ZC 2025-09).

#### **Staff Comments**

Community Services Director Haskins addressed the Council, provided a brief update on the Item, noted that the applicant is requesting to withdraw it, and answered the Council's questions.

#### **Public Hearing**

Mayor Porter opened the public hearing on Item 2 at 7:01 p.m.

Larry Heath was present and wished to address the Council regarding concerns about the zoning on this property and its effect on the surrounding neighborhoods.

Mayor Porter closed the public hearing at 7:03 p.m.

#### **Council Action**

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Strang, to approve the withdrawal of Item 2 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

3. **Hold a Public Hearing, consider, and act upon, the writing of an ordinance 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).**

#### **Staff Comments**

Community Services Director Haskins addressed the Council, providing a brief update on the Item.

Mohammad Qasim, representing Madewell Construction, and Addison Rogers, representing Toll Brothers, presented a brief overview of College Park, including community outreach meetings, a review of previously presented items, current and proposed development, renderings, and items added to the Zoning application, and answered questions from Council.

#### **Public Hearing**

Mayor Porter opened the public hearing on Item 3 at 7:26 p.m.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 7:26 p.m.

#### **Council Action**

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Duke, to approve Item 3 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

4. **Hold a Public Hearing, consider, and act upon, the writing of two ordinances 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. Property located at 2535 and 2701 S. State Highway 78 (ZC 2025-19).**

#### **Staff Comments**

Community Services Director Haskins addressed the Council, providing a brief update on the Item, and answered questions from the Council.

James Delaune, representing Crestline Investors, Inc., was present to answer questions from the Council.

**Public Hearing**

Mayor Porter opened the public hearing on Item 4 at 7:39 p.m.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 7:40 p.m.

**Council Action**

A motion was made by Mayor Porter, seconded by Councilman Pickens, to approve Item 4 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

5. **Hold a Public Hearing, consider, and act upon, the writing of an ordinance for a change in 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).**

**Staff Comments**

Community Services Director Haskins addressed the Council, providing a brief update on the Item, and answered questions from the Council.

Zuhair Imad Kato, representing Texas Autobody, and the property owner, answered questions from the Council.

**Public Hearing**

Mayor Porter opened the public hearing on Item 5 at 7:51 p.m.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 7:51 p.m.

**Council Action**

A motion was made by Councilman Strang, seconded by Councilman Duke, to approve Item 5 as presented. A vote was taken, and the motion passed 5-1 with Mayor *Pro Tem* Mulliqi voting against and Councilman Williams absent.

6. **Hold a Public Hearing, consider, and act upon, the writing of an ordinance 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).**

**Staff Comments**

Community Services Director Haskins addressed the Council, providing a brief update on the Item, and answered questions from the Council.

Zach Rakusin, representing RAK Equities, answered questions from the Council.

**Public Hearing**

Mayor Porter opened the public hearing on Item 6 at 8:05 p.m.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 8:05 p.m.

**Council Action**

A motion was made by Councilman Pickens, seconded by Councilman Hoover, to approve Item 6 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

Mayor Porter recessed the Council for a break at 8:21 p.m.

Mayor Porter reconvened the Council into Regular Session at 8:28 p.m.

7. **Hold a Public Hearing, consider, and act upon, the writing of an ordinance for a change in zoning from Planned Development 2022-51 (PD 2022-51) to Commercial Corridor - Special Use Permit (CC-SUP) on 2.02 acres to allow for a landscaping contractor's maintenance yard. Property located at 703 N. Highway 78 (ZC 2025-14).**

#### **Staff Comments**

Community Services Director Haskins addressed the Council, providing a brief update on the Item, and answered questions from the Council.

Michael Thomas, representing Dakota Holdings LLC, answered questions from the Council.

#### **Public Hearing**

Mayor Porter opened the public hearing on Item 7 at 8:31 p.m.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 8:31 p.m.

#### **Council Action**

A motion was made by Mayor Porter, seconded by Councilman Pickens, to approve Item 7 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

8. **Consider, and act upon, Resolution No. 2026-01(R) establishing a public newspaper of general circulation to be the "Official Newspaper" for the City of Wylie.**

#### **Council Action**

A motion was made by Councilman Duke, seconded by Councilman Strang, to approve Resolution No. 2026-01(R) establishing the Dallas Morning News as the "Official Newspaper" of the City of Wylie. A vote was taken, and the motion passed 4-2, with Mayor Porter and Councilman Pickens voting against, and Councilman Williams absent.

Mayor *Pro Tem* Mulliqi stated he accidentally voted for this Item and meant to vote against it.

Mayor Porter recessed the Council into a break at 8:55 p.m. to allow staff to research reconsidering an item in Robert's Rules of Order.

Mayor Porter reconvened the Council into Regular Session at 8:56 p.m.

City Secretary Storm addressed the Council, stating that a member of the prevailing vote may make a motion to reconsider the item, a member may then second the motion, and a vote is held to determine whether the Council wishes to reconsider. If the vote to reconsider passes, the original motion will come back before the Council for discussion and a vote.

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Mayor Porter, to reconsider Item 8. A vote was taken, and the motion passed 5-1, with Councilman Strang voting against and Councilman Williams absent.

Council discussed selecting either The Dallas Morning News or the Wylie News as the City's official newspaper.

A motion was made by Councilman Duke, seconded by Councilman Strang, to approve Resolution No. 2026-01(R) establishing the Dallas Morning News as the "Official Newspaper" of the City of Wylie. A vote was taken, and the motion failed 3-3, with Mayor Porter, Mayor *Pro Tem* Mulliqi, and Councilman Pickens voting against, and Councilman Williams absent.

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Pickens, to approve Resolution No. 2026-01(R) establishing the Wylie News as the "Official Newspaper" of the City of Wylie. A vote was taken, and

the motion passed 4-2, with Councilman Strang and Councilman Duke voting against, and Councilman Williams absent.

**9. Consider, and act upon, Council input and approval to send a letter, thanking Spiritual Wildlife Rescue & Rehabilitation Sanctuary, Inc., for their assistance with wildlife rehabilitation services.**

Mayor Porter provided additional information on this Item.

**Council Action**

A motion was made by Councilman Pickens, seconded by Councilman Strang, to approve Item 9 as presented. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

**WORK SESSION**

Mayor Porter convened the Council into a Work Session at 9:09 p.m.

**WS1. Discuss and provide direction to staff on Contracts, Request for Proposals (RFP), and Request for Quotes (RFQ).**

Mayor Porter opened the discussion to address questions raised at the December meeting regarding an engineering contract and to seek Council direction on the information to be provided with future contracts.

Council members requested that copies of proposed contracts be shared with Council in advance, on a confidential basis, due to proprietary and competitive considerations, along with a summary of the evaluation and grading criteria. Council emphasized the importance of receiving this information as early as possible to allow sufficient time for review and feedback prior to meetings, helping Council prepare and reducing delays in the contract approval process.

**RECONVENE INTO REGULAR SESSION**

Mayor Porter reconvened the Council into Regular Session at 9:18 p.m.

**EXECUTIVE SESSION**

Mayor Porter convened the Council into Executive Session at 9:19 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.**

**ES2. 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/Birmingham, 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).

**ES3. Deliberation regarding commercial or financial information that the WEDC has received from a business prospect and to discuss the offer of incentives for Projects: 2022-1b, 2022-10d, 2023-1c, 2024-5a, 2024-12c, 2025-4a, 2025-4d, 2025-8i, 2025-9b, 2025-9d, 2025-10c, 2025-10f, 2025-11g, 2025-11h, 2025-11j, 2025-12b, 2025-12e, 2025-12f, 2025-12g, 2025-12h, 2025-12i, 2025-12j, 2025-12k, 2026-1a, 2026-1b, and 2026-1c.**

#### **Sec. 551.074. PERSONNEL MATTERS; CLOSED MEETING.**

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

- (1) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or
  - (2) to hear a complaint or charge against an officer or employee.
- (b) Subsection (a) does not apply if the officer or employee who is the subject of the deliberation or hearing requests a public hearing.

#### **ES4. City Manager Quarterly Evaluation.**

#### **RECONVENE INTO OPEN SESSION**

*Take any action as a result from Executive Session.*

Mayor Porter convened the Council into Open Session at 12:41 a.m

#### **Council Action**

A motion was made by Councilman Pickens, seconded by Councilman Strang, to authorize the Wylie EDC to enter into a Performance Agreement with Project 2025-4d in an amount not to exceed \$200,000. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

A motion was made by Mayor *Pro Tem* Mulliqi, seconded by Councilman Strang, to authorize the Wylie EDC to enter into a Performance Agreement with Project 2025-8i in an amount not to exceed \$25,000. A vote was taken, and the motion passed 5-1, with Councilman Duke voting against and Councilman Williams absent.

#### **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. 2026-01 and 2026-02 into the official record.

#### **ADJOURNMENT**

A motion was made by Councilman Strang, seconded by Mayor Porter, to adjourn the meeting at 12:44 a.m. A vote was taken, and the motion passed 6-0 with Councilman Williams absent.

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**Matthew Porter, Mayor**

**ATTEST:**

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**Stephanie Storm, City Secretary**



# Wylie City Council

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## AGENDA REPORT

Department: Finance  
Prepared By: Melissa Brown

Account Code: \_\_\_\_\_

### Subject

Consider, and place on file, the City of Wylie Monthly Revenue and Expenditure Report for December 31, 2025.

### Recommendation

Motion to approve the Item as presented.

### Discussion

The Finance Department has prepared the attached reports for the City Council as required by the City Charter.



## CITY OF WYLIE

## MONTHLY FINANCIAL REPORT

December 31, 2025

ACCOUNT DESCRIPTION	ANNUAL BUDGET 2025-2026	CURRENT MONTH ACTUAL 2025-2026	YTD ACTUAL 2025-2026	YTD ACTUAL AS A PERCENT OF BUDGET	Benchmark 25.00%
<b>GENERAL FUND REVENUE SUMMARY</b>					
TAXES	48,362,681	5,535,886	7,401,046	15.30%	A
FRANCHISE FEES	3,056,091	386,643	386,643	12.65%	B
LICENSES AND PERMITS	787,000	51,588	162,697	20.67%	C
INTERGOVERNMENTAL REV.	4,142,845	17,190	450,023	10.86%	D
SERVICE FEES	7,054,326	696,280	1,363,485	19.33%	E
COURT FEES	368,800	39,337	113,631	30.81%	
INTEREST INCOME	1,190,864	36,357	154,401	12.97%	F
MISCELLANEOUS INCOME	224,835	84,038	185,569	82.54%	
OTHER FINANCING SOURCES	2,950,992	21,441	2,836,460	96.12%	G
<b>REVENUES</b>	<b>68,138,434</b>	<b>6,868,760</b>	<b>13,053,954</b>	<b>19.16%</b>	
USE OF FUND BALANCE	0	0	0	0.00%	
USE OF CARRY-FORWARD FUNDS	929,417	NA	NA	NA	H
<b>TOTAL REVENUES</b>	<b>69,067,851</b>	<b>6,868,760</b>	<b>13,053,954</b>	<b>18.90%</b>	
<b>GENERAL FUND EXPENDITURE SUMMARY</b>					
CITY COUNCIL	111,092	12,407	35,457	31.92%	
CITY MANAGER	1,508,389	106,587	330,013	21.88%	
CITY SECRETARY	667,130	37,907	106,285	15.93%	
CITY ATTORNEY	300,000	14,197	28,274	9.42%	
FINANCE	1,565,094	394,152	568,511	36.32%	I
FACILITIES	1,193,728	89,416	235,469	19.73%	
MUNICIPAL COURT	736,112	51,254	140,414	19.08%	
HUMAN RESOURCES	999,037	71,324	196,685	19.69%	
PURCHASING	369,049	26,074	73,230	19.84%	
INFORMATION TECHNOLOGY	2,776,888	143,713	949,003	34.18%	J
POLICE	17,712,935	1,220,085	3,720,101	21.00%	
FIRE	15,233,494	1,384,150	3,591,818	23.58%	
EMERGENCY COMMUNICATIONS	3,388,317	187,578	659,331	19.46%	
ANIMAL CONTROL	1,024,992	58,387	171,692	16.75%	
EMERGENCY MEDICAL SERVICES	3,018,295	287,862	726,543	24.07%	
PLANNING	444,624	32,710	95,069	21.38%	
BUILDING INSPECTION	619,247	42,388	123,357	19.92%	
CODE ENFORCEMENT	370,196	22,024	67,172	18.15%	
STREETS	5,005,049	545,433	945,816	18.90%	
PARKS	2,645,331	230,272	494,174	18.68%	
LIBRARY	2,882,328	200,792	634,916	22.03%	
COMBINED SERVICES	6,552,068	748,393	1,440,006	21.98%	
<b>TOTAL EXPENDITURES</b>	<b>69,123,394</b>	<b>5,907,103</b>	<b>15,333,337</b>	<b>22.18%</b>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>-55,543</b>	<b>961,657</b>	<b>-2,279,382</b>	<b>-3.28%</b>	
A. The majority of tax collections will be in December and January. Property tax payments are at 18% for fiscal year 2025-26 compared to 58% for same time last year. Sales tax is on a 2 month lag and one month has been received. Sales tax was 9% higher than this month last year.					
B. Franchise Fees: Most franchise fees are recognized quarterly with electric fees making up the majority.					
C. Licenses and Permit are down 18% from same time last year.					
D. Intergovernmental Rev: The majority of intergovernmental revenues come from WISD reimbursements which are billed quarterly and Fire Services which are billed quarterly and annually. Amount received is for Fire, EMS and Dispatch Services.					
E. Service Fees: Trash fees billed in October are applicable towards FY 2024-25 revenue and two months have been received. The remaining fees are from other seasonal fees.					
F. Interest Rates have gone down slightly since budget was developed in June.					
G. Yearly transfer from Utility Fund.					
H. Largest Carry Forward items: \$257,314 for Hail Damage Vehicle Repair, \$317,939 for Armored Vehicle, \$160,000 for Striping of Country Club, \$107,900 for 2023 TXDOT HSIP FM544 Program Signals and Lights, \$123,208 Dump Truck					
I. Annual appraisal fees					
J. Annual maintenance agreements					

## CITY OF WYLIE

## MONTHLY FINANCIAL REPORT

December 31, 2025

ACCOUNT DESCRIPTION	ANNUAL BUDGET 2025-2026	CURRENT MONTH ACTUAL 2025-2026	YTD ACTUAL 2025-2026	YTD ACTUAL AS A PERCENT OF BUDGET	Benchmark 25.00%
<b>UTILITY FUND REVENUES SUMMARY</b>					
SERVICE FEES	33,948,189	2,594,919	5,630,694	16.59%	K
INTEREST INCOME	1,138,074	80,554	277,613	24.39%	L
MISCELLANEOUS INCOME	70,000	1,555	5,035	7.19%	
OTHER FINANCING SOURCES				0.00%	
<b>REVENUES</b>	<b>35,156,263</b>	<b>2,677,028</b>	<b>5,913,342</b>	<b>16.82%</b>	
USE OF FUND BALANCE	0	NA	0	0	
USE OF CARRY-FORWARD FUNDS	117,464	NA	NA	NA	M
<b>TOTAL REVENUES</b>	<b>35,273,727</b>	<b>NA</b>	<b>5,913,342</b>	<b>16.76%</b>	
<b>UTILITY FUND EXPENDITURE SUMMARY</b>					
UTILITY ADMINISTRATION	830,755	83,827	192,672	23.19%	
UTILITIES - WATER	3,600,308	181,921	453,911	12.61%	
CITY ENGINEER	1,761,708	56,675	151,338	8.59%	N
UTILITIES - SEWER	2,605,751	202,989	388,431	14.91%	
CUSTOMER SERVICE	1,872,831	208,797	480,103	25.64%	
COMBINED SERVICES	24,224,235	3,901,518	6,908,310	28.52%	O
<b>TOTAL EXPENDITURES</b>	<b>34,895,588</b>	<b>4,635,726</b>	<b>8,574,765</b>	<b>24.57%</b>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>378,138</b>	<b>-1,958,698</b>	<b>-2,661,424</b>	<b>-7.81%</b>	
K. Most Utility Fund Revenue billed in October was applicable to FY 2024-25. Only two months have been received. L. Interest Rates have gone down slightly since the budget was developed in June; however, fund balance is higher than expected. M. Largest Carry Forward items: \$40,337 Dogwood Waterline Replacement Design, \$27,247 Stormwater Fee Study, \$90,000 SCADA Upgrades N. Open Engineer Position O. Annual transfer to the General Fund.					



# Wylie City Council

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## AGENDA REPORT

Department: Finance  
Prepared By: Melissa Brown

Account Code: \_\_\_\_\_

### Subject

Consider, and place on file, the City of Wylie Monthly Investment Report for December 31, 2025.

### Recommendation

Motion to approve the Item as presented.

### Discussion

The Finance Department has prepared the attached reports for the City Council as required by the City Charter.

# City Of Wylie

## 2025-2026 Investment Report December 31, 2025

Money Market Accounts:  
Certificates of Deposit:  
Treasury Bills:  
Treasury Notes:  
Government Agency Notes:

MMA
CCD
T-Bills
T-Notes
AN

Invest. Number	Principal Amount	Type Of Security	Interest Rate	Issuer	Purchase Date	Maturity Date
1	\$18,068,265.21	MMA	3.8270%	Texpool	12/31/2006	NA
2	\$18,692,367.41	MMA	3.8246%	TexStar	3/15/2011	NA
	\$36,760,632.62					

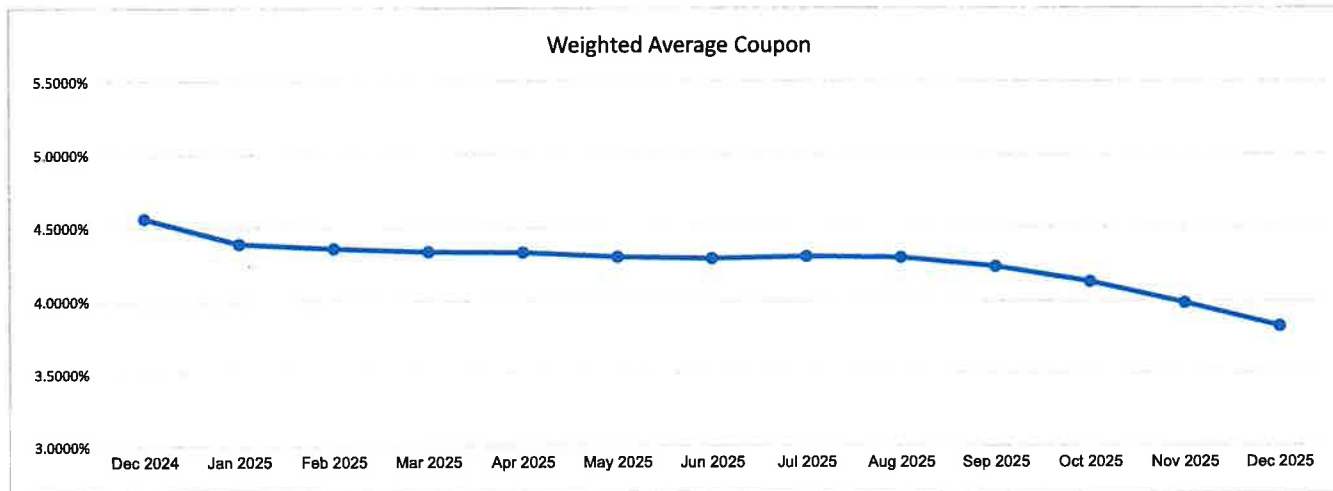
**Total**

Weighted Average Coupon:  
Weighted Average Maturity (Days):

3.8258%
1.00

Money Markets:  
Certificates of Deposits:

\$36,760,632.62
\$0.00
\$36,760,632.62



*[Signature]* 1/14/26  
Finance Director/Investment Officer



# Wylie City Council

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## AGENDA REPORT

Department: WEDC  
Prepared By: Jason Greiner

Account Code: \_\_\_\_\_

### Subject

Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of December 31, 2025.

### Recommendation

Motion to approve the Item as presented.

### Discussion

The Wylie Economic Development Corporation (WEDC) Board of Directors approved the attached financials on January 21, 2026.

# December Rev/Exp Report

## Account Summary

For Fiscal: 2025-2026 Period Ending: 12/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 111 - WYLIE ECONOMIC DEVEL CORP</b>							
<b>Revenue</b>							
<b>Category: 400 - Taxes</b>							
<a href="#">111-4000-40210</a>	SALES TAX	5,389,434.00	5,389,434.00	408,728.64	408,728.64	-4,980,705.36	92.42 %
<b>Category: 400 - Taxes Total:</b>		<b>5,389,434.00</b>	<b>5,389,434.00</b>	<b>408,728.64</b>	<b>408,728.64</b>	<b>-4,980,705.36</b>	<b>92.42%</b>
<b>Category: 460 - Interest Income</b>							
<a href="#">111-4000-46110</a>	ALLOCATED INTEREST EARNINGS	10,000.00	10,000.00	21,431.17	75,218.42	65,218.42	752.18 %
<b>Category: 460 - Interest Income Total:</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>21,431.17</b>	<b>75,218.42</b>	<b>65,218.42</b>	<b>652.18%</b>
<b>Category: 480 - Miscellaneous Income</b>							
<a href="#">111-4000-48110</a>	RENTAL INCOME	22,800.00	22,800.00	3,400.00	7,200.00	-15,600.00	68.42 %
<a href="#">111-4000-48430</a>	GAIN/(LOSS) SALE OF CAP ASSETS	2,898,313.00	2,898,313.00	0.00	104,246.04	-2,794,066.96	96.40 %
<b>Category: 480 - Miscellaneous Income Total:</b>		<b>2,921,113.00</b>	<b>2,921,113.00</b>	<b>3,400.00</b>	<b>111,446.04</b>	<b>-2,809,666.96</b>	<b>96.18%</b>
<b>Revenue Total:</b>		<b>8,320,547.00</b>	<b>8,320,547.00</b>	<b>433,559.81</b>	<b>595,393.10</b>	<b>-7,725,153.90</b>	<b>92.84%</b>
<b>Expense</b>							
<b>Category: 510 - Personnel Services</b>							
<a href="#">111-5611-51110</a>	SALARIES	549,044.03	549,044.03	38,986.64	114,175.17	434,868.86	79.20 %
<a href="#">111-5611-51140</a>	LONGEVITY PAY	3,089.89	3,089.89	0.00	3,088.00	1.89	0.06 %
<a href="#">111-5611-51310</a>	TMRS	89,445.70	89,445.70	6,269.09	18,613.35	70,832.35	79.19 %
<a href="#">111-5611-51410</a>	HOSPITAL & LIFE INSURANCE	90,827.45	90,827.45	5,684.10	14,378.81	76,448.64	84.17 %
<a href="#">111-5611-51420</a>	LONG-TERM DISABILITY	2,031.46	2,031.46	169.56	254.34	1,777.12	87.48 %
<a href="#">111-5611-51440</a>	FICA	34,232.30	34,232.30	2,346.49	6,988.79	27,243.51	79.58 %
<a href="#">111-5611-51450</a>	MEDICARE	8,005.94	8,005.94	548.79	1,634.52	6,371.42	79.58 %
<a href="#">111-5611-51470</a>	WORKERS COMP PREMIUM	552.13	552.13	0.00	362.72	189.41	34.31 %
<a href="#">111-5611-51480</a>	UNEMPLOYMENT COMP (TWC)	702.00	702.00	0.00	0.00	702.00	100.00 %
<b>Category: 510 - Personnel Services Total:</b>		<b>777,930.90</b>	<b>777,930.90</b>	<b>54,004.67</b>	<b>159,495.70</b>	<b>618,435.20</b>	<b>79.50%</b>
<b>Category: 520 - Supplies</b>							
<a href="#">111-5611-52010</a>	OFFICE SUPPLIES	5,000.00	5,000.00	561.97	820.17	4,179.83	83.60 %
<a href="#">111-5611-52040</a>	POSTAGE & FREIGHT	300.00	300.00	0.00	0.00	300.00	100.00 %
<a href="#">111-5611-52810</a>	FOOD SUPPLIES	3,000.00	3,000.00	467.52	545.95	2,454.05	81.80 %
<b>Category: 520 - Supplies Total:</b>		<b>8,300.00</b>	<b>8,300.00</b>	<b>1,029.49</b>	<b>1,366.12</b>	<b>6,933.88</b>	<b>83.54%</b>
<b>Category: 540 - Materials for Maintenance</b>							
<a href="#">111-5611-54610</a>	FURNITURE & FIXTURES	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<a href="#">111-5611-54810</a>	COMPUTER HARD/SOFTWARE	7,650.00	7,650.00	0.00	0.00	7,650.00	100.00 %
<b>Category: 540 - Materials for Maintenance Total:</b>		<b>10,150.00</b>	<b>10,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,150.00</b>	<b>100.00%</b>
<b>Category: 560 - Contractual Services</b>							
<a href="#">111-5611-56030</a>	INCENTIVES	1,510,000.00	1,510,000.00	112,500.00	112,500.00	1,397,500.00	92.55 %
<a href="#">111-5611-56040</a>	SPECIAL SERVICES	87,270.00	87,270.00	157.50	472.50	86,797.50	99.46 %
<a href="#">111-5611-56041</a>	SPECIAL SERVICES-REAL ESTATE	221,000.00	221,000.00	1,605.81	3,255.40	217,744.60	98.53 %
<a href="#">111-5611-56042</a>	SPECIAL SERVICES-INFRASTRUCTUR	3,200,000.00	3,200,000.00	0.00	245,537.13	2,954,462.87	92.33 %
<a href="#">111-5611-56080</a>	ADVERTISING	276,125.00	276,125.00	2,531.30	23,275.90	252,849.10	91.57 %
<a href="#">111-5611-56090</a>	COMMUNITY DEVELOPMENT	74,450.00	74,450.00	3,765.54	16,496.12	57,953.88	77.84 %
<a href="#">111-5611-56110</a>	COMMUNICATIONS	7,900.00	7,900.00	588.39	1,009.80	6,890.20	87.22 %
<a href="#">111-5611-56180</a>	RENTAL	50,000.00	50,000.00	2,250.00	6,750.00	43,250.00	86.50 %
<a href="#">111-5611-56210</a>	TRAVEL & TRAINING	95,500.00	95,500.00	2,277.41	14,382.78	81,117.22	84.94 %
<a href="#">111-5611-56250</a>	DUES & SUBSCRIPTIONS	91,053.00	91,053.00	2,209.79	36,609.31	54,443.69	59.79 %
<a href="#">111-5611-56310</a>	INSURANCE	6,800.00	6,800.00	0.00	2,161.16	4,638.84	68.22 %
<a href="#">111-5611-56510</a>	AUDIT & LEGAL SERVICES	53,000.00	53,000.00	2,483.84	2,483.84	50,516.16	95.31 %
<a href="#">111-5611-56570</a>	ENGINEERING/ARCHITECTURAL	960,300.00	960,300.00	50,708.44	102,415.44	857,884.56	89.34 %
<a href="#">111-5611-56610</a>	UTILITIES-ELECTRIC	2,400.00	2,400.00	255.10	255.10	2,144.90	89.37 %
<b>Category: 560 - Contractual Services Total:</b>		<b>6,635,798.00</b>	<b>6,635,798.00</b>	<b>181,333.12</b>	<b>567,604.48</b>	<b>6,068,193.52</b>	<b>91.45%</b>

## Budget Report

For Fiscal: 2025-2026 Period Ending: 12/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Category: 570 - Debt Service &amp; Capital Replacement</b>						
<a href="#">111-5611-57410</a> PRINCIPAL PAYMENT	818,019.85	818,019.85	67,698.74	202,320.51	615,699.34	75.27 %
<a href="#">111-5611-57415</a> INTEREST EXPENSE	1,065,228.95	1,065,228.95	85,570.39	257,486.88	807,742.07	75.83 %
<b>Category: 570 - Debt Service &amp; Capital Replacement Total:</b>	<b>1,883,248.80</b>	<b>1,883,248.80</b>	<b>153,269.13</b>	<b>459,807.39</b>	<b>1,423,441.41</b>	<b>75.58%</b>
<b>Category: 580 - Capital Outlay</b>						
<a href="#">111-5611-58110</a> LAND-PURCHASE PRICE	1,000,000.00	3,228,180.39	2,241,681.38	2,266,681.38	961,499.01	29.78 %
<a href="#">111-5611-58995</a> CONTRA CAPITAL OUTLAY	0.00	0.00	-2,266,681.38	-2,266,681.38	2,266,681.38	0.00 %
<b>Category: 580 - Capital Outlay Total:</b>	<b>1,000,000.00</b>	<b>3,228,180.39</b>	<b>-25,000.00</b>	<b>0.00</b>	<b>3,228,180.39</b>	<b>100.00%</b>
<b>Expense Total:</b>	<b>10,315,427.70</b>	<b>12,543,608.09</b>	<b>364,636.41</b>	<b>1,188,273.69</b>	<b>11,355,334.40</b>	<b>90.53%</b>
<b>Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):</b>	<b>-1,994,880.70</b>	<b>-4,223,061.09</b>	<b>68,923.40</b>	<b>-592,880.59</b>	<b>3,630,180.50</b>	<b>85.96%</b>
<b>Report Surplus (Deficit):</b>	<b>-1,994,880.70</b>	<b>-4,223,061.09</b>	<b>68,923.40</b>	<b>-592,880.59</b>	<b>3,630,180.50</b>	<b>85.96%</b>

## Budget Report

For Fiscal: 2025-2026 Period Ending: 12/31/2025

## Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 111 - WYLIE ECONOMIC DEVEL CORP</b>						
<b>Revenue</b>						
400 - Taxes	5,389,434.00	5,389,434.00	408,728.64	408,728.64	-4,980,705.36	92.42%
460 - Interest Income	10,000.00	10,000.00	21,431.17	75,218.42	65,218.42	652.18%
480 - Miscellaneous Income	2,921,113.00	2,921,113.00	3,400.00	111,446.04	-2,809,666.96	96.18%
<b>Revenue Total:</b>	<b>8,320,547.00</b>	<b>8,320,547.00</b>	<b>433,559.81</b>	<b>595,393.10</b>	<b>-7,725,153.90</b>	<b>92.84%</b>
<b>Expense</b>						
510 - Personnel Services	777,930.90	777,930.90	54,004.67	159,495.70	618,435.20	79.50%
520 - Supplies	8,300.00	8,300.00	1,029.49	1,366.12	6,933.88	83.54%
540 - Materials for Maintenance	10,150.00	10,150.00	0.00	0.00	10,150.00	100.00%
560 - Contractual Services	6,635,798.00	6,635,798.00	181,333.12	567,604.48	6,068,193.52	91.45%
570 - Debt Service & Capital Replacement	1,883,248.80	1,883,248.80	153,269.13	459,807.39	1,423,441.41	75.58%
580 - Capital Outlay	1,000,000.00	3,228,180.39	-25,000.00	0.00	3,228,180.39	100.00%
<b>Expense Total:</b>	<b>10,315,427.70</b>	<b>12,543,608.09</b>	<b>364,636.41</b>	<b>1,188,273.69</b>	<b>11,355,334.40</b>	<b>90.53%</b>
<b>Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):</b>	<b>-1,994,880.70</b>	<b>-4,223,061.09</b>	<b>68,923.40</b>	<b>-592,880.59</b>	<b>3,630,180.50</b>	<b>85.96%</b>
<b>Report Surplus (Deficit):</b>	<b>-1,994,880.70</b>	<b>-4,223,061.09</b>	<b>68,923.40</b>	<b>-592,880.59</b>	<b>3,630,180.50</b>	<b>85.96%</b>



Budget Report

For Fiscal: 2025-2026 Period Ending: 12/31/2025

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
111 - WYLIE ECONOMIC DEVEL CC	-1,994,880.70	-4,223,061.09	68,923.40	-592,880.59	3,630,180.50
Report Surplus (Deficit):	-1,994,880.70	-4,223,061.09	68,923.40	-592,880.59	3,630,180.50

Wylie Economic Development Corporation  
Statement of Net Position  
As of December 31, 2025

**Assets**

Cash and cash equivalents	\$ 8,750,226.53	
Receivables	\$ 996,500.00	Note 1
Inventories	\$ 18,235,686.52	
Prepaid Items	\$ -	
<b>Total Assets</b>	<b>\$ 27,982,413.05</b>	

**Deferred Outflows of Resources**

Pensions	\$ 84,397.55	
<b>Total deferred outflows of resources</b>	<b>\$ 84,397.55</b>	

**Liabilities**

Accounts Payable and other current liabilities	\$ 586,961.83	
Unearned Revenue	\$ 1,200.00	Note 2
Non current liabilities:		
Due within one year	\$ 698,265.33	Note 3
Due in more than one year	\$ 20,474,737.55	
<b>Total Liabilities</b>	<b>\$ 21,761,164.71</b>	

**Deferred Inflows of Resources**

Pensions	\$ (8,542.41)	
<b>Total deferred inflows of resources</b>	<b>\$ (8,542.41)</b>	

**Net Position**

Net investment in capital assets	\$ -	
Unrestricted	\$ 6,297,103.48	
<b>Total Net Position</b>	<b>\$ 6,297,103.48</b>	

*Note 1: Includes incentives in the form of forgivable loans for \$34,000 (Glen Echo), \$337,500 (Phoenix Ascending), and \$425,000 (Cates/Lanspring)*

*Note 2: Deposits from rental property*

*Note 3: Liabilities due within one year includes compensated absences of \$32,301*

# Balance Sheet

## Account Summary

As Of 12/31/2025

Account	Name	Balance
<b>Fund: 111 - WYLIE ECONOMIC DEVEL CORP</b>		
<b>Assets</b>		
<a href="#">111-1000-10110</a>	CLAIM ON CASH AND CASH EQUIV.	8,748,226.53
<a href="#">111-1000-10135</a>	ESCROW	0.00
<a href="#">111-1000-10180</a>	DEPOSITS	2,000.00
<a href="#">111-1000-10198</a>	OTHER - MISC CLEARING	0.00
<a href="#">111-1000-10341</a>	TEXPOOL	0.00
<a href="#">111-1000-10343</a>	LOGIC	0.00
<a href="#">111-1000-10481</a>	INTEREST RECEIVABLE	0.00
<a href="#">111-1000-11511</a>	ACCTS REC - MISC	0.00
<a href="#">111-1000-11517</a>	ACCTS REC - SALES TAX	0.00
<a href="#">111-1000-12810</a>	LEASE PAYMENTS RECEIVABLE	0.00
<a href="#">111-1000-12996</a>	LOAN RECEIVABLE	200,000.00
<a href="#">111-1000-12998</a>	ACCTS REC - FORGIVEABLE LOANS	796,500.00
<a href="#">111-1000-14112</a>	INVENTORY - MATERIAL/ SUPPLY	0.00
<a href="#">111-1000-14116</a>	INVENTORY - LAND & BUILDINGS	18,235,686.52
<a href="#">111-1000-14310</a>	PREPAID EXPENSES - MISC	0.00
<a href="#">111-1000-14410</a>	DEFERRED OUTFLOWS	630,000.00
<b>Total Assets:</b>		<b>28,612,413.05</b>
		<b><u>28,612,413.05</u></b>
<b>Liability</b>		
<a href="#">111-2000-20110</a>	FEDERAL INCOME TAX PAYABLE	0.00
<a href="#">111-2000-20111</a>	MEDICARE PAYABLE	0.00
<a href="#">111-2000-20112</a>	CHILD SUPPORT PAYABLE	0.00
<a href="#">111-2000-20113</a>	CREDIT UNION PAYABLE	0.00
<a href="#">111-2000-20114</a>	IRS LEVY PAYABLE	0.00
<a href="#">111-2000-20115</a>	NATIONWIDE DEFERRED COMP	0.00
<a href="#">111-2000-20116</a>	HEALTH INSUR PAY-EMPLOYEE	-2,976.37
<a href="#">111-2000-20117</a>	TMRS PAYABLE	9,051.81
<a href="#">111-2000-20118</a>	ROTH IRA PAYABLE	0.00
<a href="#">111-2000-20119</a>	WORKERS COMP PAYABLE	0.00
<a href="#">111-2000-20120</a>	FICA PAYABLE	0.00
<a href="#">111-2000-20121</a>	TEC PAYABLE	0.00
<a href="#">111-2000-20122</a>	STUDENT LOAN LEVY PAYABLE	0.00
<a href="#">111-2000-20123</a>	ALIMONY PAYABLE	0.00
<a href="#">111-2000-20124</a>	BANKRUPTCY PAYABLE	0.00
<a href="#">111-2000-20125</a>	VALIC DEFERRED COMP	0.00
<a href="#">111-2000-20126</a>	ICMA PAYABLE	0.00
<a href="#">111-2000-20127</a>	EMP. LEGAL SERVICES PAYABLE	0.00
<a href="#">111-2000-20130</a>	FLEXIBLE SPENDING ACCOUNT	0.00
<a href="#">111-2000-20131</a>	EDWARD JONES DEFERRED COMP	0.00
<a href="#">111-2000-20132</a>	EMP CARE FLITE	0.00
<a href="#">111-2000-20133</a>	Unemployment Comp Payable	-35.36
<a href="#">111-2000-20136</a>	HSA PAYABLE	772.92
<a href="#">111-2000-20151</a>	ACCRUED WAGES PAYABLE	0.00
<a href="#">111-2000-20180</a>	ADDIT EMPLOYEE INSUR PAY	49.46
<a href="#">111-2000-20199</a>	MISC PAYROLL PAYABLE	0.00
<a href="#">111-2000-20201</a>	AP PENDING	254.67
<a href="#">111-2000-20210</a>	ACCOUNTS PAYABLE	0.00
<a href="#">111-2000-20530</a>	PROPERTY TAXES PAYABLE	0.00
<a href="#">111-2000-20540</a>	NOTES PAYABLE	630,000.00
<a href="#">111-2000-20610</a>	RETAINAGE PAYABLE	579,844.70
<a href="#">111-2000-20810</a>	DUE TO GENERAL FUND	0.00
<a href="#">111-2000-22270</a>	DEFERRED INFLOW	0.00
<a href="#">111-2000-22275</a>	DEF INFLOW - LEASE PRINCIPAL	0.00

## Balance Sheet

As Of 12/31/2025

Account	Name	Balance
<a href="#">111-2000-22280</a>	DEFERRED INFLOW - LEASE INT	0.00
<a href="#">111-2000-22915</a>	RENTAL DEPOSITS	1,200.00
	<b>Total Liability:</b>	<b>1,218,161.83</b>
<b>Equity</b>		
<a href="#">111-3000-34110</a>	FUND BALANCE - RESERVED	0.00
<a href="#">111-3000-34590</a>	FUND BALANCE-UNRESERV/UNDESIG	27,987,131.81
	<b>Total Beginning Equity:</b>	<b>27,987,131.81</b>
Total Revenue		595,393.10
Total Expense		1,188,273.69
<b>Revenues Over/Under Expenses</b>		<b>-592,880.59</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>27,394,251.22</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>28,612,413.05</u></b>

## Balance Sheet

As Of 12/31/2025

Account	Name	Balance	
<b>Fund: 922 - GEN LONG TERM DEBT (WEDC)</b>			
<b>Assets</b>			
<a href="#">922-1000-10312</a>	GOVERNMENT NOTES	0.00	
<a href="#">922-1000-18110</a>	LOAN - WEDC	0.00	
<a href="#">922-1000-19050</a>	DEF OUTFLOW TMRS CONTRIBUTIONS	41,550.29	
<a href="#">922-1000-19051</a>	DEF OUTFLOW SDBF CONTRIBUTIONS	1,669.00	
<a href="#">922-1000-19075</a>	DEF OUTFLOW - INVESTMENT EXP	24,827.48	
<a href="#">922-1000-19100</a>	DEF OUTFLOW - ACT EXP/ASSUMP	16,350.78	
<a href="#">922-1000-19125</a>	(GAIN)/LOSS ON ASSUMPTION CHGS	-5,476.41	
<a href="#">922-1000-19126</a>	DEF INFLOW SDBF CONTRIBUTIONS	-3,066.00	
	<b>Total Assets:</b>	<b>75,855.14</b>	<b><u>75,855.14</u></b>
<b>Liability</b>			
<a href="#">922-2000-20310</a>	COMPENSATED ABSENCES PAYABLE	47,001.64	
<a href="#">922-2000-20311</a>	COMP ABSENCES PAYABLE-CURRENT	32,300.82	
<a href="#">922-2000-21410</a>	ACCRUED INTEREST PAYABLE	44,848.94	
<a href="#">922-2000-28205</a>	WEDC LOANS/CURRENT	621,115.57	
<a href="#">922-2000-28246</a>	GOVCAP LOAN/KIRBY	6,602,913.51	
<a href="#">922-2000-28247</a>	JARRARD LOAN	9,258.28	
<a href="#">922-2000-28248</a>	GOVCAP LOAN/SERIES 2022	6,993,178.75	
<a href="#">922-2000-28249</a>	GOVCAP LOAN/SERIES 2025	6,628,557.20	
<a href="#">922-2000-29150</a>	NET PENSION LIABILITY	187,135.17	
<a href="#">922-2000-29151</a>	SDBF LIABILITY	6,693.00	
	<b>Total Liability:</b>	<b>21,173,002.88</b>	
<b>Equity</b>			
<a href="#">922-3000-34590</a>	FUND BALANCE-UNRESERV/UNDESIG	-21,179,204.25	
<a href="#">922-3000-35900</a>	UNRESTRICTED NET POSITION	-120,264.00	
	<b>Total Beginning Equity:</b>	<b>-21,299,468.25</b>	
Total Revenue		0.00	
Total Expense		-202,320.51	
<b>Revenues Over/Under Expenses</b>		<b>202,320.51</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-21,097,147.74</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>75,855.14</u></b>

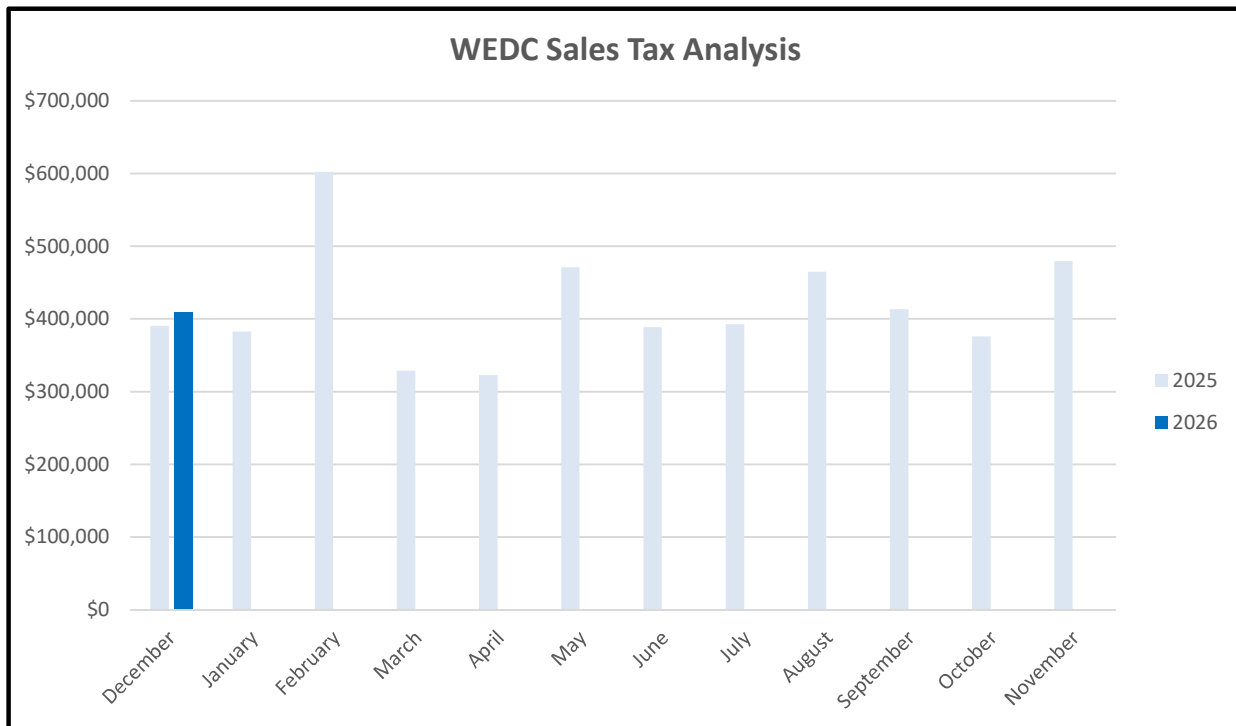
## Wylie Economic Development Corporation

## SALES TAX REPORT

December 31, 2025

## BUDGETED YEAR

MONTH	FY 2023	FY 2024	FY 2025	FY 2026	DIFF 25 vs. 26	% DIFF 25 vs. 26
DECEMBER	\$ 338,726.54	\$ 374,686.38	\$ 390,604.04	\$ 408,728.64	\$ 18,124.60	4.64%
JANUARY	\$ 368,377.73	\$ 393,994.39	\$ 382,610.55	\$ -		
FEBRUARY	\$ 480,381.11	\$ 265,491.94	\$ 602,324.24	\$ -		
MARCH	\$ 313,686.17	\$ 577,757.71	\$ 329,048.32	\$ -		
APRIL	\$ 310,050.94	\$ 341,335.06	\$ 322,976.93	\$ -		
MAY	\$ 434,878.33	\$ 448,671.55	\$ 471,458.46	\$ -		
JUNE	\$ 330,236.89	\$ 377,949.25	\$ 388,872.57	\$ -		
JULY	\$ 379,162.00	\$ 374,225.20	\$ 392,577.13	\$ -		
AUGUST	\$ 448,253.70	\$ 463,185.29	\$ 464,675.10	\$ -		
SEPTEMBER	\$ 371,880.65	\$ 408,571.56	\$ 413,833.25	\$ -		
OCTOBER	\$ 377,466.67	\$ 402,154.81	\$ 376,060.96	\$ -		
NOVEMBER	\$ 458,694.91	\$ 446,217.04	\$ 479,646.12	\$ -		
<b>Sub-Total</b>	<b>\$ 4,611,795.64</b>	<b>\$ 4,874,240.18</b>	<b>\$ 5,014,687.65</b>	<b>\$ 408,728.64</b>	<b>\$ 18,124.60</b>	<b>4.64%</b>
<b>Total</b>	<b>\$ 4,611,795.64</b>	<b>\$ 4,874,240.18</b>	<b>\$ 5,014,687.65</b>	<b>\$ 408,728.64</b>	<b>\$ 18,124.60</b>	<b>4.64%</b>



\*\*\* Sales Tax collections typically take 2 months to be reflected as Revenue. SlsTx receipts are then accrued back 2 months.  
 Example: December SlsTx Revenue is actually October SlsTx and is therefore the 1st allocation in FY26.

# Wylie Economic Development Corporation

## PERFORMANCE AGREEMENT REPORT

December 31, 2025

PERFORMANCE AGREEMENTS	TOTAL INCENTIVE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	REMAINING AFTER CURRENT FY	PREVIOUS FY PAYMENTS	TOTAL INCENTIVE	
AMERICAN ENTITLEMENTS II	\$ 35,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 35,000.00	
GLEN ECHO BREWING	\$ 100,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00	\$ 100,000.00	A
PHOENIX ASCENDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	B
CATES/LANSRING INVESTMENTS	\$ 600,000.00	\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 600,000.00	\$ -	\$ 600,000.00	C
	<u>\$ 735,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000.00</u>	<u>\$ 105,000.00</u>	<u>\$ 735,000.00</u>	
Deferred Outflow								\$ 630,000.00			

A. Performance Agreement (\$100,000) and Forgivable Land Grant (\$100,000 forgiven over 3 years). \$33,000 CO, \$33,000 in 2025, and \$34,000 in 2026.

B. Forgivable Land Grant (\$450,000 forgiven over 4 years). \$112,500 CO & \$112,500/year in 2027, 2028, & 2029.

C. Performance Agreement (\$600,000) and Forgivable Land Grant (\$425,000 forgiven over 4 years) \$106,250 CO, \$106,250 in 2027, \$106,250 in 2028, \$106,250 in 2029

# Wylie Economic Development Corporation

Inventory Subledger (Land)  
December 31, 2025

	Property	Purchase Date	Address	Acreage	SF	Improvements	Cost Basis	Sub-totals
Cooper St.	McMasters	7/12/05	709 Cooper	0.4750	20691	n/a	\$ 202,045.00	
	Heath	12/28/05	706 Cooper	0.4640	20212	\$ 180,414.00 3,625	\$ 186,934.22	
	Perry	9/13/06	707 Cooper	0.4910	21388	n/a	\$ 200,224.00	
	Bowland/Anderson	10/9/07	Cooper Dr.	0.3720	16204	n/a	\$ 106,418.50	
	Duel Products	9/7/12	704 Cooper Dr.	0.5000	21780	n/a	\$ 127,452.03	
	Randack	10/23/12	711-713 Cooper Dr.	1.0890	47437	n/a	\$ 400,334.00	
	Lot 2R3	7/24/14	Cooper Dr.	0.9500	41382	n/a	\$ 29,056.00	\$ 1,252,463.75
Regency Dr.	Steel/Hooper	12/29/22	Lot 2R Helmberger Industrial Park	3.6885	160671	n/a	\$ 345,441.57	\$ 345,441.57
544 Corridor	Blakey	9/29/25	Davidson Survey, Tract 46 & 42	8.573	373440	n/a	\$ 4,481,819.61	
	Dempsey	12/17/25	2002 W Kirby St	3.660	159430	n/a	\$ 2,266,681.38	\$ 6,748,500.99
544 Gateway (Lot 6 Sold) (Lot 1R Sold) (Lot 5R Sold)	Lot 2R (under contract)	Replat 1/23	544 Gateway Addition	1.483	64617	n/a	\$ 793,033.69	
	Lot 3R	Replat 1/23	544 Gateway Addition	0.846	36847	n/a	\$ 452,217.10	
	Lot 4R	Replat 1/23	544 Gateway Addition	1.183	51518	n/a	\$ 632,271.85	
	Lot 7R	Replat 1/23	544 Gateway Addition	0.931	40576	n/a	\$ 497,982.50	\$ 2,375,505.14
Downtown	Heath	3/17/14	104 N. Jackson	0.1720	7492	n/a	\$ 220,034.00	
	Udoh	2/12/14	109 Marble	0.1700	7405	n/a	\$ 70,330.00	
	Peddicord	12/12/14	100 W. Oak St	0.3481	15163	n/a	\$ 486,032.00	
	City Lot	12/12/14	108/110 Jackson	0.3479	15155	n/a	\$ -	
	Pawn Shop/All The Rave	1/7/22	104 S. Ballard	0.0860	3746	n/a	\$475,441.20	
	FBC Lot	6/15/16	111 N. Ballard St	0.2000	8712	n/a	\$ 150,964.00	
	FFA Village	1/7/18	102. N. Birmingham	0.1700	7405	n/a	\$ 99,804.00	
	Boyd	7/28/21	103 S. Ballard	0.0760	3311	n/a	\$ 328,792.20	
	Keefer	10/27/21	401 N. Keefer Dr	0.4890	21301	n/a	\$ 237,951.39	
	Parupia	8/19/22	200 W Brown	0.0770	3354	n/a	\$ 159,325.57	
	UP Lot	9/30/22	UP Lot	0.4760	20735	n/a	\$ 82,126.92	
	Brothers JV	2/26/19	306 & 308 N. 2nd Street	0.3770	16422	n/a	\$ 145,923.04	
	Pulliam	2/27/19	300 N. 2nd Street	0.2570	11195	n/a	\$ 218,472.20	
	Swayze	4/18/19	208 N. 2nd Street	0.2580	11238	n/a	\$ 187,501.40	
	Swayze	5/9/19	204 N. 2nd Street	0.2580	11238	n/a	\$ 187,658.20	
	Kreymer	10/9/19	302 N. 2nd Street	0.1290	5619	\$ 207,286.00 1,386	\$ 187,941.76	
	City of Wylie	5/14/20	ROW Purchase/Alleys	0.6126	26685	n/a	\$ 26,684.86	\$ 3,264,982.74
South Ballard	Birmingham Trust	6/3/15	505 - 607 S. Ballard	1.1190	48744	n/a	\$ 409,390.00	
	Murphy	3/7/19	701 S. Ballard	0.2000	8712	n/a	\$ 172,487.04	
	Marlow	3/31/22	305 S. Ballard	0.1865	8125	n/a	\$ 186,154.60	
	Braley	7/22/19	503 S. Ballard	0.2558	11142	n/a	\$ 177,397.96	\$ 945,429.60
Brown & 78 (Lot 1 Sold)	Lot 2	Final Plat 10/24	Cooper Plaza	1.0144	44188	n/a	\$ 339,071.64	
	Lot 3	Final Plat 10/25	Cooper Plaza	0.9072	39518	n/a	\$ 303,236.92	
	Lot 4	Final Plat 10/26	Cooper Plaza	1.6154	70365	n/a	\$ 539,937.90	
	Lot 5	Final Plat 10/27	Cooper Plaza	1.8135	78996	n/a	\$ 606,166.90	
	Lot 6	Final Plat 10/28	Cooper Plaza	2.9784	129737	n/a	\$ 995,522.25	
	Lot 7	Final Plat 10/29	Cooper Plaza	1.5540	67692	n/a	\$ 519,426.93	\$ 3,303,362.54
Total				40.8538		\$ 387,700.00 5,011	\$ 18,235,686.33	\$ 18,235,686.33





# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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).

### Recommendation

Motion to approve the Item as presented.

### Discussion

On January 13, 2026 City Council approved the writing of an ordinance 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).

Final approval of Zoning Case 2025-16 requires the adoption of the Ordinance to amend the zoning accordingly in the Official Zoning map of the City, and providing a penalty clause, a repeal clause, a savings clause, a severability clause, and an effective date.

The subject ordinance allows for the rezoning. Exhibit A (Legal Description), Exhibit B (Zoning Exhibit), and Exhibit C (Development Standards) are included and made a part of this Ordinance.

The above-described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**ORDINANCE NO. 2026-03**

**AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF WYLIE, AS HERETOFORE AMENDED, SO AS TO CHANGE THE ZONING ON THE HEREINAFTER DESCRIBED PROPERTY, ZONING CASE NUMBER 2025-16, AMENDING PLANNED DEVELOPMENT 2024-10 TO A PLANNED DEVELOPMENT (PD) WITH SINGLE-FAMILY DETACHED, COMMERCIAL DEVELOPMENT, AND OPEN SPACE ON 25.037 ACRES; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Planning and Zoning Commission and the governing body of the City of Wylie, Texas, in compliance with the laws of the State of Texas with reference to the amendment of the Comprehensive Zoning Ordinance, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all property owners generally and to owners of the affected property, the governing body of the City is of the opinion and finds that the Comprehensive Zoning Ordinance and Map should be amended;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

**SECTION 1:** That the Comprehensive Zoning Ordinance of the City of Wylie, Texas, be, and the same is hereby, amended by amending the Zoning Map of the City of Wylie, to give the hereinafter described property a new zoning classification of Planned Development - Single Family (PD-SF), said property being described in Exhibit A (Legal Description), hereto and made a part hereof for all purposes.

**SECTION 2:** That a Zoning Exhibit and Development Standards are an integral component of the development of the property and are attached as Exhibit B and Exhibit C.

**SECTION 3:** That all ordinances of the City in conflict with the provisions of this ordinance be, and the same are hereby, repealed and all other ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 4:** That the above described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**SECTION 5:** Any person, firm or corporation violating any of the provisions of this ordinance or the Comprehensive Zoning Ordinance, as amended hereby, commits an unlawful act and shall be subject to the general penalty provisions of Section 1.5 of the Zoning Ordinance, as the same now exists or is hereafter amended.

**SECTION 6:** Should any paragraph, sentence, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional, and shall not affect the validity of the Comprehensive Zoning Ordinance as a whole.

**SECTION 7:** This ordinance shall be in full force and effect from and after its adoption by the City

Council and publication of its caption as the law and the City Charter provide in such cases.

**SECTION 8:** The repeal of any ordinance, or parts thereof, by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

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

---

Matthew Porter, Mayor

ATTEST:

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Stephanie Storm, City Secretary

Date of Publication: February 5, 2026, in *The Wylie News*

**LEGAL DESCRIPTIONS:**

**BEING a 25.0372 acre tract situated in the George W. Gunnell Survey, Abstract No. 351, Collin County, Texas and being all of a tract of land described in a deed to Wylie Partners, LP as recorded in Instrument Number 20180530000658260 of the Official Public Records Collin County, Texas (O.P.R.C.C.T.), and all tract of land described in a deed to Abdul R. Khan and Abdul L. Khan, as recorded in Instrument Number 20150608000672830, (O.P.R.C.C.T.) and all of a tract of land described in a deed to Scott Residential, LLC as recorded in Instrument Number 20181105001376830, 20181106001376890 (O.P.R.C.C.T.) and all of a tract of land described in a deed to ALK Real Estate Investment, LLP, as recorded in Instrument Number 20170302000278350 (O.P.R.C.C.T.) and being more particularly described by metes and bounds as follows:**

**BEGINNING at a 1/2-inch iron rod set at the northeast corner of said Wylie Partners, LP, and the southeast corner of Presidential Estates, an addition to the City of Wylie as recored in Volume G, Page 174, Map Records of Collin County, Texas, and on the west right-of-way line of FM Highway No. 1378 (a variable width right-of-way), for a corner;**

**THENCE South 00 degrees 30 minutes 18 seconds East along the east line of said Wylie Partners, LP, and on the west right-of-way line of said FM Highway No. 1378, a distance of 210.17 feet to a 1/2-inch iron rod found at the southeast corner of said Wylie Partners, LP and the northeast corner of said Khan tract, and at the beginning of a curve to the right having a radius of 2937.97 feet and a chord bearing and distance of South 01 degrees 44 minutes 34 seconds West, 154.95 feet;**

**THENCE Along the east line of said Khan tract and the west right-of-way line of said FM Highway No. 1378, and along said curve to the right having a delta of 03 degrees 01 minutes 19 seconds and a arc length of 154.95 feet to a 1/2-inch iron rod set for corner**

**THENCE South 01 degrees 31 minutes 02 seconds West, along the east line of said Khan tract and the west right-of-way line of said FM Highway No. 1378, a distance of 109.32 feet to a 5/8-inch iron rod found with cap stamped "TXDOT", at the southeast corner of said Khan tract and the northeast corner of said ALK Real Estate Investment, LLP, tract and the beginning of a curve to the left having a radius of 3643.48 feet and a chord bearing and distance of South 00 degrees 44 minutes 09 seconds West, 198.68 feet;**

**THENCE along the east line of said ALK Real Estate Investment, LLP, tract and on the west right-of-way line of said FM Highway No. 1378 and along said curve to the left having a delta of 03 degrees 07 minutes 29 seconds, and an arc length of 198.71 feet to a 1/2-inch iron rod set at the southeast corner of said ALK Real Estate Investment, LLP, tract and the north line of a tract of land described in a deed to City of Wylie, as recorded in Instrument Number 98-0038017, (O.P.R.C.C.T.), for a corner;**

**THENCE South 89 degrees 58 minutes 14 seconds West, along the south line of said ALK Real Estate Investment, LLP tract, and on the north line of said City of Wylie tract a distance of 1629.84 feet to a 1/2-iron rod found at the southwest corner of said ALK Real Estate Investment tract and the northwest corner of said City of Wylie tract, for a corner;**

**THENCE North 00 degrees 22 minutes 00 seconds East, along the west line of said ALK Real Estate Investment tract, a distance of 198.70 feet to a 3/8-inch iron rod found at the northwest corner of said ALK Real Estate Investment tract, and the southwest corner of said Scott Residential, LLC, for a corner;**

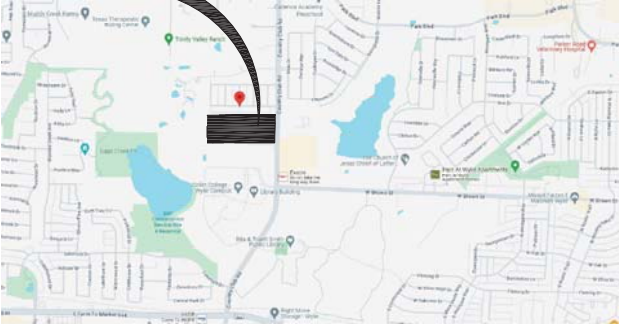
**THENCE North 00 degrees 00 minutes 51 seconds East, along the west line of said Scott Residential, LLC tract, a distance of 265.48 feet to a 3/8-inch iron rod found at the northwest corner of said Scott Residential, LLC tract, and the southwest corner of said Wylie Partners, LP tract, for a corner;**

**THENCE North 01 degrees 01 minutes 00 seconds East, along the west line of said Wylie Partners, LP tract, a distance of 198.0 feet to a 5/8-inch iron rod found at the northwest corner of said Wylie Partners, LP tract, and the southwest corner of said Presidential Estates, for a corner;**

**THENCE North 89 degrees 35 minutes 29 seconds East, along the north line of said Wylie Partners, LP tract and the south line of said Presidential Estates, a distance of 1633.31 feet to the POINT OF BEGINNING AND CONTAINING 1,090,618 square feet or 25.0372 acres of land, more or less.**



PROJECT SITE



LOCATION MAP  
(NOT TO SCALE)

LEGAL DESCRIPTION

BEING a 25.0372 acre tract situated in the George W. Gunnell Survey, Abstract No. 351, Collin County, Texas and being all of a tract of land described in a deed to Wylie Partners, LP as recorded in Instrument Number 20180530000658260 of the Official Public Records Collin County, Texas (O.P.R.C.C.T.), and all tract of land described in a deed to Abdul R. Khan and Abdul L. Khan, as recorded in Instrument Number 20150608000672830, (O.P.R.C.C.T.) and all of a tract of land described in a deed to Scott Residential, LLC as recorded in Instrument Number 20181105001376830, 20181106001376890 (O.P.R.C.C.T.) and all of a tract of land described in a deed to ALK Real Estate Investment, LLP, as recorded in Instrument Number 20170302000278350 (O.P.R.C.C.T.) and being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2-inch iron rod set at the northeast corner of said Wylie Partners, LP, and the southeast corner of Presidential Estates, an addition to the City of Wylie as recorded in Volume G, Page 174, Map Records of Collin County, Texas, and on the west right-of-way line of FM Highway No. 1378 (a variable width right-of-way), for a corner;

THENCE South 00 degrees 30 minutes 18 seconds East along the east line of said Wylie Partners, LP, and on the west right-of-way line of said FM Highway No. 1378, a distance of 210.17 feet to a 1/2-inch iron rod found at the southeast corner of said Wylie Partners, LP and the northeast corner of said Khan tract, and at the beginning of a curve to the right having a radius of 2937.97 feet and a chord bearing and distance of South 01 degrees 44 minutes 34 seconds West, 154.95 feet;

THENCE Along the east line of said Khan tract and the west right-of-way line of said FM Highway No. 1378, and along said curve to the right having a delta of 03 degrees 01 minutes 19 seconds and an arc length of 154.95 feet to a 1/2-inch iron rod set, for corner

THENCE South 01 degrees 31 minutes 02 seconds West, along the east line of said Khan tract and the west right-of-way line of said FM Highway No. 1378, a distance of 109.32 feet to a 5/8-inch iron rod found with cap stamped "TX001", at the southeast corner of said Khan tract and the northeast corner of said ALK Real Estate Investment, LLP, and the beginning of a curve to the left having a radius of 3643.48 feet and a chord bearing and distance of South 00 degrees 44 minutes 09 seconds West, 198.68 feet;

THENCE along the east line of said ALK Real Estate Investment, LLP, tract and on the west right-of-way line of said FM Highway No. 1378 and along said curve to the left having a delta of 03 degrees 07 minutes 29 seconds, and an arc length of 198.71 feet to a 1/2-inch iron rod set at the southeast corner of said ALK Real Estate Investment, LLP, tract and the north line of a tract of land described in a deed to City of Wylie, as recorded in Instrument Number 98-0038017, (O.P.R.C.C.T.), for a corner;

THENCE South 89 degrees 58 minutes 14 seconds West, along the south line of said ALK Real Estate Investment, LLP tract, and on the north line of said City of Wylie tract a distance of 1629.84 feet to a 1/2-inch iron rod found at the southwest corner of said ALK Real Estate Investment tract and the northwest corner of said City of Wylie tract, for a corner;

THENCE North 00 degrees 22 minutes 00 seconds East, along the west line of said ALK Real Estate Investment tract, a distance of 198.70 feet to a 3/8-inch iron rod found at the northwest corner of said ALK Real Estate Investment tract, and the southwest corner of said Scott Residential, LLC, for a corner;

THENCE North 00 degrees 00 minutes 51 seconds East, along the west line of said Scott Residential, LLC tract, a distance of 265.48 feet to a 3/8-inch iron rod found at the northwest corner of said Scott Residential, LLC tract, and the southwest corner of said Wylie Partners, LP tract, for a corner;

THENCE North 01 degrees 01 minutes 00 seconds East, along the west line of said Wylie Partners, LP tract, a distance of 198.02 feet to a 5/8-inch iron rod found at the northwest corner of said Wylie Partners, LP tract, and the southwest corner of said Presidential Estates, for a corner;

THENCE North 89 degrees 35 minutes 29 seconds East, along the north line of said Wylie Partners, LP tract and the south line of said Presidential Estates, a distance of 1633.31 feet to the POINT OF BEGINNING AND CONTAINING 1,090,618 square feet or 25.0372 acres of land, more or less.

GENERAL NOTES:

1. ALL USES PERMITTED BY THE CITY OF WYLIE, TEXAS.
2. ALL THE SURFACE MATERIALS OF PUBLIC ROADS, ACCESS DRIVEWAYS AND SIDEWALKS SHALL FOLLOW THE MINIMUM CITY STANDARDS & SPECIFICATIONS.
3. FINAL STREET LAYOUT, LOT CONFIGURATIONS, DIMENSIONS & AREAS MAY VARY PROVIDING NO VARIANCES OF THE CITY OF WYLIE, TEXAS.
4. LANDSCAPING SHALL COMPLY WITH THE CITY OF WYLIE, TEXAS.
5. A HOMEOWNERS ASSOCIATION WILL BE FORMED TO MAINTAIN COMMON & EASEMENT AREAS AS PER THE CITY OF WYLIE.

SITE DATA TABLE			
	SF - 10/24 (SINGLE FAMILY)	COMMUNITY COMMERCIAL	COMMON AREAS (HOA OPEN SPACE)
TOTAL LAND AREA	21.21 ACRES	2.24 ACRES	1.55 ACRES
TOTAL HOMES	67	20,000 SF BUILDING	
MIN. LOT AREA	10,000 SF		
MIN. LOT WIDTH	75 FT		
MIN. LOT DEPTH	100 FT		
MAX. LOT COVERAGE	45%		
MIN. DWELLING SIZE	2,400 SF		
FRONT YARD	25 FEET MIN.		
SIDE YARD	10 FEET MIN.		
REAR YARD	25 FEET MIN.		
BUILDING HEIGHT	40 FEET	29 FT - 11 IN	
2 CAR GARAGE AREA	500 SF		
EX ZONING: PD 2024-10			

Engineer:



Applicant:  
Toll Southwest, LLC  
2555 SW Grapevine Parkway, Suite 100  
Grapevine, TX 76051  
(214) 801-8412  
Contact: Sam Welty  
swelty@tollbrothers.com

5900 S Lake Forest Dr, Ste 300  
McKinney, TX 75070  
(972) 554-1100  
john@civilpt.com

PRELIMINARY  
NOT FOR  
CONSTRUCTION

JOHN H BEZNER  
PE # 98469

Surveyor:  
GeoNav Surveying  
3410 Midcourt Rd, Ste 110  
Carrollton, TX 75006  
(972) 243-2409  
TBPLS Firm No. 10194205  
chris.howard@geo-nav.com

Developer / Owner:  
College Park, LLC  
5411 Kingston Dr  
Richardson, TX 75082  
(469) 870-6020  
Contact: Dr Abdul Lateef Khan  
chris.howard@geo-nav.com

ZONING EXHIBIT  
COLLEGE PARK

Block A, Lots 1-18, Lot 19X; Block B, Lots 1-28, 29X;  
Block C, Lots 1-21, 22X;  
Block D, Lot 1  
Being 25.037 Acres in the  
George W. Gunnell Survey, Abstract No. 351,  
in the City of Wylie, Collin County, Texas  
November 12, 2025  
Sheet 2 (of 2)

## EXHIBIT "C"

PLANNED DEVELOPMENT  
STANDARDS COLLEGE PARK**PURPOSE**

College Park is a sustainable development with a single family detached residential neighborhood accompanied by open space and a commercial retail component.

**I. GENERAL CONDITIONS FOR THE OVERALL DEVELOPMENT**

1. This Planned Development District shall not affect any regulations within the Code of Ordinances, except as specifically provided herein.
2. A Traffic Impact Analysis ("TIA") for the Property dated October 7, 2024 and prepared by Lambeth Engineering Associates, PLLC as Project #006WYL ("College Park TIA") has been completed, approved and accepted by the City prior to the date of this PD amendment. The traffic counts and findings in the College Park TIA are still generally acceptable. No additional TIA or similar study shall be required for this development.
3. A Homeowners Association ("HOA") shall be established for the single-family portion of the development, designated as the "Single Family Tract" on the Zoning Exhibit ("Single-Family Tract"). The property owner shall implement Covenants, Conditions, and Restrictions or other similar government documents for the HOA established for the Single-Family Tract ("CCRs"), which shall address lighting and noise rules that meet or exceed City standards as well as the HOA's ownership and maintenance of any open space, common areas, perimeter landscaping or other improvements as specified in the HOA governing documents. The CCRs shall be submitted to and accepted by the City prior to the approval of the preliminary plat.
4. In order to promote concurrence of development the following shall be required:
  - a. A preliminary plat for the entire site shall be submitted as one subdivision. Separate final plats may be submitted for separate phases or separate lots in the subdivision. Otherwise stated, a final plat is not required to contain the entire land area within an approved preliminary plat.
5. The development shall be in general conformance with Exhibit "B" (the "Zoning Exhibit"), as may be amended as provided herein. The applicant may submit minor changes of detail or amendments to the Zoning Exhibit attached hereto, and the City Planner or his/her designated representative (the "City Planner") may approve such changes of detail or amendments so long as they do not (a) alter the uses permitted; (b) increase the density for the Single-Family Tract above 68 lots; (c) increase the building height above 40 feet for the Single-Family Tract or above 30 feet for the commercial development, designated on the Zoning Exhibit as the "Commercial Tract" (the "Commercial Tract"); (d) increase the lot coverage above 45% for the Single-Family Tract or above 50% for the Commercial Tract; (e) decrease the amount of required off-street parking per

Section 7.3 of the Zoning Ordinance; or (f) reduce the minimum yards required at the boundary of the site per Section 3.2.B, Figure 3-4 for the Single-Family Tract and per Section 4.1.C, Figure 4-3 for the Commercial Tract. If the City Planner does not approve any such requested minor changes or amendments, the applicant may submit a request to amend the Zoning Exhibit attached hereto to the City's Planning and Zoning Commission and may appeal the decision of the City's Planning and Zoning Commission to the City Council.

## **II. SINGLE FAMILY DETACHED RESIDENTIAL – SINGLE-FAMILY TRACT**

### **A. GENERAL CONDITIONS:**

1. All regulations of the Single Family – 10 District (SF-10/24) (“SF-10/24 District”) set forth in Article 3, Section 3.2.B of the Zoning Ordinance of the City of Wylie in effect as of the effective date of this PD ordinance (as amended through June 13, 2023 by Ord. No. 2023-23) (the “Zoning Ordinance”) shall apply except as specifically provided herein.
2. The development shall be in general conformance with the Zoning Exhibit, as may be amended as provided in Section I, General Conditions for the Overall Development, above.
3. The preliminary plat will serve as the site plan for the Single-Family Tract and no further or separate site plan approval shall be required.
4. All uses permitted in the SF-10/24 District are allowed within the Single-Family Tract. All uses permitted by SUP in the SF-10/24 District are permitted by SUP within the Single-Family Tract. In addition to all uses permitted in the SF-10/24 District, the following uses shall be permitted by right:
  - a. Temporary construction yard, or construction or sales office (as defined in the Zoning Ordinance), model home, and temporary construction trailer. For the avoidance of doubt, the property owner or developer shall be permitted to operate an on-site sales office in a model home and/or temporary construction trailer with associated storage for so long as the property owner or developer is actively marketing and building homes within the Property.
5. Except as provided in this section or in Section II.B.9 below related to amenities, the City shall not issue permits for construction activity until a final plat is filed of record and all public improvements for the subdivision have been accepted. A plat may be filed of record prior to the acceptance of public improvements if the owner or developer posts a bond pursuant to Texas Local Government Code 212.010 as a guarantee for the completion of the public improvements. Building permits for two model homes at the owner or builder's selection may be issued and construction of such model homes may commence; and permits and a certificate of occupancy, if applicable, for an on-site sales office and/or temporary construction trailer may be issued prior to the final acceptance of the proposed subdivision (or any portion thereof) or any public infrastructure for the subdivision, provided that:



- a. (1) if requested by the City, a development bond pursuant to Texas Local Government Code 212.010 is posted as guarantee for the completion of the public improvements; and (2) the final plat is recorded;
- b. streets adjacent to the applicable model homes or on-site sales office/ temporary construction trailer, as applicable, have been completed and the water system and fire hydrants related thereto have been completed and are functional to provide fire protection; and
- c. with respect to the model homes, each model home is inspected and found to meet all building, plumbing and fire code requirements prior to being opened to observation by the public.

**B. SPECIAL CONDITIONS:**

- 1. Maximum number of residential detached lots shall not exceed 68 lots.
- 2. Alleys shall not be required within the Single-Family Tract.
- 3. All homes within the community shall have front entry garages.
- 4. J-swing garage entries shall not be required but are permitted.
- 5. All homes on the north side of Wisdom Lane as shown on the Zoning Exhibit (Lots 1-18, Block A) shall be either (i) one-story homes; or (ii) if two story, the following requirements apply:
  - a. shall not have balconies on the rear elevation; and
  - b. shall not have windows on the rear elevation above 10 feet in height such that a person could stand on an interior floor immediately adjacent to the base of such window and look out of it. By way of example, a window located at the base first floor of a home such that a person can stand and look out the window shall not exceed 10 feet in height; however, there could be windows on the rear elevation exceeding 10 feet in height to provide light or architectural interest in the rear elevation that would be allowed/ not violate this provision because they are too high for a person to stand on the floor and be able to look out the respective window. An illustrative diagram of acceptable window heights to provide an explanation of the window requirement herein is attached hereto as Exhibit "D" but such diagram does not bind or limit the developer or any owner to the specific dimensions, configurations or materials shown therein.
- 6. The second point of vehicular access into the development shall be located off the existing street of Washington Place to the north and shall be gate restricted for emergency access only.

7. The HOA will be responsible for maintenance of all screening, HOA open space lots, HOA common areas, and landscaping within HOA areas.
8. Open Space.
  - a. The open space shown on the Zoning Exhibit shall be the only open space required for the Single-Family Tract (the “Open Space Area”). The Open Space Area is not required to conform exactly to the boundaries as shown on the Zoning Exhibit. The boundaries and acreage of the Open Space Area may be further refined through the permitting process. The Open Space Area may include detention area(s) and various amenities.
  - b. The portion of the Open Space Area shown on the Zoning Exhibit as “HOA Open Space Lot 19X” (“Open Space Lot 19X”) shall include at a minimum (i) a playground; (ii) at least two park benches; (iii) at least two pet waste stations; and (iv) at least two trash receptacles.
  - c. A minimum 5 foot wide concrete trail shall be provided within Open Space Lot 19X.
  - d. A 6’ high metal fence with brick or stone columns shall be required for Open Space Lot 19X.
  - e. The open space shown on the Zoning Exhibit and the amenities listed in subsections 8(b)-(c) above shall be the only open space and amenities required for the single-family portion of the development.
9. Plans for design and construction of any amenities may be submitted and reviewed/approved by the City while public infrastructure for the subdivision is being constructed (i.e., such plans may be submitted and approved prior to acceptance of public infrastructure). Once any amenity plans are approved and sufficient roads and water facilities have been provided within the subdivision to provide fire access and fire-fighting capability to the area where the applicable amenity or amenities will be constructed, the City will issue a permit that will allow the applicant to begin construction of any such amenities (i.e., construction of such amenities may begin prior to acceptance of all public infrastructure for the subdivision). The playground referenced in subsection 8(b) above and the trail referenced in subsection 8(c) above shall be completed prior to the issuance of the last certificate of occupancy within the subdivision.

### C. **ARCHITECTURAL REQUIREMENTS:**

1. Notwithstanding any other law or regulation, any building product, material or aesthetic method may be used in the construction, renovation, maintenance, or other alteration of a residential building if the building product or material is approved for use by a national model code (e.g. IRC, IBC) published within the last three code cycles that applies to the construction, renovation, maintenance, or other alteration of the building; or, establishes a standard for a building product, material, or aesthetic method in construction, renovation, maintenance, or other alteration of a residential building if the standard is more stringent than a standard for the product material, or aesthetic method under a national model code published within the last three code cycles that applies to the construction, renovation, maintenance, or other alteration of the building. The requirements in this Section II.C.1 apply in lieu of any building materials or aesthetic method requirements in the Zoning Ordinance, including without limitation the building bulk and articulation requirements and the exterior façade material requirements in Section 3.4, Figure 3-9(C) of the Zoning Ordinance per Ch. 3000 Tex. Local Govt. Code.
2. In lieu of the requirements in Section 3.4, Figure 3-9(C) of the Zoning Ordinance, the following requirements apply with regards to porches:
  - a. Each dwelling unit shall provide a minimum of 150 square feet of covered porch area which may be located on any one or a combination of front, side or rear entry porches. No minimum covered porch area shall be required on front, side or rear entries and the total required area may be satisfied entirely by a covered rear porch.
3. In lieu of the requirements in Section 3.4, Figure 3-9(C) of the Zoning Ordinance, the following requirements apply with regards to repetition of floor plan and elevation:
  - a. At least five lots shall be skipped on the same side of the street before repeating the same (i) floor plan plus (ii) elevation for a home.
  - b. At least two lots shall be skipped on the same side of the street for a different elevation but same floor plan/model name.

- c. At least two homes shall be skipped on the opposite side of the street before repeating the same (i) floor plan plus (ii) elevation.
  - d. At least one home shall be skipped on the opposite side of the street for a different elevation but same floor plan/model name.
  - e. No identical floor plan may be repeated on adjacent lots or directly across the street from a lot.
4. Homes are considered to have a differing appearance/elevation for purposes of Subsection 3(a)-(d) above if at least two of the following six items deviate:
- a. number of stories;
  - b. material color;
  - c. combination of materials;
  - d. window placement;
  - e. roofline or roof type and layout;
  - f. articulation of the front façade;
  - g. stone or brick accents; or
  - h. at least two architectural elements that differentiate the facade, which may include, but are not limited to: (a) Porch (protruding, recessed, or no porch); (b) Decorative door or window frames; (c) Bay window; (d) Dormers; (e) Balcony (full size or Juliette); or (f) Wing wall.

The list in this Subsection 4 is not exhaustive and other items may differentiate building elevations, as approved by the City Planner.

### **III. COMMERCIAL TRACT**

#### **A. GENERAL CONDITIONS:**

- 1. This Planned Development District shall not affect any regulations within the Code of Ordinances, except as specifically provided herein.
- 2. All regulations of the Commercial Corridor District set forth in Article 4, Section 4.1.C of the Zoning Ordinance (the “CC District”) shall apply except as specifically provided herein.

3. The development shall be in general conformance with the Zoning Exhibit, as may be amended as provided in Section I above.

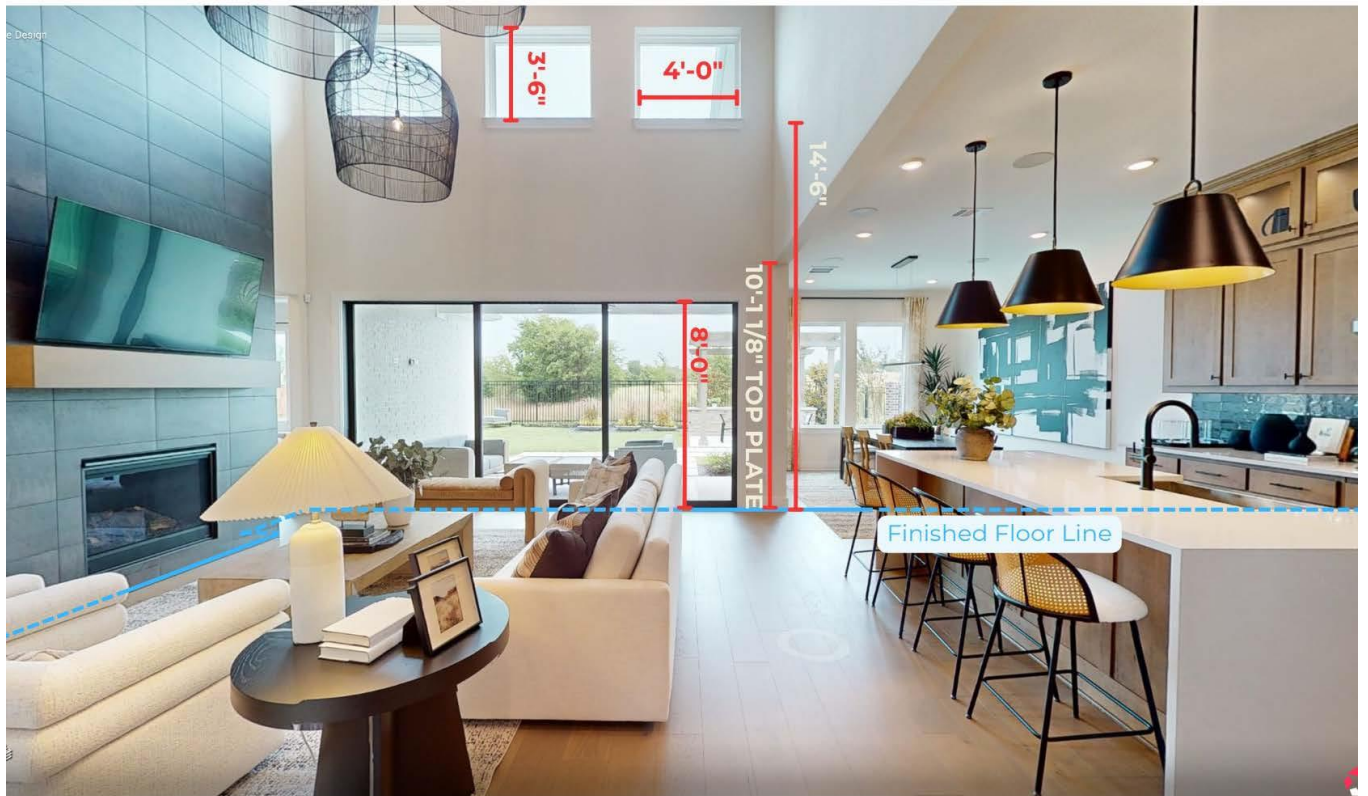
**B. SPECIAL CONDITIONS:**

1. The maximum height within the Commercial Tract shall be 30 feet.
2. Except as provided herein, all uses permitted within the CC District shall be allowed for the Commercial Tract. Further, except as provided herein, all uses permitted within the CC District by SUP shall be allowed within the Commercial Tract by SUP. The following additional uses with end cap drive-through configuration as an accessory use shall be allowed by right:
  - a. Dry Cleaning or Laundry, Drop-Off [Dry Cleaning or Laundry, *Self Service* shall only be allowed by SUP]
  - b. Restaurant with Drive-in or Drive-through Service
  - c. Financial Institution with Drive-through Service
  - d. Pharmacy with Drive-through Service
  - e. Convenience store with Drive-through Service
3. All drive-through facilities shall comply with: all applicable building setback, parking, and landscaping requirements; adequate stacking space to prevent queuing onto public streets; and all applicable City noise and traffic safety standards.
4. The following uses as defined in the Zoning Ordinance shall be prohibited:
  - a. Sexually Oriented Business
  - b. Commercial Greenhouse or Nursery
  - c. Hotel or Motel
  - d. Group Home
  - e. Hospital or Sanitarium *[does not prohibit an urgent care center or freestanding emergency medical care facility that is a walk-in clinic focused on the delivery of medical care for minor illnesses and injuries on an out-patient basis in an ambulatory medical facility or similar facility outside of a traditional hospital-based emergency department, which is considered a medical clinic use]*
  - f. Mortuary or Funeral Home
  - g. Animal Boarding/Kennel with Outside Pens
  - h. Animal Boarding/Kennel without Outside Pens
  - i. Commercial Amusement or Recreation (Low-Density Inside)
  - j. Commercial Amusement or Recreation (High-Density Inside)

- k. Commercial Amusement or Recreation (Outside)
- l. Golf Driving Range
- m. Shooting Range, Indoor
- n. Equipment Rental
- o. Automobile Rental
- p. Automobile Repair, Major
- q. Automobile Repair, Minor
- r. Car Wash
- s. Food Processing
- t. Vehicle Display, Sales or Service
- u. Beer and Wine Package Sales
- v. Smoke Shop or Head Shop *[defined as any establishment for the sale of any smoking, vaping, and/or cannabis related products (to include but not limited to: cigarettes, cigars, e-cigarettes, pipes, hookahs, bongs, tobacco, vape cartridges, chewing tobacco, and legal cannabis products such as oils, edibles, tinctures, concentrates, and topicals), but does not include convenience stores that sell tobacco products as a small percentage of the store's overall goods offered for sale].*
- w. Smoking Establishments
- x. Motor Vehicle Fueling Station
- y. Airport, Heliport or Landing Field
- z. Cleaners (commercial)
- aa. Commercial Radio or TV transmitting station
- bb. Helipad
- cc. Radio, Television or Microwave Tower
- dd. Telecommunications Tower
- ee. Telephone Exchange without shops or offices
- ff. Utility or government installation other than listed
- gg. Contractor's Maintenance Yard
- hh. Recycling Collection Center
- ii. Local Utilities
- jj. Mounted Antenna
- kk. Transit Passenger Shelter
- ll. Any and all uses listed under Sections 5.2.H and 5.2.I of the Zoning Ordinance

## EXHIBIT "D"

## Illustrative Diagram of Acceptable Window Placement on Rear Elevations North of Wisdom Lane









# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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).

### Recommendation

Motion to approve the Item as presented.

### Discussion

On January 13, 2026 City Council approved the writing of an ordinance 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).

Final approval of Zoning Case 2025-17 requires the adoption of the Ordinance to amend the zoning accordingly in the Official Zoning map of the City, and providing a penalty clause, a repeal clause, a savings clause, a severability clause, and an effective date.

The subject Ordinance allows for the rezoning. Exhibit A (Legal Description), Exhibit B (Zoning Exhibit), and Exhibit C (Development Standards) are included and made a part of this Ordinance.

The above-described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**ORDINANCE NO. 2026-04**

**AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF WYLIE, AS HERETOFORE AMENDED, SO AS TO CHANGE THE ZONING ON THE HEREINAFTER DESCRIBED PROPERTY, ZONING CASE NUMBER 2025-17, TO LIGHT INDUSTRIAL - SPECIAL USE PERMIT (LI-SUP) ON 0.88 ACRES TO ALLOW FOR VEHICLE DISPLAY, SALES, OR SERVICE; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Planning and Zoning Commission and the governing body of the City of Wylie, Texas, in compliance with the laws of the State of Texas with reference to the amendment of the Comprehensive Zoning Ordinance, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all property owners generally and to owners of the affected property, the governing body of the City is of the opinion and finds that the Comprehensive Zoning Ordinance and Map should be amended;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

**SECTION 1:** That the Comprehensive Zoning Ordinance of the City of Wylie, Texas, be, and the same is hereby, amended by amending the Zoning Map of the City of Wylie, to give the hereinafter described property a new zoning classification of Light Industrial - Special Use Permit (LI-SUP), said property being described in Exhibit A (Legal Description), hereto and made a part hereof for all purposes.

**SECTION 2:** That a Zoning Exhibit and Development Standards are an integral component of the development of the property and are attached as Exhibit B and Exhibit C.

**SECTION 3:** That all ordinances of the City in conflict with the provisions of this ordinance be, and the same are hereby, repealed and all other ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 4:** That the above described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**SECTION 5:** Any person, firm or corporation violating any of the provisions of this ordinance or the Comprehensive Zoning Ordinance, as amended hereby, commits an unlawful act and shall be subject to the general penalty provisions of Section 1.5 of the Zoning Ordinance, as the same now exists or is hereafter amended.

**SECTION 6:** Should any paragraph, sentence, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional, and shall not affect the validity of the Comprehensive Zoning Ordinance as a whole.

**SECTION 7:** This ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

**SECTION 8:** The repeal of any ordinance, or parts thereof, by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

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

---

Matthew Porter, Mayor

ATTEST:

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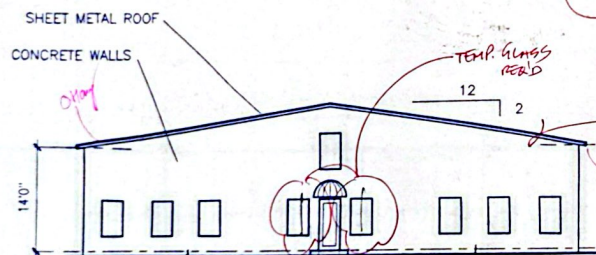
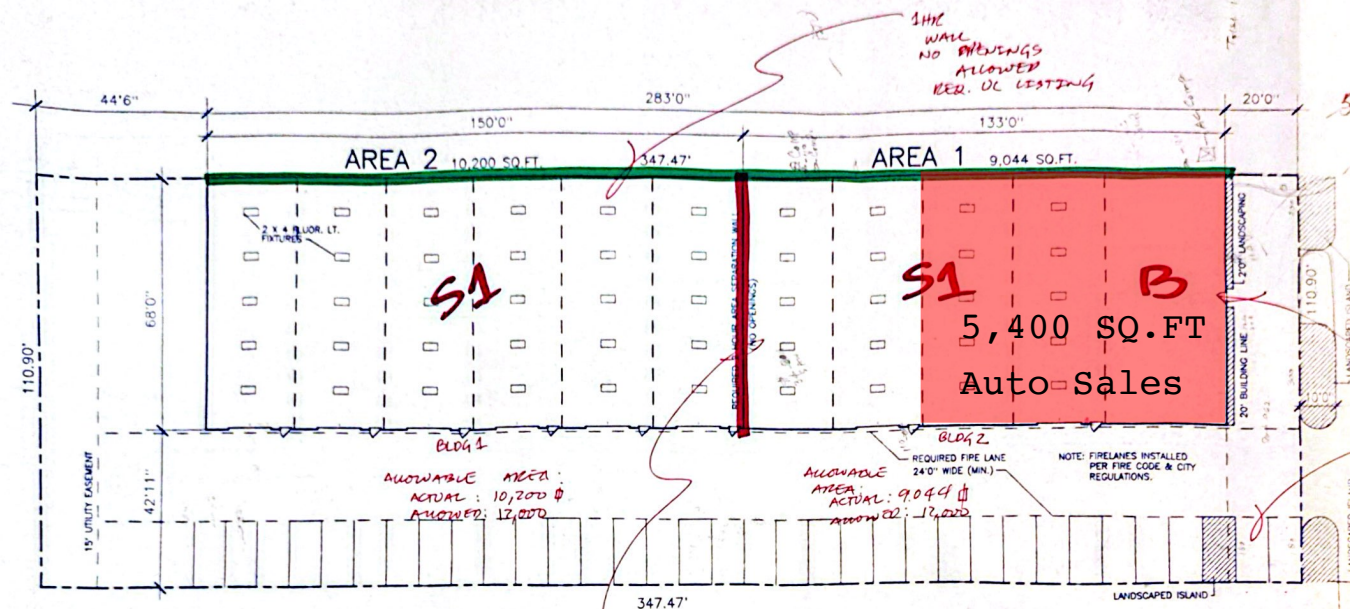
Stephanie Storm, City Secretary

Date of Publication: February 5, 2026, in *The Wylie News*

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

Property located at 114 Regency Drive, Wylie, Texas 75098, being all of Lot 3, Block A of Regency Business Park Addition Phase One, to the City of Wylie, Texas

Change: 1/27/26  
Ratified



FRONT ELEVATION

SCALE: 1/8" = 1'0"



SIDE ELEVATION

SCALE: 1/16" = 1'0"

SITE PLAN  
SCALE: 1/16" = 1'0" LOT - 3, BLOCK - A.

**BLDG. DATA**  
CONST.: II-N  
OCCP.: B/SA  
SPRINK.: NO

\* SEE REVIEW COMMENTS FOR MORE INFORMATION

APPROVED FOR CONSTRUCTION  
CITY OF  
**WYLLIE**  
SUBJECT TO FIELD INSPECTION  
AND CODE COMPLIANCE  
DATE: 1/27/26  
BY: [Signature]

RDGS&  
associates

architects

1 7 8 1 8  
Davenport Road  
Suite 119  
Dallas, Texas  
75252  
(972) 407-6056  
REVISED:



LONE STAR GRANITE  
114, Regency Drive  
Wylie, Texas

**Mann Vehicle Sales****EXHIBIT "C"****Conditions For Special Use Permit****I. PURPOSE:**

1. The purpose of this Special Use Permit is to allow for an Vehicle Display, Sales or Service use within the Light Industrial district.

**II. GENERAL CONDITIONS:**

1. This Special Use Permit shall not affect any regulations of the Light Industrial District (CC) set forth in Article 4 and 5 of the Comprehensive Zoning Ordinance (adopted as of June 2023), except as specifically provided herein.
2. The design and development of the Mann Vehicle Sales development shall be in accordance with Section III below and the Zoning Exhibit (Exhibit B).

**III. SPECIAL CONDITIONS:**

1. This Special Use Permit shall allow for Vehicle Display, Sales or Service within the Light Industrial district limited to be inside a 5,400 square foot area as indicated in the Zoning Exhibit (Exhibit B)
2. The parking requirement for the development shall be 1 space for every 750 square feet being a total of 8 parking spaces.





# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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).

### Recommendation

Motion to approve the Item as presented.

### Discussion

On January 13, 2026 City Council approved the writing of an ordinance for a change of 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).

Final approval of Zoning Case 2025-19 requires the adoption of the Ordinance to amend the zoning accordingly in the Official Zoning map of the City, and providing a penalty clause, a repeal clause, a savings clause, a severability clause, and an effective date.

The subject Ordinance allows for the rezoning. Exhibit A (Legal Description), Exhibit B (Zoning Exhibit), and Exhibit C (Development Standards) are included and made a part of this Ordinance.

The above described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**ORDINANCE NO. 2026-05**

**AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF WYLIE, AS HERETOFORE AMENDED, SO AS TO CHANGE THE ZONING ON THE HEREINAFTER DESCRIBED PROPERTY, ZONING CASE NUMBER 2025-19, PLANNED DEVELOPMENT 2020-27 (PD 2020-27) TO COMMERCIAL CORRIDOR (TRACT 2) AND PLANNED DEVELOPMENT - TOWNHOUSE DISTRICT (TRACT 1) (CC AND PD-TH) ON 20.381 ACRES TO ALLOW FOR COMMERCIAL AND TOWNHOME DEVELOPMENT; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Planning and Zoning Commission and the governing body of the City of Wylie, Texas, in compliance with the laws of the State of Texas with reference to the amendment of the Comprehensive Zoning Ordinance, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all property owners generally and to owners of the affected property, the governing body of the City is of the opinion and finds that the Comprehensive Zoning Ordinance and Map should be amended;

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

SECTION 1: That the Comprehensive Zoning Ordinance of the City of Wylie, Texas, be, and the same is hereby, amended by amending the Zoning Map of the City of Wylie, to give the hereinafter described property a new zoning classification of Planned Development 2020-27 (PD 2020-27) to Commercial Corridor (Tract 2) and Planned Development - Townhouse District (Tract 2) (CC and PD-TH), said property being described in Exhibit A (Legal Description), hereto and made a part hereof for all purposes.

SECTION 2: That a Zoning Exhibit and Development Standards are an integral component of the development of the property and are attached as Exhibit B and Exhibit C.

SECTION 3: That all ordinances of the City in conflict with the provisions of this ordinance be, and the same are hereby, repealed and all other ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 4: That the above described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

SECTION 5: Any person, firm or corporation violating any of the provisions of this ordinance or the Comprehensive Zoning Ordinance, as amended hereby, commits an unlawful act and shall be subject to the general penalty provisions of Section 1.5 of the Zoning Ordinance, as the same now exists or is hereafter amended.

SECTION 6: Should any paragraph, sentence, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional, and shall not affect the validity of the Comprehensive Zoning Ordinance as a



whole.

**SECTION 7:** This ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

**SECTION 8:** The repeal of any ordinance, or parts thereof, by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

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

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Matthew Porter, Mayor

ATTEST:

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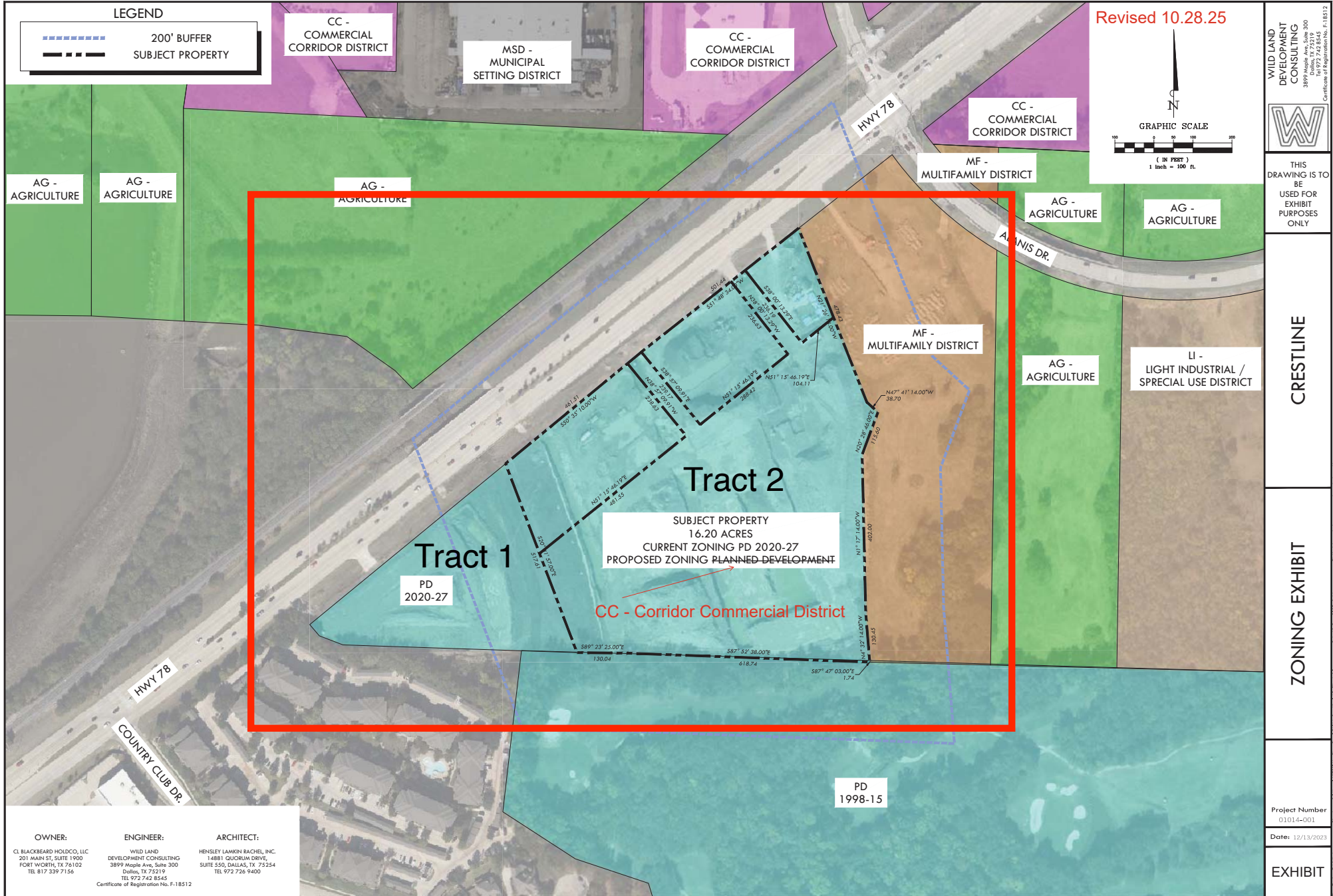
Stephanie Storm, City Secretary

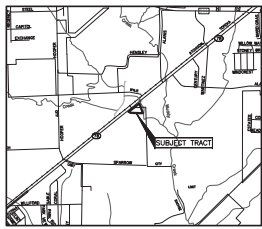
Date of Publication: February 5, 2026, in *The Wylie News*

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

Tract 1 - Property located at 2701 South State Highway 78, Wylie, Texas 75098, being all of Tract 36 of the R D Newman Survey ABS A0660, City of Wylie, Texas

Tract 2 - Property located at 2535 South State Highway 78, Wylie, Texas 75098, being all of Tract 11 of the R D Newman Survey ABS A0660, City of Wylie, Texas





VICINITY MAP  
N.T.S.

KNOW ALL MEN BY THESE PRESENTS:

That I, Eduardo Martinez, a Registered Professional Land Surveyor of the State of Texas, do hereby certify that this Plat is true and correct and was prepared from an actual survey made under my supervision on the ground.

PRELIMINARY  
Signature: \_\_\_\_\_ FOR REVIEW ONLY.  
THIS DOCUMENT SHALL NOT BE  
RECORDED FOR ANY PURPOSE.  
Date: \_\_\_\_\_

STATE OF TEXAS  
COUNTY OF DALLAS

BEFORE ME, the undersigned, a Notary Public in and for the State of Texas, on this day personally appeared Eduardo Martinez, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this \_\_\_\_\_th day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public in and for the State of Texas

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That, Serene District Townhomes LLC, does hereby adopt this plat designating the herein above described property as the **DISTRICT TOWNHOMES ADDITION**, an addition to the City of Wylie, Texas, and does hereby dedicate, in fee simple, to the public use forever, the streets, rights-of-way, and other public improvements shown thereon. The streets and alleys, if any, are dedicated for street purposes. The easements and public use areas, as shown, are dedicated, for the public use forever, for the purposes indicated in this plat. No buildings, fences, trees, shrubs or other improvements or growths shall be constructed or placed upon, over or across the easements as shown, except that landscape improvements may be placed in landscape easements. If approved by the City Council of Wylie. In addition, utility easements may also be used for the mutual use and accommodation of all public utilities desiring to use or using the same unless the easement limits the use to particular utilities, said use by public utilities being subordinate to the public's and City of Wylie's use thereof.

The City of Wylie and public utility entities shall have the right to remove and keep removed all or parts of any buildings, fences, trees, shrubs or other improvements or growths which may in any way endanger or interfere with the construction, maintenance, or efficiency of their respective systems in said easements. The City of Wylie and public utility entities shall at all times have the full right of ingress and egress to or from their respective easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining, reading meters, and adding to or removing all or parts of their respective systems without the necessity at any time procuring permission from anyone.

This plat approved subject to all platting ordinances, rules, regulations and resolutions of the City of Wylie, Texas.

WITNESS, my hand, this \_\_\_\_\_day of \_\_\_\_\_, 20\_\_\_\_.

By: \_\_\_\_\_  
Name \_\_\_\_\_

STATE OF TEXAS  
COUNTY OF \_\_\_\_\_

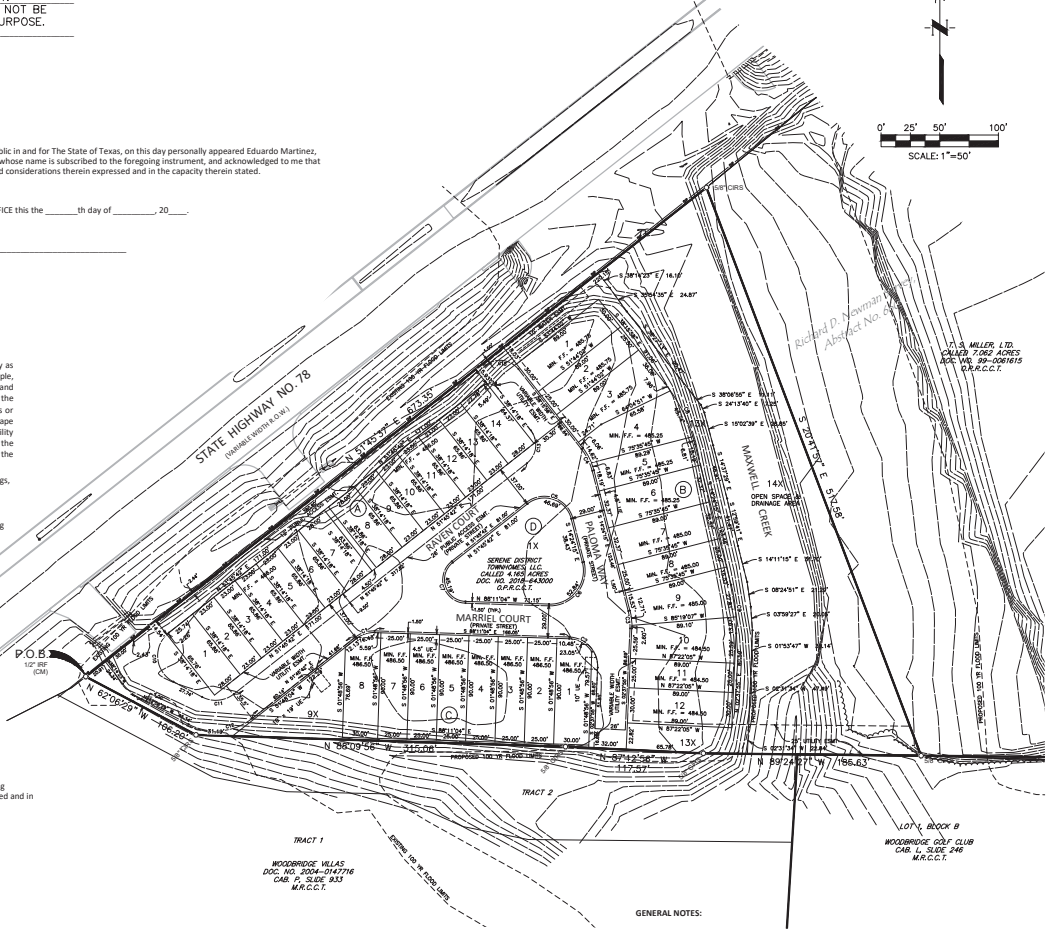
BEFORE ME, the undersigned, a Notary Public in and for the State of Texas, on this day personally appeared \_\_\_\_\_, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this \_\_\_\_\_th day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public in and for the State of Texas

CURVE TABLE					
CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE
C1	23.50'	16.43'	16.10'	S 71°47'19" W	40°31'14"
C2	23.50'	23.05'	22.14'	N 02°04'59" W	58°13'10"
C3	30.50'	15.31'	15.26'	N 05°33'10" W	17°02'10"
C4	32.50'	21.49'	21.30'	N 02°02'09" W	23°31'43"
C5	23.50'	46.69'	39.39'	S 71°19'19" E	113°50'03"
C6	28.50'	35.84'	45.59'	S 38°42'21" W	106°13'11"
C7	18.50'	45.15'	34.79'	N 18°23'41" W	135°06'46"
C8	140.50'	28.51'	28.09'	N 26°20'06" W	23°51'43"
C9	140.50'	47.78'	47.62'	N 05°33'10" W	17°02'10"
C10	25.00'	49.69'	41.90'	N 05°10'17" W	113°52'24"
C11	25.00'	38.59'	27.39'	N 84°49'33" E	66°07'48"
C12	50.00'	57.71'	54.58'	S 84°49'33" W	66°07'48"
C13	20.00'	31.42'	28.29'	N 08°44'52" E	80°01'40"
C14	10.00'	16.20'	14.14'	S 83°15'02" E	89°58'07"
C15	20.00'	31.40'	28.28'	S 83°15'02" E	89°58'07"

LEGEND		POINT OF BEGINNING
POB	CM	CONTROL MONUMENT
RD	CM	RIGHT OF WAY
VOL	CM	VOLUME
PAVE	CM	PAVE
EASMT	CM	EASEMENT
IRF	CM	IRON ROD FOUND
GRF	CM	CAPPED IRON ROD FOUND
GRS	CM	5/8" CAPPED IRON ROD WITH YELLOW CAP
BL	CM	STAMPED "JONES CARTER" SET FOR CORNER
UE	CM	BUILDING LINE
SE	CM	UTILITY EASEMENT
DE	CM	SEWAGE EASEMENT
DR	CM	DRAINAGE EASEMENT
NE	CM	WATERLINE EASEMENT
D.R.C.C.T	CM	DEED RECORDS, COLLIN COUNTY, TEXAS
R.P.R.C.C.T	CM	REAL PROPERTY RECORDS, COLLIN COUNTY, TEXAS
O.R.C.C.T	CM	OFFICIAL RECORDS, COLLIN COUNTY, TEXAS
C.C.F.	CM	COUNTY CLERK FILE NUMBER
Ⓢ	CM	BLOCK LETTER



- GENERAL NOTES:
- Bearings are based on the Texas State Plain Coordinate System, NAD 83, North Central Zone 4202.
  - All floodplain information on this plat is for graphical depiction only, as scaled off of Firm Panel Map #48085C0351, Revised Dated June 02, 2009 for Collin County, Texas. This property is in Zone A-X, Areas determined to be outside the 0.2% annual chance floodplain.
  - Set monuments are 5/8" iron rods with yellow plastic cap stamped "Jones Carter", unless noted otherwise.
  - Selling a portion of this addition by metes and bounds is a violation of City Ordinance and State Law and is subject to fines and withholding of utilities and building permits.
  - Elevations are based on the City of Wylie Monument CM 3. Elevation = 520.31.
  - Public Open space lots to be dedicated to the City of Wylie and maintained by the HOA.
  - Private Streets to be owned and maintained by the HOA.
  - Elevations are based on City of Wylie Monuments  
CM 2. Elevation = 550.24  
CM 3. Elevation = 520.31
  - Minimum finish floor elevations shall be least 2 feet above the SFHA WSE for the 100-year fully developed floodplain.

OWNER'S CERTIFICATION

STATE OF TEXAS :  
COUNTY OF COLLIN :

WHEREAS, Serene District Townhomes, LLC, is the owner of a 4.165 acre tract of land situated in the Richard D. Newman Survey, Abstract No. 660, Collin County, Texas and being all of a called 4.165 Acre tract of Land described in deed to Serene District Townhomes LLC, as recorded in Instrument No. 2016-643000 of the Official Property Records of Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a 1/2 inch iron rod found for corner in the existing southeast right-of-way line of State Highway No. 78, in the southwest line of said 4.165 acre tract and marking the northwest corner of Tract 2 of Woodbridge Villas, an addition to the City of Sachse, Collin County, Texas, according to the plat thereof Recorded in Cabinet P, Slide 933 of the Map Records of Collin County, Texas (M.R.C.C.T.);

THENCE North 51 Degrees 45 Minutes 17 Seconds East, along the northerly line of said 4.165 acre tract and the southeast Right-of-Way line of said State Highway No. 78, a distance of 673.35 feet to a 5/8" iron rod with cap stamped "Jones Carter" set for the northeast corner of said 4.165 acre tract, also being the northwest corner of a called 7.062 acre tract of land described in deed to T. S. Miller, Ltd as recorded in Document No. 99-0061615 of the Deed of Records of Collin County, Texas;

THENCE South 20 Degrees 41 Minutes 57 Seconds East, along the common line between said 4.165 acre tract and said 7.062 acre tract, a distance of 517.58 feet to a 5/8" iron rod with cap stamped "Jones Carter" set in the north line of the Lot 1, Block 8 of Woodbridge Golf Club, an addition to the City of Sachse, Collin County, Texas, according to the plat thereof Recorded in Cabinet L, Slide 246, M.R.C.C.T.;

THENCE North 89 Degrees 24 Minutes 27 Seconds West, along the north line of said Lot 1, Block 8, a distance of 185.63 feet to a 5/8" iron rod with cap stamped "Jones Carter" set for corner in the north line of said Tract 2 and the south line of said 4.165 acre tract;

THENCE with the north line of said Tract 2 and the south line of the said 4.165 acre tract, the following courses:

North 87 Degrees 12 Minutes 56 Seconds West, 117.57 feet to a 5/8" iron rod with cap stamped "Jones Carter" set for corner;

North 88 Degrees 09 Minutes 56 Seconds West 315.06 feet to 5/8" iron rod with cap stamped "Jones Carter" set for corner;

North 62 Degrees 06 Minutes 29 Seconds West 106.20 feet to the POINT OF BEGINNING and containing 181,417 square feet or 4.165 acres of land more or less.

APPROVAL BLOCK

"Recommended for Approval"

Chairman, Planning & Zoning Commission Date:  
City of Wylie, Texas

"Approved for Construction"

Mayor, City of Wylie, Texas Date:

"Accepted"

Mayor, City of Wylie, Texas Date:

The undersigned, the City Secretary of the City of Wylie, Texas, hereby certifies that the foregoing final plat of Woodbridge Addition to the City of Wylie was submitted to the City Council on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, and the Council, by formal action, then and there accepted the dedication of streets, alleys, parks, easement, public places, and water and sewer lines as shown and set forth in and upon said plat and said Council further authorized the Mayor to note the acceptance thereof by signing his name as hereinabove subscribed.

Witness my hand this \_\_\_\_\_day of \_\_\_\_\_, A.D., 20\_\_\_\_.

City Secretary  
City of Wylie, Texas

PRELIMINARY PLAT  
OF  
DISTRICT TOWNHOMES ADDITION

34 RESIDENTIAL LOTS AND  
4 OPEN SPACE LOTS  
AN ADDITION TO THE  
CITY OF WYLIE, COLLIN COUNTY, TEXAS  
BEING 4.165 ACRES  
SITUATED IN THE  
RICHARD D. NEWMAN SURVEY, ABSTRACT NO. 660  
COLLIN COUNTY, TEXAS

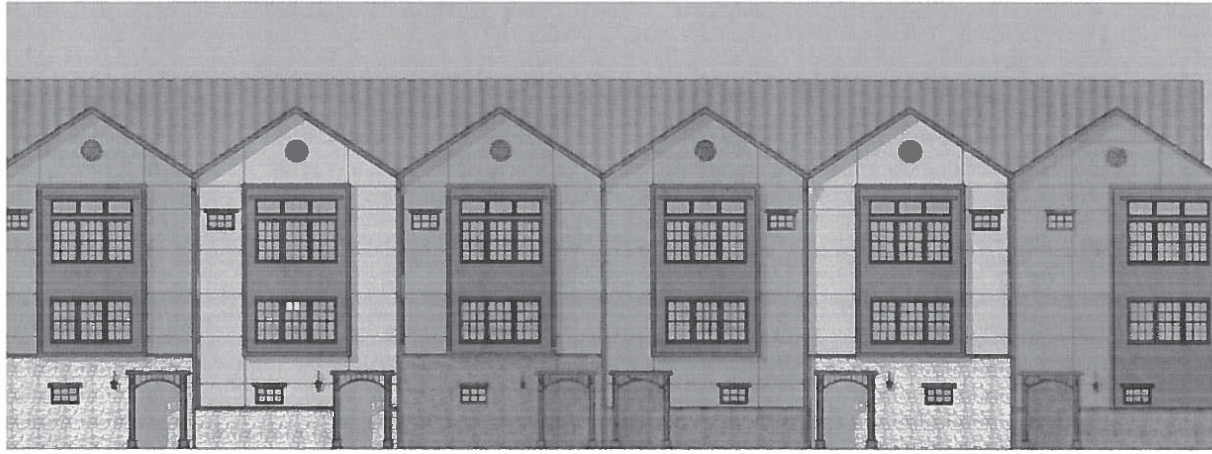
APRIL 2020

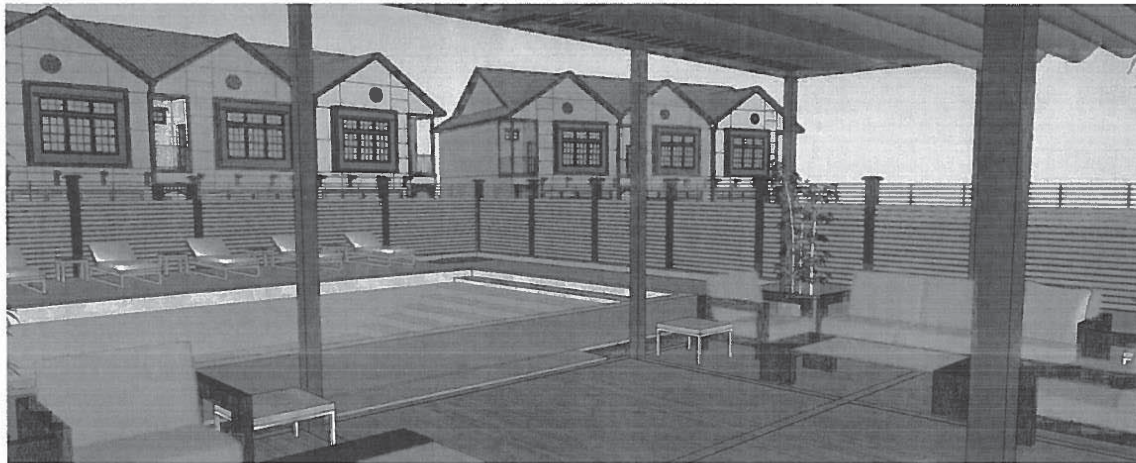
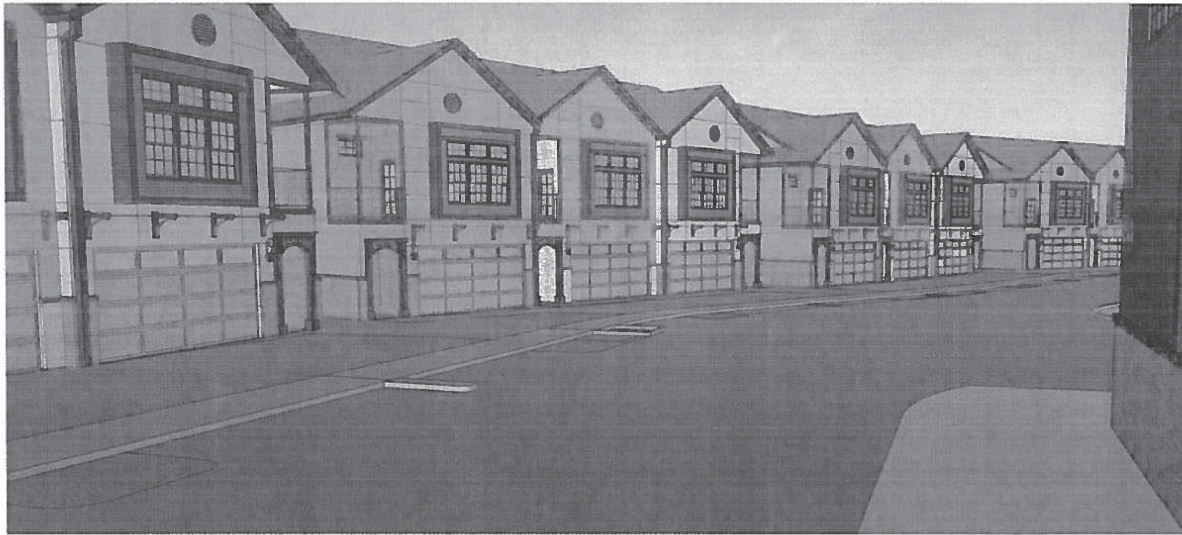
DEVELOPER / OWNER:  
SERENE DISTRICT  
TOWNHOMES, LLC  
811 S. CENTRAL EXPRESS, SUITE 440  
FLORENCE, TEXAS 75001  
PHONE: (000) XXX-XXXX

ENGINEER / SURVEYOR:  
J.C. JONES | CARTER  
Texas Board of Professional Engineers Registration No. F-439  
6509 Windcrest Drive, Suite 600 • Plano, Texas 75024  
172.683.3300  
Texas Board of Professional Land Surveying Registration No. 100461-03  
Contact: E. Martinez, E-mail: emartinez@sereneowner.com

JOB No. 16737-0001 BAS/EM DWG No. 1855 SHEET 1 OF 1







## Planned Development District

### Development Standards

#### 1.0 Purpose:

The purpose of this Planned Development is to provide the appropriate development standards and controls to allow a residential development on Tract 1 as shown in the included Zoning Exhibit.

Unless expressly stated otherwise within this Planned Development all development shall be subject to all applicable Zoning and City Ordinances and/or design standards.

**2.0 Residential Townhome Standards:** Unless included herein (Section 2 and 3) or attached zoning exhibit, Tract 1 design standards shall follow the requirements of Article 3, Residential District Regulations, and Figure 3-5 (Townhouse District) of the City of Wylie Zoning Ordinance as of the date of this Ordinance.

<b>Figure 2-1 Tract 1 4.16 Acres Townhomes</b>	
Lot size	Min of 1,495 SF on Rear Entry Units, 1,875 SF on Front Entry
Lot Width	23'
Lot Depth	66'
Corner Lot	15'
Minimum Rear Yard	10'
Minimum Front Yard	11'
Building Articulation	15%, 1 <sup>st</sup> Floor: 25% Max
Max. Roof Pitch	6:12
Repetition of Floor Plan	14 same sides with color variation
Minimum Dwelling Area	1,403 square feet excludes garage

#### 3.0 Residential Townhome Standards:

##### 3.1 Allowed Uses:

- a. The only allowed uses, as defined in the September 2019 City of Wylie Zoning Ordinance, on Tract 1 are:
  - i. Single Family Dwelling, Attached
  - ii. Community Park (Public)
  - iii. Neighborhood Park or Playground
  - iv. By Special Use Permit – any use required by local, state, or federal law.

##### 3.2 Site Plans and Plats

- a. Upon approval of zoning, the developer will submit a plat for the property in accordance with the City of Wylie's Subdivision Regulations.
- b. A landscape plan shall be provided in conjunction with the preliminary plat. The landscape plan shall require City approval including open space approval by the City of Wylie Park Board.. The plan shall comprehensively address edge treatments, perimeter screening, and individual townhouse landscape design. The Developer shall coordinate with the City on the selection of type, style location, and size of all landscape improvements, including but not limited to plants, trees, mulch, irrigation, and benches.

##### 3.3 Architectural Design Standards Tract 1:

- a. All townhome units in Tract 1 shall have 100 percent of each façade comprised of masonry and shall conform to the exterior design appearance of Exhibit E.
- b. Masonry shall include brick, stone or masonry stucco.
- c. EIFS may be used as an accent material and comprise no more than 15 percent of any façade.
- d. Roofing Materials shall be architectural grade overlap architectural shingles, metal, or composite Spanish roof tile and other roof appearances shall be painted to match the color of the roof.

**3.4** The maximum number of townhomes in The District Townhome Community (Tract 1) shall be 34 Townhomes or approximately 8.2 Townhomes per gross acre.

**3.5** A masonry and wrought iron perimeter screen shall be provided along the property adjacent to State Highway 78 as generally shown on Exhibit F.

**3.6** Entry Features: Architectural features shall be stone, brick, and wrought iron screening wall monuments.

**3.7** Signage at Community Entrance: Illuminated community identification shall be incorporated into a stone screening wall or monument at the Community entrance. The sign shall be illuminated by means other than streetlights. Landscaping and upright towers for the Community entrance signage shall be constructed to generally conform to those shown in Exhibit F.

**3.8** Sidewalk Locations: Five-foot sidewalks shall be provided within the property. Primary walkway paving shall be enhanced using earth-tone colored concrete (stain mixed, not applied after), stamped/pattern concrete, aggregate or brick/paver stone at a minimum of 7.5 feet every 75 feet.

**3.9** Sidewalk Lighting: Decorative street pole lighting shall be provided throughout the Community. The Developer shall pay for the installation including electrical connections. Operation and maintenance shall transfer to the HOA thereafter.

**3.10** Mailboxes: Shall be located in a dedicated area as required by the United States Postal Service. Mailboxes shall be of a uniform style selected by the Developer and shall be stylistically consistent with the The District Townhomes Community.

**3.11** A minimum of 15% of the land within the District Townhome shall be used as Open Space as shown on Exhibit A.

- a. The swimming pool/grill open space area will be owned and maintained by the homeowners' association (the HOA).
- b. All open spaces within the Community with the exception of the swimming pool area shall be accessible to the public.

**3.12** Public open spaces shall be dedicated by plat to the City of Wylie in accordance with City's Subdivision Regulations.

**3.13** Maintenance of the Open Space Area:

Maintenance of the open space area will be the responsibility of the Developer until it is turned over to the Homeowners Association (HOA).

Developer will be the contact entity with the City for all concerns regarding the maintenance of open space until 100% of HOA control is turned over to the homeowners.



A. Developer/HOA typical maintenance and responsibilities of amenities include but are not limited to:

- a. Clean up and litter removal.
- b. Landscaping installation, care, and maintenance.
- c. Trimming, clearing, and removal of unwanted vegetation as determined by the City Parks Department or Code Enforcement.
- d. Maintain irrigation system, pay for the water used in the system and test all backflow devices annually as per City requirements.

**3.14** Water and sanitary sewer will be extended by the Developer to the site, per the Annexation Services Agreement (City of Wylie Ordinance 2020-17) and to Texas Department of Transportation and/or City of Wylie standards.

**3.15** Minimum drive concrete pavement specifications shall be: six (6") inches of concrete, 3,600 psi, with # 3 rebar at 18-inch center to center, except in required fire lanes which shall be built to fire code or city engineering standards.

**3.16** Exteriors shall have contrasting colors to achieve an architecturally enhanced appearance. Trim shall be painted one color and a side surface and garage doors shall be painted or stained a second color.

**3.17** Roof pitches shall be a maximum of 6:12 for main gables and hips. Dormer roofs and roofs over porches may have a lesser pitch.

**3.18** Roofing materials shall be architectural grade overlap architectural shingles, metal, or composite Spanish roof tile and other roof appearances shall match the color of the roof.

**3.19** Garage doors shall be carriage style in appearance. This requirement shall be accomplished with the following:

- a. Garage door panels shall be wood clad or have the appearance of wood.
- b. Decorative hardware shall be attached to the garage doors. Such hardware shall include handles and hinges in a complementary color.

**3.20** Landscaping: Sodded front yards must be provided with a minimum of one - three-inch caliper trees. Landscaping shall also be provided along the primary walkway to any home. When automated, subsurface irrigation systems are provided, rain sensors shall be installed and operational.

**3.21** Energy: All homes shall comply with the then-current ICC Energy Code adopted by the City (including all local amendments).

**3.22** Lighting:

- a. Entrances to homes and garage doors shall be illuminated.
- b. Lighted house number plaques shall be provided on the front of all homes.
- c. The color and shape of lighting hardware must be compatible with other building hardware.
- d. Lighting must be uniformly spaced.

- e. Lighting must be integrated with other accents and reveals.
- f. Specialty lighting shall be coordinated with predominate architectural features.
- g. Lighting fixtures along rights-of-way must be spaced to avoid conflicts with tree plantings. The heights of lighting fixtures must also avoid conflicts with tree plantings.



# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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).

### Recommendation

Motion to approve the Item as presented.

### Discussion

On January 13, 2026 City Council approved the writing of an ordinance for a change of 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).

Final approval of Zoning Case 2025-18 requires the adoption of the Ordinance to amend the zoning accordingly in the Official Zoning map of the City, and providing a penalty clause, a repeal clause, a savings clause, a severability clause, and an effective date.

The subject Ordinance allows for the rezoning. Exhibit A (Legal Description), Exhibit B (Zoning Exhibit), and Exhibit C (Development Standards) are included and made a part of this Ordinance.

The above-described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**ORDINANCE NO. 2026-06**

**AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF WYLIE, AS HERETOFORE AMENDED, SO AS TO CHANGE THE ZONING ON THE HEREINAFTER DESCRIBED PROPERTY, ZONING CASE NUMBER 2025-18, FROM LIGHT INDUSTRIAL (LI) TO LIGHT INDUSTRIAL - SPECIAL USE PERMIT (LI-SUP) ON 5.578 ACRES TO ALLOW FOR A WAREHOUSE USE; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Planning and Zoning Commission and the governing body of the City of Wylie, Texas, in compliance with the laws of the State of Texas with reference to the amendment of the Comprehensive Zoning Ordinance, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all property owners generally and to owners of the affected property, the governing body of the City is of the opinion and finds that the Comprehensive Zoning Ordinance and Map should be amended;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

**SECTION 1:** That the Comprehensive Zoning Ordinance of the City of Wylie, Texas, be, and the same is hereby, amended by amending the Zoning Map of the City of Wylie, to give the hereinafter described property a new zoning classification of Light Industrial - Special Use Permit (LI-SUP), said property being described in Exhibit A (Legal Description), hereto and made a part hereof for all purposes.

**SECTION 2:** That a Zoning Exhibit and Development Standards are an integral component of the development of the property and are attached as Exhibit B and Exhibit C.

**SECTION 3:** That all ordinances of the City in conflict with the provisions of this ordinance be, and the same are hereby, repealed and all other ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 4:** That the above-described property shall be used only in the manner and for the purposes provided for in the Comprehensive Zoning Ordinance of the City, as amended herein by the granting of this zoning classification.

**SECTION 5:** Any person, firm or corporation violating any of the provisions of this ordinance or the Comprehensive Zoning Ordinance, as amended hereby, commits an unlawful act and shall be subject to the general penalty provisions of Section 1.5 of the Zoning Ordinance, as the same now exists or is hereafter amended.

**SECTION 6:** Should any paragraph, sentence, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional, and shall not affect the validity of the Comprehensive Zoning Ordinance as a whole.

**SECTION 7:** This ordinance shall be in full force and effect from and after its adoption by the City

Council and publication of its caption as the law and the City Charter provide in such cases.

**SECTION 8:** The repeal of any ordinance, or parts thereof, by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

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

---

Matthew Porter, Mayor

ATTEST:

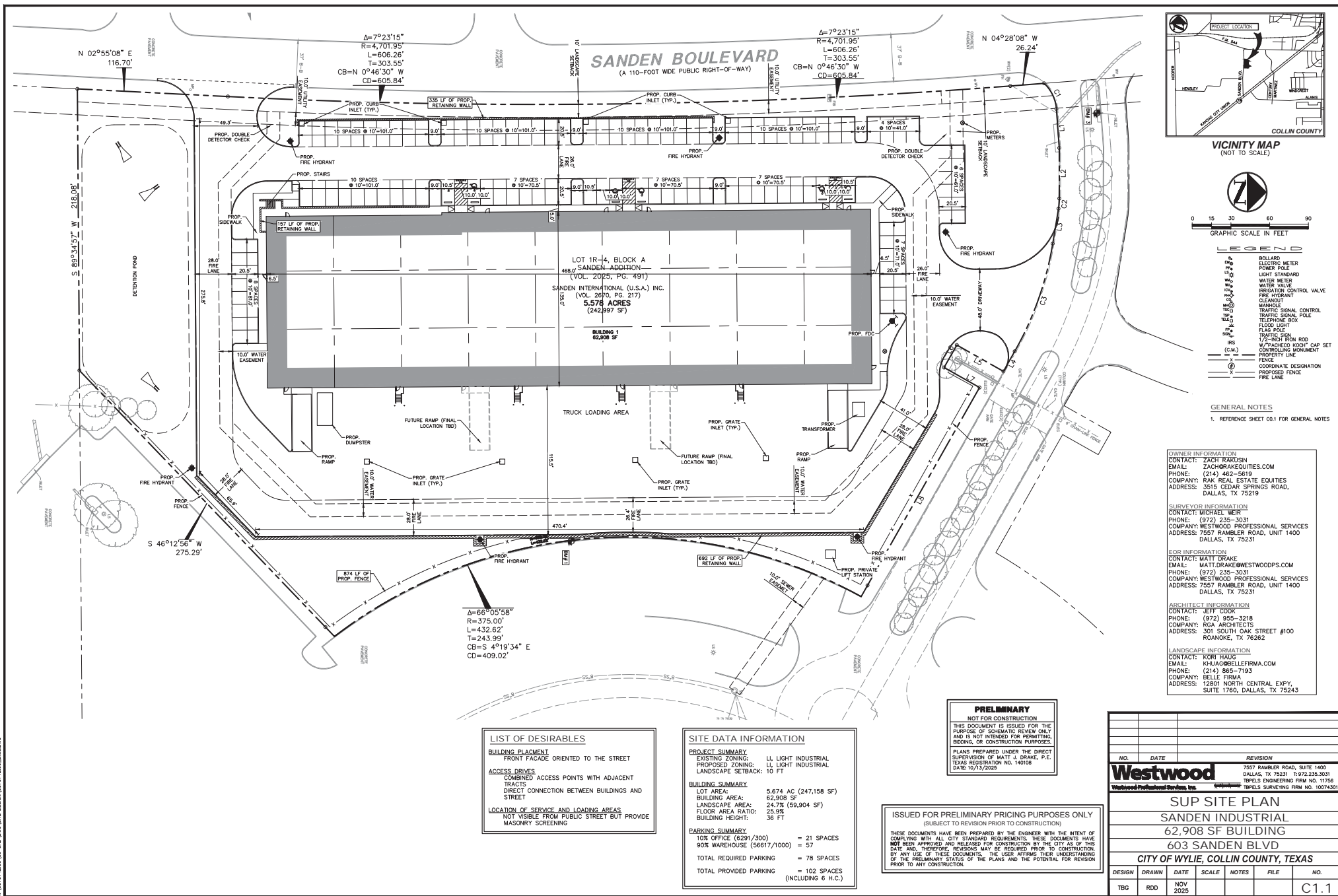
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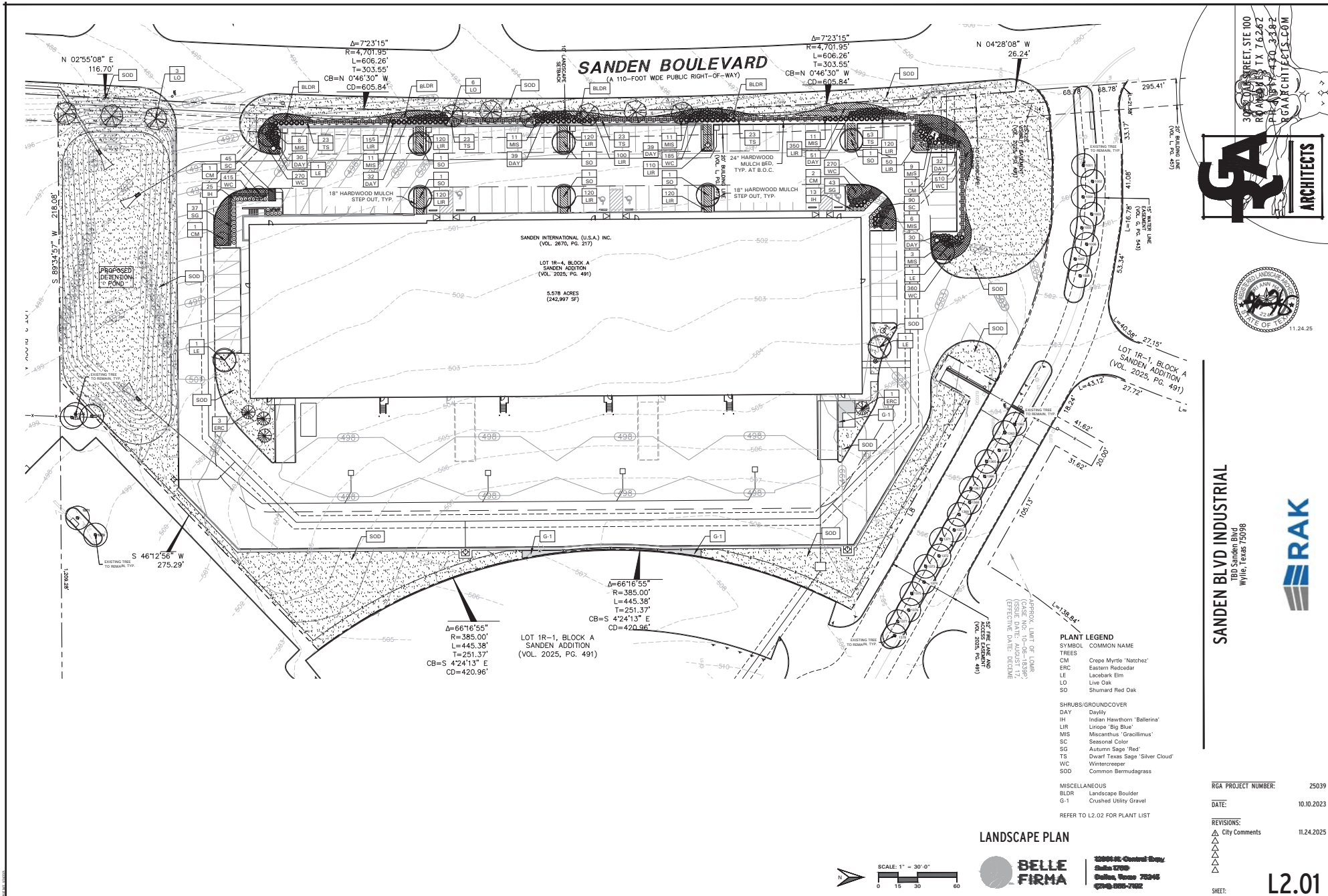
Stephanie Storm, City Secretary

Date of Publication: February 5, 2026, in *The Wylie News*

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

Property located at 603 Sanden Boulevard, Wylie, Texas 75098, being all of Lot 1R-4, Block A of Sanden Addition, to the City of Wylie, Texas





3004 W. GRAND HWY., STE. 100  
DALLAS, TEXAS 75246  
PHONE: (214) 355-7022  
WWW.BELLEFIRMA.COM



**SANDEN BLVD INDUSTRIAL**  
RD Sanden Blvd  
Wylie, Texas 75096



**01/27/2026 Item H.**



EXTERIOR PAINT KEY

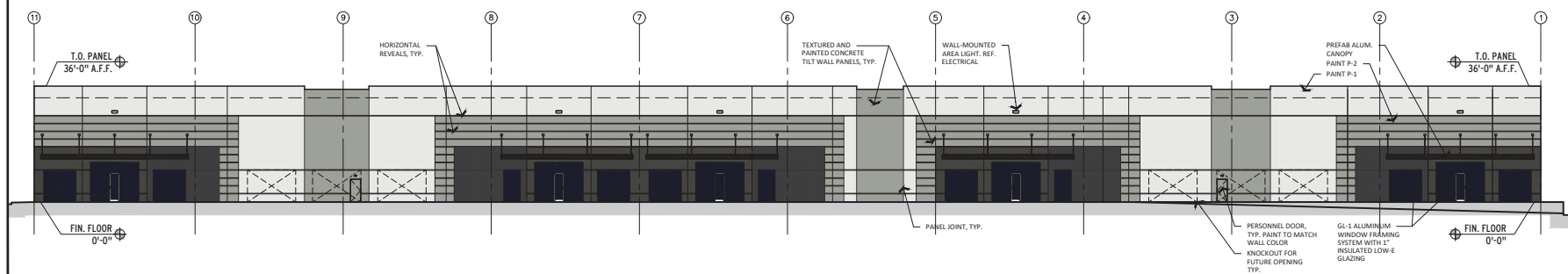
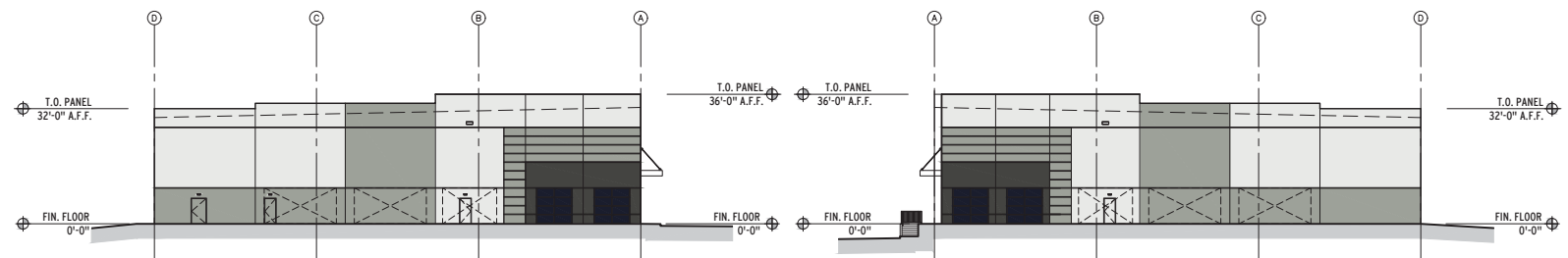
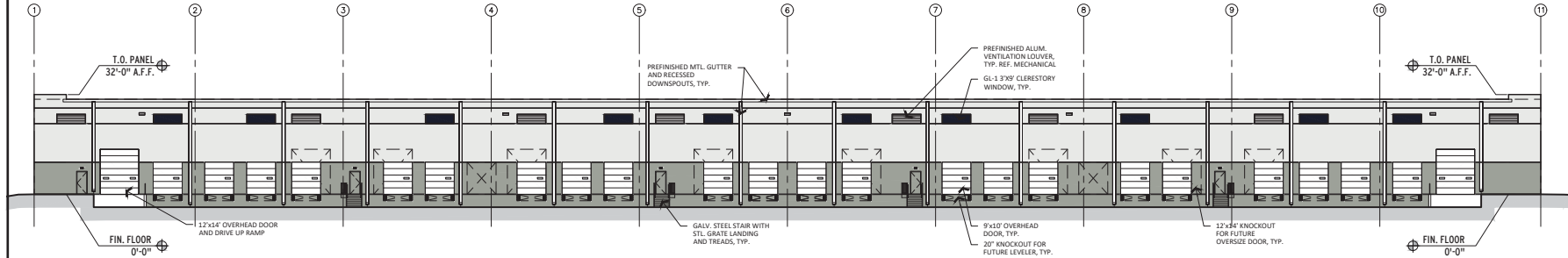
MATL	DESCR.
P-1	EXTERIOR CONCRETE (PRIMARY COLOR - TILT-WALL PANELS) SHERWIN WILLIAMS SW7005 'TOGGUE WHITE'
P-2	EXTERIOR CONCRETE (ACCENT COLOR - TILT-WALL PANELS) SHERWIN WILLIAMS SW7081 'CITYSCAPE'
P-3	EXTERIOR CONCRETE (ACCENT COLOR - TILT-WALL PANELS) SHERWIN WILLIAMS SW7051 'IRON ORE'
P-4	INTERIOR STRUCTURAL COLUMNS TO 8' AFF AND BOLLARDS (SAFETY YELLOW - SEMI-GLOSS)
P-5	METAL DOORS & FRAMES (COLOR TO MATCH WALL PANEL) - SEMI-GLOSS
GL-1	BLACK ANODIZED ALUM. WINDOW FRAMING SYSTEM WITH 1" INSULATED LOW-E GLAZING - SOLARBAN 10XL - PACIFICA

REFER TO SPECIFICATIONS FOR ADDITIONAL INFORMATION  
EXTERIOR STAIRS, LANDINGS & RAILS TO BE GALVANIZED

301 S. OAK STREET, STE 100  
ROANOKE, TX 76262  
PH: 817-430-3382  
RGAARCHITECTS.COM



PRELIMINARY  
NOT FOR REGULATORY APPROVAL,  
PERMITTING, OR CONSTRUCTION.  
THIS PRELIMINARY DOCUMENT  
IS RELEASED UNDER THE AUTHORITY OF  
JEFFREY COOK,  
TEXAS REGISTRATION NO. 20832  
ON DATE INDICATED BELOW.



SANDEN BLVD INDUSTRIAL  
100 Sanden Blvd  
Wylie, Texas 75098



RGA PROJECT NUMBER: 25039

DATE: 10.10.2023

REVISIONS:

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SHEET:

A3.01

**RAK INDUSTRIAL  
EXHIBIT "C"  
CONDITIONS FOR SPECIAL USE PERMIT**

**I. PURPOSE:**

The purpose of this Special Use Permit is to allow for a Warehouse/Distribution use within the Light Industrial District.

**II. GENERAL CONDITIONS:**

1. This Special Use Permit shall not affect any regulations of the Light Industrial District (CC) set forth in Article 4 and 5 of the Comprehensive Zoning Ordinance (adopted as of June 2023), except as specifically provided herein.
2. The design and development of the RAK Industrial development shall be in accordance with Section III below and the Zoning Exhibit (Exhibit B).

**III. SPECIAL CONDITIONS:**

1. The following uses as defined in the April 2021 Comprehensive Zoning Ordinance shall be expressly permitted on the subject property:
  - a. Industrial (Inside)
  - b. Office Showroom/Warehouse
  - c. Light Assembly & Fabrication
  - d. Warehouse/Distribution Center
2. The zoning exhibit (Exhibit B) shall serve as the Site Plan for the RAK Industrial development. Approval of the Special Use Permit shall act as site plan approval.



# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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.

### Recommendation

Motion to approve the Item as presented.

### Discussion

**OWNER: Jalil H Fathullah**

**APPLICANT: Roome Surveying**

The applicant has submitted a Preliminary Plat to create Lots 1 and 2, Block A of Fathullah Addition on 2.00 acres. The property is located at 2720 Hensley Lane.

The purpose of the Preliminary Plat is to create two lots for an office/warehouse development that contains two 7,000 square foot structures. The proposed use is allowed by right within the Light Industrial zoning district. The site plan was approved by the P&Z Commission in January 2026.

A similar development for this site was approved by P&Z and City Council in early 2022. A re-submittal is being made due to the plan now being revised to include a detention pond that measures approximately 11,040 sq. ft., located on the southeast corner of the property.

The Preliminary Plat document contains a fire lane, access utility, and drainage easement with access to Hensley Lane and to the adjacent lot to the west.

The plat is technically correct and abides by all aspects of the City of Wylie Subdivision Regulations. Approval is subject to additions and alterations as required by the City Engineering Department.

The City Council must provide a written statement of the reasons for conditional approval or disapproval to the applicant in accordance with Article 212, Section 212.0091 of the Texas Local Government Code.

The Planning and Zoning Commission voted 4-0 to recommend approval.





# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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.

### Recommendation

Motion to approve the Item as presented.

### Discussion

**OWNER: WYLADERA LLC**

**APPLICANT: GM Civil Engineering & Surveying**

The applicant has submitted a Final Plat for Ladera Wylie, Phase 1 on 33.629 acres being the initial phase of an age-restricted condominium-style residential community that measures a total of 47.374 acres. Zoning for the development was approved by the City Council in April 2024 as Planned Development Ordinance No. 2024-17. The Preliminary Plat was approved by the City Council in July 2024.

The Final Plat creates three lots with Lot 1, Block A being part of the residential development and Lot 2X and 3X being open space lots located within the Floodplain.

The Final Plat shows the dedication of five private streets that lead to the additional phase of development. In total, the subdivision will have eight private streets to serve a maximum of 168 residential units with gated access.

The Plat dedicates the necessary rights-of-way and utility easements. Open space lots, easements, and private streets are to be maintained by the Condominium Owners Association.

As presented, the Final Plat is in compliance with the Planned Development and is consistent with the approved Zoning Exhibit.

The Plat is technically correct and abides by all aspects of the City of Wylie Subdivision Regulations and of Planned Development Ordinance No. 2024-17. Approval is subject to additions and alterations as required by the City Engineering Department.

The City Council must provide a written statement of the reasons for conditional approval or disapproval to the applicant in accordance with Article 212, Section 212.0091 of the Texas Local Government Code.

The Planning and Zoning Commission voted 4-0 to recommend approval.







OWNER'S CERTIFICATION

STATE OF TEXAS  
COUNTY OF COLLIN     5

WHEREAS, WY Ladera LLC is the owner of all that certain lot, tract, or parcel of land, situated in a portion of the W. Patterson Survey, Abstract No. 174, City of Wylie, Collin County, Texas, being part of 47.374 acre tract described in a deed to WY Ladera LLC recorded in Instrument No. 20240000850 of the Deed Records of Collin County, Texas (DRCCCT), and being more completely described as follows, to-wit:

**BEGINNING** at a TDDM Monument found for the Northeast corner of said 47.374 acre tract, the Southeast corner of a called 6.4 acre tract described in a deed to Patterson Survey, recorded in Instrument No. 20100240007 (DRCCCT) and being in the West right of way line of Country Club Road (variable width right-of-way) recorded in Instrument No. 200400004419 and Instrument No. 2004001100140496 (DRCCCT);

**THENCE** South 01°46' 16" 37 sec. East along the East line of said 47.374 acre tract and said West right of way line, a distance of 486.79 feet to a 1/2" capped iron rod set stamped "GMCivil", hereinafter referred to as 1/2" capped iron rod set;

**THENCE** South 06° 59' 12" sec. East along said East line and West right of way line, a distance of 211.73 feet to a 1/2" capped iron rod set for the Southeast corner of said 47.374 acre tract and being in North line of Lot 1, Block A of Bita Smith Elementary School recorded in Volume 2007 / Page 491 of the Plat Records of Collin County, Texas (PRCCCT), from which a 1/2" iron rod found bears North 15 deg. 32 min. 40 sec. West - 12.06 feet;

**THENCE** South 86 deg. 26 min. 44 sec. West departing said West right-of-way line and continue along the South line of said 47.374 acre tract and said North line, a distance of 986.00 feet to a 1/2" capped iron rod set;

**THENCE** North 03 deg. 33 min. 16 sec. West departing said North and South lines, a distance of 169.00 feet to a 1/2" capped iron rod set;

**THENCE** North 86 deg. 26 min. 44 sec. East, a distance of 26.33 feet to a 1/2" capped iron rod set;

**THENCE** North 03 deg. 33 min. 16 sec. West, a distance of 86.76 feet to a 1/2" capped iron rod set;

**THENCE** North 06 deg. 30 min. 29 sec. East, a distance of 50.86 feet to a 1/2" capped iron rod set;

**THENCE** South 03 deg. 42 min. 24 sec. West, a distance of 266.89 feet to a 1/2" capped iron rod set for a Point of Curvature of a non-tangent circular curve to the left, having a radius of 235.50 feet, a central angle of 05 deg. 20 min. 01 sec., and being subtended by a chord which bears South 82 deg. 01 min. 22 sec. West - 21.91 feet;

**THENCE** in a westerly direction along said curve to the left, a distance of 21.92 feet to a 1/2" capped iron rod set;

**THENCE** North 10 deg. 38 min. 38 sec. West non-tangent to said curve, a distance of 29.00 feet to a 1/2" capped iron rod set;

**THENCE** North 08 deg. 07 min. 39 sec. East, a distance of 111.38 feet to a 1/2" capped iron rod set;

**THENCE** South 86 deg. 26 min. 45 sec. West, a distance of 26.75 feet to a 1/2" capped iron rod set;

**THENCE** South 45 deg. 43 min. 36 sec. East, a distance of 705.51 feet to a 1/2" capped iron rod set;

**THENCE** South 67 deg. 05 min. 26 sec. West, a distance of 66.05 feet to a 1/2" capped iron rod set;

**THENCE** South 88 deg. 26 min. 44 sec. West, a distance of 144.96 feet to a 1/2" capped iron rod set;

**THENCE** South 01 deg. 50 min. 15 sec. West, a distance of 155.20 feet to a 1/2" capped iron rod set;

**THENCE** South 11 deg. 00 min. 35 sec. West, a distance of 90.72 feet to a 1/2" capped iron rod set;

**THENCE** South 14 deg. 54 min. 54 sec. West, a distance of 12.65 feet to a 1/2" capped iron rod set;

**THENCE** South 03 deg. 33 min. 16 sec. East, a distance of 4.00 feet to a 1/2" capped iron rod set;

**THENCE** South 41 deg. 03 min. 37 sec. West, a distance of 56.33 feet to a 5/8" iron rod found for an ell corner of said 47.374 acre tract, the Northeast corner of Lot 20, Block B of Creekside Estates, Phase VII recorded in Volume 2015, Page 45 (PRCCCT);

**THENCE** South 89 deg. 06 min. 19 sec. West along the South line of said 47.374 acre tract, the North line of said Lot 20, Block B and the North line of Kingsley, Phase I recorded in Volume 2015, Page 40 (PRCCCT), continue along said North line and the South line of said 1.389 acre tract, continue along said North line, at 714.92 feet pass a 5/8" iron rod found for the Southeast corner of a called 1.165 acre tract described in a deed to Keith Spurgin & Susan Spurgin recorded in Instrument No. 2012000001774126 (DRCCCT), and the Southeast corner of a called 1.121 acre tract described in a deed to Clinton A. Monroe & Christine A. Monroe recorded in Instrument No. 2010060001124490 (DRCCCT), continue along said North line and the South line of said 1.121 acre tract, at 868.92 feet pass a 1/2" iron rod found for the Southeast corner of said 1.121 acre tract and the Southwest corner of a called 1.27 acre tract described in a deed to Michael P. Lundeen recorded in Instrument No. 1998031000180505 (DRCCCT), continue along said North line and the South line of said 1.27 acre tract a total distance of 1,214.53 feet to a 1/2" capped iron rod set for the most northerly Northeast corner of said 47.374 acre tract, the Southeast corner of a called 1.228 acre tract described in a deed to John E. Merrick & Janet Merrick recorded in Volume 1693, Page 320 (DRCCCT) and being in the West line of a called 3.3782 acre tract described in a deed to Brandon A. Thomas & Christine M. Thomas recorded in Instrument No. 2019024000876010 (DRCCCT), from which a 1/2" iron rod found (bearing) bears North 21 deg. 53 min. 30 sec. West - 1.74 feet;

**THENCE** South 01 deg. 22 min. 41 sec. West along the East line of said Lot 5, Block C, and the West line of said 47.374 acre tract, a distance of 182.40 feet to a point for corner for an ell corner of said 47.374 acre tract and the Southwest corner of said 3.3782 acre tract;

**THENCE** North 87 deg. 45 min. 50 sec. East along the North line of said 47.374 acre tract and the South line of said 3.3782 acre tract, at 49.50 feet pass a 1/2" iron rod found for reference to the previously mentioned point for corner, continue a total distance of 530.16 feet to a 1/2" iron rod found for the most southerly Southeast corner of said 3.3782 acre tract and the Southwest corner of a called 2.23 acre tract described in a deed to John Michael Pototschick & Marcia J. Pototschick recorded in Volume 869, Page 353 (DRCCCT);

**THENCE** North 88 deg. 34 min. 50 sec. East along said North line and the South line of said 2.23 acre tract, a distance of 417.09 feet to a 600 nail found for the Southwest corner of said 2.23 acre tract and the Southwest corner of a called 8.538 acre tract described in a deed to Bradley M. Webb & Elizabeth R. Webb recorded in Volume 5833, Page 2943 (DRCCCT);

**THENCE** North 88 deg. 34 min. 40 sec. East along said North line and the South line of said 8.538 acre tract, a distance of 261.87 feet to a 1" iron pipe found for the Southeast corner of said 8.538 acre tract;

**THENCE** North 89 deg. 11 min. 28 sec. East along said North line, a distance of 190.39 feet to the **POINT OF BEGINNING**, containing 1,484.886 square feet or 33.629 acres of land, more or less.

Witness my hand this \_\_\_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_

City Secretary  
City of Wylie, Texas

**NOTES**  
1. Bearings are referenced to Texas State Plane Coordinate System, North Central Zone (4202).  
2. North American Datum of 1983 as derived from GPS observation. The combined scale factor for this is 0.9998502. This factor is to be applied to any ground coordinate or distance values in order to reduce said values to State Plane grid. Elevations shown herein were derived from GPS observation and calibrated to City of Wylie Monument CMI 4 having a published elevation of 562.912 feet (NAVD83).

3. The surveyed property is located within an area having Flood Zone Classification "A" by the Federal Emergency Management Agency (FEMA), on Flood Insurance Rate Map No. 48065C02415, with a date of identification of June 2, 2009, for Community No. 480759, in Collin County, State of Texas, which is the current Flood Insurance Rate Map for the community in which the property is situated. Approximate location of floodplain and/or floodway lines are shown on this plat.

4. All 1/2" iron rod set with yellow plastic cap stamped "GMCivil" unless otherwise noted.

5. Selling a portion of this addition by metes and bounds is a violation of City ordinance and State law, and is subject to fines and withholding of utilities and building permits.

6. No Appurtenance between the height of Z and Y may be placed in the visibility triangles.

7. Streets, drainage, & detention pond will be private & maintained by the Condominium Owners Association of Ladera - Wylie.

8. Water and Sewer will be maintained by the City of Wylie.

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142. The City of Wylie shall have access to P&E&A.U. for maintenance.

143. The City of Wylie shall have access to P&E&A.U. for maintenance.

144. The City of Wylie shall have access to P&E&A.U. for maintenance.

145. The City of Wylie shall have access to P&E&A.U. for maintenance.

146. The City of Wylie shall have access to P&E&A.U. for maintenance.

147. The City of Wylie shall have access to P&E&A.U. for maintenance.

148. The City of Wylie shall have access to P&E&A.U. for maintenance.

149. The City of Wylie





# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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.

### Recommendation

Motion to approve the Item as presented.

### Discussion

**OWNER: Wylie Independent School District**

**APPLICANT: Surdukan Surveying**

The applicant has submitted a Final Plat to create Lot 1, Block A of Kreymer Elementary School on 10.120 acres. The property is located at 1200 E Brown. The purpose of the Final Plat is to create one lot for the development of an elementary school for the Wylie Independent School District. The property is zoned Agricultural (AG/30) and allows for the use by right. The site plan and preliminary plat for the development were approved in May 2024.

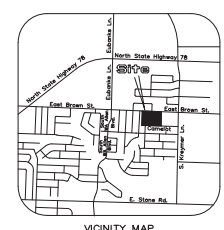
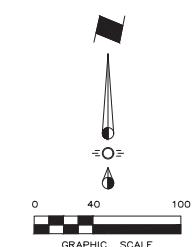
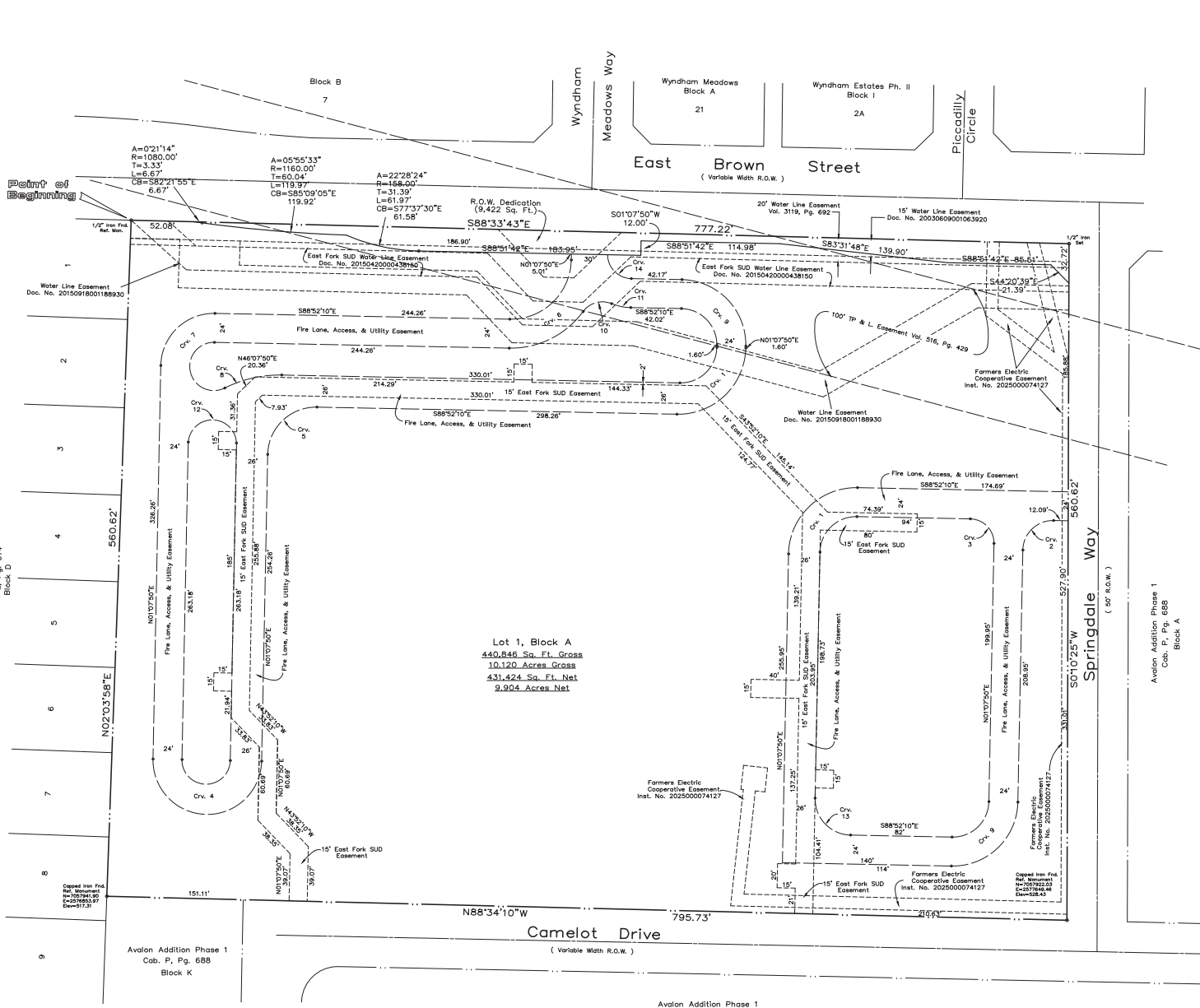
The Final Plat document contains fire lane access and utility easements with driveway entrances from East Brown Street and Springdale Way. The fire lane width when adjacent to the main structure has been increased to 26' due to the proposed height of the school being 33'.

The drive aisle is configured in a manner that allows for vehicle stacking for school services and activities. The development shall be required to provide two deceleration lanes on East Brown Street, located at the driveway entrance and at the turn into Springdale Way.

The Plat is technically correct and abides by all aspects of the City of Wylie Subdivision Regulations. Approval is subject to additions and alterations as required by the City Engineering Department.

The City Council must provide a written statement of the reasons for conditional approval or disapproval to the applicant in accordance with Article 212, Section 212.0091 of the Texas Local Government Code.

The Planning and Zoning Commission voted 4-0 to recommend approval.



Curve Data Chart					
Inner	Outer	Inner	Outer	Inner	Outer
1	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'	8	A=270°00'00" R=150.00' T=150.00' L=270.00'	A=270°00'00" R=150.00' T=150.00' L=270.00'
2	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'	9	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'
3	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'	10	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'
4	A=180°00'00" R=60.00' T=60.00' L=120.00'	A=180°00'00" R=60.00' T=60.00' L=120.00'	11	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'
5	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'	12	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'
6	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'	13	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'
7	A=270°00'00" R=150.00' T=150.00' L=270.00'	A=270°00'00" R=150.00' T=150.00' L=270.00'	14	A=90°00'00" R=30.00' T=30.00' L=60.00'	A=90°00'00" R=30.00' T=30.00' L=60.00'

SHEET 1 OF 2  
FINAL PLAT  
**KREYMER  
ELEMENTARY SCHOOL**  
LOT 1, BLOCK A  
10.120 Acres Situated In The  
FRANCISCO DE LA PINA SURVEY ~ ABST. 688  
WYLIE, COLLIN COUNTY, TEXAS

**Owner**  
Wylie Independent School District  
951 South Ballard Avenue  
Wylie, Texas 75098  
Telephone 972 429-3000

**Engineer**  
RLK Engineering, Inc.  
Texas Registration No. 579  
111 West Main Street  
Allen, Texas 75013  
Telephone 972 359-1733

**Surveyor**  
Surdukan Surveying, Inc.  
PO Box 126  
Anna, Texas 75409  
Telephone 972 924-8200  
Job No. 2023-137  
December 19, 2025

NOTE:  
No apportionment between the height of 2' and 9'  
may be placed in the visibility triangles.

Avalon Addition Phase 1  
Cab. P., Pg. 688  
Block C

Avalon Addition Phase 1  
Cab. P., Pg. 688  
Block A

Oak Meadow  
Cab. L., Pg. 614  
Block D

Avalon Addition Phase 1  
Cab. P., Pg. 688  
Block K

OWNER'S CERTIFICATE

STATE OF TEXAS  
COUNTY OF COLLIN

WHEREAS, the Wylie Independent School District is the owner of a tract of land situated in the Francisco de la Pina Survey, Abstract No. 688, City of Wylie, Collin County, Texas, and being all of a celled 10,000 acre tract conveyed to the Wylie I.S.D. as recorded in Volume 2447, Page 673, Deed Records of Collin County, Texas, and being more particularly described as follows:

BEGINNING at a 1/2 inch iron rod found for corner at the northwest corner of said 10,000 acre tract, said iron rod being S00°37'41"W, a distance of 0.61 feet from the northeast corner of Lot 1, Block D, Oak Meadow, an addition to the City of Wylie, Texas, according to the plat thereof recorded in Cabinet L, Page 614 of the Plat Records of Collin County, Texas, said iron rod being in the south Right of Way line of East Brown Street;

THENCE S88°33'43"E, following the south line of East Brown Street, a distance of 777.22 feet to a 1/2 inch iron rod set for corner at the intersection with west line of Springdale Way (a 50' R.O.W.);

THENCE S00°10'25"W, with the west line of Springdale Way, a distance of 560.62 feet to a 1/2" iron rod set for corner at the intersection of the north line of Camelot Drive (a variable width R.O.W.);

THENCE N88°34'10"W, with the north line of Camelot Way, a distance of 795.73 feet to a capped 1/2" iron rod found for corner in the east line of said Oak Meadow Addition;

THENCE N02°03'58"E, following the east line of said Oak Meadow Addition, a distance of 560.62 feet to the POINT OF BEGINNING and CONTAINING 440,846 square feet, or 10.120 acres of land.

BASIS OF BEARINGS:

Bearings, are derived from ALLTERRA CENTRAL RTK Network, Texas State CENTRAL RTK Network, Texas State Plane Coordinates Epoch 2002.0.

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That the Wylie Independent School District, acting herein by and through its duly authorized officers, does hereby adopt this plat designating the herein above described property as Kreymer Elementary School, Lot 1, Block A, an addition to the City of Wylie, Texas, and does hereby dedicate, in fee simple, to the public use forever, the streets, rights of way, and other public improvements shown thereon. The streets and alleys, if any, are dedicated for street purposes. The easements and public use areas, as shown, are dedicated for the public use forever, for the purposes indicated on this plat. No buildings, fences, trees, shrubs or other improvements or growths shall be constructed or placed upon, over or across the easements as shown, except that landscape improvements may be placed in landscape easements, if approved by the City Council of the City of Wylie. In addition, utility easements may also be used for the mutual use and accommodation of all public utilities desiring to use or using the same unless the easement limits the use to particular utilities, said use by public utilities being subordinate to the public's and City of Wylie's use thereof. The City of Wylie and public utility entities shall have the right to remove and keep removed all or parts of any buildings, fences, trees, shrubs or other improvements or growths which may in any way endanger or interfere with the construction, maintenance, or efficiency of their respective systems in said easements. The City of Wylie and public utility entities shall at all times have the full right of ingress and egress to or from their respective easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining, reading meters, and adding to or removing all or parts of their respective systems without the necessity at any time of procuring permission from anyone.

This plat approved subject to all platting ordinances, rules, regulations and resolutions of the City of Wylie, Texas.

WITNESS my hand, this the \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Wylie Independent School District  
Name:  
Title:

STATE OF TEXAS  
COUNTY OF COLLIN

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared \_\_\_\_\_, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN under my hand and seal of office this the \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Notary Public in and for  
the State of Texas

SURVEYOR'S CERTIFICATE  
KNOW ALL MEN BY THESE PRESENTS:

That I, David J. Surdukan, do hereby certify that I prepared this plat from an actual and accurate survey of the land and that the corner monuments shown thereon as set were properly placed under my personal supervision in accordance with the Subdivision Ordinance of the City of Wylie.

\_\_\_\_\_  
David J. Surdukan  
Registration No. 4613



STATE OF TEXAS  
COUNTY OF COLLIN

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared David J. Surdukan, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN under my hand and seal of office, this the \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Notary Public in and for  
the State of Texas

APPROVAL BLOCK

"RECOMMENDED FOR APPROVAL"

\_\_\_\_\_  
Chairman, Planning & Zoning Commission  
City of Wylie, Texas

\_\_\_\_\_  
Date

"APPROVED FOR CONSTRUCTION"

\_\_\_\_\_  
Mayor, City of Wylie, Texas

\_\_\_\_\_  
Date

"ACCEPTED"

\_\_\_\_\_  
Mayor, City of Wylie, Texas

\_\_\_\_\_  
Date

"The undersigned, the City Secretary of the City of Wylie, Texas hereby certifies that the foregoing Final Plat of Kreymer Elementary School, an addition to the City of Wylie was submitted to the City Council on the \_\_\_\_ day of \_\_\_\_\_, 2026, and the Council, by formal action then and there accepted the dedication of right-of-ways, streets, easements and alleys, as shown and set forth in and upon said Plat, and said Council further authorized the mayor to note the acceptance thereof by signing his name as hereinabove subscribed."

Witness my hand this \_\_\_\_ day of \_\_\_\_\_, A.D., 2026.

\_\_\_\_\_  
City Secretary  
City of Wylie

SHEET 2 OF 2  
FINAL PLAT

KREYMER  
ELEMENTARY SCHOOL  
LOT 1, BLOCK A  
10.120 Acres Situated In The  
FRANCISCO DE LA PINA SURVEY ~ ABST. 688  
WYLIE, COLLIN COUNTY, TEXAS

Owner

Wylie Independent School District  
951 South Ballard Avenue  
Wylie, Texas 75098  
Telephone 972 429-3000

Engineer

RLK Engineering, Inc.  
Texas Registration No. 579  
111 West Main Street  
Allen, Texas 75013  
Telephone 972 359-1733

Surveyor

Surdukan Surveying, Inc.  
PO Box 126  
Anna, Texas 75409  
Telephone 972 924-8200  
Job No. 2023-137  
December 19, 2025

NOTES:

Selling a portion of this addition by metes and bounds is a violation of City ordinance and State law, and is subject to fines and withholding of utilities and building permits.  
All easements are recorded in Cabinet 2010, Page 247 unless noted otherwise.

According to Flood Insurance Rate Map No. 48085C0420J, dated June 2, 2009, prepared by the Federal Emergency Management Agency (FEMA) for Collin County, Texas, this property is within Zone X.

The NTMWD easement restricts construction of permanent structures such as foundations, walls, pools, and permanent storage buildings. Items such as driveways, fences/posts no deeper than two feet below original ground, sprinklers and normal landscaping plans/(no trees) that encroach on the NTMWD easements are allowed. However, the NTMWD assumes no responsibility for damages resulting from the need to repair or maintain the NTMWD pipelines. Further, any cost for repair for damage to the pipelines resulting from construction by the developer, contractor, or owner will be the responsibility of the developer, contractor, or owner.

Appurtenance between the height of 2ft and 9ft may not be placed in the visibility triangles

Onsite stormwater detention basin shall be maintained by the property owner.



# Wylie City Council

## AGENDA REPORT

**Department:** Community Development  
**Prepared By:** Jasen Haskins

**Account Code:** \_\_\_\_\_

### Subject

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.

### Recommendation

Motion to approve the Item as presented.

### Discussion

**OWNER:** Textstone Capital LLC

**APPLICANT:** Golden Land Surveying

The applicant has submitted a Preliminary Plat to create Lots 1-8, Block A of Wylie Hooper Addition. The property is generally located on the southeast corner of FM 544 and Hooper Road at 2710 W. FM 544. The 13.17-acre development was approved by the City Council as Planned Development (PD 2025-41) in November 2025 for the purpose of a commercial multi-lot Planned Development.

The site plan for Lot 6, Block A of Wylie Hooper Addition, consisting of a 12,500-sf. grocery store and a 5,999-sf. retail shell building was approved by the P&Z Commission in January 2026.

This Plat is dedicating access, fire, and utility easements for the entire Planned Development. Three access points are provided from FM 544 and two from Hooper Road.

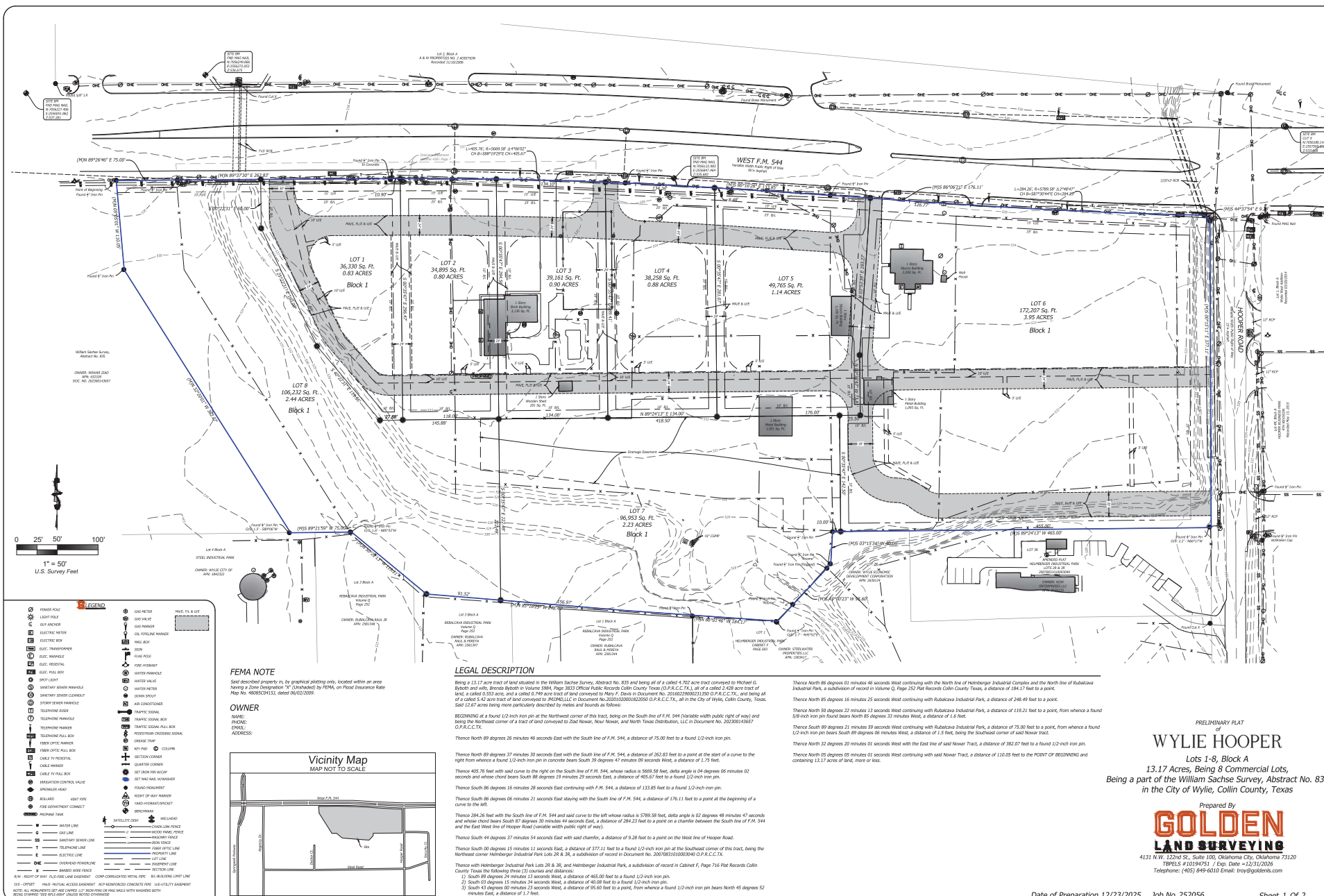
Additional amended plats and site plan reviews shall be required for any additional fire lane or utility easement that the commercial pad sites will require.

Lots 7-8, Block A of Wylie Hooper are proposed to stay undeveloped and function as the general location of drainage for the site.

The Plat is technically correct and abides by all aspects of the City of Wylie Subdivision Regulations. Approval is subject to additions and alterations as required by the City Engineering Department.

The City Council must provide a written statement of the reasons for conditional approval or disapproval to the applicant in accordance with Article 212, Section 212.0091 of the Texas Local Government Code.

The Planning and Zoning Commission voted 4-0 to recommend approval.



OWNER'S CERTIFICATE AND DEDICATION

KNOW ALL MEN BY THESE PRESENTS, That \_\_\_\_\_ do hereby adopt this plat designating the herein described property as WYLIE HOOPER Lots 1-8, Block A, 13.17 Acres, Being 8 Commercial Lots, Being a part of the William Sachse Survey, Abstract No. 835 in the City of Wylie, Collin County, Texas and do hereby dedicate in fee simple, to the public use hereby reserved for the purposes indicated. The utility and fire lane easements shall be open to the public fire and police units, garbage and rubbish collection agencies, and all public and private utilities for each particular use. The maintenance of paving on the utility and fire lane easements is the responsibility of the property owner. No buildings, fences, trees, shrubs or other improvements or growths shall be constructed, reconstructed or placed upon, over or across the easements as shown. Said easements being hereby reserved for mutual use and accommodation of all public utilities using or desiring to use the same. All and any public utility shall have the right to remove and keep removed all or part of construction, maintenance or efficiency of it respective system on the easements, and all public utilities shall at all times have full right of ingress and egress to or from and upon the said easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining and adding to or removing all or parts of its respective systems without the necessity at any time of procuring the permission of anyone. (Any public utility shall have the right of ingress and egress to the private property for the purpose of reading meters and any maintenance or service required or ordinarily performed by the utility). Water main and wastewater easements shall also included additional area of working space for construction and maintenance of the systems. Additional area is also conveyed for installation and maintenance of manholes, cleanouts, fire hydrants, water services and water water services from the main to the curb or improvement line and description of such addition easements herein granted shall be determined by their location as installed.

Subscribed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

By: \_\_\_\_\_  
Name

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ )

Before me, the undersigned, a Notary Public in and for said County and State, on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared \_\_\_\_\_ to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that they executed the same as their free and voluntary act and deed for the uses and purposes therein set forth.

WITNESS my hand and notarial seal the day and year last above written,

\_\_\_\_\_  
Notary Public

My Commission Number is, \_\_\_\_.

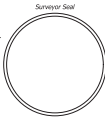
My Commission Expires the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

KNOW ALL MEN BY THESE PRESENTS:

THAT I, Troy Dee, do hereby certify that I prepared this plat from an actual on-the-ground survey of the above described property, and that the corner measurements shown herein were found or were properly placed under my personal supervision in accordance with the Plating Rules and Regulations of the City of Wylie, Collin County, Texas.

Troy Dee  
Registered Professional Land Surveyor, Texas No. 6894  
4131 N.W. 122nd Street Suite #100 Oklahoma City, OK 73120  
(405) 849-6010

Date



STATE OF OKLAHOMA)  
COUNTY OF OKLAHOMA)

Before me, the undersigned, a Notary Public in and for said County and State, on this \_\_\_\_ day of December, 2025, personally appeared Troy Dee, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that he executed the same as his free and voluntary act and deed for the uses and purposes therein set forth.

WITNESS my hand and notarial seal the day and year last above written,

\_\_\_\_\_  
Notary Public

My Commission Number is, 20013172.

My Commission Expires the 23rd day of OCTOBER, 2028.

Recommended for Approval

\_\_\_\_\_  
Chairman, Planning & Zoning Commission  
City of Wylie, Texas

\_\_\_\_\_  
Date

Approved for Construction

\_\_\_\_\_  
Mayor, City of Wylie, Texas

\_\_\_\_\_  
Date

Accepted

\_\_\_\_\_  
Mayor, City of Wylie, Texas

\_\_\_\_\_  
Date

The undersigned, the City Secretary of the City of Wylie, Texas, hereby certifies that the foregoing final plat WYLIE HOOPER Lots 1-8, Block A, 13.17 Acres, Being 8 Commercial Lots, Being a part of the William Sachse Survey, Abstract No. 835 of the subdivision or addition to the City of Wylie was submitted to the City Council on the \_\_\_\_ day of \_\_\_\_ 20\_\_\_\_, and the Council, by formal action, then and there accepted the dedication of streets, alley, parks, easement, public places, and water and sewer lines as shown and set forth in and upon said plat and said Council further authorized the Mayor to note the acceptance thereof by signing his name as hereinabove subscribed.

Witness my hand this \_\_\_\_ day of \_\_\_\_\_, A.D., 2025

\_\_\_\_\_  
City Secretary  
City of Wylie, Texas

NOTES

Selling a portion of this addition by meters and bounds is a violation of City Ordinance and State Law and is subject to fines and withholding of utilities and building permits.

PRELIMINARY PLAT  
of

WYLIE HOOPER

Lots 1-8, Block A

13.17 Acres, Being 8 Commercial Lots,  
Being a part of the William Sachse Survey, Abstract No. 835  
in the City of Wylie, Collin County, Texas

Prepared By

**GOLDEN**  
**LAND SURVEYING**

4131 N.W. 122nd St., Suite 100, Oklahoma City, Oklahoma 73120  
TPELS #10194751 / Exp. Date = 12/31/2026  
Telephone: (405) 849-6010 Email: troy@goldens.com

Date of Preparation 12/23/2025 Job No. 252056

Sheet 2 Of 2



# Wylie City Council

## AGENDA REPORT

**Department:** Finance

**Prepared By:** Melissa Brown

**Account Code:** See Exhibit A

### Subject

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.

### Recommendation

Motion to approve the Item as presented.

### Discussion

Executive Staff is proposing to engage IRR Corporate & Public Finance to provide public finance advisory services to support the evaluation and implementation of financing strategies for a proposed development project. The budget amendment will use the General Fund Fund Balance in the amount of \$155,000.

The overall effect of this amendment is a decrease in Fund Balance and an increase in expense of \$155,000 for the General Fund.



**ORDINANCE NO. 2026-07****AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING ORDINANCE NO. 2025-32, WHICH ESTABLISHED THE BUDGET FOR FISCAL YEAR 2025-2026; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council heretofore adopted Ordinance No. 2025-32 setting forth the Budget for Fiscal Year 2025-2026 beginning October 1, 2025, and ending September 30, 2026; and,

**WHEREAS**, the City Departments and Divisions routinely review their budget appropriations to determine if any changes are necessary; and

**WHEREAS**, based upon said review, the City staff now recommends that certain amendments to the Budget be considered by the City Council; see Exhibit A; and,

**WHEREAS**, the City Council has the authority to make amendments to the City Budget under Article VII, Section 4 of the City Charter, as well as State law; and,

**WHEREAS**, the City Council has determined that the proposed amendments to the FY 2025-2026 Budget, see Exhibit A, with the revenues and expenditures therein contained, are in the best interest of the City; and therefore, desires to adopt the same by formal action.

**NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF WYLIE, TEXAS:**

**SECTION I:** The proposed amendments to the FY 2025-2026 Budget of the City of Wylie, Exhibit A, as heretofore adopted by Ordinance No. 2026-07, are completely adopted and approved as amendments to the said FY 2025-2026 Budget.

**SECTION II:** All portions of the existing FY 2025-2026 Budget and Ordinance No. 2025-32, except as specifically herein amended, shall remain in full force and effect, and not be otherwise affected by the adoption of the amendatory ordinance.

**SECTION III:** Should any paragraph, sentence, sub-division, clause, phrase, or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part or parts as declared to be invalid, illegal, or unconstitutional.

**SECTION IV:** This ordinance shall be in full force and effect from and after its adoption by the City Council, and publication of its caption as the law and the City Charter provide in such cases.

**SECTION V:** That all other ordinances and code provisions in conflict herewith are hereby repealed to the extent of any such conflict or inconsistency, and all other provisions of the Wylie City Code not in conflict herewith shall remain in full force and effect.

**SECTION VI:** The repeal of any ordinance, or parts thereof, by the enactment of the Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue,



nor as affecting any rights of the municipality under any section or provision of any ordinances at the time of passage of this ordinance.

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

---

Matthew Porter, Mayor

ATTEST:

---

Stephanie Storm, City Secretary

Budget Amendment  
IRR CORPORATE AND PUBLIC FINANCE

Exhibit A

Fund	Department	Account Number	Account Description	Debit	Credit	Description
100	5181	56040	Special Services	155,000.00		Contract with IRR Corporate and Public Finance
			Total General Fund	155,000.00	0.00	



# Wylie City Council

## AGENDA REPORT

**Department:** Finance

**Prepared By:** Melissa Brown

**Account Code:** \_\_\_\_\_

### Subject

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.

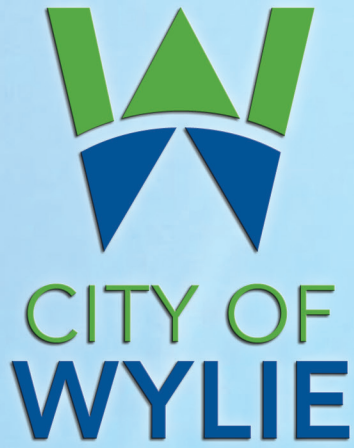
The goal of the audit is to provide reasonable assurance that the financial statements of the City are free of material misstatement. This is achieved through testing of accounting controls, internal controls, and compliance. There is also testing of significant accounting balances using a combination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

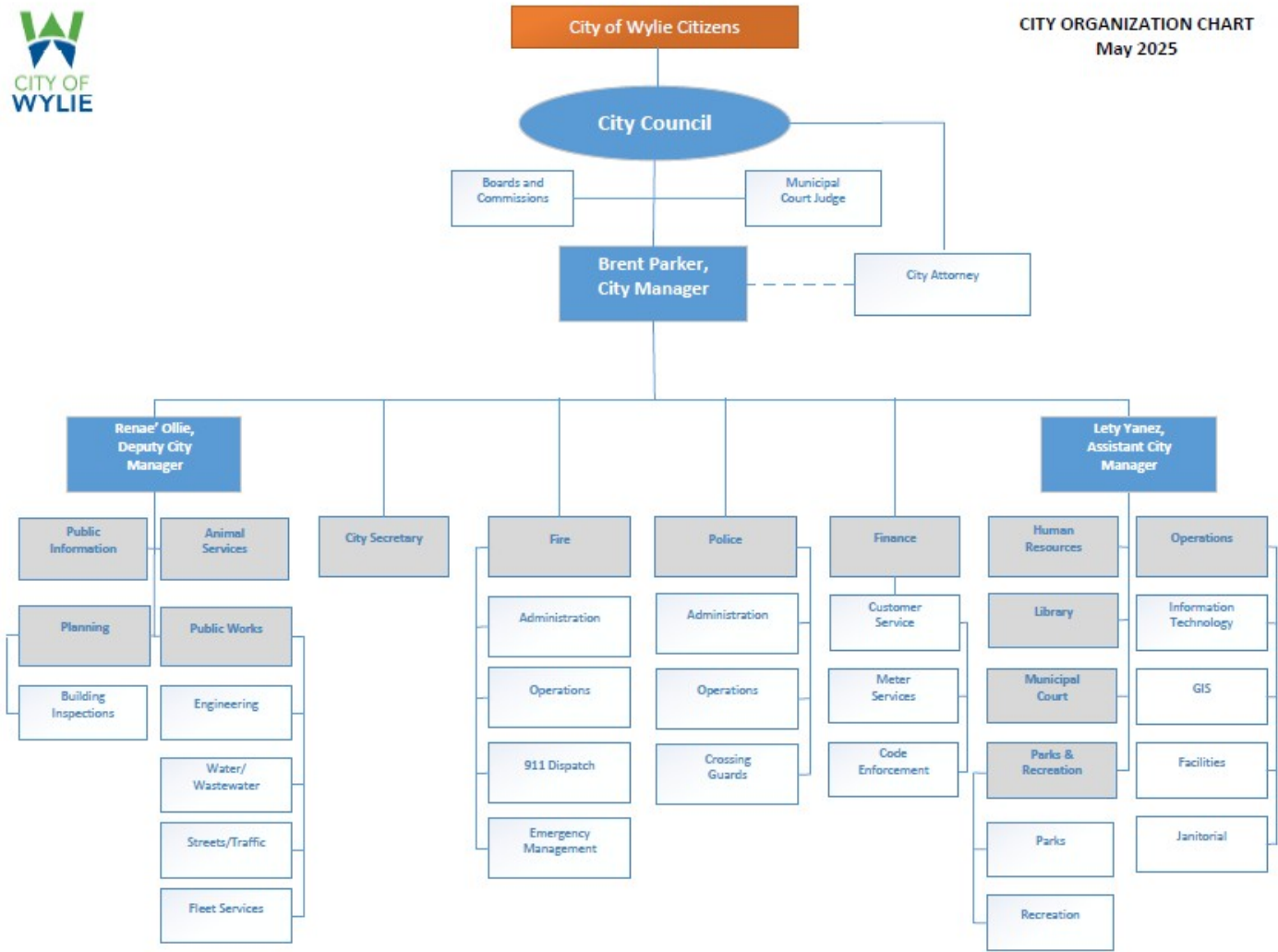
*Christopher P. Morill*

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

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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**

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**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
<b>Total Assets</b>	<b>327,767,999</b>	<b>331,770,942</b>	<b>131,297,379</b>	<b>128,384,253</b>	<b>459,065,378</b>	<b>460,155,195</b>
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
<b>Total liabilities</b>	<b>95,846,396</b>	<b>105,701,035</b>	<b>12,586,922</b>	<b>14,289,561</b>	<b>108,433,318</b>	<b>119,990,596</b>
Deferred inflows of resources	1,735,995	696,940	168,329	63,391	1,904,324	760,331
<b>Net Position:</b>						
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
<b>Total Net Position</b>	<b>\$ 238,752,722</b>	<b>\$ 233,398,347</b>	<b>\$ 119,329,141</b>	<b>\$ 114,704,441</b>	<b>\$ 358,081,863</b>	<b>\$ 348,102,788</b>

## 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

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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
<b>Total</b>	<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**

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**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**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
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	-
<b>Total assets</b>	<b>327,767,999</b>	<b>131,297,379</b>	<b>459,065,378</b>	<b>29,110,739</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
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
<b>Total deferred outflows of resources</b>	<b>8,567,114</b>	<b>787,013</b>	<b>9,354,127</b>	<b>112,459</b>
<b>LIABILITIES</b>				
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
<b>Total liabilities</b>	<b>95,846,396</b>	<b>12,586,922</b>	<b>108,433,318</b>	<b>22,533,702</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows - pensions	1,495,165	144,977	1,640,142	21,578
Deferred inflows - OPEB	240,830	23,352	264,182	3,476
<b>Total deferred inflows of resources</b>	<b>1,735,995</b>	<b>168,329</b>	<b>1,904,324</b>	<b>25,054</b>
<b>NET POSITION</b>				
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
<b>Total net position</b>	<b>\$ 238,752,722</b>	<b>\$ 119,329,141</b>	<b>\$ 358,081,863</b>	<b>\$ 6,664,442</b>

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
<b>Primary Government</b>				
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
<b>Component unit:</b>				
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**

	<b>General Fund</b>	<b>General Obligation Debt Service</b>
<b>ASSETS</b>		
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	-
<b>Total assets</b>	<b>\$ 30,999,991</b>	<b>\$ 372,256</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
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	-
<b>Total liabilities</b>	<b>4,624,205</b>	<b>5,625</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable resources	1,607,963	116,567
<b>Total deferred inflows of resources</b>	<b>1,607,963</b>	<b>116,567</b>
<b>FUND BALANCES:</b>		
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	-
<b>Total fund balances</b>	<b>24,767,823</b>	<b>250,064</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 30,999,991</b>	<b>\$ 372,256</b>

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>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of net position</b>	<b><u>\$ 238,752,722</u></b>

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
<b>REVENUES</b>					
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
<b>EXPENDITURES</b>					
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)
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of activities</b>	<b>\$ 5,354,375</b>

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>
<b>ASSETS</b>	
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>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
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>
<b>LIABILITIES</b>	
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>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pensions	144,977
OPEB	23,352
Total deferred inflows of resources	<u>168,329</u>
<b>NET POSITION</b>	
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**

	<b>Enterprise Fund</b>
	<b>Utility Fund</b>
<b>OPERATING REVENUES</b>	
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	
<b>OPERATING EXPENSES</b>	
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>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
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>
<b>TRANSFERS AND CONTRIBUTIONS</b>	
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
<b>Net position, October 1</b>	<u>114,704,441</u>
<b>Net position, September 30</b>	<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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
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>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Transfers to other funds	(2,719,410)
Net cash used in non-capital financing activities	<u>(2,719,410)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
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>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
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>
<b>RECONCILIATION TO STATEMENT OF NET POSITION</b>	
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>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
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>
<b>NONCASH ITEMS</b>	
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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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
<b>Governmental activities:</b>					
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
<b>Business-type activities:</b>					
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**

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**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](http://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**

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**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](http://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**

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**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**

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**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, 52<sup>nd</sup> 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**

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**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**

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**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	
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
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
<b>OTHER FINANCING SOURCES (USES)</b>				
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
<b>Fund balances, October 1</b>	27,349,896	27,349,896	27,349,896	-
<b>Fund balances, September 30</b>	<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**

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**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		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
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
<b>ASSETS</b>							
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
<b>LIABILITIES AND FUND BALANCES</b>							
Accounts payable	\$ 88,905	\$ -	\$ 753	\$ -	\$ -	\$ -	\$ -
Other payables and accruals	240,640	2,328	-	-	-	-	-
Unearned revenue	47,813	-	-	-	-	-	-
Total liabilities	377,358	2,328	753	-	-	-	-
<b>FUND BALANCES</b>							
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
<b>REVENUES</b>							
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>
<b>EXPENDITURES</b>							
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	<u>(551,673)</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>
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	
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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	
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
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	\$ 1,012,692	\$ 937,692	\$ 956,017	\$ 18,325

**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		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(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	
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
Current				
Public safety				
Fire development	55,000	65,000	22,140	42,860
Total public safety	55,000	65,000	22,140	42,860
<b>Excess (deficiency) of revenues over (under) expenditures</b>	146,600	136,600	116,245	(20,355)
Other financing uses				
Transfers out	-	-	-	-
<b>Total other financing uses</b>	-	-	-	-
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	
<b>REVENUES</b>				
Court fees	\$ -	\$ -	\$ 9,676	\$ 9,676
Interest income	-	-	40	40
Total revenues	-	-	9,716	9,716
<b>EXPENDITURES</b>				
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	
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
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	
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
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	
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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	
<b>REVENUES</b>				
Miscellaneous income	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
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	
<b>REVENUES</b>				
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		
<b>REVENUES</b>				
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)
<b>EXPENDITURES</b>				
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		
<b>REVENUES</b>				
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			Variance with Final Budget -
	Original	Final	Actual	Positive (Negative)
<b>REVENUES</b>				
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)
<b>REVENUES</b>				
Interest income	\$ 9,000	\$ 9,000	\$ 5,355	\$ (3,645)
Total revenues	9,000	9,000	5,355	(3,645)
<b>EXPENDITURES</b>				
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

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*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.*

<b><u>Contents</u></b>	<b><u>Table #s</u></b>
<b>Financial Trends</b> These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	<b>1-5</b>
<b>Revenue Capacity</b> These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes.	<b>6-12</b>
<b>Debt Capacity</b> 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.	<b>13-17</b>
<b>Economic and Demographic Information</b> These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	<b>18-19</b>
<b>Operating Information</b> 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.	<b>20-22</b>

**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
<b>Net (Expense)/Revenue</b>				
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>
 <b>Governmental Revenues and Other Changes in Net Position</b>				
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>
 <b>Change in Net Position</b>				
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
<b>General Fund</b>				
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>
<b>All Other Governmental Funds</b>				
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
<b>Revenues</b>				
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>
<b>Expenditures</b>				
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>
<b>Other Financing Sources (Uses)</b>				
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](http://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](http://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](http://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

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## City Council Meeting

January 27, 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

## Lauren Futch, CPA

Manager,  
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

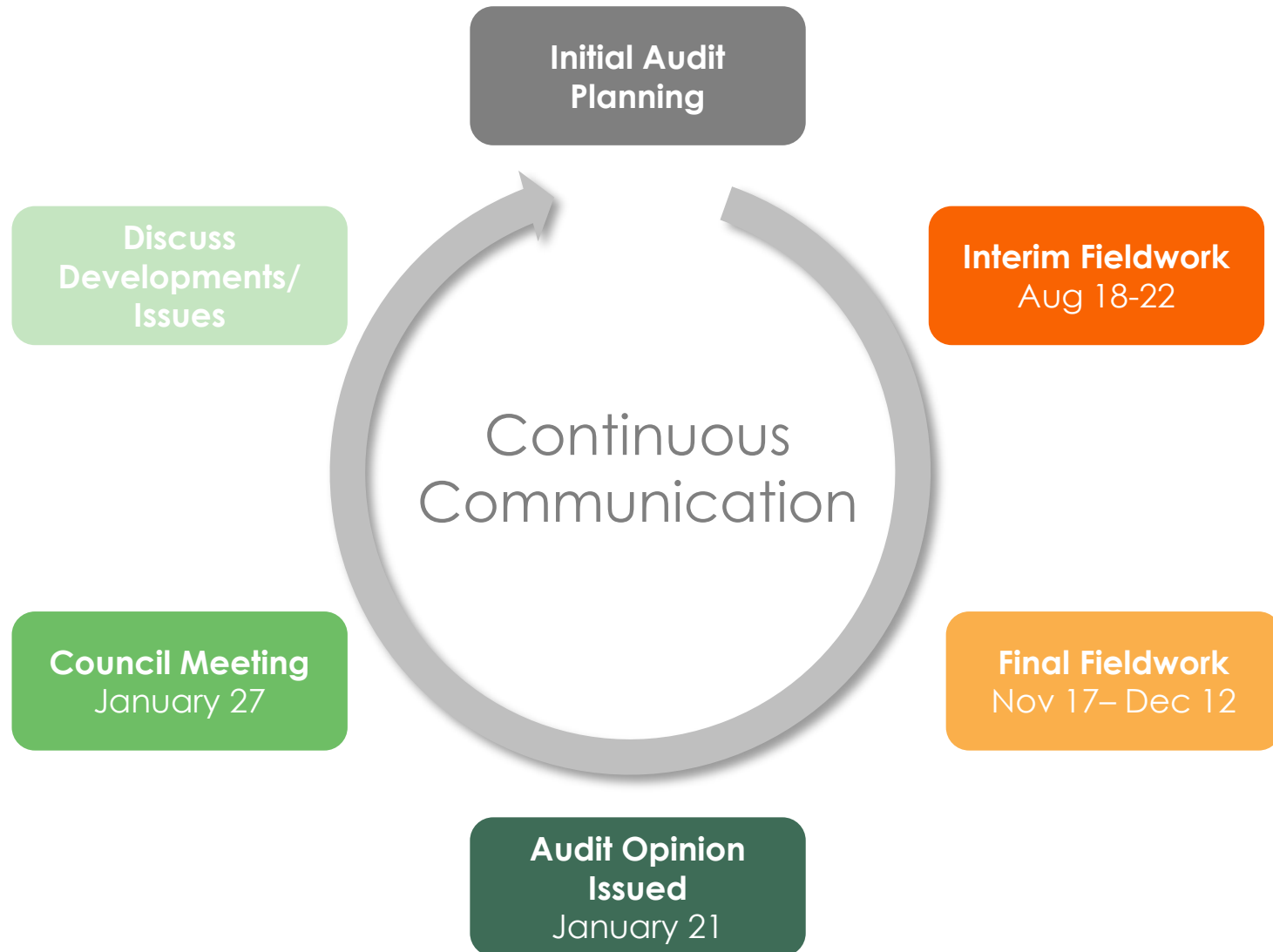
- ✓ 9+ years of public accounting and public sector experience
- ✓ Dedicated to serving public sector clients

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

Generally accepted auditing standards

## Results

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.

The audit of the fiscal year 2025 financial statements is complete and **we have issued an unmodified (“clean”) opinion.**

# 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><b>No findings noted.</b></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>

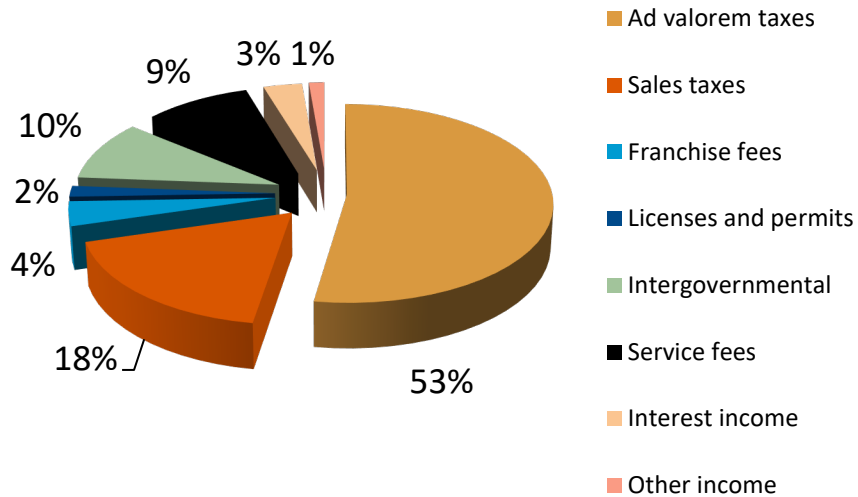
# Financial Highlights

# Financial Highlights

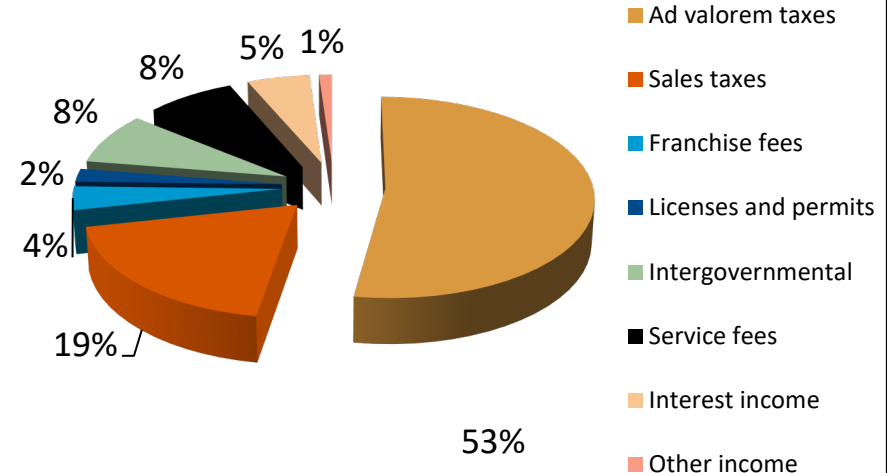
## Comparison of Revenues by Source

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



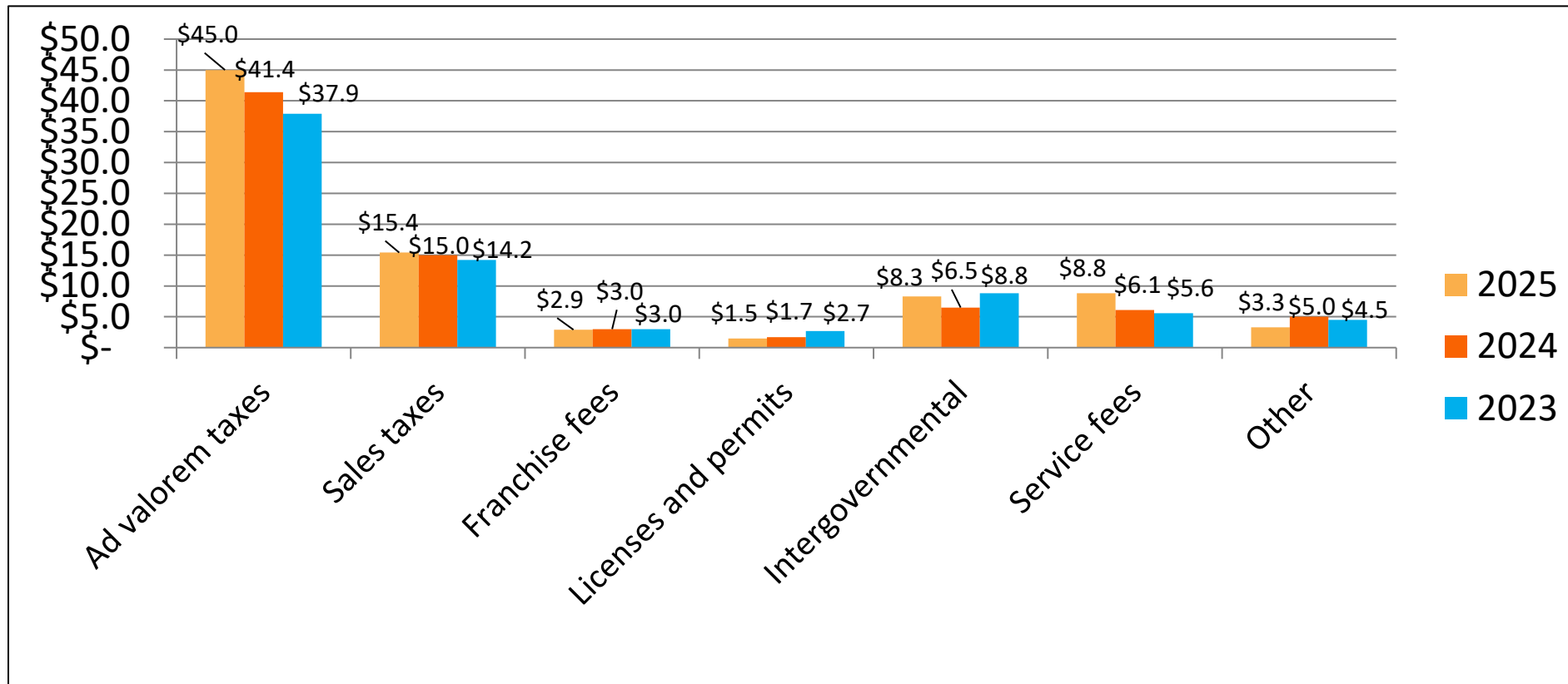
### FY 2024 Revenues





# Financial Highlights

## Comparison of Governmental Funds Revenues by Source

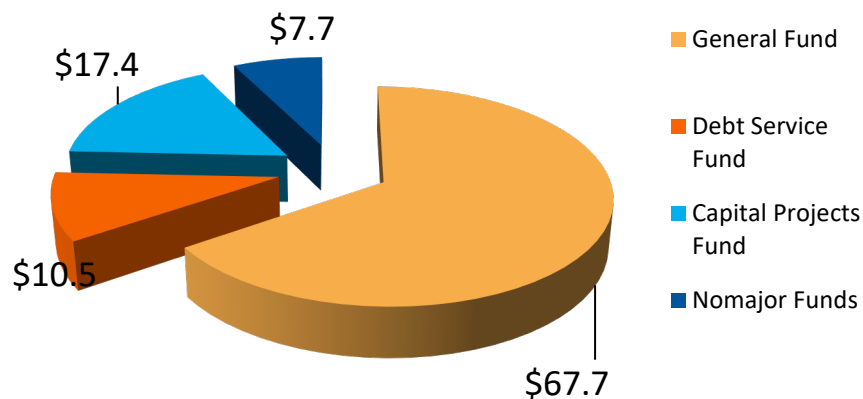


(3-year comparison in millions of dollars)

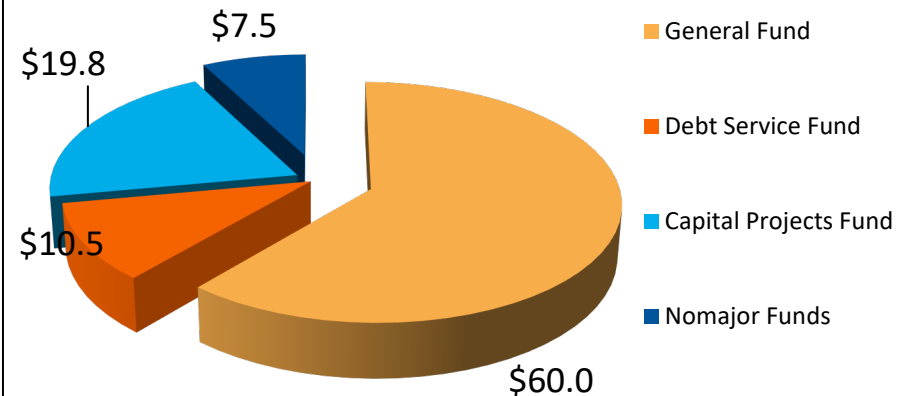
# Financial Highlights

## Comparison of Governmental Expenditures by Fund (In millions of dollars)

**Fiscal Year 2025**



**Fiscal Year 2024**



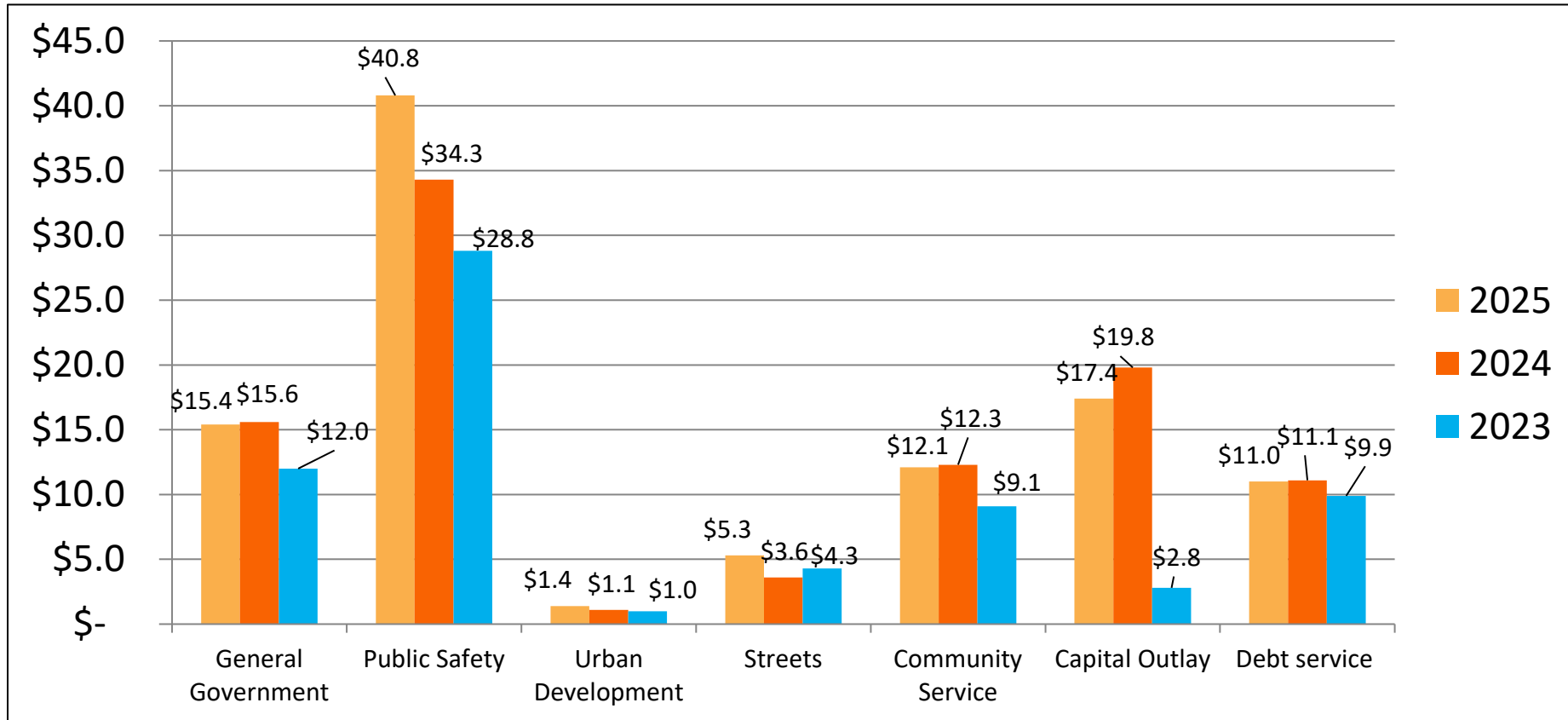
**Governmental Funds Expenditures for FY2025 totaled \$103.3 million, a \$5.5 million or 5.6% increase.**

- 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)

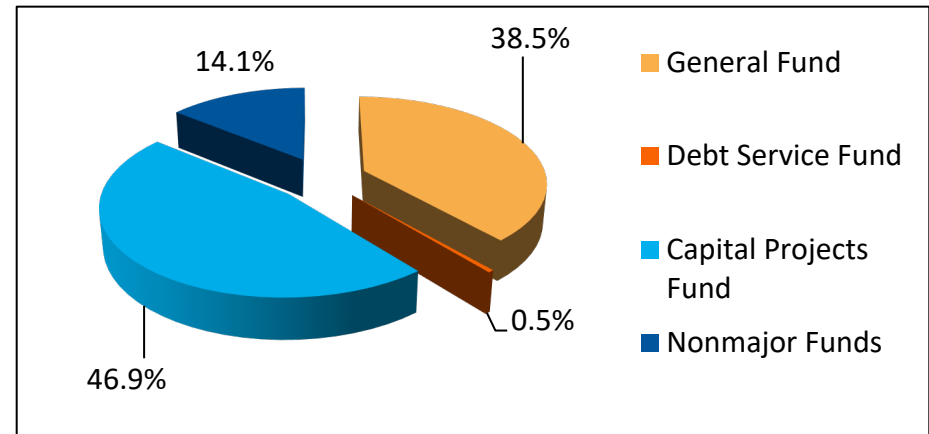
# Financial Highlights

## 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:

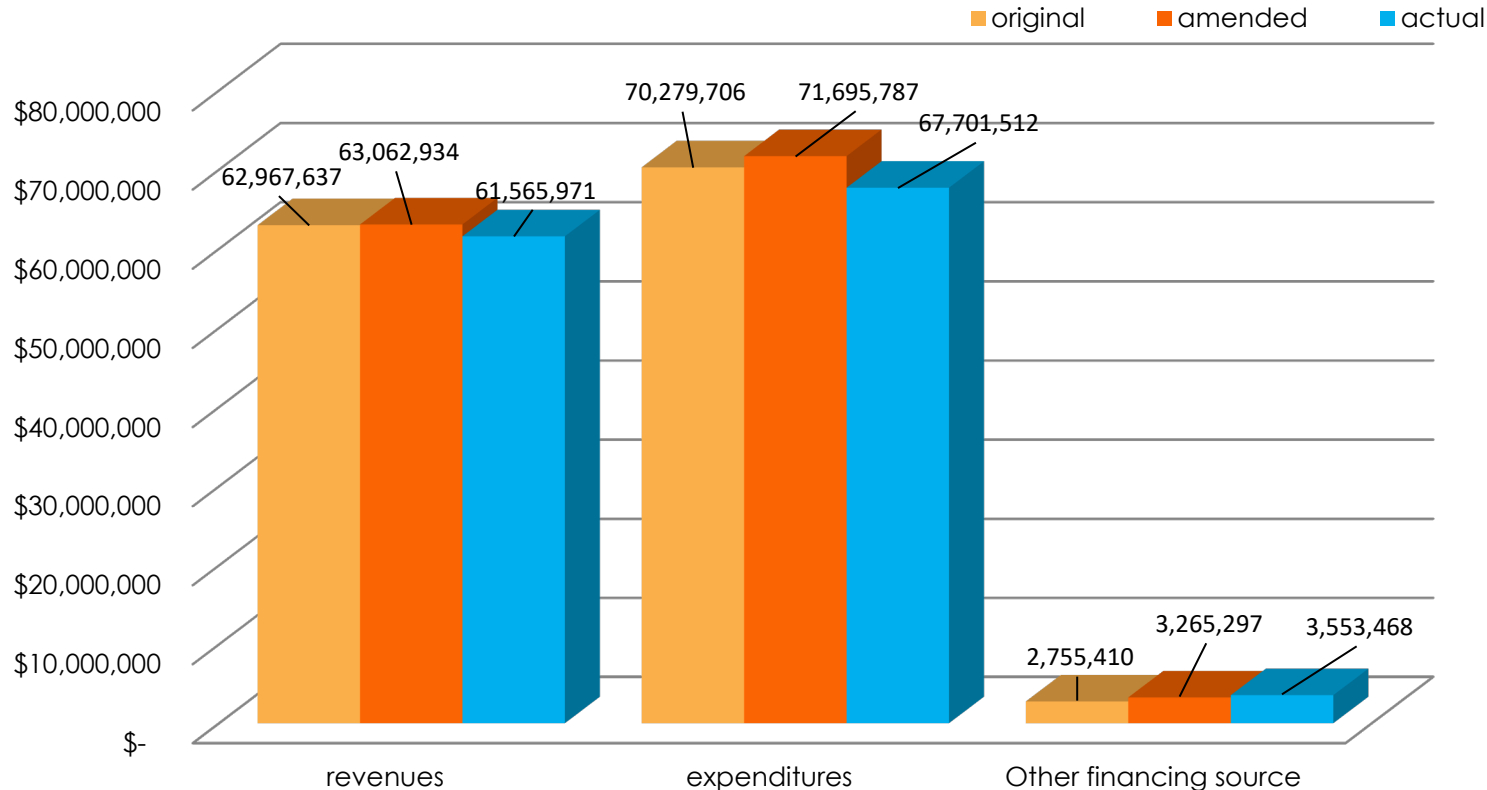
• General Fund	\$24,767,823
• Debt Service	250,064
• Capital Projects	30,213,582
• Other Funds	<u>9,157,780</u>
	<u><u>\$64,389,249</u></u>



- 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>
<b>Operating Revenues</b>	32,382,680	31,381,498	1,001,182	3%
<b>Operating Expenses</b>	(27,392,243)	(24,736,636)	(2,655,607)	11%
<b>Net Non-Operating Revenues</b>	1,580,671	1,715,277	(134,606)	-8%
<b>Transfers and Contributions</b>	(1,946,408)	(1,332,312)	(614,096)	46%
<b>Change in Net Position</b>	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

**Sara Dempsey, CPA**

Engagement Partner

972.448.6958 | [sara.dempsey@weaver.com](mailto:sara.dempsey@weaver.com)

**Lauren Futch, CPA**

Audit Manager

972.448.9867 | [lauren.futch@weaver.com](mailto:lauren.futch@weaver.com)





# Wylie City Council

## AGENDA REPORT

Department: City Secretary  
 Prepared By: Mary Bradley

Account Code: \_\_\_\_\_

### Subject

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.

### Recommendation

Motion to accept the resignation of Brian Arnold and to appoint Valerie Warrior to the City of Wylie Parks and Recreation Board to fill the term of January 27, 2026, to June 30, 2027.

### Discussion

When the 2025 Board and Commission interviews were held, Council approved a designated replacement for the Parks and Recreation Board should a vacancy occur during the year. Staff reached out to the replacement to see if they would still be interested in serving on the board. Replacement applicant, Ms. Valerie Warrior, replied and is interested and willing to serve.

**First Name\***

Valerie

**Last Name\***

Warrior

**Occupation**

Accountant; Board Chair; and Executive Director.

**Work experience that may be beneficial to the board you are applying for.**

Corporate Accountant - 35 years experience  
Chamber of Commerce Board Chair - 6 years  
Church Executive Business Director - 4 years

**Address in ETJ?\***

☐ Yes ☒ No

**Wylie Resident\***

☒ Yes ☐ No

**Length of Wylie residency**

**Years\***

3

**Months\***

1

**Registered Voter\***

☒ Yes ☐ No

**Currently Serving\***

☐ Yes ☒ No

**Boards and Commission Preferences**

**Board Preference 1:\***

Parks & Recreation Board

**Board Preference 2:**

Parks & Recreation 4B

**Board Preference 3:**

Zoning Board of Adjustments

**Why you would like to serve as a Boards and Commission member:\***

I would like to serve as a Board of Review member for the City of Wylie because I am committed to upholding fairness, transparency, and integrity in our local government processes. I believe in ensuring that every resident has an opportunity to be heard and treated equitably.

**Staff notes:**

**Panel Notes:**

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# Wylie City Council

## AGENDA REPORT

**Department:** City Secretary  
**Prepared By:** Stephanie Storm

**Account Code:** \_\_\_\_\_

### Subject

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.

### Recommendation

Motion to approve the Item as presented.

### Discussion

Staff conducted a work session with the City Council on August 26, 2025, to review and discuss eligibility requirements for City board and commission members. During the session, the City Council provided direction to proceed with streamlining residency, voter registration, and employment-related qualifications across all Boards and Commissions, with limited and clearly defined exceptions.

Based on Council direction, the proposed eligibility criteria include the following:

- **Residency Requirement**
  - Members shall be residents of the City, with the following exceptions:
    - Animal Shelter Advisory Board: The Animal Services Manager, a licensed veterinarian, and a representative from an animal welfare organization.
    - Construction Code Board: A tradesperson residing within the City's extraterritorial jurisdiction (ETJ) or conducting business within the City, if necessary to fill a specific trade position.
    - Historic Review Commission: Members in good standing with the Downtown Merchants Association; members in good standing with the Historic Society; a historian; or an owner, resident, or tenant of a designated landmark property.
    - Currently, six Boards require City residency. Some of these non-residency allowances apply only to specific positions as noted above. The Library Board's residency requirement is unclear, as the 1969 ordinance establishing the Board required City residency, while the subsequently adopted City Charter does not address residency for Library Board members.
- **Minimum Residency Duration**
  - Members shall have resided within the City for a minimum of 12 months.
    - Currently, two Boards require a 12-month residency requirement.
- **Voter Registration**
  - Members shall be registered voters.
    - Currently, seven Boards include this requirement. The Construction Code Board includes an exception allowing one member to serve without being a registered voter.
- **Employment Restrictions**
  - Members shall not be employees of the City.

- Currently, five Boards prohibit City employees from serving.
- Family Relationship Restrictions
  - Members shall not be the spouse or domestic partner of a City employee.
    - Currently, only the Board of Review includes language prohibiting service by spouses or domestic partners of City employees.

## ORDINANCE NO. 2026-08

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, 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; PROVIDING LIMITED EXCEPTIONS; PROVIDING FOR REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Wylie, Texas (“City Council”), desires to ensure that members appointed to City boards and commissions meet consistent residency, voter registration, and independence standards in order to promote accountability, transparency, and public trust; and

**WHEREAS**, the City Council has determined that certain limited exceptions are necessary to ensure the availability of specialized expertise required for effective board and commission service; and

**WHEREAS**, the City Council finds that it is in the best interest of the citizens of Wylie to amend the Wylie Code of Ordinances to establish uniform eligibility requirements for membership on certain boards and commissions, as set forth herein.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

**SECTION 1. Findings Incorporated.** The findings set forth above are incorporated herein as if fully set forth.

**SECTION 2. Amendment of Chapter 90 (Planning), Article II (Planning and Zoning Commission), Section 90-21 (Appointments; vacancies; removal).** Section 90-21 of the Wylie Code of Ordinances is amended by adding a new subsection (f) to read as follows:

Sec. 90-21. - Appointments; Vacancies; Removal.

...

(f) Qualifications. Each commissioner shall:

- (1) Be 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 3. Amendment of Chapter 2 (Administration), Article IX (Public Arts Program), Division 2 (Public Arts Advisory Board), Section 2-343 (Board members’ qualifications).** Section 2-343 of the Wylie Code of Ordinances is amended as follows:

Sec. 2-343. - Board members’ qualifications.

...

Each board member shall:

- (1) Be 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.

Each board member shall have any other qualification as the City Council deems necessary and appropriate.

**SECTION 4. Amendment of Chapter 58 (Historical Preservation), Article III (Historic Review Commission), Section 58-54 (Commission members' qualifications).** Section 58-54 of the Wylie Code of Ordinances is amended as follows:

Sec. 58-54. - Commission members' qualifications.

(a) Each member of the Historic Review Commission shall be a qualified voter and, except as provided in subsection (b), shall have been a resident of the City of Wylie for a minimum of twelve (12) consecutive months immediately preceding appointment.

(b) The City residency requirement set forth in subsection (a) shall not apply to any member appointed who is:

- (1) A member in good standing of the Downtown Merchants Association;
- (2) A member in good standing of the Wylie Historic Society;
- (3) A historian; or
- (4) An owner, resident, or tenant of a designated landmark property.

(c) No member of the Historic Review Commission shall be an employee of the City, nor the spouse or domestic partner of a City employee.

(d) Each member shall possess such other qualifications as the City Council may determine to be necessary and appropriate.

**SECTION 5. Amendment of Chapter 22 (Buildings and Building Regulations), Article II (Construction Code Board, Section 22-23 (Qualifications of members)).** Section 22-23 of the Wylie Code of Ordinances is amended as follows:

Section 22-23. - Qualifications of members.

(a) The City Council shall endeavor, to the extent reasonably available, to appoint citizens of the City, and shall appoint members from the following designated categories:

- (1) Two (2) members who are building contractors;
- (2) Two (2) members who are plumbers;
- (3) Two (2) members who are electricians, consisting of one (1) master electrician and one (1) journeyman electrician.

(b) If qualified individuals from the designated trades listed in subsection (a)(1), (a)(2), or (a)(3) are not available for appointment, one (1) of the two (2) designated tradespersons in each category may be replaced with a citizen and qualified voter of the City. If no qualified individual from a designated trades category is available for appointment, such position may be filled by a qualified

voter tradesperson who either resides within the City's extraterritorial jurisdiction or conducts business within the City.

(c) Except as provided in subsection (d), each member and alternate member shall have been a resident of the City of Wylie for a minimum of twelve (12) consecutive months immediately preceding appointment.

(d) A tradesperson appointed to fill a designated trade position may reside within the City's extraterritorial jurisdiction or conduct business within the City of Wylie when necessary to fill such position.

(e) All members and alternate members shall be qualified voters.

(f) No member or alternate member shall be an employee of the City of Wylie.

(g) No member or alternate member shall be the spouse or domestic partner of an employee of the City of Wylie.

**SECTION 6. Amendment of Chapter 18 (Animals), Article IV (Animal Shelter Advisory Board), Section 18-123 (Number of members; qualified appointment; terms).** Section 18-123 of the Wylie Code of Ordinances is amended as follows:

Sec. 18-123. - Number of members; qualified appointment; terms.

(a) The Animal Services Advisory Board shall consist of seven (7) members, appointed by the City Council, as follows:

- (1) One (1) licensed veterinarian;
- (2) One (1) member of the City Council;
- (3) The Animal Services Manager of the City, whose duties include the daily operation of the Wylie Animal Shelter, who shall serve as a permanent member of the Board;
- (4) One (1) representative from an animal welfare organization; and
- (5) Three (3) residents of the City.

(b) Except for the Animal Services Manager, all Board members shall be appointed for terms of two (2) years. With the adoption of the ordinance from which this chapter is derived, the initial terms shall be as follows:

- (1) Licensed veterinarian: term expires June 2024;
- (2) Member of the City Council: term expires June 2025;
- (3) Animal welfare organization representative: term expires June 2023;
- (4) Resident one: term expires June 2024;
- (5) Resident two: term expires June 2025; and
- (6) Resident three: term expires June 2025.

(c) At the conclusion of the initial terms set forth in subsection (b), members shall serve staggered two-year terms. Except for the Animal Services Manager, no Board member shall serve more than three (3) consecutive terms or six (6) consecutive years, whichever is less; provided, however, that if a qualified replacement has not been appointed upon the expiration of a member's term, such member shall continue to serve in a holdover capacity until a qualified replacement is appointed.

(d) Qualifications.

- (1) Except as provided in subsection (d)(2), each member shall have been a resident of the City of Wylie for not less than twelve (12) consecutive months immediately preceding appointment.
- (2) The following members are exempt from the City residency requirement:
  - (a) The Animal Services Manager;
  - (b) A licensed veterinarian; and
  - (c) A representative from an animal welfare organization.
- (3) All members, except the Animal Services Manager, shall be qualified voters.
- (4) No member shall be an employee of the City of Wylie, except the Animal Services Manager.
- (5) No member shall be the spouse or domestic partner of an employee of the City of Wylie.

(e) In addition to the Board members, the City Manager may appoint a staff designee to serve as an ex-officio member of the Board, who shall have no right to vote on any matter before the Board.

**SECTION 7. Amendment of Chapter 66 (Library), Article II (Public Library Department), Division 2 (Library Board), Section 66-41 (Membership; appointment; terms; absences).** Section 66-41 of the Wylie Code of Ordinances is amended as follows:

Sec. 66-41. - Membership; appointment; terms; absences.

- (a) The membership and terms of office of the Library Board shall be as provided in Section 2(C) of Article VIII of the City Charter.
- (b) The City Council may remove a Board member, with or without cause, by the affirmative vote of a majority of the full membership of the City Council.
- (c) The Mayor, or the Mayor's designee, shall serve as an ex-officio member of the Board but shall not be entitled to vote.
- (d) No member shall serve on the Board for more than three (3) consecutive two-year terms or six (6) consecutive years, whichever is less, unless such service is extended by the affirmative vote of at least three-fourths of the full membership of the City Council.
- (e) Except for a Board member whose tenure has been extended by the City Council as provided in subsection (d), a member who has served three (3) consecutive two-year terms or six (6) consecutive years, whichever is less, may be reappointed to serve on the Board only after having been off the Board for a minimum period of one (1) year. Upon reappointment, such member shall again be eligible to serve up to three (3) consecutive terms or six (6) consecutive years, whichever is less. Nothing herein shall prohibit the appointment of such an individual to a different board or commission without a waiting period.
- (f) If any member is absent from three (3) consecutive meetings, the member's position shall be declared vacant, and the vacancy shall be filled by the City Council for the remainder of the unexpired term within thirty (30) days after the vacancy occurs.
- (g) Qualifications. Each Board member 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 8. Amendment of Chapter 78 (Parks and Recreation), Article II (Parks and Recreation Board), Section 78-23 (Compositions; appointment and terms of office; absences).** Section 78-23 of the Wylie Code of Ordinances is amended as follows:

Sec. 78-23. - Composition; appointment and terms of office; absences.

(a) The membership and terms of office of the Parks and Recreation Board shall be as provided in Section 2(B) of Article VIII of the City Charter.

(b) No member shall serve on the Board for more than three (3) consecutive two-year terms or six (6) consecutive years, whichever is less, unless such service is extended by the affirmative vote of at least three-fourths of the full membership of the City Council.

(c) Except for a Board member whose tenure has been extended by the City Council as provided in subsection (b), a member who has served three (3) consecutive two-year terms or six (6) consecutive years, whichever is less, may be reappointed to serve on the Board only after having been off the Board for at least one (1) year. Upon reappointment, such member shall again be eligible to serve up to three (3) consecutive terms or six (6) consecutive years, whichever is less. Nothing herein shall prohibit the appointment of such an individual to a different board or commission without a waiting period.

(d) If any member is absent from three (3) consecutive meetings, the member's position shall be declared vacant, and the vacancy shall be filled by the City Council for the remainder of the unexpired term within thirty (30) days after the vacancy occurs.

(e) Qualifications. Each Board member 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 9. Amendment of Appendix B (Zoning), Article 8 (Development review Procedures), Section 8.4 (Zoning Board of Adjustment).** Section 8.4, Subsection A-2 of the Wylie Code of Ordinances is amended by adding a new subsection (g) to read as follows:

Section 8.4 - Zoning Board of Adjustment.

...

2. *Membership.*

...

(g) Qualifications. Each member and alternate member shall:

- (1) Be 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 10. Amendment of Chapter 2 (Administration), Article III (Officers), Division 2 (Code of Conduct), Section 2-58 (Board of Review).** Section 2-58, Subsection (b) of the Wylie Code of Ordinances is amended by amending subsection (b)(1) to read as follows:

Sec. - 2-58 Board of Review.

...

(b)(1) All members shall:

- (a) Reside within the city limits;
- (b) Have been a resident of the City of Wylie for not less than twelve (12) consecutive months immediately preceding appointment;
- (c) Be a qualified voter of the City of Wylie; and
- (d) Be at least eighteen (18) years of age.

...

**SECTION 11. Amendment of Chapter 2 (Administration), Article IV (Boards and Commissions).** Article IV of the Wylie Code of Ordinances is amended by adding Section 2-63 to read as follows:

Sec. 2-63. – Eligibility Requirements for Members of City Boards and Commissions.

(a) Residency Requirement. Except as provided in subsection (a)(1), all members of City boards and commissions shall be residents of the City of Wylie.

(1) Exceptions to Residency Requirement. The following positions may be filled by individuals who are not residents of the City of Wylie:

(a) Animal Shelter Advisory Board:

The Animal Services Manager, a licensed veterinarian, and a representative from an animal welfare organization.

(b) Construction Code Board:

A tradesperson who resides within the City's extraterritorial jurisdiction (ETJ) or who conducts business within the City, when necessary to fill a specific trade classification.

(c) Historic Review Commission:

Individuals who are:

- (1) Member(s) in good standing with the Downtown Merchants Association;
- (2) Member(s) in good standing with the Wylie Historic Society;
- (3) A historian, or
- (4) An owner of, resident of, or tenant in a designated landmark property.

(b) Length of Residency. All members who are required to be City residents shall have resided within the City of Wylie for a minimum of twelve (12) consecutive months immediately preceding

appointment.

(c) Voter Registration. All members shall be qualified voters.

(d) Employment Restriction. No member shall be an employee of the City of Wylie.

(e) Familial and Domestic Relationship Restriction. No member shall be the spouse or domestic partner of an employee of the City of Wylie.

**SECTION 12. Repealing/Saving.** All provisions of any Ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict. Any remaining portions of said ordinances shall remain in full force and effect.

**SECTION 13. Severability.** Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional and/or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof, regardless of whether any one or more sections, subsections, sentences, clauses, or phrases are declared unconstitutional and/or invalid.

**SECTION 14. Effective Date.** This Ordinance shall take effect immediately upon adoption and shall apply to all appointments made on or after the effective date.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS,** on this 27<sup>th</sup> day of January, 2026.

\_\_\_\_\_  
Matthew Porter, Mayor

**ATTESTED TO AND  
CORRECTLY RECORDED BY:**

\_\_\_\_\_  
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. 2026-02(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.

### 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 Council's review. If approved by Council, the amended Bylaws will be forwarded to the Park and Recreation Facilities Corporation for consideration and approval.

**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.

\_\_\_\_\_  
Matthew Porter, Mayor

ATTEST:

\_\_\_\_\_  
Stephanie Storm, City Secretary

## **Attachment A**

**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

~~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 ~~Chairman~~ of the Board shall preside. In the absence of the ~~Chairman~~, the Board Vice ~~Chairman~~ shall preside.
- (c) The ~~C~~hairman will be a voting member of the ~~B~~oard.
- (d) The ~~S~~ecretary of the Corporation shall act as ~~S~~ecretary of all meetings of the Board, but in the absence of the ~~S~~ecretary, the presiding officer may appoint any person to act as ~~S~~ecretary 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 Chairman and Vice Chairman of the Board.***

The ~~Chairman~~ 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



# Wylie City Council

## AGENDA REPORT

**Department:** City Council  
**Prepared By:** Stephanie Storm

**Account Code:** \_\_\_\_\_

### Subject

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.

### Recommendation

Discussion/Direction.

### Discussion

This item was added at the request of two Councilmembers to allow for Council discussion and consideration of 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, in an amount not to exceed \$2,000.

A local gym, The Regimen Trained, located at 1141 Bozman Rd., Unit 102, is hosting a fitness competition at its facility. After covering event expenses, a 100% of the remaining proceeds will be donated to Hope For the Cities.

The event will feature up to 40 teams (80 competitors) and is expected to attract 150 or more people, many of whom are expected to travel from the surrounding DFW Metroplex.

This request is for the City to consider serving as the Title Sponsor at \$2,000. If the City determines that the Title Sponsorship is not appropriate, any sponsorship level can be considered.

Sponsorship levels: <https://www.theregimentrained.com/sponsorships-vendors-donations>

Event Website: <https://www.theregimentrained.com/events>

Gym website: <https://www.theregimentrained.com/>

Hope for the Cities website: <https://hopeforthecities.com/>

Contacts:

- Logan Collins, Owner - (972) 978-3231
- Brad Swick, Organizer/Hope For the Cities Liaison - (972) 834-7123

Attached for your review and consideration is the City's Policy for Donations of Public Funds to Not-for-Profit Organizations, Division 5 of the City's Code of Ordinances.

## DIVISION 5. - DONATION OF PUBLIC FUNDS TO NOT-FOR-PROFIT ORGANIZATIONS

### Sec. 2-161. - Purpose of division.

The city may, from time to time, provide financial assistance to not-for-profit organizations that provide assistance to its citizens. In funding not-for-profit organizations, the city will:

- (1) Encourage the not-for-profit organizations to provide services that meet specific needs of citizens.
- (2) Provide last resort capital or operating budget support to not-for-profit organizations.
- (3) Supplement (not supplant) funding from other sources available to not-for-profit organizations.
- (4) Provide limited funds to encourage the not-for-profit organizations to seek alternative resources of funds, donated materials and volunteer labor.
- (5) Relate specifically to measurable levels of service provided to city citizens.
- (6) Promote accountability through reporting of services provided.

(Code 2005, § 2-161; Ord. No. 2005-52, § 1, 10-11-2005; Ord. No. 2014-11, § 2, 3-25-2014)

### Sec. 2-162. - Procedures.

The presentation and consideration of requests for expenditures of public funds by the city council in support of not-for-profit organizations will be evaluated based on the following guidelines and criteria:

- (1) Requests for the donation of public funds to not-for-profit organizations must be submitted to the city manager's office.
- (2) Organizations requesting the donation of public funds from the city are required to complete the city's request form.
- (3) Each not-for-profit organization's application for funds will be screened by the city manager's office to ensure that the guidelines and criteria are met.
- (4) Presentations of qualified applicant requests will be made at a city council meeting, to include a public hearing.
- (5) Not-for-profit organizations whose requests do not meet the guidelines and criteria of this policy will be so notified and, if appropriate, invited to resubmit the request.
- (6) City council donations to not-for-profit organizations will be based on the benefit to the public and the priorities of community outcomes.

(Code 2005, § 2-162; Ord. No. 2005-52, § 1, 10-11-2005; Ord. No. 2014-11, § 2, 3-25-2014)

## Sec. 2-163. - Eligibility criteria.

At a minimum, the not-for-profit organizations will meet the following qualifying criteria to receive public funds:

- (1) The organization will be a nonprofit, tax exempt 501(c)(3) corporation, in good standing with the state, and must have an active board of directors in compliance with IRS section 501(c)(3).
- (2) The organization will have been operating successfully for at least two years prior to the application deadline.
- (3) The organization will have sufficient funding support to meet ongoing operating costs and obligations.
- (4) The organization is not currently receiving other funding from the city.
- (5) If previously funded by the city, the organization must have successfully fulfilled all prior contractual obligations, or explain reasons for noncompliance.
- (6) Services and programs are need-based, nondiscriminatory, and provided to the citizens of the city.
- (7) Services and programs are provided through means that are more cost effective than the city government could provide.
- (8) Services and programs supplement or extend the services and programs by the city.
- (9) Services and programs are able to fill gaps that may exist between those of the city and the needs of the community.
- (10) The organizations are able to verify their not-for-profit status and submit detailed financial documents for review by city staff, including, but not limited to:
  - a. Federal tax identification number.
  - b. Copy of 501(c)(3) nonprofit status certification letter.
  - c. Certificate of liability insurance.
  - d. A current list of the organization's board of directors, officers, and staff.
  - e. The organization's bylaws and mission statement.
  - f. Audited financial statements and/or detailed budgets for the two years prior to the date of the organization's request.

(Code 2005, § 2-163; Ord. No. 2005-52, § 1, 10-11-2005; Ord. No. 2014-11, § 2, 3-25-2014)

## Sec. 2-164. - Restrictions on the use of public funds.

The city will not fund the following:

- (1)



No more than 25 percent of the public funds request may be for salaries, however, under unusual circumstances, exceptions may be approved by the city council.

- (2) Social functions, parties, receptions, fund-raising benefits, refreshments, or beverages.
- (3) Licensing fees of any kind.
- (4) Underwriting, investments, stocks, bonds, or any financial obligation.
- (5) Interest and/or depreciation on loans, fines, penalties, or costs of litigation.

(Code 2005, § 2-164; Ord. No. 2005-52, § 1, 10-11-2005)

#### Sec. 2-165. - Accountability.

Not-for-profit organizations requesting donations of public funds will adhere to general accounting principles as set by law. Continued compliance with these standards is a criterion for possible future donations. Submission of an end-of-year financial report to the city after the donation is granted is required as a condition of the receipt of funds.

(Code 2005, § 2-165; Ord. No. 2005-52, § 1, 10-11-2005; Ord. No. 2014-11, § 2, 3-25-2014)

**Editor's note—** Not-for-profit organizations that provide assistance to citizens of the city can apply for financial assistance from the city by way of a form that is on file in the city secretary's office.

#### Secs. 2-166—2-170. - Reserved.

## ORDINANCE NO. 2014-11

**AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING WYLIE'S CODE OF ORDINANCES NO. 2005-52, CHAPTER 2 (ADMINISTRATION), ARTICLE V (FINANCE), DIVISION 5 (DONATION OF PUBLIC FUNDS TO NOT-FOR-PROFIT ORGANIZATIONS), SECTIONS 2-161 (PURPOSE OF DIVISION), 2-162 (PROCEDURES), 2-163 (ELIGIBILITY CRITERIA), 2-165 (ACCOUNTABILITY) AND 2-166 (REQUEST FOR PUBLIC FUNDS FORM); PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.**

WHEREAS, the City Council of the City of Wylie, Texas ("City Council") has investigated and determined that the City of Wylie, Texas' ("City") Code of Ordinances No. 2005-52, as amended ("Code of Ordinances"), Chapter 2 (Administration), Article V (Finance), Division 5 (Donation of Public Funds to Not-For-Profit Organizations), Sections 2-161 (Purpose of Division), 2-162 (Procedures), 2-163 (Eligibility Criteria), 2-165 (Accountability) and 2-166 (Request for Public Funds Form), should be amended as set forth herein; and

WHEREAS, the City Council adopted Ordinance No. 2005-52 to establish a policy to provide guidance to not-for-profit organizations on the procedures for requesting donations of public funds from the City ("Donation Policy"); and

WHEREAS, the City Council desires to continue donating public funds in a fiscally responsible manner to qualified not-for-profit organizations which provide necessary services to the citizens of the City; and

WHEREAS, the City Council desires to amend the Donation Policy to streamline and clarify the process for requesting donations of public funds from the City; and

WHEREAS, the City Council has investigated and determined that it is in the best interest of the City and its citizens to amend the Code of Ordinances as set forth below.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

**SECTION 1: Findings Incorporated.** The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**SECTION 2: Amendment to the Code of Ordinances, Chapter 2 (Administration), Article V (Finance), Division 5 (Donation of Public Funds to Not-For-Profit Organizations), Sections 2-161 (Purpose of Division), 2-162 (Procedures), 2-163 (Eligibility Criteria), 2-165 (Accountability) and 2-166 (Request for Public Funds Form).** The Code of Ordinances, Chapter 2 (Administration), Article V (Finance), Division 5

(Donation of Public Funds to Not-For-Profit Organizations), Sections 2-161 (Purpose of Division), 2-162 (Procedures), 2-163 (Eligibility Criteria), 2-165 (Accountability) and 2-166 (Request for Public Funds Form) are hereby amended as follows:

**“CHAPTER 2. ADMINISTRATION  
ARTICLE V. FINANCE  
DIVISION 5. DONATION OF PUBLIC FUNDS TO NOT-FOR-PROFIT  
ORGANIZATIONS**

**Sec. 2-161. Purpose of division.**

The City of Wylie may, from time to time, provide financial assistance to not-for-profit organizations that provide assistance to its citizens. In funding not-for-profit organizations, the City of Wylie will:

...

**Sec. 2-162. Procedures.**

...

- (1) Requests for the donation of public funds to not-for-profit organizations must be submitted to the city manager's office.
- (2) Organizations requesting the donation of public funds from the City of Wylie are required to complete the city's request form.
- (3) Each not-for-profit organization's application for funds will be screened by the city manager's office to ensure that the guidelines and criteria are met.
- (4) Presentations of qualified applicant requests will be made at a city council meeting, to include a public hearing.
- (5) Not-for-profit organizations whose requests do not meet the guidelines and criteria of this policy will be so notified and, if appropriate, invited to resubmit the request.
- (6) City council donations to not-for-profit organizations will be based on the benefit to the public and the priorities of community outcomes.

...

**Sec. 2-163. Eligibility criteria.**

...

(10) ...

- d. A current list of the organization's board of directors, officers, and staff.
- e. The organization's bylaws and mission statement.
- f. Audited financial statements and/or detailed budgets for the two years prior to the date of the organization's request.

...

**Sec. 2-165. Accountability.**

Not-for-profit organizations requesting donations of public funds will adhere to general accounting principles as set by law. Continued compliance with these standards is a criterion for possible future donations. Submission of an end-of-year financial report to the city after the donation is granted is required as a condition of the receipt of funds.

**Sec. 2-166. Request for public funds form.**

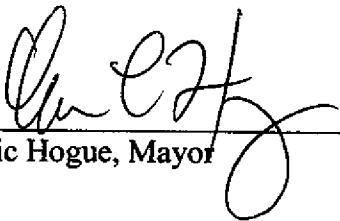
[NOTE: The form previously set forth in Section 2-166 is hereby removed – the form is on file and may be obtained in the City Secretary's Office.]”

**SECTION 3: Savings/Repealing Clause.** The Code of Ordinances shall remain in full force and effect, save and except as amended by this or any other ordinance. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

**SECTION 4: Severability.** Should any section, subsection, sentence, clause and/or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, clause and/or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and/or phrases be declared unconstitutional and/or invalid.

**SECTION 5: Effective Date.** This Ordinance shall become effective from and after its passage.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, on this 25<sup>th</sup> day of March, 2014.**

  
Eric Hogue, Mayor

**ATTESTED TO BY AND  
CORRECTLY RECORDED BY:**

  
Carole Ehrlich, City Secretary



**ORDINANCE NO. 2005-52**

**AN ORDINANCE OF THE CITY COUNCIL OF WYLIE, TEXAS  
ESTABLISHING A POLICY REGARDING FUNDING REQUESTS  
RECEIVED BY NOT-FOR-PROFIT ORGAN-IZATIONS; PROVID-  
ING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT;  
PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR  
AN EFFECTIVE DATE.**

**WHEREAS**, the City of Wylie, Texas annually receives requests for donations of public funds for various purposes; and

**WHEREAS**, these requests for donations of public funds have impacts on the fiscal stability of the City of Wylie; and

**WHEREAS**, the Wylie City Council wants to adopt a donation policy that provides public funds in a fiscally responsible manner to appropriate, qualified not-for-profit organizations providing services to the citizens of the City; and

**WHEREAS**, the Wylie City Council wants to adopt a donation policy that provides guidance to not-for-profit organizations on the procedures for requesting donations.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:**

Section 1. That the City Council hereby adopts a policy as it relates to funding requests from not-for-profit organizations as detailed in Attachment "A".

Section 2. That all ordinances of the City in conflict with the provisions of this ordinance be, and the same are hereby, repealed and all other ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.


Section 3. Should any paragraph, sentence, subdivision, clause, phase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional, and shall not affect the validity of the whole.

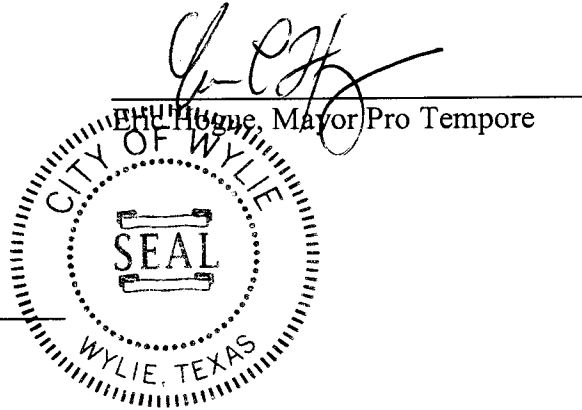
Section 4. This ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 5. This policy will become effective for the 2006-07 budget cycle and beyond.

**DULY PASSED AND APPROVED** by the City Council of the City of Wylie, Texas  
on this 11<sup>th</sup> day of October, 2005.

**ATTEST:**

  
Carole Ehrlich, City Secretary



Date of publication in *The Wylie News* – October 19, 2005

## Attachment "A"

### The City of Wylie Policy on Requests for the Donation of Public Funds In Support of Not-For-Profit Organizations

#### Purpose:

The City of Wylie is committed to providing financial assistance to not-for-profit organizations that provide assistance to its citizens.

In funding not-for-profit organizations, the City of Wylie will:

1. Encourage the not-for-profit organizations to provide services that meet specific needs of Wylie citizens.
2. Provide "last resort" capital or operating budget support to not-for-profit organizations.
3. Supplement (not supplant) funding from other sources available to not-for-profit organizations.
4. Provide limited funds to encourage the not-for-profit organizations to seek alternative resources of funds, donated materials and volunteer labor.
5. Relate specifically to measurable levels of service provided to City citizens.
6. Promote accountability through reporting of services provided.

#### Procedures:

The presentation and consideration of requests for expenditures of public funds by the City Council in support of not-for-profit organizations will be evaluated based on the following guidelines and criteria:

1. Requests for the donation of public funds to not-for-profit organizations must be submitted to the Wylie City Manager's Office on or before May 1, of each year for consideration in the operating budget process.
2. An emergency request may be submitted at anytime provided:
  - a. The request was not reasonably foreseeable on or before May 1, budget process deadline, or
  - b. The essential function of the requesting not-for-profit organization would be irreparably harmed if delayed to the next budget process cycle.
3. Organizations requesting the donation of public funds from the City of Wylie are required to complete the City's Request Form (Exhibit "A").



4. Each not-for-profit organization's application for funds will be screened by the City Manager's Office to ensure the guidelines and criteria are met.
5. Presentations of qualified applicant requests will be made at a City Council meeting appropriate to the operating budget process, to include a Public Hearing.
6. Not-for-profit organizations whose requests do not meet the guidelines and criteria of this policy will be so notified and if appropriate, invited to resubmit the request for the next budget cycle.
7. City Council donations to not-for-profit organizations will be based on the benefit to the public and the priorities of community outcomes.

Eligibility Criteria:

At a minimum, the not-for-profit organizations will meet the following qualifying criteria to receive public funds:

1. The organization will be a non-profit, tax exempt 501(c) (3) corporation, in good standing with the State of Texas, and must have an active Board of Directors in compliance with IRS Section 501 (c) (3).
2. The organization will have been operating successfully for at least two years prior to the application deadline.
3. The organization will have sufficient funding support to meet ongoing operating costs and obligations.
4. The organization is not currently receiving other funding from the City of Wylie.
5. If previously funded by the City of Wylie, the organization must have successfully fulfilled all prior contractual obligations, or explain reasons for non-compliance.
6. Services and programs are need-based, nondiscriminatory, and provided to the citizens of the City of Wylie.
7. Services and programs are provided through means that are more cost effective than the City government could provide.
8. Services and programs supplement or extend the services and programs by the City.
9. Services and programs are able to fill gaps that may exist between those of the City and the needs of the community.
10. The organizations are able to verify their not-for-profit status and submit detailed financial documents for review by City staff, including, but not limited to:
  - a. Federal tax identification number;
  - b. Copy of 501(c)(3) nonprofit status certification letter; and
  - c. Certificate of liability insurance.

### Restrictions on the Use of Public Funds:

The City of Wylie will not fund the following:

1. No more than 25% of the public funds request may be for salaries; however, under unusual circumstances, exceptions may be approved by the City Council.
2. Social functions, parties, receptions, fund-raising benefits, refreshments, or beverages.
3. Licensing fees of any kind.
4. Underwriting, investments, stocks, bonds, or any financial obligation.
5. Interest and/or depreciation on loans, fines, penalties, or costs of litigation.

### Accountability:

Not-for-profit organizations requesting donations of public funds will adhere to general accounting principles as set by law. Continued compliance with these standards is a criterion for possible future donations. These standards include, but are not limited to:

1. Submission of a current list of the organization's Board of Directors, officers, and staff.
2. Submission of the organizations bylaws and mission statement.
3. Submission of the most recent audited financial statement and/or detailed budget as part of the application process.
4. Submission of end-of-year financial report to the City after the donation is granted.

## REQUEST FOR PUBLIC FUNDS FORM

Submit to: Office of the City Manager  
 City of Wylie  
 2000 Highway 78 North  
 Wylie, Texas 75098

Telephone: 972-442-8121

Fax: 972-442-4302

Deadline: May 1, \_\_\_\_\_

Name of Organization: \_\_\_\_\_

Address of Organization: \_\_\_\_\_

Telephone of Organization: \_\_\_\_\_

Name(s) of Contact Person: \_\_\_\_\_

Federal Tax ID: \_\_\_\_\_

Requested Donation Amount: \_\_\_\_\_

List of Attachments:

- \_\_\_\_ Copy of 501 (c) (3) Nonprofit Status Certification Letter.
- \_\_\_\_ Certificate of Liability Insurance.
- \_\_\_\_ Copy of Organization Bylaws and Mission Statement.
- \_\_\_\_ Current List of Board of Directors, Officers, and Staff.
- \_\_\_\_ Copy of the most recent Audited Financial Statement and/or Budget

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Briefly describe the purpose, programs, and accomplishments of the organization:

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How is the organization governed and managed?

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What is the geographic service area of the organization?

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If the organization serves outside the City of Wylie, please indicate the number or percentage of Wylie citizens served:

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Has the organization previously applied for a donation of public funds from the City of Wylie? Yes \_\_\_ No \_\_\_ If "Yes" briefly describe the details and outcome of the request:

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What is the intended use of the requested donation of public funds?

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What benefit to the citizens of Wylie (educational, economic, health, etc.) will result from the requested donation of public funds?

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Explain how the organization will evaluate the results of the use of this donation of public funds:

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The undersigned do hereby attest that the above information is true and correct to the best of our knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**C&S Media, Inc.**

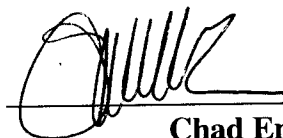
The Farmersville Times • Murphy Monitor • The Princeton Herald • The Sachse News • THE WYLIE NEWS

# STATE OF TEXAS COUNTY OF COLLIN

Before me, the undersigned authority, on this day personally appeared Chad Engbrock, publisher of *The Wylie News*, a newspaper regularly published in Collin County, Texas and having general circulation in Collin County, Texas, who being by me duly sworn, deposed and says that the foregoing attached

City of Wylie  
Ord. No. 2005-49, Ord. No. 2005-50,  
Ord. No. 2005-52, Ord. No. 2005-53

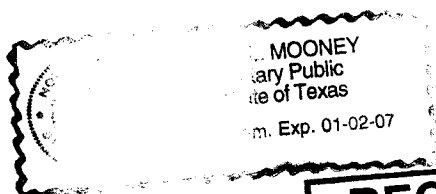
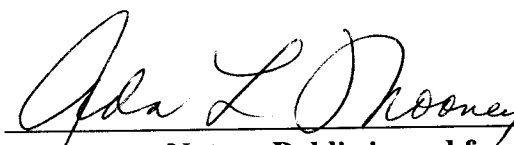
was published in said newspaper on the following dates, to-wit: Oct. 19, 2005



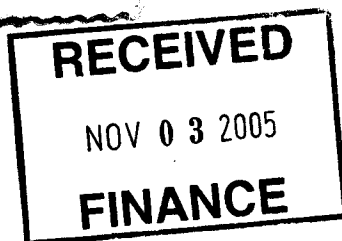
Chad Engbrock, Publisher

Subscribed and sworn before me on this, the 1st day of Nov, 2005

to certify which witness my hand and seal of office.

Notary Public in and for  
The State of Texas



My commission expires 01/02/07

John Mondy, Alcalde  
ATESTIGUA:  
Carole Ehrlich,  
Secretaria Municipal  
21-2t-339-618 li

**CITY OF WYLIE  
REQUEST FOR PROPOSALS  
WRECKER SERVICE  
CONTRACT**

The City of Wylie is soliciting proposals for an annual fixed price contract for wrecker services. Sealed proposals will be accepted at the Wylie Municipal Complex, Office of the Purchasing Agent, 2000 North Highway 78, Wylie, Texas, until 2:00 PM, October 26, 2005. The City reserves the right to reject any or all proposals and to accept the proposal that provides the best value for the City.

21-2t-339-251

**NOTICE TO  
CONTRACTORS  
NORTH TEXAS MUNICIPAL WATER DISTRICT  
ROYSE CITY WATER  
PIPELINE NO. 2  
Project WCF 04-3**

Sealed bids addressed to the President and Board of Directors of the North Texas Municipal Water District will be received at the office of the Executive Director of the North Texas Municipal Water District, 505 East Brown Street, Wylie, Texas until 10:00 a.m. Tuesday, November 8, 2005, and then publicly opened and read, for furnishing all plant, labor, material and equipment, and performing all work required for construction of the Royse City Water Pipeline No. 2, including approximately 13,814 linear feet of 30-inch waterline, or 36-inch waterline as an alternate bid, together with all necessary appurtenances.

Proposals shall be accompanied by a cashier's or certified check upon a national or state bank in an amount not less than five percent (5%) of the total maximum bid price, payable without recourse to the North Texas Municipal Water District, or a bid bond in the same amount from a reliable surety company holding a permit from the State of Texas to act as surety, as a guarantee that the bidder will enter into a contract and execute performance bond and payment bond within ten (10) days after notice of award of contract to him. The notice of award of contract will be given by the Owner within eighty-five (85) days following the opening of bids. The successful bidder must fur-

22-1t-1370-56li  
At the Regular Meeting of October 11, 2005 the Wylie City Council passed and approved four (4) ordinances.

**ORDINANCE  
NO. 2005-49**

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING ORDINANCE NO. 98-16 (CONSOLIDATED FEES AND CHARGES/FEE SCHEDULE ORDINANCE), SECTION 17.00 (ANIMAL FEES AND CHARGES), SUBSECTION 17.03 (IMPOUNDMENT AND ADOPTION FEES); AND ADDING SECTION 17.06 (LICENSE, REGISTRATION FOR DANGEROUS DOG, EUTHANASIA, DISPOSAL, SURRENDER FEES AND TRAP DEPOSITS); PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

**ORDINANCE  
NO. 2005-50**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, HEREBY CHANGING THE REGULAR CITY COUNCIL MEETING DATES IN NOVEMBER AND DECEMBER, 2005 AND SETTING THE REGULAR CITY COUNCIL MEETING DATES FOR 2006 FOR THE CITY OF WYLIE, TEXAS; PROVIDING FOR SAVINGS, REPEALING AND SEVERANCE CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

**ORDINANCE  
NO. 2005-52**  
AN ORDINANCE OF THE CITY COUNCIL OF WYLIE, TEXAS ESTABLISHING A POLICY REGARDING FUNDING REQUESTS RECEIVED BY NOT-FOR-PROFIT ORGANIZATIONS; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

**ORDINANCE  
NO. 2005-53**

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS AMENDING ORDINANCE NO. 2005-41 (2005-2006 BUDGET) AND APPROVING AN APPROPRIATION OF FUNDS IN THE AMOUNT OF \$2,610.00 FOR THE PURPOSE OF ADDING A CROSSING GUARD AT THE INTERSECTION OF

sons are encouraged to attend the public hearings and express their opinions concerning the proposed revisions. Anyone unable to attend but wishing to make their opinions a part of the public record, may submit written comments, complete with name and address as well as the address or tax identification of the property owned, through October 25, 2001, to the following address. Telephone comments will not be received.

**City of Wylie  
Planning Department  
2000 Highway 78 North  
Wylie, Texas 75098**

Copies of the proposed revisions to the Zoning Ordinance are available for public review in the Planning Department at the Municipal Building at 2000 Highway 78 North, Wylie, Texas, and at the Smith Public Library at 800 Thomas Street, Wylie, Texas.

22-1t-339-71 li

**Notice of Public Hearings  
NOTICE IS HEREBY  
GIVEN TO ALL INTERESTED PERSONS, THAT:**

The Sachse Economic Development Corporation proposes to initiate a 4B Project within the City of Sachse for the purpose of transportation improvements in a commercial area near 6404 Highway 78 within the City of Sachse. The purpose of the 4B Project is to contribute to the retention or expansion of primary employment or to attract major investment and industry to the City of Sachse for the purpose of creating jobs and expanding the tax base. A public hearing will be held by and before the Sachse Economic Development Corporation of the City of Sachse, Texas on the 9th day of November, 2005 at 7:00 p.m. in the City Council Chamber of City Hall of the City of Sachse, 5560 Highway 78, Sachse, Texas, for all persons interested in the above 4B Project. At said time and place, all such persons shall have the right to appear and be heard. Of all said matters and things, all persons interested in the things and matters herein mentioned, will take notice.

22-1t-1970-51 li

**Statement of Ownership,  
Management and  
Circulation**

The Wylie News, publication number 626-520, is a weekly newspaper, published 52 times annually, with annual subscription rates of \$23 and \$28.

The mailing address for the office is 110 N. Ballard Avenue, Wylie, TX 75098. The mailing address for the

mail (carriers or other means) the average number of copies per issue during the preceding 12 months was 48, with the number of copies of single issue published nearest to filing date being 25.

Total distribution the average number of copies per issue during the preceding 12 months was 4,057, with the number of copies of single issue published nearest to filing date being 4,081.

Copies not distributed the average number of copies per issue during the preceding 12 months was 274, with the number of copies of single issue published nearest to filing date being 169.

Total distribution the average number of copies per issue during the preceding 12 months was 4,331, with the number of copies of single issue published nearest to filing date being 4,250.

Percent paid and/or requested circulation the average number of copies per issue during the preceding 12 months was 97.5%, with the number of copies of single issue published nearest to filing date being 98.1%.

The publication of Statement of Ownership will be printed in the Oct. 19, 2005 issue of The Wylie News.

22-1t-1723-71 li

**NOTICE OF PUBLIC  
HEARING  
ON PROPOSED CHANGES  
TO THE  
ZONING ORDINANCE  
AND MAP  
CITY OF WYLIE**

The Planning and Zoning Commission and City Council of the City of Wylie will hold public hearings to consider proposed revisions to the Zoning Ordinance and Map, specifically Article 3 related to development regulations for new residential uses as well as infill residential and Article 4 related to development regulations for nonresidential uses. These hearings will be held as follows:

Planning & Zoning  
Commission: Tuesday,  
October 4, 2005, 7:00 PM  
City Council: Tuesday,  
October 25, 2005, 6:00 PM

Each hearing will be held in the following location:

Council Chambers of the  
Municipal Complex  
2000 Highway 78 North,  
Wylie, Texas