

Wylie City Council Regular Meeting

January 28, 2025 – 6:00 PM

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



CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

PRESENTATIONS & RECOGNITIONS

PR1. Young Men's Service League Wylie Chapter.

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 14, 2025 Regular City Council Meeting minutes.
- B. Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of December 31, 2024.
- C. Consider, and act upon, the City of Wylie Monthly Revenue and Expenditure Report for December 31, 2024.
- D. Consider, and place on file, the City of Wylie Monthly Investment Report for December 31, 2024.
- E. Review, and place on file, the Wylie Police Department 2024 Racial Profiling Analysis.
- F. Consider, and act upon, Ordinance No. 2025-07 for an amendment to Planned Development 2001-28 to allow for a telecommunication use on 0.055 acres. Property located at 1401 Country Club Road (ZC 2024-10).
- G. Consider, and act upon, the approval of the purchase of one (1) passenger van for the Parks and Recreation Department through a cooperative purchasing agreement with the Sheriffs' Association of Texas, authorizing the City Manager to execute any necessary documents.

REGULAR AGENDA

- 1. Consider, and act upon, acceptance of the Annual Comprehensive Financial Report (ACFR) for FY 2023-24 following a presentation by the audit firm Weaver, LLP.

- [2.](#) Consider, and act upon, Ordinance No. 2025-08 amending Wylie's Code of Ordinances, Ordinance No. 2021-17, as amended, Appendix A (Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Section VI (Planning and Zoning), Section VII (Police Department), Section VIII (Public Library), and Section XII (Municipal Court Fees).
- [3.](#) Consider, and act upon, the approval of the Municipal Walking Trails, Phase 3 artist design by Sonny Behan at a cost not to exceed \$59,190, including a contract to commission the art, and authorizing the City Manager to execute any and all necessary documents.
- [4.](#) Consider, and act upon, the approval of the Municipal Walking Trails, Phase 3 (2) artist design by Seth Vandable at a cost not to exceed \$60,000, the approval of a contract to commission the art, and authorizing the City Manager to execute any and all documents.

WORK SESSION

- [WS1.](#) Discuss partnering with the Corps of Engineers on a lease agreement for East Fork and Avalon Park.
- [WS2.](#) Discuss the proposed Vecina manufactured home development generally located at the northeast corner of E. FM 544 and Alanis Drive.
- [WS3.](#) Discuss moving the regularly scheduled June 10, 2025 City Council meeting date.

RECONVENE INTO REGULAR SESSION

EXECUTIVE SESSION

Sec. 551.071. CONSULTATION WITH ATTORNEY; CLOSED MEETING.

If A governmental body may not conduct a private consultation with its attorney except:

- (1) when the governmental body seeks the advice of its attorney about:
 - (A) pending or contemplated litigation; or
 - (B) a settlement offer; or
- (2) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

ES1. Receive legal advice from the City Attorney regarding Trinity Valley Ranch, LLC v. City of Wylie, Cause No. 493-02900-2024 pending in the 493rd District Court.

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 24, 2025 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.

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

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

Texas Government Code Section:

- § 551.071 – Private consultation with an attorney for the City.
- § 551.072 – Discussing purchase, exchange, lease or value of real property.
- § 551.074 – Discussing personnel or to hear complaints against personnel.
- § 551.087 – Discussing certain economic development matters.
- § 551.073 – Discussing prospective gift or donation to the City.
- § 551.076 – Discussing deployment of security personnel or devices or security audit.



Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Consider, and act upon, approval of January 14, 2025 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 14, 2025 – 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 6:04 p.m. The following City Council members were present: Councilman David R. Duke, Councilman Dave Strang (7:10), Mayor *pro tem* Jeff Forrester, Councilman Scott Williams, Councilman Sid Hoover, and Councilman Gino Mulliqi.

Staff present included: City Manager Brent Parker; Deputy City Manager Renae Ollie; Assistant City Manager Lety Yanez; City Attorney Ryan Pittman; Fire Chief Brandon Blythe; Digital Media Specialist Kristina Kelly; City Secretary Stephanie Storm; Assistant Police Chief Tommy Walters; Parks and Recreation Director Carmen Powlen; Community Services Director Jasen Haskins; Finance Director Melissa Brown; Public Works Director Tommy Weir; and various support staff.

INVOCATION & PLEDGE OF ALLEGIANCE

Mayor *pro tem* Forrester led the invocation and Councilman Williams led the Pledge of Allegiance.

PRESENTATIONS & RECOGNITIONS

PR1. Wylie Way Students (K-12).

Mayor Porter, WISD Board President Dr. Jacob Day, and WISD Superintendent Dr. David Vinson presented medallions to students demonstrating “Shining the Wylie Way.” Every nine weeks one student from each WISD campus is chosen as the “Wylie Way Student.”

PR2. Recognition of Hindus of DFW.

Mayor Porter recognized the Hindus of DFW.

Mayor Porter recessed the Council into a break at 6:41 p.m.

Mayor Porter reconvened the Council into Regular Session at 6:46 p.m.

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.

No persons were present wishing to address the Council.

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 10, 2024 Regular City Council Meeting minutes.
- B. Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of November 30, 2024.
- C. Consider, and place on file, the City of Wylie Monthly Revenue and Expenditure Report for November 30, 2024.
- D. Consider, and place on file, the City of Wylie Monthly Investment Report for November 30, 2024.
- E. Consider, and act upon, Ordinance No. 2025-01 amending Ordinance No. 2024-25, which established the fiscal year 2024-2025 budget, providing for repealing, savings, and severability clauses, and the effective date of this ordinance.
- F. Consider, and act upon, Ordinance No. 2025-02 amending Ordinance No. 2024-25, which established the fiscal year 2024-2025 budget, providing for repealing, savings, and severability clauses, and the effective date of this ordinance.
- G. Consider, and act upon, the approval of a request to construct a new residential structure in accordance with Ordinance No. 2022-34. Property located at 100 S. Cottonbelt St. within the Downtown Historic District.
- H. Consider, and act upon, the approval of the renewal purchase of Annual Maintenance and Software Upgrade for Public Safety Radios and Network Recording Software from Motorola Solutions, Inc. through a cooperative purchasing agreement with the Texas Department of Information Resources, and authorizing the City Manager to execute any necessary documents.
- I. Consider, and act upon, the approval of an agreement with AT&T Enterprises, LLC for ESInet and NG911 Core Services Implementation for Public Safety Communications, and authorizing the City Manager to execute any necessary documents.

Council Action

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

WORK SESSION

Mayor Porter convened the Council into Work Sessions at 6:48 p.m.

WS1. Discuss potential changes to the City Charter for a future Charter Amendment Election.

City Secretary Storm and City Attorney Pittman answered questions from the Council.

Councilman Strang took his seat at the dais at 7:10 p.m.

Council direction was to move forward bringing back verbiage for Council consideration at the February 11th meeting for the top items that staff has identified listed in the order they exist in the Charter, and to provide voters with a document showing strikethroughs and changes at the polling locations and posted on the City website.

RECONVENE INTO REGULAR SESSION

Mayor Porter reconvened the Council into Regular Session at 7:38 p.m.

EXECUTIVE SESSION

Mayor Porter convened the Council into Executive Session at 7:38 p.m.

Sec. 551.071. CONSULTATION WITH ATTORNEY; CLOSED MEETING.

If A governmental body may not conduct a private consultation with its attorney except:

(1) when the governmental body seeks the advice of its attorney about:

(A) pending or contemplated litigation; or

(B) a settlement offer; or

(2) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

ES1. Public Spaces Regulations.

RECONVENE INTO OPEN SESSION

Take any action as a result from Executive Session.

Mayor Porter reconvened the Council into Open Session at 8:15 p.m.

REGULAR AGENDA

- 1. Hold a Public Hearing, consider, and act upon, the writing of an ordinance for a change in zoning from Neighborhood Services (NS) to Neighborhood Services - Special Use Permit (NS-SUP) on 1.38 acres to allow for a motor vehicle fueling station with convenience store use. Property located at 1501 S. Ballard Avenue (ZC 2024-09).**

Staff Comments

Community Services Director Haskins addressed the Council stating this applicant is requesting to withdraw this item for consideration. Haskins answered questions from the Council.

Public Hearing

Mayor Porter opened the public hearing on Item 1 at 8:17 p.m. asking anyone present wishing to address Council to come forward.

Eric Hulen, Justin Floyd, and Lori Brown were present wishing to address the Council with concerns regarding this use at this location.

Mayor Porter closed the public hearing at 8:21 p.m.

Council Action

A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Mulliqi, to deny Item 1 as presented. A vote was taken and the motion passed 7-0.

- 2. Hold a Public Hearing, consider, and act upon, Ordinance No. 2025-03 amending Wylie's Code of Ordinances, Ordinance No. 2021-17, as amended, Appendix B (Zoning), Article 6 (Special Purpose and Overlay Districts), Section 6.3 (Downtown Historic District (DTH)), to amend certain regulations relating to the Downtown Historic District.**

Public Hearing

Mayor Porter opened the public hearing on Item 2 at 8:27 p.m. asking anyone present wishing to address Council to come forward.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 8:28 p.m.

Council Action

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

3. **Hold a Public Hearing, consider, and act upon, the writing of an ordinance for an amendment to Planned Development 2001-28 to allow for a telecommunication use on 0.055 acres. Property located at 1401 Country Club Road (ZC 2024-10).**

Public Hearing

Mayor Porter opened the public hearing on Item 3 at 8:31 p.m. asking anyone present wishing to address Council to come forward.

No persons were present wishing to address the Council.

Mayor Porter closed the public hearing at 8:32 p.m.

Council Action

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

4. **Consider, and act upon, Ordinance No. 2025-04 of the City of Wylie, Texas, repealing Ordinance Nos. 2014-44 and 2017-18, and amending Wylie's Code of Ordinances, Ordinance No. 2021-17, as amended, Chapter 22 (Building and Building Regulations), Article XX (Sign Regulations); establishing new regulations governing the erection, maintenance and operation of signs; defining terms; providing a penalty clause, savings/repealing clause, severability clause and an effective date; and providing for the publication of the caption hereof.**

Council Action

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

5. **Consider, and act upon, Ordinance No. 2025-05 to dis-annex approximately 55,125 s.f. (1.26539 acres) of land, situated in the D.M. Farmer Survey Abstract No. 303, Collin County, Texas. More specifically described as Brockdale Park Boat Ramp.**

Council Action

A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Strang, to approve Item 5 as presented. A vote was taken and the motion passed 7-0.

6. **Consider, and act upon, Ordinance No. 2025-06 approving the terms and conditions of a boundary adjustment agreement between the City of Wylie and the City of Lavon; authorizing the Mayor to execute the boundary adjustment agreement on behalf of the City of Wylie; clarifying that the property as described in the boundary adjustment agreement released from Wylie's extraterritorial jurisdiction and incorporated into Lavon's extraterritorial jurisdiction; providing a repealing/savings clause, severability clause, and an effective date.**

Council Action

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

7. **Consider, and act upon, Resolution No. 2025-01(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 Mayor *pro tem* Forrester, seconded by Councilman Strang, to approve Resolution No. 2025-01(R) establishing the Wylie News as the “Official Newspaper” of the City of Wylie. A vote was taken and the motion passed 7-0.

EXECUTIVE SESSION

Mayor Porter convened the Council into Executive Session at 8:43 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.

ES2. Consider the sale or acquisition of properties located at Brown/Eubanks, FM 544/Cooper, FM 544/Sanden, Jackson/Oak, Regency/Steel, State Hwy 78/Brown, 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: 2021-4b, 2021-6c, 2022-1b, 2022-1c, 2023-1c, 2023-2d, 2023-11a, 2023-11b, 2024-2d, 2024-4e, 2024-5a, 2024-5f, 2024-7a, 2024-7b, 2024-7e, 2024-8a, 2024-8b, 2024-8c, 2024-8d, 2024-9b, 2024-9c, 2024-9d, 2024-9e, 2024-9f, 2024-10a, 2024-10b, 2024-10c, 2024-11a, 2024-11b, 2024-11c, 2024-11d, 2024-11e, 2024-12a, 2024-12b, 2024-12c, 2025-1a, 2025-1b, and 2025-1c.**RECONVENE INTO OPEN SESSION**

Take any action as a result from Executive Session.

Mayor Porter reconvened the Council into Open Session at 9:35 p.m.

READING OF ORDINANCES

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

City Secretary Storm read the captions of Ordinance Nos. 2025-01, 2025-02, 2025-03, 2025-04, 2025-05, and 2025-06 into the official record.

ADJOURNMENT

A motion was made by Councilman Strang, seconded by Councilman Duke, to adjourn the meeting at 9:38 p.m. A vote was taken and the motion passed 7-0.

Matthew Porter, Mayor

ATTEST:

Stephanie Storm, City Secretary



Wylie City Council

AGENDA REPORT

Department: 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, 2024.

Recommendation

Motion to approve the Item as presented.

Discussion

The Wylie Economic Development Corporation (WEDC) Board of Directors approved the attached financials on January 15, 2025.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 111 - WYLIE ECONOMIC DEVEL CORP							
Revenue							
Category: 400 - Taxes							
111-4000-40210	SALES TAX	4,990,217.00	4,990,217.00	0.00	0.00	-4,990,217.00	100.00 %
Category: 400 - Taxes Total:		4,990,217.00	4,990,217.00	0.00	0.00	-4,990,217.00	100.00%
Category: 460 - Interest Income							
111-4000-46110	ALLOCATED INTEREST EARNINGS	112,000.00	112,000.00	34,958.81	110,229.14	-1,770.86	1.58 %
Category: 460 - Interest Income Total:		112,000.00	112,000.00	34,958.81	110,229.14	-1,770.86	1.58%
Category: 480 - Miscellaneous Income							
111-4000-48110	RENTAL INCOME	4,800.00	4,800.00	400.00	2,900.00	-1,900.00	39.58 %
111-4000-48410	MISCELLANEOUS INCOME	0.00	0.00	0.00	400.00	400.00	0.00 %
111-4000-48430	GAIN/(LOSS) SALE OF CAP ASSETS	4,121,530.00	4,121,530.00	925,593.76	925,593.76	-3,195,936.24	77.54 %
Category: 480 - Miscellaneous Income Total:		4,126,330.00	4,126,330.00	925,993.76	928,893.76	-3,197,436.24	77.49%
Revenue Total:		9,228,547.00	9,228,547.00	960,952.57	1,039,122.90	-8,189,424.10	88.74%
Expense							
Category: 510 - Personnel Services							
111-5611-51110	SALARIES	470,558.40	470,558.40	35,313.30	104,419.32	366,139.08	77.81 %
111-5611-51140	LONGEVITY PAY	2,807.68	2,807.68	0.00	2,664.00	143.68	5.12 %
111-5611-51310	TMRS	74,649.83	74,649.83	5,593.76	16,718.12	57,931.71	77.60 %
111-5611-51410	HOSPITAL & LIFE INSURANCE	79,943.76	79,943.76	6,503.57	19,510.71	60,433.05	75.59 %
111-5611-51420	LONG-TERM DISABILITY	1,741.07	1,741.07	80.80	242.40	1,498.67	86.08 %
111-5611-51440	FICA	29,348.70	29,348.70	2,047.93	6,215.85	23,132.85	78.82 %
111-5611-51450	MEDICARE	6,863.81	6,863.81	478.95	1,453.68	5,410.13	78.82 %
111-5611-51470	WORKERS COMP PREMIUM	994.07	994.07	0.00	724.00	270.07	27.17 %
111-5611-51480	UNEMPLOYMENT COMP (TWC)	585.00	585.00	0.00	0.00	585.00	100.00 %
Category: 510 - Personnel Services Total:		667,492.32	667,492.32	50,018.31	151,948.08	515,544.24	77.24%
Category: 520 - Supplies							
111-5611-52010	OFFICE SUPPLIES	5,000.00	5,000.00	106.62	392.11	4,607.89	92.16 %
111-5611-52040	POSTAGE & FREIGHT	300.00	300.00	219.00	223.85	76.15	25.38 %
111-5611-52810	FOOD SUPPLIES	3,000.00	3,000.00	342.91	559.36	2,440.64	81.35 %
Category: 520 - Supplies Total:		8,300.00	8,300.00	668.53	1,175.32	7,124.68	85.84%
Category: 540 - Materials for Maintenance							
111-5611-54610	FURNITURE & FIXTURES	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
111-5611-54810	COMPUTER HARD/SOFTWARE	7,650.00	7,650.00	0.00	0.00	7,650.00	100.00 %
Category: 540 - Materials for Maintenance Total:		10,150.00	10,150.00	0.00	0.00	10,150.00	100.00%
Category: 560 - Contractual Services							
111-5611-56030	INCENTIVES	1,741,250.00	1,741,250.00	200,000.00	200,000.00	1,541,250.00	88.51 %
111-5611-56040	SPECIAL SERVICES	87,270.00	87,270.00	410.00	567.50	86,702.50	99.35 %
111-5611-56041	SPECIAL SERVICES-REAL ESTATE	71,000.00	71,000.00	2,254.83	3,909.66	67,090.34	94.49 %
111-5611-56042	SPECIAL SERVICES-INFRASTRUCTUR	9,020,667.00	9,020,667.00	1,397,590.70	1,439,572.34	7,581,094.66	84.04 %
111-5611-56080	ADVERTISING	226,125.00	226,125.00	17,012.60	42,195.18	183,929.82	81.34 %
111-5611-56090	COMMUNITY DEVELOPMENT	74,450.00	74,450.00	3,311.54	11,219.46	63,230.54	84.93 %
111-5611-56110	COMMUNICATIONS	7,900.00	7,900.00	521.04	1,032.08	6,867.92	86.94 %
111-5611-56180	RENTAL	27,000.00	27,000.00	2,250.00	6,750.00	20,250.00	75.00 %
111-5611-56210	TRAVEL & TRAINING	95,500.00	95,500.00	8,103.37	22,298.12	73,201.88	76.65 %
111-5611-56250	DUES & SUBSCRIPTIONS	91,053.00	91,053.00	6,321.90	39,246.17	51,806.83	56.90 %
111-5611-56310	INSURANCE	6,800.00	6,800.00	0.00	5,816.85	983.15	14.46 %
111-5611-56510	AUDIT & LEGAL SERVICES	53,000.00	53,000.00	6,558.60	6,558.60	46,441.40	87.63 %
111-5611-56570	ENGINEERING/ARCHITECTURAL	855,300.00	855,300.00	17,604.47	19,279.47	836,020.53	97.75 %
111-5611-56610	UTILITIES-ELECTRIC	2,400.00	2,400.00	186.14	391.48	2,008.52	83.69 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 560 - Contractual Services Total:	12,359,715.00	12,359,715.00	1,662,125.19	1,798,836.91	10,560,878.09	85.45%
Category: 570 - Debt Service & Capital Replacement						
111-5611-57410 PRINCIPAL PAYMENT	606,744.04	606,744.04	26,076.09	128,509.30	478,234.74	78.82 %
111-5611-57415 INTEREST EXPENSE	625,253.60	625,253.60	20,863.76	123,763.49	501,490.11	80.21 %
Category: 570 - Debt Service & Capital Replacement Total:	1,231,997.64	1,231,997.64	46,939.85	252,272.79	979,724.85	79.52%
Category: 580 - Capital Outlay						
111-5611-58110 LAND-PURCHASE PRICE	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.00 %
Category: 580 - Capital Outlay Total:	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.00%
Expense Total:	15,277,654.96	15,277,654.96	1,759,751.88	2,204,233.10	13,073,421.86	85.57%
Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):	-6,049,107.96	-6,049,107.96	-798,799.31	-1,165,110.20	4,883,997.76	80.74%
Report Surplus (Deficit):	-6,049,107.96	-6,049,107.96	-798,799.31	-1,165,110.20	4,883,997.76	80.74%

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 111 - WYLIE ECONOMIC DEVEL CORP						
Revenue						
400 - Taxes	4,990,217.00	4,990,217.00	0.00	0.00	-4,990,217.00	100.00%
460 - Interest Income	112,000.00	112,000.00	34,958.81	110,229.14	-1,770.86	1.58%
480 - Miscellaneous Income	4,126,330.00	4,126,330.00	925,993.76	928,893.76	-3,197,436.24	77.49%
Revenue Total:	9,228,547.00	9,228,547.00	960,952.57	1,039,122.90	-8,189,424.10	88.74%
Expense						
510 - Personnel Services	667,492.32	667,492.32	50,018.31	151,948.08	515,544.24	77.24%
520 - Supplies	8,300.00	8,300.00	668.53	1,175.32	7,124.68	85.84%
540 - Materials for Maintenance	10,150.00	10,150.00	0.00	0.00	10,150.00	100.00%
560 - Contractual Services	12,359,715.00	12,359,715.00	1,662,125.19	1,798,836.91	10,560,878.09	85.45%
570 - Debt Service & Capital Replacement	1,231,997.64	1,231,997.64	46,939.85	252,272.79	979,724.85	79.52%
580 - Capital Outlay	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.00%
Expense Total:	15,277,654.96	15,277,654.96	1,759,751.88	2,204,233.10	13,073,421.86	85.57%
Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):	-6,049,107.96	-6,049,107.96	-798,799.31	-1,165,110.20	4,883,997.76	80.74%
Report Surplus (Deficit):	-6,049,107.96	-6,049,107.96	-798,799.31	-1,165,110.20	4,883,997.76	80.74%

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
111 - WYLIE ECONOMIC DEVEL CORP	-6,049,107.96	-6,049,107.96	-798,799.31	-1,165,110.20	4,883,997.76
Report Surplus (Deficit):	-6,049,107.96	-6,049,107.96	-798,799.31	-1,165,110.20	4,883,997.76

Wylie Economic Development Corporation
Statement of Net Position
As of December 31, 2024

Assets

Cash and cash equivalents	\$ 13,519,693.76	
Receivables	\$ 717,000.00	Note 1
Inventories	\$ 14,063,964.34	
Prepaid Items	<u>\$ -</u>	
Total Assets	<u>\$ 28,300,658.10</u>	

Deferred Outflows of Resources

Pensions	<u>\$ 114,336.55</u>
Total deferred outflows of resources	<u>\$ 114,336.55</u>

Liabilities

Accounts Payable and other current liabilities	\$ 897,856.30	
Unearned Revenue	\$ 1,200.00	Note 2
Non current liabilities:		
Due within one year	\$ 556,711.54	Note 3
Due in more than one year	<u>\$ 14,528,089.43</u>	
Total Liabilities	<u>\$ 15,983,857.27</u>	

Deferred Inflows of Resources

Pensions	<u>\$ (8,336.41)</u>
Total deferred inflows of resources	<u>\$ (8,336.41)</u>

Net Position

Net investment in capital assets	\$ -
Unrestricted	<u>\$ 12,422,800.97</u>
Total Net Position	<u><u>\$ 12,422,800.97</u></u>

Note 1: Includes incentives in the form of forgivable loans for \$67,000 (Glen Echo), \$450,000 (Phoenix Ascending), and \$200,000 (MLKJ)

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 12/31/2024

	Name	Balance	
Fund: 111 - WYLIE ECONOMIC DEVEL CORP			
Assets			
111-1000-10110	CLAIM ON CASH AND CASH EQUIV.	13,517,693.76	
111-1000-10115	CASH - WEDC - INWOOD	0.00	
111-1000-10135	ESCROW	0.00	
111-1000-10180	DEPOSITS	2,000.00	
111-1000-10198	OTHER - MISC CLEARING	0.00	
111-1000-10341	TEXPOOL	0.00	
111-1000-10343	LOGIC	0.00	
111-1000-10481	INTEREST RECEIVABLE	0.00	
111-1000-11511	ACCTS REC - MISC	0.00	
111-1000-11517	ACCTS REC - SALES TAX	0.00	
111-1000-12810	LEASE PAYMENTS RECEIVABLE	0.00	
111-1000-12950	LOAN PROCEEDS RECEIVABLE	0.00	
111-1000-12996	LOAN RECEIVABLE	0.00	
111-1000-12997	ACCTS REC - JTM TECH	0.00	
111-1000-12998	ACCTS REC - FORGIVEABLE LOANS	717,000.00	
111-1000-14112	INVENTORY - MATERIAL/ SUPPLY	0.00	
111-1000-14116	INVENTORY - LAND & BUILDINGS	14,063,964.34	
111-1000-14118	INVENTORY - BAYCO/ SANDEN BLVD	0.00	
111-1000-14310	PREPAID EXPENSES - MISC	0.00	
111-1000-14410	DEFERRED OUTFLOWS	810,500.00	
	Total Assets:	29,111,158.10	<u>29,111,158.10</u>
Liability			
111-2000-20110	FEDERAL INCOME TAX PAYABLE	0.00	
111-2000-20111	MEDICARE PAYABLE	0.00	
111-2000-20112	CHILD SUPPORT PAYABLE	0.00	
111-2000-20113	CREDIT UNION PAYABLE	0.00	
111-2000-20114	IRS LEVY PAYABLE	0.00	
111-2000-20115	NATIONWIDE DEFERRED COMP	0.00	
111-2000-20116	HEALTH INSUR PAY-EMPLOYEE	5,850.53	
111-2000-20117	TMRS PAYABLE	8,340.64	
111-2000-20118	ROTH IRA PAYABLE	0.00	
111-2000-20119	WORKERS COMP PAYABLE	0.00	
111-2000-20120	FICA PAYABLE	0.00	
111-2000-20121	TEC PAYABLE	0.00	
111-2000-20122	STUDENT LOAN LEVY PAYABLE	0.00	
111-2000-20123	ALIMONY PAYABLE	0.00	
111-2000-20124	BANKRUPTCY PAYABLE	0.00	
111-2000-20125	VALIC DEFERRED COMP	0.00	
111-2000-20126	ICMA PAYABLE	0.00	
111-2000-20127	EMP. LEGAL SERVICES PAYABLE	0.00	
111-2000-20130	FLEXIBLE SPENDING ACCOUNT	2,549.94	
111-2000-20131	EDWARD JONES DEFERRED COMP	0.00	
111-2000-20132	EMP CARE FLITE	-3.00	
111-2000-20133	Unemployment Comp Payable	13.70	
111-2000-20151	ACCRUED WAGES PAYABLE	0.00	
111-2000-20180	ADDIT EMPLOYEE INSUR PAY	49.46	
111-2000-20199	MISC PAYROLL PAYABLE	0.00	
111-2000-20201	AP PENDING	749,851.44	
111-2000-20210	ACCOUNTS PAYABLE	0.00	
111-2000-20530	PROPERTY TAXES PAYABLE	0.00	
111-2000-20540	NOTES PAYABLE	810,500.00	
111-2000-20610	RETAINAGE PAYABLE	131,203.59	

Balance Sheet

As Of 12/31/2024

Account	Name	Balance
111-2000-20810	DUE TO GENERAL FUND	0.00
111-2000-22270	DEFERRED INFLOW	0.00
111-2000-22275	DEF INFLOW - LEASE PRINCIPAL	0.00
111-2000-22280	DEFERRED INFLOW - LEASE INT	0.00
111-2000-22915	RENTAL DEPOSITS	1,200.00
	Total Liability:	1,709,556.30

Equity

111-3000-34110	FUND BALANCE - RESERVED	0.00
111-3000-34590	FUND BALANCE-UNRESERV/UNDESIG	28,566,712.00
	Total Beginning Equity:	28,566,712.00
Total Revenue		1,039,122.90
Total Expense		2,204,233.10
Revenues Over/Under Expenses		-1,165,110.20
	Total Equity and Current Surplus (Deficit):	27,401,601.80
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,111,158.10</u>

Balance Sheet

As Of 12/31/2024

Account	Name	Balance
Fund: 922 - GEN LONG TERM DEBT (WEDC)		
Assets		
	Total Assets:	<u>0.00</u>
		<u>0.00</u>
Liability		
922-2000-28248	GOVCAP LOAN/SERIES 2022	7,281,368.05
	Total Liability:	<u>7,281,368.05</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>7,281,368.05</u>
	*** FUND 922 OUT OF BALANCE ***	-7,281,368.05

***Warning: Account Authorization is turned on. Please run the Unauthorized Account Listing Report to see if you are out of balance due to missing

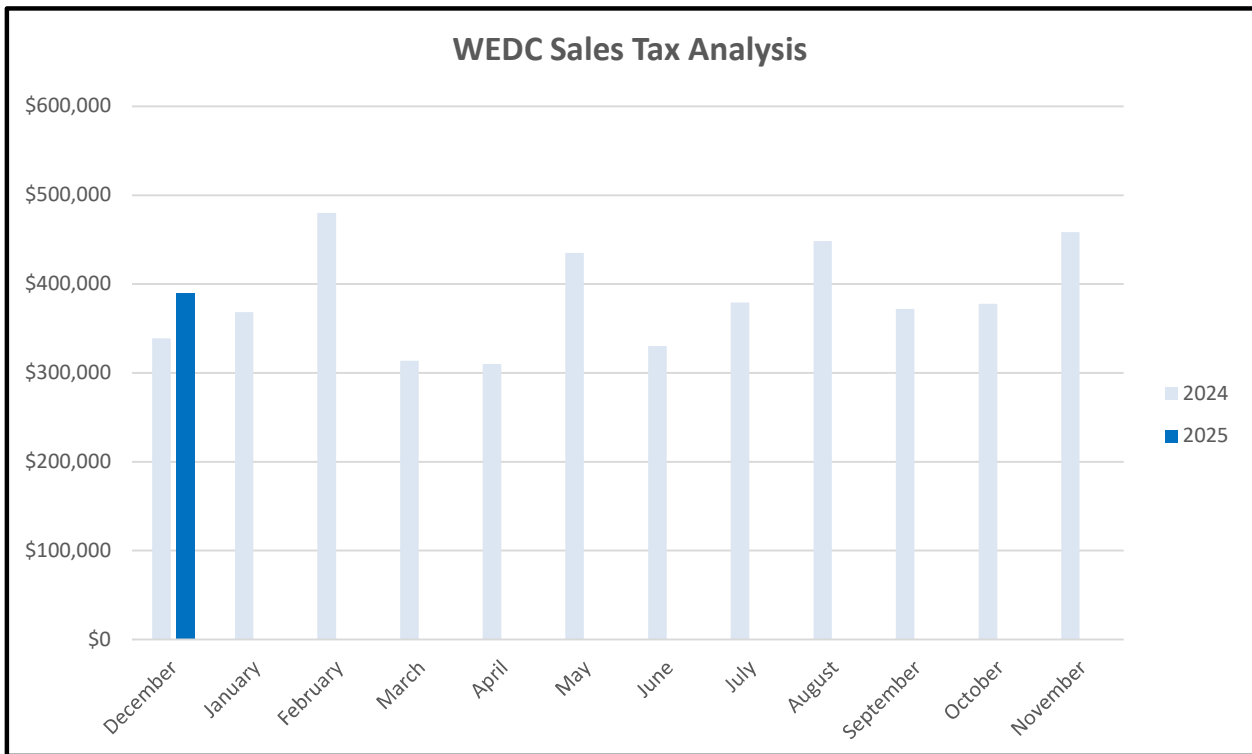
Wylie Economic Development Corporation

SALES TAX REPORT

December 31, 2024

BUDGETED YEAR

MONTH	FY 2022	FY 2023	FY 2024	FY 2025	DIFF 24 vs. 25	% DIFF 24 vs. 25
DECEMBER	\$ 263,577.66	\$ 338,726.54	\$ 374,686.38	\$ 390,604.04	\$ 15,917.66	4.25%
JANUARY	\$ 326,207.92	\$ 368,377.73	\$ 393,994.39	\$ -		0.00%
FEBRUARY	\$ 417,896.79	\$ 480,381.11	\$ 265,491.94	\$ -		0.00%
MARCH	\$ 305,605.50	\$ 313,686.17	\$ 577,757.71	\$ -		0.00%
APRIL	\$ 265,773.80	\$ 310,050.94	\$ 341,335.06	\$ -		0.00%
MAY	\$ 401,180.20	\$ 434,878.33	\$ 448,671.55	\$ -		0.00%
JUNE	\$ 343,371.26	\$ 330,236.89	\$ 377,949.25	\$ -		0.00%
JULY	\$ 331,432.86	\$ 379,162.00	\$ 374,225.20	\$ -		0.00%
AUGUST	\$ 429,696.16	\$ 448,253.70	\$ 463,185.29	\$ -		0.00%
SEPTEMBER	\$ 337,512.61	\$ 371,880.65	\$ 408,571.56	\$ -		0.00%
OCTOBER	\$ 346,236.36	\$ 377,466.67	\$ 402,154.81	\$ -		0.00%
NOVEMBER	\$ 392,790.84	\$ 458,694.91	\$ 446,217.04	\$ -		0.00%
Sub-Total	\$ 4,161,281.96	\$ 4,611,795.64	\$ 4,874,240.18	\$ 390,604.04	\$ 15,917.66	4.25%
Total	\$ 4,161,281.96	\$ 4,611,795.64	\$ 4,874,240.18	\$ 390,604.04	\$ 15,917.66	4.25%



*** 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 FY25.

Wylie Economic Development Corporation

PERFORMANCE AGREEMENT REPORT

December 31, 2024

PERFORMANCE AGREEMENTS	TOTAL INCENTIVE							REMAINING AFTER CURRENT FY	PREVIOUS FY PAYMENTS	TOTAL INCENTIVE	
		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029					
AMERICAN ENTITLEMENTS II	\$ 35,000.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000.00	\$ 35,000.00		
AXL	\$ 65,000.00	\$ 18,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,500.00	\$ 65,000.00		
GLEN ECHO BREWING	\$ 100,000.00	\$ 30,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 50,000.00	\$ 100,000.00	A	
MLKJ	\$ 80,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 80,000.00	B	
CLF II LI WYLIE (LOVETT)	\$ 1,300,000.00	\$ 650,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 1,300,000.00		
PHOENIX ASCENDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	C	
SANDEN INTERNATIONAL	\$ 500,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 500,000.00		
	\$ 2,080,000.00	\$ 950,500.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 1,069,500.00	\$ 2,080,000.00		
							<i>Deferred Outflow</i>	\$ 810,500.00			

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

B. Performance Agreement (\$80,000) and Forgiveable Land Grant (\$200,000 forgiven over 3 years). \$50,000 CO & \$50,000/year in 2025, 2026, & 2027.

C. Forgiveable Land Grant (\$450,000 forgiven over 4 years). \$112,500 CO & \$112,500/year in 2026, 2027, & 2028.

Wylie Economic Development Corporation

Inventory Subledger (Land)
December 31, 2024

	Property	Purchase Date	Address	Acreege	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.	Regency Pk. (contract)	6/4/10	25 Steel Road	0.6502	28323	n/a	\$ 25,170.77	
	Steel/Hooper	12/29/22	Lot 2R Helmberger Industrial Park	3.6885	160671	n/a	\$ 345,441.57	\$ 370,612.34
544 Gateway (Lot 6 Sold)	Lot 1 (under contract)	Replat 1/23	544 Gateway Addition	1.501	65365	n/a	\$ 802,213.77	
	Lot 2 (under contract)	Replat 1/23	544 Gateway Addition	1.483	64617	n/a	\$ 793,033.69	
	Lot 3 (under contract)	Replat 1/23	544 Gateway Addition	1.244	54204	n/a	\$ 665,236.68	
	Lot 4	Replat 1/23	544 Gateway Addition	1.183	51518	n/a	\$ 632,271.85	
	Lot 5	Replat 1/23	544 Gateway Addition	2.874	125185	n/a	\$ 1,536,374.69	
	Lot 7	Replat 1/23	544 Gateway Addition	0.931	40576	n/a	\$ 497,982.50	\$ 4,927,113.18
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				34.0438		\$ 387,700.00 5,011	\$ 14,063,964.15



Wylie City Council

AGENDA REPORT

Department: Finance

Account Code: _____

Prepared By: Melissa Brown

Subject

Consider, and act upon, the City of Wylie Monthly Revenue and Expenditure Report for December 31, 2024.

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

12/31/2024

ACCOUNT DESCRIPTION	ANNUAL BUDGET 2024-2025	CURRENT MONTH ACTUAL 2024-2025	YTD ACTUAL 2024-2025	YTD ACTUAL AS A PERCENT OF BUDGET	Benchmark 25.00%
GENERAL FUND REVENUE SUMMARY					
TAXES	45,294,073	20,150,622	21,271,673	46.96%	A
FRANCHISE FEES	2,955,800	423,533	424,445	14.36%	B
LICENSES AND PERMITS	1,046,000	32,483	198,208	18.95%	
INTERGOVERNMENTAL REV.	5,115,307	115,629	622,519	12.17%	C
SERVICE FEES	6,459,688	396,832	875,016	13.55%	D
COURT FEES	350,750	24,325	87,589	24.97%	
INTEREST INCOME	1,500,000	56,313	213,102	14.21%	E
MISCELLANEOUS INCOME	260,500	40,774	64,051	24.59%	
OTHER FINANCING SOURCES	2,740,520	27,780	2,749,456	100.33%	F
REVENUES	65,722,638	21,268,291	26,506,058	40.33%	
USE OF FUND BALANCE	2,432,100	0	0	0.00%	
USE OF CARRY-FORWARD FUNDS	1,980,558	NA	NA	NA	G
TOTAL REVENUES	70,135,296	21,268,291	26,506,058	37.79%	
GENERAL FUND EXPENDITURE SUMMARY					
CITY COUNCIL	83,047	3,144	21,126	25.44%	
CITY MANAGER	1,478,935	107,299	320,426	21.67%	
CITY SECRETARY	492,073	30,898	103,015	20.93%	
CITY ATTORNEY	170,000	48,119	74,477	43.81%	
FINANCE	1,533,755	411,245	597,683	38.97%	H
FACILITIES	1,469,650	109,283	242,032	16.47%	
MUNICIPAL COURT	730,105	57,921	152,926	20.95%	
HUMAN RESOURCES	991,749	66,047	204,607	20.63%	
PURCHASING	371,253	27,343	76,625	20.64%	
INFORMATION TECHNOLOGY	2,504,890	151,998	1,016,500	40.58%	I
POLICE	17,252,636	1,264,221	4,040,704	23.42%	
FIRE	14,311,133	1,110,294	3,708,416	25.91%	
EMERGENCY COMMUNICATIONS	4,522,090	147,947	905,202	20.02%	
ANIMAL CONTROL	1,763,367	244,661	532,202	30.18%	
EMERGENCY MEDICAL SERVICES	3,792,119	284,809	649,019	17.11%	
PLANNING	442,024	30,712	96,761	21.89%	
BUILDING INSPECTION	604,314	41,091	113,328	18.75%	
CODE ENFORCEMENT	454,874	22,452	69,756	15.34%	
STREETS	5,929,687	491,978	1,150,557	19.40%	
PARKS	2,401,336	212,510	496,756	20.69%	
LIBRARY	2,801,426	207,848	659,108	23.53%	
COMBINED SERVICES	6,185,251	634,516	1,246,404	20.15%	
TOTAL EXPENDITURES	70,285,713	5,706,335	16,477,630	23.44%	
REVENUES OVER/(UNDER) EXPENDITURES	-150,417	15,561,956	10,028,429	14.35%	
<p>A. Property Tax Collections for FY24-25 as of December 31, 2024 are 58%, in comparison to FY23-24 for the same time period of 62%. Sales tax is on a 2 month lag and one month has been received.</p> <p>B. Franchise Fees: Most franchise fees are recognized quarterly with electric fees making up the majority.</p> <p>C. Intergovernmental Rev: The majority of intergovernmental revenues come from WISD quarterly reimbursements and Fire Services which are billed semi annually.</p> <p>D. Service Fees: Trash fees billed in October are applicable towards FY 2023-24 revenue with the remaining fees coming from other seasonal fees. Only two months of Trash fees have been received.</p> <p>E. Interest Rates have gone down slightly.</p> <p>F. Yearly transfer from Utility Fund</p> <p>G. Largest Carry Forward items: \$800,000 for Animal Shelter Remodel, \$615,587 for Ambulance and 2 Chassis, \$126,900 for Annual Emergency Comm Annual Radio Replacement, \$124,630 for Brown Street Railroad Project, \$100,000 Pavement Condition Index</p> <p>H. Yearly audit and county appraisal fees.</p> <p>I. Annual maintenance agreements.</p>					

CITY OF WYLIE

MONTHLY FINANCIAL REPORT

December 31, 2024

ACCOUNT DESCRIPTION	ANNUAL BUDGET 2024-2025	CURRENT MONTH ACTUAL 2024-2025	YTD ACTUAL 2024-2025	YTD ACTUAL AS A PERCENT OF BUDGET	Benchmark 25.00%
UTILITY FUND REVENUES SUMMARY					
SERVICE FEES	30,792,578	2,469,897	5,577,090	18.11%	J
INTEREST INCOME	850,000	103,366	305,903	35.99%	
MISCELLANEOUS INCOME	70,000	1,855	16,275	23.25%	
OTHER FINANCING SOURCES				0.00%	
REVENUES	31,712,578	2,575,118	5,899,268	18.60%	
USE OF FUND BALANCE	0	NA	0	0	
USE OF CARRY-FORWARD FUNDS	341,718	NA	NA	NA	K
TOTAL REVENUES	32,054,296	NA	5,899,268	18.40%	
UTILITY FUND EXPENDITURE SUMMARY					
UTILITY ADMINISTRATION	667,367	70,815	151,495	22.70%	
UTILITIES - WATER	5,461,370	294,422	586,680	10.74%	L
CITY ENGINEER	1,212,719	48,775	152,499	12.57%	
UTILITIES - SEWER	2,541,285	103,093	316,872	12.47%	
UTILITY BILLING	1,925,816	178,183	394,363	20.48%	
COMBINED SERVICES	21,072,116	14,982	6,519,019	30.94%	M
TOTAL EXPENDITURES	32,880,673	710,270	8,120,927	24.70%	
REVENUES OVER/(UNDER) EXPENDITURES	-826,378	1,864,847	-2,221,661	-6.29%	
<p>J. Most Utility Fund Revenue billed in October was applicable to FY 2023-24. Only two months have been received.</p> <p>K. Largest Carry Forward items: \$61,545 Dogwood Waterline Replacement Design, \$121,760 4X2 Dump Truck, \$72,820 Lead Copper Rule Revision, \$49,934 SCADA Upgrades</p> <p>L. \$1.5 Million budget for Dogwood Waterline Replacement has not been started and is skewing percentage down.</p> <p>M. Annual transfer to the General Fund.</p>					



Wylie City Council

AGENDA REPORT

Department: Finance

Account Code: _____

Prepared By: Melissa Brown

Subject

Consider, and place on file, the City of Wylie Monthly Investment Report for December 31, 2024.

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

2024-2025 Investment Report December 31, 2024

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	\$17,320,064.34	MMA	4.5610%	Texpool	12/31/2006	NA
2	\$17,920,367.06	MMA	4.5642%	TexStar	3/15/2011	NA
	\$35,240,431.40					

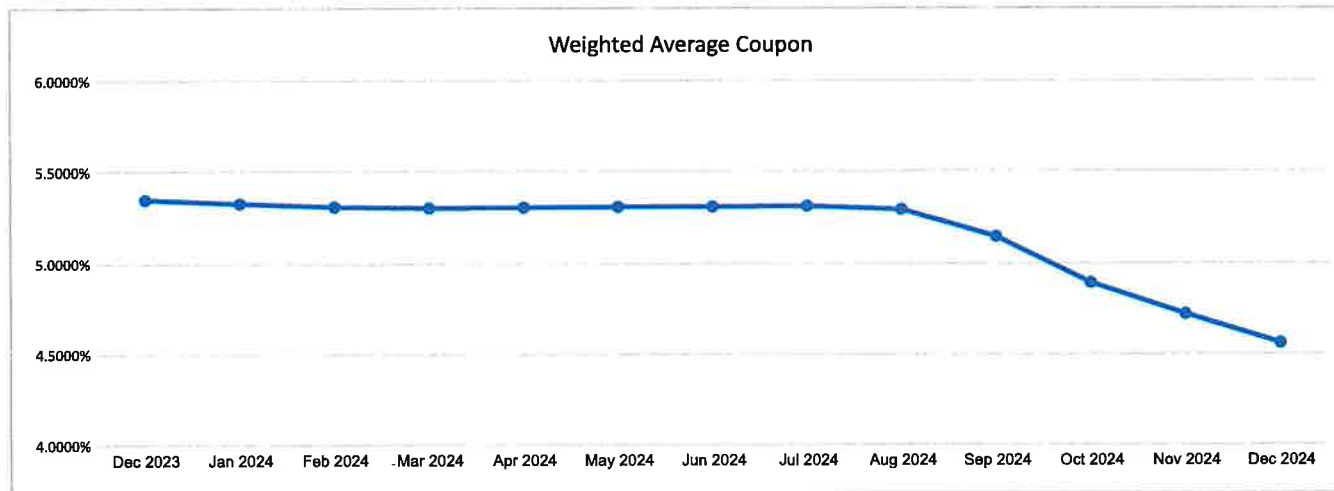
Total

Weighted Average Coupon:
Weighted Average Maturity (Days):

4.5626%
1.00

Money Markets:
Certificates of Deposits:

\$35,240,431.40
\$0.00
\$35,240,431.40




 Finance Director/Investment Officer



Wylie City Council

AGENDA REPORT

Department: Police

Account Code: _____

Prepared By: Tommy Walters

Subject

Review, and place on file, the Wylie Police Department 2024 Racial Profiling Analysis.

Recommendation

Motion to approve the Item as presented.

Discussion

Texas Senate Bill (SB 1074), Sandra Bland Act, and HB 3051 requires Police Departments to collect traffic-related contact data and report the contact data to their governing body every year, no later than March of the following year. The 2024 Wylie Police Department Annual Racial Profiling Analysis meets all requirements of SB 1074, HB 3051, HB 3389, and the Sandra Bland Act. Exhibit: Report by Justice Research Consultants, LLC.

WYLIE POLICE DEPARTMENT

2024

RACIAL PROFILING ANALYSIS

PREPARED BY:

Eric J. Fritsch, Ph.D.

Chad R. Trulson, Ph.D.

Justice Research Consultants, LLC



Executive Summary

Article 2.132-2.134 of the Texas Code of Criminal Procedure (CCP) requires the annual reporting to the local governing body of data collected on motor vehicle stops in which a ticket, citation, or warning was issued and to arrests made as a result of those stops, in addition to data collection and reporting requirements. Article 2.134 of the CCP directs that “a comparative analysis of the information compiled under 2.133” be conducted, with specific attention to the below areas:

1. evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities;
2. examine the disposition of motor vehicle stops made by officers employed by the agency, categorized according to the race or ethnicity of affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction;
3. evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches; and
4. information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling.

The analysis of material and data from the Wylie Police Department revealed the following:

- **A COMPREHENSIVE REVIEW OF THE WYLIE POLICE DEPARTMENT REGULATIONS, SPECIFICALLY POLICY 614 OUTLINING THE DEPARTMENT’S POLICY CONCERNING UNBIASED POLICING, SHOWS THAT THE WYLIE POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH ARTICLE 2.132 OF THE TEXAS CODE OF CRIMINAL PROCEDURE.**
- **A REVIEW OF THE INFORMATION PRESENTED AND SUPPORTING DOCUMENTATION REVEALS THAT THE WYLIE POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH TEXAS LAW ON TRAINING AND EDUCATION REGARDING RACIAL PROFILING.**
- **A REVIEW OF THE DOCUMENTATION PRODUCED BY THE DEPARTMENT IN BOTH PRINT AND ELECTRONIC FORM REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE RACIAL PROFILING COMPLAINT PROCESS AND PUBLIC EDUCATION ABOUT THE COMPLAINT PROCESS.**
- **ANALYSIS OF THE DATA REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE COLLECTION OF RACIAL PROFILING DATA.**
- **THE WYLIE POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW CONCERNING THE REPORTING OF INFORMATION TO TCOLE.**
- **THE WYLIE POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW REGARDING CCP ARTICLES 2.132-2.134.**

Introduction

This report details an analysis of the Wylie Police Department's policies, training, and statistical information on racial profiling for the year 2024. This report has been prepared to specifically comply with Article 2.132, 2.133, and 2.134 of the Texas Code of Criminal Procedure (CCP) regarding the compilation and analysis of traffic stop data. Specifically, the analysis will address Articles 2.131 – 2.134 of the CCP and make a determination of the level of compliance with those articles by the Wylie Police Department in 2024. The full copies of the applicable laws pertaining to this report are contained in Appendix A.

This report is divided into six sections: (1) Wylie Police Department's policy on racial profiling; (2) Wylie Police Department's training and education on racial profiling; (3) Wylie Police Department's complaint process and public education on racial profiling; (4) analysis of Wylie Police Department's traffic stop data; (5) additional traffic stop data to be reported to TCOLE; and (6) Wylie Police Department's compliance with applicable laws on racial profiling.

For the purposes of this report and analysis, the following definition of racial profiling is used: racial profiling means a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity (Texas CCP Article 3.05).

Wylie Police Department Policy on Racial Profiling

A review of Wylie Police Department Policy 614 "Unbiased Policing" revealed that the department has adopted policies in compliance with Article 2.132 of the Texas CCP (see Appendix B). There are seven specific requirements mandated by Article 2.132 that a law enforcement agency must address. All seven are clearly covered in Policy 614. Wylie Police Department regulations provide clear direction that any form of bias-based policing is prohibited and that officers found engaging in inappropriate profiling may be disciplined up to and including termination. The regulations also provide a very clear statement of the agency's philosophy regarding equal treatment of all persons regardless of race or ethnicity. Appendix C lists the applicable statute and corresponding Wylie Police Department regulation.

A COMPREHENSIVE REVIEW OF WYLIE POLICE DEPARTMENT POLICY 614 SHOWS THAT THE WYLIE POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH ARTICLE 2.132 OF THE TEXAS CODE OF CRIMINAL PROCEDURE.

Wylie Police Department Training and Education on Racial Profiling

Texas Occupation Code § 1701.253 and § 1701.402 require that curriculum be established and training certificates issued on racial profiling for all Texas peace officers. Documentation provided by Wylie Police Department reveals that all officers have received bias-based/racial profiling training. It should also be noted that Wylie Police Department is accredited by Texas Best Practices, and one requirement of that process is that officers are assigned Policy 614 (Unbiased Policing) and are tested on the policy through PowerDMS.

A REVIEW OF THE INFORMATION PRESENTED AND SUPPORTING DOCUMENTATION REVEALS THAT THE WYLIE POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH TEXAS LAW ON TRAINING AND EDUCATION REGARDING RACIAL PROFILING.

Wylie Police Department Complaint Process and Public Education on Racial Profiling

Article 2.132 §(b)3-4 of the Texas Code of Criminal Procedure requires that law enforcement agencies implement a complaint process on racial profiling and that the agency provide public education on the complaint process. Wylie Police Department Policy 614 Section V and VI cover this requirement. The department also has information on how to file a complaint on their website (https://www.wylietexas.gov/about_us/divisions_and_units/professional_standards.php).

A REVIEW OF THE DOCUMENTATION PRODUCED BY THE DEPARTMENT IN BOTH PRINT AND ELECTRONIC FORM REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE RACIAL PROFILING COMPLAINT PROCESS AND PUBLIC EDUCATION ABOUT THE COMPLAINT PROCESS.

Wylie Police Department Statistical Data on Racial Profiling

Article 2.132(b) 6 and Article 2.133 requires that law enforcement agencies collect statistical information on motor vehicle stops in which a ticket, citation, or warning was issued and to arrests made as a result of those stops, in addition to other information noted previously. Wylie Police Department submitted statistical information on all motor vehicle stops in 2024 and accompanying information on the race/ethnicity of the person stopped. Accompanying this data was the relevant information required to be collected and reported by law.

ANALYSIS OF THE DATA REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE COLLECTION OF RACIAL PROFILING DATA.

Analysis of the Data

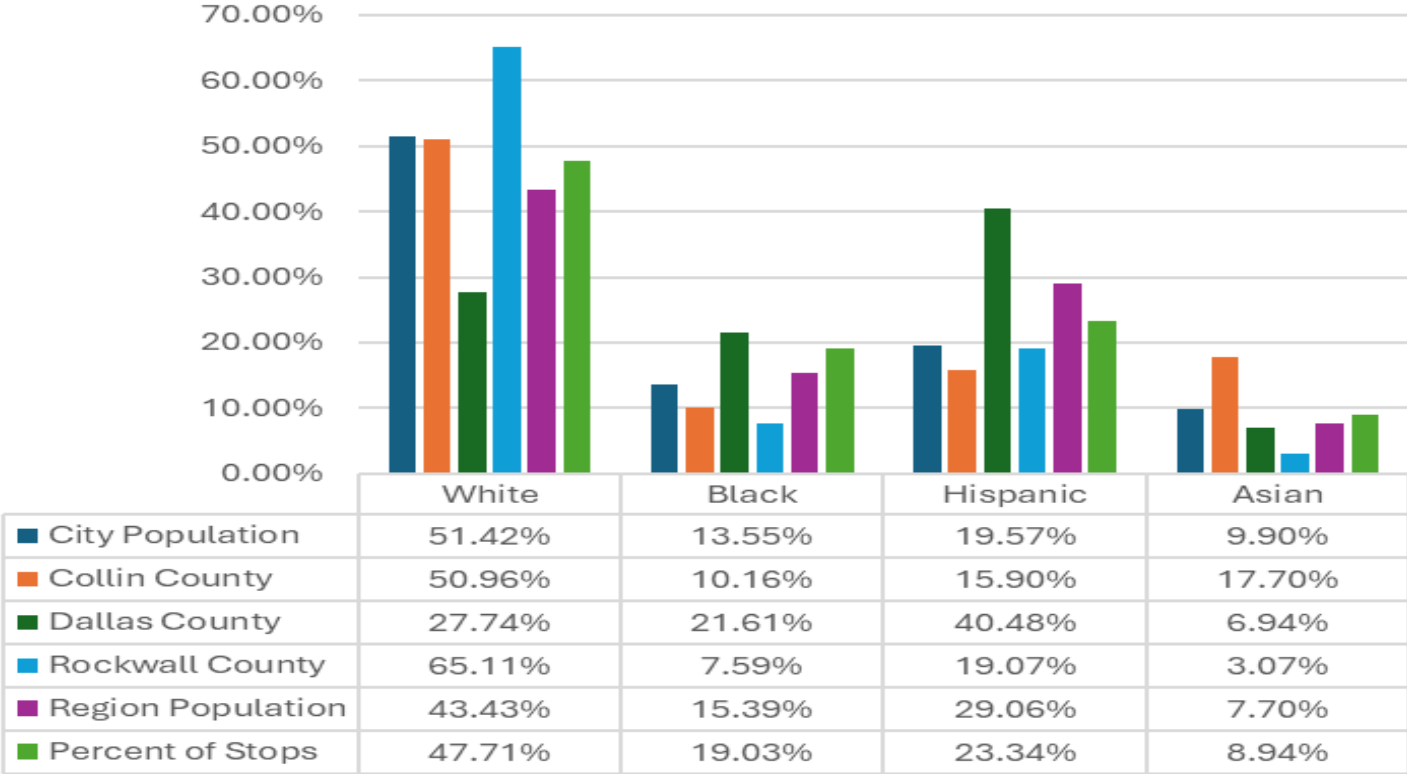
Comparative Analysis #1:

Evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities. Texas Code of Criminal Procedure Article 2.134(c)(1)(A)

The first chart depicts the percentages of people stopped by race/ethnicity among the total 9,500 motor vehicle stops in which a ticket, citation, or warning was issued, including arrests made, in 2024.¹

¹ There were 94 motor vehicle stops of drivers considered Alaska Native/American Indian. These motor vehicle stops were not charted in the first figure of this report due to the small number of stops relative to the population of the City of Wylie and relative to the total number of motor vehicle stops among all drivers (9,500).

Chart 1: Percentage of Motor Vehicle Stops in Comparison to Benchmarks



White motorists constituted 47.71 percent of all motorists stopped, whereas White residents constitute 51.42 percent of the city population, 50.96 percent of the Collin county population, 27.74 percent of the Dallas county population, 65.11 percent of the Rockwall county population, and 43.43 percent of the region population.²

Black motorists constituted 19.03 percent of all motorists stopped, whereas Black residents constitute 13.55 percent of the city population, 10.16 percent of the Collin county population, 21.61 percent of the Dallas county population, 7.59 percent of the Rockwall county population, and 15.39 percent of the region population.

Hispanic motorists constituted 23.34 percent of all motorists stopped, whereas Hispanic residents constitute 19.57 percent of the city population, 15.90 percent of the Collin county population, 40.48 percent of the Dallas county population, 19.07 percent of the Rockwall county population, and 29.06 percent of the region population.

² City and County and Regional populations were derived from 2020 Decennial Census Redistricting Data (DEC) of the U.S. Census Bureau. Region is defined as the 16 county Dallas-Ft. Worth Area including the following counties: Collin, Dallas, Denton, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, Tarrant, and Wise. City and County populations by gender noted later in this report are based on 2019 American Community Survey estimates.

Asian motorists constituted 8.94 percent of all motorists stopped, whereas Asian residents constitute 9.90 percent of the city population, 17.70 percent of the Collin county population, 6.94 percent of the Dallas county population, 3.07 percent of the Rockwall county population, and 7.70 percent of the region population.

The chart shows that White motorists are stopped at rates lower than the percentage of White residents found in the city, Collin county, and Rockwall county population but higher than the percentage of White residents in the Dallas county and regional population. Black motorists are stopped at rates higher than the percentage of Black residents found in the city, Collin county, Rockwall county, and regional population, but lower than the percentage of Black residents in the Dallas county population. Hispanic motorists are stopped at rates higher than the percentage of Hispanic residents found in the city, Collin county and Rockwall county population, but lower than the percentage of Hispanic residents in the Dallas county and regional populations. Asian motorists are stopped at rates lower than the percentage of Asian residents found in the city and Collin county population, but higher than the percentage of Asian residents in the Dallas county, Rockwall county, and regional population.

Methodological Issues

Upon examination of the data, it is important to note that differences in overall stop rates of a particular racial or ethnic group, compared to that racial or ethnic group's proportion of the population, cannot be used to make determinations that officers have or have not racially profiled any given individual motorist. Claims asserting racial profiling of an individual motorist from the aggregate data utilized in this report are erroneous.

For example, concluding that a particular driver of a specific race/ethnicity was racially profiled simply because members of that particular racial/ethnic group as a whole were stopped at a higher rate than their proportion of the population—are as erroneous as claims that a particular driver of a specific race/ethnicity could NOT have been racially profiled simply because the percentage of stops among members of a particular racial/ethnic group as a whole were stopped at a lower frequency than that group's proportion of the particular population base (e.g., city or county population). In short, aggregate data as required by law and presented in this report cannot be used to prove or disprove that a member of a particular racial/ethnic group was racially profiled. Next, we discuss the reasons why using aggregate data—as currently required by the state racial profiling law—are inappropriate to use in making claims that any individual motorist was racially profiled.

Issue #1: Using Group-Level Data to Explain Individual Officer Decisions

The law dictates that police agencies compile aggregate-level data regarding the *rates* at which agencies *collectively* stop motorists in terms of their race/ethnicity. These aggregated data are to be subsequently analyzed in order to determine whether or not *individual* officers are "racially profiling" motorists. This methodological error, commonly referred to as the "ecological fallacy," defines the dangers involved in making assertions about individual officer decisions based on the examination of aggregate stop data. **In short, one cannot prove that an individual officer has racially profiled any individual motorist based on the rate at which a department stops any given group of motorists.** In sum, aggregate level data cannot be used to assess individual officer decisions, but the state racial profiling law requires this assessment.

Issue #2: Problems Associated with Population Base-Rates

There has been considerable debate as to what the most appropriate population “base-rate” is in determining whether or not racial/ethnic disparities exist. The base-rate serves as the benchmark for comparison purposes. The outcome of analyses designed to determine whether or not disparities exist is dependent on which base-rate is used. While this report utilized the most recent 2020 Census as a population base-rate, this population measure can become quickly outdated, may be inaccurate, and may not keep pace with changes experienced in city and county and regional population measures. Utilizing a different base rate can make differences regarding whether disproportionality exists or not. Even then, as noted above, disproportionality in the rate of stops among different racial/ethnic groups does not automatically equate to a finding of racial profiling.

In addition, the validity of the benchmark base-rate becomes even more problematic if analyses fail to distinguish between residents and non-residents who are stopped. This is because the existence of significant proportions of non-resident stops will lead to invalid conclusions if racial/ethnic comparisons are made exclusively to resident population figures. **In sum, a valid measure of the driving population does not exist. As a proxy, census data is used which is problematic as an indicator of the driving population.** In addition, stopped motorists who are not residents of the city, county, or region where the motor vehicle stop occurred are not included in the benchmark base-rate.

Issue #3: Officers Do Not Know the Race/Ethnicity of the Motorist Prior to the Stop

As illustrated in Table 3 near the end of this report, of the 9,500 motor vehicle stops in 2024, the officer knew the race/ethnicity of the motorist prior to the stop in 4.9% of the stops (465/9,500). This percentage is consistent across law enforcement agencies throughout Texas. An analysis of all annual racial profiling reports submitted to the Texas Commission on Law Enforcement, as required by the Texas racial profiling law, found that in 2.9% of the traffic stops in Texas, the officer knew the race/ethnicity of the motorist prior to the stop.³ The analysis included 1,186 Texas law enforcement agencies and more than 3.25 million traffic stops.

As noted, the legal definition of racial profiling in the Texas Code of Criminal Procedure Article 3.05 is “a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.”

Almost always, Wylie PD officers do not know the race/ethnicity of the motorist prior to the stop. This factor further invalidates any conclusions drawn from the stop data presented in Chart 1. If an officer does not know the race/ethnicity of the motorist prior to the stop, then the officer cannot, by legal definition, be racial profiling. Racial profiling is a law-enforcement action based on the race/ethnicity of an individual. If the officer does not know the person's race/ethnicity before the action (in this case, stopping a vehicle), then racial profiling cannot occur.

³ Winkler, Jordan M. (2016). *Racial Disparity in Traffic Stops: An Analysis of Racial Profiling Data in Texas*. Master's Thesis. University of North Texas.

Based on this factor, post-stop outcomes are more relevant for a racial profiling assessment, as presented later in this report, in comparison to initial motor vehicle stop data disaggregated by race/ethnicity. Once the officer has contacted the motorist after the stop, the officer has identified the person's race/ethnicity and all subsequent actions are more relevant to a racial profiling assessment than the initial stop data.

In short, the methodological problems outlined above point to the limited utility of using aggregate level comparisons of the rates at which different racial/ethnic groups are stopped in order to determine whether or not racial profiling exists within a given jurisdiction.

Table 1 reports the summaries for the total number of motor vehicle stops in which a ticket, citation, or warning was issued, and to arrests made as a result of those stops, by the Wylie Police Department in 2024. Table 1 and associated analyses are utilized to satisfy the comparative analyses as required by Texas law, and in specific, Article 2.134 of the CCP.

Comparative Analysis #2:

Examine the disposition of motor vehicle stops made by officers employed by the agency, categorized according to the race or ethnicity of affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction. Texas Code of Criminal Procedure Article 2.134(c)(1)(B)

As shown in Table 1, there were a total of 9,500 motor vehicle stops in 2024 in which a ticket, citation, or warning was issued. The table also shows arrests made as a result of those stops. Roughly 69 percent of stops resulted in a verbal warning (6,508/9,500), roughly 9 percent resulted in a written warning, and roughly 19 percent resulted in a citation. These actions accounted for roughly 97 percent of all stop actions and will be discussed in greater detail below.

Specific to **verbal warnings**, White motorists received a verbal warning in roughly 68 percent of stops involving White motorists (3,068/4,532), Black motorists received a verbal warning in roughly 72 percent of stops of Black motorists, Hispanic motorists received a verbal warning in roughly 64 percent of stops of Hispanic motorists, and Asian motorists received a verbal warning in roughly 74 percent of stops of Asian motorists.

Specific to **written warnings**, White motorists received a written warning in roughly 11 percent of stops involving White motorists (486/4,532), Black motorists received a written warning in roughly 8 percent of stops of Black motorists, Hispanic motorists received a written warning in roughly 7 percent of stops of Hispanic motorists, and Asian motorists received a written warning in roughly 9 percent of stops of Asian motorists.

Specific to **citations**, White motorists received a citation in roughly 19 percent of stops involving White motorists (854/4,532), Black motorists received a citation in roughly 16 percent of stops of Black motorists, Hispanic motorists received a citation in roughly 25 percent of stops of Hispanic motorists, and Asian motorists received a citation in roughly 17 percent of stops of Asian motorists.

Of the 9,500 total stops in 2024, 294 **arrests** [written warning and arrest (2), citation and arrest (20) and arrest only (272)] were made, and this accounts for 3.1 percent of all stops. White motorists were arrested in 2.7 percent of stops involving White motorists (124/4,532), Black motorists were arrested in 3.8 percent of stops involving Black motorists, Hispanic motorists were arrested in 4.2 percent of stops involving Hispanic motorists, and Asian motorists were arrested in 0.9 percent of stops involving Asian motorists.

As illustrated in Table 1, most arrests were based on an **outstanding warrant** (54.4%; 160/294) or a **violation of the penal code** (34.4%; 101/294).

Finally, as presented in Table 1, **physical force resulting in bodily injury** occurred during one stop in 2024 out of 9,500 motor vehicle stops. During the stop where physical force resulted in bodily injury, an injury occurred to both the officer and the suspect.

Table 1: Traffic Stops and Outcomes by Race/Ethnicity

Stop Table	White	Black	Hispanic /Latino	Asian /Pacific Islander	Alaska Native /American Indian	Total
Number of Stops	4,532	1,808	2,217	849	94	9,500
Gender						
Female	1,760	672	621	259	24	3,336
Male	2,772	1,136	1,596	590	70	6,164
Reason for Stop						
Violation of Law	166	65	74	20	1	326
Preexisting Knowledge	39	37	40	2	1	119
Moving Traffic Violation	2,848	1,038	1,290	616	47	5,839
Vehicle Traffic Violation	1,479	668	813	211	45	3,216
Result of Stop						
Verbal Warning	3,068	1,304	1,419	627	90	6,508
Written Warning	486	148	146	73	1	854
Citation	854	288	559	141	2	1,844
Written Warning and Arrest	1	1	0	0	0	2
Citation and Arrest	7	3	8	2	0	20
Arrest	116	64	85	6	1	272
Arrest Based On						
Violation of Penal Code	52	11	32	5	1	101
Violation of Traffic Law	18	4	11	0	0	33
Violation of City Ordinance	0	0	0	0	0	0
Outstanding Warrant	54	53	50	3	0	160
Physical Force Resulting in Bodily Injury Used?						
No	4,531	1,808	2,217	849	94	9,499
Yes	1	0	0	0	0	1

Comparative Analysis #3:

Evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches. Texas Code of Criminal Procedure Article 2.134(c)(1)(C)

In 2024, a total of 339 **searches** of motorists were conducted, or 3.6 percent of all stops resulted in a search (339/9,500). Among searches within each racial/ethnic group, White motorists were searched in 3.2 percent of all stops of White motorists (147/4,532), Black motorists were searched in 5.1 percent of all stops of Black motorists, Hispanic motorists were searched in 4.0 percent of all stops of Hispanic motorists, and Asian motorists were searched in 1.3 percent of all stops of Asian motorists.

As illustrated in Table 2, the most common reason for a search was probable cause (49.3%; 167/339). Among **probable cause searches** within each racial/ethnic group, White motorists were searched based on probable cause in roughly 46 percent of all searches of White motorists (68/147), Black motorists were searched based on probable cause in roughly 60 percent of all searches of Black motorists, Hispanic motorists were searched based on probable cause in roughly 42 percent of all searches of Hispanic motorists, and Asian motorists were searched based on probable cause in roughly 64 percent of all searches of Asian motorists (7 probable cause searches out of a total 11 searches of Asian motorists).

Regarding searches, it should be noted that 54 searches (see Table 2) were based on consent, which are regarded as discretionary as opposed to non-discretionary searches. Relative to the total number of stops (9,500), discretionary consent searches occurred in 0.6 percent of stops.

Among **consent searches** within each racial/ethnic group, White motorists were searched based on consent in roughly 18 percent of all searches of White motorists (26/147), Black motorists were searched based on consent in roughly 12 percent of all searches of Black motorists, Hispanic motorists were searched based on consent in roughly 17 percent of all searches of Hispanic motorists, and Asian motorists were searched based on consent in roughly 18 percent of all searches of Asian motorists (2 consent searches out of a total 11 searches of Asian motorists).

Of the searches that occurred in 2024, and as shown in Table 2, contraband was discovered in 204 or roughly 60 percent of all searches (204/339 total searches). Among the searches in which contraband was discovered, roughly 78 percent of the time the contraband discovered was drugs (160/204). Finally, as illustrated in Table 2, when contraband was discovered, motorists were arrested roughly 42 percent of the time (86/204).

Table 2: Searches and Outcomes by Race/Ethnicity

Search Table	White	Black	Hispanic /Latino	Asian /Pacific Islander	Alaska Native /American Indian	Total
Search Conducted						
Yes	147	92	88	11	1	339
No	4,385	1,716	2,129	838	93	9,161
Reason for Search						
Consent	26	11	15	2	0	54
Contraband in Plain View	13	6	8	1	1	29
Probable Cause	68	55	37	7	0	167
Inventory	14	5	13	1	0	33
Incident to Arrest	26	15	15	0	0	56
Was Contraband Discovered						
Yes	91	54	48	10	1	204
No	56	38	40	1	0	135
Description of Contraband						
Drugs	66	50	34	9	1	160
Weapons	2	2	0	0	0	4
Currency	1	0	0	0	0	1
Alcohol	10	0	8	0	0	18
Stolen Property	0	0	0	0	0	0
Other	12	2	6	1	0	21
Did Discovery of Contraband Result in Arrest?						
Yes	43	23	17	3	0	86
No	48	31	31	7	1	118

Comparative Analysis #4:

Information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling. Texas Code of Criminal Procedure Article 2.134(c)(2)

In 2024, internal records indicate that the Wylie Police Department received two complaints alleging that a peace officer employed by the agency engaged in racial profiling. Upon

investigation, one complaint was unfounded, and in the second complaint, the officer was exonerated. Thus, the complaints did not result in disciplinary action against the officers.

Additional Analysis:

Statistical analysis of motor vehicle stops relative to the gender population of the agency's reporting area. This analysis is presented in the report based on a December 2020 email sent from TCOLE to law enforcement executives in Texas.

In 2024, 9,500 motor vehicle stops were made by the Wylie Police Department. Of these stops, 3,336 or roughly 35 percent were female drivers (3,336/9,500), and roughly 65 percent were male drivers (see Table 1).

According to 2019 American Community Survey (ACS) city and county population estimates of the U.S. Census Bureau, the City of Wylie was composed of 51.8 percent females and 48.2 percent males. County population 2019 ACS estimates indicate that females accounted for 50.7 percent of the Collin County population, 50.7 percent of the Dallas County population, and 50.6 percent of the Rockwall County population. Males accounted for 49.3 percent of the Collin County population, 49.3 percent of the Dallas County population, and 49.4 percent of the Rockwall County population.

Overall, in 2024, males were stopped at rates higher than their proportion of the city and county populations.

Additional Information Required to be Reported to TCOLE

Table 3 provides additional information relative to motor vehicle stops in 2024 by the Wylie Police Department. The data are required to be collected by the Wylie Police Department under the Texas Code of Criminal Procedure Article 2.133.

As previously noted, the Wylie Police Department received two complaints alleging that a peace officer employed by the agency engaged in racial profiling in 2024. Upon investigation, one complaint was unfounded, and in the second complaint, the officer was exonerated. Thus, the complaints did not result in disciplinary action against the officers. Furthermore, as previously discussed, of the 9,500 motor vehicle stops in 2024, the officer knew the race/ethnicity of the motorist prior to the stop in 4.9% of the stops (465/9,500).

Table 3: Additional Information

Additional Information	Total
Was Race/Ethnicity Known Prior to Stop	
Yes	465
No	9,035
Approximate Location of Stop	
City Street	7,221
US Highway	207
County Road	1,811
State Highway	85
Private Property/Other	176
Number of Complaints of Racial Profiling	
Resulted in Disciplinary Action	0
Did Not Result in Disciplinary Action	2

Analysis of Racial Profiling Compliance by Wylie Police Department

The foregoing analysis shows that the Wylie Police Department is fully in compliance with all relevant Texas laws concerning racial profiling, including the existence of a formal policy prohibiting racial profiling by its officers, officer training and educational programs, a formalized complaint process, and the collection and reporting of data in compliance with the law.

In addition to providing summary reports and analysis of the data collected by the Wylie Police Department in 2024, this report also included an extensive presentation of some of the limitations involved in the level of data collection currently required by law and the methodological problems associated with analyzing such data for the Wylie Police Department as well as police agencies across Texas.

Appendix A: Racial Profiling Statutes and Laws

Texas Racial Profiling Statutes

Art. 3.05. RACIAL PROFILING.

In this code, "racial profiling" means a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 2, eff. Sept. 1, 2001.

Art. 2.131. RACIAL PROFILING PROHIBITED.

A peace officer may not engage in racial profiling.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.132. LAW ENFORCEMENT POLICY ON RACIAL PROFILING.

(a) In this article:

- (1) "Law enforcement agency" means an agency of the state, or of a county, municipality, or other political subdivision of the state, that employs peace officers who make motor vehicle stops in the routine performance of the officers' official duties.
- (2) "Motor vehicle stop" means an occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.
- (3) "Race or ethnicity" means the following categories:
 - (A) Alaska native or American Indian;
 - (B) Asian or Pacific Islander;
 - (C) black;
 - (D) white; and
 - (E) Hispanic or Latino.

(b) Each law enforcement agency in this state shall adopt a detailed written policy on racial profiling. The policy must:

- (1) clearly define acts constituting racial profiling;
- (2) strictly prohibit peace officers employed by the agency from engaging in racial profiling;

(3) implement a process by which an individual may file a complaint with the agency if the individual believes that a peace officer employed by the agency has engaged in racial profiling with respect to the individual;

(4) provide public education relating to the agency's compliment and complaint process, including providing the telephone number, mailing address, and e-mail address to make a compliment or complaint with respect to each ticket, citation, or warning issued by a peace officer;

(5) require appropriate corrective action to be taken against a peace officer employed by the agency who, after an investigation, is shown to have engaged in racial profiling in violation of the agency's policy adopted under this article;

(6) require collection of information relating to motor vehicle stops in which a ticket, citation, or warning is issued and to arrests made as a result of those stops, including information relating to:

(A) the race or ethnicity of the individual detained;

(B) whether a search was conducted and, if so, whether the individual detained consented to the search;

(C) whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;

(D) whether the peace officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop;

(E) the location of the stop; and

(F) the reason for the stop; and

(7) require the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:

(A) the Texas Commission on Law Enforcement; and

(B) the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

(c) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(d) On adoption of a policy under Subsection (b), a law enforcement agency shall examine the feasibility of installing video camera and transmitter-activated equipment in each agency law enforcement motor vehicle regularly used to make motor vehicle stops and transmitter-activated equipment in each agency law enforcement motorcycle regularly used to make motor vehicle stops. The agency also shall examine the feasibility of equipping each peace officer who regularly detains or stops motor vehicles with a body worn camera, as that term is defined by Section 1701.651, Occupations Code. If a law enforcement agency installs video or audio equipment or equips peace officers with body worn cameras as provided by this subsection, the policy adopted by the agency under Subsection (b) must include standards for reviewing video and audio documentation.

(e) A report required under Subsection (b)(7) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the collection of information as required by a policy under Subsection (b)(6).

(f) On the commencement of an investigation by a law enforcement agency of a complaint described by Subsection (b)(3) in which a video or audio recording of the occurrence on which the complaint is based was made, the agency shall promptly provide a copy of the recording to the peace officer who is the subject of the complaint on written request by the officer.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b)(7), the commission shall begin disciplinary procedures against the chief administrator.

(h) A law enforcement agency shall review the data collected under Subsection (b)(6) to identify any improvements the agency could make in its practices and policies regarding motor vehicle stops.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 25, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.05, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 173 (H.B. 3051), Sec. 1, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.01, eff. September 1, 2017.

Art. 2.133. REPORTS REQUIRED FOR MOTOR VEHICLE STOPS.

(a) In this article, "race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A peace officer who stops a motor vehicle for an alleged violation of a law or ordinance shall report to the law enforcement agency that employs the officer information relating to the stop, including:

- (1) a physical description of any person operating the motor vehicle who is detained as a result of the stop, including:
 - (A) the person's gender; and
 - (B) the person's race or ethnicity, as stated by the person or, if the person does not state the person's race or ethnicity, as determined by the officer to the best of the officer's ability;
- (2) the initial reason for the stop;
- (3) whether the officer conducted a search as a result of the stop and, if so, whether the person detained consented to the search;
- (4) whether any contraband or other evidence was discovered in the course of the search and a description of the contraband or evidence;
- (5) the reason for the search, including whether:
 - (A) any contraband or other evidence was in plain view;
 - (B) any probable cause or reasonable suspicion existed to perform the search; or
 - (C) the search was performed as a result of the towing of the motor vehicle or the arrest of any person in the motor vehicle;
- (6) whether the officer made an arrest as a result of the stop or the search, including a statement of whether the arrest was based on a violation of the Penal Code, a violation of a traffic law or ordinance, or an outstanding warrant and a statement of the offense charged;
- (7) the street address or approximate location of the stop;
- (8) whether the officer issued a verbal or written warning or a ticket or citation as a result of the stop; and

(9) whether the officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop.

(c) The chief administrator of a law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, is responsible for auditing reports under Subsection (b) to ensure that the race or ethnicity of the person operating the motor vehicle is being reported.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 26, eff. September 1, 2009.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.02, eff. September 1, 2017.

Art. 2.134. COMPILATION AND ANALYSIS OF INFORMATION COLLECTED.

(a) In this article:

(1) "Motor vehicle stop" has the meaning assigned by Article 2.132(a).

(2) "Race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A law enforcement agency shall compile and analyze the information contained in each report received by the agency under Article 2.133. Not later than March 1 of each year, each law enforcement agency shall submit a report containing the incident-based data compiled during the previous calendar year to the Texas Commission on Law Enforcement and, if the law enforcement agency is a local law enforcement agency, to the governing body of each county or municipality served by the agency.

(c) A report required under Subsection (b) must be submitted by the chief administrator of the law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, and must include:

(1) a comparative analysis of the information compiled under Article 2.133 to:

(A) evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities;

(B) examine the disposition of motor vehicle stops made by officers employed by the agency,

categorized according to the race or ethnicity of the affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction; and

(C) evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches; and

(2) information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling.

(d) A report required under Subsection (b) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the reporting of information required under Article 2.133(b)(1).

(e) The Texas Commission on Law Enforcement, in accordance with Section 1701.162, Occupations Code, shall develop guidelines for compiling and reporting information as required by this article.

(f) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b), the commission shall begin disciplinary procedures against the chief administrator.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 27, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.06, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.03, eff. September 1, 2017.

Art. 2.136. LIABILITY.

A peace officer is not liable for damages arising from an act relating to the collection or reporting of information as required by Article 2.133 or under a policy adopted under Article 2.132.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.137. PROVISION OF FUNDING OR EQUIPMENT.

(a) The Department of Public Safety shall adopt rules for providing funds or video and audio equipment to law enforcement agencies for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras, including specifying criteria to prioritize funding or equipment provided to law enforcement agencies. The criteria may include consideration of tax effort, financial hardship, available revenue, and budget surpluses. The criteria must give priority to:

- (1) law enforcement agencies that employ peace officers whose primary duty is traffic enforcement;
- (2) smaller jurisdictions; and
- (3) municipal and county law enforcement agencies.

(b) The Department of Public Safety shall collaborate with an institution of higher education to identify law enforcement agencies that need funds or video and audio equipment for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras. The collaboration may include the use of a survey to assist in developing criteria to prioritize funding or equipment provided to law enforcement agencies.

(c) To receive funds or video and audio equipment from the state for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras, the governing body of a county or municipality, in conjunction with the law enforcement agency serving the county or municipality, shall certify to the Department of Public Safety that the law enforcement agency needs funds or video and audio equipment for that purpose.

(d) On receipt of funds or video and audio equipment from the state for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras, the governing body of a county or municipality, in conjunction with the law enforcement agency serving the county or municipality, shall certify to the Department of Public Safety that the law enforcement agency has taken the necessary actions to use and is using video and audio equipment and body worn cameras for those purposes.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.04, eff. September 1, 2017.

Art. 2.138. RULES.

The Department of Public Safety may adopt rules to implement Articles 2.131-2.137.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.1385. CIVIL PENALTY.

(a) If the chief administrator of a local law enforcement agency intentionally fails to submit the incident-based data as required by Article 2.134, the agency is liable to the state for a civil penalty in an amount not to exceed \$5,000 for each violation. The attorney general may sue to collect a civil penalty under this subsection.

(b) From money appropriated to the agency for the administration of the agency, the executive director of a state law enforcement agency that intentionally fails to submit the incident-based data as required by Article 2.134 shall remit to the comptroller the amount of \$1,000 for each violation.



(c) Money collected under this article shall be deposited in the state treasury to the credit of the general revenue fund.

Added by Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 29, eff. September 1, 2009.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.05, eff. September 1, 2017.

Appendix B: Agency Policy

	Wylie Police Department Policies & Procedures			
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<i>Anthony B. Adams</i>				

I. POLICY



It is the policy of this department to police in a proactive manner and to aggressively investigate suspected violations of the law. Officers shall actively enforce state and federal laws in a responsible and professional manner, without regard to race ethnicity or national origin. Officers are strictly prohibited from engaging in biased policing both in enforcement of the law and the delivery of police services, as defined in this policy. This policy shall be applicable to all persons, whether drivers, passengers or pedestrians. Officers shall conduct themselves in a dignified and respectful manner at all times when dealing with the public. Two of the fundamental rights guaranteed by both the United States and Texas Constitutions are equal protection under the law and freedom from unreasonable searches and seizures by government agents. The right of all persons to be treated equally and to be free from unreasonable searches and seizures must be respected. This policy shall not preclude officers from offering assistance, such as upon observing a substance leaking from a vehicle, a flat tire, or someone who appears to be ill, lost or confused. Nor does this policy prohibit stopping someone suspected of a crime based upon observed actions and/or information received about the person.

II. PURPOSE

The purpose of this policy is to reaffirm the Wylie Police Department’s commitment to unbiased policing in all its encounters between officers and members of the public; to reinforce procedures ensuring public confidence and mutual trust through the provision of services in a fair and equitable fashion; and to protect our officers from unwarranted accusations of misconduct when they act within the dictates of department policy and the law.

III. DEFINITIONS

- A. **Biased Policing:** Discrimination while performing law enforcement duties or delivery of police services, based on personal prejudices or partiality of officers toward classes of individuals or persons based on individual demographics.
- B. **Fair and Impartial Treatment:** A belief and practice that all persons shall be treated in the same manner under the same or similar circumstances, despite race or other distinctions. This does not mean that all persons in the same or similar circumstances can or must be treated identically. Reasonable concessions and accommodations may be made, when dealing with individuals with physical or mental disabilities, injury, illness, or similar conditions, or when information about them necessitates different treatment.
- C. **Individual Demographics:** Personal characteristics, to include, but not limited to race, ethnic background, national origin, gender, gender identity, sexual orientation, religion, socioeconomic status, age, disability, cultural group, or political status, **or any other identifiable group.**
- D. **Race or ethnicity:** Is defined by Chapter 2 of the Texas Code of Criminal Procedures as, Alaskan native or American Indian, Asian or Pacific Islander, Black, White, and Hispanic or Latino.
- E. **Police Services:** Actions and activities that may not directly include enforcement of the law but that contribute to the overall well-being and safety of the public. These may include, but are not limited to, such tasks as traffic accidents, medical emergencies, and assistance at fire scenes; lifesaving services; preventive patrol; crime prevention; public information; traffic control; and similar activities.

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F. **Motor vehicle stop:** means an occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.

IV. TRAINING

- A. Officers are responsible to adhere to all Texas Commission on Law Enforcement (TCOLE) training and the Law Enforcement Management Institute of Texas (LEMIT) requirements as mandated by law.
- B. All officers shall complete TCOLE training and education program on racial profiling not later than the second anniversary of the date the officer is licensed under Chapter 1701 of the Texas Occupations Code or the date the officer applies for an intermediate proficiency certificate, whichever date is earlier.
- C. All employees will receive basic and periodic in-service training and, where deemed necessary, remedial training on subjects related to police ethics, cultural diversity, multiculturalism, human relations, police-citizen interaction, standards of conduct, implicit bias, and related topics suitable for preventing incidents of biased policing.

V. COMPLAINT INVESTIGATION

- A. The department shall accept complaints from any person who believes he or she has been stopped or searched based on individual demographics.
- B. No person shall be discouraged, intimidated or coerced from filing a complaint, nor discriminated against because he or she filed such a complaint.
- C. Any person who receives an allegation of biased policing, including the officer who initiated the stop, shall record the person’s name, address and telephone number, and forward the complaint through the appropriate channels or direct the individual(s) on the process to do so. Any employee contacted shall provide to that person instructions on the complaint process and will report any allegation of biased policing to their superior before the end of shift.
- D. Investigation of a complaint shall be conducted in a thorough and timely manner. All complaints will be acknowledged in writing to the initiator who will receive disposition regarding said complaint within a reasonable time period. The investigation shall be documented in writing and any reviewer’s comments or conclusions shall be filed with the Chief. When applicable, findings and or suggestions for disciplinary action, retraining or changes in policy shall be filed with the Chief.
- E. If a biased policing complaint is sustained against an officer, it will result in appropriate corrective and/or disciplinary action, up to and including termination.
- F. If there is a department video or audio recording of the events upon which a complaint of biased policing is based, upon commencement of an investigation by this department into the complaint and written request by the officer made the subject of the complaint, this department shall promptly provide a copy of the recording to that officer.
- G. The Professional Standards office shall maintain data related specifically to complaints of biased policing. Information shall be provided to the Chief or to his or her designee, in a manner most

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suitable for administrative review, problem identification, and development of appropriate corrective actions.


VI. PUBLIC EDUCATION

- A. This department will inform the public of its policy against biased policing and the complaint process. Methods that may be utilized to inform the public are the news media, radio, service or civic presentations, the internet, as well as governing board meetings. Additionally, information will be made available as appropriate in languages other than English.

VII. DATA COLLECTION AND REPORTING

- A. An officer is required to collect information relating to motor vehicle stops regardless of whether the stop results in a verbal warning, a written warning, a citation being issued or an arrest. ~~in which a citation is issued or an arrest is made as a result of those stops.~~ The following information shall be collected: On the citation officers must include:
1. The person's gender; and
 2. The race or ethnicity of the individual detained; as stated by the person or, if the person does not state the person's race or ethnicity, as determined by the officer to the best of the officer's ability;
 3. The initial reason for the stop;
 4. Whether a search was conducted as a result of the stop;
 5. If a search was conducted, whether the person detained consented to the search;
 6. The reason for the search, including any probable cause or reasonable suspicion that existed to perform the search;
 7. Whether contraband or other evidence was found in plain view;
 8. Whether the search was a result of the towing of the motor vehicle or the arrest of any person in the motor vehicle;
 9. If an arrest occurred, was the arrest based on a violation of the Penal Code, traffic law, ordinance, or outstanding warrant;
 10. Whether the person contacted is a resident or non-resident of the City of Wylie;
 11. The street address or approximate location of the stop;
 12. Whether the officer used physical force that resulted in bodily injury (as defined by section 1.07, Penal Code);
 13. Whether the peace officer knew the race or ethnicity of the individual detained before detaining the individual; and,
 14. Whether the peace officer issued a verbal or written warning or a citation as a result of the stop.
- B. The information collected shall be compiled in an annual report covering the period of January 1 through December 31 of each year, and shall be submitted to the governing body of the City of Wylie no later than March 1 of the following year. The report will include:
1. A breakdown of motor vehicle stops by race or ethnicity;





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2. Number of motor vehicle stops citations that resulted in a search broken down by race or ethnicity;
 3. Number of searches that were consensual;
 4. Number of citations or warnings that resulted in custodial arrest for this cited violation or any other violation; and
 5. The number of biased policing complaints to the department.
- C. The annual report shall not include identifying information about any individual stopped or arrested, and shall not include identifying information about any peace officer involved in a stop or arrest.

VIII. USE OF VIDEO AND AUDIO EQUIPMENT

- A. All marked motor vehicles regularly used by this department to make motor vehicle stops shall be equipped with a video camera and transmitter-activated equipment.
- B. Each motor vehicle stop made by an officer of this department that is capable of being recorded by video and audio, or audio as appropriate, shall be recorded.
- C. This department shall retain the video and audio tapes, or digital video and audio recording of each motor vehicle stop for at least ninety (90) days after the date of the stop. If a complaint is filed with this department alleging that one of our officers has engaged in biased policing with respect to a motor vehicle stop, this department shall retain the video and audio tapes or digital video and audio recordings of the stop until final disposition of the complaint.
- D. Supervisors will ensure officers of this department are recording their motor vehicle stops. Two A recordings of each officer will be reviewed at least once every ninety (90) days. These reviews will be documented. This review includes body-worn cameras as well as in-car cameras.
 1. If the equipment used to record audio and video of a motor vehicle stop is malfunctioning or otherwise not operable, officers will drive a vehicle with operable equipment. Police units with malfunctioning or inoperable mobile video camera equipment shall not be utilized, under normal circumstances.
 2. Supervisors shall have the authority to assign units with malfunctioning or inoperable mobile video equipment when situations dictate.

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<i>Anthony B. Adams</i>				

I. POLÍTICA

Es política de este departamento vigilar de manera proactiva e investigar agresivamente las sospechas de violaciones de la ley. Los oficiales deberán hacer cumplir activamente las leyes estatales y federales de manera responsable y profesional, sin importar raza, etnia u origen nacional. Los agentes tienen estrictamente prohibido participar en actividades policiales parciales tanto en la aplicación de la ley como en la prestación de servicios policiales, como se define en esta política. Esta política será aplicable a todas las personas, ya sean conductores, pasajeros o peatones. Los funcionarios deberán comportarse de manera digna y respetuosa en todo momento al tratar con el público. Dos de los derechos fundamentales garantizados por las Constituciones de los Estados Unidos y de Texas son la igualdad de protección ante la ley y la libertad de registros e incautaciones irrazonables por parte de agentes gubernamentales. Debe respetarse el derecho de todas las personas a ser tratadas por igual y a no ser sometidas a registros e incautaciones irrazonables. Esta política no impedirá que los oficiales ofrezcan asistencia, por ejemplo, al observar una sustancia que se escapa de un vehículo, una llanta pinchada o alguien que parece estar enfermo, perdido o confundido. Esta política tampoco prohíbe detener a alguien sospechoso de un delito basándose en acciones observadas y/o información recibida sobre la persona.

II. OBJETIVO



El propósito de esta política es reafirmar el compromiso del Departamento de Policía de Wylie con una actuación policial imparcial en todos sus encuentros entre agentes y miembros del público; reforzar los procedimientos que garanticen la confianza pública y mutua mediante la prestación de servicios de manera justa y equitativa; y proteger a nuestros oficiales de acusaciones injustificadas de mala conducta cuando actúan dentro de los dictados de la política del departamento y la ley.

III. DEFINICIONES

A. **Vigilancia policial sesgada:** Discriminación en el desempeño de funciones policiales o en la prestación de servicios policiales, basada en prejuicios personales o parcialidad de los agentes hacia clases de individuos o personas según su demografía individual.

B. **Trato justo e imparcial:** Creencia y práctica de que todas las personas serán tratadas de la misma manera en circunstancias iguales o similares, independientemente de la raza u otras distinciones. Esto no significa que todas las personas en circunstancias iguales o similares puedan o deban ser tratadas de manera idéntica. Se pueden hacer concesiones y adaptaciones razonables cuando se trata de personas con discapacidades físicas o mentales, lesiones, enfermedades o condiciones similares, o cuando la información sobre ellas requiere un tratamiento diferente.

C. **Demografía individual:** Características personales, que incluyen, entre otras, raza, origen étnico, origen nacional, género, identidad de género, orientación sexual, religión, nivel socioeconómico, edad, discapacidad, grupo cultural, o estatus político, o cualquier otro grupo identificable.

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D. **Raza o etnia:** Está definido por el Capítulo 2 del Código de Procedimientos Penales de Texas como nativo de Alaska o indio americano, asiático o isleño del Pacífico, negro, blanco e hispano o latino.

E. **Servicios policiales:** Acciones y actividades que pueden no incluir directamente la aplicación de la ley pero que contribuyen al bienestar y la seguridad generales del público. Estas pueden incluir, entre otras, tareas tales como accidentes de tráfico, emergencias médicas y asistencia en lugares de incendio; servicios de salvamento; patrulla preventiva; prevención del crimen; información pública; control de tráfico; y actividades similares.

F. **Parada de vehículos de motor:** significa una ocasión en la que un agente del orden público detiene un vehículo motorizado por una presunta violación de una ley u ordenanza.

IV. CAPACITACIÓN

A. Los oficiales son responsables de cumplir con toda la capacitación de la Comisión de Aplicación de la Ley de Texas (TCOLE) y los requisitos del Instituto de Gestión de la Aplicación de la Ley de Texas (LEMIT) según lo exige la ley.

B. Todos los oficiales deberán completar el programa de capacitación y educación de TCOLE sobre perfilamiento racial a más tardar en el segundo aniversario de la fecha en que el oficial obtiene la licencia según el Capítulo 1701 del Código de Ocupaciones de Texas o la fecha en que el oficial solicita un certificado de competencia intermedia, cualquiera que sea la fecha. más temprano.

C. Todos los empleados recibirán capacitación básica y periódica en el servicio y, cuando se considere necesario, capacitación correctiva sobre temas relacionados con la ética policial, la diversidad cultural, el multiculturalismo, las relaciones humanas, la interacción policía-ciudadano, las normas de conducta, los prejuicios implícitos y temas relacionados. temas adecuados para prevenir incidentes de actuación policial sesgada.



V. INVESTIGACIÓN DE QUEJAS

A. El departamento aceptará quejas de cualquier persona que crea que ha sido detenida o registrada basándose en datos demográficos individuales.

B. Ninguna persona será disuadida, intimidada o coaccionada para presentar una queja, ni discriminada por haber presentado dicha queja.

C. Cualquier persona que reciba una acusación de actuación policial parcial, incluido el oficial que inició la parada, deberá registrar el nombre, la dirección y el número de teléfono de la persona, y remitir la denuncia a través de los canales apropiados o dirigir a la(s) persona(s) en el proceso a hacerlo. Cualquier empleado contactado deberá proporcionarle instrucciones sobre el proceso de queja e informará cualquier acusación de actuación policial parcial a su superior antes del final del turno.

D. La investigación de una queja se llevará a cabo de manera exhaustiva y oportuna. Todas las quejas serán acusadas por escrito al iniciador, quien recibirá la disposición con respecto a dicha queja dentro de un período de tiempo razonable. La investigación se documentará por escrito y los comentarios o conclusiones del revisor se presentarán ante el Jefe. Cuando corresponda, las conclusiones o sugerencias para medidas disciplinarias, reentrenamiento o cambios en la política se presentarán ante el Jefe.

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- E. Si se sostiene una queja policial parcial contra un oficial, resultará en medidas correctivas y/o disciplinarias apropiadas, que pueden incluir el despido.
- F. Si hay una grabación de video o audio del departamento de los eventos en los que se basa una queja de actuación policial parcial, al comienzo de una investigación por parte de este departamento sobre la queja y la solicitud por escrito del oficial objeto de la queja, este departamento proporcionará rápidamente una copia de la grabación a dicho funcionario.
- G. La oficina de Estándares Profesionales mantendrá datos relacionados específicamente con quejas de actuación policial parcial. La información se proporcionará al Jefe o a su designado, de la manera más adecuada para revisión administrativa, identificación de problemas y desarrollo de acciones correctivas apropiadas.

VI. EDUCACION PUBLICA

- A. Este departamento informará al público sobre su política contra la actuación policial sesgada y el proceso de quejas. Los métodos que pueden utilizarse para informar al público son los medios de comunicación, la radio, los servicios o presentaciones cívicas, Internet, así como las reuniones de la junta directiva. Además, la información estará disponible según corresponda en otros idiomas además del inglés.

VII. RECOPIACIÓN DE DATOS E INFORMES

- A. Se requiere que un oficial recopile información relacionada con vehículos de motor. Se recopilara independientemente de si el La detención resulta en una advertencia verbal, una advertencia escrita, una citación o un arresto. en el que un se emite una citación o se realiza un arresto como resultado de esas detenciones. Se recopilara la siguiente informacion : En la citación los oficiales deben incluir:
1. El sexo de la persona; y
 2. La raza o etnia del individuo detenido; según lo declarado por la persona o, si la persona no indica su raza o origen étnico, según lo determine el oficial lo mejor que pueda;
 3. El motivo inicial de la parada;
 4. Si se realizó una búsqueda como resultado de la detención;
 5. Si se realizó un registro, si la persona detenida consintió en el registro;
 6. El motivo del registro, incluyendo cualquier causa probable o sospecha razonable que existió para realizar el registro;
 7. Si se encontró contrabando u otra evidencia a plena vista;
 8. Si el registro fue resultado del remolque del vehículo de motor o del arresto de cualquier persona en el vehículo de motor;
 9. Si ocurrió un arresto, ¿el arresto se basó en una violación del Código Penal, ley de tránsito, ordenanza u orden judicial pendiente;
 10. Si la persona contactada es residente o no residente de la ciudad de Wylie;
 11. La dirección de la calle o ubicación aproximada de la parada;

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12. Si el oficial utilizó fuerza física que resultó en lesiones corporales (como se define en artículo 1.07 del Código Penal);

13. Si el oficial del orden conocía la raza o etnia del individuo detenido antes de detenerlo; y,

14. Si el oficial del orden público emitió una advertencia verbal o escrita o una citación como resultado de la parada.



B. La información recopilada se compilará en un informe anual que cubra el período del 1 de enero al 31 de diciembre de cada año y se presentará al órgano rector de la ciudad de Wylie a más tardar el 1 de marzo del año siguiente. El informe incluirá:

1. Un desglose de las detenciones de vehículos motorizados por raza o etnia;
2. Número de paradas de vehículos de motor que resultó en una búsqueda desglosado por raza o etnia;
3. Número de búsquedas que fueron consensuadas;
4. Número de citaciones o advertencias que resultó en arresto bajo custodia por esta violación citada o cualquier otra violación; y
5. El número de quejas policiales sesgadas al departamento.

C. El informe anual no incluirá información de identificación sobre ningún individuo detenido o arrestado, y no incluirá información de identificación sobre ningún oficial del orden público involucrado en una parada o arresto.

VIII. USO DE EQUIPOS DE VIDEO Y AUDIO

- A. Todos los vehículos de motor marcados que este departamento utiliza regularmente para realizar paradas de vehículos de motor deberán estar equipados con una cámara de video y un equipo activado por transmisor.
- B. Se registrará cada parada de un vehículo de motor realizada por un oficial de este departamento que sea capaz de ser grabada por video y audio, o audio según corresponda.
- C. Este departamento conservará las cintas de video y audio, o la grabación de video y audio digital de cada parada de vehículos motorizados durante al menos noventa (90) días después de la fecha de la parada. Si se presenta una queja ante este departamento alegando que uno de nuestros oficiales ha participado en una vigilancia policial parcial con respecto a una parada de vehículo motorizado, este departamento conservará las cintas de video y audio o las grabaciones digitales de video y audio de la parada hasta la disposición final del queja.
- D. Los supervisores se asegurarán de que los oficiales de este departamento registren las paradas de sus vehículos motorizados. Dos a las grabaciones de cada oficial se revisarán al menos una vez cada noventa (90) días. Estas revisiones serán documentadas. La revisión incluye cámaras corporales y cámaras integradas en el automóvil.
 1. Si el equipo utilizado para grabar audio y video de la parada de un vehículo motorizado no funciona correctamente o no funciona, los oficiales conducirán un vehículo con equipo

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operable. En circunstancias normales, no se utilizarán unidades policiales con equipos de cámaras de video móviles que funcionen mal o que no funcionen correctamente.

2. Los supervisores tendrán la autoridad para asignar unidades con equipos de video móviles que funcionen mal o que no funcionen cuando las situaciones lo exijan.

Appendix C: Racial Profiling Laws and Corresponding Agency Policy

Texas CCP Article	WYLIE POLICE DEPARTMENT Policy 614 Unbiased Policing
2.132(b)1	Definitions Section
2.132(b)2	Policy Section
2.132(b)3	Complaint Investigation Section
2.132(b)4	Public Education Section
2.132(b)5	Complaint Investigation Section
2.132(b)6	Data Collection and Reporting Section
2.132(b)7	Data Collection and Reporting Section



Wylie City Council

AGENDA REPORT

Department: Planning
Prepared By: Jasen Haskins

Account Code: _____

Subject

Consider, and act upon, Ordinance No. 2025-07 for an amendment to Planned Development 2001-28 to allow for a telecommunication use on 0.055 acres. Property located at 1401 Country Club Road (ZC 2024-10).

Recommendation

Motion to approve the Item as presented.

Discussion

On January 14, 2025 City Council approved the writing of an ordinance for an amendment to Planned Development 2001-28 to allow for a telecommunication use on 0.055 acres. Property located at 1401 Country Club Road (ZC 2024-10).

Final approval of Zoning Case 2024-10 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 (PD Conditions) 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. 2025-07

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 2024-10, AMENDMENT TO PLANNED DEVELOPMENT 2001-28 TO ALLOW FOR A TELECOMMUNICATION USE ON 0.055 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 zoning classification of Planned Development (PD), 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 PD Conditions 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 effecting 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 28th day of January, 2025.

Matthew Porter, Mayor

ATTEST:

Stephanie Storm, City Secretary

Date of Publication: February 6, 2025, in *The Wylie News*

LESSEE'S PROPOSED 20'X75' PREMISES DESCRIPTION:
 BEING A LESSEE'S PROPOSED 0.1291 ACRES (60,820 SQUARE FEET) OF LAND LOCATED IN THE WILLIAM PATTERSON SURVEY, ABSTRACT NO. 716, COLLIN COUNTY, TEXAS, AND BEING OUT OF AND PART OF LOT 1, BLOCK A, AS SHOWN ON THE FINAL PLAT OF WYLLIE UNITED METHODIST CHURCH AS RECORDED IN PLAT BOOK R, PAGE 213 OF COUNTY CLUB ROAD (F.M. 1378), AND HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 43 DEGREES 34 MINUTES 23 SECONDS WEST, 377.07 FEET TO THE POINT OF BEGINNING AND SOUTH CORNER OF THE HEREIN DESCRIBED TRACT, HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE NORTH 44 DEGREES 05 MINUTES 50 SECONDS WEST, 75.00 FEET TO THE WEST CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE NORTH 43 DEGREES 34 MINUTES 23 SECONDS EAST, 143.02 FEET TO THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE SOUTH 48 DEGREES 05 MINUTES 50 SECONDS EAST, 75.00 FEET TO THE EAST CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE SOUTH 43 DEGREES 34 MINUTES 23 SECONDS WEST, 75.00 FEET TO THE POINT OF BEGINNING, CONTAINING 0.1291 ACRES (5,624.99 SQUARE FEET) OF LAND.

LESSEE'S PROPOSED 20' WIDE ACCESS AND FIRE LANE EASEMENT DESCRIPTION:
 BEING A LESSEE'S PROPOSED 20' WIDE ACCESS AND FIRE LANE EASEMENT CONTAINING 0.3198 ACRES (13,876.24 SQUARE FEET) OF LAND LOCATED IN THE WILLIAM PATTERSON SURVEY, ABSTRACT NO. 716, COLLIN COUNTY, TEXAS, AND BEING OUT OF AND PART OF LOT 1, BLOCK A, AS SHOWN ON THE FINAL PLAT OF WYLLIE UNITED METHODIST CHURCH AS RECORDED IN PLAT BOOK R, PAGE 213 OF COUNTY CLUB ROAD (F.M. 1378), AND HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 43 DEGREES 34 MINUTES 23 SECONDS WEST, 377.07 FEET TO THE POINT OF BEGINNING AND WEST CORNER OF THE HEREIN DESCRIBED TRACT, HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 48 DEGREES 05 MINUTES 50 SECONDS EAST, 75.00 FEET TO A NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE SOUTHERLY ALONG A CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 86 DEGREES 29 MINUTES 05 SECONDS TO A COMPOUND CURVE AND NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 28.00 FEET, AN ARC LENGTH OF 4.33 FEET, AND A LONG CHORD BEARING AND DISTANCE OF SOUTH 44 DEGREES 29 MINUTES 48 SECONDS EAST, 38.41 FEET.

THENCE SOUTHERLY ALONG A CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 90 DEGREES 41 MINUTES 05 SECONDS TO A POINT OF TANGENCY AND SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 21.00 FEET, AN ARC LENGTH OF 20.92 FEET, AND A LONG CHORD BEARING AND DISTANCE OF SOUTH 01 DEGREES 55 MINUTES 50 SECONDS EAST, 45.88 FEET.

THENCE SOUTH 43 DEGREES 34 MINUTES 23 SECONDS WEST, 38.84 FEET TO A POINT OF CURVATURE AND INTERIOR NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE SOUTHERLY ALONG A CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 103 DEGREES 11 MINUTES 05 SECONDS TO A POINT OF TANGENCY AND INTERIOR NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 8.00 FEET, AN ARC LENGTH OF 15.81 FEET, AND A LONG CHORD BEARING AND DISTANCE OF SOUTH 05 DEGREES 30 MINUTES 43 SECONDS WEST, 9.40 FEET.

THENCE SOUTH 48 DEGREES 04 MINUTES 50 SECONDS EAST, 190.78 FEET TO A POINT OF CURVATURE AND INTERIOR NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE EASTERLY ALONG A CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 88 DEGREES 15 MINUTES 44 SECONDS TO A POINT OF TANGENCY AND INTERIOR NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 21.00 FEET, AN ARC LENGTH OF 20.92 FEET, AND A LONG CHORD BEARING AND DISTANCE OF NORTH 19 DEGREES 32 MINUTES 42 SECONDS EAST, 23.57 FEET.

THENCE NORTH 48 DEGREES 34 MINUTES 05 SECONDS EAST, 34.83 FEET TO A POINT OF CURVATURE AND NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE EASTERLY ALONG A CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 58 DEGREES 43 MINUTES 58 SECONDS TO A POINT OF TANGENCY AND SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 45.00 FEET, AN ARC LENGTH OF 14.03 FEET, AND A LONG CHORD BEARING AND DISTANCE OF SOUTH 05 DEGREES 16 MINUTES 35 SECONDS WEST, 38.78 FEET.

THENCE NORTH 46 DEGREES 04 MINUTES 40 SECONDS WEST, 187.44 FEET TO A POINT OF TANGENCY AND SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE NORTHERLY ALONG A CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 94 DEGREES 21 MINUTES 28 SECONDS TO A POINT OF TANGENCY AND SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 45.00 FEET, AN ARC LENGTH OF 15.81 FEET, AND A LONG CHORD BEARING AND DISTANCE OF NORTH 05 DEGREES 30 MINUTES 15 SECONDS WEST, 45.41 FEET.

THENCE NORTH 43 DEGREES 33 MINUTES 29 SECONDS EAST, 26.87 FEET TO A POINT OF CURVATURE AND SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE NORTHEASTERLY ALONG A CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 130 DEGREES 47 MINUTES 36 SECONDS TO A SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 20.00 FEET, AN ARC LENGTH OF 48.80 FEET, AND A LONG CHORD BEARING AND DISTANCE OF NORTH 14 DEGREES 04 MINUTES 41 SECONDS WEST, 37.48 FEET.

THENCE NORTH 48 DEGREES 05 MINUTES 50 SECONDS WEST, 20.00 FEET TO THE POINT OF BEGINNING, CONTAINING 0.3198 ACRES (13,876.24 SQUARE FEET) OF LAND.

LESSEE'S PROPOSED 20' WIDE UTILITY AND FIBER EASEMENT DESCRIPTION:
 BEING A LESSEE'S PROPOSED 20' WIDE UTILITY AND FIBER EASEMENT CONTAINING 0.169 ACRES (7,299.45 SQUARE FEET) OF LAND LOCATED IN THE WILLIAM PATTERSON SURVEY, ABSTRACT NO. 716, COLLIN COUNTY, TEXAS, AND BEING OUT OF AND PART OF LOT 1, BLOCK A, AS SHOWN ON THE FINAL PLAT OF WYLLIE UNITED METHODIST CHURCH AS RECORDED IN PLAT BOOK R, PAGE 213 OF COUNTY CLUB ROAD (F.M. 1378), AND HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 53 DEGREES 34 MINUTES 23 SECONDS WEST, 377.07 FEET TO THE POINT OF BEGINNING AND WEST CORNER OF THE HEREIN DESCRIBED TRACT, HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE NORTH 43 DEGREES 34 MINUTES 23 SECONDS EAST, 228.44 FEET TO A NORTHERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE NORTH 08 DEGREES 59 MINUTES 24 SECONDS EAST, 183.02 FEET TO THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT, LYING IN SAID WESTERLY RIGHT-OF-WAY LINE OF COUNTRY CLUB ROAD (F.M. 1378), AND HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 08 DEGREES 59 MINUTES 24 SECONDS WEST, 183.02 FEET TO A SOUTHERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE SOUTH 43 DEGREES 34 MINUTES 23 SECONDS WEST, 220.14 FEET TO THE SOUTH CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE NORTH 46 DEGREES 05 MINUTES 50 SECONDS WEST, 20.00 FEET TO THE POINT OF BEGINNING, CONTAINING 0.169 ACRES (7,299.45 SQUARE FEET) OF LAND.

LESSEE'S PROPOSED 24' WIDE ACCESS & FIRE LANE EASEMENT DESCRIPTION:
 BEING A LESSEE'S PROPOSED 24' WIDE ACCESS AND FIRE LANE EASEMENT CONTAINING 0.3198 ACRES (13,876.24 SQUARE FEET) OF LAND LOCATED IN THE WILLIAM PATTERSON SURVEY, ABSTRACT NO. 716, COLLIN COUNTY, TEXAS, AND BEING OUT OF AND PART OF LOT 1, BLOCK A, AS SHOWN ON THE FINAL PLAT OF WYLLIE UNITED METHODIST CHURCH AS RECORDED IN PLAT BOOK R, PAGE 213 OF COUNTY CLUB ROAD (F.M. 1378), AND HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 43 DEGREES 34 MINUTES 23 SECONDS WEST, 377.07 FEET TO THE POINT OF BEGINNING AND WEST CORNER OF THE HEREIN DESCRIBED TRACT, HAVING A STATE PLANE COORDINATE VALUE OF X=2,559,924.97 (E.), Y=7,064,350.45 (N).

THENCE SOUTH 48 DEGREES 05 MINUTES 50 SECONDS EAST, 75.00 FEET TO A NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT.

THENCE SOUTHERLY ALONG A CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 86 DEGREES 29 MINUTES 05 SECONDS TO A COMPOUND CURVE AND NORTHEASTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 28.00 FEET, AN ARC LENGTH OF 4.33 FEET, AND A LONG CHORD BEARING AND DISTANCE OF SOUTH 44 DEGREES 29 MINUTES 48 SECONDS EAST, 38.41 FEET.

THENCE SOUTHERLY ALONG A CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 90 DEGREES 41 MINUTES 05 SECONDS TO A POINT OF TANGENCY AND SOUTHWESTERLY CORNER OF THE HEREIN DESCRIBED TRACT, SAID CURVE HAVING A RADIUS OF 21.00 FEET, AN ARC LENGTH OF 20.92 FEET, AND A LONG CHORD BEARING AND DISTANCE OF SOUTH 01 DEGREES 55 MINUTES 50 SECONDS EAST, 45.88 FEET.

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THENCE NORTH 48 DEGREES 05 MINUTES 50 SECONDS WEST, 20.00 FEET TO THE POINT OF BEGINNING, CONTAINING 0.3198 ACRES (13,876.24 SQUARE FEET) OF LAND.

LINE #	DISTANCE	BEARING
L1	75.00'	N48° 05' 50"W
L2	75.00'	N43° 54' 10"E
L3	75.00'	S46° 05' 50"W
L4	75.00'	S43° 54' 10"E
L5	75.00'	N43° 54' 10"E
L6	20.00'	S46° 05' 50"W
L7	38.04'	S43° 39' 29"W
L8	190.78'	S46° 04' 50"E
L9	54.03'	N44° 24' 08"E
L10	24.51'	S00° 29' 14"E
L11	55.00'	S44° 24' 08"W
L12	187.44'	N46° 04' 50"W
L13	26.67'	N43° 39' 29"E
L14	20.00'	N46° 05' 10"W
L15	228.44'	N43° 54' 10"E
L16	145.02'	N88° 59' 24"E
L17	20.00'	S00° 07' 25"E
L18	136.36'	S88° 59' 24"W
L19	220.14'	S43° 54' 10"W
L20	20.00'	N46° 05' 10"W

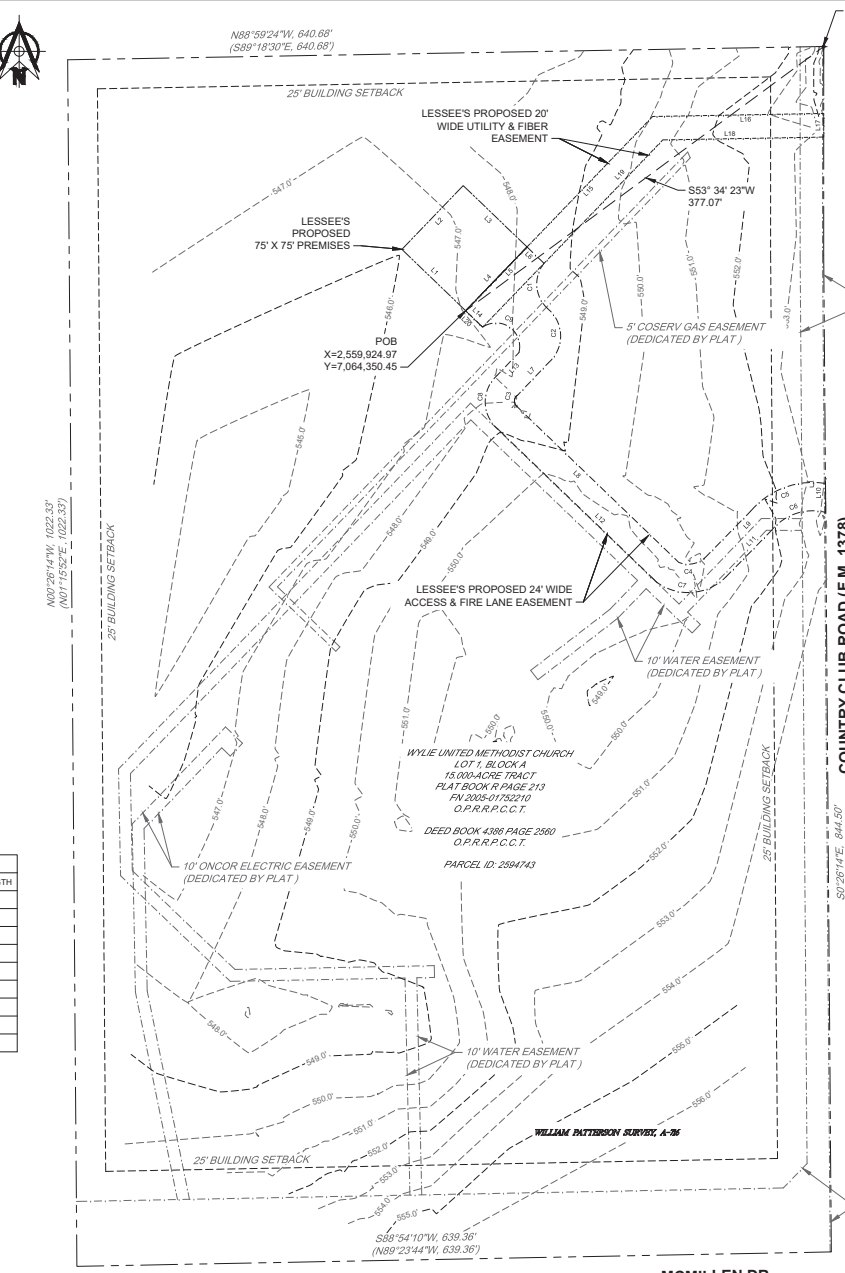
CURVE #	LENGTH	RADIUS	DELTA	CHORD DIRECTION	CHORD LENGTH
C1	42.32'	28.00'	86° 35' 55"	S04° 29' 38"E	38.41'
C2	52.19'	30.00'	99° 41' 09"	S01° 05' 50"E	45.88'
C3	10.81'	6.00'	103° 11' 05"	S05° 30' 43"W	9.40'
C4	25.02'	21.00'	88° 15' 44"	N78° 32' 42"E	23.57'
C5	70.73'	69.00'	58° 43' 56"	N69° 37' 32"E	67.67'
C6	50.92'	45.00'	64° 50' 22"	S71° 41' 29"W	48.25'
C7	64.03'	45.00'	81° 31' 29"	S85° 10' 35"W	58.78'
C8	51.50'	30.00'	98° 21' 26"	N00° 39' 15"W	45.41'
C9	48.90'	20.00'	135° 47' 56"	N54° 49' 41"W	37.56'

ABBREVIATIONS

AMB	AVERAGE MEAN SEA LEVEL
B.W.	BARRIRED WIRE
CL	CHAIN
CL	DRAINAGE EASEMENT
D.E.	EXISTING
FN	FILE NUMBER
IP	IRON PIPE
IP	IRON PIPE
OP.R.P.C.C.T.	OFFICIAL PUBLIC RECORDS OF REAL PROPERTY COLLIN COUNTY, TEXAS
POB	POINT OF BEGINNING
POC	POINT OF COMMENCEMENT
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS
CR	CORNER
STB.E.	STORM SEWER EASEMENT
S.B.E.	SANITARY SEWER EASEMENT
TM	TEMPORARY BENCHMARK
TR	TRIP
U.E.	UTILITY EASEMENT
W.L.E.	WATERLINE EASEMENT

LEGEND

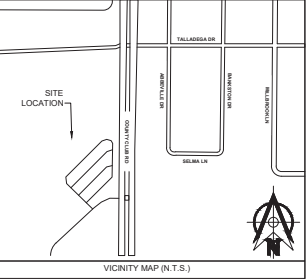
---	LESSEE'S PROPOSED PREMISES	---	EX. EASEMENT
---	EX. SETBACK LINE	---	EX. PROPERTY LINE



POC
 FND I.R. WI RED PLASTIC CAP "KHA"
 X=2,560,228.36
 Y=7,064,574.38

POWER LINE EASEMENT TO TEXAS POWER & LIGHT COMPANY
 1' INSIDE PROPERTY ALONG F.M. 1378
 (VOLUME 320 PAGE 634, O.P.R.P.C.C.T.)

I, HELENE F. LECOANET, DO HEREBY CERTIFY TO WYLLIE UNITED METHODIST CHURCH & CELCO PARTNERSHIP DBA VERIZON WIRELESS, THAT THIS SURVEY WAS MADE BY ME, OR UNDER MY DIRECT SUPERVISION, ON THE GROUND OF THE LESSEE'S PROPOSED 75X75' PREMISES, THE LESSEE'S PROPOSED 10' WIDE UTILITY & FIBER EASEMENT AND THE LESSEE'S PROPOSED 24' WIDE ACCESS AND FIRE LANE EASEMENT HEREIN DESCRIBED, AND THE RESULTS OF SAID SURVEY ARE REPRESENTED HEREON TO THE BEST OF MY PROFESSIONAL KNOWLEDGE AND BELIEF.



SPACE FOR COUNTY USE ONLY

verizon

600 HIDDEN RIDGE
 IRVING, TX 75038
 PHONE: (972) 339-4247
 FAX: (972) 715-1987

PREPARED BY:
 3D DESIGN & ENGINEERING INC.
 DEPARTMENT OF SURVEYING
 21502 Z WINTER VIOLET CT
 CYPRESS, TX 77433
 PHONE: 832-510-9821
 WWW.3DDNE.COM
 INFO@3DDNE.COM
 TEXAS REGISTRATION NO. 10194803

LOCATION INFORMATION:

PURPOSE: THE PURPOSE OF THIS SURVEY IS TO DEFINE THE ADDITION OF A CELL TOWER LEASE LOCATED ON AN EXISTING PROPERTY.

PLAT/PLATTYPE: PLAT TOWER PREMISES ADDITION

VERIZON PROJECT NAME: FRANCISGA DR

GROSS ACREAGE: 15.000 ACRES TRACT

PROPOSED PREMISES: 0.1291 ACRES

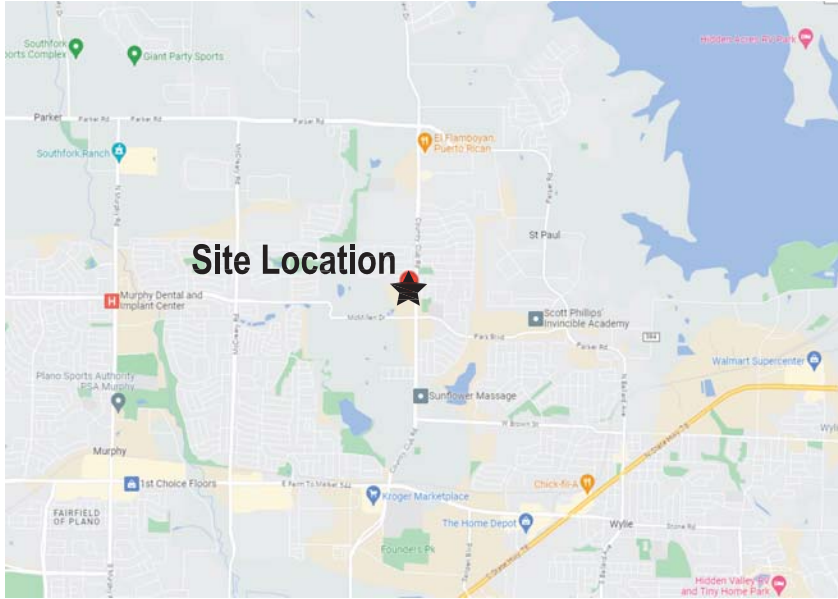
PROPOSED EASEMENT ACREAGE: 0.3549 ACRES (24' WIDE ACCESS & FIRE LANE EASEMENT EASEMENT), 0.5519 ACRES (10' WIDE UTILITY & FIBER EASEMENT)

PROPERTY OWNER: WYLLIE UNITED METHODIST CHURCH
 TOM BURGETT
 972-862624

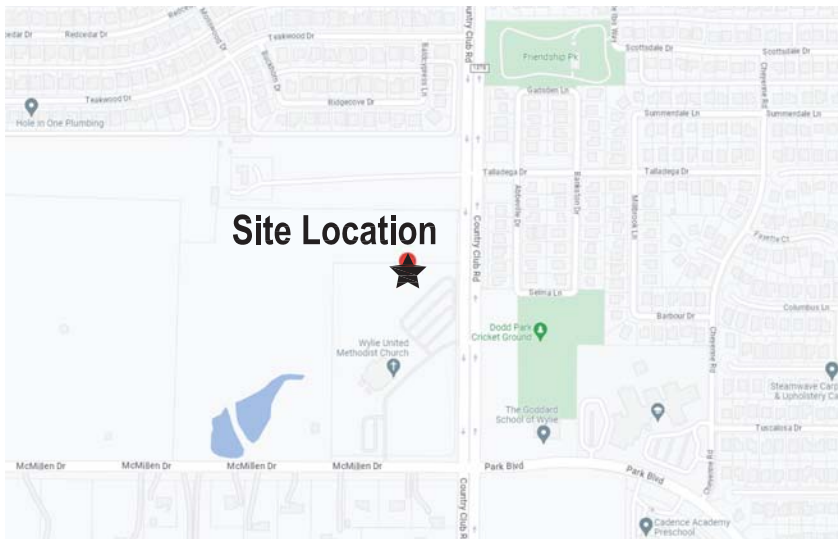
PLAT ADDITION SURVEY
 LOT 1, BLOCK A
 WILLIAM PATTERSON SURVEY, ABSTRACT NO. 716
 COLLIN COUNTY, TEXAS
 APRIL, 2024



VICINITY MAP



ENLARGED MAP



**PROJECT
NEW
TELECOMMUNICATION
CELL SITE**

**SITE NAME
COUNTRY CLUB RD
(VERIZON SITE:
FRANCESCA DR)**

**SITE ADDRESS
1451 COUNTRY CLUB RD
WYLIE, TX. 75098
COLLIN COUNTY
33.033600°, -96.569970°**

LEGAL DESCRIPTION

BEING A LEASE AREA CONTAINING 0.055 ACRES (2,400 SQ.FT.) LOCATED IN THE F DEL PINA SURVEY, ABSTRACT NO. 688, COLLIN COUNTY, TEXAS, AND BEING OUT OF AND PART OF LOT 1, BLOCK A OF THE WYLIE EAST HIGH SCHOOL ADDITION AS RECORDED IN PLAT BOOK 2008, PAGE 138, PLAT RECORDS OF COLLIN COUNTY, TX, SAID 63.5-ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS

AS FOLLOWS WITH ALL CONTROL REFERRED TO THE TEXAS STATE PLANE COORDINATE SYSTEM, NORTH CENTRAL ZONE (4202), NORTH AMERICAN DATUM OF 1983:

**VERIZON EQUIPMENT AREA
NEW 375 SQ.FT. VERIZON EQUIPMENT AREA**

**SCOPE OF WORK:
NEW CELLULAR COMMUNICATIONS SITE
WITH 100' HIGH MONOPOLE TOWER**

- NEW CELL SITE COMPOUND
- NEW 8' HIGH CMU WALL
- NEW ELECTRIC & FIBER SERVICE TO SITE
- NEW COMMUNITY RACK FOR POWER/FIBER DEMARCS

ACTION

APPROVED DENIED

STAFF _____ Date _____ Initials _____

P&Z _____ Date _____ Initials _____

NEIGHBORHOOD # _____

See the Staff Approval Letter or P&Z Result Memo for any conditions associated with the approval of this project.

PROJECT SUMMARY

SITE INFORMATION

JURISDICTION: COLLIN COUNTY
OCCUPANCY: UNMANNED
ZONE: PD 2001-28
CONSTRUCTION TYPE: NEW CELL SITE MONOPOLE TOWER
COORDINATES: 33.033600°, -96.569970°
ELEVATION: 547.3' A.M.S.L.

PROPERTY OWNER

WYLIE UNITED METHODIST CHURCH
1401 COUNTRY CLUB RD
WYLIE, TX 75098-7704
PHONE: 972-442-5835

APPLICANT

VERIZON WIRELESS
6696 TRI COUNTY PARKWAY STE. 100
SCHERTZ, TX. 78154

SURVEYOR

3D DESIGN & ENGINEERING, INC.
DEPARTMENT OF SURVEYING
21502 E. WINTER VIOLET CT
CYPRESS, TX 77433
PHONE: (832) 510-9621
INFO@3DDNE.COM

ENGINEER CONSULTANT

ALLPRO CONSULTING GROUP, INC.
9221 LYNDON B. JOHNSON PWAY, SUITE 204
DALLAS, TEXAS 75243
OFFICE: (972) 231-8893
FAX: (866) 364-8375
CONTACT: CHYU ZHANG, P.E.

APPLICABLE CODES:

ALL WORK SHALL BE PERFORMED AND MATERIALS INSTALL IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THESE CODES:

1. INTERNATIONAL BUILDING CODE (2021 IBC)
2. IBC-222-H OR LATEST EDITION
3. NFPA 780 - LIGHTNING PROTECTION CODE
4. 2020 NATIONAL ELECTRICAL CODE OR LATEST EDITION
5. ANY OTHER NATIONAL OR LOCAL APPLICABLE CODES MOST RECENT EDITIONS
6. TX BUILDING CODE
7. LOCAL BUILDING CODE
8. CITY/COUNTY ORDINANCES
9. INTERNATIONAL FIRE CODE (2021 IFC)

SHEET INDEX

T-1	COVER PAGE
SV-1	SURVEY (BY OTHERS)
Z-1	OVERALL SITE PLAN
Z-2	ENLARGED & COMPOUND/LANDSCAPE PLAN
Z-3	ELEVATION / ANTENNA LAYOUT PLAN
Z-4	SITE DETAILS
Z-5	SITE DETAILS
STD-00_R	CITY NOTES
	CITY OF WYLIE STANDARD CONSTRUCTION DETAILS



TEXAS ONE CALL

CONTRACTOR TO CALL 48 HOURS BEFORE DIGGING!
PHONE: (800) 545-6005
INDEPENDENT LOCATORS TO BE USED ON ALL SITES

THESE DRAWINGS ARE RESIZED FOR 24"x36" SHEET



AC# 24-4113

DRAWN BY: DR

CHECKED BY: CZ

1	09/10/24	SITE LOCATION CHANGE
2	10/15/24	ZONING DRAWING REVISION
3	11/14/24	ZONING DRAWING REVISION
4	11/21/24	ZONING DRAWING REVISION



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Phone: 972-231-8893
Fax: 866-364-8375
www.allproci.com
registration no. 8242

11/21/24

**FOR ZONING -
REVIEW ONLY**

ALLPRO CONSULTING GROUP, INC.
FIRM NO. F-8242

**COUNTRY CLUB RD
(VERIZON SITE:
FRANCESCA DR)**

**OWNER
WYLIE UNITED METHODIST
CHURCH**

**LEGAL DESCRIPTION
WYLIE UNITED METHODIST
CHURCH, BLK A, LOT 1
598,384 SQ. FT.
VOLUME 99-0039601
PAGE 438-2560
PLAT RECORDS OF
COLIN COUNTY, TX**

**ADDRESS
1451 COUNTRY CLUB RD
WYLIE, TX 75098
COLLIN COUNTY**

DATE: 06/05/24

SHEET TITLE
TITLE PAGE

SHEET NUMBER
T-1

FLOODPLAIN NOTE:
 *ACCORDING TO FLOOD INSURANCE RATE MAP (FIRM) MAP NO. 48085C0415J DATED 6/2/2009 PREPARED BY FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FOR COLLIN COUNTY, TEXAS, THIS PROPERTY IS WITHIN ZONE "X" AREA OF MINIMAL FLOOD HAZARD.

TOWER DESIGN PENDING BY OTHERS:

STRUCTURAL ANALYSIS NOTE:
 AN ANALYSIS OF THE TOWER OR STRUCTURE IS PENDING BY OTHERS

MOUNT ANALYSIS NOTE (P.M. REQUIREMENTS):
 IS PENDING BY OTHERS

NO EQUIPMENT TO BE INSTALLED ON THE MOUNT WITHOUT THE APPROVAL OF A STRUCTURAL ENGINEER.

NOTE:
 SITE SLIGHTLY VISIBLE FROM PUBLIC STREET, MASONRY WALL/ GATE PROVIDED FOR SCREENING

NOTE:
 REQUIRED SCREENING IN STRIP AT LEAST 5' WIDE, PLANTS 3' IN HEIGHT WHEN PLANTED, INCLUDE ONE FLOWERING TREE FOR EVERY 20 LINEAR FEET OF AREA.

NOTE: USE OF TWO COMPLEMENTARY PRIMARY FACADE MATERIALS TO HELP ACHIEVE FACADE ARTICULATION, VISUAL VARIETY AND/OR ARCHITECTURAL DETAILING. COPY SAME STYLE ENTIRE BLOCK.

DISCLAIMER:
 EXISTING TREES/MEEDS/BUSH OR ANY TYPE OF VEGETATION TO BE REMOVED FROM COMPOUND AND ACCESS AREA.

DISCLAIMER:
 SITE LAYOUT IS BASED ON SITE WALK BY ALLPRO CONSULTING GROUP, INC., ACG# 23-2299 DATED 07/19/23, & SURVEY BY 3D DESIGN & ENGINEERING, INC. DATED 11/06/24.

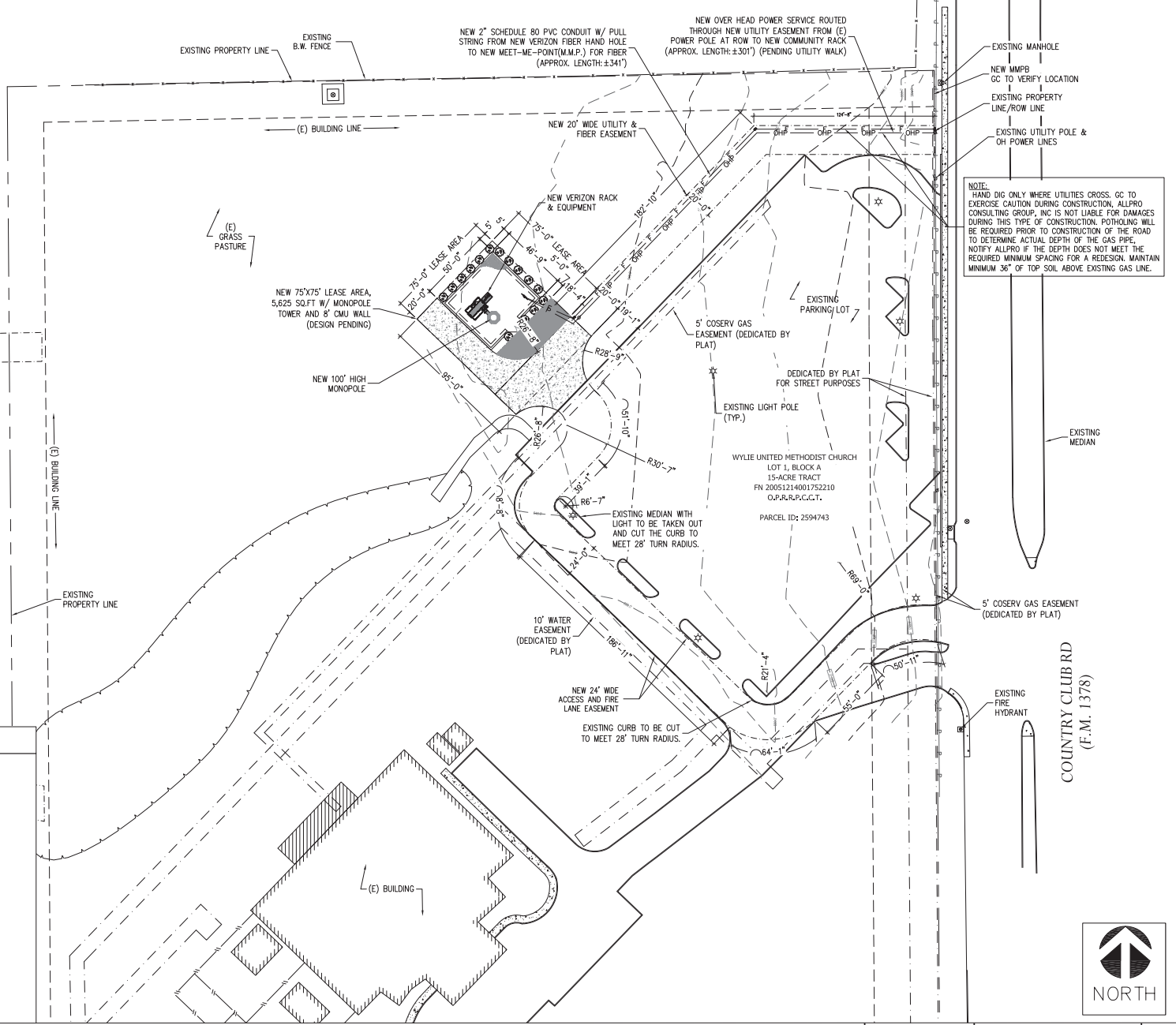
NOTE:
 CUMBERS SHOULD NOT LATCH OR TIE THEIR SUPPORT LANYARD OR GEAR ON TO ANTENNAS, RADIOS, ALL TYPES OF MOUNTS, ETC. UNLESS APPROVED BY THE ORIGINAL DESIGN ENGINEER. THEY SHOULD ONLY TIE TO THEIR SUPPORT LANYARDS OR GEAR TO OR ATTACH TO TOWER STRUCTURAL MEMBERS THAT HAVE VISIBLE BOLTING AND CONNECTION TO THE LARGER STRUCTURE.

NOTE:
 THE LATEST ANTENNA DESIGN IS TO BE REFERENCED PRIOR TO TOWER WORK TO VERIFY THE LATEST EQUIPMENT IS ACCOUNTED FOR.

NOTE:
 HAND POURED CONCRETE SHALL CONTAIN A LEAST 7 STACKS OF CONCRETE

LEGEND

NEW	PROPOSED
(E)	EXISTING
---	CENTER LINE
---	PROPERTY LINE
X	FENCE LINE
---	EASEMENT LINE
OP	OVERHEAD POWER
OHT	OVERHEAD TELCO
OHF	OVERHEAD FIBER
P	UNDERGROUND POWER CONDUIT
T	UNDERGROUND TELCO CONDUIT
F	UNDERGROUND FIBER CONDUIT
HYBRID	HYBRID CABLE
COAX	COAX CABLE
SF	SILT FENCE



NOTE:
 HAND DIG ONLY WHERE UTILITIES CROSS. GO TO EXERCISE CAUTION DURING CONSTRUCTION. ALLPRO CONSULTING GROUP, INC IS NOT LIABLE FOR DAMAGES DURING THIS TYPE OF CONSTRUCTION. POTHOLES WILL BE REQUIRED PRIOR TO CONSTRUCTION OF THE ROAD TO DETERMINE ACTUAL DEPTH OF THE GAS PIPE. NOTIFY ALLPRO IF THE DEPTH DOES NOT MEET THE REQUIRED MINIMUM SPACING FOR A RECESION. MAINTAIN MINIMUM 36" OF TOP SOIL ABOVE EXISTING GAS LINE.



ACG# 24-4113

DRAWN BY: DR

CHECKED BY: CZ

1	09/10/24	SITE LOCATION CHANGE
2	10/15/24	ZONING DRAWING REVISION
3	11/14/24	ZONING DRAWING REVISION
4	11/21/24	ZONING DRAWING REVISION



11/21/24

FOR ZONING - REVIEW ONLY

ALLPRO CONSULTING GROUP, INC.
 FIRM NO. F-8242

COUNTRY CLUB RD (VERIZON SITE: FRANCESCA DR)

OWNER
 WYLIE UNITED METHODIST CHURCH

LEGAL DESCRIPTION
 WYLIE UNITED METHODIST CHURCH, BLK A, LOT 1
 598,384 SQ. FT.
 VOLUME 99-0039601
 PAGE 4386-2560
 PLAT RECORDS OF COLLIN COUNTY, TX

ADDRESS
 1451 COUNTRY CLUB RD
 WYLIE, TX 75098
 COLLIN COUNTY

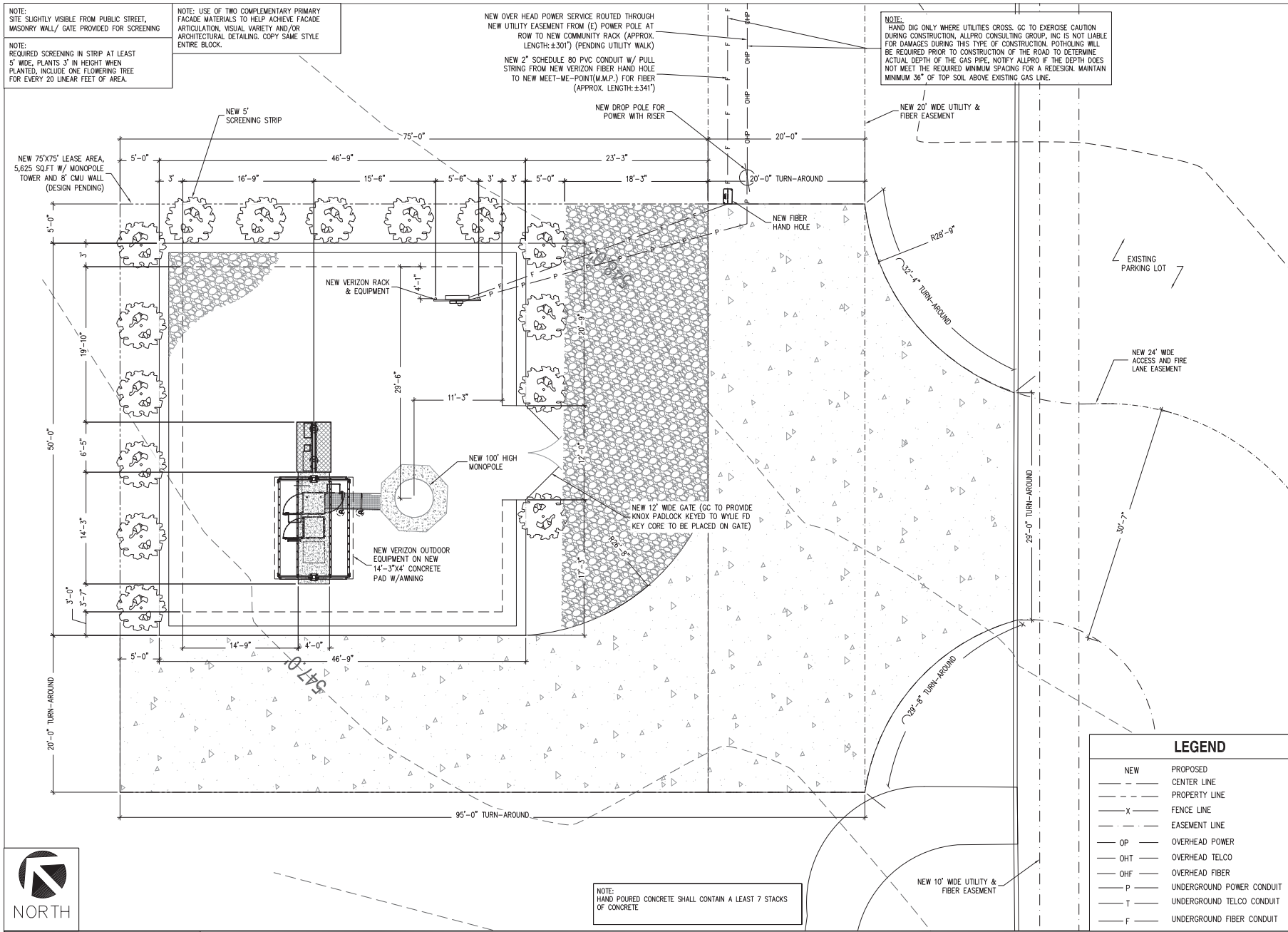
DATE: 06/05/24

SHEET TITLE
 OVERALL SITE PLAN

SHEET NUMBER
Z-1



SCALE: 1/32" = 1'-0"
 1/64" = 1'-0"



AC#	24-4113
DRAWN BY:	DR
CHECKED BY:	CZ
1	09/10/24 SITE LOCATION CHANGE
2	10/15/24 ZONING DRAWING REVISION
3	11/14/24 ZONING DRAWING REVISION
4	11/21/24 ZONING DRAWING REVISION

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11/21/24

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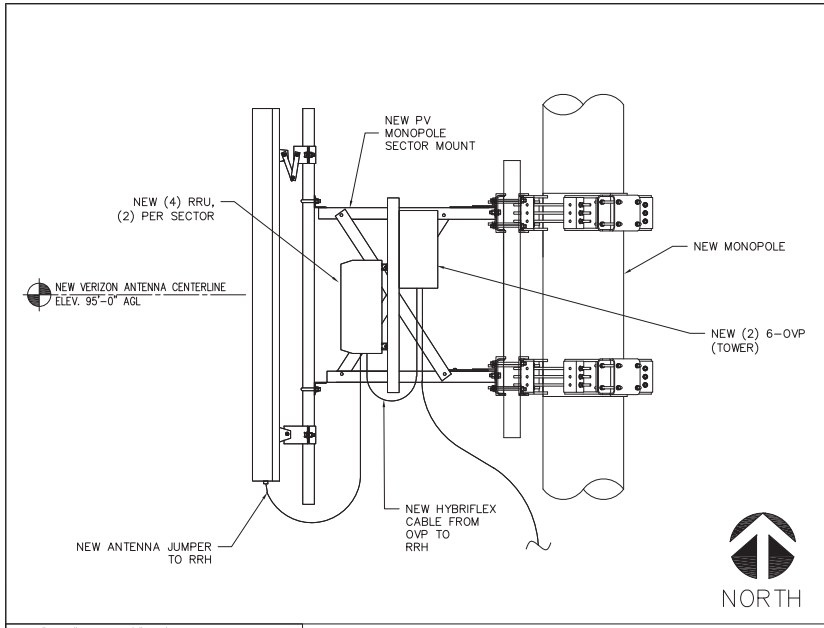
DATE: 06/05/24

SHEET TITLE
ENLARGED SITE PLAN & COMPOUND / LANDSCAPE PLAN

SHEET NUMBER
Z-2

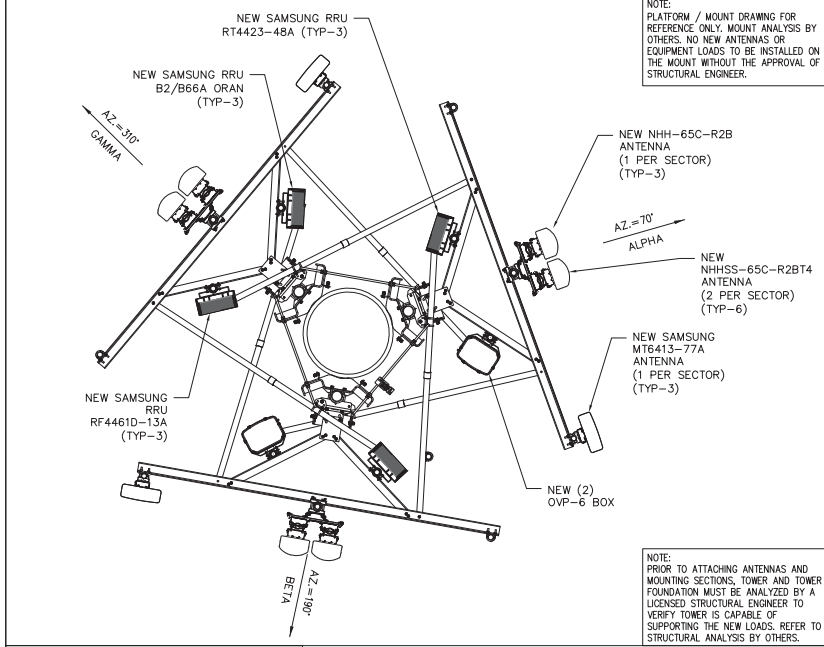
NORTH

FOR 24" X 36" PLOT - 3/16" = 1' 0" 2' 4' 8'
FOR 11" X 17" PLOT - 3/32" = 1' 0" 2' 4' 8'



FOR 24" X 36" PLOT - 1/2" = 1' 0"
FOR 11" X 17" PLOT - 1/4" = 1'

VERIZON ANTENNA LAYOUT



FOR 24" X 36" PLOT - 1/2" = 1' 0"
FOR 11" X 17" PLOT - 1/4" = 1'

SECTION THRU ANTENNA SECTOR

FLOODPLAIN NOTE:
ACCORDING TO FLOOD INSURANCE RATE MAP (FIRM) MAP NO. 4805004151 DATED 6/2/2009 PREPARED BY FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FOR COLLIN COUNTY, TEXAS, THIS PROPERTY IS WITHIN ZONE "X" AREA OF MINIMAL FLOOD HAZARD.

NOTE: SITE LAYOUT IS BASED ON SITE WALK BY ALLPRO CONSULTING GROUP, INC., ACG# 23-2299 DATED 07/19/23, & SURVEY BY 3D DESIGN & ENGINEERING, INC. DATED 08/14/24.

TOWER DESIGN PENDING BY OTHERS:

STRUCTURAL ANALYSIS NOTE:
AN ANALYSIS OF THE TOWER OR STRUCTURE IS PENDING BY OTHERS

MOUNT ANALYSIS NOTE (PMI REQUIREMENTS):
IS PENDING BY OTHERS

NO EQUIPMENT TO BE INSTALLED ON THE MOUNT WITHOUT THE APPROVAL OF A STRUCTURAL ENGINEER.

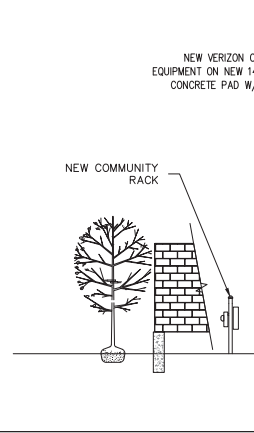
NOTE:
NEW ANTENNA PLACEMENT LOCATION TO BE FIELD VERIFIED BY GENERAL CONTRACTOR PRIOR TO CONSTRUCTION TO AVOID ANY INTERFERENCE OR SHADOWING OF EXISTING ANTENNAS. IF INTERFERENCE OR SHADOWING OF EXISTING ANTENNAS IS DISCOVERED DURING FIELD VERIFICATION, PLEASE CONTACT ALLPRO CONSULTING GROUP INC. FOR DESIGN REVISION PRIOR TO ANY NEW ANTENNA INSTALLATION.

NOTE:
ELEVATION PLAN IS MEANT TO DEPICT TOWER HEIGHT AND IS NOT TO BE USED FOR CONSTRUCTION. FOR CONSTRUCTION SEE TOWER DRAWINGS AND/OR STRUCTURAL ANALYSES PREPARED BY OTHERS

NOTE:
CLIMBERS SHOULD NOT LATCH OR TIE THEIR SUPPORT LANYARD OR GEAR ON TO ANTENNAS, RADIOS, ALL TYPES OF MOUNTS, ETC. UNLESS APPROVED BY THE ORIGINAL DESIGN ENGINEER. THEY SHOULD ONLY TIE TO THEIR SUPPORT LANYARDS OR GEAR TO OR ATTACH TO TOWER STRUCTURAL MEMBERS THAT HAVE VISIBLE BOLTING AND CONNECTION TO THE LARGER STRUCTURE.

NOTE:
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NOTE:
SITE SLIGHTLY VISIBLE FROM PUBLIC STREET, MASONRY WALL/ GATE PROVIDED FOR SCREENING



FOR 24" X 36" PLOT - 3/16" = 1' 0"
FOR 11" X 17" PLOT - 3/32" = 1'

ELEVATION - LOOKING EAST



ACG#	24-4113
DRAWN BY:	DR
CHECKED BY:	CZ
1	09/10/24 SITE LOCATION CHANGE
2	10/15/24 ZONING DRAWING REVISION
3	11/14/24 ZONING DRAWING REVISION
4	11/21/24 ZONING DRAWING REVISION

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11/21/24

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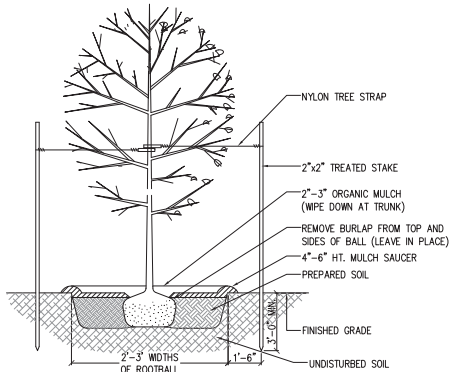
DATE: 06/05/24

SHEET TITLE
ELEVATION & ANTENNA LAYOUT

SHEET NUMBER
Z-3

PLANTING SCHEDULE							
TYPE	BOTANICAL NAME	COMMON NAME	CALIPER	HEIGHT	SPREAD	QUANTITY	REMARKS
10	ILEX OPACA	AMERICAN HOLLY	1 1/2-3/4" MIN.	8' MIN.	-	8	FULL, DENSE. PLANT AS SHOWN
MC	MYRICA CERIFERA	SOUTHERN WAX MYRTLE	-	24"-36"	24"-36"	30	FULL, DENSE. PLANT AS SHOWN

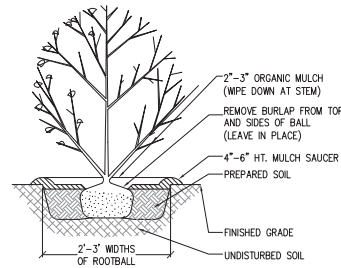
*TREE CONTAINER TO BE MIN. 25 GAL OR EQUIVALENT BALL AND BURLAP.



1 TREE PLANTING DETAIL

GENERAL PLANTING NOTES:

1. ALL PLANT MATERIALS SHALL BE SPECIFIED TO BE EQUAL TO OR BETTER THAN THE STANDARDS FOR NURSERY STOCK, BY THE AMERICAN NURSERY AND LANDSCAPERS ASSOCIATION (ANLA).
2. PLANTING SEASON RESTRICTIONS: ALL BALLED AND BURLAPPED PLANTS SHALL BE INSTALLED BETWEEN OCTOBER 1 AND NOVEMBER 15 UNLESS OTHERWISE AUTHORIZED BY THE LANDSCAPE ARCHITECT. ALL CONTAINER GROWN PLANTS SHALL BE INSTALLED BETWEEN SEPTEMBER 15 AND MAY 15 UNLESS OTHERWISE AUTHORIZED BY THE LANDSCAPE ARCHITECT.
3. FINISHED GRADES ON GRADING PLANS THAT OCCUR IN SHRUB BEDS SPECIFY TOP OF FINISHED MULCH GRADES. LANDSCAPE CONTRACTOR SHALL NOT EXCEED THESE GRADES WHEN BEDS ARE COMPLETE.
4. TOP OF MULCH SHALL FINISH 1" BELOW ADJACENT PAVEMENT.
5. VERIFICATION OF TOTAL QUANTITIES AS SHOWN IN THE "PLANT SCHEDULE" SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR. UPON DISCREPANCIES, THE PLANTING PLAN SYMBOLS SHALL GOVERN.
6. NEW PLANTING SHALL BE LOCATED AS SHOWN ON PLANS. THE CONTRACTOR IS RESPONSIBLE FOR VERIFYING THE LOCATION OF ALL SITE ELEMENTS AND UTILITIES. IF DISCREPANCIES OCCUR, OR IF OBSTRUCTIONS BELOW GROUND OR OVERHEAD ARE ENCOUNTERED, THE CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT. NECESSARY ADJUSTMENTS SHALL BE MADE ONLY UPON APPROVAL OF THE LANDSCAPE ARCHITECT.
7. MAINTENANCE WILL INCLUDE IRRIGATION AND THE REMOVAL OF INVASIVE CLIMBERS FROM PROPOSED VEGETATION UNTIL THE PROPOSED VEGETATION HAS HAD OPPORTUNITY TO BECOME ESTABLISHED.

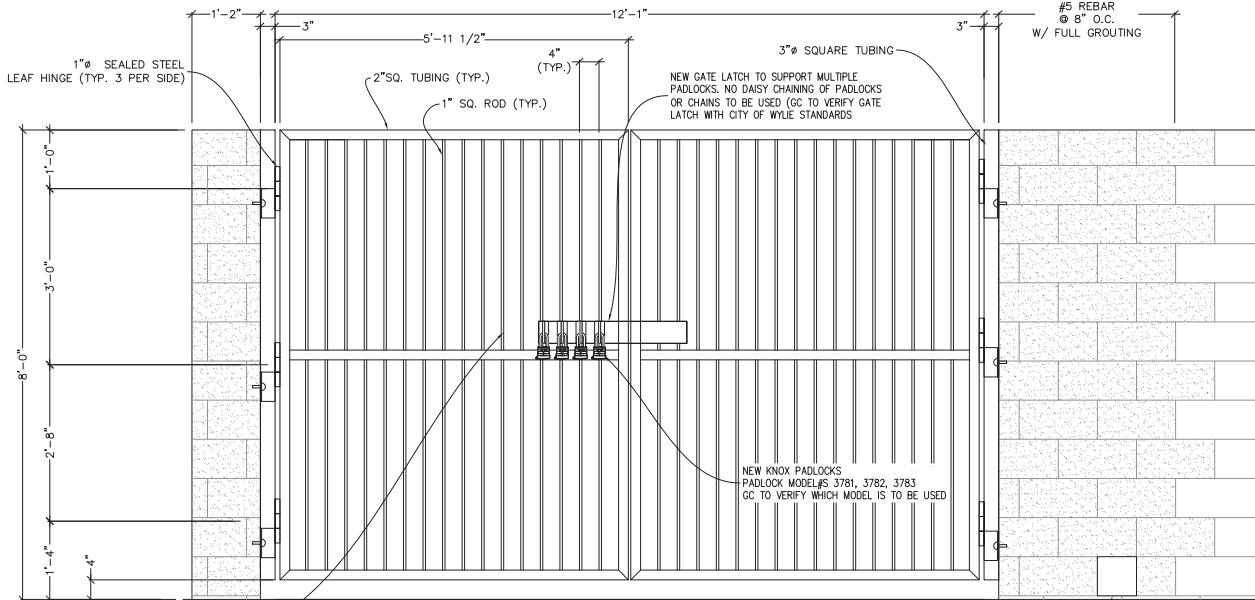


2 SHRUB PLANTING DETAIL

LANDSCAPING

SCALE: 1/4" = 1'-0" (24x36)
(OR) 1/8" = 1'-0" (11x17)

1



MASONRY

1. MASONRY STRENGTH
 - A. HOLLOW CONCRETE MASONRY UNITS: GRADE N, LIGHTWEIGHT WITH A COMPRESSIVE STRENGTH OF F = 1500 PSI ON THE NET AREA.
 - B. GROUT: 2000 PSI, MINIMUM 28 DAY COMPRESSIVE STRENGTH. VIBRATE GROUT IMMEDIATELY AFTER POURING AND AGAIN AFTER 5 MINUTES. GROUT SHALL CONFORM TO ASTM C476 AND UBC 2103. MIX GROUT FOR AT LEAST FIVE MINUTES AND UNTIL MIX HAS BEEN ATTAINED. GROUT SHALL HAVE SUFFICIENT WATER ADDED TO PRODUCE A CONSISTENCY FOR POURING WITHOUT SEGREGATION USE GROUT WITHIN 1.5 HOURS OF ADDITION OF MIXING WATER.
 - C. MORTAR: CEMENT-LIME TYPES, 1800 PSI MINIMUM 28 DAY COMPRESSIVE STRENGTH. CONFORM TO UBC 2103.
 - D. 2,500 PSI STRENGTH CONCRETE AT 28 DAY 3" TO 5" SLUMP.
2. LAY UNITS IN RUNNING BOND. CORNERS SHALL HAVE A STANDARD BOND BY OVERLAPPING UNITS.
3. MAXIMUM GROUT LIFT WITHOUT CLEAN-OUTS SHALL BE 4'-0".
4. TIE VERTICAL REINFORCING AT EACH END OF BAR AND 4'-0" MAXIMUM VERTICAL SPACING USING SINGLE WIRE LOOP TYPE TIES AS MANUFACTURED BY A.A. WIRE PRODUCTS COMPANY OR APPROVED ALTERNATE.
5. SEE ARCHITECTURAL DRAWINGS FOR LOCATIONS OF EXPANSION AND CONTROL JOINTS.
6. GROUT SOLID ALL WALLS IN CONTACT WITH EARTH, RETAINING WALLS, STEM WALLS, AND AS NOTED ON DRAWINGS.
7. GROUTED MASONRY SHALL BE CONSTRUCTED IN SUCH A MANNER THAT ALL ELEMENTS OF THE MASONRY ACT TOGETHER AS A STRUCTURAL ELEMENT.

NOTE:

1. GENERAL CONTRACTOR TO VERIFY WITH T-MOBILE EXACT TYPE AND LOCATION OF HINGES FOR MOUNTING GATE TO CMU.
2. GENERAL CONTRACTOR TO VERIFY ALL GATE DIMENSION PRIOR TO CONSTRUCTING GATE.

NEW WEEP HOLES FOR DRAINAGE CONTROL AT 4' O.C

NEW 12' WIDE GATE (GC TO PROVIDE KNOX PADLOCK KEYS TO WYLIE FD KEY CORE TO BE PLACED ON GATE)

FENCE DETAIL

SCALE: 1 1/2" = 1'-0" (24x36)
(OR) 3/4" = 1'-0" (11x17)

3



ACQ# 24-4113

DRAWN BY: DR

CHECKED BY: CZ

- 1 09/10/24 SITE LOCATION CHANGE
- 2 10/15/24 ZONING DRAWING REVISION
- 3 11/14/24 ZONING DRAWING REVISION
- 4 11/21/24 ZONING DRAWING REVISION

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registration no. 8242

11/21/24

FOR ZONING REVIEW ONLY

ALLPRO CONSULTING GROUP, INC.
FIRM NO. F-8242

COUNTRY CLUB RD
(VERIZON SITE:
FRANCESCA DR)

OWNER
WYLIE UNITED METHODIST
CHURCH

LEGAL DESCRIPTION
WYLIE UNITED METHODIST
CHURCH, BLK A, LOT 1
598,384 SQ. FT.
VOLUME 99-0039601
PAGE 438-2560
PLAT RECORDS OF
COLLIN COUNTY, TX

ADDRESS
1451 COUNTRY CLUB RD
WYLIE, TX 75098
COLLIN COUNTY

DATE: 06/05/24

SHEET TITLE

SITE DETAILS

SHEET NUMBER

Z-4



ACQ# 24-4113

DRAWN BY: DR

CHECKED BY: CZ

- 1 09/10/24 SITE LOCATION CHANGE
- 2 10/15/24 ZONING DRAWING REVISION
- 3 11/14/24 ZONING DRAWING REVISION
- 4 11/21/24 ZONING DRAWING REVISION



11/21/24

FOR ZONING - REVIEW ONLY

ALLPRO CONSULTING GROUP, INC.
FIRM NO. F-8242

COUNTRY CLUB RD
(VERIZON SITE:
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OWNER
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LEGAL DESCRIPTION
WYLIE UNITED METHODIST
CHURCH, BLK A, LOT 1
598,384 SQ. FT.
VOLUME 99-0039601
PAGE 4386-2560
PLAT RECORDS OF
COLIN COUNTY, TX

ADDRESS
1451 COUNTRY CLUB RD
WYLIE, TX 75099
COLLIN COUNTY

DATE: 06/05/24

SHEET TITLE
SITE DETAILS

SHEET NUMBER
Z-5

KNOX PADLOCKS

EXTERIOR USE
Model 3762

EXTERIOR USE
Model 3763

EXTERIOR USE
Model 3771

EXTERIOR USE
Model 3774

EXTERIOR USE
Model 3772

EXTERIOR USE
Model 3774

INTERIOR USE
Model 3774

INTERIOR USE
Model 3774

EXTERIOR PADLOCK FEATURES AND BENEFITS

Knox exterior padlocks utilize the same master key used with the Knox Rapid Access System. The exterior, heavy-duty Knox Padlocks (Models 3762, 3763, 3764) are built with a stainless steel shackle, designed for securing storage areas, temporary construction sites, gated communities, etc. The shrouded all-weather padlock (Model 3774) provides additional security against pry and cut attacks. The lock cylinder is UL 437 listed which demonstrates it has met the rigorous standard. Performance is tested with a battery of endurance and attack tests.

FEATURES

- All-weather rust-free stainless steel Grade 6 shackle
- Weather resistant body with durable weather cover includes cylinder protection, sealed shackle holes, and drainage system
- Available in 4", 3" and 2" shackle lengths
- Attack resistant
- Key retaining (when open)
- Precision pin cylinder
- High security shrouded version available (for all Knoxlock cores)
- Authorized agency identification labels available: Fire (red), EMS (white), Police (blue), Sheriff (gold), Security (black)

BENEFITS

- New Shackle lengths support additional applications
- Improved attack resistance provides longer service life
- Key retention prevents dropped/lost keys
- Utilizes the Knox master key solution

INTERIOR PADLOCK FEATURES AND BENEFITS

Knox interior padlocks utilize the same master key used with the Knox Rapid Access System. The interior Knox Padlock (Models 3771 and 3774) are designed to secure fire sprinkler control systems, hazardous chemical supplies, restricted utility areas, equipment lockers, and cases. The lock cylinder is UL listed which demonstrates it has met the rigorous standard. Performance is tested with a battery of endurance and attack tests.

FEATURES

- Stainless steel shackle, 3/16" diameter available in 2-3/8" and 1-1/8" shackle options
- Heavy-duty lock design and solid brass body resists pull attacks
- Precision pin cylinder
- Key retaining (when open)
- Authorized agency identification labels available: Fire (red), EMS (white), Police (blue), Sheriff (gold), Security (black)

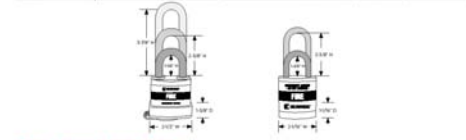
BENEFITS

- New shackle lengths support additional applications
- Key retention prevents dropped/lost keys
- Utilizes Knox master key solution

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KNOX PADLOCKS

MODEL #	3762	3763	3764	3771	3774
WHERE USED	Gate with wide hinge	Most standard residential and garage	Hinge with limited space or clearance	Award zone to attach or venturi	Interior applications: hinges with limited space or clearance
TOTAL HEIGHT	2"	3-1/2"	4-5/8"	4-5/8"	4-5/8"
SHACKLE LENGTH	5-3/8"	2-1/8"	1-3/4"	1-1/8"	1-1/8"
SHACKLE DIAMETER	3/16"				5/16"
BODY DIMENSIONS	3-1/2" W x 1-5/8" D				2-5/8" W x 1-1/8" D
MATERIAL	Solid brass lock body and cylinder with all-weather plastic cover and stainless steel ASTM Grade 6 shackle				Solid brass lock brass body and cylinder with stainless steel shackle
PADLOCK LOCK	Double action rotating numbers and hardened steel pins accessed by a beveled cut key				



MODEL # CROSS REFERENCE TABLE

The table below provides the recommended replacement model with new shackle options for your existing Knox padlock.

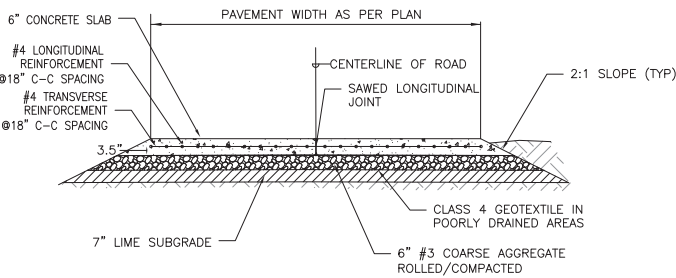
PADLOCK TYPE	IF YOU HAVE KNOX PADLOCK MODEL	USE PADLOCK MODEL
MEDIUM SHACKLE	3762	3762 - 2-3/8" shackle or 3763 - 3-1/2" shackle
	3771	*Newer pads can accommodate thicker shackle when combining 3771, which has a 5/16" shackle
ALL WEATHER SHROUDED	3772	3764 - 1-1/8" shackle
SHORT SHACKLE	3774	3763 - 1-1/8" shackle *Newer pads can accommodate thicker shackle when combining 3774, which has a 5/16" shackle

The 3764 offers the highest security. Protected shackle, greatly reduces shackle attack, deters unauthorized entry.

ABOUT THE KNOX COMPANY

Since 1975, the Knox Company has successfully developed innovative rapid access solutions for first responders with products that provide fast, safe, and secure entry into commercial, industrial, and residential properties, while minimizing damage and maximizing safety. Today, more than 18,000 fire, EMS, and law enforcement departments/agencies depend on Knox products to gain access into over one million buildings/properties.

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ACCESS DRIVE DETAIL

SCALE: NTS 1

KNOX PADLOCK DETAIL

SCALE: NTS 2

PAVING NOTES

- △ 1. CONCRETE FOR ALL STREETS AND PRIVATE DEVELOPMENTS SHALL BE IN ACCORDANCE WITH NCTCOG, FOURTH EDITION OR AS AMENDED CLASS "C" CONCRETE (SIX SACK 3,600 P.S.I.) ITEM 303.3.4.2(a) AND ITEM 303.5.6.2 HAND.
- 2. REINFORCING STEEL SHALL BE DEFORMED BARS NO. 3 ON 18 INCH CENTERS OR NO. 4 BARS ON 24 INCH CENTERS. REINFORCING SHALL BE IN BOTH DIRECTIONS ON CENTER. REINFORCING STEEL SHALL BE IN ACCORDANCE WITH ASTM 615, 616 AND 617.
- 3. ALL REINFORCING STEEL SHALL BE TIED (100%) REINFORCING STEEL SHALL BE SET ON PLASTIC CHAIRS. BAR LAPS SHALL BE MINIMUM 30 DIAMETERS. NO STEEL SHALL BE PLACED UNTIL THE SUBGRADE HAS BEEN TESTED AND PASSED.
- 4. EXPANSION JOINTS SHALL BE SPACED EVERY 600 FEET, AT ALL INTERSECTIONS AND CHANGES IN DIRECTION OF PAVING. ALLEYS SHALL HAVE A MINIMUM OF TWO EXPANSION JOINTS.
- △ 5. SAWED TRANSVERSE DUMMY JOINTS SHALL BE SPACED EVERY 15 FEET OR 1.25 TIMES LONGITUDINAL JOINT SPACING WHICHEVER IS LESS. SAWING SHALL OCCUR WITHIN 5 TO 12 HOURS AFTER THE POUR INCLUDING SEALING.
- △ 6. SUBGRADE UNDER PAVEMENTS SHALL BE A MINIMUM OF 7 INCHES OF LIME TREATED SUBGRADE. ONLY HYDRATED LIME SHALL BE UTILIZED. OPTIMUM LIME SHALL BE APPLIED. OPTIMUM LIME CONTENT SHALL BE DETERMINED DURING THE EXCAVATION BY THE USE OF A LIME SERIES TEST. LIME SERIES TEST SHALL BE TAKEN ALONG THE EXCAVATION AT ALL CHANGES IN SOIL AND A MINIMUM OF 300 FEET. LIME SERIES SHALL BE COMPLETED BY AN INDEPENDENT LABORATORY APPROVED BY THE CITY. 4#/#SY MAY BE USED IN LIEU OF LIME SERIES TESTING. SUBGRADE SHALL BE COVERED WITH PAVING WITHIN 14 DAYS OR SUBGRADE SHALL BE REWORKED AND RETESTED.
- 7. LIME TREATED SUBGRADE SHALL BE COMPACTED TO A DENSITY OF NOT LESS THAN 95 PERCENT OF THE MAXIMUM DENSITY AS DETERMINED BY ASTM D 698. MOISTURE CONTENT SHALL BE WITHIN -2 TO +4 OF OPTIMUM. DENSITY TEST RESULTS SHALL BE COMPLETED BY AN INDEPENDENT LABORATORY APPROVED BY THE CITY. ALL RESULTS SHALL BE PROVIDED TO THE CITY. SUBGRADE TESTING SHALL BE IN ACCORDANCE WITH NCTCOG ITEM 303.5.1 SUBGRADE.
- 8. LIME TRIMMINGS ARE NOT ACCEPTABLE FOR ANY USE.
- 9. ALL FILL SHALL BE COMPACTED BY MECHANICAL METHODS. MAXIMUM LOOSE LIFT FOR COMPACTION SHALL BE 8 INCHES. ALL LIFTS SHALL BE TESTED FOR DENSITY BY AN INDEPENDENT LABORATORY APPROVED BY THE CITY. DENSITY REQUIREMENT SHALL BE AS SHOWN ON THE PLANS FOR THE TYPE OF MATERIAL CALLED FOR IN THE PLANS.
- 10. ALL DISTURBED AREAS OF ROADWAY WORK SHALL HAVE GRASS ESTABLISHED IMMEDIATELY. GRASS SHALL MEET THE REQUIREMENTS OF ITEM 202, LANDSCAPING, OF NCTCOG SPECIFICATIONS, FOURTH EDITION OR AS AMENDED.
- 11. ALL AREAS TO BE EXCAVATED OR FILLED SHALL HAVE EROSION CONTROL PLACED PRIOR TO COMMENCING EARTHWORK. EROSION CONTROL DEVICES SHALL BE MAINTAINED THROUGHOUT THE PROJECT IN ACCORDANCE WITH NCTCOG ITEM 201, FOURTH EDITION OR AS AMENDED.
- △ 12. ALL SIDEWALKS SHALL BE 5' WIDE AND INCLUDE BARRIER FREE RAMPS AT INTERSECTING STREETS, ALLEYS, DRIVEWAYS, ETC. BARRIER FREE RAMPS SHALL MEET CURRENT ADA REQUIREMENTS, BE INSTALLED BY THE DEVELOPER AND MEET THE TEXAS DEPT. OF LICENSING REGULATIONS.
- 13. SIDEWALKS SHALL BE DOWELED INTO PAVEMENT WHERE IT ABUTS DRIVEWAYS. EXPANSION JOINT MATERIAL SHALL BE USED AT THESE LOCATIONS.
- 14. NO VEHICLES SHALL BE PERMITTED ON CONCRETE PAVEMENT WITHOUT APPROVAL FROM THE CITY. THE CITY WILL MAKE DETERMINATION BASED ON CONCRETE BREAK REPORT.
- △ 15. CONCRETE MIX DESIGN SHALL BE SUBMITTED FOR REVIEW PRIOR TO PRECONSTRUCTION MEETING. REVISE THE FIRST PARAGRAPH OF NCTCOG SPEC. 303.2.1.3 COARSE AGGREGATE TO READ "CRUSHED LIMESTONE SHALL CONSTITUTE 100% OF THE COARSE AGGREGATE.
- 16. ALL PAVING FOR PARKING SHALL BE MIN. 5" THICK 3,600 P.S.I. CONCRETE SUBJECT TO CITY ENGINEER APPROVAL.
- 17. ALL AREAS NOT UNDER PAVING, INCLUDING ALL FRANCHISE UTILITY EASEMENTS, SHALL BE COMPACTED TO A DENSITY OF NOT LESS THAN 92 PERCENT OF THE MAXIMUM DENSITY.
- 18. CONCRETE JOINTS SHALL CONFORM TO TXDOT 1993 EDITION ITEMS 520 AND 522.
- △ 19. ANY CURB AND/OR STREET SECTION REMOVED FOR THE CONSTRUCTION OF A PRIVATE DRIVEWAY SHALL NOT BE REMOVED PRIOR TO 7 DAYS OF CONSTRUCTION OF THE DRIVEWAY. IF THE DRIVEWAY IS NOT CONSTRUCTED WITHIN THIS TIME FRAME AND EXCAVATION HAS BEEN MADE, EXCAVATION SHALL BE REPLACED UNTIL SUCH TIME CONSTRUCTION COMMENCES.
- △ 20. MAXIMUM TEMPERATURE OF THE CONCRETE FOR PLACEMENT SHALL BE 95° F AS SPECIFIED IN TXDOT 2004 EDITION ITEM 360.4 PARAGRAPH G.4 TEMPERATURE RESTRICTIONS.
- △ 21. PAVING EQUIPMENT REQUIRED SHALL BE AS SPECIFIED IN TXDOT 2004 EDITION UNDER ITEM 360.3
- 22. WATER INJECTION OF SUBGRADE BY CITY ENGINEER APPROVAL ONLY.
- △ 23. SUBGRADE UNDER FIRE LANES SHALL MEET THE PAVING SUBGRADE REQUIREMENTS OR ONE ADDITIONAL INCH OF CONCRETE MAY BE USED.
- △ 24. SUBGRADE UNDER PARKING AREAS SHALL BE DETERMINED BY A GEOTECH REPORT.

LINED CHANNELS

- 1. CONSTRUCTION JOINT SHOWN IN DETAILS FOR CONVENIENCE ONLY, MONOLITHIC CONSTRUCTION MAY BE USED.
- 2. ALL VISIBLE SURFACES SHALL BE A TROWEL FINISH.
- 3. ALL REINFORCING STEEL SHALL BE 3/8" DIAMETER AND SPACED 12" CENTER TO CENTER BOTH WAYS UNLESS OTHERWISE SPECIFIED.
- 4. IF WOOD FORMS ARE USED WITH CONSTRUCTION JOINT, THEY SHALL BE TWO, 2"x4", AND SHALL NOT BE REMOVED UNTIL CONCRETE ON SLOPES IS READY TO BE PLACED.

- 5. ALL CONCRETE IN LINED CHANNEL SHALL BE NCTCOG CLASS "A" (MINIMUM 3,000 P.S.I.) CONCRETE.
- 6. FLAT BOTTOM TO BE CONSTRUCTED WHEN CHANNEL WIDTH IS LESS THAN 12 FOOT.
- 7. 3/4" CHAMFER ON ALL CONCRETE CORNERS.

STORM SEWER

- 1. THE FLOOR OF THE EXCAVATION FOR INLET BOX MUST PROVIDE A FIRM, LEVEL BED FOR THE BASE SECTION TO REST UPON.
- 2. A MINIMUM OF 6 INCHES OF 1" DIAMETER (MAXIMUM) ROCK OR GRAVEL SHALL BE USED TO PREPARE THE BEDDING TO FINAL GRADE OR IN LIEU OF THIS, AT LEAST 6 INCHES OF 2-SACK CEMENT STABILIZED SAND SHALL BE USED TO PREPARE THE BEDDING TO GRADE. CEMENT STABILIZED-SAND SHALL BE ALLOWED TO SET BY KEEPING HOLE PUMPED DRY.
- 3. AFTER PIPE HAS BEEN LAID ON PROPER BEDDING, BACKFILLING TO COMMENCE WITH 8" MAXIMUM LOOSE LIFTS MECHANICALLY COMPACTED TO 95% STANDARD PROCTOR UNDER ROADWAY OR 12" MAXIMUM LOOSE LIFT BEHIND CURB. MAXIMUM SIZE ROCK IN BACKFILL SHALL NOT EXCEED 4 INCHES IN DIAMETER.
- 4. PRECAST INLETS MUST BE APPROVED BY THE CITY.
- 5. CONCRETE TO BE MINIMUM 4,200 P.S.I.
- 6. LOCKING DEVICE IS REQUIRED ON ALL STORM SEWER LIDS.
- 7. "NO DUMPING" WARNING PLAQUE TO BE INSTALLED ON ALL STANDARD AND RECESSED INLETS.
- 8. CONCRETE CAST-IN-PLACE INLETS SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 4,200 P.S.I. @ 28 DAYS.
- △ 9. DELETED
- 10. EXISTING STORM SEWER PIPE AND/ OR LATERALS SHALL BE LOCATED PRIOR TO SETTING OR CONSTRUCTING INLET BOXES. IF ADJUSTMENT IN GRADE OF LATERAL IS REQUIRED, A REVISED DESIGN BY THE ENGINEER OF RECORD SHALL BE SUBMITTED TO THE CITY FOR APPROVAL.
- 11. REINFORCED CONCRETE PIPE CLASS III IS APPROVED WITHIN THE CITY.
- 12. COLOR TV INSPECTION SHALL BE COMPLETED ON THE STORM SEWER IN THE PRESENCE OF CITY REPRESENTATIVE AND THE ORIGINAL MEDIA SHALL BE GIVEN TO THE CITY AT THE COMPLETION OF THE INSPECTION.
- △ 13. YOUR ATTENTION IS DIRECTED TO SUBDIVISION ORDINANCE SECTION 5.9.C STORM DRAINAGE AND WATER QUALITY CONTROLS. IN THE ELEVENTH MONTH OF THE SECOND YEAR OF THE REQUIRED TWO-YEAR MAINTENANCE BOND, THE DEVELOPER SHALL BE RESPONSIBLE FOR REMOVING ANY SIGNIFICANT BUILD-UP OF SEDIMENT OR DEBRIS FROM DRAINAGE IMPROVEMENTS WITH EXCEPTIONS AS DESIGNATED. THE FUNDING SHALL BE BORNE BY THE DEVELOPER AND SHALL BE ACCOMPLISHED BY COLOR TV INSPECTION IN THE PRESENCE OF A CITY REPRESENTATIVE AND THE ORIGINAL MEDIA SHALL BE GIVEN TO THE CITY AT THE COMPLETION OF THE INSPECTION.

SANITARY SEWER

- 1. ALL SEWER LINES CROSSING POTABLE WATERLINES SHALL BE AS SHOWN IN THE PLANS AND MEET TCEQ REQUIREMENTS.
- 2. PIPES 8 INCHES THROUGH 15 INCHES SHALL BE IN ACCORDANCE WITH ASTM D3034 WITH A MINIMUM SDR OF 35 OR ASTM D3350 AND DE 345434 C.
- 3. PIPES LARGER THAN 12 INCHES THROUGH 48 INCHES SHALL BE IN ACCORDANCE WITH ASTM STANDARDS F679, F794, F949 AND D3350/ DE 345434 C.
- 4. MANHOLES SHALL BE PRECAST. ALL MANHOLES SHALL BE WATER TIGHT. PRECAST MANHOLES SHALL HAVE JOINTS SEALED. ALL RING AND COVERS SHALL INCLUDE AN INTERNAL CHIMNEY SEAL.
- 5. ALL PIPE OPENINGS IN MANHOLES SHALL INCLUDE COUPLINGS WITH "O" RING RUBBER GASKETS.
- 6. STUBOUTS OUT OF MANHOLES SHALL BE FITTED WITH A STOPPER AND CAP. STUBOUTS SHALL BE A MINIMUM OF 5 FEET FROM MANHOLE AND BE SUPPORTED BY A CONCRETE CRADLE.
- 7. ALL DROP MANHOLES SHALL BE OF THE EXTERNAL TYPE.
- 8. MANHOLES SHALL BE VENTED IN ACCORDANCE WITH TCEQ REQUIREMENTS.
- 9. ALL SANITARY SEWER PIPE SHALL BE TESTED (NCTCOG ITEM 507.5) AFTER CONSTRUCTION. TESTING SHALL INCLUDE PRESSURE TESTING, MANDREL TEST (TCEQ REQUIRED) AND COLOR TV INSPECTION. COLOR TV INSPECTION SHALL BE COMPLETED IN PRESENCE OF CITY REPRESENTATIVE AND THE ORIGINAL MEDIA SHALL BE GIVEN TO THE CITY AT THE COMPLETION OF THE INSPECTION.
- SEWER SHALL BE RE-INSPECTED AFTER INSTALLATION OF FRANCHISE UTILITIES. AIR TEST ONLY.
- 10. MANHOLES SHALL BE VACUUM TESTED IN THE PRESENCE OF THE CITY REPRESENTATIVE.
- 11. NO END-OF-LINE CLEANOUTS WILL BE ALLOWED. TERMINATE SEWER LINES WITH A MANHOLE.

ILLUMINATION

- 1. STREET LIGHT FOUNDATIONS SHALL BE CONSTRUCTED IN ACCORDANCE WITH TXU ELECTRIC DETAIL AND NOTES FOR 25' OR 30' MOUNTING HEIGHT ROUND STEEL POLE.
- 2. PROVIDE SQUARE CONCRETE MOW STRIP 18" FROM OUTSIDE OF POLE TO CORNER USING 3,000 P.S.I. CONCRETE WITH #3 BARS @ 18" AND 1/2" EXPANSION JOINT.
- 3. SUBDIVISION STREET LIGHTING TO CONFORM TO THE ZONING ORDINANCE. "DECORATIVE STREET LIGHTING SHALL BE PROVIDED ALONG RESIDENTIAL STREETS THROUGHOUT ALL RESIDENTIAL DEVELOPMENTS, PROVIDING LOW ILLUMINATION WITH SOLAR CONTROLS ON DECORATIVE POLES WITH SPACING RANGING FROM 250 FEET TO 350 FEET BETWEEN LIGHTS PLACED ON ALTERNATING SIDES OF THE STREET. A STREET LIGHTING PLAN MUST BE SUBMITTED TO THE CITY ENGINEER FOR APPROVAL. THE CITY ENGINEER IS AUTHORIZED TO ALTER THE DISTANCE REQUIREMENT IF NEEDED IN AN EFFORT TO ACHIEVE THE BEST LIGHTING ARRANGEMENT POSSIBLE."

DETAILS

SPECIAL DETAILS OR MODIFICATIONS TO THESE STANDARD DETAILS TO BE UTILIZED ON ANY GIVEN PROJECT SHALL BE SUBMITTED TO THE CITY FOR APPROVAL FOR USE.

△ STREET SIGN SPECIFICATIONS:

STREET NAME SIGNS FOR ALL INTERSECTIONS BY THE CONSTRUCTION OF A SUBDIVISION SHALL BE FURNISHED AND INSTALLED BY THE DEVELOPER. THE INSTALLATION OF THE STREET SIGNS MUST BE PRIOR TO THE FINAL ACCEPTANCE OF THE SUBDIVISION. THE LEGEND SHALL CONTAIN THE NAME OF THE STREET, ANY SUFFIX AS DESIGNATED ON THE PLAT, AND THE BLOCK NUMBER AS ASSIGNED BY THE CITY. THE SIGN FACE SHALL BE HIP PRISMATIC WHITE W/BLUE EC FILM WITH CITY LOGO. THE SIGN PLATE SHALL BE 9 INCHES TALL AND 0.080 INCHES THICK FLAT BLADE ALUMINUM DRILLED. THE STREET NAME SHALL BE 6 INCH UPPER CASE LETTERS. THE SUFFIX AND BLOCK LETTERS SHALL BE 3 INCHES. ALL LETTERS SHALL BE WHITE. THE SIGNS SHALL BE MOUNTED ON A 2 INCH BY 12 FOOT SQUARE POST WITH A 2.25 INCH BY 36 INCH SQUARE GROUND ANCHOR AND 2.5 INCH BY 18 INCH SLEEVE. THE ANCHOR POST SHALL BE DRIVEN INTO THE GROUND AT A DEPTH OF 30 INCHES. THE STREET NAME SHALL BE MOUNTED 10 FEET FROM THE TOP OF THE CURB MEASURED TO THE BOTTOM OF THE LOWEST SIGN. SIGNS SHALL BE MOUNTED ON SQUARE POSTS USING DRIVE RIVETS, WASHER, SPACE AND CHERRY MATE RIVETS TO ATTACH ENDS OF SIGN TOGETHER.

WATER

- 1. ALL WATER LINE CROSSINGS OF SANITARY SEWER LINES SHALL BE AS SHOWN IN THE PLANS AND MEET TCEQ REQUIREMENTS.
- 2. PIPES 12 INCHES IN DIAMETER AND SMALLER SHALL BE POLYVINYL CHLORIDE (P.V.C.) MEETING THE REQUIREMENTS OF AWWA C900 DR 18 OR DUCTILE IRON PIPE (D.I.P.) MEETING THE REQUIREMENTS OF AWWA C 151 CLASS 50 PIPE. ALL D.I.P. SHALL BE WRAPPED WITH A POLYETHYLENE LINER.
- 3. FOR PIPES LARGER THAN 12 INCHES IN DIAMETER, THE PIPE SHALL BE REINFORCED CONCRETE CYLINDER PIPE (AWWA C301 OR AWWA C303), DUCTILE IRON PIPE (AWWA C151 CLASS 50) OR POLYVINYL CHLORIDE PIPE UP TO 18 INCHES MEETING THE REQUIREMENTS OF AWWA C905 - 235 P.S.I. RATED PIPE.
- 4. ALL VALVES ON PIPES 12 INCHES AND SMALLER SHALL BE RESILIENT SEALED WEDGE VALVES (AWWA C509).
- 5. ALL VALVES ON PIPES LARGER THAN 12 INCHES BUT SMALLER THAN 30 INCHES SHALL BE BUTTERFLY VALVES (AWWA C504) OR WEDGE VALVES (AWWA C509).
- 6. ALL VALVES ON PIPES 30 INCHES AND LARGER SHALL BE BUTTERFLY VALVES (AWWA C504).
- 7. EMBEDMENT SHALL BE AS SHOWN IN THE PLANS. BACKFILL WITHIN THE LIMITS OF EXISTING AND PROPOSED PAVEMENT SHALL BE COMPACTED TO 95% STANDARD PROCTOR. OUTSIDE PAVEMENT (EXISTING OR PROPOSED) SHALL BE COMPACTED TO MINIMUM OF 92% STANDARD PROCTOR. ALL COMPACTION SHALL BE BY MECHANICAL METHODS.
- 8. WATER LINES SHALL BE PRESSURE TESTED IN ACCORDANCE WITH NCTCOG ITEM 506. ALL WATER LINES SHALL BE SWABBED IN THE PRESENCE OF THE INSPECTOR PRIOR TO BACKFILLING.
- 9. ALL HORIZONTAL AND VERTICAL BENDS SHALL BE BLOCKED.
- 10. ALL FITTINGS SHALL INCLUDE MEGALUG CONNECTORS.
- 11. ALL FIRE HYDRANTS SHALL BE INSTALLED WITH A 24" x 24" SQUARE REINFORCED CONCRETE PAD.
- 12. ALL WATER LINES SHALL BE SWABBED IN THE PRESENCE OF THE INSPECTOR PRIOR TO BACKFILL.

SCREENING WALLS

- 1. CONCRETE - MINIMUM COMPRESSIVE STRENGTH OF 3,000 P.S.I. @ 28 DAYS.
- 2. REINFORCEMENT - ASTM A-36.
- 3. MASONRY - COMPRESSIVE STRENGTH SHALL BE PRESCRIBED IN ITEM 2.3.6 SPECIAL PROVISIONS.
- 4. WIND LOAD FOR DESIGN - 20 P.S.F.
- 5. PIER BEARING STRESSES - SEE BRICK SCREENING WALL NOTES.
- 6. MORTAR - TYPE "S".
- 7. PROVIDE CONTROL JOINTS AT 50 FEET.
- 8. PROVIDE EXPANSION JOINTS AT 200 FEET CENTER MAXIMUM.
- 9. PROVIDE PIER WITH MINIMUM 9 FOOT W/ 24 INCH DIAMETER BELL IN CLAY OR OTHER MATERIAL EXCEPT BLUE SHALE, 6 FOOT MINIMUM WITH 3 FOOT MINIMUM INTO BLUE SHALE.
- 10. ALL EXPOSED CONCRETE SHALL BE CLASS 2 RUBBED FINISHED SURFACE.
- 11. SIDEWALKS ADJACENT TO WALLS MUST BE 5-FOOT MINIMUM WIDTH FROM ALL PORTIONS OF THE WALL (INCLUDING PILASTERS, COLUMNS, ETC.).
- 12. MAXIMUM PILASTER SPACING 40 FEET.
- 13. WALLS SHALL NOT BE PLACED IN THE VISIBILITY EASEMENT OR STREET RIGHT OF WAY.
- 14. THE WALL SHALL BE A MINIMUM OF EIGHT FEET IN HEIGHT AS MEASURED FROM THE NEAREST ALLEY EDGE OR SIDEWALK GRADE, WHICHEVER IS THE HIGHER. THE COLOR OF THE WALL SHALL BE LIMITED TO EARTH-TONE COLORS, EXCLUDING GRAY, GREEN AND WHITE. THE COLOR OF THE WALL SHALL BE UNIFORM ON EACH SIDE OF A THOROUGHFARE FOR THE ENTIRE LENGTH BETWEEN INTERSECTING THOROUGHFARES, UNLESS OTHERWISE APPROVED BY THE CITY'S PUBLIC WORKS DEPARTMENT. THE FINISH OF THE WALL SHALL BE CONSISTENT ON ALL SURFACES.
- 15. IF WROUGHT IRON FENCING IS TO BE UTILIZED ON REQUIRED SCREENING, ALL WROUGHT IRON MUST BE SOLID STOCK, NO TUBULAR STEEL WILL BE ALLOWED.

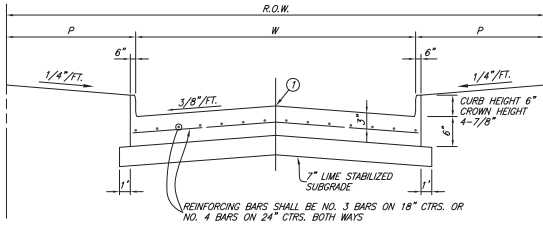
△ REVISED PAVING NOTES	JCH	6/30/14
△ ADD PAVING NOTE 21	JCH	7/08/09
△ ADD STORM SEWER NOTE 13	JCH	9/19/08
△ ADD PAVING NOTE 20 AND REVISE NOTE 12 & 15	JCH	8/08/08
△ ADD PAVING NOTE 18	JCH	9/12/07
△ DELETE STORM SEWER PARAGRAPH NO. 9	JCH	5/10/07
△ ADD STREET SIGN SPECIFICATIONS & ILLUMINATION REQUIREMENTS	JCH	1/5/07
△ REVISE PAVING NOTES NO. 1 & 5	JCH	5/16/06
NO. REVISION	BY	DATE

CITY OF WYLIE, TEXAS

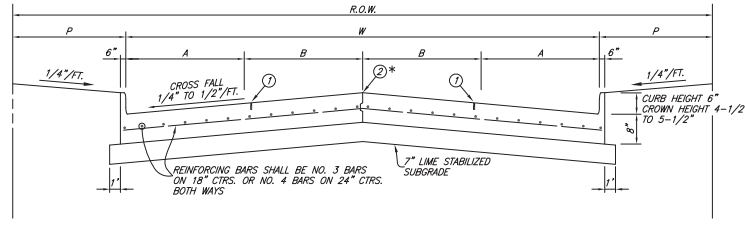
STANDARD CONSTRUCTION DETAILS

GENERAL NOTES

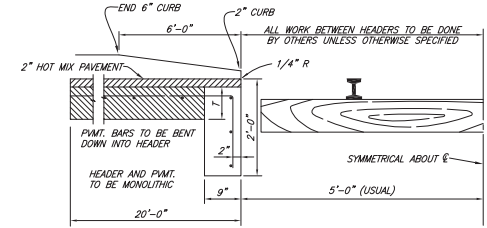
DATE:	APRIL, 2005	SHEET	STD-00_R
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REGULAR SECTION



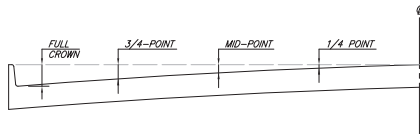
REGULAR SECTION



RAIL HEADER

LEGEND

- ① - SAWED LONGITUDINAL DUMMY JOINT
- ② - CONSTRUCTION JOINT (FULL WIDTH PAVT. IS ALLOWED WHERE APPROVED BY CITY)

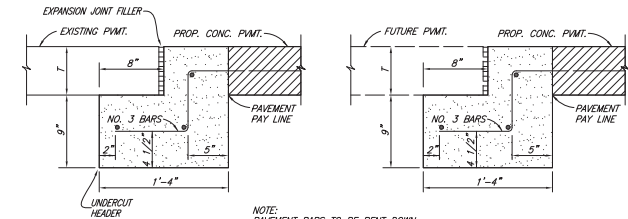


ROADWAY WIDTH (W)	TOTAL CROWN HEIGHT	3/4 POINT	MID-POINT	1/4 POINT
26'	4"	2-1/4"	1"	1/4"
36'	6"	3-3/8"	1-1/2"	3/8"
44'	6"	3-3/8"	1-1/2"	3/8"

TABLE OF CROWN HEIGHTS AND ORDINATES FOR VARIOUS PARABOLIC SECTIONS

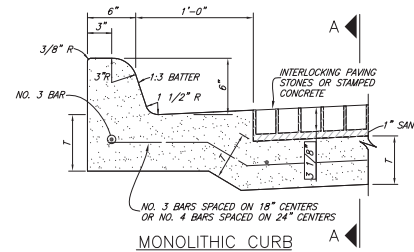
SLIP-FORM PAVEMENT MUST MEET CROWN GRADES AT GUTTERS, AT MID-POINTS & E
 PARABOLIC ROADS ONLY TO BE CONSTRUCTED WITH SLIP FORM PAVERS

RESIDENTIAL (TYPE E & E-1) STREETS SHALL HAVE A MINIMUM PAVEMENT THICKNESS OF 6". ALL OTHERS SHALL BE 8" MIN.

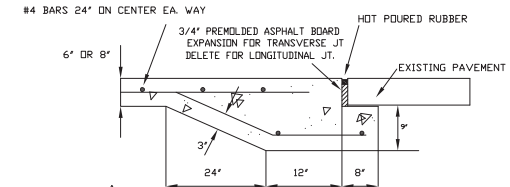


NOTE: PAVEMENT BARS TO BE BENT DOWN INTO HEADER. PAVEMENT AND HEADER SHALL BE MONOLITHIC.

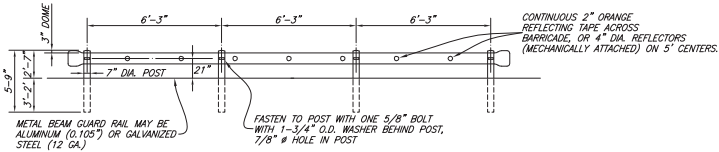
STREET HEADER



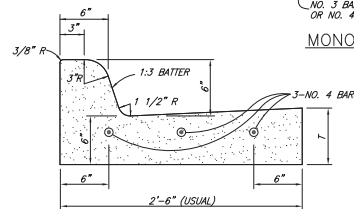
MONOLITHIC CURB



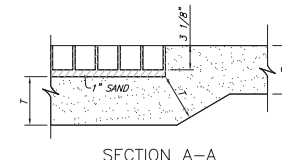
ALTERNATE TRANSVERSE AND LONGITUDINAL UNDERCUT STREET HEADER TIE TO EXIST PAVT. DETAIL



TYPICAL PERMANENT BARRICADE DETAIL



SEPARATE CURB AND GUTTER



SECTION A-A

PAVING STONES SHALL BE PER NCTCOG ITEMS 2.3.7 AND 5.8 OF SPECIAL PROVISIONS

CURB AND CURB AND GUTTER

NO.	REVISION	BY	DATE
1	ADD ALTERNATE UNDERCUT HEADER	JCH	04/18/07

CITY OF WYLIE, TEXAS

STANDARD CONSTRUCTION DETAILS

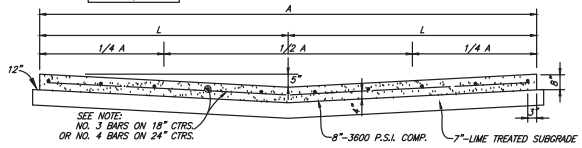
PAVING / SECTIONS / DETAILS

DATE: APRIL, 2005

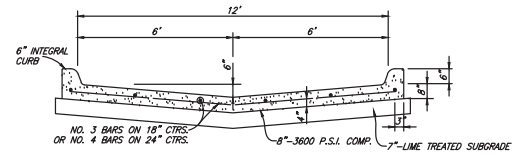
SHEET STD-02_R

- NOTE:
- CONTRACTOR SHALL PROVIDE NO. 3 BARS ON 12" CTRS OR NO. 4 BARS ON 18" CENTERS FOR OUTSIDE 1/4 ALLEY WIDTH AND PROVIDE NO. 3 BARS ON 18" CTRS OR NO. 4 BARS ON 24" CENTERS FOR MIDDLE 1/2 ALLEY WIDTH.
 - CONTRACTOR MAY AT HIS OPTION USE NO. 3 BARS ON 12" CTRS OR NO. 4 BARS ON 18" CTRS FOR ENTIRE ALLEY WIDTH AT NO ADDITIONAL COST TO THE CITY.

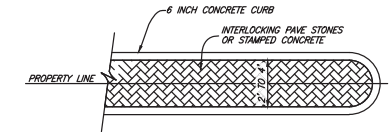
ALLEY WIDTH (A)	HALF WIDTH (L)
12'	6'
16'	8'
20'	10'



STANDARD 12, 16' & 20' ALLEY SECTION

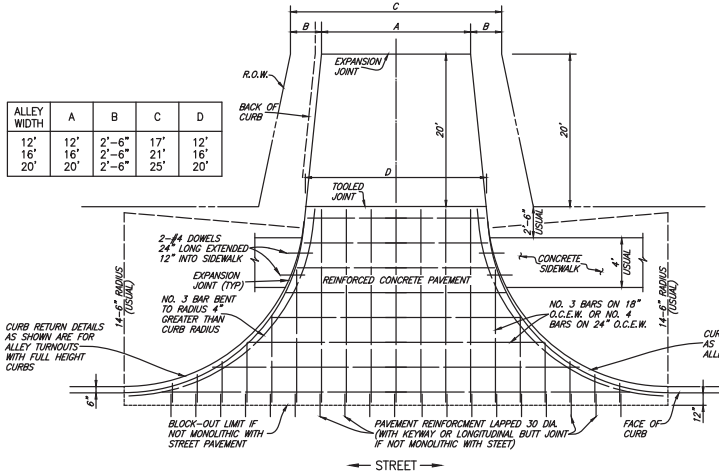


STANDARD ALLEY SECTION WITH CURBS

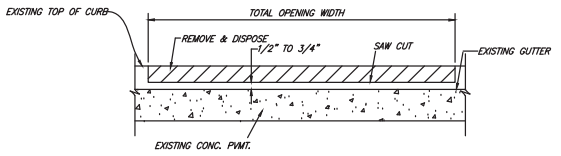


MEDIAN AT DRIVEWAYS SPLIT BY PROPERTY LINE

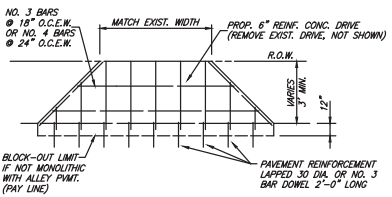
ALLEY WIDTH	A	B	C	D
12'	12'	2'-6"	17'	12'
16'	16'	2'-6"	21'	16'
20'	20'	2'-6"	25'	20'



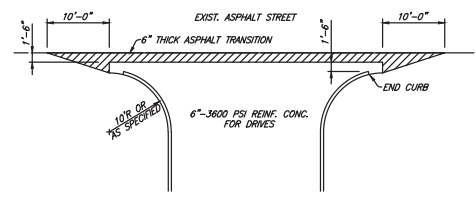
ALLEY RETURN DETAILS



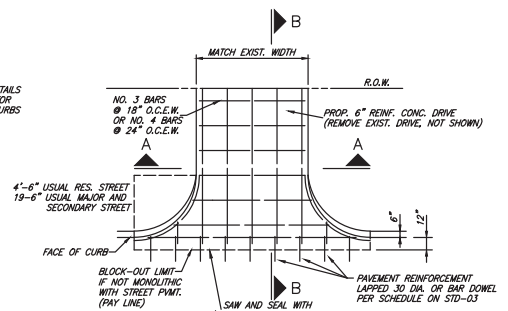
DRIVEWAY OR ALLEY CURB CUT



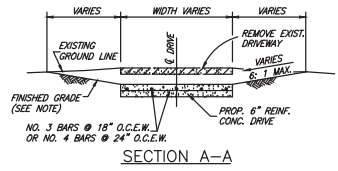
DRIVEWAY RETURN TO ALLEY



TYPICAL DRIVE OR STREET CONNECTION TO EXISTING ASPHALT STREET

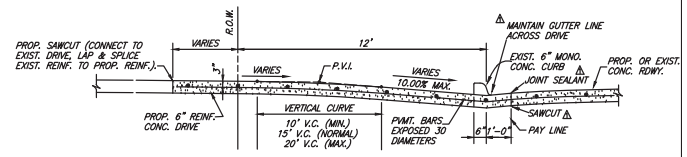


DRIVEWAY RETURN TO STREET



SECTION A-A

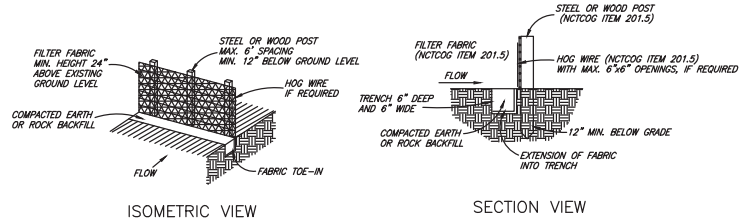
NOTE: FINISHED GRADING WITHIN THE R.O.W. SHALL BE BROADCAST SEED. WHERE PROPOSED DRIVEWAY CONSTRUCTION GOES BEYOND THE R.O.W. AND INTO PRIVATE PROPERTY, THE FINISHED GRADING SHALL BE BLOCK SOBBED TO RESTORE THE LANDSCAPING TO ITS PRE-CONSTRUCTION APPEARANCE.



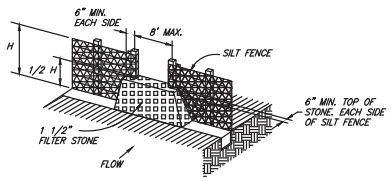
SECTION B-B

DRIVEWAY RETURN SECTIONS

Δ	REVISE DRIVEWAY RETURN TO STREET	JCH	6/30/14
Δ	REVISE DRIVEWAY NOTES	JCH	9/04/07
NO.	REVISION	BY	DATE
CITY OF WYLIE, TEXAS			
STANDARD CONSTRUCTION DETAILS			
PAYING / ALLEY / DRIVEWAYS			
DATE:	APRIL, 2005	SHEET	STD-05_R



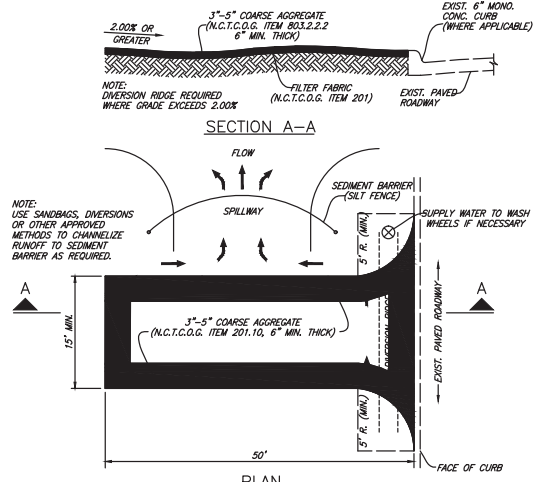
ISOMETRIC VIEW
SECTION VIEW
SILT FENCE DETAIL



STONE OVERFLOW STRUCTURE
LOCATION AS CALLED FOR IN PLANS

- NOTES:
- 1) THE CONTRACTOR SHALL INSPECT SILT FENCE WEEKLY AND AFTER MAJOR RAIN EVENTS TO ENSURE THAT THE DEVICE IS FUNCTIONING PROPERLY AND MAINTAIN IN ACCORDANCE WITH NCTCOG ITEM 201.5.
 - 2) THE CONTRACTOR SHALL REMOVE SEDIMENT FROM BEHIND FENCE WHEN THE DEPTH OF SEDIMENT HAS BUILT UP TO ONE-THIRD THE HEIGHT OF THE FENCE ABOVE GRADE.
 - 3) THE CONTRACTOR SHALL INSPECT THE BASE OF THE FENCE TO ENSURE THAT NO GAPS HAVE DEVELOPED AND RE-TRENCH AS NECESSARY.
 - 4) THE CONTRACTOR SHALL INSPECT FENCE POSTS TO ENSURE THAT THEY ARE PROPERLY SUPPORTING THE FENCE. IF NECESSARY, THE CONTRACTOR SHALL RESET AND ADD POSTS.
 - 5) IF FILTER FABRIC IS RIPPED, DAMAGED OR DETERIORATED, THE CONTRACTOR SHALL REPLACE IT IN ACCORDANCE WITH THE ORIGINAL SPECIFICATIONS AND DETAILS. (MAINTENANCE OF THE SILT FENCE SHALL BE AT THE CONTRACTORS OWN EXPENSE)

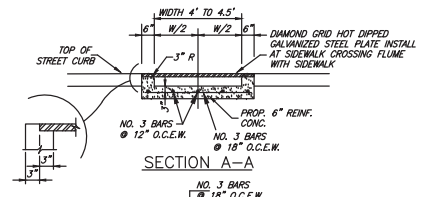
EROSION CONTROL



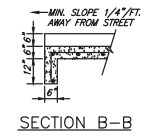
SECTION A-A
PLAN
CONSTRUCTION ENTRANCE ROAD FOR EROSION CONTROL

NO SCALE

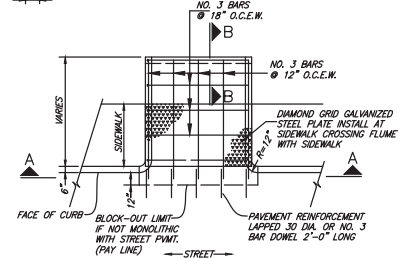
- △ CONSTRUCTION NOTES:
- 1) THE ENTRANCE SHALL BE MAINTAINED TO PREVENT TRACKING OF SEDIMENT ONTO PUBLIC RIGHT-OF-WAY. THIS MAY REQUIRE DRESSING WITH ADDITIONAL STONE AND REPAIR AND/OR CLEANOUT OF ANY MEASURES USED TO TRAP SEDIMENT.
 - 2) WHEN NECESSARY, WHEELS SHALL BE CLEANED TO REMOVE SEDIMENT PRIOR TO ENTRANCE INTO PUBLIC RIGHT-OF-WAY. WASHING SHALL BE DONE ON AN AREA STABILIZED WITH CRUSHED STONE WHICH DRAINS INTO AN APPROVED SEDIMENT CONTROLLING STRUCTURE. USE SAND BAGS, GRAVEL, BOARDS OR OTHER APPROVED METHODS TO PREVENT SEDIMENT FROM ENTERING ANY STORM DRAIN, DITCH OR WATER COURSE.
 - 3) ALL SEDIMENT SPILLED, DROPPED, WASHED OR TRACKED ONTO PUBLIC RIGHT-OF-WAY MUST BE REMOVED IMMEDIATELY.
 - 4) ALL SAWING FOR PAVING SHALL BE VACUUMED TO REMOVE ALL SLURRY AND CONCRETE DUST FROM AREA.



SECTION A-A



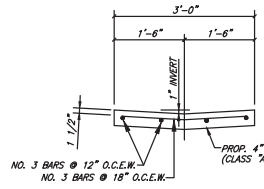
SECTION B-B



PLAN

REINFORCED CONCRETE FLUME WITH CURBS

STEEL PLATE FLUME COVER
PLATE THICKNESS SHALL BE 5/8 INCHES
BASE ON 100 P.S.I. LIVE LOAD AND MAX. DEAD & LIVE LOAD DEFLECTION OF 1/240.
BOLT PLATE DOWN WITH BRASS BOLTS
BOLTS SHALL BE 1/2\"/>



REINFORCED CONCRETE FLUME WITHOUT CURBS

- NOTES:
1. ALL VISIBLE SURFACES SHALL BE A TROWEL FINISH.
 2. 3/4\"/>

2	ADDED NOTE 4 TO CONSTRUCTION NOTES	JCH	07/07/14
1	ADD ENTRANCE CONSTRUCTION NOTES	JCH	06/07/06
NO.	REVISION	BY	DATE

CITY OF WYLIE, TEXAS

STANDARD CONSTRUCTION DETAILS

PAVING / DETAILS / EROSION

DATE:	APRIL, 2005	SHEET	STD-07_R
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**PLANNED DEVELOPMENT STANDARDS
EXHIBIT "C"**

Wylie United Methodist Church / Verizon Telecommunications Tower

I. PURPOSE:

Planned Development amendment to allow for the continued church use and allowances of Planned Development Ordinance 2001-28 and allow for a telecommunications tower use.

II. 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 Single Family 10/24 set forth in Article 3, Section 3.2 of the Comprehensive Zoning Ordinance (adopted as of June 2023) shall apply except as specifically provided herein.

III. SPECIAL CONDITIONS:

1. All uses but the following shall be prohibited:
 - a. House of Worship
 - b. Christian Education
 - c. Youth and Children's programs
 - d. Day Care Church Recreation
 - e. Church Administration
 - f. Pre-School
 - g. Christian School
 - h. Meetings and activities of non-profit community oriented groups as approved by the church trustees.
 - i. Telecommunications Tower
2. Height of structures shall be limited to 60' for house of worship structures and 120' for telecommunications towers.
3. Exterior walls which face directly or within 45 degrees of a property line shall be composed of a minimum of 25% primary masonry product, a maximum of 75% secondary masonry product, and no more than 20% other non-masonry materials, excluding doors, windows and window walls. Primary masonry shall mean brick, stone, form-decorated tilt concrete wall, form-decorated concrete block or veneer simulations of these materials. Secondary masonry shall mean exterior insulation finish systems of natural aggregates and synthetic binders having a minimum applied thickness of ¾ inch, or glass block. The Building Official may approve a masonry alternate when such material has a masonry appearance and is demonstrated to be as durable as exterior unit masonry materials.
4. Three monument signs shall be permitted. One at the corner of FM 1378 and McMillen, and one at each entry to the property from FM 1378 and from McMillen.
5. The minimum roof slope shall be 3:12

6. The zoning exhibit (Exhibit B) shall serve as the Site Plan for the Telecommunications Tower development. Approval of the Planned Development shall act as site plan approval.



Wylie City Council

AGENDA REPORT

Department: Purchasing **Account Code:** 112-5613-58510
Prepared By: Kirby Krol

Subject

Consider, and act upon, the approval of the purchase of one (1) passenger van for the Parks and Recreation Department through a cooperative purchasing agreement with the Sheriffs' Association of Texas, authorizing the City Manager to execute any necessary documents.

Recommendation

Motion to approve the Item as presented.

Discussion

The Parks and Recreation Department is seeking approval from the City Council to purchase a 12-passenger van with wheelchair conversion from Randall Reed's Planet Ford 365, in an estimated amount of \$74,546.46.

The Community Park Center buses are aging and costly to maintain. PARD is pursuing a more budget and driver friendly alternative to the current buses. During market research and discussion with local mechanics, PARD determined that vans are more cost-effective than buses long-term. This purchase is for a 2024 Ford Transit Van that will have an ADA wheelchair conversion with a single chair rear lift, and accommodate seven additional seated passengers.

Staff recommends the award of purchase no. W2025-74 for a 12-passenger van with wheelchair conversion as providing the best value to the City. The City is authorized to purchase from a cooperative purchasing program with another local government or a local cooperative organization pursuant to Chapter 791 of the Texas Government Code and Section 271 Subchapter F of the Local Government Code and, by doing so, satisfies any State Law requiring local governments to seek competitive bids for items.

(Sheriffs' Association of Texas No. 22-03-1008RR, Wylie No. W2025-74)



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 2023-24 following a presentation by the audit firm Weaver, LLP.

Recommendation

Motion to approve the Item as presented.

Discussion

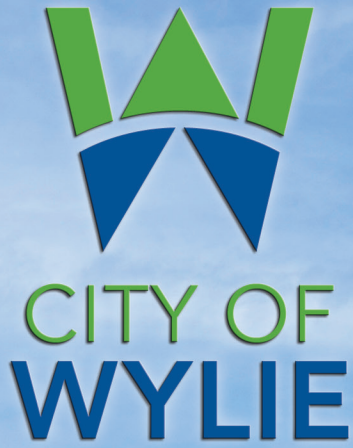
The City Charter in Article VII, Municipal Finance, Section 13: Independent Audit, requires that at the end of the fiscal year an independent audit be made of all accounts of the City by a certified public accountant. In compliance with the City Charter, our outside auditor, Weaver LLP has performed an audit as of September 30, 2024.

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 26 and the final fieldwork was performed November 11 through December 6.

This is the fifth 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 2020. The 2024 audit is the seventeenth year for Weaver to perform our audit. Three RFP processes have been completed in that 17 year time period. Finance will work with Purchasing in the coming weeks to open the RFP process during 2025. In accordance with Financial Management Policies, audit partners have been rotated and audit managers and staff have changed frequently. This year's audit was completed with a third year manager and new staff.

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



ACFR

Annual Comprehensive Financial Report

For the Year Ended September 30, 2024
City of Wylie, Texas



Wylie's architecturally award-winning Smith Public Library rises from a sea of wildflowers on the Municipal Complex walking trail.

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

**FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**AS PREPARED BY THE
FINANCE DEPARTMENT**



**CITY OF WYLIE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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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 28, 2025

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, 2024, 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, 2024 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, 2024, 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-eight governmental funds the City maintains, fifteen of them are annually appropriated. These include the General Fund, twelve 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 record growth across the region. In mid-2024, Wylie surpassed 62,256 residents and Collin County exceeded 1.2 million in population. The recent Census data projects Wylie will reach 64,000 by 2028 and Collin County will approach 1.3 million.

Across the region, average home prices are up over \$12,000, and year-over-year sales increased 3.02% from 2023 to 2024. In Collin County, average home prices were \$569,382, and median home prices were \$495,000, both down roughly \$10,000 from 2023; however, year-over-year sales increased 6.1% in 2024 to 16,147. Interest rates came down in 2024, but they are still having a significant impact, as evidenced by the number of active listings and, most notably, the monthly inventory levels. 2024 ended with an average of 2.9 months of inventory, the highest since 2018 at 2.89 months and 2011 at 4.02. Overall demand for housing in North Texas is still favorable and residential development continues in Eastern Collin County.

The DFW retail market continued its growth in 2024. According to a recent Costar retail market report, DFW not only led the country in annual deliveries and current construction activity, but the region absorbed roughly 2.5 million square feet of retail space, the highest of any major US market over the last year. The overall occupancy rate remained unchanged at 95.5%. The Texas Comptroller recently reported sales tax revenue was only up 1.2% for the year, however, Wylie's sales tax receipts topped \$19.4 million, up 5.69% from the previous year. Additional economic indicators remained strong, evidenced again by growth in the local tax base. Analyzing residential, commercial, and industrial growth, our total tax base increased by 10.7% over the previous year. Our taxable value this year, as provided by the Collin, Dallas and Rockwall Central Appraisal Districts was \$8,317,059,494.

In 2023, DFW continued its record-breaking trend for new industrial construction and leasing and 2024 proved to be no different. According to a recent CBRE industrial report, DFW has experienced 14 straight years of significant industrial growth. Q4 2024 marked the 57th consecutive quarter of positive net industrial absorption of 4.1 million square feet, and the trailing 12-month absorption total was more than 20.2 million square feet. In mid-2024, CPKC completed the construction of their 30-acre automotive facility at the 500-acre Wylie Intermodal Terminal. With roughly 200 acres of prime real estate still available inside the terminal, Wylie is an ideal location for high-efficiency, multi-commodity transload and logistics investments.

Wylie's growing population, strengthening retail trade area, and increasing daytime population will continue to support a strong local economy well into the future.

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 FY 2017 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, improves water conservation and reduces unaccounted-for water. The new meters automate meter-reading processes and provide more accurate information to the Utility Billing Department. More importantly, it has 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 FY 2022 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 are in the final stages of completion. Opening is expected for Summer 2025. The dog park is completed and a grand opening was celebrated in January of 2024. Solar lights have been approved by council and will be 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 PPFCA 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 Fall of 2025.

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 2024.

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 2024-25 approved by the City Council reflected a decrease in the property tax rate of \$0.004581 per \$100 of assessed property valuation. This rate was 2.7 cents above the no new revenue rate. FY2025 is the thirteenth consecutive year the council has decreased 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, 2023. 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 2023-24 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 2024-25 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

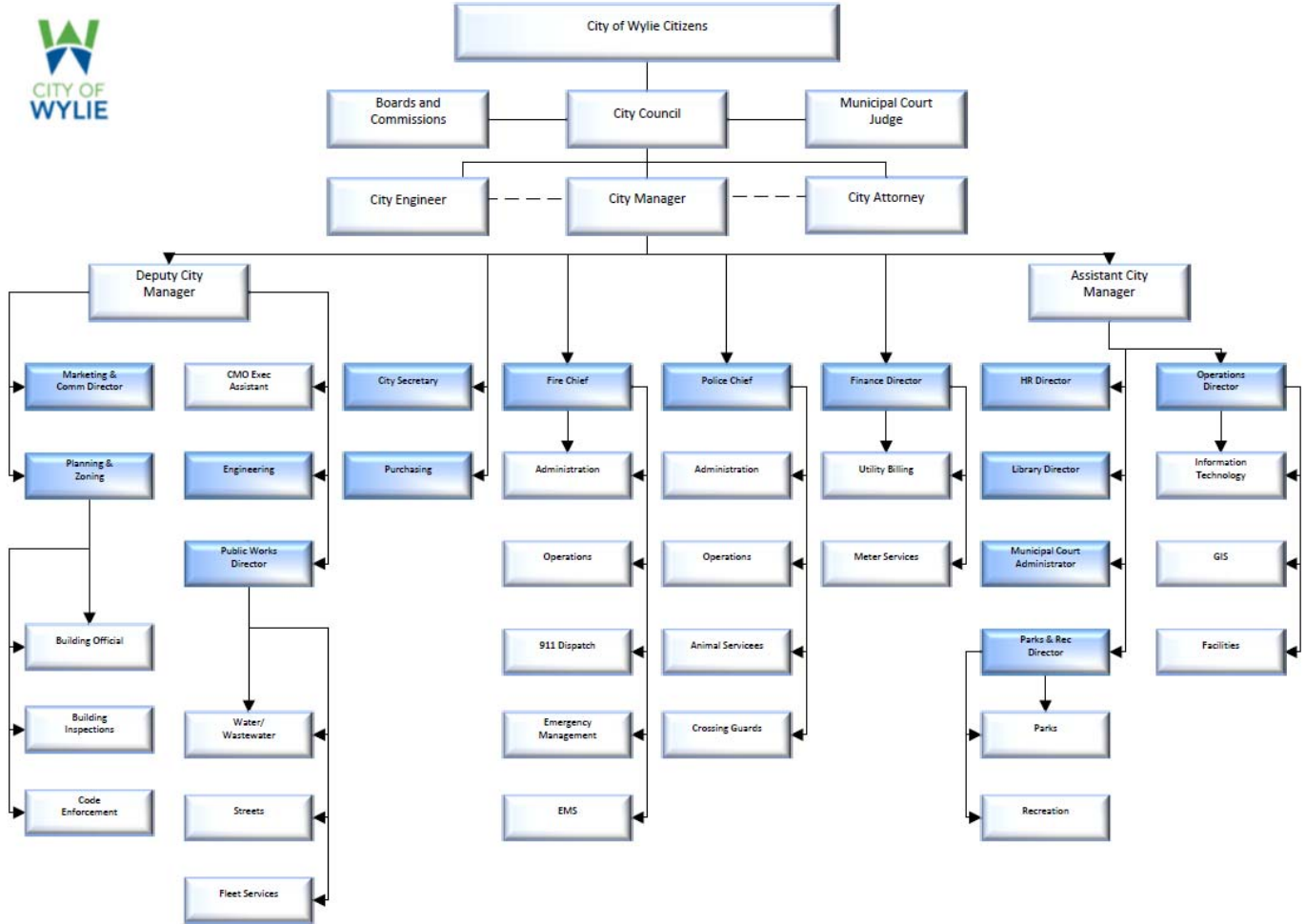
**City of Wylie
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO



10/1/2023

CITY OF WYLIE, TEXAS

PRINCIPAL OFFICIALS September 30, 2024

City Council

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

City Staff

Brent Parker, City Manager
Renaë' 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
Jason Greiner, WEDC 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





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, 2024, 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, 2024, 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.

Members of the City Council
City of Wylie, Texas

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.

Members of the City Council
City of Wylie, Texas

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 22, 2025 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.

The Woodlands, Texas
January 22, 2025



City of Wylie, Texas Management's Discussion and Analysis September 30, 2024

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, 2024. 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 one through five of this report.

Financial Highlights

- The unassigned portion of the General Fund fund balance at the end of the year was \$26,234,619 or 43.76 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 \$14,989,046. 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, 2024, shown on page 21 of this report on the Statement of Revenues, Expenditures, and Changes in Fund Balance.
- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the fiscal year ended September 30, 2024, by \$348,102,788 (net position). Of this amount, \$54,463,782 (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 \$460,155,195 which includes capital assets and current assets such as cash, prepaids, inventory, and receivables. Total liabilities were \$119,990,596 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 \$12,233,472 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 \$1.6 million for streets, alleys, drainage, as well as \$444 thousand for water/sewer infrastructure also increased net position. Impact fees for water/sewer added \$864 thousand and \$598 thousand was added from thoroughfare impact fees. Service charges for business-type activities exceeding operating costs also contributed to the net position increase as well as an increase in sales and property tax receipts. The effects of these changes can be seen in Table 2.
- The City's governmental funds reported combined ending fund balances of \$78,980,838, a decrease of \$16,057,482 in comparison to the previous year. The General Fund ending balance was lower than 2023 by \$2.3 million, while Capital Projects Funds decreased by \$13.3 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, 2024**

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 sixteen 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 other non-major funds are also 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, 2024

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 2024, the City's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$348,102,788. 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, \$260,791,700, or 74.9%, 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, \$32,847,306, or 9.4% represents resources that are subject to external restrictions on how they may be used. The unrestricted portion of net position which is \$54,463,782 (15.6%) 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	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 96,713,441	\$ 104,235,309	\$ 54,628,916	\$ 52,022,140	\$ 151,342,357	\$ 156,257,449
Capital assets	235,057,501	222,830,573	73,755,337	69,821,071	308,812,838	292,651,644
Total Assets	331,770,942	327,065,882	128,384,253	121,843,211	460,155,195	448,909,093
Deferred outflows of resources	8,025,380	10,843,433	673,140	910,708	8,698,520	11,754,141
Long term liabilities	89,317,541	100,955,474	11,376,490	12,825,986	100,694,031	113,781,460
Other liabilities	16,383,494	8,080,983	2,913,071	2,189,455	19,296,565	10,270,438
Total liabilities	105,701,035	109,036,457	14,289,561	15,015,441	119,990,596	124,051,898
Deferred inflows of resources	696,940	680,156	63,391	61,864	760,331	742,020
Net Position:						
Net investment in capital assets	190,502,993	172,859,764	70,288,707	60,622,382	260,791,700	233,482,146
Restricted for debt service	691,268	476,007	-	-	691,268	476,007
Restricted for capital projects	17,475,560	27,968,946	7,294,077	13,602,609	24,769,637	41,571,555
Restricted for economic development	6,087,792	6,848,645	-	-	6,087,792	6,848,645
Restricted for tourism	904,896	856,620	-	-	904,896	856,620
Restricted for other	393,713	393,484	-	-	393,713	393,484
Unrestricted	17,342,125	18,789,236	37,121,657	33,451,623	54,463,782	52,240,859
Total Net Position	\$ 233,398,347	\$ 228,192,702	\$ 114,704,441	\$ 107,676,614	\$ 348,102,788	\$ 335,869,316

City of Wylie, Texas Management's Discussion and Analysis September 30, 2024

Changes in Net Position

Governmental Activities. Governmental activities increased the City's net position by \$5,205,645 from the prior year. This was primarily due to developer contributions of streets, alleys and drainage totaling \$1,555,413 and interest earnings of \$6.4 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 \$7,027,827 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 \$444 thousand.

**Table 2
Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 9,989,648	\$ 9,507,600	\$ 31,381,498	\$ 29,592,808	\$ 41,371,146	\$ 39,100,408
Operating grants and contributions	914,644	7,069,298	-	-	914,644	7,069,298
Capital grants and contributions	3,424,299	5,136,507	1,307,892	2,965,191	4,732,191	8,101,698
General revenues:						
Ad valorem taxes	41,463,584	37,982,291	-	-	41,463,584	37,982,291
Sales taxes	14,993,518	14,193,327	-	-	14,993,518	14,193,327
Other taxes and fees	3,029,760	3,080,512	-	-	3,029,760	3,080,512
Interest	6,401,944	2,829,070	1,812,289	1,389,590	8,214,233	4,218,660
Gain (loss) disposal of capital assets	7,079	132,421	-	-	7,079	132,421
Miscellaneous	421,833	485,740	180,780	142,254	602,613	627,994
Total revenues	80,646,309	80,416,766	34,682,459	34,089,843	115,328,768	114,506,609
Expenses:						
General government	16,475,644	14,412,031	-	-	16,475,644	14,412,031
Public safety	33,866,636	29,893,415	-	-	33,866,636	29,893,415
Urban development	1,033,568	1,083,325	-	-	1,033,568	1,083,325
Streets	13,643,998	11,434,006	-	-	13,643,998	11,434,006
Community service	10,873,557	9,999,916	-	-	10,873,557	9,999,916
Interest on long-term debt	2,187,465	2,179,116	-	-	2,187,465	2,179,116
Water and sewer operations	-	-	25,014,428	23,150,772	25,014,428	23,150,772
Total expenses	78,080,868	69,001,809	25,014,428	23,150,772	103,095,296	92,152,581
Increase in net position before transfers	2,565,441	11,414,957	9,668,031	10,939,071	12,233,472	22,354,028
Transfers	2,640,204	2,562,305	(2,640,204)	(2,562,305)	-	-
Increase in net position	5,205,645	13,977,262	7,027,827	8,376,766	12,233,472	22,354,028
Net position - October 1	228,192,702	214,215,440	107,676,614	99,299,848	335,869,316	313,515,288
Net position - September 30	\$ 233,398,347	\$ 228,192,702	\$ 114,704,441	\$ 107,676,614	\$ 348,102,788	\$ 335,869,316

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, 2024

As of the end of the current fiscal year, the City's governmental funds reported combined fund balances of \$78,980,838.

The General Fund is the main operating fund of the City. At the end of the current fiscal year, unassigned fund balance was \$26,234,619. The overall fund balance of the General Fund decreased by \$2,288,710 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 an increase of \$348,519 in fund balance. This was due in part to high interest earnings within the fund and the current year's excess revenue over expenditures. The Capital Projects Fund decreased \$13,349,765 as construction projects moved forward. Other governmental funds' combined fund balances decreased \$767,526 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 \$37,121,657. This represents an increase of \$3,670,034. 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 \$6,644,862.

General Fund Budgetary Highlights. In FY 2024, the General Fund expenditure budget was increased by \$12,184,468 over the 2023 budget with approximately \$3.3 million funding new personnel requests. \$2.5 million funded nine paramedic and nine EMT positions required for the new EMS program brought in-house. Previously, these services were contracted to a third party. \$650,000 funded five officers and a records clerk for the police department, and the remaining \$150,000 funded an IT system specialist and a signal technician for the streets department. \$730,000 of non-personnel requests were funded. This included seven patrol vehicles for the police department, one fire marshal vehicle, and an aerial bucket truck for the streets department. A traffic signal design for Sachse Road/Creek Crossing (\$100,000) and various equipment purchases for the EMS program (\$837,000) were approved as purchases to be made from unassigned fund balance. The 2024 budget also included an average 3% merit for general employees. Public Safety employees received larger increases after a pay plan adjustment was made considering current market conditions. 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 \$4,219,445 or 7.16 percent.

In the General Fund, the actual revenue received in comparison to the final budget was over by \$1,384,767. This positive variance is most noticeable in sales tax, franchise fees, intergovernmental revenue and service fees. General Fund expenditures had a final budget-to-actual positive variance of \$3,176,250 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, 2024, amounts to \$ 308,812,838 (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 \$16,161,194.

**City of Wylie, Texas
Management's Discussion and Analysis
September 30, 2024**

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

Asset	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 45,767	\$ 44,010	\$ 101	\$ 101	\$ 45,868	\$ 44,111
Other non-depreciable assets	1,316	1,231	-	-	1,316	1,231.0
Buildings	49,567	51,133	2,345	2,478	51,912	53,611.0
Improvements	110,138	113,574	61,476	61,995	171,614	175,569.0
Right-to-use machinery and equipment	171	19	-	-	171	19.0
Machinery and equipment	7,132	6,344	1,244	1,000	8,375	7,344.0
Construction in progress	20,967	6,520	8,589	4,247	29,557	10,767.0
	<u>\$ 235,058</u>	<u>\$ 222,831</u>	<u>\$ 73,755</u>	<u>\$ 69,821</u>	<u>\$ 308,813</u>	<u>\$ 292,652</u>

Additional information on the City's capital assets can be found in the notes to the financial statements on pages 44-45.

Debt Administration. At the end of the current fiscal year, the City of Wylie had total bonded debt outstanding of \$76.3 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	
	2024	2023	2024	2023	2024	2023
General obligation	\$ 52,150	\$ 59,620	\$ 1,445	\$ 1,880	\$ 53,595	\$ 61,500
Combination tax & revenue	11,420	11,980	5,725	6,065	17,145	18,045
Unamortized premium (discount)	5,226	6,283	330	402	5,556	6,685
Total	<u>\$ 68,796</u>	<u>\$ 77,883</u>	<u>\$ 7,500</u>	<u>\$ 8,347</u>	<u>\$ 76,296</u>	<u>\$ 86,230</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 <u>Investors Service</u>	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 on pages 47-51.

City of Wylie, Texas Management's Discussion and Analysis September 30, 2024

Economic Factors and Next Year's Budgets and Rates

Steady growth is the predominant characteristic of the City with \$215,542,446 of new assessed valuation added to the tax roll from new construction for FY2025. This value brought an additional \$1.1 million 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 9.4% from FY2024 to FY2025. Our growth pattern is also projected to continue into FY2025 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 FY2025 operating budget. The 2025 adopted tax rate (\$.534301 per \$100 of assessed valuation) was 2.7 cents above the no new revenue rate, but still a decrease from the previous year's rate.

In FY2025, General Fund revenues are budgeted to increase by 18% over FY2024 due to the increase in ad valorem taxes as well as a new revenue source from the EMS program. Expenditures prior to transfers out are budgeted to increase 11% over FY2024 due to the increased cost of personnel after current market adjustments were made for all employees. There is also \$2.4 million in one-time expenses for equipment and vehicles. This will provide a 32.9% estimated fund balance at FY2025 year-end, which exceeds the goal of 25%.

FY2025 Utility Fund revenues are budgeted to increase by 4.9% from FY2024 revenues and expenses are projected to increase by 2.7% from FY2024.

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 FY2025 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 the trend of a tax rate reduction and 2025 was the thirteenth consecutive year the Council has decreased the tax rate. The current reduction was \$.004581 bringing the thirteen-year rate reduction total to \$.364599. The current rate of \$.534301 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 FY2024.

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, 2024**

EXHIBIT A-1

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 91,082,095	\$ 41,243,161	\$ 132,325,256	\$ 13,387,901
Receivables (net of allowance for uncollectibles)	5,415,961	5,853,943	11,269,904	1,565,772
Inventories	193,679	314,687	508,366	14,645,354
Prepaid items	-	-	-	2,000
Restricted assets:				
Cash and cash equivalents	21,706	6,985,890	7,007,596	-
Receivables	-	231,235	231,235	-
Capital assets (net of accumulated depreciation/amortization):				
Land	45,766,722	101,045	45,867,767	-
Other non-depreciable assets	1,316,294	-	1,316,294	-
Construction in progress	20,967,478	8,589,380	29,556,858	-
Buildings	49,567,115	2,344,822	51,911,937	-
Improvement other than buildings	110,137,583	61,476,265	171,613,848	-
Right-to-use machinery and equipment	170,636	-	170,636	-
Machinery and equipment	7,131,673	1,243,825	8,375,498	-
Total assets	331,770,942	128,384,253	460,155,195	29,601,027
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	1,139,489	46,830	1,186,319	-
Deferred outflows - pensions	6,749,778	613,929	7,363,707	82,728
Deferred outflows - OPEB	136,113	12,381	148,494	1,669
Total deferred outflows of resources	8,025,380	673,140	8,698,520	84,397
LIABILITIES				
Accounts payable and other current liabilities	8,161,779	2,415,190	10,576,969	1,034,327
Accrued interest payable	333,042	33,796	366,838	27,666
Due to other governments	109,448	-	109,448	-
Liabilities payable from restricted assets	-	464,085	464,085	-
Unearned revenue	7,779,225	-	7,779,225	-
Non current liabilities:				
Due within one year	9,995,140	1,262,649	11,257,789	657,555
Due in more than one year	79,322,401	10,113,841	89,436,242	14,482,701
Total liabilities	105,701,035	14,289,561	119,990,596	16,202,249
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - pensions	446,795	40,639	487,434	5,476
Deferred inflows - OPEB	250,145	22,752	272,897	3,066
Total deferred inflows of resources	696,940	63,391	760,331	8,542
NET POSITION				
Net investment in capital assets	190,502,993	70,288,707	260,791,700	-
Restricted for:				
Debt service	691,268	-	691,268	-
Capital projects	17,475,560	7,294,077	24,769,637	-
Economic development	6,087,792	-	6,087,792	-
Tourism	904,896	-	904,896	-
Other	393,713	-	393,713	-
Unrestricted	17,342,125	37,121,657	54,463,782	13,474,633
Total net position	\$ 233,398,347	\$ 114,704,441	\$ 348,102,788	\$ 13,474,633

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, 2024**

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 16,475,644	\$ 4,330,363	\$ -	\$ -
Public safety	33,866,636	3,860,698	164,777	29,669
Urban development	1,033,568	1,209,110	-	-
Streets	13,643,998	-	-	1,832,032
Community service	10,873,557	589,477	749,867	1,562,598
Interest on long-term debt	2,187,465	-	-	-
Total governmental activities	78,080,868	9,989,648	914,644	3,424,299
Business-type activities:				
Utility	25,014,428	31,381,498	-	1,307,892
Total business-type activities	25,014,428	31,381,498	-	1,307,892
Total primary government	\$ 103,095,296	\$ 41,371,146	\$ 914,644	\$ 4,732,191
Component unit:				
Wylie Economic Development Corp	\$ 5,447,432	\$ -	\$ -	\$ -
Total component units	\$ 5,447,432	\$ -	\$ -	\$ -

General revenues:

Ad valorem taxes

Sales taxes

Franchise taxes

Unrestricted investment earnings

Miscellaneous income

Gain (Loss) 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
\$ (12,145,281)	\$ -	\$ (12,145,281)	\$ -
(29,811,492)	-	(29,811,492)	-
175,542	-	175,542	-
(11,811,966)	-	(11,811,966)	-
(7,971,615)	-	(7,971,615)	-
(2,187,465)	-	(2,187,465)	-
<u>(63,752,277)</u>	<u>-</u>	<u>(63,752,277)</u>	<u>-</u>
-	7,674,962	7,674,962	-
-	7,674,962	7,674,962	-
<u>\$ (63,752,277)</u>	<u>\$ 7,674,962</u>	<u>\$ (56,077,315)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,447,432)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,447,432)</u>
41,463,584	-	41,463,584	-
14,993,518	-	14,993,518	4,874,240
3,029,760	-	3,029,760	-
6,401,944	1,812,289	8,214,233	526,633
421,833	180,780	602,613	33,535
7,079	-	7,079	(223,384)
2,640,204	(2,640,204)	-	-
<u>68,957,922</u>	<u>(647,135)</u>	<u>68,310,787</u>	<u>5,211,024</u>
5,205,645	7,027,827	12,233,472	(236,408)
<u>228,192,702</u>	<u>107,676,614</u>	<u>335,869,316</u>	<u>13,711,041</u>
<u>\$ 233,398,347</u>	<u>\$ 114,704,441</u>	<u>\$ 348,102,788</u>	<u>\$ 13,474,633</u>

**CITY OF WYLIE, TEXAS
BALANCE SHEET-GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	<u>General Fund</u>	<u>General Obligation Debt Service</u>
ASSETS		
Cash and cash equivalents	\$ 29,213,041	\$ 891,341
Receivables (net of allowance for uncollectibles):		
Ad valorem taxes	348,717	120,922
Franchise taxes	1,098,090	-
Sales taxes	1,717,426	-
Accounts	604,495	-
Other	615,342	-
Restricted cash	21,706	-
Inventories, at cost	193,679	-
	<u>33,812,496</u>	<u>1,012,263</u>
Total assets	\$ 33,812,496	\$ 1,012,263
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ 2,149,568	\$ -
Other payables and accruals	2,327,588	-
Retainage payable	10,751	-
Due to other governments	109,448	-
Unearned revenue	314,751	-
	<u>4,912,106</u>	<u>-</u>
Total liabilities	4,912,106	-
DEFERRED INFLOWS OF RESOURCES:		
Unavailable resources	1,550,494	131,657
	<u>1,550,494</u>	<u>131,657</u>
Total deferred inflows of resources	1,550,494	131,657
FUND BALANCES:		
Nonspendable		
Inventory	193,679	-
Restricted		
Debt service	-	880,606
Capital projects	-	-
Economic development	-	-
Municipal court	-	-
Tourism	-	-
Law enforcement	280,631	-
Committed		
Park acquisition and improvement	-	-
Fire training	-	-
Fire development	-	-
Public arts	605,328	-
Assigned		
Law enforcement	15,114	-
Streets	20,525	-
Unassigned	26,234,619	-
	<u>27,349,896</u>	<u>880,606</u>
Total fund balances	27,349,896	880,606
Total liabilities, deferred inflows of resources, and fund balances	\$ 33,812,496	\$ 1,012,263

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
\$ 51,237,589	\$ 9,740,124	\$ 91,082,095
-	-	469,639
-	-	1,098,090
-	848,372	2,565,798
-	107	604,602
-	62,490	677,832
-	-	21,706
-	-	193,679
<u>\$ 51,237,589</u>	<u>\$ 10,651,093</u>	<u>\$ 96,713,441</u>
\$ 2,351,514	\$ 757,326	\$ 5,258,408
-	206,569	2,534,157
358,463	-	369,214
-	-	109,448
<u>7,409,432</u>	<u>55,042</u>	<u>7,779,225</u>
<u>10,119,409</u>	<u>1,018,937</u>	<u>16,050,452</u>
-	-	1,682,151
-	-	1,682,151
-	-	193,679
-	12,047	892,653
41,118,180	-	41,118,180
-	6,087,792	6,087,792
-	112,253	112,253
-	904,896	904,896
-	829	281,460
-	849,692	849,692
-	450,519	450,519
-	1,214,128	1,214,128
-	-	605,328
-	-	15,114
-	-	20,525
-	-	26,234,619
<u>41,118,180</u>	<u>9,632,156</u>	<u>78,980,838</u>
<u>\$ 51,237,589</u>	<u>\$ 10,651,093</u>	<u>\$ 96,713,441</u>

**CITY OF WYLIE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

EXHIBIT A-4

Total fund balance-governmental funds balance sheet	\$ 78,980,838
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.	235,057,501
Deferred losses on refunding are reported as deferred outflows of resources in the government-wide statement of net position.	1,139,489
Revenues earned but not available within sixty days of the fiscal year-end are not recognized as revenue in the fund financial statements.	1,682,151
Deferred outflows of resources, \$6,749,778, related to the City's net pension liability result in an increase in net position in the government-wide financial statements while deferred inflows (\$446,795) result in a decrease in net position.	6,302,983
Deferred outflows of resources, \$136,113, related to the City's net OPEB liability result in an increase in net position in the government-wide financial statements while deferred inflows (\$250,145) result in a decrease in net position.	(114,032)
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.	(333,042)
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>(89,317,541)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of net position	<u>\$ 233,398,347</u>

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

CITY OF WYLIE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-5

	General Fund	General Obligation Debt Service	Capital Projects Fund	Non major Governmental Funds	Total Governmental Funds
REVENUES					
Ad valorem taxes	\$ 30,584,677	\$ 10,777,272	\$ -	\$ -	\$ 41,361,949
Sales taxes	9,829,031	-	-	5,164,487	14,993,518
Franchise fees	2,976,719	-	-	-	2,976,719
Licenses and permits	1,022,222	-	598,138	47,162	1,667,522
Intergovernmental	3,107,965	-	3,395,633	-	6,503,598
Service fees	4,972,384	-	-	1,092,558	6,064,942
Court fees	346,206	-	-	27,844	374,050
Development fees	-	-	-	164,777	164,777
Interest income	1,475,331	106,910	2,277,548	380,416	4,240,205
Miscellaneous income	247,289	-	-	79,774	327,063
Total revenues	<u>54,561,824</u>	<u>10,884,182</u>	<u>6,271,319</u>	<u>6,957,018</u>	<u>78,674,343</u>
EXPENDITURES					
Current:					
General government	15,648,127	-	-	-	15,648,127
Public safety	34,058,863	-	-	224,518	34,283,381
Urban development	1,072,418	-	-	-	1,072,418
Streets	3,609,196	-	-	-	3,609,196
Community service	5,380,570	-	-	6,877,512	12,258,082
Capital outlay	-	-	19,843,149	-	19,843,149
Debt service:					
Principal	181,184	7,660,000	-	370,000	8,211,184
Interest and fiscal charges	5,824	2,875,663	-	17,100	2,898,587
Total expenditures	<u>59,956,182</u>	<u>10,535,663</u>	<u>19,843,149</u>	<u>7,489,130</u>	<u>97,824,124</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(5,394,358)</u>	<u>348,519</u>	<u>(13,571,830)</u>	<u>(532,112)</u>	<u>(19,149,781)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	2,674,404	-	222,065	465,000	3,361,469
Transfers out	-	-	-	(721,265)	(721,265)
Leases issued	219,282	-	-	-	219,282
Proceeds from sale of property	7,079	-	-	-	7,079
Insurance recovery	204,883	-	-	20,851	225,734
Total other financing sources (uses)	<u>3,105,648</u>	<u>-</u>	<u>222,065</u>	<u>(235,414)</u>	<u>3,092,299</u>
Net change in fund balances	(2,288,710)	348,519	(13,349,765)	(767,526)	(16,057,482)
Fund balances October 1, 2023	<u>29,638,606</u>	<u>532,087</u>	<u>54,467,945</u>	<u>10,399,682</u>	<u>95,038,320</u>
Fund balances September 30, 2024	<u>\$ 27,349,896</u>	<u>\$ 880,606</u>	<u>\$ 41,118,180</u>	<u>\$ 9,632,156</u>	<u>\$ 78,980,838</u>

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, 2024**

EXHIBIT A-6

Net change in fund balances- total governmental funds.	\$ (16,057,482)
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.	22,138,197
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.	(11,466,682)
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 Proceeds from leases (\$219,282)	
o Principal payments of \$8,030,000 on bonds, \$82,012 on financed purchases and \$66,906 on leases	
o Amortization of premium on bonds of \$1,057,588 and deferred loss on refunding of (\$375,330)	8,641,894
GASB 68 requires certain expenditures to be de-expended to account for the changes in pension liabilities and deferred inflows/outflows. There was an decrease in pension liabilities of (\$3,768,513), a increase in deferred inflows of \$63,010, and an decrease in deferred outflows of \$2,439,450.	1,266,053
GASB 75 requires certain expenditures to be de-expended to account for the changes in OPEB liabilities and deferred inflows/outflows. There was a increase in OPEB liabilities of \$65,393, an decrease in deferred inflows of (\$46,226), and a decrease in deferred outflows of \$3,273.	(22,440)
Current year changes in accrued interest payable does not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds.	55,306
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.	(1,082,411)
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.	1,555,413
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.	<u>177,797</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of activities	<u>\$ 5,205,645</u>

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, 2024**

	<u>Enterprise Fund</u>
	<u>Utility Fund</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 41,243,161
Accounts receivables (net of allowances for uncollectibles)	5,469,612
Other receivables	384,331
Inventories, at cost	314,687
Restricted assets	
Cash and cash equivalents	6,985,890
Accounts receivable	231,235
	<u>54,628,916</u>
Total current assets	
Non-current assets	
Capital assets:	
Land	101,045
Buildings	3,956,304
Waterworks system	59,350,619
Sewer system	45,940,798
Machinery and equipment	3,652,443
Construction in progress	8,589,380
Accumulated depreciation	<u>(47,835,252)</u>
Total capital assets (net of accumulated depreciation)	<u>73,755,337</u>
Total non-current assets	<u>73,755,337</u>
Total assets	<u>128,384,253</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding	46,830
Pensions	613,929
OPEB	12,381
Total deferred outflows of resources	<u>673,140</u>

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

EXHIBIT A-7

	<u>Enterprise Fund</u>
	<u>Utility Fund</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 1,570,281
Retainage payable	359,899
Other payables and accruals	485,010
Compensated absences payable - current	125,566
General obligation bonds payable - current	460,000
Combination bonds - tax and revenue - current	350,000
Financed purchases payable - current	327,083
Accrued interest payable	33,796
Customer deposits	464,085
Total current liabilities	<u>4,175,720</u>
Non-current liabilities:	
Compensated absences payable	243,796
General obligation bonds payable	985,000
Combination bonds - tax and revenue	5,705,080
Financed purchases payable	1,741,560
Net pension liability	1,388,735
OPEB	49,670
Total noncurrent liabilities	<u>10,113,841</u>
Total liabilities	<u>14,289,561</u>
DEFERRED INFLOWS OF RESOURCES	
Pensions	40,639
OPEB	22,752
Total deferred inflows of resources	<u>63,391</u>
NET POSITION	
Net investment in capital assets	70,288,707
Restricted for construction	7,294,077
Unrestricted	37,121,657
Total net position	<u>\$ 114,704,441</u>

CITY OF WYLIE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-8

	<u>Enterprise Fund</u>
	<u>Utility Fund</u>
OPERATING REVENUES	
Water	\$ 15,025,995
Sewer	16,008,626
Penalties	209,447
Water taps	80,665
Sewer taps	12,520
Reconnect fees	44,245
	<u>31,381,498</u>
Total operating revenues	<u>31,381,498</u>
OPERATING EXPENSES	
Water purchases	7,128,103
Sewer treatment	8,275,751
Utility administration	545,525
Water department	2,191,167
Sewer department	1,346,991
Utility billing	1,328,668
Engineering	283,180
Combined services	773,641
Depreciation	2,863,610
	<u>24,736,636</u>
Total operating expenses	<u>24,736,636</u>
Operating income	<u>6,644,862</u>
NON-OPERATING REVENUES (EXPENSES)	
Investment revenue	1,812,289
Miscellaneous income	180,780
Interest expense	(277,792)
	<u>1,715,277</u>
Total non-operating revenues (expenses)	<u>1,715,277</u>
Net income before transfers and contributions	<u>8,360,139</u>
TRANSFERS AND CONTRIBUTIONS	
Capital contributions	444,024
Impact fees	863,868
Transfers out	(2,640,204)
	<u>(1,332,312)</u>
Total transfers and contributions	<u>(1,332,312)</u>
Change in net position	7,027,827
Net position, October 1	<u>107,676,614</u>
Net position, September 30	<u>\$ 114,704,441</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, 2024

EXHIBIT A-9

	<u>Enterprise Fund</u>
	<u>Utility Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 31,303,115
Cash payments to employees for services	(2,961,352)
Cash payments to other suppliers for goods and services	<u>(18,086,847)</u>
Net cash provided by operating activities	<u>10,254,916</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Transfers to other funds	<u>(2,640,204)</u>
Net cash used in non-capital financing activities	<u>(2,640,204)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal and interest paid	(1,433,642)
Acquisition or construction of capital assets	(6,353,852)
Water and sewer impact fee revenue	<u>863,868</u>
Net cash used in capital and related financing activities	<u>(6,923,626)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends on investments	<u>1,812,289</u>
Net cash provided by investing activities	<u>1,812,289</u>
Net increase in cash and cash equivalents	2,503,375
Cash and cash equivalents at beginning of year	<u>45,725,676</u>
Cash and cash equivalents at end of year	<u>\$ 48,229,051</u>
RECONCILIATION TO STATEMENT OF NET POSITION	
Cash and cash equivalents	\$ 41,243,161
Restricted cash and cash equivalents	<u>6,985,890</u>
Total cash and cash equivalents	<u>\$ 48,229,051</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 6,644,862
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	2,863,610
Miscellaneous income	180,780
Pension and OPEB expense	(336,818)
Effects of changes in assets and liabilities:	
Decrease (increase) in receivables	(314,610)
Decrease (increase) in inventories	(10,464)
Decrease (increase) in restricted receivables	221,673
Decrease (increase) in deferred outflows for pensions and OPEB	222,178
Increase (decrease) in deferred inflows for pensions and OPEB	1,527
Increase (decrease) in accounts payable	410,373
Increase (decrease) in other payables and other accruals	262,215
Increase (decrease) in compensated absences	54,143
Increase (decrease) in customer deposits	<u>55,447</u>
Total adjustments	<u>3,610,054</u>
Net cash provided by operating activities	<u>\$ 10,254,916</u>
NONCASH ITEMS	
Developer contributions of capital assets	<u>\$ 444,024</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, 2024**

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, 2024.

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, 2024**

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, 2024**

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, 2024**

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, 2024**

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. 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.

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.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

E. Cash and Cash Equivalents - Continued

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.

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.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

I. Capital Assets – Continued

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. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

L. Pensions and Other Postemployment Benefits (OPEB)– Continued

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.

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.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

N. Deferred Outflows/Inflows of Resources - Continued

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.

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).

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

O. Fund Balance – Continued

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.

Net Position – In the statement of net position, the amount of net position restricted for other consists of the following as of September 30, 2024:

Municipal court	\$ 112,253
Law enforcement	<u>281,460</u>
Total	<u>\$ 393,713</u>

P. Adoption of New Accounting Standards

GASB Statement No. 99, *Omnibus 2022* (GASB 99), enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the [entity short name]'s fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the City's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the City's fiscal year 2024 financial statements with no impact to amounts previously reported.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

P. Adoption of New Accounting Standards – Continued

GASB Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100), enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 was implemented in the City's fiscal year 2024 financial statements with no impact to amounts previously reported.

Q. Recent Accounting Pronouncements

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 will be implemented in the City's fiscal year 2025 financial statements and the impact has not yet been determined.

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 will be implemented in the City's fiscal year 2025 financial statements and the impact has not yet been determined.

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.

R. Subsequent Events

The City has evaluated all events or transactions that occurred after September 30, 2024 up through January 22, 2025, the date the financial statements were issued.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

NOTE 2. CASH AND INVESTMENTS

At year end, the carrying amount of the City's deposits was \$117,837,201 and the bank balance was \$118,167,690. 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, 2024 consist of and are classified in the accompanying financial statements as follows:

Statement of net position:

Primary Government	
Cash and cash equivalents	\$ 132,325,256
Restricted cash and cash equivalents	<u>7,007,596</u>
Total Primary Government	139,332,852
Component Unit	
Cash and cash equivalents	<u>13,387,901</u>
Total cash and investments	<u>\$ 152,720,753</u>
Cash on hand	\$ 59,517
Deposits with financial institution	117,837,201
Investments	<u>34,824,035</u>
Total cash and investments	<u>\$ 152,720,753</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

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.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 2. CASH AND INVESTMENTS – CONTINUED

Disclosures relating to interest rate risk – Continued

As of September 30, 2024, the City had the following investments:

Investment Type	Amount	Weighted Average Maturity
TexPool	\$ 17,114,996	26 Days
TexStar	17,709,039	26 Days
	<u>\$ 34,824,035</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.

Investment Type	Amount	Minimum Legal Rating	Rating as of Year End
TexPool	\$ 17,114,996	N/A	AAA-m
TexStar	17,709,039	N/A	AAA-m
	<u>\$ 34,824,035</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.

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.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 2. CASH AND INVESTMENTS – CONTINUED

Custodial credit risk – Continued

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, 2024, 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.

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.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

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 2024 levy was based was \$7,465,194,207. 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, 2024 was \$0.538882 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.

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			Total	Business-Type
	General	General Obligation Debt Service	Non Major Governmental Funds		Utility
Governmental Funds					
Receivables					
Property taxes	\$ 416,582	\$ 144,753	\$ -	\$ 561,335	\$ -
Franchise taxes	1,098,090	-	-	1,098,090	-
Sales taxes	1,717,426	-	848,372	2,565,798	-
Accounts	924,803	-	107	924,910	7,536,120
Other	663,709	-	62,490	726,199	384,331
Gross receivables	4,820,610	144,753	910,969	5,876,332	7,920,451
Less: allowance	(436,540)	(23,831)	-	(460,371)	(2,066,508)
Net total receivables	\$ 4,384,070	\$ 120,922	\$ 910,969	\$ 5,415,961	\$ 5,853,943

The Enterprise Fund accounts receivable balance includes unbilled charges for services rendered of \$2,925,951 at September 30, 2024.

Receivables in the discretely presented component unit consist of \$848,372 of sales taxes receivable due from the State, \$717,000 in loans receivable from private businesses, and \$400 of miscellaneous receivables. 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, 2024

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets not being depreciated/amortized:					
Land	\$ 44,009,768	\$ 1,756,954	\$ -	\$ -	\$ 45,766,722
Other non-depreciable assets	1,231,294	29,900	-	55,100	1,316,294
Construction in progress	6,519,899	14,969,636	-	(522,057)	20,967,478
Total capital assets, not being depreciated/amortized	51,760,961	16,756,490	-	(466,957)	68,050,494
Capital assets being depreciated/amortized:					
Buildings	74,286,473	848,711	-	57,180	75,192,364
Improvements other than buildings	235,304,405	4,014,645	-	409,777	239,728,827
Right-to-use asset - machinery and equipment	138,809	219,282	(127,675)	-	230,416
Machinery and equipment	20,046,782	1,854,482	(27,611)	-	21,873,653
Total capital assets being depreciated/amortized	329,776,469	6,937,120	(155,286)	466,957	337,025,260
Less accumulated depreciation/amortization for:					
Buildings	(23,153,639)	(2,471,610)	-	-	(25,625,249)
Improvements other than buildings	(121,730,788)	(7,860,456)	-	-	(129,591,244)
Right-to-use asset - machinery and equipment	(120,052)	(67,403)	127,675	-	(59,780)
Machinery and equipment	(13,702,378)	(1,067,213)	27,611	-	(14,741,980)
Total accumulated depreciation/amortization	(158,706,857)	(11,466,682)	155,286	-	(170,018,253)
Total capital assets being depreciated/amortized, net	171,069,612	(4,529,562)	-	466,957	167,007,007
Governmental activities capital assets, net	\$ 222,830,573	\$ 12,226,928	\$ -	\$ -	\$ 235,057,501
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 101,045	\$ -	\$ -	\$ -	\$ 101,045
Construction in progress	4,247,062	5,615,306	-	(1,272,988)	8,589,380
Total capital assets, not being depreciated	4,348,107	5,615,306	-	(1,272,988)	8,690,425
Capital assets being depreciated:					
Buildings	3,956,304	-	-	-	3,956,304
Water system	57,856,748	220,883	-	1,272,988	59,350,619
Sewer system	45,496,774	444,024	-	-	45,940,798
Machinery and equipment	3,134,780	517,663	-	-	3,652,443
Total capital assets being depreciated	110,444,606	1,182,570	-	1,272,988	112,900,164
Less accumulated depreciation for:					
Buildings	(1,478,771)	(132,711)	-	-	(1,611,482)
Water system	(21,429,038)	(1,359,580)	-	-	(22,788,618)
Sewer system	(19,928,833)	(1,097,701)	-	-	(21,026,534)
Machinery and equipment	(2,135,000)	(273,618)	-	-	(2,408,618)
Total accumulated depreciation	(44,971,642)	(2,863,610)	-	-	(47,835,252)
Total capital assets being depreciated, net	65,472,964	(1,681,040)	-	1,272,988	65,064,912
Business-type activities capital assets, net	\$ 69,821,071	\$ 3,934,266	\$ -	\$ -	\$ 73,755,337

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 5. CAPITAL ASSETS – CONTINUED

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 2,388,275
Public safety	1,288,535
Streets	6,213,121
Community service	<u>1,576,751</u>
Total depreciation/amortization expense - governmental activities	<u>\$ 11,466,682</u>
Business-type activities:	
Water and Sewer	<u>\$ 2,863,610</u>

Construction Commitments

The City has active construction projects as of September 30, 2024. 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	\$ 7,186,128	\$ 19,703,872
Stone Road Phase 3 (East FM 544)	(A), (C)	14,800,000	3,498,181	11,301,819
Park Boulevard	(A), (C), (D)	12,000,000	1,811,195	10,188,805
Eubanks Road	(E), (G)	2,011,000	543,947	1,467,053
Dog Park & Splash Pads	(B)	3,500,000	3,320,286	179,714
Ballard Elevated Storage Tanks	(G), (H)	8,188,000	7,941,162	246,838
Pump Generators	(F)	<u>1,342,000</u>	<u>1,237,721</u>	<u>104,279</u>
Total		<u>\$ 68,731,000</u>	<u>\$ 25,538,620</u>	<u>\$ 43,192,380</u>

(A) General Obligation Bonds	(D) Future Bonds Issuances	(G) Impact Fees
(B) GFFB Community Investment	(E) NTMWD Interlocal Agreements	(H) Certificates of Obligation
(C) County Proceeds	(F) Utility Fund Revenue	

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

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	2,640,204	To cover indirect costs associated with utility fund operations
General fund	Nonmajor governmental funds	34,200	To cover costs associated with City events
Capital projects fund	Nonmajor governmental funds	222,065	To cover costs associated with community investment and infrastructure
Nonmajor governmental funds	Nonmajor governmental funds	465,000	To cover annual debt service payments and to cover costs associated with new infrastructure in the Fire Training Center Fund
Total		\$ 3,361,469	

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	\$ 379,000	\$ 131,657	\$ -	\$ -	\$ 510,657
Court fines	196,923	-	-	-	196,923
Franchise fees	974,571	-	-	-	974,571
Total	\$ 1,550,494	\$ 131,657	\$ -	\$ -	\$ 1,682,151
Unearned revenue:					
Advance construction payment	\$ -	\$ -	\$ 7,409,432	\$ -	\$ 7,409,432
Grant funding	314,751	-	-	-	314,751
Recreation center memberships	-	-	-	55,042	55,042
Total	\$ 314,751	\$ -	\$ 7,409,432	\$ 55,042	\$ 7,779,225

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

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>
\$7,400,000 Series 2013 Refunding	2025	1.50 - 3.00%	\$ 825,000	\$ -
\$21,240,000 Series 2015 Refunding	2027	2.00 - 5.00%	7,600,000	-
\$34,250,000 Series 2016 Refunding	2028	2.00 - 5.00%	13,650,000	1,445,000
\$4,855,000 Series 2021 Refunding	2028	3.00 - 4.00%	2,830,000	-
\$12,005,000 Series 2022 Refunding & Improvement	2042	3.00 - 4.00%	11,685,000	-
\$16,010,000 Series 2023 General Obligation Bonds	2043	4.00 - 5.00%	15,560,000	-
Total General Obligation Bonds			<u>\$ 52,150,000</u>	<u>\$ 1,445,000</u>

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

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%	\$ -	\$ 5,725,000
\$8,500,000 Series 2018 Improvements	2038	1.75 - 3.375%	6,645,000	-
\$5,310,000 Series 2021 Improvements	2041	1.50 - 4.00%	<u>4,775,000</u>	<u>-</u>
Total Combination Tax and Revenue Bonds			<u>\$ 11,420,000</u>	<u>\$ 5,725,000</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, 2024 was \$2,068,643.

<u>Financed Purchases</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Governmental</u>	<u>Business-Type</u>
Meter Project Replacement	2030	2.10%	\$ -	2,068,643
Total Financed Purchases			<u>\$ -</u>	<u>\$ 2,068,643</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, 2024

NOTE 8. LONG-TERM DEBT – CONTINUED

General Obligation Bonds, Combination Tax and Revenue Bonds, Financed Purchases Payable and Leases- Continued

Governmental Activities - Leases	Final Maturity	Interest Rate(s)	Liability at Commencement	Ending Balance
Copiers	2028	1.58%	\$ 218,282	\$ 170,024
Postage machine	2025	2.04%	11,134	1,642
			\$ 229,416	\$ 171,666

Changes in Long-term Liabilities:

A summary of long-term debt transactions, including current portion, for the year ended September 30, 2024, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due within One year
Governmental activities:					
General obligation bonds	\$ 59,620,000	\$ -	\$ (7,470,000)	52,150,000	\$ 7,865,000
Combination tax and revenue bonds	11,980,000	-	(560,000)	11,420,000	585,000
Unamortized bond premium	6,283,325	-	(1,057,588)	5,225,737	-
Total bonds payable	77,883,325	-	(9,087,588)	68,795,737	8,450,000
Financed purchases payable	82,012	-	(82,012)	-	-
Leases	19,290	219,282	(66,906)	171,666	55,882
Compensated absences	3,453,354	2,164,823	(1,082,412)	4,535,765	1,489,258
OPEB liability	480,693	65,393	-	546,086	-
Net pension liability	19,036,800	-	(3,768,513)	15,268,287	-
Total governmental activities	\$ 100,955,474	\$ 2,449,498	\$ (14,087,431)	\$ 89,317,541	\$ 9,995,140
Business-type activities:					
General obligation bonds	\$ 1,880,000	\$ -	\$ (435,000)	1,445,000	\$ 460,000
Combination tax and revenue bonds	6,065,000	-	(340,000)	5,725,000	350,000
Unamortized bond premium	401,556	-	(71,476)	330,080	-
Total bonds payable	8,346,556	-	(846,476)	7,500,080	810,000
Financed purchases payable	2,388,988	-	(320,345)	2,068,643	327,083
Compensated absences	315,219	108,286	(54,143)	369,362	125,566
OPEB liability	43,271	6,399	-	49,670	-
Net pension liability	1,731,502	-	(342,767)	1,388,735	-
Total business-type activities	\$ 12,825,536	\$ 114,685	\$ (1,563,731)	\$ 11,376,490	\$ 1,262,649

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

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
2025	\$ 7,865,000	\$ 2,145,675	\$ 10,010,675	\$ 460,000	\$ 60,750	\$ 520,750
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 - 2034	5,045,000	2,926,125	7,971,125	-	-	-
2035 - 2039	6,155,000	1,685,675	7,840,675	-	-	-
2040 - 2043	5,495,000	413,475	5,908,475	-	-	-
Total	\$ 52,150,000	\$ 12,119,075	\$ 64,269,075	\$ 1,445,000	\$ 110,625	\$ 1,555,625

Combination Tax and Revenue Bonds

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 585,000	\$ 328,087	\$ 913,087	\$ 350,000	\$ 191,119	\$ 541,119
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 - 2034	3,785,000	818,715	4,603,715	2,265,000	450,070	2,715,070
2035 - 2039	3,820,000	279,587	4,099,587	1,595,000	81,943	1,676,943
2040 - 2044	665,000	11,681	676,681	-	-	-
Total	\$ 11,420,000	\$ 2,505,468	\$ 13,925,468	\$ 5,725,000	\$ 1,341,108	\$ 7,066,108

Financed Purchases

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ -	\$ -	\$ -	\$ 327,083	\$ 43,514	\$ 370,597
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	\$ -	\$ -	\$ -	\$ 2,068,643	\$ 154,941	\$ 2,223,584

Leases

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 55,882	\$ 2,302	58,184	\$ -	\$ -	\$ -
2026	55,104	1,428	56,532	-	-	-
2027	55,977	555	56,532	-	-	-
2028	4,703	8	4,711	-	-	-
Total	\$ 171,666	\$ 4,293	\$ 175,959	\$ -	\$ -	\$ -

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, 2024

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, 2024:

Description	Balance 9/30/2023	Increases	Decreases	Balance 9/30/2024	Due Within One Year
Loans payable	\$ 15,482,194	\$ -	\$ (600,096)	\$ 14,882,098	\$ 625,254
Compensated Absences	47,804	33,053	(16,527)	64,330	32,301
OPEB liability	5,892	801	-	6,693	-
Net pension liability	233,324	-	(46,189)	187,135	-
Total long-term liabilities	<u>\$ 15,769,214</u>	<u>\$ 33,854</u>	<u>\$ (662,812)</u>	<u>\$ 15,140,256</u>	<u>\$ 657,555</u>

WEDC Loans Payable as of September 30, 2024 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.	\$ 79,696
\$8,100,000, payable to bank, made October 2021, payable in monthly installments of \$46,940 through October 2041, including interest at 3.48%	7,246,325
\$8,100,000, payable to bank, made August 2022, payable in monthly installments of \$52,617 through July 2042, including interest at 4.80%	7,556,077
	<u>\$ 14,882,098</u>

Annual debt service requirements to maturity for WEDC debt is:

Year	Principal	Interest	Total
2025	\$ 625,254	\$ 606,744	\$ 1,231,998
2026	651,493	580,504	1,231,997
2027	650,457	553,559	1,204,016
2028	668,017	538,654	1,206,671
2029	695,986	511,108	1,207,094
2030-2034	3,943,465	2,029,974	5,973,439
2035-2039	4,847,479	1,091,438	5,938,917
2040-2042	2,799,947	162,543	2,962,490
Total	<u>\$ 14,882,098</u>	<u>\$ 6,074,524</u>	<u>\$ 20,956,622</u>

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 9. PENSION PLAN

A. Plan Description

The City participates as one of 934 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report (Annual Report) that can be obtained at www.tmr.com.

All eligible employees of the City are required to participate in TMRS.

B. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring Member may select one of seven monthly-benefit payments options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount at least equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (100%, 150%, or 200%) of the employee's accumulated contributions. In addition, the City can grant, as often as annually, another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and city matching percent had always been in existence and if the employee's salary had always been the average of his salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

Members can retire at ages 60 and above with 5 or more years of service or with 20 years of service. A member is vested after 5 years. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

NOTE 9. PENSION PLAN – CONTINUED

B. Benefits Provided – Continued

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	145
Inactive employees entitled to but not yet receiving benefits	262
Active employees	<u>390</u>
	<u>797</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 14.96% and 15.30% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024 (including \$50,472 of contributions by WEDC) were \$5,047,193 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, 2023 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, 2024**

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 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global equity	35.0%	6.7%
Core fixed income	6.0%	4.7%
Non-core fixed income	20.0%	8.0%
Other public/private mkts	12.0%	8.0%
Real estate	12.0%	7.6%
Hedge funds	5.0%	6.4%
Private equity	10.0%	11.6%
Total	<u>100.0%</u>	

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

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 12/31/22	\$ 108,977,367	\$ 87,975,741	\$ 21,001,626
Changes for the year:			
Service cost	5,218,765	-	5,218,765
Interest	7,350,172	-	7,350,172
Change of benefit terms	(1,057,583)	-	(1,057,583)
Difference between expected and actual experience	1,257,257	-	1,257,257
Changes of assumptions	(259,608)	-	(259,608)
Contributions - employer	-	4,468,567	(4,468,567)
Contributions - employee	-	2,048,348	(2,048,348)
Net investment income	-	10,214,786	(10,214,786)
Benefit payments, including refunds of employee contributions	(3,275,461)	(3,275,461)	-
Administrative expense	-	(64,777)	64,777
Other changes	-	(452)	452
Net Changes	<u>9,233,542</u>	<u>13,391,011</u>	<u>(4,157,469)</u>
Balance at 12/31/23	<u>\$ 118,210,909</u>	<u>\$ 101,366,752</u>	<u>\$ 16,844,157</u>

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

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	\$ 35,513,627	\$ 16,657,022	\$ 1,379,636
WEDC	398,981	187,135	15,500
Total	<u>\$ 35,912,608</u>	<u>\$ 16,844,157</u>	<u>\$ 1,395,136</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at www.tmr.com.

For the year ended September 30, 2024, the City recognized pension expense of \$1,394,684 (including \$15,518 recognized by WEDC). At September 30, 2024, 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	\$ 1,425,635	\$ 487,434	\$ 16,016	\$ 5,476	\$ 1,441,651	\$ 492,910
Changes in actuarial assumptions	29,783	-	335	-	30,118	-
Difference between projected and actual investment earnings	2,209,890	-	24,827	-	2,234,717	-
Contributions subsequent to the measurement date	3,698,399	-	41,550	-	3,739,949	-
Total	<u>\$ 7,363,707</u>	<u>\$ 487,434</u>	<u>\$ 82,728</u>	<u>\$ 5,476</u>	<u>\$ 7,446,435</u>	<u>\$ 492,910</u>

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 9. PENSION PLAN – CONTINUED

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – continued

The \$3,739,949 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, 2025. 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
2025	\$ 847,647	\$ 9,523	\$ 857,170
2026	926,479	10,409	936,888
2027	1,997,791	22,444	2,020,235
2028	(626,483)	(7,038)	(633,521)
2029	32,440	364	32,804
Total	<u>\$ 3,177,874</u>	<u>\$ 35,702</u>	<u>\$ 3,213,576</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, 2024**

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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	87
Inactive employees entitled to but not yet receiving benefits	38
Active employees	<u>390</u>
	<u>515</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 2023 and 2024. The City's contributions to the SDBF for the year ended September 30, 2024 (including \$56 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, 2023 and was determined by an actuarial valuation as of that date.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – CONTINUED

E. Actuarial Assumptions

The Total OPEB Liability in the December 31, 2023 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	3.77%
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, 2023 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 3.77% and was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023. This was a 0.28% decrease from the 4.05% discount rate used in the December 31, 2022 valuation.

F. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2022	\$ 530,306
Changes for the year:	
Service cost	32,053
Interest on total OPEB liability	21,890
Difference between expected and actual experience	(1,540)
Changes of assumptions or other inputs	31,396
Benefit payments	<u>(11,656)</u>
Net changes	<u>72,143</u>
Balance at 12/31/23	<u>\$ 602,449</u>
Total OPEB Liability as a Percentage of Covered Payroll	2.07%

CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024

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 3.77%, 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 (2.77%) or 1 percentage-point higher (4.77%) than the current rate:

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
City	\$ 728,789	\$ 595,756	\$ 493,726
WEDC	<u>8,188</u>	<u>6,693</u>	<u>5,547</u>
Total OPEB Liability	<u>\$ 736,977</u>	<u>\$ 602,449</u>	<u>\$ 499,273</u>

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the City recognized OPEB expense of \$24,717 (including \$275 recognized by WEDC). At September 30, 2024, 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	\$ -	\$ 29,583	\$ -	\$ 332	\$ -	\$ 29,915
Changes in assumptions and other inputs	138,830	243,314	1,560	2,734	140,390	246,048
Contributions subsequent to the measurement date	<u>9,664</u>	<u>-</u>	<u>109</u>	<u>-</u>	<u>9,773</u>	<u>-</u>
Total	<u>\$ 148,494</u>	<u>\$ 272,897</u>	<u>\$ 1,669</u>	<u>\$ 3,066</u>	<u>\$ 150,163</u>	<u>\$ 275,963</u>

The \$9,773 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, 2025. 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
2025	\$ (16,013)	\$ (180)	\$ (16,193)
2026	(19,708)	(221)	(19,929)
2027	(15,320)	(172)	(15,492)
2028	(22,484)	(253)	(22,737)
2029	(31,613)	(355)	(31,968)
Thereafter	<u>(28,929)</u>	<u>(325)</u>	<u>(29,254)</u>
Total	<u>\$ (134,067)</u>	<u>\$ (1,506)</u>	<u>\$ (135,573)</u>

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

NOTE 11. NORTH TEXAS MUNICIPAL WATER DISTRICT

The North Texas Municipal Water District (the District) is a conservation and reclamation district and political subdivision of the State of Texas, created and functioning under Chapter 62, Acts of 1951, 52nd Legislature, Regular Session, as amended, originally compiled as Vernon's Article 8270-141 (the Act), pursuant to Article 16, Section 59 of the Texas Constitution. The District comprises all of the territory of its member cities, viz., Allen, Garland, Princeton, Plano, Mesquite, Wylie, Rockwall, Farmersville, McKinney, Richardson, Forney and Royse City (the "Member Cities"). The District was created for the purpose of providing a source of water supply for municipal, domestic and industrial use and for the treatment processing and transportation of such water to its Member Cities and to its other customers located in North Central Texas, all within the Dallas Standard Metropolitan Statistical Area.

Under the Act, including specifically Section 27 thereof, and under the Constitution and Statutes of the State of Texas, the District has broad powers to (1) impound, control, store, preserve, treat, transmit, and use storm and flood water, the water of rivers and streams and underground water, for irrigation, power and all other useful purposes and to supply water for municipal, domestic, power, industrial and commercial uses and purposes and all other beneficial uses and purposes; and (2) collect, transport, process, treat, dispose of, and control all municipal, domestic, industrial or commercial waste whether in fluid, solid or composite state, including specifically the control, abatement or reduction of all types of pollution. The City retains no ongoing financial interest equity investments and/or responsibilities for the District other than the contractual arrangements discussed more fully herein.

NOTE 12. MUDDY CREEK REGIONAL WASTEWATER SYSTEM

In May 1999, the Cities of Wylie and Murphy in Collin County entered into a contract with the District to provide for the acquisition, construction, improvement, operation, and maintenance of the Regional Muddy Creek Wastewater System (System) for the purpose of providing facilities to adequately receive, transport, treat, and dispose of wastewater. The District will own the System with Wylie and Murphy as the initial participants. The District will issue approximately \$20 million in bonds to construct this new facility. Budget calculations for operating costs and debt service for the System on the service commencement date is based on the following estimated flow ratio: City of Wylie – 2/3 and Murphy – 1/3. "Service Commencement Date" means the first date upon which the System is available to treat wastewater from the participants. Wylie's long-term commitment to the System's debt service component is approximately \$13.3 million.

The District will send each participant a letter detailing the annual requirement necessary to operate the System each year. The annual requirement budget will include an operation and maintenance component and a bond service component. The budgeting ratio described earlier is only valid for the first year of System operations. In subsequent years, budgets and year-end audits will be based on actual flow ratios. For example, if the flow measurements indicate that 60% of the flow is produced by Wylie and 40% by Murphy, then the next year's operating and debt service components would be allocated using a 60/40 split. If in the future, additional participants are added, then the flow ratios will be adjusted using the above method.

The contract with the District has a clause for "Credit for Payments Relating to the System. "This clause states: "Each participant shall be entitled to a credit in an amount equal to any funds advanced by such Participant with the approval of the District for land, engineering, construction or other costs related to the System and/or the financing thereof". All credits for advance made prior to the Service Commencement Date shall bear interest from the date of such advance at a rate equal to the net effective interest rate on the initial issue of the bonds hereunder. The City of Wylie has four such credits at this time. All credits for advances made prior to the Service Commencement Date shall be amortized over a period of twenty years, with such amortization to commence on October 1 of the Fiscal Year following the Service Commencement Date. At September 30, 2005, the City recorded \$3,188,849 as a restricted accounts receivable. This amount is being amortized over a twenty-year period commencing with fiscal year 2006. The amortization was \$221,676 for 2024, leaving an unamortized balance of \$231,235 as of September 30, 2024.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

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, 2024, 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 \$1,445,000 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, 2024, these commitments totaled \$1,001,250.

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, 2024, the City rebated \$50,881 in sales taxes and provided \$300,000 in incentive-based economic assistance.

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

**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	\$ 13,387,901
Receivables	1,565,772
Inventory	14,645,354
Prepays	<u>2,000</u>
Total Assets	<u>\$ 29,601,027</u>
Liabilities	
Accounts payable	\$ 871,491
Accrued liabilities	<u>162,836</u>
Total Liabilities	<u>1,034,327</u>
Fund Balance	<u>28,566,700</u>
Total Liabilities and Fund Balance	<u>\$ 29,601,027</u>
Statement of Revenues, Expenditures and <u>Changes in Fund Balance</u>	
	<u>WEDC</u>
Revenues:	
Sales tax revenue	\$ 4,874,240
Interest income	526,633
Miscellaneous income	<u>33,535</u>
Total Revenues	5,434,408
Expenditures:	
Expenditures	<u>6,047,392</u>
Other financing sources:	
Loss from sale of assets	<u>(223,384)</u>
Net change in fund balance	(836,368)
Fund balance 10/1/23	<u>29,403,068</u>
Fund balance 9/30/24	<u>\$ 28,566,700</u>

**CITY OF WYLIE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2024**

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	\$ 28,566,700
Deferred outflows - pensions, \$82,728, and OPEB, \$1,669	84,397
Deferred inflows - pensions (\$5,746) and OPEB (\$3,066)	(8,542)
Payables for compensated absences	(64,330)
Accrued interest payable	(27,666)
Payable for loan principal, net pension liability and OPEB liability	<u>(15,075,926)</u>
Net position	<u>\$ 13,474,633</u>

Reconciliation of change in fund balance to change in net position:

Change in fund balance	\$ (836,368)
Change in payables for compensated absences	(16,526)
Change in accrued interest payable	1,147
Net effect of net pension and OPEB activity	15,243
Payment of loan principal	<u>600,096</u>
Change in net position	<u>\$ (236,408)</u>

NOTE 17. LAND ACQUISITION

The WEDC owns real property with a carrying value of \$14,645,354 as of September 30, 2024. This property is recorded 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, 2024

EXHIBIT A-10

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amount</u>	
REVENUES				
Ad valorem taxes	\$ 30,694,211	\$ 30,694,211	\$ 30,584,677	\$ (109,534)
Non-property taxes	9,113,122	9,113,122	9,829,031	715,909
Franchise fees	2,953,146	2,953,146	2,976,719	23,573
Licenses and permits	1,275,000	1,275,000	1,022,222	(252,778)
Intergovernmental	2,578,293	2,597,490	3,107,965	510,475
Services fees	4,343,203	4,343,203	4,972,384	629,181
Court fees	340,000	340,000	346,206	6,206
Interest income	1,541,911	1,541,911	1,475,331	(66,580)
Miscellaneous income	300,807	318,974	247,289	(71,685)
Total revenues	53,139,693	53,177,057	54,561,824	1,384,767
EXPENDITURES				
Current				
General government				
City council	96,401	96,263	66,025	30,238
City manager	1,294,357	1,415,470	1,361,394	54,076
City secretary	417,515	475,497	445,784	29,713
City attorney	170,000	320,000	272,710	47,290
Finance	1,377,712	1,468,292	1,362,808	105,484
Building and fleet maintenance	1,061,869	1,088,538	1,029,149	59,389
Municipal court	601,699	670,645	630,830	39,815
Human resources	851,043	959,347	932,652	26,695
Purchasing	325,350	365,626	353,069	12,557
Information technology	2,230,036	2,290,644	2,192,559	98,085
Combined services/general	5,678,857	6,873,769	7,001,147	(127,378)
Total general government	14,104,839	16,024,091	15,648,127	375,964
Public safety				
Police	14,164,952	14,723,658	15,051,575	(327,917)
Fire	16,559,939	16,999,067	15,662,328	1,336,739
Emergency communications	2,635,257	2,666,998	2,445,027	221,971
Animal control	776,455	1,611,165	899,933	711,232
Total public safety	34,136,603	36,000,888	34,058,863	1,942,025
Urban development				
Planning	374,191	398,032	368,208	29,824
Building inspection	648,365	583,423	508,583	74,840
Code enforcement	218,297	233,062	195,627	37,435
Total urban development	1,240,853	1,214,517	1,072,418	142,099
Streets				
Streets	4,187,262	4,282,884	3,609,196	673,688
Total streets	4,187,262	4,282,884	3,609,196	673,688

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, 2024

EXHIBIT A-10
(CONCLUDED)

Community service				
Parks	2,825,347	3,059,331	2,994,955	64,376
Library	2,297,296	2,429,934	2,385,615	44,319
Total community service	5,122,643	5,489,265	5,380,570	108,695
Debt Service				
Principal	116,082	116,082	181,184	(65,102)
Interest	4,705	4,705	5,824	(1,119)
Total debt service	120,787	120,787	187,008	(66,221)
Total expenditures	58,912,987	63,132,432	59,956,182	3,176,250
Excess (deficiency) of revenues over expenditures	(5,773,294)	(9,955,375)	(5,394,358)	4,561,017
OTHER FINANCING SOURCES (USES)				
Transfers in	2,674,404	2,674,404	2,674,404	-
Leases issued	-	-	219,282	219,282
Insurance recovery	-	6,207	204,883	198,676
Proceeds from sale of property	-	-	7,079	7,079
Total other financing sources (uses)	2,674,404	2,680,611	3,105,648	425,037
Net change in fund balances	(3,098,890)	(7,274,764)	(2,288,710)	4,986,054
Fund balances, October 1	29,638,606	29,638,606	29,638,606	-
Fund balances, September 30	<u>\$ 26,539,716</u>	<u>\$ 22,363,842</u>	<u>\$ 27,349,896</u>	<u>\$ 4,986,054</u>

**CITY OF WYLIE, TEXAS
NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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 2024, 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, 2024, expenditures exceeded appropriations as follows:
 - Combined Services/General (\$127,378)
 - Police (\$327,917)



**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 2014	Measurement Year 2015	Measurement Year 2016	Measurement Year 2017
Total pension liability:				
Service cost	\$ 2,556,890	\$ 2,884,478	\$ -	\$ 3,534,169
Interest	3,219,187	3,586,805	3,725,815	4,298,623
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	184,163	215,566	4,180,949	404,285
Change in assumptions	-	(245,250)	-	-
Benefit payments, including refunds of employee contributions	<u>(745,575)</u>	<u>(999,126)</u>	<u>(1,085,194)</u>	<u>(1,290,431)</u>
Net change in total pension liability	5,214,665	5,442,473	6,821,570	6,946,646
Total pension liability - beginning	<u>45,082,724</u>	<u>50,297,389</u>	<u>55,739,862</u>	<u>62,561,432</u>
Total pension liability - ending (a)	50,297,389	55,739,862	62,561,432	69,508,078
Plan fiduciary net position:				
Contributions - employer	2,058,618	2,291,479	2,630,201	2,978,969
Contributions - employee	1,102,273	1,149,849	1,274,657	1,392,972
Net investment income	2,024,176	58,730	2,858,337	6,646,053
Benefit payments, including refunds of employee contributions	(745,575)	(999,126)	(1,085,194)	(1,290,431)
Administrative expense	(21,127)	(35,762)	(32,250)	(34,403)
Other	<u>(1,737)</u>	<u>(1,766)</u>	<u>(1,738)</u>	<u>(1,744)</u>
Net change in plan fiduciary net position	4,416,628	2,463,404	5,644,013	9,691,416
Plan fiduciary net position - beginning	<u>35,373,254</u>	<u>39,789,882</u>	<u>42,253,286</u>	<u>47,897,299</u>
Plan fiduciary net position - ending (b)	<u>39,789,882</u>	<u>42,253,286</u>	<u>47,897,299</u>	<u>57,588,715</u>
Net pension liability - ending (a) - (b)	<u>\$ 10,507,507</u>	<u>\$ 13,486,576</u>	<u>\$ 14,664,133</u>	<u>\$ 11,919,363</u>
Plan fiduciary net position as a percentage of total pension liability	79.11%	75.80%	76.56%	82.85%
Covered payroll	\$ 15,746,759	\$ 16,426,414	\$ 18,184,351	\$ 19,887,590
Net pension liability as a percentage of covered payroll	66.73%	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
\$ 3,732,706	\$ 3,856,949	\$ 4,164,056	\$ 4,267,960	\$ 4,679,641	\$ 5,218,765
4,761,659	5,258,675	5,818,955	6,315,835	6,808,244	7,350,172
-	-	-	-	-	(1,057,583)
577,776	524,371	(321,331)	(439,930)	628,699	1,257,257
-	406,608	-	-	-	(259,608)
<u>(1,662,660)</u>	<u>(1,879,475)</u>	<u>(1,919,943)</u>	<u>(2,784,954)</u>	<u>(3,324,552)</u>	<u>(3,275,461)</u>
7,409,481	8,167,128	7,741,737	7,358,911	8,792,032	9,233,542
<u>69,508,078</u>	<u>76,917,559</u>	<u>85,084,687</u>	<u>92,826,424</u>	<u>100,185,335</u>	<u>108,977,367</u>
76,917,559	85,084,687	92,826,424	100,185,335	108,977,367	118,210,909
3,142,231	3,287,746	3,479,670	3,678,159	4,019,003	4,468,567
1,470,396	1,538,384	1,627,099	1,668,335	1,829,005	2,048,348
(1,728,139)	9,105,849	5,384,137	10,362,682	(6,745,606)	10,214,786
(1,662,660)	(1,879,475)	(1,919,943)	(2,784,954)	(3,324,552)	(3,275,461)
(33,340)	(51,343)	(34,763)	(47,839)	(58,231)	(64,777)
<u>(1,741)</u>	<u>(1,542)</u>	<u>(1,356)</u>	<u>327</u>	<u>69,487</u>	<u>(452)</u>
1,186,747	11,999,619	8,534,844	12,876,710	(4,210,894)	13,391,011
<u>57,588,715</u>	<u>58,775,462</u>	<u>70,775,081</u>	<u>79,309,925</u>	<u>92,186,635</u>	<u>87,975,741</u>
<u>58,775,462</u>	<u>70,775,081</u>	<u>79,309,925</u>	<u>92,186,635</u>	<u>87,975,741</u>	<u>101,366,752</u>
<u>\$ 18,142,097</u>	<u>\$ 14,309,606</u>	<u>\$ 13,516,499</u>	<u>\$ 7,998,700</u>	<u>\$ 21,001,626</u>	<u>\$ 16,844,157</u>
76.41%	83.18%	85.44%	92.02%	80.73%	85.75%
\$ 21,008,953	\$ 21,977,303	\$ 23,236,919	\$ 23,830,037	\$ 26,128,649	\$ 29,138,830
86.35%	65.11%	58.17%	33.57%	80.38%	57.81%

**CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Actuarially determined contribution	\$ 2,235,994	\$ 2,611,189	\$ 2,924,821	\$ 3,144,978
Contribution in relation to the actuarially determined contribution	<u>2,235,994</u>	<u>2,611,189</u>	<u>2,924,821</u>	<u>3,144,978</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 16,311,322	\$ 18,212,187	\$ 19,547,995	\$ 20,843,290
Contributions as a percentage of covered payroll	13.71%	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

<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>
\$ 3,283,399	\$ 3,359,419	\$ 3,596,280	\$ 3,958,173	\$ 4,410,196	\$ 5,047,193
<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>\$ -</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
15.08%	15.08%	15.39%	15.34%	15.50%	15.50%

CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST SEVEN 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
Total OPEB liability:							
Charges for the year							
Service cost	\$ 27,859	\$ 35,710	\$ 30,768	\$ 44,150	\$ 57,192	\$ 67,934	\$ 32,053
Interest	13,862	14,885	16,242	15,686	14,575	14,894	21,890
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	-	(22,724)	(15,356)	(6,015)	(14,293)	(5,930)	(1,540)
Change in assumptions	39,365	(35,164)	96,541	102,727	26,689	(316,876)	31,396
Benefit payments	(1,990)	(2,101)	(2,198)	(2,324)	(7,149)	(10,451)	(11,656)
Net change in total OPEB liability	79,096	(9,394)	125,997	154,224	77,014	(250,429)	72,143
Total OPEB liability - beginning	353,798	432,894	423,500	549,497	703,721	780,735	530,306
Total OPEB liability - ending	\$ 432,894	\$ 423,500	\$ 549,497	\$ 703,721	\$ 780,735	\$ 530,306	\$ 602,449
Covered-employee payroll	\$ 19,887,590	\$ 21,008,953	\$ 21,977,303	\$ 23,236,919	\$ 23,830,037	\$ 26,128,649	\$ 29,138,830
Total OPEB liability as a percentage of covered-employee payroll	2.18%	2.02%	2.50%	3.03%	3.28%	2.03%	2.07%

Note: Only seven 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 SEVEN 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
Actuarially determined contribution	\$ 2,086	\$ 2,160	\$ 2,228	\$ 2,337	2,580	5,101	5,617
Contributions in relation to the actuarially determined contribution	2,086	2,160	2,228	2,337	2,580	5,101	5,617
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
Contributions as a percentage of covered-employee payroll	0.01%	0.01%	0.01%	0.01%	0.01%	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 seven 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, 2024**

EXHIBIT A-15

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Ad valorem taxes	\$ 10,815,592	\$ 10,815,592	\$ 10,777,272	\$ (38,320)
Interest income	79,314	79,314	106,910	27,596
Total revenues	10,894,906	10,894,906	10,884,182	(10,724)
EXPENDITURES				
Debt service				
Principal	7,660,000	7,660,000	7,660,000	-
Interest and fiscal charges	2,884,462	2,884,462	2,875,663	8,799
Total debt service	10,544,462	10,544,462	10,535,663	8,799
Net change in fund balances	350,444	350,444	348,519	(1,925)
Fund balances, October 1	532,087	532,087	532,087	-
Fund balances, September 30	\$ 882,531	\$ 882,531	\$ 880,606	\$ (1,925)

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 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, 2024

	SPECIAL REVENUE FUNDS					
	4B Sales Tax Revenue	Park Acquisition and Improvement	Fire Training Center	Fire Development Fees	Municipal Court Technology	Municipal Court Building Security
ASSETS						
Cash and cash equivalents	\$ 6,221,767	\$ 852,020	\$ 447,024	\$ 1,214,128	\$ 31,797	\$ 37,345
Receivables: (net of allowances for uncollectibles)						
Accounts	107.00	-	-	-	-	-
Other	29,009	-	3,702	-	-	-
Sales tax	848,372	-	-	-	-	-
Total assets	\$ 7,099,255	\$ 852,020	\$ 450,726	\$ 1,214,128	\$ 31,797	\$ 37,345
LIABILITIES AND FUND BALANCES						
Accounts payable	\$ 757,070	\$ -	\$ 207	\$ -	\$ -	\$ -
Other payables and accruals	199,351	2,328	-	-	-	-
Unearned revenue	55,042	-	-	-	-	-
Total liabilities	1,011,463	2,328	207	-	-	-
FUND BALANCES						
Restricted						
Debt service	-	-	-	-	-	-
Economic development	6,087,792	-	-	-	-	-
Municipal court	-	-	-	-	31,797	37,345
Tourism	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-
Committed						
Park acquisition and improvement	-	849,692	-	-	-	-
Fire training	-	-	450,519	-	-	-
Fire development	-	-	-	1,214,128	-	-
Total fund balances	6,087,792	849,692	450,519	1,214,128	31,797	37,345
Total liabilities and fund balances	\$ 7,099,255	\$ 852,020	\$ 450,726	\$ 1,214,128	\$ 31,797	\$ 37,345

EXHIBIT B-1

DEBT SERVICE FUND								Total Nonmajor Governmental Funds
Hotel Tax	Federal Seizure	Judicial Efficiency	Truancy Court	Municipal Judicial	Local Youth Diversion	4B Debt Service	2005	
\$ 880,056	\$ 829	\$ 11,743	\$ 26,974	\$ 852	\$ 3,542	\$	12,047	\$ 9,740,124
-	-	-	-	-	-	-	-	107
29,779	-	-	-	-	-	-	-	62,490
-	-	-	-	-	-	-	-	848,372
<u>\$ 909,835</u>	<u>\$ 829</u>	<u>\$ 11,743</u>	<u>\$ 26,974</u>	<u>\$ 852</u>	<u>\$ 3,542</u>	<u>\$</u>	<u>12,047</u>	<u>\$ 10,651,093</u>
\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 757,326
4,890	-	-	-	-	-	-	-	206,569
-	-	-	-	-	-	-	-	55,042
<u>4,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,018,937</u>
-	-	-	-	-	-	-	12,047	12,047
-	-	-	-	-	-	-	-	6,087,792
-	-	11,743	26,974	852	3,542	-	-	112,253
904,896	-	-	-	-	-	-	-	904,896
-	829	-	-	-	-	-	-	829
-	-	-	-	-	-	-	-	849,692
-	-	-	-	-	-	-	-	450,519
-	-	-	-	-	-	-	-	1,214,128
<u>904,896</u>	<u>829</u>	<u>11,743</u>	<u>26,974</u>	<u>852</u>	<u>3,542</u>	<u>-</u>	<u>12,047</u>	<u>9,632,156</u>
<u>\$ 909,835</u>	<u>\$ 829</u>	<u>\$ 11,743</u>	<u>\$ 26,974</u>	<u>\$ 852</u>	<u>\$ 3,542</u>	<u>\$</u>	<u>12,047</u>	<u>\$ 10,651,093</u>

**CITY OF WYLIE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE- NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	SPECIAL REVENUE FUNDS					
	4B Sales Tax Revenue	Park Acquisition and Improvement	Fire Training Center	Fire Development Fees	Municipal Court Technology	Municipal Court Building Security
REVENUES						
Sales taxes	\$ 4,874,240	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	47,162	-	-	-
Service fees	1,092,558	-	-	-	-	-
Court fees	-	-	-	-	8,121	9,851
Development fees	-	-	-	164,777	-	-
Interest income	238,032	32,230	16,538	50,009	1,245	1,348
Miscellaneous income	37,506	42,268	-	-	-	-
Total revenues	6,242,336	74,498	63,700	214,786	9,366	11,199
EXPENDITURES						
Current:						
Public safety	-	-	212,593	-	6,300	5,625
Community service	6,636,975	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	6,636,975	-	212,593	-	6,300	5,625
Excess (deficiency) of revenues over (under) expenditures	(394,639)	74,498	(148,893)	214,786	3,066	5,574
Other financing sources (uses)						
Insurance recoveries	20,851	-	-	-	-	-
Transfers in	-	-	300,000	-	-	-
Transfers out	(387,065)	-	-	(300,000)	-	-
Total other financing sources (uses)	(366,214)	-	300,000	(300,000)	-	-
Net change in fund balances	(760,853)	74,498	151,107	(85,214)	3,066	5,574
Fund balances October 1, 2023	6,848,645	775,194	299,412	1,299,342	28,731	31,771
Fund balances September 30, 2024	\$ 6,087,792	\$ 849,692	\$ 450,519	\$ 1,214,128	\$ 31,797	\$ 37,345

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
\$ 290,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 5,164,487
-	-	-	-	-	-	-	-	47,162
-	-	-	-	-	-	-	-	1,092,558
-	-	1,982	4,100	290	3,500	-	-	27,844
-	-	-	-	-	-	-	-	164,777
32,766	-	412	965	28	42	-	6,801	380,416
-	-	-	-	-	-	-	-	79,774
<u>323,013</u>	<u>-</u>	<u>2,394</u>	<u>5,065</u>	<u>318</u>	<u>3,542</u>	<u>-</u>	<u>6,801</u>	<u>6,957,018</u>
-	-	-	-	-	-	-	-	224,518
240,537	-	-	-	-	-	-	-	6,877,512
-	-	-	-	-	-	-	370,000	370,000
-	-	-	-	-	-	-	17,100	17,100
<u>240,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387,100</u>	<u>7,489,130</u>
82,476	-	2,394	5,065	318	3,542	-	(380,299)	(532,112)
-	-	-	-	-	-	-	-	20,851
-	-	-	-	-	-	-	165,000	465,000
(34,200)	-	-	-	-	-	-	-	(721,265)
<u>(34,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,000</u>	<u>(235,414)</u>
48,276	-	2,394	5,065	318	3,542	-	(215,299)	(767,526)
<u>856,620</u>	<u>829</u>	<u>9,349</u>	<u>21,909</u>	<u>534</u>	<u>-</u>	<u>-</u>	<u>227,346</u>	<u>10,399,682</u>
<u>\$ 904,896</u>	<u>\$ 829</u>	<u>\$ 11,743</u>	<u>\$ 26,974</u>	<u>\$ 852</u>	<u>\$ 3,542</u>	<u>\$ -</u>	<u>\$ 12,047</u>	<u>\$ 9,632,156</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
4B SALES TAX REVENUE FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-1

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Sales taxes	\$ 4,536,561	\$ 4,536,561	\$ 4,874,240	\$ 337,679
Service fees	940,000	998,000	1,092,558	94,558
Interest income	174,664	174,664	238,032	63,368
Miscellaneous income	45,275	45,275	37,506	(7,769)
Total revenues	5,696,500	5,754,500	6,242,336	487,836
EXPENDITURES				
Current				
Community service				
4B Parks	3,670,039	3,782,335	3,355,689	426,646
4B Brown House	519,998	540,695	304,218	236,477
4B Recreation	3,063,752	3,284,645	2,977,068	307,577
Total community service	7,253,789	7,607,675	6,636,975	970,700
Total expenditures	7,253,789	7,607,675	6,636,975	970,700
Excess (deficiency) of revenues over (under) expenditures	(1,557,289)	(1,853,175)	(394,639)	1,458,536
Other financing sources (uses)				
Insurance recovery	-	20,851	20,851	-
Transfers out	(387,065)	(387,065)	(387,065)	-
Total other financing sources (uses)	(387,065)	(366,214)	(366,214)	-
Net change in fund balances	(1,944,354)	(2,219,389)	(760,853)	1,458,536
Fund balances, October 1	6,848,645	6,848,645	6,848,645	-
Fund balances, September 30	\$ 4,904,291	\$ 4,629,256	\$ 6,087,792	\$ 1,458,536

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
PARK ACQUISITION AND IMPROVEMENT
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-2

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Development fees	\$ 178,000	\$ 178,000	\$ -	\$ (178,000)
Interest income	20,352	20,352	32,230	11,878
Miscellaneous income	-	-	42,268	42,268
Total revenues	198,352	198,352	74,498	(123,854)
EXPENDITURES				
Current				
Community service				
Park acquisition - central zone	-	45,000	-	45,000
Park acquisition - east zone	38,500	38,500	-	38,500
Total expenditures	38,500	83,500	-	83,500
Net change in fund balances	159,852	114,852	74,498	(40,354)
Fund balances, October 1	775,194	775,194	775,194	-
Fund balances, September 30	\$ 935,046	\$ 890,046	\$ 849,692	\$ (40,354)

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE TRAINING CENTER
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-3

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Licenses and permits	\$ 43,800	\$ 43,800	\$ 47,162	\$ 3,362
Interest income	7,816	7,816	16,538	8,722
Total revenues	51,616	51,616	63,700	12,084
EXPENDITURES				
Current				
Public safety				
Fire training center	25,000	525,000	212,593	312,407
Total public safety	25,000	525,000	212,593	312,407
Excess (deficiency) of revenues over (under) expenditures	26,616	(473,384)	(148,893)	324,491
Other financing sources				
Transfer in	-	300,000	300,000	-
Total other financing sources	-	300,000	300,000	-
Net change in fund balances	26,616	(173,384)	151,107	324,491
Fund balances, October 1	299,412	299,412	299,412	-
Fund balances, September 30	\$ 326,028	\$ 126,028	\$ 450,519	\$ 324,491

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE DEVELOPMENT FEES
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-4

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Interest income	\$ 28,140	\$ 28,140	\$ 50,009	\$ 21,869
Development fees	200,000	200,000	164,777	(35,223)
Total revenues	<u>228,140</u>	<u>228,140</u>	<u>214,786</u>	<u>(13,354)</u>
EXPENDITURES				
Current				
Public safety				
Fire development	55,000	55,000	-	55,000
Total public safety	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>55,000</u>
Excess of revenues over expenditures	<u>173,140</u>	<u>173,140</u>	<u>214,786</u>	<u>41,646</u>
Other financing uses				
Transfers out	-	(300,000)	(300,000)	-
Total other financing uses	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balances	173,140	(126,860)	(85,214)	41,646
Fund balances, October 1	<u>1,299,342</u>	<u>1,299,342</u>	<u>1,299,342</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,472,482</u>	<u>\$ 1,172,482</u>	<u>\$ 1,214,128</u>	<u>\$ 41,646</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-5

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Court fees	\$ 8,000	\$ 8,000	\$ 8,121	\$ 121
Interest income	677	677	1,245	568
Total revenues	8,677	8,677	9,366	689
EXPENDITURES				
Current				
Public safety	2,000	9,000	6,300	2,700
Total public safety	2,000	9,000	6,300	2,700
Net change in fund balances	6,677	(323)	3,066	3,389
Fund balances, October 1	28,731	28,731	28,731	-
Fund balances, September 30	\$ 35,408	\$ 28,408	\$ 31,797	\$ 3,389

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT BUILDING SECURITY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-6

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Court fees	\$ 8,000	\$ 8,000	\$ 9,851	\$ 1,851
Interest income	837	837	1,348	511
Total revenues	8,837	8,837	11,199	2,362
EXPENDITURES				
Current				
Public safety	9,250	9,250	5,625	3,625
Total public safety	9,250	9,250	5,625	3,625
Net change in fund balances	(413)	(413)	5,574	5,987
Fund balances, October 1	31,771	31,771	31,771	-
Fund balances, September 30	\$ 31,358	\$ 31,358	\$ 37,345	\$ 5,987

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
HOTEL TAX FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-7

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Sales taxes	\$ 228,000	\$ 228,000	\$ 290,247	\$ 62,247
Interest income	14,419	14,419	32,766	18,347
Total revenues	<u>242,419</u>	<u>242,419</u>	<u>323,013</u>	<u>80,594</u>
EXPENDITURES				
Current				
Community service	<u>180,327</u>	<u>271,596</u>	<u>240,537</u>	<u>31,059</u>
Total expenditures	<u>180,327</u>	<u>271,596</u>	<u>240,537</u>	<u>31,059</u>
Excess (deficiency) of revenues over (under) expenditures	<u>62,092</u>	<u>(29,177)</u>	<u>82,476</u>	<u>111,653</u>
Other financing uses				
Transfers out	<u>(34,200)</u>	<u>(34,200)</u>	<u>(34,200)</u>	<u>-</u>
Total other financing uses	<u>(34,200)</u>	<u>(34,200)</u>	<u>(34,200)</u>	<u>-</u>
Net change in fund balances	27,892	(63,377)	48,276	111,653
Fund balances, October 1	<u>856,620</u>	<u>856,620</u>	<u>856,620</u>	<u>-</u>
Fund balances, September 30	<u>\$ 884,512</u>	<u>\$ 793,243</u>	<u>\$ 904,896</u>	<u>\$ 111,653</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FEDERAL SEIZURE FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-8

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Miscellaneous income	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Current				
Public safety	-	-	-	-
Total public safety	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances, October 1	829	829	829	-
Fund balances, September 30	<u>\$ 829</u>	<u>\$ 829</u>	<u>\$ 829</u>	<u>\$ -</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
JUDICIAL EFFICIENCY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-9

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Court fees	\$ 1,000	\$ 1,000	\$ 1,982	\$ 982
Interest income	219	219	412	193
Total revenues	<u>1,219</u>	<u>1,219</u>	<u>2,394</u>	<u>1,175</u>
Net change in fund balances	1,219	1,219	2,394	1,175
Fund balances, October 1	<u>9,349</u>	<u>9,349</u>	<u>9,349</u>	-
Fund balances, September 30	<u>\$ 10,568</u>	<u>\$ 10,568</u>	<u>\$ 11,743</u>	<u>\$ 1,175</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
TRUANCY COURT FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-10

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Court fees	\$ 3,000	\$ 3,000	\$ 4,100	\$ 1,100
Interest income	549	549	965	416
Total revenues	<u>3,549</u>	<u>3,549</u>	<u>5,065</u>	<u>1,516</u>
EXPENDITURES				
Current				
Court	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total court	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balances	2,549	2,549	5,065	2,516
Fund balances, October 1	<u>21,909</u>	<u>21,909</u>	<u>21,909</u>	<u>-</u>
Fund balances, September 30	<u>\$ 24,458</u>	<u>\$ 24,458</u>	<u>\$ 26,974</u>	<u>\$ 2,516</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL JUDICIAL FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-11

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Court fees	\$ 1,000	\$ 1,000	\$ 290	\$ (710)
Interest income	11	11	28	17
Total revenues	<u>1,011</u>	<u>1,011</u>	<u>318</u>	<u>(693)</u>
Net change in fund balances	1,011	1,011	318	(693)
Fund balances, October 1	<u>534</u>	<u>534</u>	<u>534</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,545</u>	<u>\$ 1,545</u>	<u>\$ 852</u>	<u>\$ (693)</u>

**CITY OF WYLIE, TEXAS
 BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
 LOCAL YOUTH DIVERSION FUND
 SPECIAL REVENUE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Court fees	\$ -	\$ -	\$ 3,500	\$ 3,500
Interest income	-	-	42	42
Total revenues	-	-	3,542	3,542
Net change in fund balances	-	-	3,542	3,542
Fund balances, October 1	-	-	-	-
Fund balances, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,542</u>	<u>\$ 3,542</u>

**CITY OF WYLIE, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
4B DEBT SERVICE 2005 FUND
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

EXHIBIT D-1

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget -
				Positive (Negative)
REVENUES				
Interest income	\$ 8,407	\$ 8,407	\$ 6,801	\$ (1,606)
Total revenues	8,407	8,407	6,801	(1,606)
EXPENDITURES				
Debt service				
Principal	370,000	370,000	370,000	-
Interest and fiscal charges	17,100	17,100	17,100	-
Total expenditures	387,100	387,100	387,100	-
Deficiency of revenues under expenditures	(378,693)	(378,693)	(380,299)	(1,606)
Other financing sources				
Transfers in	165,000	165,000	165,000	-
Total other financing sources	165,000	165,000	165,000	-
Net change in fund balances	(213,693)	(213,693)	(215,299)	(1,606)
Fund balances, October 1	227,346	227,346	227,346	-
Fund balances, September 30	\$ 13,653	\$ 13,653	\$ 12,047	\$ (1,606)

STATISTICAL SECTION



**CITY OF WYLIE, TEXAS
STATISTICAL SECTION
TABLE OF CONTENTS**

This part of the City of Wylie's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

<u>Contents</u>	<u>Table #s</u>
Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1-5
Revenue Capacity These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes.	6-12
Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	13-17
Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	18-19
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides.	20-22

Source: Unless otherwise noted, the information in these labels is derived from the annual comprehensive financial reports for the relevant year. The City implemented GASB Statement 34 in fiscal year 2003: tables presenting government-wide information include information beginning in that year.

**CITY OF WYLIE, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (UNAUDITED)**

	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	\$ 110,141,284	\$ 120,169,208	\$ 131,493,684	\$ 139,434,589
Restricted	2,198,212	3,308,748	4,145,132	4,294,426
Unrestricted	<u>12,040,540</u>	<u>14,016,198</u>	<u>20,176,356</u>	<u>21,771,662</u>
Total Governmental Activities Net Position	<u>\$ 124,380,036</u>	<u>\$ 137,494,154</u>	<u>\$ 155,815,172</u>	<u>\$ 165,500,677</u>
Business-type Activities				
Net Investment in Capital Assets	\$ 47,855,920	\$ 48,313,914	\$ 43,143,369	\$ 51,965,084
Restricted	5,039,922	5,883,377	7,125,122	8,327,382
Unrestricted	<u>10,249,068</u>	<u>10,803,417</u>	<u>19,043,168</u>	<u>13,086,407</u>
Total Business-type Activities Net Position	<u>\$ 63,144,910</u>	<u>\$ 65,000,708</u>	<u>\$ 69,311,659</u>	<u>\$ 73,378,873</u>
Primary Government				
Net Investment in Capital Assets	\$ 157,997,204	\$ 168,483,122	\$ 174,637,053	\$ 191,399,673
Restricted	7,238,134	9,192,125	11,270,254	12,621,808
Unrestricted	<u>22,289,608</u>	<u>24,819,615</u>	<u>39,219,524</u>	<u>34,858,069</u>
Total Primary Government Net Position	<u>\$ 187,524,946</u>	<u>\$ 202,494,862</u>	<u>\$ 225,126,831</u>	<u>\$ 238,879,550</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

2019	2020	2021	2022	2023	2024
\$ 144,685,908	\$ 159,454,525	\$ 163,767,912	\$ 165,022,233	\$ 172,859,764	\$ 190,502,993
14,718,498	12,716,750	15,473,019	27,780,709	36,543,702	25,553,229
12,893,405	12,944,197	20,435,713	21,412,498	18,789,236	17,342,125
<u>\$ 172,297,811</u>	<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>
\$ 53,636,639	\$ 55,515,141	56,032,882	57,282,050	\$ 60,622,382	\$ 70,288,707
8,265,544	9,606,719	11,072,169	12,100,734	13,602,609	7,294,077
15,637,669	20,263,917	24,740,623	29,917,064	33,451,623	37,121,657
<u>\$ 77,539,852</u>	<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>
\$ 198,322,547	\$ 214,969,666	\$ 219,800,794	\$ 222,304,283	\$ 233,482,146	\$ 260,791,700
22,984,042	22,323,469	26,545,188	39,881,443	50,146,311	32,847,306
28,531,074	33,208,114	45,176,336	51,329,562	52,240,859	54,463,782
<u>\$ 249,837,663</u>	<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>

CITY OF WYLIE, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS (UNAUDITED)

	2015	2016	2017	2018
Expenses				
Governmental Activities:				
General government	\$ 8,292,990	\$ 9,547,712	\$ 8,076,571	\$ 10,540,621
Public safety	15,265,836	16,665,427	17,893,012	20,843,027
Urban development	1,040,898	1,012,093	1,179,962	1,354,808
Streets	7,649,278	6,941,858	8,044,783	8,832,924
Community service	7,326,919	7,750,815	9,092,767	9,561,750
Interest on long-term debt	3,920,570	3,439,372	2,752,525	2,659,653
Total Governmental Activities Expenses	<u>43,496,491</u>	<u>45,357,277</u>	<u>47,039,620</u>	<u>53,792,783</u>
Business-type Activities				
Utility	<u>12,878,510</u>	<u>14,250,070</u>	<u>15,334,168</u>	<u>17,157,737</u>
Total Business-type Activities Expenses	<u>12,878,510</u>	<u>14,250,070</u>	<u>15,334,168</u>	<u>17,157,737</u>
Total Primary Government Expenses	<u>\$ 56,375,001</u>	<u>\$ 59,607,347</u>	<u>\$ 62,373,788</u>	<u>\$ 70,950,520</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General government	\$ 2,650,115	\$ 2,805,284	\$ 2,887,799	\$ 2,924,232
Public safety	1,519,821	1,665,370	1,682,035	1,950,380
Urban development	1,399,132	1,497,411	1,589,740	1,443,985
Community service	946,334	383,916	382,566	394,997
Operating Grants and Contributions	467,147	359,928	364,935	346,444
Capital Grants and Contributions	10,343,185	12,277,481	15,186,815	11,809,600
Total Governmental Activities Program Revenues	<u>17,325,734</u>	<u>18,989,390</u>	<u>22,093,890</u>	<u>18,869,638</u>
Business-type Activities:				
Charges for Services:				
Utility	15,473,529	15,997,794	16,622,658	19,431,713
Capital Grants and Contributions	<u>2,399,575</u>	<u>1,496,700</u>	<u>4,827,433</u>	<u>3,646,800</u>
Total Business-type Activities Program Revenues	<u>17,873,104</u>	<u>17,494,494</u>	<u>21,450,091</u>	<u>23,078,513</u>
Total Primary Government Programs Revenues	<u>35,198,838</u>	<u>36,483,884</u>	<u>43,543,981</u>	<u>41,948,151</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (26,170,757)	\$ (26,367,887)	\$ (24,945,730)	\$ (34,923,145)
Business-type Activities	<u>4,994,594</u>	<u>3,244,424</u>	<u>6,115,923</u>	<u>5,920,776</u>
Total Primary Governmental Net Expense	<u>(21,176,163)</u>	<u>(23,123,463)</u>	<u>(18,829,807)</u>	<u>(29,002,369)</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

2019	2020	2021	2022	2023	2024
\$ 11,634,904	\$ 12,134,312	\$ 12,690,079	\$ 13,682,957	\$14,412,031	\$ 16,475,644
22,175,998	23,057,208	23,478,532	25,164,617	29,893,415	33,866,636
1,346,364	1,108,956	1,121,650	1,020,885	1,083,325	1,033,568
8,912,861	9,259,873	9,133,138	10,393,464	11,434,006	13,643,998
9,530,076	9,860,490	9,309,304	9,217,814	9,999,916	10,873,557
2,688,231	2,448,009	2,235,277	2,118,360	2,179,116	2,187,465
<u>56,288,434</u>	<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>17,635,306</u>	<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>17,635,306</u>	<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>\$ 73,923,740</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>
\$ 2,919,563	\$ 2,968,934	\$ 3,133,030	\$ 3,376,459	\$3,593,830	\$ 4,330,363
2,084,957	2,994,404	2,807,595	3,505,797	3,420,146	3,860,698
1,486,285	1,560,468	1,807,612	1,727,784	1,743,500	1,209,110
415,862	212,406	377,217	527,150	750,124	589,477
1,115,044	388,250	730,139	663,356	7,069,298	914,644
6,608,297	11,902,495	10,810,966	7,619,607	5,136,507	3,424,299
<u>14,630,008</u>	<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>20,662,507</u>	<u>23,047,261</u>	<u>24,400,005</u>	<u>27,371,622</u>	<u>29,592,808</u>	<u>31,381,498</u>
<u>2,783,419</u>	<u>5,590,177</u>	<u>3,317,635</u>	<u>3,189,643</u>	<u>2,965,191</u>	<u>1,307,892</u>
<u>23,445,926</u>	<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>38,075,934</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>
\$ (41,658,426)	\$ (37,841,891)	\$ (38,301,421)	\$ (44,177,944)	\$ (47,288,404)	\$ (63,752,277)
5,810,620	9,982,289	8,663,732	9,684,335	9,407,227	7,674,962
<u>(35,847,806)</u>	<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>

**CITY OF WYLIE, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS (UNAUDITED)**

	2015	2016	2017	2018
Net (Expense)/Revenue				
Governmental Activities	\$ (26,170,757)	\$ (26,367,887)	\$ (24,945,730)	\$ (34,923,145)
Business-type Activities	4,994,594	3,244,424	6,115,923	5,920,776
Total Primary Government Net Expense	<u>(21,176,163)</u>	<u>(23,123,463)</u>	<u>(18,829,807)</u>	<u>(29,002,369)</u>
Governmental Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes				
Property taxes	24,620,586	26,992,416	30,065,957	31,459,533
Sales taxes	6,663,646	7,555,687	7,993,453	7,859,294
Franchise Taxes	2,665,092	2,709,736	2,726,088	2,749,138
Unrestricted investment earnings	12,708	65,850	145,377	312,765
Miscellaneous income	160,750	149,534	223,012	356,159
Gain (loss) on disposal of capital assets	339,328	96,937	-	-
Transfers	1,961,899	1,911,845	2,112,861	2,166,807
Total Governmental Activities	<u>36,424,009</u>	<u>39,482,005</u>	<u>43,266,748</u>	<u>44,903,696</u>
Business-type Activities:				
Investment earnings	93,293	103,521	135,053	212,774
Miscellaneous income	336,548	419,698	172,836	129,963
Transfers	(1,961,899)	(1,911,845)	(2,112,861)	(2,166,807)
Total Business-type Activities	<u>(1,532,058)</u>	<u>(1,388,626)</u>	<u>(1,804,972)</u>	<u>(1,824,070)</u>
Total Primary Government	<u>\$ 34,891,951</u>	<u>\$ 38,093,379</u>	<u>\$ 41,461,776</u>	<u>\$ 43,079,626</u>
Change in Net Position				
Governmental Activities	\$ 10,253,252	\$ 13,114,118	\$ 18,321,018	\$ 9,980,551
Business-type Activities	3,462,536	1,855,798	4,310,951	4,096,706
Total Primary Government	<u>\$ 13,715,788</u>	<u>\$ 14,969,916</u>	<u>\$ 22,631,969</u>	<u>\$ 14,077,257</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

2019	2020	2021	2022	2023	2024
\$ (41,658,426)	\$ (37,841,891)	\$ (38,301,421)	\$ (44,177,944)	\$ (47,288,404)	\$ (63,752,277)
<u>5,810,620</u>	<u>9,982,289</u>	<u>8,663,732</u>	<u>9,684,335</u>	<u>9,407,227</u>	<u>7,674,962</u>
<u>(35,847,806)</u>	<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>
33,275,978	34,300,635	35,629,027	36,723,108	37,982,291	41,463,584
8,967,508	10,037,707	11,832,404	12,951,476	14,193,327	14,993,518
2,883,573	2,734,736	2,675,866	2,929,590	3,080,512	3,029,760
495,039	188,991	31,845	307,155	2,829,070	6,401,944
559,846	914,338	276,181	610,600	485,740	421,833
-	77,901	1,109	2,706,165	132,421	7,079
<u>2,273,616</u>	<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>48,455,560</u>	<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>
266,776	138,968	62,113	195,126	1,389,590	1,812,289
357,199	129,912	150,213	63,359	142,254	180,780
<u>(2,273,616)</u>	<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>(1,649,641)</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>\$ 46,805,919</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>
\$ 6,797,134	\$ 12,817,661	\$ 14,561,172	\$ 14,538,796	\$13,977,262	\$ 5,205,645
<u>4,160,979</u>	<u>7,845,925</u>	<u>6,459,897</u>	<u>7,454,174</u>	<u>8,376,766</u>	<u>7,027,827</u>
<u>\$ 10,958,113</u>	<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>

**CITY OF WYLIE, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)**

	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 181,891	\$ 194,820	\$ 156,872	\$ 173,603
Restricted	31,167	44,107	44,107	29,381
Committed	168,017	591,471	413,504	354,354
Assigned	170,213	88,788	2,884,219	1,381,468
Unassigned	<u>13,561,725</u>	<u>16,272,269</u>	<u>16,281,977</u>	<u>16,202,153</u>
Total General Fund	<u>\$ 14,113,013</u>	<u>\$ 17,191,455</u>	<u>\$ 19,780,679</u>	<u>\$ 18,140,959</u>
All Other Governmental Funds				
Restricted	\$ 12,401,450	\$ 12,481,571	\$ 15,313,781	\$ 28,176,150
Committed	<u>2,668,895</u>	<u>2,662,297</u>	<u>2,735,089</u>	<u>3,083,992</u>
Total All Other Governmental Funds	<u>\$ 15,070,345</u>	<u>\$ 15,143,868</u>	<u>\$ 18,048,870</u>	<u>\$ 31,260,142</u>

TABLE 4

2019	2020	2021	2022	2023	2024
\$ 167,898	\$ 168,120	\$ 183,212	\$ 179,473	\$ 184,507	\$ 193,679
37,921	38,037	57,849	499,218	300,361	280,631
378,727	416,297	521,710	510,191	563,145	605,328
2,948,194	60,732	72,991	84,367	35,838	35,639
16,509,743	21,914,768	30,403,003	30,411,011	28,554,755	26,234,619
<u>\$ 20,042,483</u>	<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>
\$ 29,096,638	\$ 19,993,700	\$ 23,675,046	\$ 32,777,064	\$ 63,025,766	\$ 49,116,603
2,901,614	2,341,758	1,655,993	1,746,788	2,373,948	2,514,339
<u>\$ 31,998,252</u>	<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>

CITY OF WYLIE, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)

	2015	2016	2017	2018
Revenues				
Ad valorem taxes	\$ 24,515,600	\$ 27,127,964	\$ 30,062,648	\$ 31,521,403
Sales taxes	6,663,646	7,555,687	7,993,453	7,859,294
Franchise fees	2,595,964	2,666,356	2,686,550	2,740,472
Licenses and permits	2,465,148	1,623,398	2,218,729	2,118,115
Intergovernmental	2,307,516	4,591,241	4,755,914	1,353,146
Service fees	4,183,790	4,306,832	4,307,000	4,338,603
Court fees	413,757	536,106	582,418	486,980
Development fees	880,193	473,966	969,365	273,022
Interest income	12,708	65,850	145,377	312,765
Miscellaneous income	326,323	292,456	301,504	482,294
Total Revenues	<u>44,364,645</u>	<u>49,239,856</u>	<u>54,022,958</u>	<u>51,486,094</u>
Expenditures				
General government	8,405,920	9,396,230	10,677,430	10,041,180
Public safety	15,064,971	17,577,736	18,190,153	19,420,235
Urban development	1,124,212	1,109,049	1,270,481	1,309,980
Streets	1,901,138	2,190,086	3,070,133	3,165,925
Community service	5,860,111	6,408,022	8,359,639	7,696,489
Capital outlay	5,167,717	5,047,777	3,493,929	674,969
Debt service				
Principal	4,695,000	5,000,000	5,060,000	5,350,000
Interest and fiscal charges	3,707,211	3,170,926	3,181,314	3,003,262
Bond issuance costs	244,695	323,391	-	89,500
Total Expenditures	<u>46,170,975</u>	<u>50,223,217</u>	<u>53,303,079</u>	<u>50,751,540</u>
Excess of Revenues				
Over (Under) Expenditures	<u>(1,806,330)</u>	<u>(983,361)</u>	<u>719,879</u>	<u>734,554</u>
Other Financing Sources (Uses)				
Transfers In	3,594,899	3,738,641	3,477,861	6,372,660
Transfers Out	(1,633,000)	(1,785,791)	(1,365,000)	(4,205,853)
Issuance of long-term debt	21,240,000	30,110,000	-	8,500,000
Premium on bonds issued	3,128,967	5,833,412	-	106,250
Payment to refunded bond escrow agent	(24,376,415)	(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
Reimbursement from other funds	-	-	-	-
Sale of capital assets	482,956	170,810	-	52,248
Total Other Financing				
Sources (Uses)	<u>2,437,407</u>	<u>4,135,326</u>	<u>4,774,347</u>	<u>10,836,998</u>
Net Change in Fund Balances	<u>\$ 631,077</u>	<u>\$ 3,151,965</u>	<u>\$ 5,494,226</u>	<u>\$ 11,571,552</u>
Debt Service as a Percentage of Noncapital Expenditures	21.1%	18.7%	17.7%	17.1%

TABLE 5

2019	2020	2021	2022	2023	2024
\$ 33,215,374	\$ 34,314,132	\$ 35,624,174	\$ 36,709,489	\$ 37,876,401	\$ 41,361,949
8,967,508	10,037,707	11,832,404	12,951,476	14,193,327	14,993,518
2,845,824	2,961,998	2,696,702	2,897,152	3,015,867	2,976,719
1,766,155	1,908,981	2,008,730	2,192,510	2,739,451	1,667,522
1,400,092	2,838,041	5,191,266	4,602,908	8,790,590	6,503,598
4,698,587	4,252,796	4,880,463	5,100,703	5,557,778	6,064,942
318,245	251,030	305,022	332,209	340,325	374,050
448,375	477,776	599,978	317,734	875,928	164,777
495,039	188,991	31,845	307,155	2,813,441	4,240,205
310,171	183,002	289,114	556,397	490,347	327,063
<u>54,465,370</u>	<u>57,414,454</u>	<u>63,459,698</u>	<u>65,967,733</u>	<u>76,693,455</u>	<u>78,674,343</u>
10,236,046	11,789,052	11,253,180	11,645,070	11,967,582	15,648,127
20,609,710	28,787,518	22,995,835	25,534,762	28,787,518	34,283,381
1,266,940	1,028,608	1,085,839	1,052,931	1,028,608	1,072,418
3,148,092	4,261,461	2,926,280	3,563,540	4,261,461	3,609,196
7,716,418	9,142,230	7,756,927	8,482,228	9,142,230	12,258,082
2,674,900	2,822,998	4,939,120	7,557,044	2,822,998	19,843,149
5,655,000	7,180,000	6,380,000	6,690,000	7,180,000	8,211,184
3,180,134	2,634,803	2,556,000	2,563,350	2,634,803	2,898,587
-	129,135	154,686	121,823	129,135	-
<u>54,487,240</u>	<u>67,775,805</u>	<u>60,047,867</u>	<u>67,210,748</u>	<u>67,954,335</u>	<u>97,824,124</u>
<u>(21,870)</u>	<u>(10,361,351)</u>	<u>3,411,831</u>	<u>(1,243,015)</u>	<u>8,739,120</u>	<u>(19,149,781)</u>
4,900,804	5,802,294	3,776,186	9,908,592	16,920,159	3,361,469
(2,627,188)	(3,397,050)	(1,360,025)	(7,419,946)	(14,357,854)	(721,265)
-	-	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
-	-	-	-	-	-
387,888	774,289	62,833	133,861	212,054	225,734
-	-	-	-	-	7,079
-	81,713	93,287	2,706,165	180,277	-
<u>2,661,504</u>	<u>3,645,489</u>	<u>8,224,561</u>	<u>10,881,323</u>	<u>20,091,088</u>	<u>3,092,299</u>
<u>\$ 2,639,634</u>	<u>\$ (6,715,862)</u>	<u>\$ 11,636,392</u>	<u>\$ 9,638,308</u>	<u>\$ 28,830,208</u>	<u>\$ (16,057,482)</u>
17.5%	17.1%	16.5%	15.7%	15.3%	14.7%

**CITY OF WYLIE, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 6

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>	<u>Sales Taxes</u>	<u>Franchise Taxes</u>	<u>Total</u>
2015	\$ 24,515,600	\$ 6,663,646	\$ 2,595,964	\$ 33,775,210
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
Percent Change 2015-2024	\$ 16,846,349 74.7%	\$ 8,329,872 141.8%	\$ 380,755 14.8%	\$ 25,556,976 82.5%

TABLE 7

**CITY OF WYLIE, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS (UNAUDITED)**

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2015	\$ 2,159,677,849	\$ 456,585,488	\$ 120,520,310	\$ 118,002,192	\$ 2,618,781,455	0.8789
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

Source: Central Appraisal District of Collin County web site (www.collincad.org)

**CITY OF WYLIE, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 8

Fiscal Year	City Direct Rates			Overlapping Rates				Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	Wylie Independent School District	Community Independent School District	Collin County	Collin County Community College District	
2015	0.597978	0.280922	0.878900	1.6400	1.6150	0.2350	0.0820	4.4509
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	4.3181
2019	0.538206	0.186420	0.724626	1.6400	1.6700	0.1808	0.0812	4.2979
2020	0.516225	0.172229	0.688454	1.5384	1.5684	0.1750	0.0812	4.0514
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	3.6368
2024	0.398412	0.140470	0.538882	1.2125	1.2575	0.1493	0.0812	3.2394

(1) Source: Central appraisal District of Collin County web site (www.collinead.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	2024			2015		
	Taxable Assessed	Rank	Percentage of Total City Taxable	Taxable Assessed	Rank	Percentage of Total City Taxable
	Value		Assessed Value	Value		Assessed Value
LPRE Wylie LLC	\$ 59,612,562	1	0.77%			
BVF-V Wylie LLC	56,947,433	2	0.74%			
Seventy8 & Westgate LP	54,434,277	3	0.70%			
VHP Owner LLC	46,649,733	4	0.60%			
Woodbridge Wylie Owner LLC	46,362,386	5	0.60%			
Mack (Wylie) LLC	41,529,360	6	0.54%			
Tower Extrusion LTD	37,243,941	7	0.48%			
Sanden International (USA) Inc.	34,169,103	8	0.44%	\$36,797,981	1	1.41%
Oncor Electric Delivery Company LLC	31,347,680	9	0.41%	22,292,538	4	0.85%
2000 Country Club Road LLC	28,708,909	10	0.37%			
Holland Hitch of Tx Inc.	25,005,710	11	0.32%	13,100,099	9	0.50%
CLF II LI Wylie Owner LLC	23,023,058	12	0.30%			
Yes Southfork Collin LLC	22,316,700	13	0.29%			
Wal-Mart Real Estate Business TR	17,258,900	14	0.22%	14,570,938	6	0.56%
Bloomfield Homes LP	16,867,513	15	0.22%			
Target Corporation	16,206,000	16	0.21%	14,347,438	8	0.55%
Westdale Rustic Oaks LTD	15,979,285	17	0.21%			
HT Country Club SS Owner LP	15,289,688	18	0.20%			
Kroger Texas LP	15,278,631	19	0.20%	12,651,382	11	0.48%
Sanden International (USA) Inc.	14,597,386	20	0.19%	14,499,157	7	0.55%
Woodbridge Dallas Associates LLC	-			27,633,583	2	1.06%
Woodbridge Crossing LP	-			24,188,675	3	0.92%
FUYO General Lease USA, Inc.	-			15,002,538	5	0.57%
Atlas River Oaks LLC	-			12,991,435	10	0.50%
Yes Companies LLC	-			10,970,823	12	0.42%
Carlisle Coating & Waterproofing Inc.	-			10,790,733	13	0.41%
Atrium Companies Inc.	-			8,058,996	18	0.31%
Best Circuit Boards Inc.	-			10,351,107	14	0.40%
GTE Southwest Inc.	-			10,335,569	15	0.39%
Windough (DE) LP	-			7,866,488	19	0.30%
Ascend Custom Extrusions LLC	-			8,927,061	17	0.34%
PM Wylie Mob LP	-			10,000,000	16	0.38%
HD Development Properties LP	-			7,188,025	20	0.27%
Total	\$ 618,828,255		8.01%	\$ 292,564,566		11.17%

(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
2015	\$ 24,313,312	\$ 24,045,424	98.90%	\$ 267,888	\$ 24,313,312	100.00%
2016	26,864,127	26,549,430	98.83%	314,697	26,864,127	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%	214,913	31,349,629	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%

**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>
2015	1.50%	0.50%	0.00%
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%

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)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Construction	\$ 479,336	\$ 536,173	\$ 452,735	\$ 830,425
Manufacturing	80,028	103,575	96,116	119,847
Transportation, Communications	179,077	212,058	212,407	318,281
Wholesale Trade	166,717	168,752	361,554	644,085
Retail Trade	3,633,909	4,169,961	4,560,251	5,513,345
Other	<u>4,228,072</u>	<u>4,736,506</u>	<u>4,826,441</u>	<u>2,825,054</u>
Total	<u>\$8,767,139</u>	<u>\$9,927,025</u>	<u>\$ 10,509,504</u>	<u>\$10,251,037</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

2019	2020	2021	2022	2023	2024
\$ 1,147,234	\$ 1,400,203	\$ 1,349,292	\$ 1,259,862	\$ 2,639,188	\$ 2,169,476
119,923	149,700	163,358	351,938	232,780	208,572
349,457	307,326	326,043	349,669	351,452	379,531
677,446	824,396	787,434	912,782	1,076,438	1,459,247
6,133,235	6,873,957	8,526,052	9,268,619	8,975,402	9,561,547
3,253,254	3,578,388	4,349,705	4,502,258	5,171,921	5,718,588
<u>\$11,680,549</u>	<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>

**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
2015	\$ 75,375,018	\$ 11,864,899	\$ -
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	-

Fiscal Year	Business-type Activities		
	General Obligation Bonds	Water Revenue Bonds	Combination Tax/Revenue Bonds
2015	\$ 1,622,945	\$ -	\$ 5,365,657
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

(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
\$ 3,539,481	\$ 145,000	\$ 1,388,031	\$ 77,660	\$ 25,336
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	-
Contractual Obligations	Financed Purchases	Total Primary Government (1)	Percentage of Personal Income	Per Capita (2)
\$ -	\$ -	\$ 99,404,027	6.61%	\$ 2,162
-	-	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

**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		
2015	\$ 80,537,444	\$ 470,789	\$ 80,066,655	3.06%	\$ 1,742
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

**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	\$645,210,971 (1)	63.57%	\$410,160,614
Collin County	841,715,000 (1)	3.25%	27,355,738
Collin County Community College District	459,865,000 (1)	3.25%	14,945,613
Garland Independent School District	1,111,765,000 (1)	0.59%	6,559,414
Plano ISD	886,020,000 (1)	0.19%	1,683,438
Princeton Independent School District	531,187,658 (1)	0.18%	956,138
Rockwall Independent School District	942,257,549 (1)	0.70%	6,595,803
Rockwall County	130,695,000 (1)	0.60%	784,170
Subtotal, Overlapping Debt			469,040,928
City Direct Debt	(2)		68,967,403
Total Direct and Overlapping Debt			\$ 538,008,331
Ratio of Direct and Overlapping Bonded Debt to Taxable Assessed Valuation			7.61%
Per Capita Direct and Overlapping Debt			\$ 8,617

(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)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt Limit	\$ 261,878,146	\$ 292,105,386	\$ 332,556,307	\$ 377,681,311
Total Net Debt Applicable to Limit	72,168,010	79,238,061	73,997,534	67,964,648
Legal Debt Margin	<u>189,710,136</u>	<u>212,867,325</u>	<u>258,558,773</u>	<u>309,716,663</u>
Total Net Debt Applicable to the Limit As a percentage of Debt Limit	27.56%	27.13%	22.25%	18.00%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 7,070,818,166
Debt Limit (10%) of Assessed Value)	707,081,817
Debt Applicable to Limit:	
General Obligation Bonds	53,595,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(10,522,700)</u>
Total Net Debt applicable to Limit	<u>43,072,300</u>
Legal Debt Margin	<u>\$ 664,009,517</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

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 425,950,379	\$ 467,691,442	\$ 488,164,745	\$ 528,961,602	\$ 619,902,730	\$ 707,081,817
61,661,330	55,074,262	48,583,868	48,048,018	52,084,529	43,072,300
<u>364,289,049</u>	<u>412,617,180</u>	<u>439,580,877</u>	<u>480,913,584</u>	<u>567,818,201</u>	<u>664,009,517</u>
14.48%	11.78%	9.95%	9.08%	8.40%	6.09%

**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		
2015	\$ 15,473,529	\$ 10,531,564	\$ 4,941,965	\$ 355,000	\$ 221,475	\$ 576,475	8.57
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

(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)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Population (1)	45,970	47,776	50,152	52,003
Personal Income (in thousands of dollars)	\$ 1,504,632	\$ 1,579,381	\$ 1,682,796	\$ 1,845,898
Per Capita Personal Income	\$ 32,731	\$ 33,058	\$ 33,554	\$ 35,496
Median Age	31.7	31.7	31.7	33.2
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	14,557	15,023	15,709	16,466
Unemployment (3)	4.1%	3.2%	3.4%	3.2%

(1) Population estimate from City of Wylie website.

(2) Education statistics for 2013-2020 per the 2010 U.S. Census; for 2021-2024 per the 2020 U.S. Census for population 25 years of age and older

(3) Unemployment rates from the Texas Workforce Commission website (www.twc.state.tx.us).

TABLE 18

2019	2020	2021	2022	2023	2024
53,653	55,156	59,028	60,876	61,184	62,434
\$ 1,823,484	\$ 1,855,062	\$ 1,959,848	\$ 2,226,053	\$ 2,296,236	\$ 2,546,808
\$ 33,987	\$ 33,633	\$ 33,202	\$ 36,567	\$ 37,530	\$ 40,792
33.3	33.4	33.6	33.5	33.7	33.7
16.1%	16.1%	7.8%	7.8%	7.8%	7.8%
23.5%	23.5%	21.8%	21.8%	21.8%	21.8%
28.5%	28.5%	34.1%	34.1%	34.1%	34.1%
24.5%	24.5%	25.8%	25.8%	25.8%	25.8%
6.7%	6.7%	10.5%	10.5%	10.5%	10.5%
17,164	17,392	18,159	18,703	19,176	19,357
2.9%	6.7%	6.2%	2.7%	4.2%	4.1%

**CITY OF WYLIE, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)**

TABLE 19

Employer	2024			2015		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Wylie ISD	3,496	1	27.02%	1,878	1	21.93%
North Texas Municipal Water District	840	2	6.49%	604	2	7.05%
Extruders / Tower Extrusion	472	3	3.65%	275	6	3.21%
City of Wylie	451	4	3.49%	325	4	3.80%
Wal-Mart	335	5	2.59%	343	5	4.01%
Sanden Intl. (USA), Inc.	241	6	1.86%	450	3	5.26%
Kroger	240	7	1.85%	-	-	0.00%
Home Depot	240	8	1.85%	150	-	1.75%
Target	238	9	1.84%	170	-	1.99%
Avanti Windows & Doors	163	10	1.26%	-	7	0.00%
Total	6,716		51.90%	4,195		48.99%

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									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Management Services	14	14	15	16	18	18	18	20	20	21
Finance	9	9	9	9	9	9	9	8	8	8
Planning	5	6	6	6	5	3	3	3	3	3
Building	6	6	6	6	6	6	6	6	6	5
Other	6	7	8	9	9	14	14	15	15	18
Police										
Officers	55	63	63	63	66	70	70	70	72	77
Civilian	8	8	9	11	11	12	17	21	23	26
Fire										
Firefighters and Officers	45	49	52	52	53	57	62	68	74	74
Civilians	3	3	3	3	3	4	4	4	4	7
Paramedics	-	-	-	-	-	-	-	-	-	9
EMT	-	-	-	-	-	-	-	-	-	9
Animal Control										
Dispatch	11	12	13	13	14	14	15	16	16	16
Streets	13	16	17	18	18	19	20	21	21	22
Other Public Works										
Engineering	3	3	3	3	-	-	-	6	6	6
Other	11	11	11	11	14	14	15	11	11	13
Parks and Recreation										
Library	24	24	25	27	27	27	27	27	27	27
Water	15	15	19	19	19	16	16	16	16	17
Wastewater	6	6	6	7	9	11	12	12	12	12
EDC	2	3	3	3	3	3	3	4	4	6
Total	<u>287</u>	<u>310</u>	<u>322</u>	<u>335</u>	<u>343</u>	<u>362</u>	<u>377</u>	<u>400</u>	<u>410</u>	<u>457</u>

Source: City of Wylie annual budget book

**CITY OF WYLIE, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	2015	2016	2017	2018
General Government				
Building Permits Issued	484	433	667	617
Building Permits Value (thousands) (1) \$	106,488	\$ 107,516	\$ 201,540	\$ 155,666
Police				
Physical Arrests	973	1,385	1,026	1,333
Violations Issued	2,691	4,188	4,228	2,812
Warrants Issued	919	701	1,492	870
Fire				
Emergency Responses	4,168	4,311	4,478	4,755
Fires Extinguished	62	89	168	72
Inspections	1,980	2,039	2,150	2,724
Other Public Works				
Street Resurfacing (miles)	2	4	5	3
Potholes Repaired	18	43	44	81
Parks and Recreation				
Athletic Field Permits Issued	28	28	63	41
Pavilion/Gazebo Permits Issued	151	202	153	165
Recreation Facility Attendance	286,357	328,495	367,665	462,309
Baseball/Softball Fields	26	26	26	26
Soccer/Football/Cricket/Disc Golf Field	22	23	23	23
Basketball/Volleyball/Pickleball Courts	10	10	10	10
Pavilions/Gazebos	15	15	15	15
Library				
Volumes in Collection	103,544	109,392	114,715	140,905
Water				
New Connections	1,240	1,219	678	139
Water Main Breaks	3	4	-	1
Average Daily Consumption (gallons)	3,625,151	3,719,076	3,543,448	4,881,666

Source: City Departments

(1) Legislature passed a law that prohibits asking for value on permit application.

* Covid related reduction in services

TABLE 21

2019	2020	2021	2022	2023	2024
443	500	577	402	397	297
\$ 242,535	\$ 242,535	N/A	N/A	N/A	N/A
815	666	710	799	818	879
2,117	1,791	2,065	1,724	2,443	2,833
642	250	159	790	1,203	1,017
4,879	4,840	5,708	5,726	5,767	6,097
85	107	109	157	127	125
2,478	3,242	2,948	2,319	2,416	1,838
3	0.25	0.9	2	2	3
138	183	283	403	420	580
37	28	62	116	118	167
153	75	163	142	160	103
509,083	249,028*	285,110*	330,187	381,305	392,192
26	26	26	26	24	24
23	23	23	23	23	23
10	10	10	10	12	12
15	17	17	17	17	21
151,864	156,824	166,059	167,444	171,233	173,814
165	252	268	321	596	698
7	6	6	5	4	8
3,980,000	3,791,394	3,882,015	3,463,902	4,436,853	5,106,487

**CITY OF WYLIE, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 22

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/Program										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	3	3	3	3	3	3	3	4	4	4
Other Public Works										
Streets (miles)	200	205	212	243	250	250	272	250	304	325
Alleys (miles)	42	42	42	42	42	42	26	33	34	42
Traffic Signals	21	24	25	26	26	26	27	27	26	26
Parks and Recreation										
Acreage	886	886	916	910	910	910	910	910	910	910
Playgrounds	15	17	18	18	19	19	19	23	23	23
Recreation Facilities	4	4	4	4	4	4	4	4	4	4
Water										
Water Mains (miles)	157	158	161	161	185	225	198	188	190	191
Fire Hydrants	1,690	1,707	1,789	1,818	1,857	1,921	2,289	1,938	1,981	2,448
Number of service connections	14,134	15,353	16,031	16,171	17,103	17,499	17,470	17,643	18,388	18,512
Wastewater										
Sanitary Sewers (miles)	178	183	188	204	228	228	230	219	222	224
Education Wylie ISD										
Campuses in Wylie	19	20	20	20	20	20	20	20	20	20

Source: City Departments

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, 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 City of Wylie, Texas (the City) as of and for the year ended September 30, 2024, 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 22, 2025.

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.
1800 Hughes Landing Blvd, Suite 400 | The Woodlands, Texas 77380
Main: 713.800.1060

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.

The Woodlands, Texas
January 22, 2025

City of Wylie

City Council Meeting

January 28, 2025



Overview

- ▶ Introduction
- ▶ Audit Process
- ▶ Audit Results
- ▶ Required Communications
- ▶ Financial Highlights
- ▶ Discussion

Engagement Leadership



John DeBurro, CPA

Partner,
Assurance Services

- ✓ 25+ years of public accounting experience
- ✓ Dedicated to serving public sector clients
- ✓ GFOA Special Review Committee Member

Lauren Futch, CPA

Manager,
Assurance Services

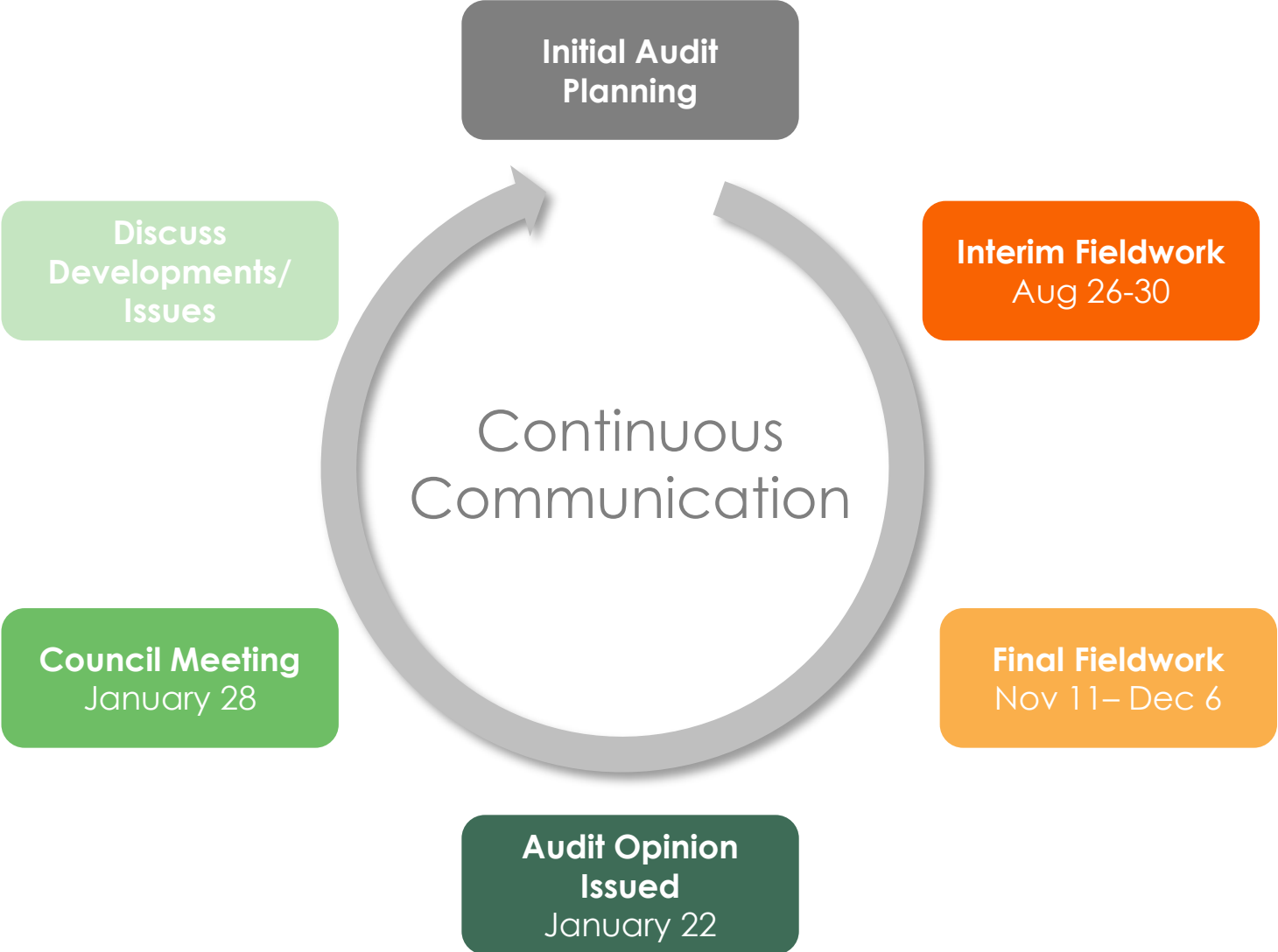
- ✓ 8+ years of public accounting and public sector experience
- ✓ Dedicated to serving public sector clients

Available Throughout the Year to Discuss Issues

Audit Process



Engagement Timeline



Audit Process

Interim fieldwork and risk assessment were performed in August 2024. 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 2024 - 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, 2024

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 2024 financial statements is complete and **we have issued an unmodified (“clean”) opinion.**

Required Communications to Those in Charge of Governance



Communication

Generally accepted government auditing standards

Results

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.

No findings noted.

Required Communications to Those in Charge of Governance



Communication

Unusual transactions and the adoption of new accounting principles

Results

The significant accounting policies used by the City are described in Note 1 to the financial statements.

Pronouncements implemented in 2024 included GASB Statement No. 100, "*Accounting Changes and Error Corrections-an Amendment of GASB Statement No. 62*". GASB 100 had no effect on the City's FY2024 financial statements.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

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>

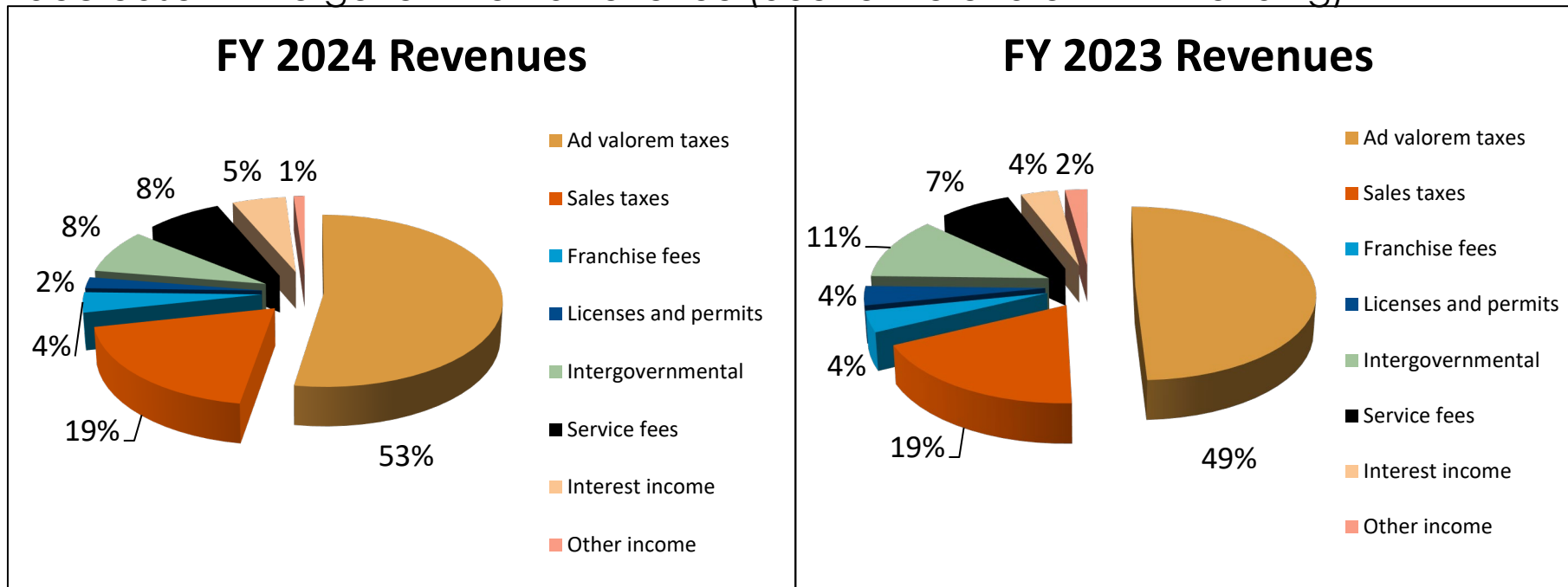
Financial Highlights

Financial Highlights



Comparison of Revenues by Source

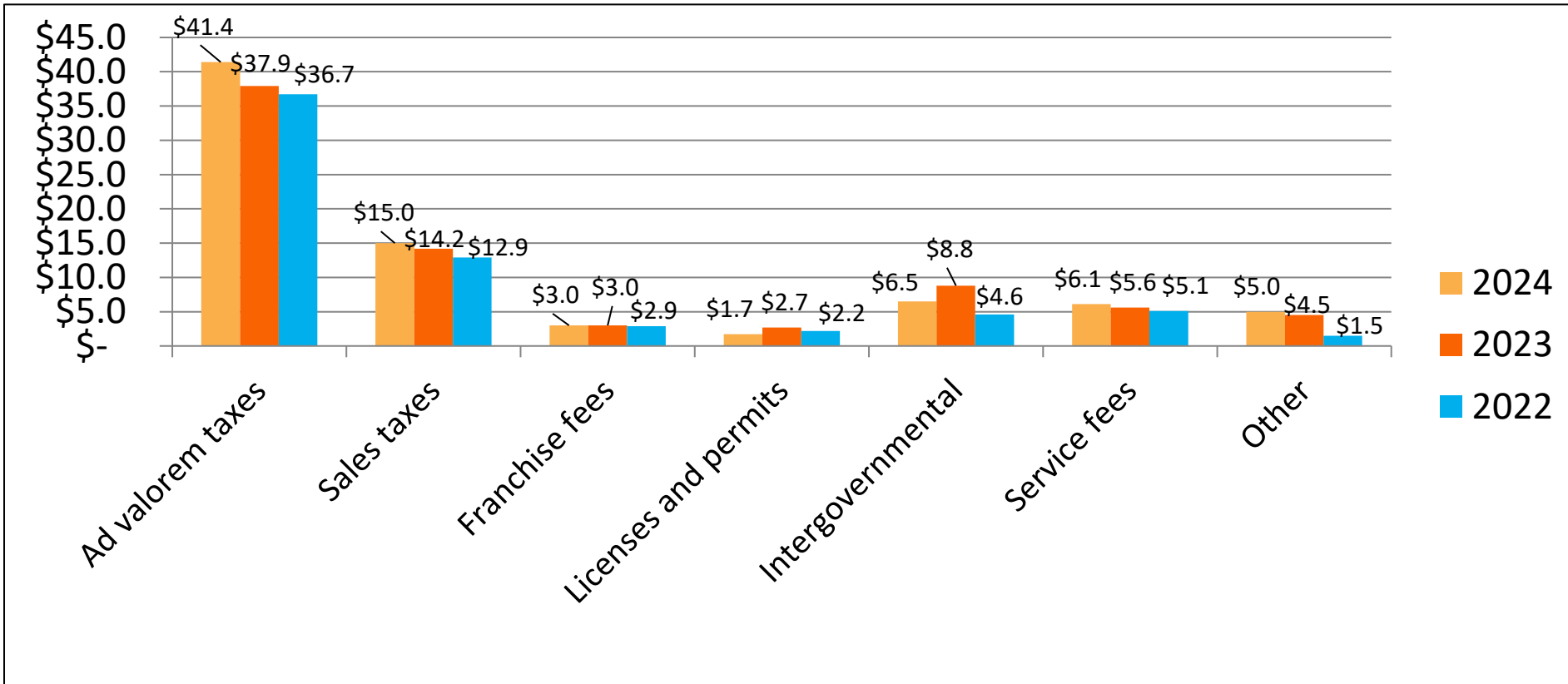
Governmental Funds Revenues for the FY 2024 totaled \$78.7 million, a \$2.0 million or 2.6% increase. This increase is attributed primarily to the net effect of a \$3.5 million increase in ad valorem taxes, a \$0.8 million increase sales taxes and a \$2.3 million decrease in intergovernmental revenue (due to the end of ARPA funding)



Financial Highlights



Comparison of Governmental Funds Revenues by Source

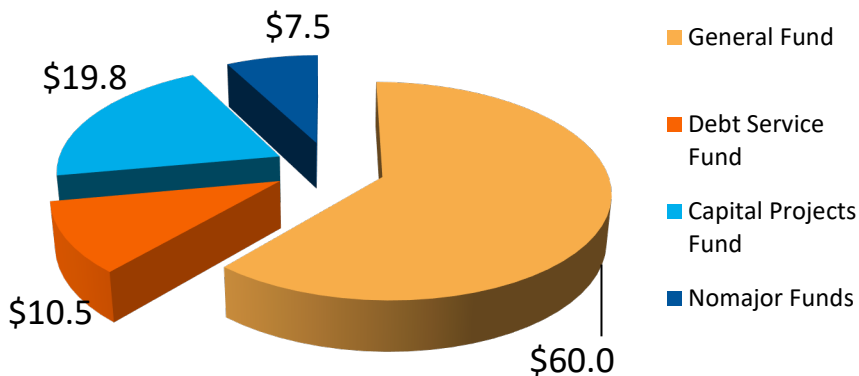


(3-year comparison in millions of dollars)

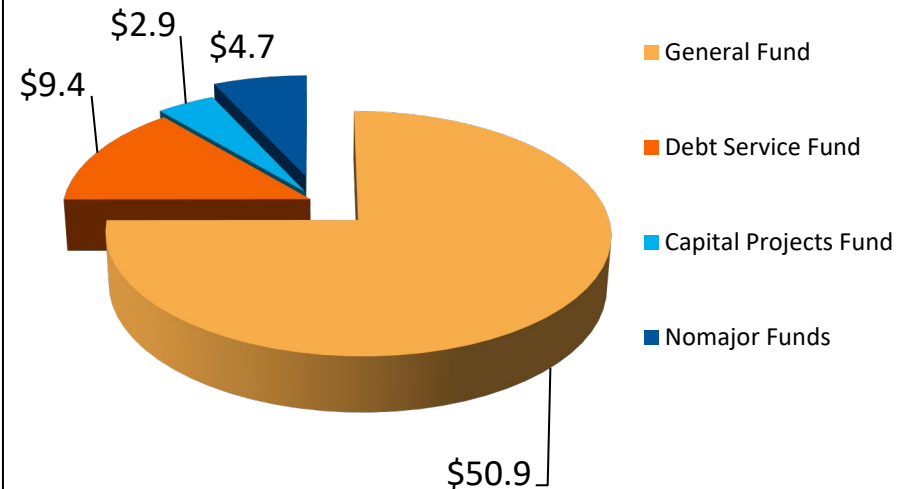
Financial Highlights

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

Fiscal Year 2024



Fiscal Year 2023



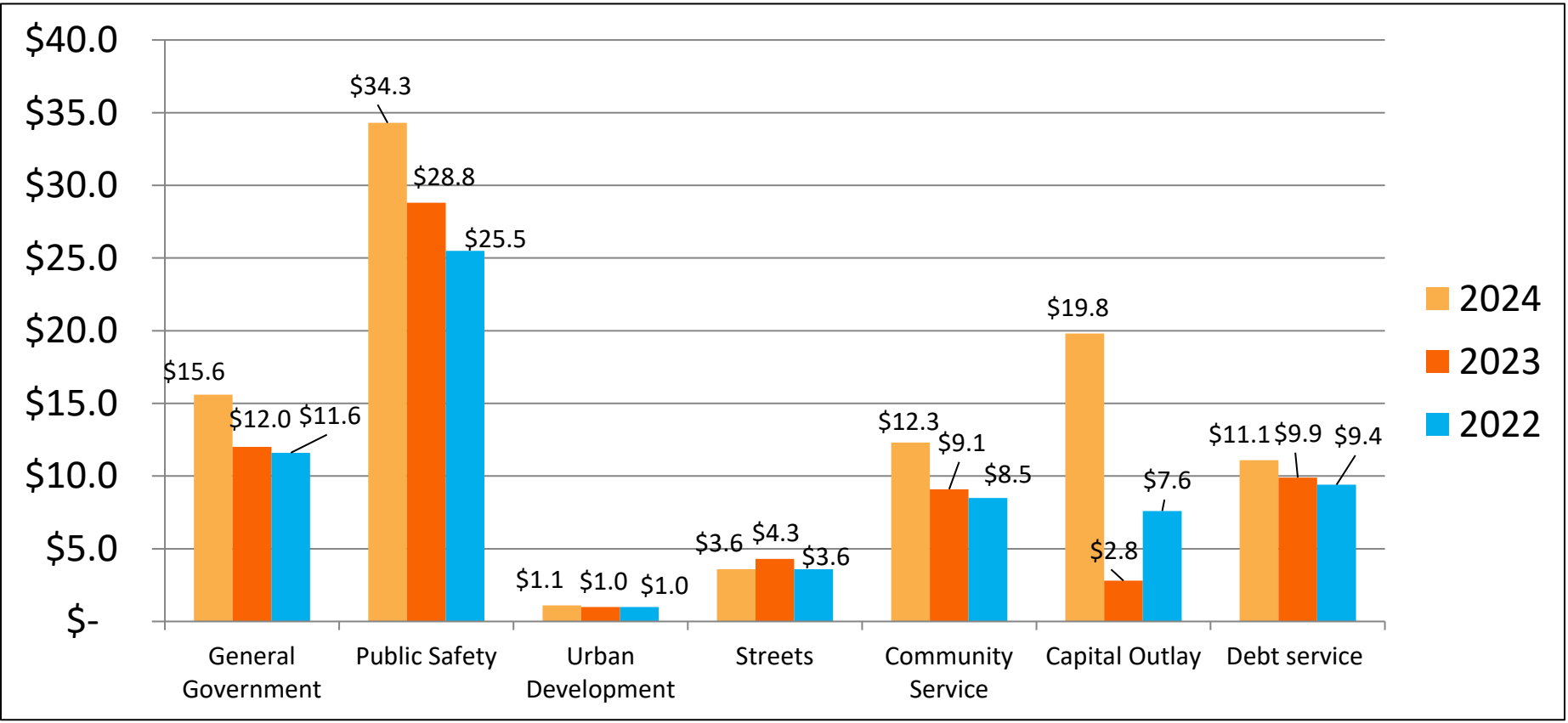
Governmental Funds Expenditures for FY2024 totaled \$97.8 million, a \$29.9 million or 44.0% increase.

- Capital outlay expenditures increased \$17.0 million.
- Public safety expenditures increased \$5.5 million.
- General government increased \$3.6 million and community service increased by \$3.2 million.

Financial Highlights



Comparison of Governmental Funds Expenditures *



*(3-year comparison in millions of dollars)

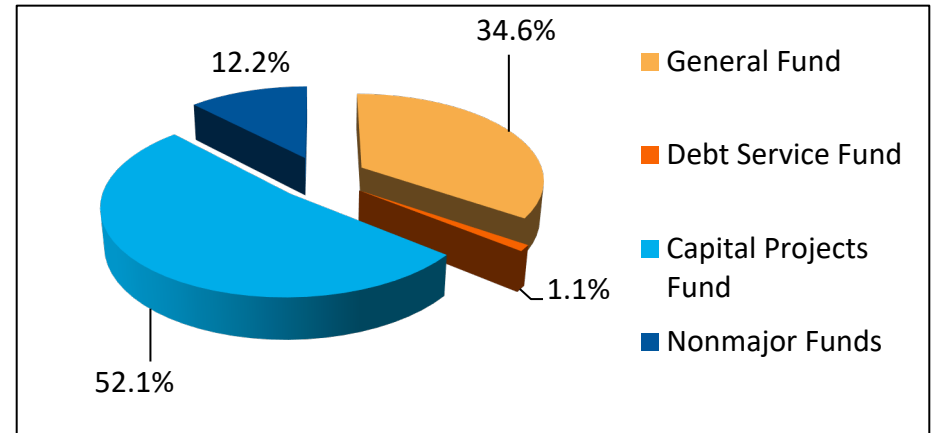
Financial Highlights

Fund Balances

Governmental Funds' Fund Balances

The City's governmental funds reported a combined ending fund balance of \$79.0 million as of September 30, 2024 as follows:

• General Fund	\$27,349,896
• Debt Service	880,606
• Capital Projects	41,118,180
• Other Funds	<u>9,632,156</u>
	<u>\$78,980,838</u>

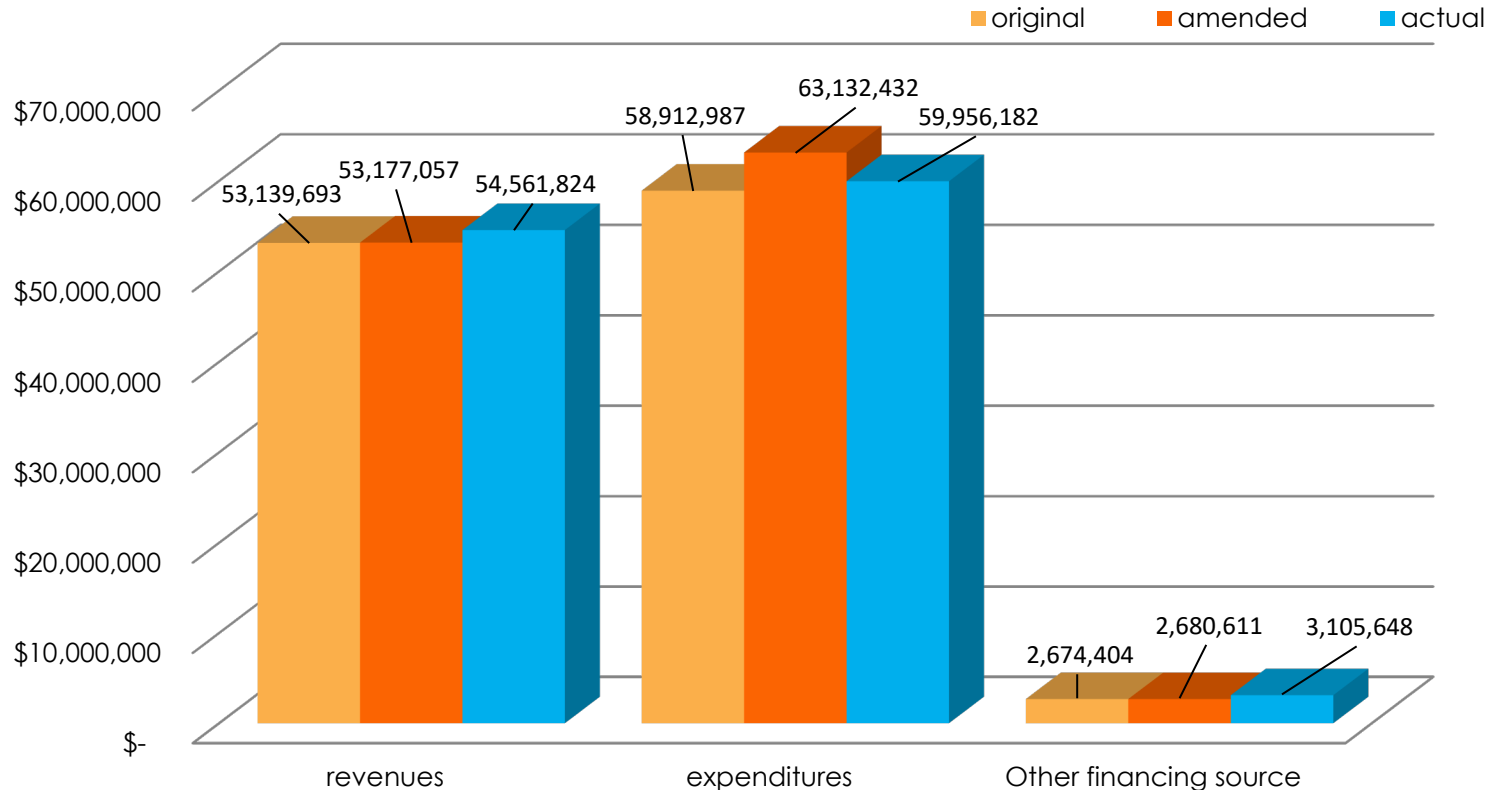


- Governmental funds' fund balance decreased by \$16.1 million, primarily due to a \$13.3 million decrease in the Capital Projects Fund, the result of current year capital projects funded by bonds issued in the prior year.
- Unassigned fund balance in the General Fund (\$26.2 million) represents 43.8% of general fund expenditures.

General Fund Budget vs Actual



FY2024 General Fund Budget and Actual



Overall, positive budgetary variance of \$5.0 million:

- Actual Revenues exceeded budget by \$1.4 million.
- Actual Expenditures were \$3.2 million below budget.
- Other Financing Sources were \$0.4 million above budgeted amounts.

Water and Sewer Fund- Current and Prior Year



	2024	2023	\$ Change	% Change
Operating Revenues	\$ 31,381,498	\$ 29,592,808	\$ 1,788,690	6%
Operating Expenses	(24,736,636)	(22,831,555)	(1,905,081)	8%
Net Non-Operating Revenues	1,715,277	1,212,627	502,650	41%
Transfers and Contributions	(1,332,312)	402,886	(1,735,198)	-431%
Change in Net Position	<u>\$ 7,027,827</u>	<u>\$ 8,376,766</u>	<u>\$ (1,348,939)</u>	-16%

Net position increased by \$7.0 million over prior year

- Operating revenues increased \$1.7 million – primarily due to rate increases and increased consumption.
- Operating expenses increased by \$1.9 million – primarily due to increased water costs and wastewater treatment costs.
- Nonoperating revenue –increased \$0.5 million – primarily due to increased interest income.
- Transfers and Contributions decreased \$1.7 million primarily due to a \$1.3 million reduction in capital contributions of infrastructure and impact fees.

We appreciate the opportunity to work with **City of Wylie** and look forward to our continued relationship.



Discussion



Contact Us

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Engagement Partner

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Lauren Futch, CPA

Audit Manager

972.448.9867 | lauren.futch@weaver.com



Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Consider, and act upon, Ordinance No. 2025-08 amending Wylie's Code of Ordinances, Ordinance No. 2021-17, as amended, Appendix A (Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Section VI (Planning and Zoning), Section VII (Police Department), Section VIII (Public Library), and Section XII (Municipal Court Fees).

Recommendation

Motion to approve the Item as presented.

Discussion

Staff is proposing to amend the following sections in the Comprehensive Fee Schedule:

- Section II (Garbage, Trash and Brush Fees) – amend the fees to correlate with the contract approved by City Council on August 8, 2023
- Section VI (Planning and Zoning) – amend Zoning and Platting Fees to align with increased state mandated advertising and other costs
- Section VII (Police Department) – remove the fees regarding solicitation which was removed by Ordinance No. 2022-35, remove the fees regarding fingerprinting as the department no longer provides that service, and add a fee similar to surrounding agencies for the Good Citizen Letter
- Section VIII (Public Library) – remove music CD case fee and change the name of the “Meeting Room” to the “Multi-Purpose Room”
- Section XII (Municipal Court Fees) – remove the individual fees and mirror the verbiage approved in Ordinance No. 2020-63 which currently exist in Article II. - Municipal Court Procedures, Division 1. - Municipal Court Funds, Costs And Fees, Sec. 34-21. - Court fees authorized in the Code of Ordinances

The current sections from the Comprehensive Fee Schedule are included in this agenda packet as attachments with strikethroughs to show the proposed changes.

ORDINANCE NO. 2025-08

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, AMENDING WYLIE’S CODE OF ORDINANCES, ORDINANCE NO. 2021-17, AS AMENDED, APPENDIX A (COMPREHENSIVE FEE SCHEDULE), SECTION II (GARBAGE, TRASH AND BRUSH FEES), SECTION VI (PLANNING AND ZONING), SECTION VII (POLICE DEPARTMENT), SECTION VIII (PUBLIC LIBRARY), AND SECTION XII (MUNICIPAL COURT FEES); PROVIDING A SAVINGS/REPEALING CLAUSE, SEVERABILITY CLAUSE, PENALTY CLAUSE AND AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Council of the City of Wylie, Texas (“City Council”) has investigated and determined that it is necessary to modify the amount of certain fees and charges assessed and collected by the City of Wylie, Texas (“Wylie”); and

WHEREAS, the City Council therefore has determined that it should amend Appendix A (Wylie Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Section VI (Planning and Zoning), Section VII (Police Department), Section VIII (Public Library), and Section XII (Municipal Court Fees) of the Wylie Code of Ordinances, Ordinance No. 2021-17, as amended (“Code of Ordinances”); and

WHEREAS, the City Council finds that it would be advantageous, beneficial and in the best interest of Wylie 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 Appendix A (Wylie Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Section VI (Planning and Zoning), Section VII (Police Department), Section VIII (Public Library), and Section XII (Municipal Court Fees) of the Wylie Code of Ordinances, Ordinance No. 2021-17, as amended (“Code of Ordinances”). Appendix A (Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Section VI (Planning and Zoning), Section VII (Police Department), Section VIII (Public Library), and Section XII (Municipal Court Fees) of the Wylie Code of Ordinances, Ordinance No. 2021-17, as amended (“Code of Ordinances”) are hereby amended as follows:

“APPENDIX A

WYLIE COMPREHENSIVE FEE SCHEDULE

...

II. Garbage, Trash and Brush Fees.

A. Residential Fee; Deposits.

1. The collection and removal of garbage, rubbish and brush in one polycart container from residential premises, one time per week and one recycle polycart one time per week, shall be made for a charge of \$16.76 per residential unit for each calendar month.

2. Residential fees for each unit of single-family detached or duplex (not master metered) either curbside or alley side service, shall be \$16.76 per month and shall be charged each month on the utility bill.
3. The following monthly collection fees are based upon the type of establishment or collection, to wit:
 - a. Duplex: \$16.76 per unit
 - b. Multifamily: \$16.76 per unit
 - c. Residential (multi-family) apartment recycling: \$1.00 per unit
 - d. Trailer park: \$16.76 per unit
4. Each additional trash polycart: \$4.97
5. Each additional recycle polycart: \$2.83
6. Replace lost/stolen trash or recycle polycart (each): \$110.12
7. Trash only service deposit (no water or sewer account): \$20.00
8. Residential open top roll off container:
 - Delivery - Weekday: \$96.37
 - Delivery - Weekend: \$123.12
 - Trip charge (dry run) - Weekday: \$96.37
 - Trip charge (dry run) - Weekend: \$123.12
 - Weekly rental: \$45.60
 - 12 cubic yard per haul - Weekday:** \$399.94
 - 12 cubic yard per haul - Weekend:** \$427.71
 - ** Plus disposal and or excess per ton if over 4,000 lbs.
 - Disposal rate per ton over 4,000 lbs. payload to 8,000 lbs.: \$84.31
 - Plus, excess payload weight if over 8,000 lbs.: \$118.05

B. Commercial Charges.

1. Commercial Hand Collection, per 95-gallon polycart.
 - Automated Collection Cost:
 - Once per week: \$37.13
 - Two carts once per week: \$70.56
 - Commercial additional cart: \$31.42
 - Commercial Recycle cart: \$14.94
 - Commercial customers shall be required to make a deposit equivalent to three months' charges.

2. Front Load Container Rates.

	1 x wk	2 x wk	3 x wk	4 x wk	5 x wk	6 x wk
2 cu yd	\$ 89.45	\$190.99	\$334.45	\$466.63	\$605.63	\$ 746.84
3 cu yd	\$123.29	\$229.67	\$363.62	\$503.67	\$678.99	\$ 806.60
4 cu yd	\$148.15	\$276.92	\$388.31	\$540.73	\$696.11	\$ 863.35
6 cu yd	\$172.83	\$316.48	\$444.41	\$612.23	\$795.76	\$ 982.85
8 cu yd	\$193.03	\$363.30	\$500.51	\$686.34	\$888.08	\$ 1,099.40

Front Load Cardboard Containers 1 x per week: \$111.96
 Front Load Cardboard Containers 2 x per week: \$230.46

3. Additional Charges.
 - Additional charge of \$12.71 per pick up for containers on casters.
 - Additional charge of \$12.71 per pick up for containers with four-sided enclosures.
 - Additional charge of \$12.71 per pick up for containers with locks.
 - 8 cubic yard Cardboard Recycling Container 1 x per week: \$124.27
 - 8 cubic yard Cardboard Recycling Container 2 x per week: \$255.80
 - Front load container exchange charge: \$120.74
4. Extra Pick-Ups.
 - 2 cubic yard: \$75.95
 - 3 cubic yard: \$77.63
 - 4 cubic yard: \$79.31
 - 6 cubic yard: \$82.70
 - 8 cubic yard: \$84.39
5. Refills.
 - 2 cubic yard: \$59.06
 - 3 cubic yard: \$60.75
 - 4 cubic yard: \$62.45
 - 6 cubic yard: \$65.83
 - 8 cubic yard: \$67.53
6. Open Top Roll off Containers.
 - 20 cubic yard per haul: \$794.92 (M-F)
 - 20 cubic yard per haul: \$763.04 (W/E)
 - 30 cubic yard per haul: \$812.29 (M-F)
 - 30 cubic yard per haul: \$778.68 (W/E)
 - 40 cubic yard per haul: \$864.34 (M-F)
 - 40 cubic yard per haul: \$827.97 (W/E)
 - Delivery and Exchange: \$587.35
 - Delivery Weekend: \$551.14
 - Daily Container Rental: \$11.32
 - Disposal Per Ton: \$43.27
7. Front Load Compactors (Rate per Pick Up).
 - 6 cubic yard compactor haul charge: \$435.90 (M-F)
 - 8 cubic yard compactor haul charge: \$489.64 (M-F)
 - 30 cubic yard compactor haul charge: \$812.29 (M-F)
 - 35 cubic yard compactor haul charge: \$864.34 (M-F)
 - 42 cubic yard compactor haul charge: \$812.12 (M-F)
 - Disposal will be billed as at \$48.03 per ton; rates based on 4 ton minimum.
8. Roll Off Compactors.
 - Trip charge (dry run) - Weekday: \$509.81
 - Trip charge (dry run) - Weekend: \$551.61
 - 30 cubic yard compactor haul charge - Weekday: \$731.79
 - 35 cubic yard compactor haul charge - Weekend: \$776.66
 - 35 cubic yard compactor haul charge - Weekday: \$731.79

- 35 cubic yard compactor haul charge - Weekend: \$778.68
- 42 cubic yard compactor haul charge - Weekday: \$731.79
- 42 cubic yard compactor haul charge - Weekend: \$778.68
- Additional disposal fee per ton if over 8,000 lbs.: \$43.27
- Excess payload exceeds 54,000 pounds: \$97.46

9. Returned Check Charge: \$26.31

10. Commercial Rates for Wylie Independent School District (WISD).

a. Front Load Container Rates:

Size/Pickup	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week
2 Cu Yd	\$107.39	\$205.27	\$285.93	\$399.00	\$517.84	\$638.58
3 Cu Yd	\$118.97	\$224.50	\$310.86	\$430.64	\$580.51	\$689.67
4 Cu Yd	\$126.67	\$236.03	\$332.02	\$462.29	\$594.44	\$738.18
6 Cu Yd	\$147.77	\$270.54	\$379.96	\$523.52	\$680.33	\$840.37
8 Cu Yd	\$165.06	\$305.13	\$427.95	\$586.86	\$759.32	\$939.96

b. WISD front load rates are net to contractor, does not include billing fee, franchise fee and sales tax does not apply.

C. *Fees for Special Collection of Brush and Bulky Waste Items.* Special collection of brush and bulky items, in excess of 48 cubic yards per resident per year, will be made available to residents at the rate negotiated between the contractor and the resident.

D. *Denial of Service.* In the event of nonpayment of charges for the above services, the city shall have the right to deny further service to such nonpaying person or customer.

...

VI. Planning and Zoning.

A. *Maintenance Bonds.*

Refer to Subdivision Regulations Section 6.7: Maintenance and Guarantee of Public Improvements.

The property owner shall maintain all required public improvements for a period of two years following acceptance of the subdivision by the city, and shall also provide a two-year maintenance bond (warranty) that all public improvements will be free from defects for a period of two years following such acceptance by the city.

B. *Zoning and Platting Fees.*

- Zoning change application for standard districts: \$600.00 plus \$15.00/acre
- Zoning change application for planned development district (PD): \$1,000.00 plus \$25.00/acre
- Zoning change application for special use permit district (SUP): \$750.00 plus \$20.00/acre
- Site plan application: \$400.00 plus \$10.00/acre
- Preliminary plat application: \$300.00 plus \$15.00/acre
- Final plat/amended re-plat/minor application: \$400.00 plus \$25.00/acre
- Annexation/Disannexation application: \$750.00

Variance application (Zoning Board of Adjustment and all others, i.e., commission waive planned development acreage, alleys, parking):

For residential zoned district: \$150.00

For nonresidential zoned district: \$300.00

Verification letter (zoning, comprehensive plan, utilities): \$75.00

Right-of-way abandonment (fee toward appraised market value): \$100.00

...

VII. Police Department.

A. Police Department Fees.

Parade permit fee: \$25.00

Special event permit fee: \$50.00

Good Citizen Letter fee: \$5.00

Accident report fee:

Copy of accident report: \$6.00

Certified copy accident report: \$8.00

Open records request (per page): \$0.10

Certify open records request: \$2.00

...

VIII. Public Library.

A. Library Fees.

Replacement fees:

Barcode: \$1.00

Spine label: \$1.00

RFID tag: \$1.00

Book jacket: \$1.00

DVD case: \$3.00

Artwork (DVD or CD): \$1.00

CD case (books): \$3.00

Hotspot replacement parts and process fee: \$15.00

Hotspot replacement cost: \$100.00 (device \$85.00 + replacement parts and processing fee \$15.00)

Other fees:

Lost or damaged items, cost of material plus: \$3.00

Library replacement card: \$1.00

Interlibrary loan request fee: \$2.00 (if material is not picked up)

Service fees:

Printing and Copies:

Black and white, per page: \$0.15

Color, per page: \$0.50

3D Printing: \$0.15 per gram (\$1.50 minimum)

Fax:

United States: \$1.75 first page; \$1.00 additional pages

International: \$3.95 first page; \$3.45 additional pages

Meeting Room Fees	
Multi-Purpose Room (Monday-Saturday):	Users other than non-profit organizations: \$45.00 per hour, non-refundable. Non-profit 501(c)(3) organizations: \$30.00 per hour, non-refundable. Proof of non-profit status is required.
Conference Room (Monday-Saturday):	Users other than non-profit organizations: \$20.00 per hour, non-refundable. Non-profit 501(c)(3) organizations: The Conference Room is free to non-profit organizations. Proof of non-profit status is required.

...

XII. Municipal Court Fees.

Court costs, fees and fines are hereby authorized to be imposed and collected in accordance with the provisions of applicable law.

...”

SECTION 3. Savings/Repealing. All provisions of 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 to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 4. Severability. Should any section, subsection, sentence, clause 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 Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared unconstitutional or invalid.

SECTION 5. Effective Date. This Ordinance shall become effective from and after its passage and publication as required by the City Charter and by law.

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, on this 28th day of January, 2025.

Matthew Porter, Mayor

**ATTESTED AND
CORRECTLY RECORDED:**

Stephanie Storm, City Secretary

Date of publication in *The Wylie News* – February 6, 2025

II. Garbage, Trash and Brush Fees.

A. Residential Fee; Deposits.

- (1) The collection and removal of garbage, rubbish and brush in one polycart container from residential premises, one time per week and one recycle polycart one time per week, shall be made for a charge of \$16.76 per residential unit for each calendar month.
- (2) Residential fees for each unit of single-family detached or duplex (not master metered) either curbside or alley side service, shall be \$16.76 per month and shall be charged each month on the utility bill.
- (3) The following monthly collection fees are based upon the type of establishment or collection, to wit:
 - (a) Duplex: \$16.76 per unit
 - (b) Multifamily: \$16.76 per unit
 - (c) Residential (multi-family) apartment recycling: ~~\$1,000.90~~ per unit
 - (d) Trailer park: \$16.76 per unit
- (4) Each additional trash polycart: \$4.97
- (5) Each additional recycle polycart: \$2.83
- (6) Replace lost/stolen trash or recycle polycart (each): \$110.12
- (7) Trash only service deposit (no water or sewer account): \$20.00
- (8) Residential open top roll off container:
 - Delivery—Weekday: \$96.37
 - Delivery—Weekend: \$123.12
 - Trip charge (dry run)—Weekday: \$96.37
 - Trip charge (dry run)—Weekend: \$123.12
 - Weekly rental: \$45.60
 - 12 cubic yard per haul—Weekday:** \$399.94
 - 12 cubic yard per haul—Weekend:** \$427.71
 - ** Plus disposal and or excess per ton if over 4,000 lbs.
 - Disposal rate per ton over 4,000 lbs. payload to 8,000 lbs.: \$84.31
 - Plus excess payload weight if over 8,000 lbs.: \$118.05

B. Commercial Charges.

(1) Commercial Hand Collection, per 95-gallon polycart.

Automated Collection Cost:

Once per week: ~~\$37,133.45~~

Two carts once per week: ~~\$70,5663.57~~

Commercial additional cart: \$31.42

Commercial Recycle cart: \$14.94

Commercial customers shall be required to make a deposit equivalent to three months' charges.

(2) Front Load Container Rates.

	1 x wk	2 x wk	3 x wk	4 x wk	5 x wk	6 x wk
2 Cu Yd	\$80.59	\$172.06	\$301.30	\$420.39	\$545.61	\$672.83
3 Cu Yd	\$111.07	\$206.91	\$327.59	\$453.76	\$611.70	\$726.66
4 Cu Yd	\$133.47	\$249.47	\$349.83	\$487.15	\$627.13	\$777.79
6 Cu Yd	\$155.70	\$285.12	\$400.37	\$551.56	\$716.91	\$885.45
8 Cu Yd	\$173.90	\$327.29	\$450.91	\$618.33	\$800.07	\$990.45
	1 x wk	2 x wk	3 x wk	4 x wk	5 x wk	6 x wk

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(Supp. No. 4, Update 3)

2 cu yd	\$ 89.45	\$190.99	\$334.45	\$466.63	\$605.63	\$ 746.84
3 cu yd	\$123.29	\$229.67	\$363.62	\$503.67	\$678.99	\$ 806.60
4 cu yd	\$148.15	\$276.92	\$388.31	\$540.73	\$696.11	\$ 863.35
6 cu yd	\$172.83	\$316.48	\$444.41	\$612.23	\$795.76	\$ 982.85
8 cu yd	\$193.03	\$363.30	\$500.51	\$686.34	\$888.08	\$ 1099.40

Front Load Cardboard Containers 1 x per week: \$111.96

Front Load Cardboard Containers 2 x per week: \$230.46

(3) *Additional Charges.*

Additional charge of ~~\$12.711.45~~ per pick up for containers on casters.

Additional charge of ~~\$12.711.45~~ per pick up for containers with four-sided enclosures.

Additional charge of ~~\$12.711.45~~ per pick up for containers with locks.

8 cubic yard Cardboard Recycling Container 1 x per week: ~~\$124.2711.96~~

8 cubic yard Cardboard Recycling Container 2 x per week: ~~\$255.8030.45~~

Front load container exchange charge: ~~\$120.7408.78~~

(4) *Extra Pick-Ups.*

2 cubic yard: ~~\$75.9568.42~~

3 cubic yard: ~~\$77.6369.94~~

4 cubic yard: ~~\$79.3171.45~~

6 cubic yard: ~~\$82.7074.50~~

8 cubic yard: ~~\$84.3976.03~~

(5) *Refills.*

2 cubic yard: ~~\$59.063.21~~

3 cubic yard: ~~\$60.7554.73~~

4 cubic yard: ~~\$62.4556.26~~

6 cubic yard: ~~\$65.8359.30~~

8 cubic yard: ~~\$67.5360.84~~

(6) *Open Top Rolloff Containers.*

20 cubic yard per haul: ~~\$794.9216.15~~ (M—F)

20 cubic yard per haul: \$763.04 (W/E)

30 cubic yard per haul: ~~\$812.29763.04~~ (M—F)

30 cubic yard per haul: \$778.68 (W/E)

40 cubic yard per haul: ~~\$864.34778.68~~ (M—F)

40 cubic yard per haul: \$827.97 (W/E)

Delivery and Exchange: ~~\$587.35778.68~~

Delivery Weekend: \$551.14

Daily Container Rental: ~~\$11.3210.18~~

Disposal Per Ton: \$43.27

(7) *Front Load Compactors (Rate per Pick Up).*

6 cubic yard compactor haul charge: ~~\$435.90392.70~~ (M—F)

8 cubic yard compactor haul charge: ~~\$489.64441.12~~ (M—F)

30 cubic yard compactor haul charge: ~~\$812.29731.79~~ (M—F)

35 cubic yard compactor haul charge: ~~\$864.34~~ ~~731.79~~ (M—F)
 42 cubic yard compactor haul charge: ~~\$812.12~~ ~~731.79~~ (M—F)

Disposal will be billed at \$48.03 per ton; rates based on 4 ton minimum.

(8) *Roll Off Compactors.*

Trip charge (dry run)—Weekday: \$509.81
 Trip charge (dry run)—Weekend: \$551.61
 30 cubic yard compactor haul charge—Weekday: \$731.79
 35 cubic yard compactor haul charge—Weekend: \$776.66
 35 cubic yard compactor haul charge—Weekday: \$731.79
 35 cubic yard compactor haul charge—Weekend: \$778.68
 42 cubic yard compactor haul charge—Weekday: \$731.79
 42 cubic yard compactor haul charge—Weekend: \$778.68
 Additional disposal fee per ton if over 8,000 lbs.: \$43.27
 Excess payload exceeds 54,000 pounds: \$97.46

(9) *Returned Check Charge:* \$26.31

(10) *Commercial Rates for Wylie Independent School District (WISD).*

(a) Front Load Container Rates:

Size/Pickup	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week
2 Cu Yd	\$96.75	\$184.93	\$257.59	\$359.46	\$466.52	\$575.30
3 Cu Yd	\$107.18	\$202.25	\$280.05	\$387.96	\$522.98	\$621.32
4 Cu Yd	\$114.12	\$212.64	\$299.12	\$416.48	\$535.53	\$665.03
6 Cu Yd	\$133.13	\$243.73	\$342.31	\$471.64	\$612.91	\$757.09
8 Cu Yd	\$148.70	\$274.89	\$385.54	\$528.70	\$684.07	\$846.81
Size/Pickup	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week
2 Cu Yd	\$107.39	\$205.27	\$285.93	\$399.00	\$517.84	\$638.58
3 Cu Yd	\$118.97	\$224.50	\$310.86	\$430.64	\$580.51	\$689.67
4 Cu Yd	\$126.67	\$236.03	\$332.02	\$462.29	\$594.44	\$738.18
6 Cu Yd	\$147.77	\$270.54	\$379.96	\$523.52	\$680.33	\$840.37
8 Cu Yd	\$165.06	\$305.13	\$427.95	\$586.86	\$759.32	\$939.96

(b) WISD front load rates are net to contractor, does not include billing fee, franchise fee and sales tax does not apply.

- C. *Fees for Special Collection of Brush and Bulky Waste Items.* Special collection of brush and bulky items, in excess of 48 cubic yards per resident per year, will be made available to residents at the rate negotiated between the contractor and the resident.
- D. *Denial of Service.* In the event of nonpayment of charges for the above services, the city shall have the right to deny further service to such nonpaying person or customer.

VI. Planning and Zoning.

A. *Maintenance Bonds.*

Refer to Subdivision Regulations Section 6.7: Maintenance and Guarantee of Public improvements.

The property owner shall maintain all required public improvements for a period of two years following acceptance of the subdivision by the city, and shall also provide a two-year maintenance bond (warranty) that all public improvements will be free from defects for a period of two years following such acceptance by the city.

B. *Zoning and Platting Fees.*

Zoning change application for standard districts: ~~\$4~~600.00 plus \$15.00/acre

Zoning change application for planned development district (PD): ~~\$75~~1,000.00 plus \$25.00/acre

Zoning change application for special use permit district (SUP): ~~\$50~~750.00 plus \$20.00/acre

Site plan application: ~~\$35~~400.00 plus \$10.00/acre

Preliminary plat application: \$300.00 plus \$15.00/acre

Final plat/amended re-plat/minor application: \$400.00 plus \$25.00/acre

Annexation/disannexation application: ~~\$40~~750.00

Variance application (zoning board of adjustment and all others, i.e., commission waive planned development acreage, alleys, parking):

For residential zoned district: \$150.00

For nonresidential zoned district: ~~\$25~~300.00

Verification letter (zoning, comprehensive plan, utilities): \$75.00

Right-of-way abandonment (fee toward appraised market value): ~~\$5~~100.00

VII. Police Department.

A. Police Department Fees.

Parade permit fee: \$25.00

Special event permit fee: \$50.00

~~Solicitor: \$1~~

~~Registration fee: \$75.00~~

~~Permit fee: \$75.00~~

~~Fingerprinting fee: \$5.00~~

Good Citizen Letter fee: \$5.00

Accident report fee:

Copy of accident report: \$6.00

Certified copy accident report: \$8.00

Open records request, (per page): \$0.10

Certify open records request: \$2.00

VIII. Public Library.

A. Library Fees.

Replacement fees:

Barcode: \$1.00

Spine label: \$1.00

RFID tag: \$1.00

Book jacket: \$1.00

DVD case: \$3.00

Artwork (DVD or CD): \$1.00

~~CD case (music): \$2.00~~

CD case (books): \$3.00

Hotspot replacement parts and process fee: \$15.00

Hotspot replacement cost: \$100.00 (device \$85.00 + replacement parts and processing fee \$15.00)

Other fees:

Lost or damaged items, cost of material plus: \$3.00

Library replacement card: \$1.00

Interlibrary loan request fee: \$2.00 (if material is not picked up)

Service fees:

Printing and Copies

Black and white, per page: \$0.15

Color, per page: \$0.50

3D Printing: \$0.15 per gram (\$1.50 minimum)

Fax:

United States: \$1.75 first page; \$1.00 additional pages

International: \$3.95 first page; \$3.45 additional pages

Meeting Room Fees	
<p>Meeting Room Multi-Purpose Room (Monday—Saturday):</p>	<p>Users other than non-profit organizations: \$45.00 per hour, non-refundable. Non-profit 501(c)(3) organizations: \$30.00 per hour, non-refundable. Proof of non-profit status is required.</p>
<p>Conference Room (Monday—Saturday):</p>	<p>Users other than non-profit organizations: \$20.00 per hour, non-refundable. Non-profit 501(c)(3) organizations: The Conference Room is free to non-profit organizations. Proof of non-profit status is required.</p>

XII. Municipal Court Fees.

Court costs, fees and fines are hereby authorized to be imposed and collected in accordance with the provisions of applicable law.

- ~~A. Reserved. ¶¶~~
- ~~C. Driving safety course administrative fee: \$10.00 ¶¶~~
- ~~D. Warrant fee: \$50.00 ¶¶~~
- ~~E. Consolidated court costs: \$40.00 ¶¶~~
- ~~F. Judicial fee. ¶¶~~
 - ~~(1) County: \$5.40 ¶¶~~
 - ~~(2) City: \$0.60 ¶¶~~
- ~~G. Arrest fee: \$5.00 ¶¶~~
- ~~H. State jury fee: \$4.00 ¶¶~~
- ~~I. Time payment fee Efficiency: \$2.50 ¶¶~~
- ~~J. Time payment plan. ¶¶~~
 - ~~(1) Local: \$10.00 ¶¶~~
 - ~~(2) State: \$12.50 ¶¶~~
- ~~K. Traffic fund: \$3.00 ¶¶~~
- ~~L. State traffic fee: \$30.00 ¶¶~~
- ~~M. Administrative fee: \$20.00 ¶¶~~
 - ~~(Expired Violations) ¶¶~~
- ~~N. Administrative fee: \$10.00 ¶¶~~
 - ~~(Fail to Display Driver's License/Defective Equipment) ¶¶~~
- ~~O. Consolidated court costs: \$17.00 ¶¶~~
- ~~P. Corrections management fee: \$0.50 ¶¶~~
- ~~Q. Fugitive apprehension: \$5.00 ¶¶~~
- ~~R. Juvenile delinquency: \$0.50 ¶¶~~
- ~~S. Judicial training: \$2.00 ¶¶~~
- ~~T. Child safety fee: \$25.00 ¶¶~~
- ~~U. Indigent defense fee: \$2.00 ¶¶~~
- ~~V. School crossing guard fee: \$20.00 ¶¶~~
- ~~W. Juvenile crime/delinquency act: \$0.25 ¶¶~~
- ~~X. Compensation to Victims Crime Fund: \$35.00 ¶¶~~
- ~~Y. Civil Justice Fee Court: \$0.01 ¶¶~~
- ~~Z. Civil Justice Fee City: \$0.09 ¶¶~~
- ~~AA. Child Safety Seat: \$0.15 ¶¶~~
- ~~BB. Collection Fee: 30 percent of Total Due ¶¶~~
- ~~CC. Truancy Prevention and Diversion Fund City: \$1.00 ¶¶~~
- ~~DD. Truancy Prevention and Diversion Fund State: \$1.00 ¶¶~~

~~There shall be imposed a collection fee in the amount of thirty percent (30%) of debts and accounts receivable such as unpaid fines, fees, court costs, forfeited bonds, and restitution ordered paid by a municipal court serving the city, and amounts in cases in which the accused has failed to appear. ¶¶~~

- ~~(1) As promised under Subchapter A, Chapter 543, Transportation Code, or other law, ¶¶~~

-
- ~~(2) In compliance with a lawful written notice to appear issued under Article 14.06(b), Texas Code of Criminal Procedure, or other law; ¶¶~~
 - ~~(3) In compliance with a lawful summons issued under Article 15.03(b), Texas Code of Criminal Procedure; ¶¶~~
 - ~~(4) In compliance with a lawful order of a court serving the city; or ¶¶~~
 - ~~(5) As specified in a citation, summons, or other notice authorized by Section 682.002, Transportation Code, that charges the accused with a parking or stopping offense, when such debts, accounts receivable and amounts are more than 60 days past due and have been referred to an attorney or other vendor for collection.~~



Public Arts Advisory Board

AGENDA REPORT

Department: Public Art **Account Code:** 175-5175 Land Betterment
Prepared By: C. Ehrlich

Subject

Consider, and act upon, the approval of the Municipal Walking Trails, Phase 3 artist design by Sonny Behan at a cost not to exceed \$59,190, including a contract to commission the art, and authorizing the City Manager to execute any and all necessary documents.

Recommendation

Motion to approve the Item as presented.

Discussion

The Municipal Walking Trails, Phase 3 will consist of two sculptures depicting the white tail deer by Sonny Behan and a second artist to create the Native American hunters that traversed the Blackland Prairies.

Artist Behan has extensive experience in animal sculpture including a lion at the United Nations building. He uses extreme detail in his sculpting as well as movement within his pieces.

Throughout history the favorite game animal hunted by native American men was the white-tailed deer. Deer provided most of the meat as well as hides, antlers, sinew and bones for tools and clothing. Deer also figured prominently in their dance and symbolism.

The Caddo tribes, as well as many others considered animals as their kin. They taught their young hunters to respect nature and wildlife and the importance of a “clean” kill. They did not want the animal to suffer. After the kill, they would pray or sing a song to thank the animal for giving its life for them. They also used every part of the animal partly out of utility, but mostly out of respect.

The Walking Trails theme will continue to depict the rich history of the Blackland Prairie over the past 15,000 years which the Municipal Complex and trails are part of.

The City Attorney’s office has reviewed the contract prior to presentation to the council.

AGREEMENT

BETWEEN

THE CITY OF WYLIE, TEXAS

AND

JASON “SONNY” BEHAN, ARTIST

FOR

**THE FABRICATION AND INSTALLATION OF THE PROPOSED
WYLIE WALKING TRAILS PUBLIC ART PROJECT
PHASE 3, WYLIE, TEXAS 75098**

Made as of the 28th day of January 2025.

Between City: City of Wylie, Texas
 300 Country Club Road
 Wylie, Texas 75098
 Telephone (972) 516-6000

and Artist(s): Jason “Sonny” Behan
 530 NW 205th Avenue
 Pembroke Pines, FL 33029
 Telephone (424) 438-6814

Project: Fabrication and Installation of the proposed public art titled
 “Echoes of the Prairie”

This Agreement (“Agreement”) is made and entered by and between the **City of Wylie, Texas**, a home-rule municipality (“City”), and Jason “Sonny” Behan (“Artist”), to be effective from and after the date as provided herein. City and Artist are sometimes referred to collectively as the “parties” or individually as a “party.”

WHEREAS, City desires to engage the services of Artist to fabricate and install a bronze sculpture (“Artwork”) in connection with the Public Art Project at City’s Municipal Complex Walking Trails which shall be installed in the location designated by City on property located at 300 Country Club Road, Wylie, Texas 75098, Phase 3 (“Project”); and

WHEREAS, Artist desires to render all services necessary for the Project on the terms and conditions provided herein.

NOW, THEREFORE, KNOW ALL PERSONS BY THESE PRESENTS:

That for and in consideration of the covenants contained herein, and for the mutual benefits to be obtained hereby and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE 1 ARTIST'S SERVICES

1.1 **Employment of Artist** — City hereby agrees to retain Artist to provide the Services as set forth herein in connection with the Project. Artist agrees to perform such Services in accordance with the terms and conditions of this Agreement.

1.2 **Scope of Services** — The parties agree that Artist shall provide the services and deliverables that are set forth and described in the Scope of Services, attached hereto as Exhibit “A” and incorporated herein by reference for all purposes (“Scope of Services”), and shall furnish all personnel, labor, equipment, supplies and all other items necessary to provide all of the Services and deliverables as specified by the terms and of this Agreement (collectively, the “Services”). The parties understand and agree that deviations or modifications to the Scope of Services, in the form of written change orders, may be authorized from time to time by City (“Change Orders”). Artist shall not perform any “extra” work and/or additional services without a duly executed, written change order issued by the Wylie City Manager or authorized designee.

1.3 **Schedule of Work** — Artist agrees to commence work immediately upon execution of this Agreement and receipt of first payment, and to proceed diligently with said work to completion as described in the Completion Schedule/Project Billing/Project Budget, attached hereto as Exhibit “B” and incorporated herein by reference for all purposes. Notwithstanding anything herein to the contrary, fabrication of the Artwork shall be completed no later than September 30, 2025. The Artwork shall be delivered and installed on or before November 30, 2025, or reasonably promptly thereafter, as determined by City in its sole discretion. The Artwork shall not be delivered to the Walking Trails Phase 3 site before the City is notified by written notice from the Artist of the delivery date (“Notice of Delivery”) and after all portions of the base construction and lighting infrastructure have been completed by Artist. Delivery and full installation of the Artwork shall be completed within fourteen (14) days of the Notice of Delivery.

ARTICLE 2 CITY'S RESPONSIBILITIES

2.1 **Project Data** — If reasonably requested by Artist, City shall furnish required information that it has in its possession as of the date of the request, and Artist shall be entitled to rely upon the accuracy and completeness of the information furnished by City under this Article 2.1.

2.2 **City Project Manager** — City shall designate, when necessary, a representative authorized to act on City's behalf with respect to the Project (“Project Manager”). City or the Project Manager shall examine the documents submitted by Artist and shall render any required decisions pertaining thereto as soon as practical so as to avoid unreasonable delay in the progress of the Services. Artist understands and agrees that the Project Manager and his or her authorized representative are not authorized to issue verbal or written Change Orders for “extra” work or “claims” invoiced as “extra” work.

ARTICLE 3 ARTIST'S COMPENSATION

3.1 **Compensation for Artist's Services** — As described in Article 1, Artist's Services of this Agreement, compensation for this Project shall be on a milestone basis, in an amount not to exceed Fifty-nine Thousand One Hundred and Ninety and No/100 Dollars (\$59,190.00) ("Artist's Fee"), and will cover all Services to be rendered and materials to be provided in accordance with this Agreement. Artist's Fee shall be paid in accordance with this Article 3 and the Completion Schedule/ Project Billing /Project Budget as set forth in Exhibit "B". The final fifteen (15) percent of the Artist's Fee, or Eight Thousand Eight Hundred Seventy-nine and /100 Dollars, (\$8,879.00) ("Final Payment"), shall not be paid to Artist until Artist has completed, delivered and installed, as applicable, all of the Artwork, Services and tasks described in Exhibits "A" and "B" to City's satisfaction.

3.2 **Invoices** — No payment to Artist shall be made until Artist tenders an invoice to City. Payments are payable to Artist within thirty (30) days from the date of invoice as long as the invoice is mailed to City within three (3) days of the date of the invoice. Invoices are to be mailed to the City immediately upon completion of each individual task listed in Exhibit "A". If any invoice remains outstanding and unpaid for more than sixty (60) days from the date of invoice, and Artist has fully performed its obligations as set forth herein, Artist has the option upon written notice to City, to suspend all work specified under this Agreement until the account is brought current. Continued performance and/or completion of work by Artist under this Agreement shall resume upon the payment of the earned fees by City.

3.3 **Failure to Pay** — Failure of City to pay an invoice, for a reason other than cause, within sixty (60) days from the date of the invoice shall grant Artist the right, in addition to any and all other rights provided, to, upon written notice to City, refuse to render further Services to City and such act or acts shall not be deemed a breach of this Agreement. City shall not be required to pay any invoice submitted by Artist if Artist breached any provision(s) herein.

3.4 **Adjusted Compensation** — If the Scope of Services for the Project or if the Services are materially changed by written change order, the amounts of the Artist's Fee shall be equitably adjusted as approved by City in its sole discretion. Any additional amounts paid to Artist as a result of any material change to the Scope of Services for the Project shall be agreed upon in writing by both parties before the Services are performed.

3.5 **Project Suspension** — If the Project is suspended or abandoned, in whole or in part, by the City for more than three (3) months, Artist shall be entitled to compensation for any and all work completed to the satisfaction of the City in accordance with the provisions of this Agreement prior to suspension or abandonment. In the event of such suspension or abandonment, Artist shall deliver to City all finished or unfinished Artwork, documents, data, studies, surveys, drawings, maps, models, reports, photographs and /or any other items prepared by Artist in connection with this Agreement prior to Artist receiving final payment. If the Project is resumed after being suspended for more than three (3) months, the Artist's compensation shall be equitably adjusted as approved by City in its sole discretion. Any additional amounts paid to Artist after the Project is resumed shall be agreed upon in writing by both parties before the Services are performed.

ARTICLE 4 OWNERSHIP AND COPYRIGHT

4.1 **Ownership of Work** — Upon completion, the Artwork and the Project shall be the sole property of City, and Artist shall not make any duplicate work of the same or substantially similar size, nor shall Artist grant permission to others to do so except with the written permission of City. City shall be entitled to copies of the plans and the maquette which are prepared by Artist in connection with the development and fabrication of the Project under this Agreement. The ownership of the Artwork is automatically transferred to and vested in City upon full payment of the Artist’s Fee as set forth in Article 3.1 of this Agreement.

4.2 **Ownership of Copyright** — Artist shall retain the copyright to the Artwork. Artist shall take all steps, at his own expense, to protect the copyright of the Artwork.

4.3 **License to City** — Artist irrevocably licenses City, its employees, representatives, officers and agents, the right to make photographs, two dimensional reproductions, and adaptations of the work for educational, public relations, arts promotional and other non - commercial purposes. For the purposes of this Agreement, the following, among others, are deemed to be reproductions and/or adaptations for non-commercial purposes: reproduction in exhibition catalogues, websites, books, slides, photographs, postcards, posters, and calendars; in magazines, books, art and news sections of newspapers; in general books and magazines not primarily devoted to art but of an educational, historical or critical nature; slides, videos and film strips not intended for a mass audience, and television from stations operated for educational purposes or on programs for educational and news purposes from all stations.

4.4 **Copyright Notice** — City undertakes to use its reasonable efforts to include in any reproductions which it makes of the Artwork a copyright notice in the following form: Copyright Jason “Sonny” Behan, Artist.

4.5 **Representations and Warranties Regarding Copyright** — Artist represents and warrants that the Artwork is an original creation of Artist and will not infringe the copyright, trademark or other intangible rights of any third party. Artist represents and warrants that the Artwork is an edition of 1, unless otherwise agreed upon with the City.

ARTICLE 5 FABRICATION

5.1 **Specifications** — Artist will fabricate the Artwork, or cause it to be fabricated, in substantial conformity with the design approved by City as set forth in Exhibit “A”.

5.2 **Changes** — Any significant changes to the Artwork by either Artist or as requested by City will be approved in writing by the other party. For purposes of this Agreement, a significant change will mean any change, including but not limited to, a change in the scope, design, color, size or material of the Artwork, which affects cost, installation, site preparation, maintenance and concept as represented in the design described in Exhibit “A”. If Artist wishes to make a significant change to the Artwork, he must request written approval from the City of the change in writing at the address provided in Section 14. The city will provide a written response within thirty (30) calendar days.

5.3 **Review of the Artwork** — City will be given access to the Artwork during reasonable business hours at Artist’s or fabricator’s studio in order to review the Artwork and Artist’s or fabricator’s progress with fabrication of the Artwork. Alternatively, City may request, and shall be given photographic documentation of Artist’s progress.

5.4 **Notification of Fabrication Completion** — Artist shall notify City in writing pursuant to Section 14 when the Artwork is completed and ready for delivery. Designated representatives of City will have the opportunity to inspect the Artwork under Section 5.3 for conformity with the design and structural requirements prior to delivery and to give written approval or disapproval of the Artwork for thirty (30) business days following notice from the Artist. As an alternative to the studio inspection, photographic documentation may be submitted to the City upon completion of the Artwork. City will be responsible for providing electrical connection to the site; Artist is responsible for preparation of site, base construction, lighting, and all other specifics regarding the installation of the Artwork at the site.

5.5 **Warranty of Craftsmanship** — Artist warrants that the Artwork will be free of defects in workmanship and materials. In the event that any defects become apparent in the workmanship or materials within five (5) years of the execution of this Agreement, Artist will remedy any defects at Artist’s sole cost and expense provided that City has followed and documented the maintenance procedures detailed in Exhibit “A”.

ARTICLE 6 STORAGE

6.1 **Storage** — Artist shall be solely responsible for any and all necessary storage and transportation costs associated with this Agreement as provided by the mutually agreed delivery and installation timetable. If, for reasons outside the control of Artists, there is a delay in installation, City will store the Artwork at a secure City facility. If the delay in installation is caused by Artist, Artist will be responsible for the costs of storage. Artist will be on site at time of delivery of the Artwork.

ARTICLE 7 FINAL APPROVAL OF ARTWORK

7.1 **Final Approval** — Within ten (10) business days after the permanent installation of the Artwork, City will inspect the Artwork to determine whether it conforms to all of the requirements of this Agreement. If City finds that any aspect of the Artwork is not in conformance with this Agreement, City will notify Artist in writing within seven (7) business days of the inspection. Artist will have an opportunity to address and cure any defects, requests or concerns of City within fifteen (15) days of the date of City’s notice provided pursuant to this Article 7. All of the foregoing is without prejudice to any other remedies available to the City under this Agreement or at law.

ARTICLE 8 INTEGRITY OF THE WORK

8.1 **Repairs and Maintenance** - City shall exercise reasonable care to protect, repair, and maintain the work. Artist agrees to cooperate with and advise the City in connection with any such non-routine maintenance, including, without limitation, damage by acts of God, vandalism, conservation and/or replacement of any portion of the Artwork to the extent that he or she is able to do so.

During Artist’s lifetime, City will not undertake any non-routine maintenance on the Artwork without attempting to consult with the Artist or his or her authorized representative unless an emergency requires the City to do so.

8.2 **Relocation of the Work** – To the extent that the Artwork is capable of being relocated, the City shall have the right to do so. If feasible, the City shall attempt to consult with the Artist concerning the relocation of the Artwork prior to any such relocation; however, the Artist’s approval is not required for the relocation, if any. If the Artist is not pleased with such relocation, he or she shall have the right to renounce credit for the Artwork. If Artist renounces credit for his Artwork, this would include, among other things, relinquishment and abandonment of the copyrights described herein.

8.3 **Credit** – City agrees, at its own expense, to prepare and install at or near the Project a public notice, the form and exact location of which shall be solely determined by City, giving Artist credit for the creation of the Artwork.

ARTICLE 9 INSURANCE COVERAGE

9.1 **Required Insurance** — Artist shall, at Artist’s sole cost and expense, procure and maintain the types and amounts of insurance set forth herein for and during all aspects and phases of this Project. Artist shall be required to provide and maintain general liability insurance with a minimum of One Million and No/100 Dollars (\$1,000,000.00) per occurrence and Two Million and No/100 Dollars (\$2,000,000.00) in the aggregate. In addition, Artist shall procure and maintain insurance for loss (including theft, fire and damage) and employee health and disability insurance, as well as any statutorily required workers’ compensation insurance. All insurance and certificate (s) of insurance shall contain the following provisions:

1. Name City, its officers, agents, representatives and employees as additional insureds as to all applicable coverage with the exception of workers’ compensation insurance.
2. Provide for at least thirty (30) days prior written notice to City for cancellation, non - renewal or material change of the insurance.
3. Provide for a waiver of subrogation against City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance.

9.2 **Insurance Company Qualification** — All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least “A” by AM Best or other equivalent rating service.

9.3 **Certificate of Insurance** — A certificate of insurance and endorsement (s) evidencing the required insurance shall be submitted no later than the date of the execution of this Agreement. If this Agreement is renewed or extended by the City, a certificate of insurance and endorsement(s) shall also be provided to the City prior to the date the Agreement is renewed or extended.

ARTICLE 10
AUDITS AND RECORDS/PROHIBITED INTEREST/VENDOR DISCLOSURE

Artist agrees that at any time during normal business hours and as often as City may deem necessary, Artist shall make available to representatives of City for examination all of its records with respect to all matters covered by this Agreement, and will permit such representatives of City to audit, examine, copy and make excerpts or transcripts from such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, conditions of employment and other data relating to all matters covered by this Agreement, all for a period of four (4) years from the date of final settlement of this Agreement or for such other or longer period, if any, as may be required by applicable statute or other lawful requirement.

Artist agrees that he is aware of the prohibited interest requirement of the City Charter, which is repeated on the Affidavit attached hereto as Exhibit “C” and incorporated herein by reference for all purposes, and will abide by the same. Further, Artist shall execute the CIQ Affidavit attached hereto as Exhibit “D”. Artist understands and agrees that the existence of a prohibited interest during the term of this Agreement will render the Agreement voidable.

Artist agrees that he is further aware of the vendor disclosure requirements set forth in Chapter 176, LOCAL GOV’ T CODE, as amended, and will abide by the same.

ARTICLE 11
TERMINATION OF AGREEMENT/REMEDIES

11.1 **Artist Default** — Failure or refusal of Artist to perform any act herein required, unless mutually agreed to in writing by City and Artist, shall constitute a default under this Agreement. In the event of a default, in addition to any other remedy available to City, this Agreement may be terminated by City upon ten (10) days’ written notice. Such notice does not waive any other legal remedies available to the City. Should termination occur due to Artist default, Artist will refund any payments received, in addition to any other remedies available to City under this Agreement or at law. In the event of any termination under this article, Artist shall deliver to City all work, entirely or partially completed, in addition to any other remedies available to City under this Agreement or at law.

11.2 **Conditions for Termination of Agreement Other than Artist’s Default** — If City deems, in its sole discretion, the Project design is inappropriate or unworkable for the site, or if the deadlines specified herein are not met due, in whole or in part, to the Artist’s actions and/or omissions, or if cost estimates indicate that the Project cannot be completed within the Project budget, City retains the right to terminate this Agreement and is released from the obligation to enter into fabrication and installation of Artist’s design concept for the Project.

In the event of any termination under this Section 11.2, Artist shall deliver to the City all work, entirely or partially completed. Artist shall receive as compensation, full payment for Services satisfactorily performed, as solely determined by City, as outlined in Exhibit “B”, as applicable, to the date of the termination notice received. City shall make this final payment within thirty (60) days of notifying the Artist. Any payment not timely made under this Section 11.2 is subject to interest charges as described in Section 3.1.

The rights and remedies provided by this Agreement are cumulative, and the use of any one right or remedy by either party shall not preclude or waive its rights to use any or all other remedies. These rights and remedies are given in addition to any other rights the parties may have by law, statute, ordinance or otherwise.

ARTICLE 12 DISPUTE RESOLUTION/MEDIATION

In addition to all remedies at law, the parties may agree to attempt to resolve any controversy, claim or dispute arising out of or relating to the interpretation or performance of this Agreement, or breach thereof, by voluntary mediation to be conducted by a mutually acceptable mediator. However, if both parties do not agree to voluntarily mediate any such controversy, claim or dispute, mediation shall not be required.

ARTICLE 13 INDEMNITY

ARTIST SHALL RELEASE, DEFEND, INDEMNIFY AND HOLD HARMLESS CITY AND ITS CITY COUNCIL MEMBERS, OFFICERS, AGENTS, REPRESENTATIVES AND EMPLOYEES FROM AND AGAINST ALL DAMAGES, INJURIES (INCLUDING DEATH), CLAIMS, PROPERTY DAMAGES INCLUDING LOSS OF USE), CLAIMS FOR PATENT, TRADEMARK AND/OR COPYRIGHT INFRINGEMENT AND/OR ANY OTHER INTELLECTUAL PROPERTY AND /OR PROPRIETARY CLAIM, LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEY’ S FEES AND EXPENSES (INCLUDING ATTORNEYS’ FEES AND EXPENSES INCURRED IN ENFORCING THIS INDEMNITY), CAUSED BY THE NEGLIGENT, GROSSLY NEGLIGENT, AND/OR INTENTIONAL ACT AND /OR OMISSION OF ARTIST, ITS OFFICERS, AGENTS, REPRESENTATIVES, EMPLOYEES, SUBCONTRACTORS, LICENSEES, INVITEES OR ANY OTHER THIRD PARTIES FROM WHOM ARTIST IS LEGALLY RESPONSIBLE, IN ITS /THEIR PERFORMANCE OF THIS AGREEMENT AND/OR ARISING OUT OF GOODS AND/OR SERVICES PROVIDED BY ARTIST PURSUANT TO THIS AGREEMENT HEREINAFTER (“CLAIMS”). THIS INDEMNIFICATION PROVISION AND THE USE OF THE TERM CLAIMS” IS ALSO SPECIFICALLY INTENDED TO APPLY TO, BUT NOT LIMITED TO, ANY AND ALL CLAIMS, WHETHER CIVIL OR CRIMINAL, BROUGHT AGAINST CITY BY ANY GOVERNMENT AUTHORITY OR AGENCY RELATED TO ANY PERSON PROVIDING SERVICES UNDER THIS AGREEMENT THAT ARE BASED ON ANY FEDERAL. IMMIGRATION LAW AND ANY AND ALL CLAIMS, DEMANDS, DAMAGES, ACTIONS AND CAUSES OF ACTION OF EVERY KIND AND NATURE, KNOWN AND UNKNOWN, EXISTING OR CLAIMED TO EXIST, RELATING TO OR ARISING OUT OF ANY EMPLOYMENT RELATIONSHIP BETWEEN ARTIST AND HIS EMPLOYEES OR SUBCONTRACTORS AS A RESULT OF THAT SUBCONTRACTOR’ S OR EMPLOYEE’ S EMPLOYMENT AND/OR SEPARATION FROM EMPLOYMENT WITH ARTIST, INCLUDING BUT NOT LIMITED TO, ANY DISCRIMINATION CLAIM BASED ON SEX, SEXUAL ORIENTATION OR PREFERENCE, RACE, RELIGION, COLOR, NATIONAL ORIGIN, AGE OR DISABILITY UNDER FEDERAL, STATE OR LOCAL LAW, RULE OR REGULATION, AND/OR ANY CLAIM FOR WRONGFUL TERMINATION, BACK PAY, FUTURE WAGE LOSS, OVERTIME PAY, EMPLOYEE BENEFITS, INJURY SUBJECT TO RELIEF UNDER THE WORKERS’ COMPENSATION ACT OR WOULD BE SUBJECT TO

RELIEF UNDER ANY POLICY FOR WORKERS COMPENSATION INSURANCE, AND ANY OTHER CLAIM, WHETHER IN TORT, CONTRACT OR OTHERWISE. ARTIST IS EXPRESSLY REQUIRED TO DEFEND CITY AGAINST ALL SUCH CLAIMS.

IN ITS SOLE DISCRETION, CITY SHALL HAVE THE RIGHT TO APPROVE OR SELECT DEFENSE COUNSEL TO BE RETAINED BY ARTIST IN FULFILLING HIS OBLIGATION HEREUNDER TO DEFEND AND INDEMNIFY CITY, UNLESS SUCH RIGHT IS EXPRESSLY WAIVED BY CITY IN WRITING. CITY RESERVES THE RIGHT TO PROVIDE A PORTION OR ALL OF ITS OWN DEFENSE; HOWEVER, CITY IS UNDER NO OBLIGATION TO DO SO. ANY SUCH ACTION BY CITY IS NOT TO BE CONSTRUED AS A WAIVER OF ARTIST'S OBLIGATION TO DEFEND CITY OR AS A WAIVER OF ARTIST'S OBLIGATION TO INDEMNIFY CITY PURSUANT TO THIS AGREEMENT. ARTIST SHALL RETAIN CITY-APPROVED DEFENSE COUNSEL WITHIN SEVEN (7) BUSINESS DAYS OF CITY'S WRITTEN NOTICE THAT CITY IS INVOKING ITS RIGHT TO INDEMNIFICATION UNDER THIS AGREEMENT. IF ARTIST FAILS TO RETAIN COUNSEL WITHIN SUCH TIME PERIOD, CITY SHALL HAVE THE RIGHT TO RETAIN DEFENSE COUNSEL ON ITS OWN BEHALF, AND ARTIST SHALL BE LIABLE FOR ALL COSTS INCURRED BY CITY. THE RIGHTS AND OBLIGATIONS CREATED BY THIS PARAGRAPH SHALL SURVIVE TERMINATION OF THIS AGREEMENT.

ARTICLE 14 NOTICES

Any notice provided or permitted to be given under this Agreement must be in writing and may be served by depositing the same in the United States Mail, addressed to the party to be notified, postage pre-paid and registered or certified with return receipt requested; by facsimile; by electronic mail, with documentation evidencing the addressee's receipt thereof; or by delivering the same in person to such party a via hand-delivery service, or to any courier service that provides a return receipt showing the date of actual delivery of the same to the addressee thereof. Notice given in accordance herewith shall be effective upon receipt at the address of the addressee. For purposes of notification, the addresses of the parties shall be as follows:

If to City, addressed to it at:
Brent Parker, City Manager
Julie Pannell, Public Arts Liaison
City of Wylie
300 Country Club Road, Bldg. 100
Wylie, Texas 75098

With a copy to:
If to Artist, addressed to him at:
Jason Behan
530 NW 205th Ave
Pembroke Pines, FL 33029
Telephone: (424) 438 6814

ARTICLE 15 MISCELLANEOUS

15.1 **Complete Agreement** — This Agreement, including the exhibits hereto labeled “A” through “D”, all of which are incorporated herein for all purposes, constitute the entire Agreement by and between the parties regarding the subject matter hereof and supersedes all prior and/or contemporaneous written and/or oral understandings. This Agreement may not be amended, supplemented and/or modified except by written agreement, duly executed by both parties. To the extent that any provision of this Agreement should conflict with the provisions of an exhibit, the provisions of this Agreement shall prevail. The following exhibits are attached and made part of this Agreement:

Exhibit “A”, Scope of Services.

Exhibit “B”, Compensation Schedule/ Project Billing/ Project Budget.

Exhibit “C”, Affidavit.

Exhibit “D”, Conflict of Interest Questionnaire, Form CIQ.

15.2 **Assignment and Subletting** — Artist agrees that neither this Agreement nor the work to be performed hereunder will be assigned or sublet without the prior written consent of the City, except for transportation, delivery and foundry services. Artist further agrees that the assignment or subletting of any portion or feature of the work or materials required in the performance of this Agreement shall not relieve Artist of its full obligations to the City as provided by this Agreement. All such approved work performed by assignment or subletting shall be billed through Artist, and there shall be no third-party billing.

15.3 **Attorney’s Fees** — If either party files any action or brings any proceeding against the other arising from this Agreement, then as between City and Artist, the prevailing party shall be entitled to recover as an element of the costs of suit, and not as damages, reasonable and necessary attorneys’ and experts’ fees and litigation expenses to be fixed by the court both at trial and on appeal, subject to the limitations set forth in TEX. LOC. GOVT CODE §271.153, as it exists or may be amended, if applicable.

15.4 **Successors and Assigns** — City and Artist, and their partners, assigns, successors, subcontractors, executors, officers, agents, employees, representatives, and administrators are hereby bound to the terms and conditions of this Agreement.

15.5 **Savings /Severability** — In the event that a term, condition or provision of this Agreement is determined to be invalid, illegal, void, unenforceable or unlawful by a court of competent jurisdiction, then that term condition or provision shall be deleted and the remainder of the Agreement shall remain in full force and effect as if such invalid, illegal, void, unenforceable or unlawful provision had never been contained in this Agreement.

15.6 **Venue** — This entire Agreement is performable in Collin County, Texas. This Agreement shall be construed under and in accordance with the laws of the State of Texas, without regard to Texas’ choice of law provisions. The exclusive venue for any action arising out of the parties’ performance under this Agreement shall be a court of appropriate jurisdiction in Collin County, Texas.

15.7 **Execution/Consideration** — This Agreement is executed by the parties hereto without coercion or duress for any substantial consideration, the sufficiency of which is forever confessed.

15.8 **Authority** — The individuals executing this Agreement on behalf of the respective parties below represent to each other that all appropriate and necessary action has been taken to authorize the individual who is executing this Agreement to do so for and on behalf of the party for which his or her signature appears, that there are no other parties or entities required to execute this Agreement in order for the same to be an authorized and binding agreement on the party for whom the individual is signing this Agreement and that each affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the date thereof.

15.9 **Waiver** — Waiver by either party of any breach of this Agreement, or the failure of either party to enforce any of the provisions of this Agreement, at any time, shall not in any way affect, limit or waive such party's right thereafter to enforce and compel strict compliance.

15.10 **Headings** — The headings of the various sections of this Agreement are included solely for the convenience of reference and are not to be full or accurate descriptions of the content thereof.

15.11 **Multiple Counterparts** — This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. A facsimile signature will also be deemed to constitute an original if properly executed.

15.12 **Immunity** — The parties acknowledge and agree that, in executing and performing this Agreement, City has not waived nor shall be deemed hereby to have waived, any defense or immunity, including governmental, sovereign and official immunity, that would otherwise be available to it against claims arising in the exercise of governmental powers and functions. By entering into this Agreement, the parties do not create any obligations, express or implied, other than those set forth herein.

15.13 **Representations** — Each signatory represents this Agreement has been read by the party for which this Agreement is executed and that such party has had the opportunity to confer with its counsel.

15.14 **Miscellaneous Drafting Provisions** — This Agreement shall be deemed drafted equally by all parties hereto. The language of all parts of this Agreement shall be construed as a whole according to its fair meaning, and any presumption or principle that the language herein is to be construed against any party shall not apply.

15.15 **Death of Artist** — In the event the Artist dies or becomes incapacitated during the term of this Agreement, the fabrication, delivery and installation of the Artwork shall be completed pursuant to the Artist's design, conception and plans by: Name: Tessa Cunliffe, Address: 530 NW 205th Ave, Pembroke Pines, FL 33029, Telephone: (424) 4386539, E-mail: [REDACTED].

15.16 **No Third-Party Beneficiaries** — Nothing in this Agreement shall be construed to create any right in any third party not a signatory to this Agreement, and the parties do not intend to create any third party beneficiaries by entering into this Agreement.

15.17 **Reference to Artist** — When referring to "Artist," this Agreement shall refer to and be binding upon Artist, and his partners, employees, representatives, contractors, subcontractors, licensees,

invitees, agents, successors, assignees (as authorized herein), vendors, grantees, trustees, legal representatives and/or any other third parties for whom Artist is legally responsible.

15.18 **Reference to City** — When referring to “City,” this Agreement shall refer to and be binding upon City, its Council members, officers, agents, representatives, employees and/or any other authorized third parties for whom City is legally responsible.

15.19 **No Joint Enterprise** — The parties do not intend that this Agreement be construed as finding that the parties have formed a joint enterprise. The purposes for which each party has entered into this Agreement are separate and distinct. It is not the intent of either of the parties that a joint enterprise relationship is being entered into and the parties hereto specifically disclaim such relationship. This Agreement does not constitute a joint enterprise, as there are no common pecuniary interests, no common purpose and no equal right of control among the parties hereto.

(Signature page follows.)

IN WITNESS WHEREOF, the parties have executed this Agreement and caused this Agreement to be effective on the date set forth in the introductory clause of this Agreement.

CITY:

City of Wylie, Texas
a home-rule municipality

ARTIST:

Jason “Sonny” Behan, Artist

By: _____
Brent Parker, City Manager

By: _____
Jason “ Sonny” Behan, Artist

Approved as to Form:

By: _____
Abernathy, Roeder, Boyd & Hullett, P.C.
Ryan Pittman, City Attorneys

STATE OF TEXAS §
§
COUNTY OF COLLIN §

BEFORE ME, the undersigned authority, a Notary Public in and for this State of Texas, on this day personally appeared **Brent Parker**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she executed the same for the purpose and consideration expressed, and in the capacity therein stated.

Given under my hand and seal of office this ____ day of _____, 2025.

Notary Public in and For the State of Texas

STATE OF _____ §
§
COUNTY OF _____ §

BEFORE ME, the undersigned authority, a Notary Public in and for this State of _____, on this day personally appeared _____, Artist, 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 purpose and consideration expressed, and in the capacity therein stated.

Given under my hand and seal of office this ____ day of _____, 2025.

Notary Public in and For the State of _____

**EXHIBIT “A”
SCOPE OF SERVICES**

Project Description

(“Echoes of the Prairie” Public Art Project)

To fabricate and install the proposed Municipal Walking Trails Phase 3 Public Art Project artist Sonny Behan will perform the following tasks:

- A) Following a site visit, submit final schematic drawings of the proposal, based upon submitted maquette to City staff and the Public Arts Advisory Board for their review and approval within sixty (60) days of the receipt of this agreement. These drawings will include:
- Detailed information of every physical feature of the construction of the Artwork and its integration with the site with any proposed changes to the previously submitted concept highlighted. (Final Design).
 - A description of any issues involved in the construction, integration and maintenance of the Artwork, as well as any third-party subcontractors needed to work on the project.
 - A final project budget breakdown not to exceed \$59,190.00.
 - An installation timeline.
- B) Following formal approval by the Public Arts Advisory Board, and the Wylie City Council, the Artist shall submit drawings stamped by an engineer, located and licensed by the State of Texas and paid for by the Artist, for certification that the Artwork, foundation, and its connection will be structurally sound.
- C) Artist shall fabricate and install the Artwork in substantial conformity with the approved design. Any significant changes in the concept, as defined in Article 5.2, must be approved by the City. It is the responsibility of the Artist to coordinate with the City, the Project Landscape Architect, and Contractor to ensure that the site is prepared to receive the Artwork. Artist will be responsible for preparation of the site, including installation of the foundation base, risers, sculptures and lighting. City will be responsible for landscaping around the space and electrical power to the site.
- D) Upon completion of the permanent installation and clean-up of the site, the City Project Manager will inspect the work and give notice of acceptance, as provided in this Agreement. Artist will complete City’s maintenance worksheet and submit it to the City within ten (10) days of City’s final acceptance of the Artwork.

MAINTENANCE PROCEDURES

Materials and Care Information Sheet (to be filled out by the artist and submitted upon completion of the project prior to final payment.)

Artist: _____ Date: _____

Title of Work: _____

Media: _____

Specific materials used (Brand name and type of all materials, i.e. type of paper and fiber content, metal alloy, chemical composition of patina, etc.):

Specific techniques used in the fabrication of the Artwork. (Airbrush painting, lost wax casting, TIG welding, etc.):

Fabricator name and address (if other than artist):

Installation materials and techniques (Attach as-built drawings as appropriate):

Recommended Maintenance procedures. (Be as specific as possible about techniques and materials):

Cautions regarding maintenance, handling, etc:

**EXHIBIT “B”
COMPLETION SCHEDULE/PROJECT BILLING/PROJECT BUDGET**

Completion Schedule and Project Billing

TASK	DESCRIPTION	PAYMENT	TIMELINE
1	Maquette Production	3,500	Jan 2025
2	Execution of Agreement and Notice to Proceed. Insurance documentation sent to the City.	10,000	February 2025
3	Submit final design and budget breakdown for approval to city staff. Stamped engineered drawings submitted.	10,000	February 2025
4	Artist begins work upon issuance of city permit.	5,000	February 2025
5	Artist production (ready to bronze) confirmed with staff. (pictures or examination)	10,000	April-May 2025
6	Artist ships work from studio to site.	10,000	August 2025
7	Artist installs work at site.	1,811	November 2025
8	City inspection and approval-final signoff.	8,879	Nov-Dec 2025
TOTAL		59,190	

EXHIBIT "C"
AFFIDAVIT

THE STATE OF _____ §

COUNTY OF _____ §

I, _____, Artist, make this affidavit and hereby on oath state the following:

I, and/or a person or persons related to me, have the following interest in a business entity that would be peculiarly affected by the work or decision on the project (check all that apply);

- Ownership of ten percent (10%) or more of the voting shares of the business entity.
- Ownership of \$2,500 or more of the fair market value of the business entity.
- Funds received from the business entity exceed ten percent (10%) of my income for the previous year.
- Real property is involved and I have an equitable or legal ownership with a fair market value of at least \$2,500.
- None of the above.
- A relative of mine has substantial interest in the business entity or property that would be affected by my decision of the public body of which I am a member.
- Other: _____

Upon the filing of this affidavit with the City of Wylie, Texas, I affirm that no relative of mine, in the first degree by consanguinity or affinity as defined in Chapter 573 of the Texas Government Code, is a member of the public body which took action on the agreement.

SIGNED this ___ day of _____, 2025.

Signature of Official/Title

BEFORE ME, the undersigned authority, this day personally appeared _____ and on oath stated that the facts hereinabove stated are true to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this ___ day of _____, 2025.

Notary Public in and for
The State of _____
My commission expires: _____

EXHIBIT “D”

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity		FORM CIQ
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>	OFFICE USE ONLY	
<p>1 Name of vendor who has a business relationship with local governmental entity.</p>	Date Received	
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>		
<p>3 Name of local government officer about whom the information is being disclosed.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Name of Officer</p>		
<p>4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.</p> <p style="margin-top: 20px;">A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="margin-left: 40px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p style="margin-top: 10px;">B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?</p> <p style="margin-left: 40px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>		
<p>5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.</p>		
<p>6 <input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).</p>		
<p>7</p> <p style="margin-top: 20px;"> _____ Signature of vendor doing business with the governmental entity </p> <p style="margin-left: 300px; margin-top: 20px;"> _____ Date </p>		



SONNY BEHAN
MULTIDISCIPLINARY ARTIST
MURALS | PAINTING | SCULPTURE



BIOGRAPHY

Sonny Behan, also known as Sonny Sundancer, is an acclaimed artist renowned for his magnificent large-scale wildlife murals and intricately detailed oil paintings. His art, which seamlessly blends realism with abstraction, can be found in galleries and streets worldwide, from South Africa to New York. His bold use of color and dynamic compositions capture the movement of the animals he brings to life.

Born in the UK, Sonny was raised in South Africa from the age of ten, a

time that sparked his passion for wildlife. His global mural tour and solo exhibition in New York in 2018 marked the beginning of a meteoric rise, leading to an increasing demand for his art.

Now based out of Miami, Sonny has expanded his artistic repertoire to include intricate bronze sculptures, including a large-scale public sculpture at the United Nations HQ in NYC.





CONSERVATION PARTNERSHIPS

PAINTING A BRIGHTER FUTURE FOR ENDANGERED WILDLIFE

Sonny's passion for using his creativity to highlight the need to protect and preserve the natural world has earned him the reputation of being an artist who is deeply engaged and driven to make an impact. To this end, he has collaborated with prominent non-profits and organizations, such as World Wildlife Fund, United Nations, UNICEF, IFAW, Global Citizen and Discovery Inc., to create public art installations and campaigns to raise funds and awareness for conservation efforts.



Food and Agriculture Organization of the United Nations



CAREER HIGHLIGHTS



GLOBAL, 2017

GLOBAL MURAL TOUR FOR WILDLIFE

In 2017 Sonny launched his To The Bone project with a global mural tour that brought some of the world's most iconic and endangered animals into urban environments around the world. He painted ten large-scale murals of endangered species in seven countries from New York to Vladivostok, Johannesburg to London.



NYC, 2018 & 2021

SPEAKER & ADVOCATE AT UNITED NATIONS

Sonny has twice had the honour of speaking at the world's most prestigious international organization; the United Nations. In 2018 he participated in their Earth Day panel to highlight the powerful ways young people are using creativity and innovation to protect our environment. In 2021 he was involved in a discussion around big cats as part of the UN General Assembly SDG Media Zone.



NYC, 2018

SOLO EXHIBITION IN MANHATTAN

Sonny's first and highly-anticipated solo exhibition of his canvas work, along with a series of hand-painted skull sculptures. The sell-out show explored the precarious balancing act that exists between mankind and the animal kingdom. The exhibition had a fantastic turnout with people queuing around the block to attend the opening evening.



NYC, 2021

MONUMENT AT UNITED NATIONS

Together with Discovery, Sonny unveiled a large-scale bronze tiger statue at the United Nations headquarters in New York to celebrate tigers and raise awareness for endangered species ahead of the 76th session of the UN General Assembly. The sculpture, also draws attention to the UN's Decade on Ecosystem Restoration.



NYC, 2021

CLOSING THE STOCK EXCHANGE IN NYC

Sonny was invited to the Nasdaq MarketSite in Times Square to ring the closing bell in honor of the unveiling of his tiger statue at the United Nations, and to celebrate tiger conservation successes around the globe, including efforts by Discovery's Project CAT. His tiger statue was also showcased on the seven-stories-tall Nasdaq tower screened onto its 10,000 square foot billboard



HOUSTON, 2022

10,000 SQFT MURAL FOR THE UN SDG'S

Sonny was commissioned to paint a 10,000 sq ft mural (his largest to date) as part of the Houston Big Art Bigger Change project in partnership with Downtown Houston. The project aimed to amplify awareness on social and environmental issues inspired by the United Nations Sustainable Development Goals.



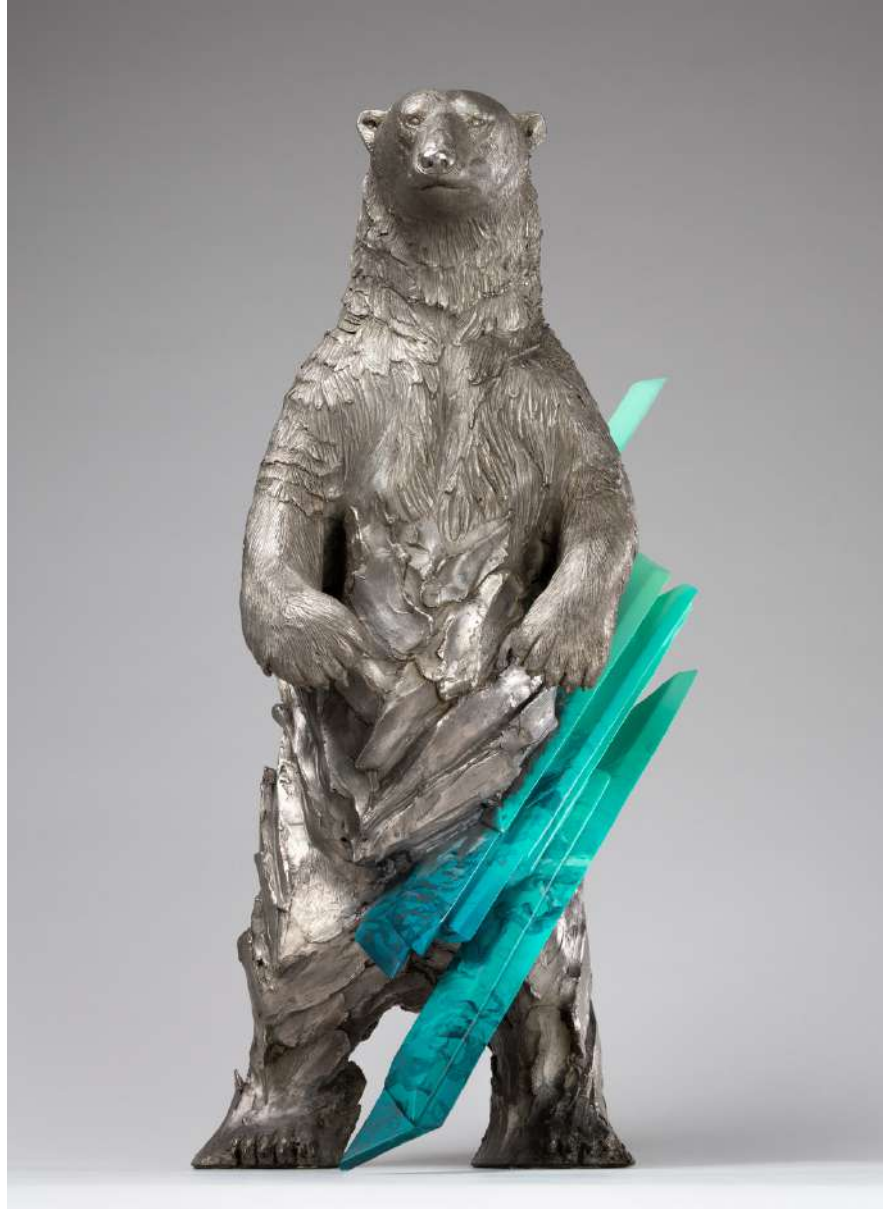
On September 20 2021, Sonny Behan together with Discovery, unveiled a large-scale bronze tiger statue at the United Nations (UN) headquarters in New York to celebrate tigers and raise awareness for endangered species ahead of the 76th session of the UN General Assembly. The sculpture, placed at the entrance of the UN Plaza next to the renowned 'Non-Violence' sculpture, also draws attention to the UN's Decade on Ecosystem Restoration, a call for the protection and revival of ecosystems around the world for the benefit of people and nature.

This public artwork was created in collaboration with Discovery's Project C.A.T. campaign, launched in partnership with World Wildlife Fund (WWF), which supports nearly six million acres of tiger habitat across India, Bhutan and Russia. The ambitious project took over a year to bring to life, from conceptualisation to installation and was publicly unveiled at the iconic bell ringing ceremony to close the markets at the Nasdaq Market Site in Times Square.





'Siku'
Bronze
H - 23.2" x W - 11.5" x D - 11"



'Terra'

Bronze

H - 6.6" x W - 14.1" x D - 8.5"

01/28/2025 Item 3.





'Savanna'
Bronze
H - 16" x W - 19" x D - 9"



'Tundra'

Bronze

H - 9.5" x W - 14" x D - 7"

01/28/2025 Item 3.



tess@sonnyonline.com

[@sonnysundancer](https://www.instagram.com/sonnysundancer)

[@sonnyartist](https://www.facebook.com/sonnyartist)





- 01/28/2025 Item 3.
- **White-Tailed Deer:** Throughout most of Caddo history, the favorite game hunted by Caddo men was the white-tailed deer. Deer provided most of the meat as well as hides, antlers, sinew, and bones for tools and clothing. Deer also figured prominently in Caddo dance and symbolism.
 - **White Patina:** The bronze sculpture will feature a white patina. The white color of the deer in the sculpture symbolizes purity, or spirituality. It represents the sacredness of the animal in Native American culture, highlighting the reverence for nature and the interconnectedness of all living beings. Additionally, white can symbolize peace or a harmonious relationship between the Caddo people and nature, even in the context of hunting. ***Note: If preferred we can opt for a more traditional bronze patina.*
 - **Golden Arrows:** The golden arrows represent the skill and precision of the Caddo hunters and their excellent craftsmanship and toolmaking, celebrating the ancestral traditions and heritage of the Caddo people. Additionally, the gold again symbolizes the spiritual or cultural value placed on the hunt and the relationship between humans and nature.
 - **Colorful Base:** The colorful sculpture base symbolizes the diversity and richness of the natural world, the vibrancy and vitality of the ecosystem. It also brings a contemporary edge to the sculpture and brightens up the natural landscape.
 - **Appearance and Disappearance:** The sculpture creates a captivating illusion of both appearing and disappearing, generating a sense of constant movement and change. It also speaks to remembrance and honoring ancient knowledge and wisdom so that it is not lost.

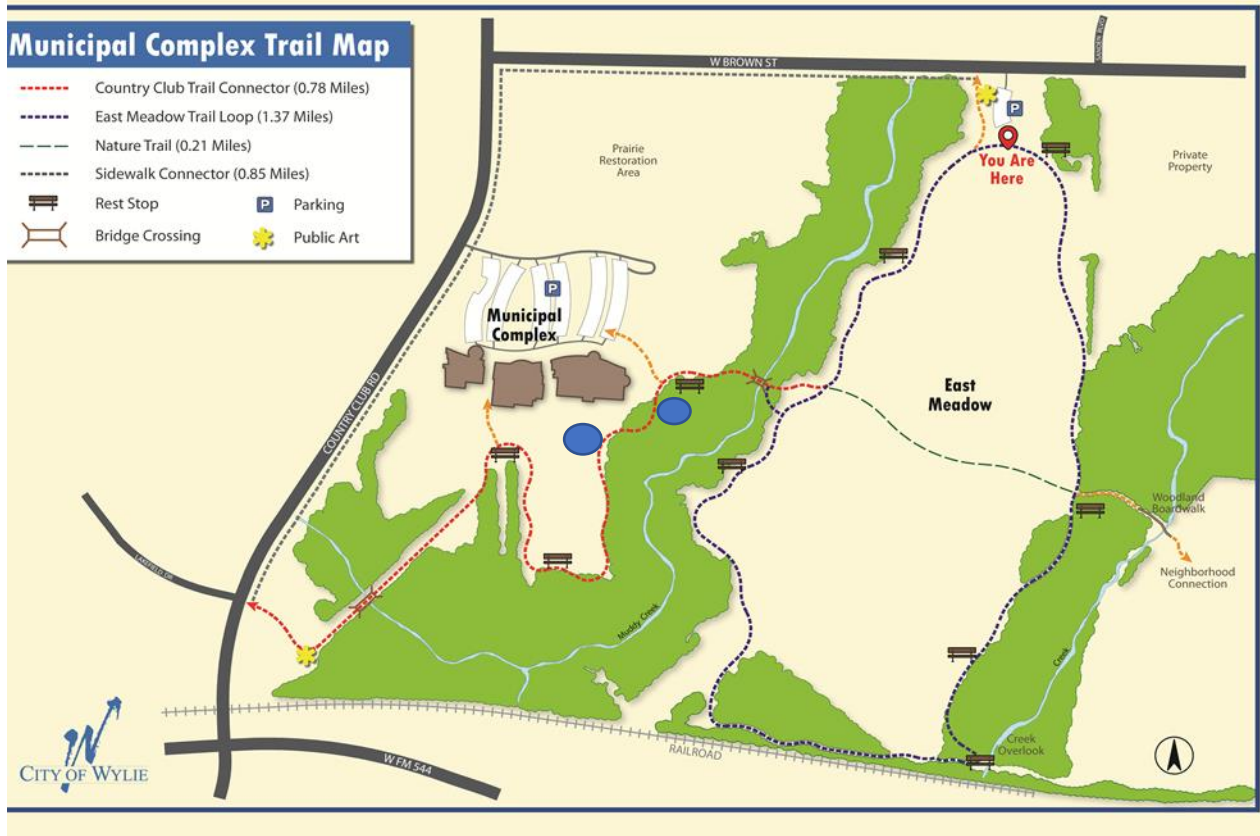


Figure 1



ECHOES OF THE PRAIRIE

SONNY BEHAN

WYLIE WALKING TRAILS

OVERVIEW

"Echoes of the Prairie" is a large-scale bronze sculpture of a rearing white-tailed stag, symbolizing the natural heritage of Wylie, Texas, and honoring the Native American ancestors who once roamed these lands. The sculpture captures the otherworldly moment of a deer caught between past and present, with a fragmented, dynamic form that conveys both motion and emotion. It stands as a tribute to resilience, grace, and the interplay of time and nature. This piece is meant to spark reflection on the land's history while embodying the spirit of survival and strength inherent to the natural world.

"Echoes of the Prairie" will serve as a timeless tribute to Wylie's cultural heritage, connecting residents and visitors to the land's history while enhancing the aesthetic value of the community. With meticulous planning, expert craftsmanship, and collaboration, this sculpture will stand as a beacon of pride and legacy for generations.



MAQUETTE

The maquette represents the final vision of the sculpture, scaled to monumental proportions and ready for production. The dynamic fragmentation of the stag's form creates a sense of movement and time—a powerful visualization of the deer's importance to the lands past and present. This timeless, surreal quality underscores the work's narrative and emotional depth.









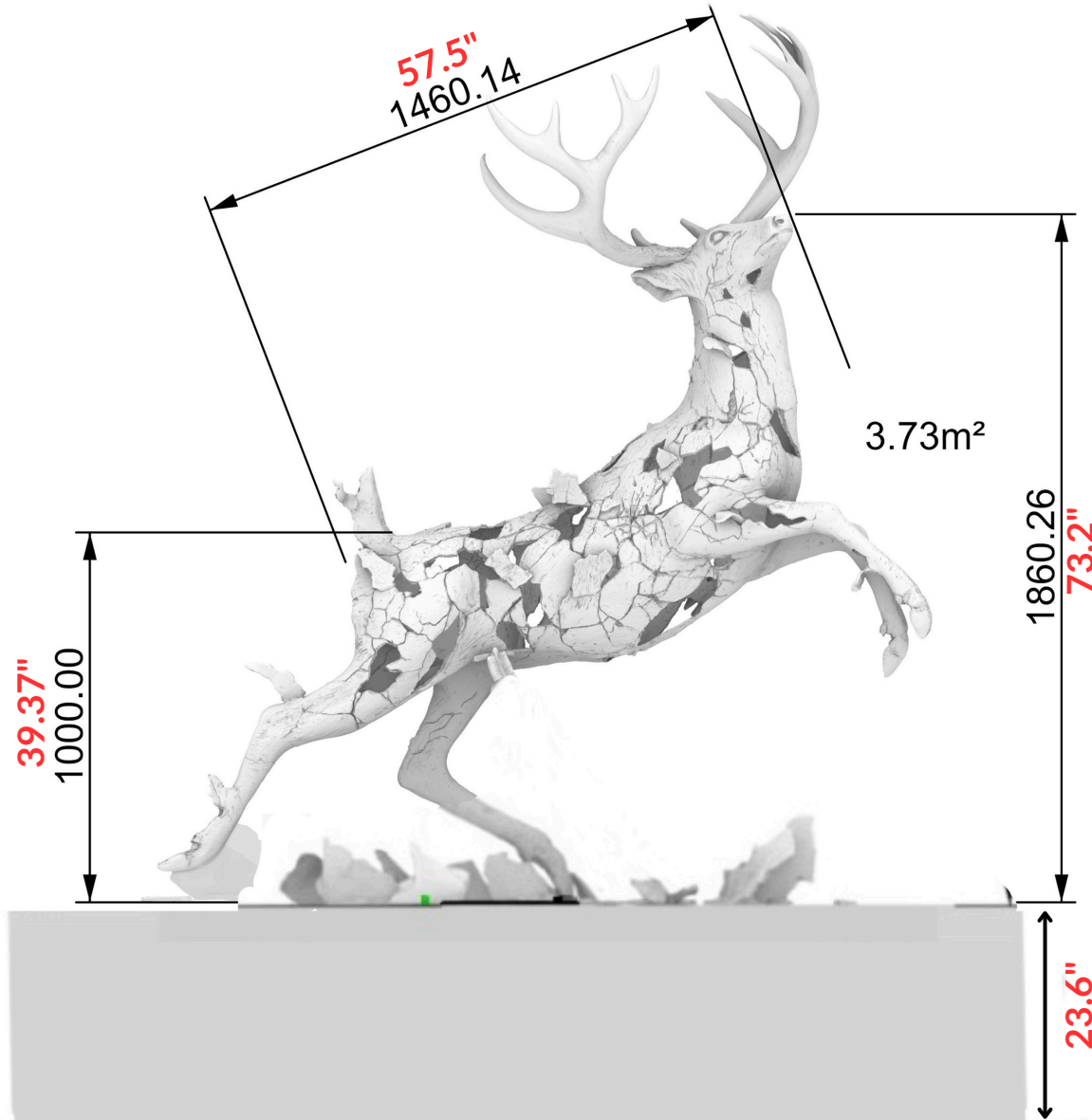






FINAL DESIGN

The design, based on the completed clay maquette, has undergone only one modification since the initial concept: the removal of Native American arrows. This change reflects the philosophy of Native American tribes, including the Caddo people, who held profound respect for wildlife. Their practices emphasized humane hunting, and this adjustment ensures the sculpture aligns with these values, emphasizing reverence for the natural world.



PHYSICAL FEATURES



Material: The sculpture will be cast in bronze, a durable material known for its timeless beauty and ability to withstand harsh outdoor conditions. The surface will feature a white patina created using bismuth, lending the deer a ghostly, ethereal quality that nods to the past and honors the importance of the land, wildlife, and people of that time.

Polished Antlers: The polished bronze antlers symbolize the value of these animals to the planet and the people, particularly the Caddo tribe, for whom deer held cultural and practical significance. These antlers serve as a reminder of the interconnectedness of humans and nature.





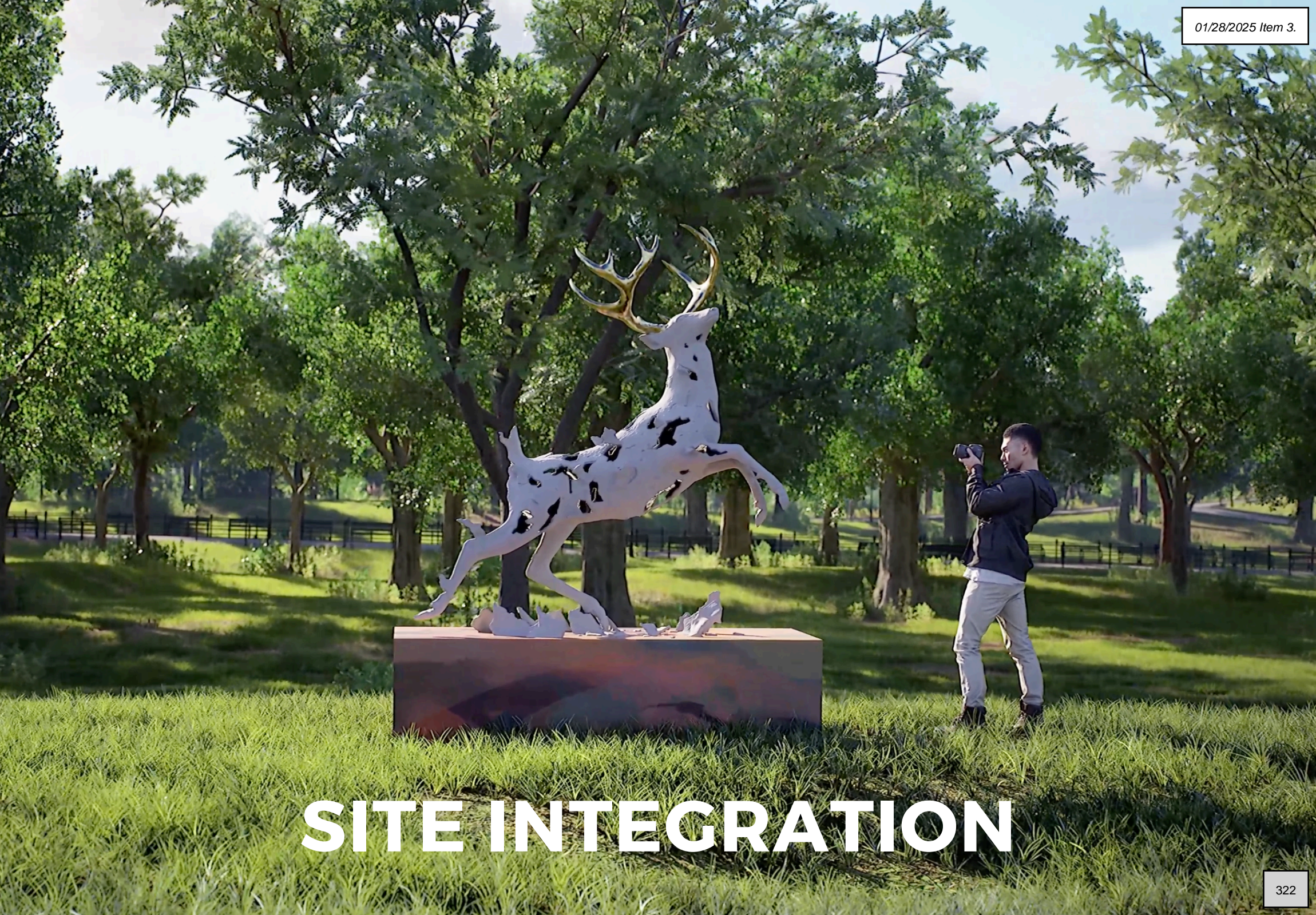
Base Design: The base will be made of iron clad with 3mm stainless steel and will be hand painted with Sonny's signature abstract style, featuring a palette that complements the natural surroundings. Inspired by the balance of order and chaos the distinctive overlay acts as a veil, bridging the natural world of organic forms with more structured urban environments. This design adds a modern, vibrant contrast to the sculpture while connecting it to the artist's broader body of work. The base will be completed with automotive paint and finished with a UV-protectant clear coat for durability and longevity.

PRODUCTION PROCESS

The sculpture will be created using the traditional lost-wax casting method, a meticulous process that ensures precision and fidelity to the original design. This technique allows for the intricate details of the stag's fragmented form to be captured with exceptional clarity. The final bronze structure will be composed of multiple cast pieces, seamlessly joined to create a unified form.

- From the maquette, the sculpture has been 3D scanned and scaled to the required size, ensuring accurate proportions. On approval of the final design, the foundry then uses advanced foam-cutting technologies to create the structure in foam pieces, which are assembled around an initial steel armature.
- The foam structure is clad in clay, allowing Sonny to sculpt hyper-realistic details such as muscles, hair, eyes, and fragmented pieces. This detailed sculpting is completed at Sonny's studio in South Africa, where the foundry is based.
- The foundry uses the traditional lost-wax bronze casting process to mold and cast the sculpture with its armature. Once cast, the artwork undergoes patination to achieve the final finish.
- The foundry will provide engineering sign-off on the sculpture's structural integrity, ensuring it meets all safety requirements.
- Once complete, the sculpture will be crated and shipped by sea freight to Wylie for installation.

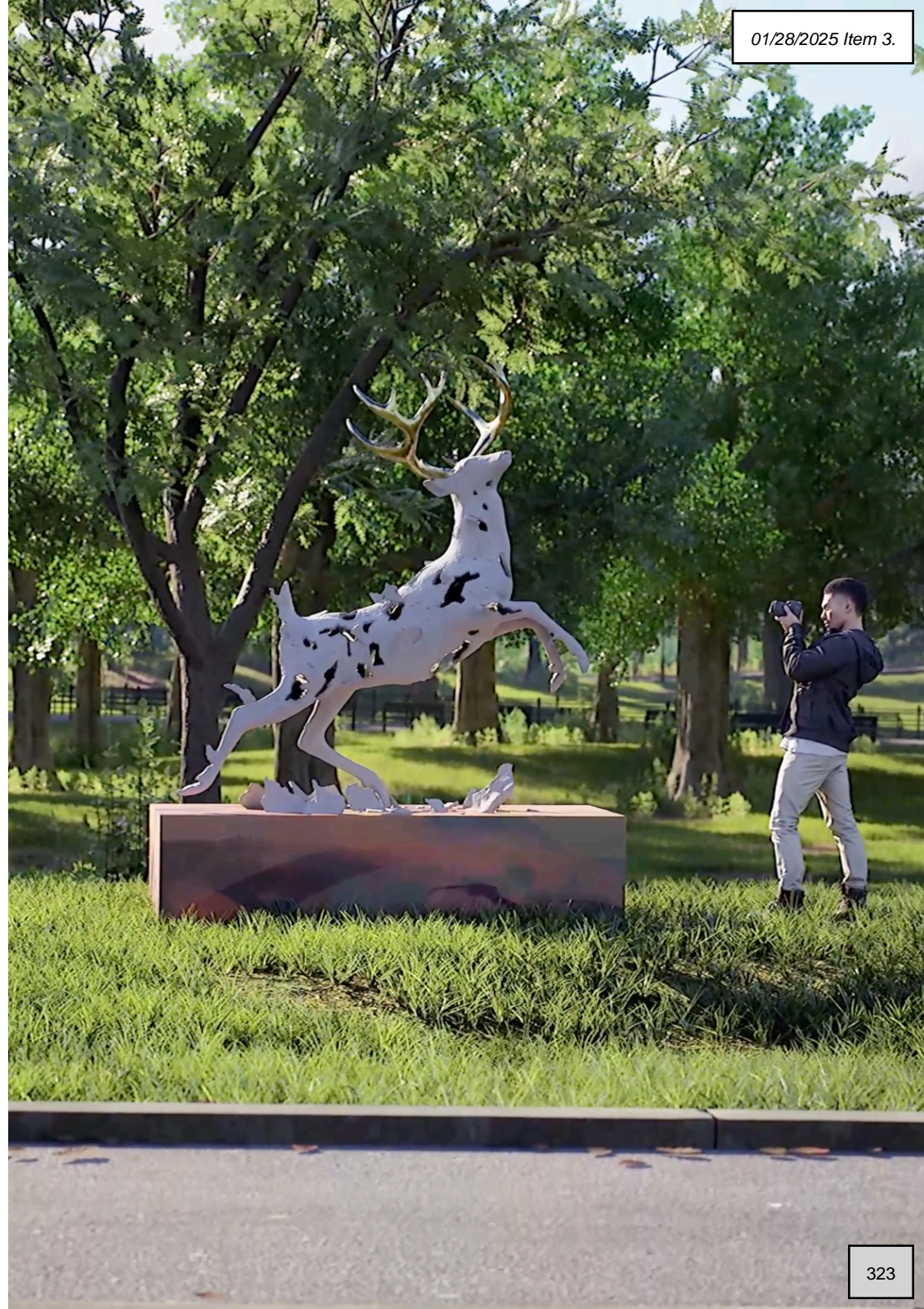




SITE INTEGRATION

The sculpture has been designed to seamlessly integrate with the walking trails of Wylie, serving as a focal point that resonates with the historical and cultural narrative of the area.

- The sculpture will be placed on a concrete pad, which will be outsourced to a local contractor to ensure a secure and stable foundation.
- The site will also feature lighting, sourced from a local supplier, to illuminate the sculpture and enhance its dramatic presence during nighttime hours. The lighting design will emphasize the reflective qualities of the polished antlers and the texture of the fragmented bronze form.
- The raised base addresses safety concerns by discouraging public interaction with the sculpture's surface. Additionally, the base's height enhances the sculpture's dramatic presence and visibility from various vantage points.
- Upon installation the artwork's position will be carefully oriented to highlight its connection to the natural landscape and cultural history of the site, as well as to enhance the interplay with the nearby Native American sculpture.
- A local engineer will review and sign off on the installation plan to ensure the artwork's secure placement on the concrete pad.



SUBCONTRACTORS

Bronze Foundry: The casting will be performed by Sculpture Casting Services (<https://sculpturecasting.co.za/>) in Cape Town, an internationally recognized facility with expertise in high-quality bronze sculptures. I have worked with the foundry on multiple occasion, including the monumental tiger sculpture unveiled at the United Nations, and can attest to the quality of the craftsmanship and professionalism.

- This renowned foundry is known for its expertise in large-scale bronze casting and has collaborated with leading artists worldwide. Their state-of-the-art facilities and highly skilled artisans ensure the highest level of craftsmanship and durability.
- The foundry uses advanced techniques to achieve intricate detail, while ensuring structural integrity.
- The foundry specializes in complex large-scale bronze casting, precision engineering for outdoor durability and professional shipping and handling for international projects.

Local Contractors:

- **Concrete pad:** GT Construction: (<https://gtconstruction-inc.com/>)
- **Lighting:** Certified Lighting Pros (<https://www.certifiedlightingpros.com/>)
- **Local engineer:** Gerard J. Duhon (<https://www.texasengineer.com/index.html>)



MAINTENANCE

Durability: Bronze is highly resistant to weathering. Regular cleaning and waxing will preserve its patina and prevent corrosion. Regular maintenance, including gentle cleaning and waxing, will be necessary to preserve the sculpture's finish and prevent excessive weathering. Regular inspections are recommended to assess surface condition. Minor touch-ups to the patina and base paint may be required periodically to maintain their original appearance.

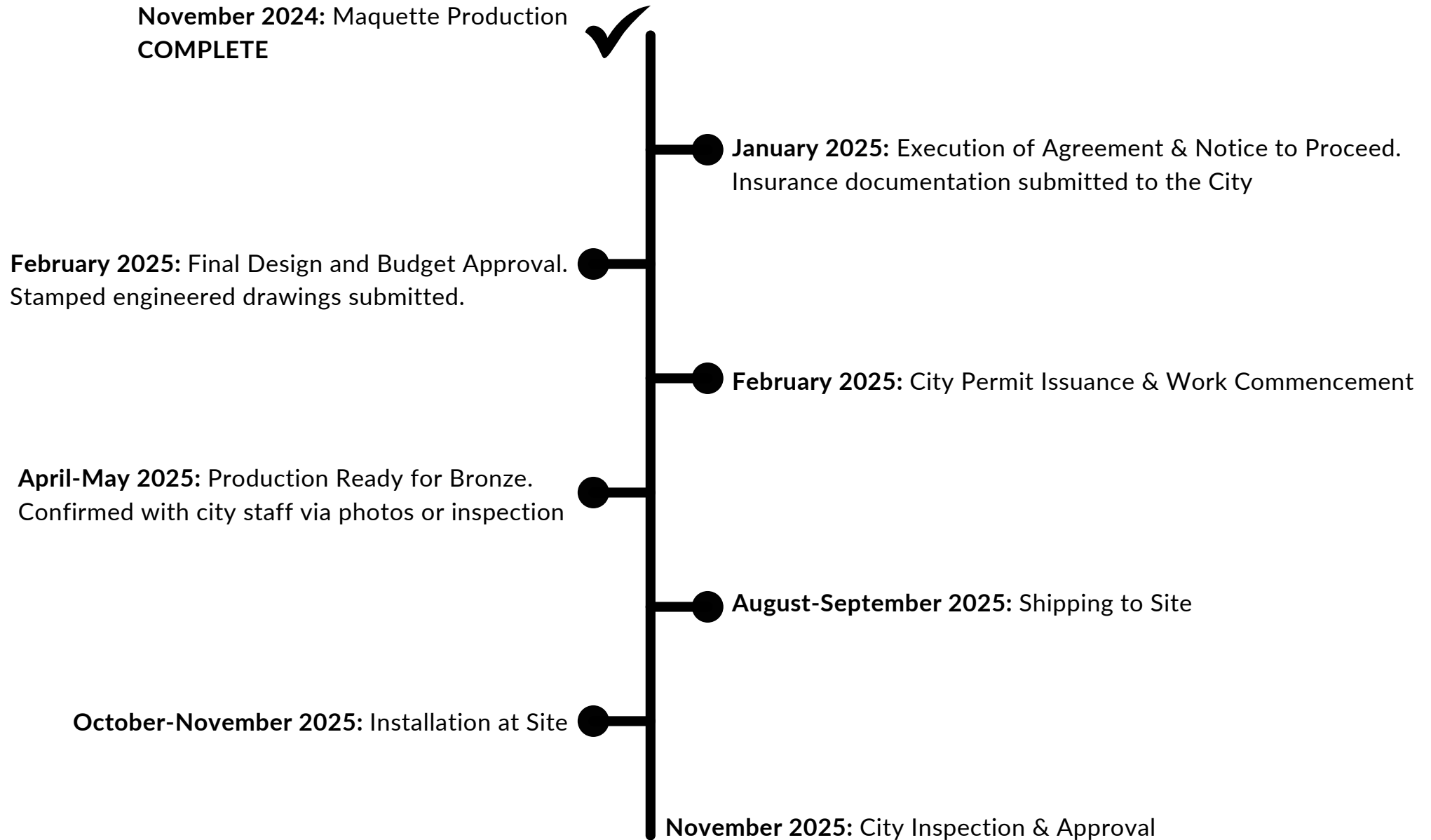
Waxing: Apply a high-quality microcrystalline or carnauba wax every 6 months to protect the patina from UV rays, moisture, and pollutants. Use a soft cloth to buff the wax into the surface for even coverage.

Cleaning: Dust regularly with a soft, dry brush or microfiber cloth to prevent buildup. Wash gently with distilled water and a pH-neutral soap as needed. Avoid abrasive tools or harsh chemicals.

Immediate Stain Removal: Promptly clean bird droppings, dirt, or tree sap to prevent discoloration. Use a damp, soft cloth for spot cleaning.

Inspection: Check for signs of damage, such as discoloration, streaking, or corrosion, every 3 months.

TIMELINE



BUDGET BREAKDOWN

Tasks	Labor		Equipment & Materials	Fixed Costs			Budget
	Hrs	Rate		Travel	Foundry	Other Subcontractors	
Phase 1: Design							\$ 3,500
Maquette Production	30	\$100.00	500.00				3,500.00
Production							\$ 37,355
Scanning 32D Foam, CNC Milling, and Armiture					1,538.00		1,538.00
Cladding			575.00				575.00
Large-Scale Sculpting	30	\$100.00					3,000.00
Mould					7,015.00		7,015.00
Armiture					2,133.00		2,133.00
Bronze Casting					17,539.00		17,539.00
Patina & Finishing					1,317.00		1,317.00
Plinth/Base					2,283.00		2,283.00
Engineering Sign Off					955.00		955.00
Painting & Coating	10	\$100.00					1,000.00
Transport & Installation							\$ 18,335
Crating						1,275.00	1,275.00
Shipping (Sea Freight+-23days excluding customs clearance)						4,500.00	4,500.00
Delivery, Handling and Installation						3,000.00	3,000.00
Customs Clearance						1,000.00	1,000.00
Site VISIT for Install (Flights, Lodging, Supervision)				2,500.00			2,500.00
Concrete slab						1,800.00	1,800.00
Lighting						2,000.00	2,000.00
Engineer Sign Off						260.00	260.00
5% Contingency			2,000.00				2,000.00
TOTAL							\$59,190.00

THANK YOU!



www.sonnyonline.com



tess@sonnyonline.com



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[@sonnyartist](https://www.facebook.com/sonnyartist)



Public Arts Advisory Board

AGENDA REPORT

Department: Public Art **Account Code:** 175-5175 land betterment
Prepared By: C. Ehrlich

Subject

Consider, and act upon, the approval of the Municipal Walking Trails, Phase 3 (2) artist design by Seth Vandable at a cost not to exceed \$60,000, the approval of a contract to commission the art, and authorizing the City Manager to execute any and all documents.

Recommendation

Motion to approve the Item as presented.

Discussion

The Municipal Walking Trails, Phase 3 will consist of two sculptures depicting the white tail deer by Sonny Behan and a second, by artist Seth Vandable. Artist Vandable has created the Caddo Native American hunter. Seth is a local artist from Cedar Hill and competed with 35 other artists.

There were a few tribes that hunted the white tail deer in this area of the Backland Prairie. The Caddo, Wichita, and Comanche were prominent tribes in the Blackland Prairie. Other groups such as the Tonkawa, Kiowa, Osage, Kickapoo, Delaware (Lenape), Waco, Shawnee, Kichai, Tawakoni, and Anadarko also inhabited or traversed the region, contributing to its rich cultural mosaic and diverse ecological heritage. They would use prairie burns to attract and see their prey.

Vandable has taken time to research the Caddo hunter and to depict him in his historical native dress. The hunter is positioned for the kill, to provide food and other needed items for his family and the tribe.

Both sculptures presented tonight are funded by our bi-annual festivals.

Artist Seth Vandable is here to present "Prairie Hunter" to the Council.

The City attorney has reviewed the contract prior to presentation.

AGREEMENT

BETWEEN

THE CITY OF WYLIE, TEXAS

AND

SETH VANDABLE, ARTIST

FOR

**THE FABRICATION AND INSTALLATION OF THE PROPOSED
WYLIE MUNICIPAL WALKING TRAILS, PHASE 3 (2) PUBLIC ART PROJECT
300 COUNTRY CLUB ROAD, WYLIE, TEXAS 75098**

Made as of the 28th day of January, 2025.

Between City: City of Wylie, Texas
300 Country Club Road
Wylie, Texas 75098
Telephone (972) 516-6000

-

and Artist(s): Seth Vandable
2855 Fairview Drive
Cedar Hill, Texas 75104
Telephone 972-754-1877

Project: Fabrication and Installation of the proposed public art titled
“Prairie Hunter”

This Agreement (“Agreement”) is made and entered by and between the **City of Wylie, Texas**, a home-rule municipality (“City”), and Seth Vandable (“Artist”), to be effective from and after the date as provided herein. City and Artist are sometimes referred to collectively as the “parties” or individually as a “party.”

WHEREAS, City desires to engage the services of Artist to fabricate and install a bronze sculpture (“Artwork”) in connection with the Public Art Project at City’s Municipal Walking Trails which shall be installed in the location designated by City on property located at 300 Country Club Road, Wylie, Texas 75098, Walking Trails Phase 3 (2) (“Project”); and

WHEREAS, Artist desires to render all services necessary for the Project on the terms and conditions provided herein.

NOW, THEREFORE, KNOW ALL PERSONS BY THESE PRESENTS:

That for and in consideration of the covenants contained herein, and for the mutual benefits to be obtained hereby and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE 1 ARTIST'S SERVICES

1.1 **Employment of Artist** — City hereby agrees to retain Artist to provide the Services as set forth herein in connection with the Project. Artist agrees to perform such Services in accordance with the terms and conditions of this Agreement.

1.2 **Scope of Services** — The parties agree that Artist shall provide the services and deliverables that are set forth and described in the Scope of Services, attached hereto as Exhibit “A” and incorporated herein by reference for all purposes (“Scope of Services”), and shall furnish all personnel, labor, equipment, supplies and all other items necessary to provide all of the Services and deliverables as specified by the terms and conditions of this Agreement (collectively, the “Services”). The parties understand and agree that deviations or modifications to the Scope of Services, in the form of written change orders, may be authorized from time to time by City (“Change Orders”). Artist shall not perform any “extra” work and/or additional services without a duly executed, written change order issued by the Wylie City Manager or authorized designee.

1.3 **Schedule of Work** — Artist agrees to commence work immediately upon execution of this Agreement and receipt of first payment, and to proceed diligently with said work to completion as described in the Completion Schedule/Project Billing/Project Budget, attached hereto as Exhibit “B” and incorporated herein by reference for all purposes. Notwithstanding anything herein to the contrary, fabrication of the Artwork shall be completed no later than December 15, 2025. The Artwork shall be delivered and installed on or before December 20, 2025 or reasonably promptly thereafter, as determined by City in its sole discretion. The Artwork shall not be delivered to the Municipal Walking Trails site before the City is notified by written notice from the Artist of the delivery date (“Notice of Delivery”) and after all portions of the base construction and lighting infrastructure have been completed by Artist. Delivery and full installation of the Artwork shall be completed within fourteen (14) days of the Notice of Delivery.

ARTICLE 2 CITY'S RESPONSIBILITIES

2.1 **Project Data** — If reasonably requested by Artist, City shall furnish required information that it has in its possession as of the date of the request, and Artist shall be entitled to rely upon the accuracy and completeness of the information furnished by City under this Article 2.1.

2.2 **City Project Manager** — City shall designate, when necessary, a representative authorized to act on City's behalf with respect to the Project (“Project Manager”). City or the Project Manager shall examine the documents submitted by Artist and shall render any required decisions pertaining thereto as soon as practical so as to avoid unreasonable delay in the progress of the Services. Artist understands and agrees that the Project Manager and his or her authorized representative are not authorized to issue verbal or written Change Orders for “extra” work or “claims” invoiced as “extra” work.

ARTICLE 3 ARTIST'S COMPENSATION

3.1 Compensation for Artist's Services — As described in Article 1, Artist's Services of this Agreement, compensation for this Project shall be on a milestone basis, in an amount not to exceed Sixty Thousand and No/100 Dollars (\$60,000.00) ("Artist's Fee"), and will cover all Services to be rendered and materials to be provided in accordance with this Agreement. Artist's Fee shall be paid in accordance with this Article 3 and the Completion Schedule/ Project Billing /Project Budget as set forth in Exhibit "B". The final fifteen (15) percent of the Artist's Fee, or Twelve Thousand One Hundred Fifty and No/100 Dollars, (\$9,000.00) ("Final Payment"), shall not be paid to Artist until Artist has completed, delivered and installed, as applicable, all of the Artwork, Services and tasks described in Exhibits "A" and "B" to City's satisfaction.

3.2 Invoices — No payment to Artist shall be made until Artist tenders an invoice to City. Payments are payable to Artist within thirty (30) days from the date of invoice as long as the invoice is mailed to City within three (3) days of the date of the invoice. Invoices are to be mailed to City immediately upon completion of each individual task listed in Exhibit "A". If any invoice remains outstanding and unpaid for more than sixty (60) days from the date of invoice, and Artist has fully performed its obligations as set forth herein, Artist has the option upon written notice to City, to suspend all work specified under this Agreement until the account is brought current. Continued performance and/or completion of work by Artist under this Agreement shall resume upon the payment of the earned fees by City.

3.3 Failure to Pay — Failure of City to pay an invoice, for a reason other than cause, within sixty (60) days from the date of the invoice shall grant Artist the right, in addition to any and all other rights provided, to, upon written notice to City, refuse to render further Services to City and such act or acts shall not be deemed a breach of this Agreement. City shall not be required to pay any invoice submitted by Artist if Artist breached any provision(s) herein.

3.4 Adjusted Compensation — If the Scope of Services for the Project or if the Services are materially changed by written change order, the amounts of the Artist's Fee shall be equitably adjusted as approved by City in its sole discretion. Any additional amounts paid to Artist as a result of any material change to the Scope of Services for the Project shall be agreed upon in writing by both parties before the Services are performed.

3.5 Project Suspension — If the Project is suspended or abandoned, in whole or in part, by City for more than three (3) months, Artist shall be entitled to compensation for any and all work completed to the satisfaction of City in accordance with the provisions of this Agreement prior to suspension or abandonment. In the event of such suspension or abandonment, Artist shall deliver to City all finished or unfinished Artwork, documents, data, studies, surveys, drawings, maps, models, reports, photographs and /or any other items prepared by Artist in connection with this Agreement prior to Artist receiving final payment. If the Project is resumed after being suspended for more than three (3) months, the Artist's compensation shall be equitably adjusted as approved by City in its sole discretion. Any additional amounts paid to Artist after the Project is resumed shall be agreed upon in writing by both parties before the Services are performed.

ARTICLE 4 OWNERSHIP AND COPYRIGHT

4.1 **Ownership of Work** — Upon completion, the Artwork and the Project shall be the sole property of City, and Artist shall not make any duplicate work of the same or substantially similar size, nor shall Artist grant permission to others to do so except with the written permission of City. City shall be entitled to copies of the plans and the maquette which are prepared by Artist in connection with the development and fabrication of the Project under this Agreement. The ownership of the Artwork is automatically transferred to and vested in City upon full payment of the Artist’s Fee as set forth in Article 3.1 of this Agreement.

4.2 **Ownership of Copyright** — Artist shall retain the copyright to the Artwork. Artist shall take all steps, at his own expense, to protect the copyright of the Artwork.

4.3 **License to City** — Artist irrevocably licenses City, its employees, representatives, officers and agents, the right to make photographs, two dimensional reproductions, and adaptations of the work for educational, public relations, arts promotional and other non - commercial purposes. For the purposes of this Agreement, the following, among others, are deemed to be reproductions and/or adaptations for non-commercial purposes: reproduction in exhibition catalogues, websites, books, slides, photographs, postcards, posters, and calendars; in magazines, books, art and news sections of newspapers; in general books and magazines not primarily devoted to art but of an educational, historical or critical nature; slides, videos and film strips not intended for a mass audience, and television from stations operated for educational purposes or on programs for educational and news purposes from all stations.

4.4 **Copyright Notice** — City undertakes to use its reasonable efforts to include in any reproductions which it makes of the Artwork a copyright notice in the following form: Copyright Seth Vandable, Artist

4.5 **Representations and Warranties Regarding Copyright** — Artist represents and warrants that the Artwork is an original creation of Artist and will not infringe the copyright, trademark or other intangible rights of any third party. Artist represents and warrants that the Artwork is an edition of 1, unless otherwise agreed upon with the City.

ARTICLE 5 FABRICATION

5.1 **Specifications** — Artist will fabricate the Artwork, or cause it to be fabricated, in substantial conformity with the design approved by City as set forth in Exhibit “A”.

5.2 **Changes** — Any significant changes to the Artwork by either Artist or as requested by City will be approved in writing by the other party. For purposes of this Agreement, a significant change will mean any change, including but not limited to, a change in the scope, design, color, size or material of the Artwork, which affects cost, installation, site preparation, maintenance and concept as represented in the design described in Exhibit “A”. If Artist wishes to make a significant change to the Artwork, he must request written approval from City of the change in writing at the address provided in Section 14. City will provide a written response within thirty (30) calendar days.

5.3 **Review of the Artwork** — City will be given access to the Artwork during reasonable business hours at Artist’s or fabricator’s studio in order to review the Artwork and Artist’s or fabricator’s progress with fabrication of the Artwork. Alternatively, City may request, and shall be given photographic documentation of Artist’s progress.

5.4 **Notification of Fabrication Completion** — Artist shall notify City in writing pursuant to Section 14 when the Artwork is completed and ready for delivery. Designated representatives of City will have the opportunity to inspect the Artwork under Section 5.3 for conformity with the design and structural requirements prior to delivery and to give written approval or disapproval of the Artwork for thirty (30) business days following notice from the Artist. As an alternative to the studio inspection, photographic documentation may be submitted to City upon completion of the Artwork. City will be responsible for providing electrical connection to the site; Artist is responsible for preparation of site, base construction, lighting, and all other specifics regarding the installation of the Artwork at the site.

5.5 **Warranty of Craftsmanship** — Artist warrants that the Artwork will be free of defects in workmanship and materials. In the event that any defects become apparent in the workmanship or materials within five (5) years of the execution of this Agreement, Artist will remedy any defects at Artist’s sole cost and expense provided that City has followed and documented the maintenance procedures detailed in Exhibit “A”.

ARTICLE 6 STORAGE

6.1 **Storage** — Artist shall be solely responsible for any and all necessary storage and transportation costs associated with this Agreement as provided by the mutually agreed delivery and installation timetable. If, for reasons outside the control of Artists, there is a delay in installation, City will store the Artwork at a secure City facility. If the delay in installation is cause by Artist, Artist will be responsible for the costs of storage. Artist will be on site at time of delivery of the Artwork.

ARTICLE 7 FINAL APPROVAL OF ARTWORK

7.1 **Final Approval** — Within ten (10) business days after the permanent installation of the Artwork, City will inspect the Artwork to determine whether it conforms to all of the requirements of this Agreement. If City finds that any aspect of the Artwork is not in conformance with this Agreement, City will notify Artist in writing within seven (7) business days of the inspection. Artist will have an opportunity to address and cure any defects, requests or concerns of City within fifteen (15) days of the date of City’s notice provided pursuant to this Article 7. All of the foregoing is without prejudice to any other remedies available to City under this Agreement or at law.

ARTICLE 8 INTEGRITY OF THE WORK

8.1 **Repairs and Maintenance** - City shall exercise reasonable care to protect, repair, and maintain the work. Artist agrees to cooperate with and advise the City in connection with any such non-routine maintenance, including, without limitation, damage by acts of God, vandalism, conservation and/or replacement of any portion of the Artwork to the extent that he or she is able to do so.

During Artist's lifetime, City will not undertake any non-routine maintenance on the Artwork without attempting to consult with the Artist or his or her authorized representative unless an emergency requires the City to do so.

8.2 **Relocation of the Work** – To the extent that the Artwork is capable of being relocated, the City shall have the right to do so. If feasible, the City shall attempt to consult with the Artist concerning the relocation of the Artwork prior to any such relocation; however, the Artist's approval is not required for the relocation, if any. If the Artist is not pleased with such relocation, he or she shall have the right to renounce credit for the Artwork. If Artist renounces credit for his Artwork, this would include, among other things, relinquishment and abandonment of the copyrights described herein.

8.3 **Credit** – City agrees, at its own expense, to prepare and install at or near the Project a public notice, the form and exact location of which shall be solely determined by City, giving Artist credit for the creation of the Artwork.

ARTICLE 9 INSURANCE COVERAGE

9.1 **Required Insurance** — Artist shall, at Artist's sole cost and expense, procure and maintain the types and amounts of insurance set forth herein for and during all aspects and phases of this Project. Artist shall be required to provide and maintain general liability insurance with a minimum of One Million and No/100 Dollars (\$1,000,000.00) per occurrence and Two Million and No/100 Dollars (\$2,000,000.00) in the aggregate. In addition, Artist shall procure and maintain insurance for loss (including theft, fire and damage) and employee health and disability insurance, as well as any statutorily required workers' compensation insurance. All insurance and certificate (s) of insurance shall contain the following provisions:

1. Name City, its officers, agents, representatives and employees as additional insureds as to all applicable coverage with the exception of workers' compensation insurance.
2. Provide for at least thirty (30) days prior written notice to City for cancellation, non - renewal or material change of the insurance.
3. Provide for a waiver of subrogation against City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance.

9.2 **Insurance Company Qualification** — All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or other equivalent rating service.

9.3 **Certificate of Insurance** — A certificate of insurance and endorsement (s) evidencing the required insurance shall be submitted no later than the date of the execution of this Agreement. If this Agreement is renewed or extended by the City, a certificate of insurance and endorsement(s) shall also be provided to the City prior to the date the Agreement is renewed or extended.

ARTICLE 10
AUDITS AND RECORDS/PROHIBITED INTEREST/VENDOR DISCLOSURE

Artist agrees that at any time during normal business hours and as often as City may deem necessary, Artist shall make available to representatives of City for examination all of its records with respect to all matters covered by this Agreement, and will permit such representatives of City to audit, examine, copy and make excerpts or transcripts from such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, conditions of employment and other data relating to all matters covered by this Agreement, all for a period of four (4) years from the date of final settlement of this Agreement or for such other or longer period, if any, as may be required by applicable statute or other lawful requirement.

Artist agrees that he is aware of the prohibited interest requirement of the City Charter, which is repeated on the Affidavit attached hereto as Exhibit “C” and incorporated herein by reference for all purposes, and will abide by the same. Further, Artist shall execute the CIQ Affidavit attached hereto as Exhibit “D”. Artist understands and agrees that the existence of a prohibited interest during the term of this Agreement will render the Agreement voidable.

Artist agrees that he is further aware of the vendor disclosure requirements set forth in Chapter 176, LOCAL GOV’ T CODE, as amended, and will abide by the same.

ARTICLE 11
TERMINATION OF AGREEMENT/REMEDIES

11.1 **Artist Default** — Failure or refusal of Artist to perform any act herein required, unless mutually agreed to in writing by City and Artist, shall constitute a default under this Agreement. In the event of a default, in addition to any other remedy available to City, this Agreement may be terminated by City upon ten (10) days’ written notice. Such notice does not waive any other legal remedies available to City. Should termination occur due to Artist default, Artist will refund any payments received, in addition to any other remedies available to City under this Agreement or at law. In the event of any termination under this article, Artist shall deliver to City all work, entirely or partially completed, in addition to any other remedies available to City under this Agreement or at law.

11.2 **Conditions for Termination of Agreement Other than Artist’s Default** — If City deems, in its sole discretion, the Project design is inappropriate or unworkable for the site, or if the deadlines specified herein are not met due, in whole or in part, to the Artist’s actions and/or omissions, or if cost estimates indicate that the Project cannot be completed within the Project budget, City retains the right to terminate this Agreement and is released from the obligation to enter into fabrication and installation of Artist’s design concept for the Project.

In the event of any termination under this Section 11.2, Artist shall deliver to City all work, entirely or partially completed. Artist shall receive as compensation, full payment for Services satisfactorily performed, as solely determined by City, as outlined in Exhibit “B”, as applicable, to the date of the termination notice received. City shall make this final payment within thirty (60) days of notifying the Artist. Any payment not timely made under this Section 11.2 is subject to interest charges as described in Section 3.1.

The rights and remedies provided by this Agreement are cumulative, and the use of any one right or remedy by either party shall not preclude or waive its rights to use any or all other remedies. These rights and remedies are given in addition to any other rights the parties may have by law, statute, ordinance or otherwise.

ARTICLE 12 DISPUTE RESOLUTION/MEDIATION

In addition to all remedies at law, the parties may agree to attempt to resolve any controversy, claim or dispute arising out of or relating to the interpretation or performance of this Agreement, or breach thereof, by voluntary mediation to be conducted by a mutually acceptable mediator. However, if both parties do not agree to voluntarily mediate any such controversy, claim or dispute, mediation shall not be required.

ARTICLE 13 INDEMNITY

ARTIST SHALL RELEASE, DEFEND, INDEMNIFY AND HOLD HARMLESS CITY AND ITS CITY COUNCIL MEMBERS, OFFICERS, AGENTS, REPRESENTATIVES AND EMPLOYEES FROM AND AGAINST ALL DAMAGES, INJURIES (INCLUDING DEATH), CLAIMS, PROPERTY DAMAGES INCLUDING LOSS OF USE), CLAIMS FOR PATENT, TRADEMARK AND/OR COPYRIGHT INFRINGEMENT AND/OR ANY OTHER INTELLECTUAL PROPERTY AND /OR PROPRIETARY CLAIM, LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEY’ S FEES AND EXPENSES (INCLUDING ATTORNEYS’ FEES AND EXPENSES INCURRED IN ENFORCING THIS INDEMNITY), CAUSED BY THE NEGLIGENT, GROSSLY NEGLIGENT, AND/OR INTENTIONAL ACT AND /OR OMISSION OF ARTIST, ITS OFFICERS, AGENTS, REPRESENTATIVES, EMPLOYEES, SUBCONTRACTORS, LICENSEES, INVITEES OR ANY OTHER THIRD PARTIES FROM WHOM ARTIST IS LEGALLY RESPONSIBLE, IN ITS /THEIR PERFORMANCE OF THIS AGREEMENT AND/OR ARISING OUT OF GOODS AND/OR SERVICES PROVIDED BY ARTIST PURSUANT TO THIS AGREEMENT HERINAFTER (“CLAIMS”). THIS INDEMNIFICATION PROVISION AND THE USE OF THE TERM CLAIMS” IS ALSO SPECIFICALLY INTENDED TO APPLY TO, BUT NOT LIMITED TO, ANY AND ALL CLAIMS, WHETHER CIVIL OR CRIMINAL, BROUGHT AGAINST CITY BY ANY GOVERNMENT AUTHORITY OR AGENCY RELATED TO ANY PERSON PROVIDING SERVICES UNDER THIS AGREEMENT THAT ARE BASED ON ANY FEDERAL. IMMIGRATION LAW AND ANY AND ALL CLAIMS, DEMANDS, DAMAGES, ACTIONS AND CAUSES OF ACTION OF EVERY KIND AND NATURE, KNOWN AND UNKNOWN, EXISTING OR CLAIMED TO EXIST, RELATING TO OR ARISING OUT OF ANY EMPLOYMENT RELATIONSHIP BETWEEN ARTIST AND HIS EMPLOYEES OR SUBCONTRACTORS AS A RESULT OF THAT SUBCONTRACTOR’ S OR EMPLOYEE’ S EMPLOYMENT AND/OR SEPARATION FROM EMPLOYMENT WITH ARTIST, INCLUDING BUT NOT LIMITED TO, ANY DISCRIMINATION CLAIM BASED ON SEX, SEXUAL ORIENTATION OR PREFERENCE, RACE, RELIGION, COLOR, NATIONAL ORIGIN, AGE OR DISABILITY UNDER FEDERAL, STATE OR LOCAL LAW, RULE OR REGULATION, AND/OR ANY CLAIM FOR WRONGFUL TERMINATION, BACK PAY, FUTURE WAGE LOSS, OVERTIME PAY, EMPLOYEE BENEFITS, INJURY SUBJECT TO

RELIEF UNDER THE WORKERS' COMPENSATION ACT OR WOULD BE SUBJECT TO RELIEF UNDER ANY POLICY FOR WORKERS COMPENSATION INSURANCE, AND ANY OTHER CLAIM, WHETHER IN TORT, CONTRACT OR OTHERWISE. ARTIST IS EXPRESSLY REQUIRED TO DEFEND CITY AGAINST ALL SUCH CLAIMS.

IN ITS SOLE DISCRETION, CITY SHALL HAVE THE RIGHT TO APPROVE OR SELECT DEFENSE COUNSEL TO BE RETAINED BY ARTIST IN FULFILLING HIS OBLIGATION HEREUNDER TO DEFEND AND INDEMNIFY CITY, UNLESS SUCH RIGHT IS EXPRESSLY WAIVED BY CITY IN WRITING. CITY RESERVES THE RIGHT TO PROVIDE A PORTION OR ALL OF ITS OWN DEFENSE; HOWEVER, CITY IS UNDER NO OBLIGATION TO DO SO. ANY SUCH ACTION BY CITY IS NOT TO BE CONSTRUED AS A WAIVER OF ARTIST'S OBLIGATION TO DEFEND CITY OR AS A WAIVER OF ARTIST'S OBLIGATION TO INDEMNIFY CITY PURSUANT TO THIS AGREEMENT. ARTIST SHALL RETAIN CITY- APPROVED DEFENSE COUNSEL WITHIN SEVEN (7) BUSINESS DAYS OF CITY'S WRITTEN NOTICE THAT CITY IS INVOKING ITS RIGHT TO INDEMNIFICATION UNDER THIS AGREEMENT. IF ARTIST FAILS TO RETAIN COUNSEL WITHIN SUCH TIME PERIOD, CITY SHALL HAVE THE RIGHT TO RETAIN DEFENSE COUNSEL ON ITS OWN BEHALF, AND ARTIST SHALL BE LIABLE FOR ALL COSTS INCURRED BY CITY. THE RIGHTS AND OBLIGATIONS CREATED BY THIS PARAGRAPH SHALL SURVIVE TERMINATION OF THIS AGREEMENT.

ARTICLE 14 NOTICES

Any notice provided or permitted to be given under this Agreement must be in writing and may be served by depositing the same in the United States Mail, addressed to the party to be notified, postage pre-paid and registered or certified with return receipt requested; by facsimile; by electronic mail, with documentation evidencing the addressee's receipt thereof; or by delivering the same in person to such party a via hand-delivery service, or to any courier service that provides a return receipt showing the date of actual delivery of the same to the addressee thereof. Notice given in accordance herewith shall be effective upon receipt at the address of the addressee. For purposes of notification, the addresses of the parties shall be as follows:

If to City, addressed to it at:
 Brent Parker, City Manager
 Julie Pannell, Public Arts Liaison
 City of Wylie
 300 Country Club Road, Bldg. 100
 Wylie, Texas 75098

With a copy to:
 Abernathy, Roeder, Boyd & Hullett, P.C.
 Attention: Ryan D. Pittman
 1700 Redbud Blvd., Suite 300
 McKinney, Texas 75069
 Telephone: (214) 544 -4000
 Facsimile: (214) 544 -4054

If to Artist, addressed to him at:
 Seth Vandable
 2855 Fairway Drive
 Cedar Hill, TX 75104

ARTICLE 15 MISCELLANEOUS

15.1 **Complete Agreement** — This Agreement, including the exhibits hereto labeled “A” through “D”, all of which are incorporated herein for all purposes, constitute the entire Agreement by and between the parties regarding the subject matter hereof and supersedes all prior and/or contemporaneous written and/or oral understandings. This Agreement may not be amended, supplemented and/or modified except by written agreement, duly executed by both parties. To the extent that any provision of this Agreement should conflict with the provisions of an exhibit, the provisions of this Agreement shall prevail. The following exhibits are attached and made part of this Agreement:

Exhibit “A”, Scope of Services.

Exhibit “B”, Compensation Schedule/ Project Billing/ Project Budget.

Exhibit “C”, Affidavit.

Exhibit “D”, Conflict of Interest Questionnaire, Form CIQ.

15.2 **Assignment and Subletting** — Artist agrees that neither this Agreement nor the work to be performed hereunder will be assigned or sublet without the prior written consent of the City, except for transportation, delivery and foundry services. Artist further agrees that the assignment or subletting of any portion or feature of the work or materials required in the performance of this Agreement shall not relieve Artist of its full obligations to the City as provided by this Agreement. All such approved work performed by assignment or subletting shall be billed through Artist, and there shall be no third-party billing.

15.3 **Attorney’s Fees** — If either party files any action or brings any proceeding against the other arising from this Agreement, then as between City and Artist, the prevailing party shall be entitled to recover as an element of the costs of suit, and not as damages, reasonable and necessary attorneys’ and experts’ fees and litigation expenses to be fixed by the court both at trial and on appeal, subject to the limitations set forth in TEX. LOC. GOVT CODE §271.153, as it exists or may be amended, if applicable.

15.4 **Successors and Assigns** — City and Artist, and their partners, assigns, successors, subcontractors, executors, officers, agents, employees, representatives, and administrators are hereby bound to the terms and conditions of this Agreement.

15.5 **Savings /Severability** — In the event that a term, condition or provision of this Agreement is determined to be invalid, illegal, void, unenforceable or unlawful by a court of competent jurisdiction, then that term condition or provision shall be deleted and the remainder of the

Agreement shall remain in full force and effect as if such invalid, illegal, void, unenforceable or unlawful provision had never been contained in this Agreement.

15.6 **Venue** — This entire Agreement is performable in Collin County, Texas. This Agreement shall be construed under and in accordance with the laws of the State of Texas, without regard to Texas' choice of law provisions. The exclusive venue for any action arising out of the parties' performance under this Agreement shall be a court of appropriate jurisdiction in Collin County, Texas.

15.7 **Execution/Consideration** — This Agreement is executed by the parties hereto without coercion or duress for any substantial consideration, the sufficiency of which is forever confessed.

15.8 **Authority** — The individuals executing this Agreement on behalf of the respective parties below represent to each other that all appropriate and necessary action has been taken to authorize the individual who is executing this Agreement to do so for and on behalf of the party for which his or her signature appears, that there are no other parties or entities required to execute this Agreement in order for the same to be an authorized and binding agreement on the party for whom the individual is signing this Agreement and that each affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the date thereof.

15.9 **Waiver** — Waiver by either party of any breach of this Agreement, or the failure of either party to enforce any of the provisions of this Agreement, at any time, shall not in any way affect, limit or waive such party's right thereafter to enforce and compel strict compliance.

15.10 **Headings** — The headings of the various sections of this Agreement are included solely for the convenience of reference and are not to be full or accurate descriptions of the content thereof.

15.11 **Multiple Counterparts** — This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. A facsimile signature will also be deemed to constitute an original if properly executed.

15.12 **Immunity** — The parties acknowledge and agree that, in executing and performing this Agreement, City has not waived nor shall be deemed hereby to have waived, any defense or immunity, including governmental, sovereign and official immunity, that would otherwise be available to it against claims arising in the exercise of governmental powers and functions. By entering into this Agreement, the parties do not create any obligations, express or implied, other than those set forth herein.

15.13 **Representations** — Each signatory represents this Agreement has been read by the party for which this Agreement is executed and that such party has had the opportunity to confer with its counsel.

15.14 **Miscellaneous Drafting Provisions** — This Agreement shall be deemed drafted equally by all parties hereto. The language of all parts of this Agreement shall be construed as a whole according to its fair meaning, and any presumption or principle that the language herein is to be construed against any party shall not apply.

15.15 **Death of Artist** — In the event the Artist dies or becomes incapacitated during the term of this Agreement, the fabrication, delivery and installation of the Artwork shall be completed pursuant to

the Artist's design, conception and plans by: Name: Missy Vandable, Address: 2855 Fairway Drive, Cedar Hill, TX 75104 Telephone: (972)754-1877; E-mail: [REDACTED]

15.16 **No Third-Party Beneficiaries** — Nothing in this Agreement shall be construed to create any right in any third party not a signatory to this Agreement, and the parties do not intend to create any third-party beneficiaries by entering into this Agreement.

15.17 **Reference to Artist** — When referring to “Artist,” this Agreement shall refer to and be binding upon Artist, and his partners, employees, representatives, contractors, subcontractors, licensees, invitees, agents, successors, assignees (as authorized herein), vendors, grantees, trustees, legal representatives and/or any other third parties for whom Artist is legally responsible.

15.18 **Reference to City** — When referring to “City,” this Agreement shall refer to and be binding upon City, its Council members, officers, agents, representatives, employees and/or any other authorized third parties for whom City is legally responsible.

15.19 **No Joint Enterprise** — The parties do not intend that this Agreement be construed as finding that the parties have formed a joint enterprise. The purposes for which each party has entered into this Agreement are separate and distinct. It is not the intent of either of the parties that a joint enterprise relationship is being entered into and the parties hereto specifically disclaim such relationship. This Agreement does not constitute a joint enterprise, as there are no common pecuniary interests, no common purpose and no equal right of control among the parties hereto.

(Signature page follows.)

IN WITNESS WHEREOF, the parties have executed this Agreement and caused this Agreement to be effective on the date set forth in the introductory clause of this Agreement.

CITY:

City of Wylie, Texas
a home-rule municipality

ARTIST:

Seth Vandable, Artist

By: _____
Brent Parker, City Manager

By: _____
Seth Vandable, Artist

Approved as to Form:

By: _____
Abernathy, Roeder, Boyd & Hullett, P.C.
Ryan Pittman, City Attorneys

STATE OF TEXAS §
 §
COUNTY OF COLLIN §

BEFORE ME, the undersigned authority, a Notary Public in and for this State of Texas, on this day personally appeared **Brent Parker**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she executed the same for the purpose and consideration expressed, and in the capacity therein stated.

Given under my hand and seal of office this ____ day of _____, 2025.

Notary Public in and For the State of Texas

STATE OF _____ §
 §
COUNTY OF _____ §

BEFORE ME, the undersigned authority, a Notary Public in and for this State of _____, on this day personally appeared _____, Artist, 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 purpose and consideration expressed, and in the capacity therein stated.

Given under my hand and seal of office this ____ day of _____, 2025.

Notary Public in and For the State of _____

**EXHIBIT “A”
SCOPE OF SERVICES**

Project Description

(“Prairie Hunter” Public Art Project)

To fabricate and install the proposed Municipal Walking Trails Phase 3 (2) Public Art Project artist Seth Vandable will perform the following tasks:

- A) Following a site visit, submit final schematic drawings of the proposal, based upon submitted maquette to City staff and the Public Arts Advisory Board for their review and approval within sixty (60) days of the receipt of this agreement. These drawings will include:
- Detailed information of every physical feature of the construction of the Artwork and its integration with the site with any proposed changes to the previously submitted concept highlighted. (Final Design).
 - A description of any issues involved in the construction, integration and maintenance of the Artwork, as well as any third-party subcontractors needed to work on the project.
 - A final project budget breakdown not to exceed \$60,000.00.
 - An installation timeline.
- B) Following formal approval by the Public Arts Advisory Board, and the Wylie City Council, the Artist shall submit drawings stamped by an engineer, located and licensed by the State of Texas and paid for by the Artist, for certification that the Artwork, foundation, and its connection will be structurally sound.
- C) Artist shall fabricate and install the Artwork in substantial conformity with the approved design. Any significant changes in the concept, as defined in Article 5.2, must be approved by the City. It is the responsibility of the Artist to coordinate with the City, the Project Landscape Architect, and Contractor to ensure that the site is prepared to receive the Artwork. Artist will be responsible for preparation of the site, including installation of the foundation base, risers, sculptures and lighting. City will be responsible for landscaping around the space and electrical power to the site.
- D) Upon completion of the permanent installation and clean-up of the site, the City Project Manager will inspect the work and give notice of acceptance, as provided in this Agreement. Artist will complete City’s maintenance worksheet and submit it to the City within ten (10) days of City’s final acceptance of the Artwork.

MAINTENANCE PROCEDURES

Materials and Care Information Sheet (to be filled out by the artist and submitted upon completion of the project prior to final payment.)

Artist: Seth Vandable Date: 01/28/2025

Title of Work: "Prairie Hunter"

Media: Bronze metal

Specific materials used (Brand name and type of all materials, i.e. type of paper and fiber content, metal alloy, chemical composition of patina, etc.):

Lost wax bronze casting.

Specific techniques used in the fabrication of the Artwork. (Airbrush painting, lost wax casting, TIG welding, etc.):

Fabricator name and address (if other than artist):

"Schaefer Bronze Casting" (817) 460-1102
132 S. Collins Street, Arlington, TX 76010

Installation materials and techniques (Attach as-built drawings as appropriate):

Bronze Sculpture
Concrete base/pad

Recommended Maintenance procedures. (Be as specific as possible about techniques and materials):

See Maintenance Exhibit

Cautions regarding maintenance, handling, etc:

EXHIBIT “B”
COMPLETION SCHEDULE/PROJECT BILLING/PROJECT BUDGET

Completion Schedule and Project Billing

TASK	DESCRIPTION	PAYMENT	TIMELINE
1	Execution of Agreement and Notice to Proceed. Insurance documentation sent to City Drawing sketch of final bronze sculpture	\$15,000.	February 2025
2	Submit final design and budget breakdown for approval to city staff. Armature assembled/Life size clay completed	\$15,000.	Feb-July 2025
3	Silicone mold created Stamped engineered drawings submitted. Wax poured/ before casting Artist begins work upon issuance of city permit.	\$15,000.	Aug-Nov. 2025
4	Bronze casting complete confirmed with staff. (pictures or examination) Patina applied to bronze Foundation/pad poured-ready to install Installation/delivery Equipment cost to transport	\$6,000.	Nov-Dec 2025
6	Artist installs work at site.		
7	City inspection and approval-final signoff. 15% held	\$9,000.	Nov-Dec 2025
TOTAL		\$60,000	

EXHIBIT "C"
AFFIDAVIT

THE STATE OF _____ §

COUNTY OF _____ §

I, _____, Artist, make this affidavit and hereby on oath state the following:

I, and/or a person or persons related to me, have the following interest in a business entity that would be peculiarly affected by the work or decision on the project (check all that apply);

- Ownership of ten percent (10%) or more of the voting shares of the business entity.
- Ownership of \$2,500 or more of the fair market value of the business entity.
- Funds received from the business entity exceed ten percent (10%) of my income for the previous year.
- Real property is involved and I have an equitable or legal ownership with a fair market value of at least \$2,500.
- None of the above.
- A relative of mine has substantial interest in the business entity or property that would be affected by my decision of the public body of which I am a member.
- Other: _____

Upon the filing of this affidavit with the City of Wylie, Texas, I affirm that no relative of mine, in the first degree by consanguinity or affinity as defined in Chapter 573 of the Texas Government Code, is a member of the public body which took action on the agreement.

SIGNED this ___ day of _____, 2025.

Signature of Official/Title

BEFORE ME, the undersigned authority, this day personally appeared _____ and on oath stated that the facts hereinabove stated are true to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this ___ day of _____, 2025.

Notary Public in and for
The State of _____
My commission expires: _____

EXHIBIT “D”

<p style="text-align: center;">CONFLICT OF INTEREST QUESTIONNAIRE</p> <p style="text-align: center;">For vendor doing business with local governmental entity</p>	<p>FORM CIQ</p>
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>	<p>OFFICE USE ONLY</p> <p>Date Received</p>
<p>1 Name of vendor who has a business relationship with local governmental entity.</p>	
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>	
<p>3 Name of local government officer about whom the information is being disclosed.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Name of Officer</p>	
<p>4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.</p> <p style="margin-left: 40px;">A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="margin-left: 80px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="margin-left: 40px;">B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?</p> <p style="margin-left: 80px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.</p>	
<p>6 <input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).</p>	
<p>7</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of vendor doing business with the governmental entity</p> <p style="text-align: right; margin-right: 100px;">_____</p> <p style="text-align: right; margin-right: 100px;">Date</p>	















Wylie City Council

AGENDA REPORT

Department: City Manager Account Code: _____
Prepared By: Brent Parker

Subject

Discuss partnering with the Corps of Engineers on a lease agreement for East Fork and Avalon Park.

Recommendation

Discussion.

Discussion

This item was added to the agenda to discuss partnering with the Corps of Engineers on a lease agreement for East Fork and Avalon Park.



Wylie City Council

AGENDA REPORT

Department: Planning

Account Code: _____

Prepared By: Jasen Haskins

Subject

Discuss the proposed Vecina manufactured home development generally located at the northeast corner of E. FM 544 and Alanis Drive.

Recommendation

Discussion.

Discussion

First Step Homes has requested a work session to discuss a potential Manufactured Home development generally located at the northeast corner of E. FM 544 and Alanis Drive. The entirety of the proposed development is currently in Wylie's Extraterritorial Jurisdiction. The developer is requesting annexation into the City along with a Planned Development to build the approximately 50 acre development.

The proposal includes the existing Hidden Valley Tiny Home development south of and adjacent to the Lake Trails of Bozman Farms subdivision. In addition to the existing Hidden Valley property, the developer is proposing to add approximately 200 manufactured homes ranging in size from 560 sq. ft. to 1,178 sq. ft. on lots sizes from 1,908 sq. ft. to 7,150 sq. ft. (duplex). For reference, Wylie's Zoning Ordinance requires a minimum dwelling size of 1,000 sq. ft. on a lot of at least 7,200 sq. ft.

The property is within the East Fork water service area (CCN). The properties are not within a CCN for sewer service. The current Hidden Valley property is on a septic system. The developer would need to show there is capacity within Wylie's sewer system prior to a CCN amendment.

The developer is proposing an extension to Alanis Drive to serve as the main entrance to the development. Wheelis Road, which currently acts as the entrance to Hidden Valley, would provide a second point of access.



FIRST STEP HOMES



LA LOMA



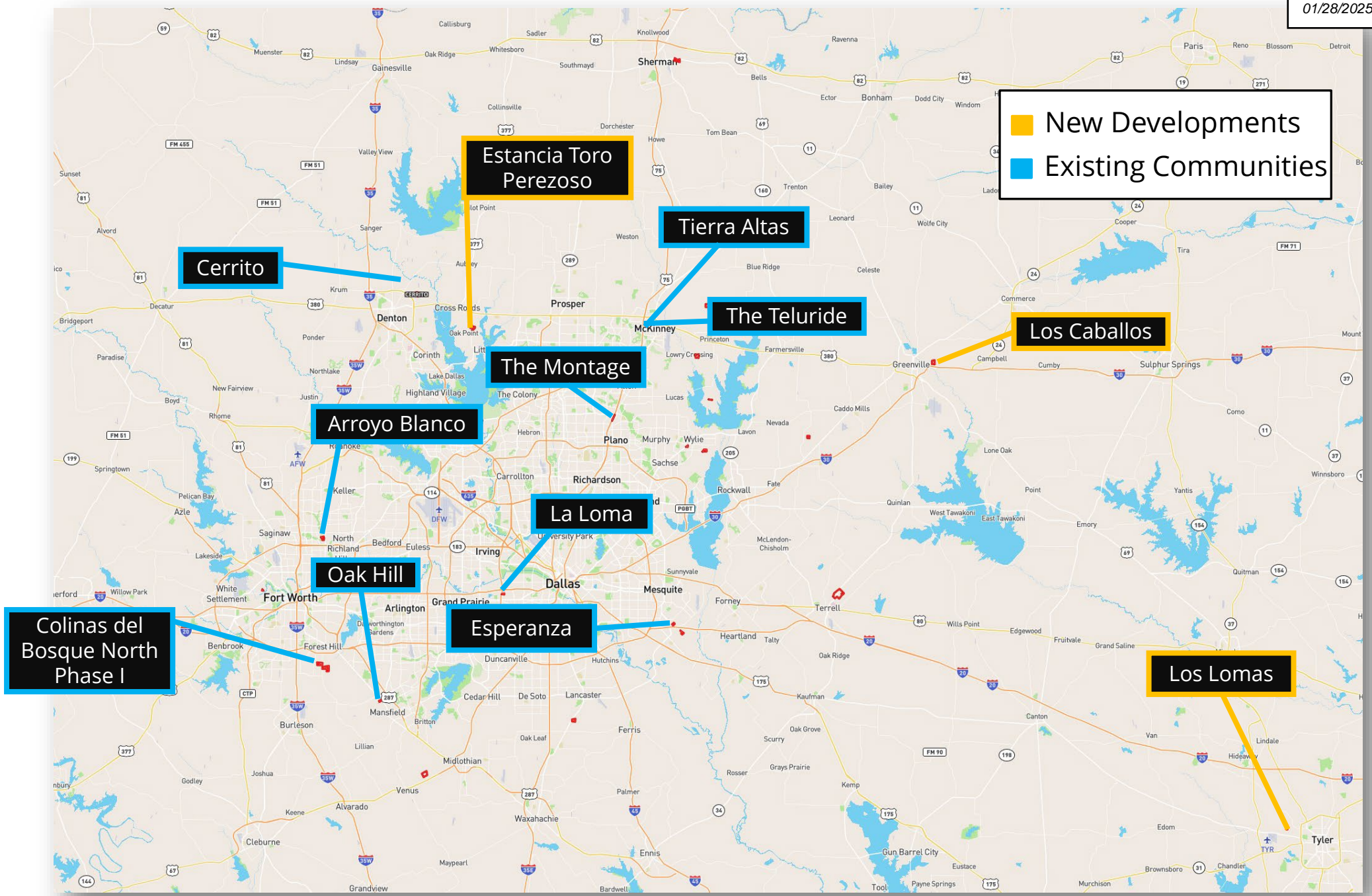


David Zulejkic

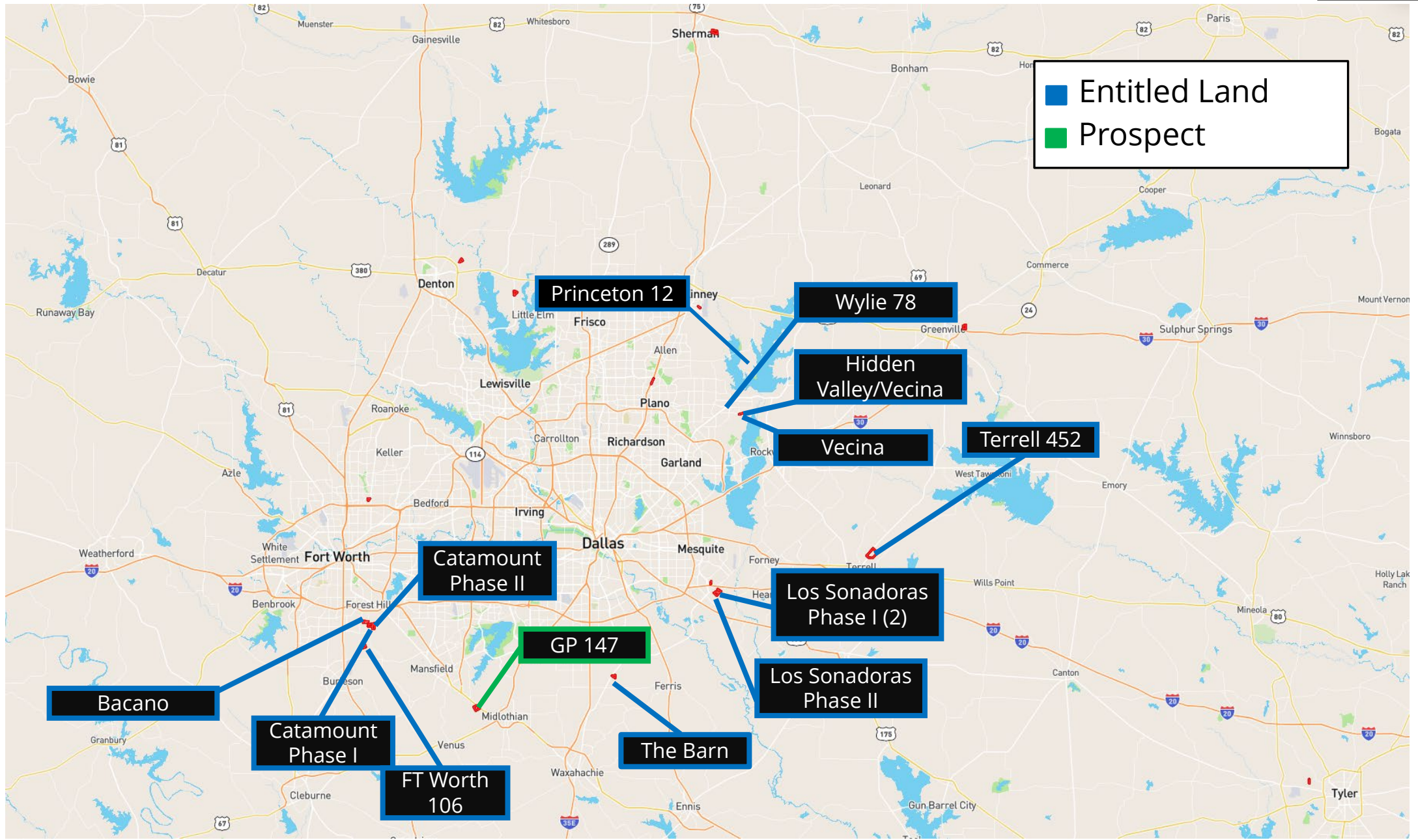
Founder

- **Three and a half decades of expertise in the real estate sector.**
- **Specialization in top-tier manufactured housing estates.**
- **Dedication to the development of premium yet accessible living communities.**
- **Served as the General Contractor for more than 30 Manufactured Home Communities.**
- **Leads and empowers a robust team of over 80 professionals.**

EXISTING PROPERTY LOCATION MAP



FSH ENTITLED PROPERTY LOCATION MAP



First Step Home Communities

- Residential Construction, **built offsite** in a controlled environment, green techniques (extremely low waste), consistent repeatable fabrication
- Home **Ownership**
- **Community** Oriented
- Luxury **Amenities**
- Secure, **Gated** communities
- **Lifestyle** centric, all landscape maintenance provided
- **Attainability** through in-house financing, residential mortgages, easy to qualify
 - Easy Qualify (80-90% qualify)
 - 3% Down
 - Market Interest Rates (Single Family)
 - 23 year Amortization



Attainable Housing for Families

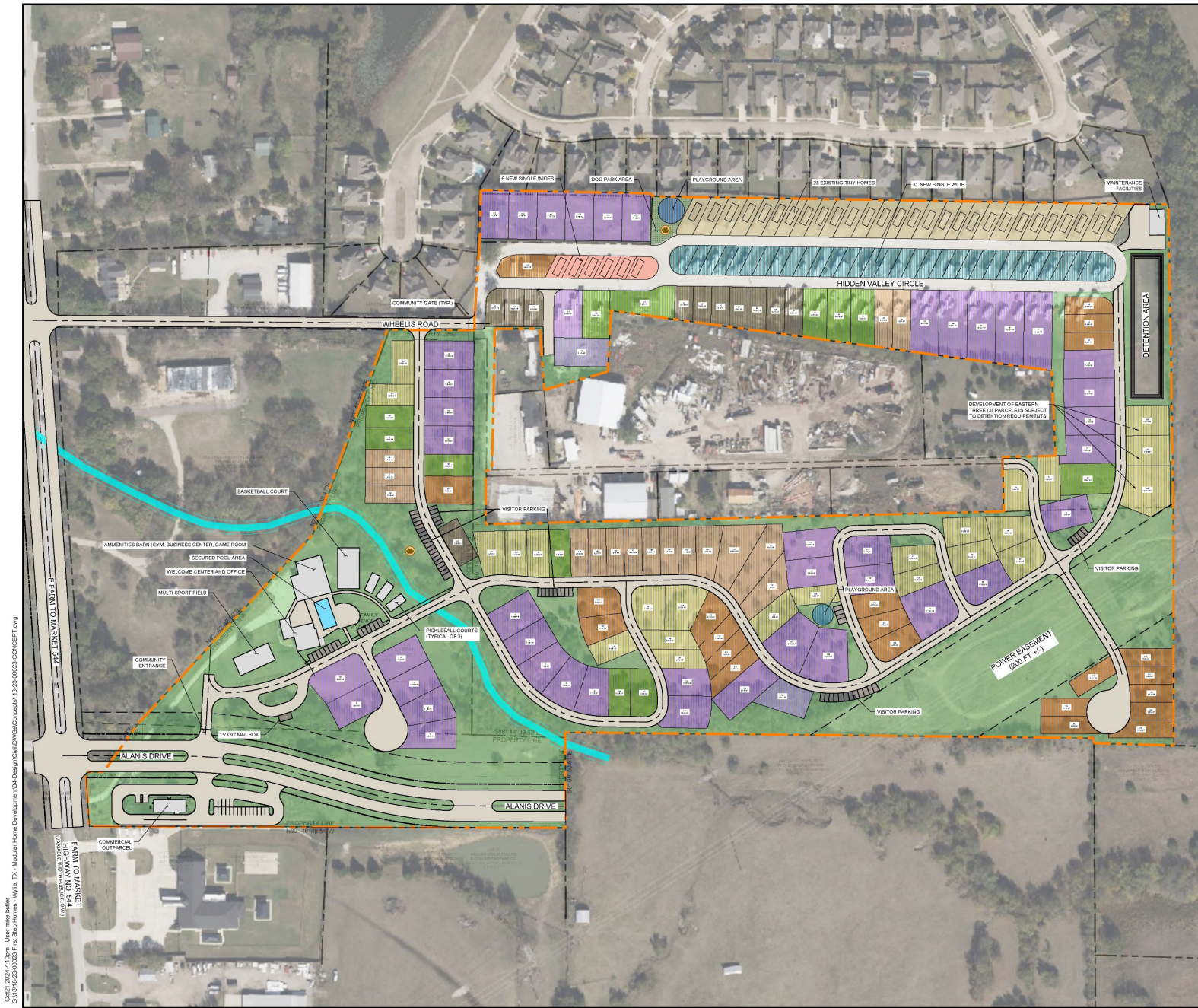
- Seeking First-Time Home Purchases
- Down Sizing
- Workforce (Teachers, First Responders, Labor Force)
- Encourages Workforce to stay and spend in Wylie instead of commuting due to high cost of living or Housing Availability
- Promotes Home Ownership, helps families build equity
- Increases Tax Base
- Replaces RV park spaces with Manufactured Housing



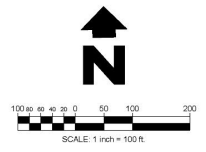
VECINA PROPERTY LOCATION



CONCEPT PLAN



OCT, 2024 11:00am User: mba_bzler
 C:\181523-00023 Final Step Homes - Wylie, TX - Modular Home Development\04_Design\CH\DWG\Concept\181523-00023-CONCEPT.dwg



UNIT DISBURSEMENT	
UNIT TYPE	UNIT COUNT
14' X 40' SINGLE WIDE (36'X53')	6
14' X 48' SINGLE WIDE (31'X70')	31
18' X 70' SINGLE WIDE (50'X110')	12
18' X 66' SINGLE WIDE (50'X100')	23
18' X 76' SINGLE WIDE (41'X110')	16
18' X 65' SINGLE WIDE (41'X100')	22
18' X 40' SINGLE WIDE (42'X70')	11
31' X 76' DUPLEX (65'X110')	90
12' X 39' TINY HOME (31'X70') [EXISTING]	28
TOTAL UNIT COUNT	239

LEGEND	
	PROPERTY LINE (O.W.)
	LOT LINE (TYP.)
	ROADWAY ALIGNMENT (TYP.)
	STREAM CROSSING

SURVEY PROVIDED BY:
 SPOONER & ASSOCIATES
 300 BYERS STREET, SUITE 100
 RUIJERS, TEXAS 76089
 817-885-8448
 DATED: 06-18-2022

HFA
 HARRISON FRENCH
 & ASSOCIATES, L.P.
 1705 S. Walnut Blvd., Suite 3
 Rowlett, TX 75088-7272
 T 972.273.7780
 F 888.520.9685
 www.hfa-us.com

HARRISON FRENCH & ASSOCIATES, L.P.
 1705 S. WALNUT BLVD., SUITE 3
 ROWLETT, TEXAS 75088-7272
 TEL: 972.273.7780
 FAX: 888.520.9685
 WWW.HFA-US.COM

**VECINA - WYLIE, TX
 PLANNED DEVELOPMENT
 CONCEPT PLAN**
 PREP: JMB
 E: JMB@HFA.COM
 WYLIE, TX 75098
 PROJECT NUMBER: 18-23-00023

ISSUE BLOCK		
NO.	TITLE	DATE

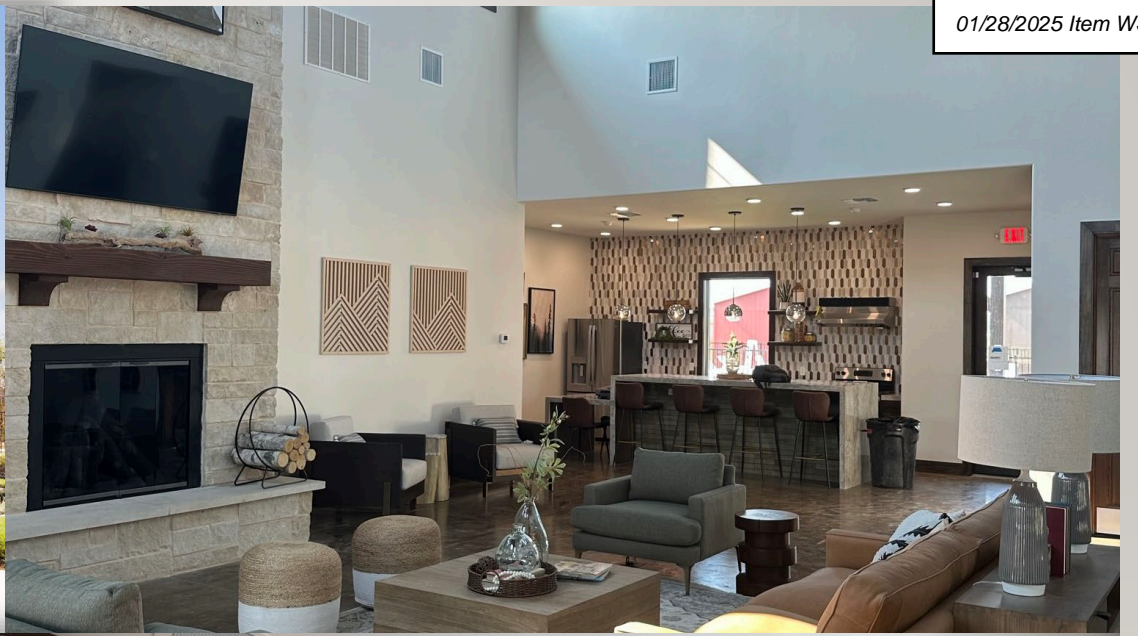
DOCUMENT DATE: 10/10/2024
 CHECKED BY: JP
 DRAWN BY: MJB

PRELIMINARY
OVERALL PLAN
SHEET 1 OF 2

SHEET:

COMMUNITY CENTER

01/28/2025 Item WS2.



COMMUNITY AMMENITIES



EXAMPLE HOMES
STONE SKIRT



EXAMPLE HOMES
6/12 PITCH ROOF



DOUBLE-WIDE VS. DUPLEX MANUFACTURED HOMES



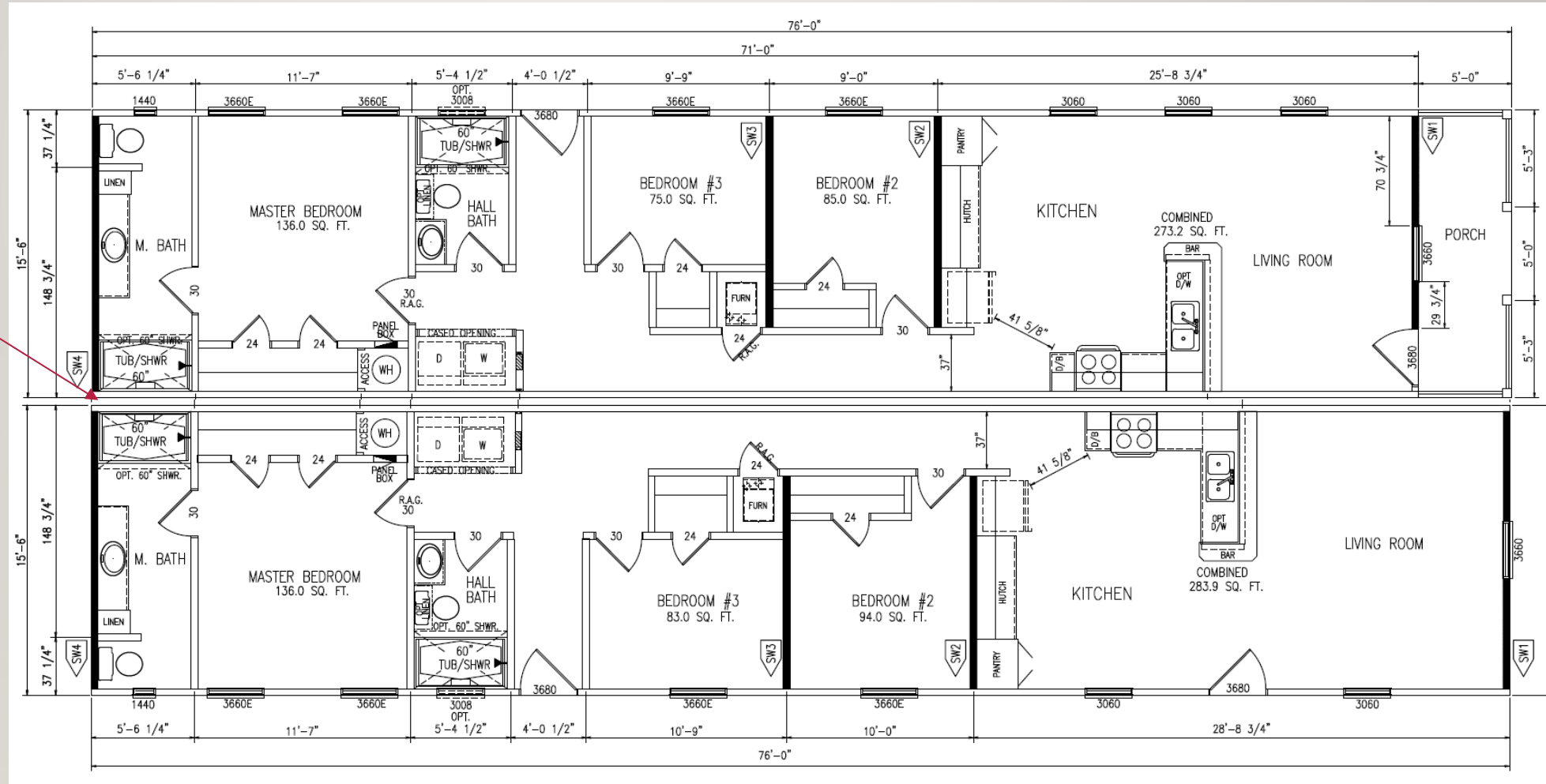
“Double Wide” Manufactured homes are two floors assembled on site into a single structure where the interior floorspace is contiguous and typically sold to a single family.



Duplex Manufactured homes are two floors assembled on site but remain two separate living spaces and are sold to two families. The roof line and skirting are joined.

EXAMPLE DUPLEX FLOOR PLAN

Trim siding to be placed on both sides once homes are set to cover the wall gap between units.



EXAMPLE HOMES
SMARTBOARD SKIRT



EXAMPLE HOMES





Wylie City Council

AGENDA REPORT

Department: City Secretary
Prepared By: Stephanie Storm

Account Code: _____

Subject

Discuss moving the regularly scheduled June 10, 2025 City Council meeting date.

Recommendation

Direction from Council.

Discussion

This item was added at the request of the Mayor due to a conflict. The recommended date to move the June 10, 2025 regularly scheduled meeting to is Wednesday, June 11, 2025.