Wylie City Council Regular Meeting

January 25, 2022 – 6:00 PM
Council Chambers - 300 Country Club Road, Building #100, Wylie, Texas 75098

CITY OF WYLIE

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

PRESENTATIONS & RECOGNITIONS

PR1. Fire Station 2 Life Save Award.

PR2. Wylie Way Students (5th-12th Grade).

PR3. Proclamation for Smith Public Library Monarch Butterfly Program.

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 11, 2022 Regular City Council Meeting minutes.

B. Consider, and act upon, authorizing the Interim City Manager to sign a Development Agreement, between the City of Wylie, Wylie Economic Development Corp., and Wylie Industrial Court Development LTD regarding the use of building materials for a commercial development on 1.03 acres, property generally located at the northwest corner of State Highway 78 and Birmingham Street.

C. Consider, and act upon, Ordinance No. 2022-04 regarding a change of zoning from Commercial Corridor (CC) to Commercial Corridor Special Use Permit (CC-SUP), to allow for a restaurant with drive-through service on 1.03 acres, property generally located at the northwest corner of State Highway 78 and Birmingham Street. (ZC 2021-23)

D. Consider, and act upon, Ordinance No. 2022-05 of the City of Wylie, Texas, amending Chapter 110 (Traffic and Vehicles) of Article VI. (Stopping, Standing, and Parking) of Section 110-173 (Stopping, Standing, or Parking prohibited in certain places) of the Wylie Code of Ordinances; removing Section 110-173(a)(10)(i) regarding the prohibition of parking along certain sections of Industrial Court; providing for repealing, savings and severability clauses; providing for an effective date of this ordinance; and providing for the publication of the caption hereof.

E. Consider, and act upon, Ordinance No. 2022-06 regarding a change of zoning from Planned Development - Commercial Corridor (PD-CC) to Planned Development - Multi-Family (PD-MF), to allow for an affordable

age-restricted multi-family development, property generally located adjacent and southwest of 2300 FM 544. (ZC 2021-26)

F. Consider, and act upon, Ordinance No. 2022-07 regarding a change of zoning from Light Industrial (LI) to Light Industrial - Special Use Permit (LI-SUP), to allow for the installation of an updated communications tower, property located at 200 Regency Drive. (ZC 2021-25)

G. Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of November 30, 2021.

H. Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of December 31, 2021.

I. Consider, and act upon, the City of Wylie Monthly Revenue and Expenditure Report for December 31, 2021.

J. Consider, and place on file, the City of Wylie Monthly Investment Report for December 31, 2021.

K. Consider, and act upon, approval of a Park Event Application for the Kids Can Help Too - Gelila Mekonnen's Chapter organization to hold a fundraiser event at Community Park on Saturday, March 5, 2022.

L. Consider, and act upon, Ordinance No. 2022-08 amending Wylie's Code of Ordinances, Ordinance No. 2021-17, as amended, Appendix C (Wylie Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Subsection A (Residential Fee; Deposits).

M. Consider, and act upon, Ordinance No. 2022-09 amending Ordinance No. 2021-43, which established the budget for fiscal year 2021-2022; providing for repealing, savings and severability clauses; and providing for an effective date of this ordinance.

N. Consider, and act upon, Ordinance No. 2022-10 amending Ordinance No. 2021-43, which established the budget for fiscal year 2021-2022; providing for repealing, savings and severability clauses; and providing for an effective date of this ordinance.

O. Consider, and act upon the award of bid #W2022-17-B for Rowlett Creek Site 4 Auxiliary Spillway Slope Repairs to Infra Construction, LLC in the estimated amount of $107,472.00, and authorizing the Interim City Manager to execute any and all necessary documents.

P. Consider, and act upon, the approval of the purchase of Uniform Apparel from ServiceWear Apparel Inc. in the estimated annual amount of $50,000.00 through a cooperative purchasing contract with OMNIA/TCPN Region 4 Cooperative, and authorizing the Interim City Manager to execute any necessary documents.

REGULAR AGENDA

1. Consider, and act upon, the approval of Wylie Agreement #W2022-50-I for the purchase of two (2) Rosenbauer Commander Fire Apparatus and one (1) Utility Truck from DACO Fire Equipment in the estimated amount of $3,153,062.00 (less conditional discounts) through a cooperative purchasing contract with Houston Galveston Area Council (HGAC), and authorizing the Interim City Manager to execute any necessary documents.

2. Consider, and act upon, approval of three (3) independent private attorneys recommended by the City Attorney in accordance with Ordinance No. 2022-01, Section 8 (F).

3. Consider, and act upon, Resolution No. 2022-02(R) authorizing the Interim City Manager to execute an Interlocal Cooperation Agreement between the City of Wylie, Texas and North Texas Municipal Water

District (NTMWD) concerning the of right-of-way for Eubanks Lane from SH 78 to the NTMWD entrance and easement for water transmission pipeline for F.M. 2514 pipeline relocations.

4. Present, and place on file, the Wylie Economic Development Corporation 2021 Annual Report.

5. Consider, and act upon, acceptance of the Annual Comprehensive Financial Report (ACFR) for FY 2020-21 following a presentation by the audit firm Weaver, LLP.

WORK SESSION

WS1. Discuss a potential change of zoning from Agricultural District to Planned Development - Single Family to allow for residential development on property, generally located on Country Club Road approximately 2000' south of Parker Road.

RECONVENE INTO REGULAR SESSION

EXECUTIVE SESSION

Sec. 551.072. DELIBERATION REGARDING REAL PROPERTY; CLOSED MEETING.
A governmental body may conduct a closed meeting to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on its negotiating position.

ES1. Consider the sale or acquisition of real property generally located near Country Club Road and Brown Street.

ES2. Consider the sale or acquisition of properties located at Ballard/Brown, Brown/Eubanks, FM 544/Cooper, State Hwy 78/Ballard, State Hwy 78/Birmingham, and State Hwy 78/Brown.

ES3. Properties adjacent to McMillen Rd. between McCreary Rd. and Country Club Rd.

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).

ES4. Deliberation regarding commercial or financial information that the WEDC has received from a business prospect and to discuss the offer of incentives for Projects: 2017-10a, 2020-11b, 2021-2d, 2021-4a, 2021-4b, 2021-5d, 2021-6a, 2021-6c, 2021-7a, 2021-8a, 2021-9b, 2021-9d, 2021-9e, 2021-9f, 2021-11a, and 2021-12a.

Sec. 551.074. PERSONNEL MATTERS; CLOSED MEETING.
(a) This chapter does not require a governmental body to conduct an open meeting:
(1) to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or
(2) to hear a complaint or charge against an officer or employee.
(b) Subsection (a) does not apply if the officer or employee who is the subject of the deliberation or hearing requests a public hearing.

ES5. Discuss the performance of the Interim City Manager.

RECONVENE INTO OPEN SESSION
Take any action as a result from Executive Session.

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

ADJOURNMENT

CERTIFICATION
I certify that this Notice of Meeting was posted on January 21, 2022 at 5:00 p.m. on the outside bulletin board at Wylie City Hall, 300 Country Club Road, Building 100, Wylie, Texas, a place convenient and readily accessible to the public at all times.

_____ _____

Stephanie Storm, City Secretary *Date Notice Removed*

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

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

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

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Fire **Account Code:**

Prepared By: Fire – Brandon Blythe

Subject

Fire Station 2 Life Save Award.

Recommendation

Presentation

Discussion

On November 26, 2021, Wylie Fire Rescue received a cardiac emergency call. Dispatcher Rory Strain originally dispatched unit 990 EMT Brian Millstead and EMT Dustin Sanders, Squad 142 Firefighter Richard Hollien and Firefighter Ben Jones to the call. While treating the patient she lost her pulse, CPR was initiated, and at that time Q142 was called. Captain Andrew Johnson, Driver Engineer Jimmy Johnston, Firefighter Cale Wardlaw, and Firefighter Jeff Pynes responded for more assistance. The crews worked together to help the patient regain a pulse. All of these exceptional men saved her life. The crews controlled the airway, inserted an IO, and defibrillated the patient twice. The patient regained a pulse and consciousness. They did not give up on her and saved her life!

Financial Summary/Strategic Goals

N/A

Wylie City Council

AGENDA REPORT

Department: City Secretary **Account Code:**

Prepared By: Stephanie Storm

Subject

Consider, and act upon, approval of January 11, 2022 Regular City Council Meeting minutes.

Recommendation

Motion to approve Item as presented.

Discussion

The minutes are attached for your consideration.

Financial Summary/Strategic Goals

Community Focused Government

Wylie City Council Regular Meeting

January 11, 2022 – 6:00 PM
Council Chambers - 300 Country Club Road, Building #100, Wylie, Texas 75098

CALL TO ORDER

Mayor Matthew Porter called the regular meeting to order at 6:00 p.m. The following City Council members were present: Councilman David R. Duke, Councilman Dave Strang, Mayor *pro tem* Jeff Forrester, Councilman Scott Williams, Councilman Timothy T. Wallis (6:13), and Councilman Garrett Mize.

Staff present included: Assistant City Manager Renae Ollie; Police Chief Anthony Henderson; Fire Chief Brandon Blythe; Finance Director Melissa Beard; Parks and Recreation Director Rob Diaz; Public Works Director Tim Porter; Public Information Officer Craig Kelly; Planning Manager Jasen Haskins; City Secretary Stephanie Storm, and various support staff.

INVOCATION & PLEDGE OF ALLEGIANCE

Councilman Williams led the invocation, and Councilman Duke led the Pledge of Allegiance.

PRESENTATIONS & RECOGNITIONS

PR1. Fire Station 2 Life Save Award.

Mayor Porter announced this item was being moved to a future meeting so that the individuals being honored could attend.

PR2. 2nd Term Wylie Way Students K - 4th Grade.

Mayor Porter and Mayor *pro tem* Forrester presented medallions to students demonstrating "Shining the Wylie Way." Each nine weeks one student from each WISD campus is chosen as the "Wylie Way Student."

Councilman Wallis took his seat at the dias.

COMMENTS ON NON-AGENDA ITEMS

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There were no citizens wishing to address 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 14, 2022 Regular City Council Meeting minutes.

B. Consider, and act upon, a Final Plat for Ballers Elite Addition, establishing one commercial lot on 0.620 acres, located at 1400 Martinez Lane.

C. Consider, and act upon, a Preliminary Plat for Fathulla Addition, establishing one industrial lot on 2 acres, located 280' west of the intersection of Hooper Road and Hensley Lane.

D. Consider, and act upon, a Preliminary Plat for Wellstar Addition, establishing one industrial lot on 2.31 acres and replating lots 12R, Block C and 15R, Block B, generally located east of the cul-de-sac of Capital street.

E. Consider, and act upon, the acceptance of the resignation of Charla Riner and appointment of James Byrne as a new commission member to the City of Wylie Planning and Zoning Commission to fill the term of January 2022 to June 30, 2022.

F. Consider, and act upon, Ordinance No. 2022-01 of the City of Wylie, Texas, Repealing Ordinance No. 2014-19, creating a Code of Conduct; providing for a penalty for the violation of this ordinance; providing for repealing, savings, and severability clauses; providing for an effective date of this ordinance; and providing for the publication of the caption hereof.

G. Consider, and act upon, the City of Wylie Monthly Revenue and Expenditure Report for November 30, 2021.

H. Consider, and place on file, the City of Wylie Monthly Investment Report for November 30, 2021.

I. Consider, and act upon, Ordinance No. 2022-02 amending Ordinance No. 2021-43, which established the budget for fiscal year 2021-2022; providing for repealing, savings and severability clauses; and providing for an effective date of this ordinance.

J. Consider, and act upon, Ordinance No. 2022-03 amending Ordinance No. 2021-43, which established the budget for fiscal year 2021-2022; providing for repealing, savings and severability clauses; and providing for an effective date of this ordinance.

K. Consider, and act upon, an Interlocal Cooperation Agreement for Jail Services between the City of Wylie and the cities of Farmersville, Murphy, Parker, Lavon, and Josephine, and authorizing the Interim City Manager to execute any necessary documents.

Mayor Porter requested Items A, E, and F be pulled from the Consent Agenda and considered individually.

Council Action

A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Williams, to approve Items B through D, and G through K of the Consent Agenda as presented. A vote was taken and motion passed 7-0.

REGULAR AGENDA

A. Consider, and act upon, approval of December 14, 2021 Regular City Council Meeting minutes.

Council Comments

Mayor Porter stated there was a typo on the agenda and the approval is for the December 14, 2021 minutes and not the December 22, 2022 minutes.

Council Action
A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Williams, to approve Item A with the change of approving the December 14, 2021 City Council minutes. A vote was taken and the motion passed 7-0.

E. Consider, and act upon, the acceptance of the resignation of Charla Riner and appointment of James Byrne as a new commission member to the City of Wylie Planning and Zoning Commission to fill the term of January 2022 to June 30, 2022.

Council Comments
Mayor Porter confirmed with Board and Commission Interview Panel chair, that Mr. James Byrne is still the recommendation of the Interview Panel. Mayor *pro tem* Forrester replied he is still the recommendation.

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

F. Consider, and act upon, Ordinance No. 2022-01 of the City of Wylie, Texas, Repealing Ordinance No. 2014-19, creating a Code of Conduct; providing for a penalty for the violation of this ordinance; providing for repealing, savings, and severability clauses; providing for an effective date of this ordinance; and providing for the publication of the caption hereof.

Council Comments
Mayor Porter stated the Code of Conduct that was discussed at the previous meeting. The Council Code of Ethics subcommittee which consisted of Mayor Porter and Councilmen Mize and Strang met with the City Attorney to update and expand the Code of Conduct. Ollie reported that staff will bring back the appointment of a reviewing attorney at the next Council meeting.

Council Action
A motion was made by Councilman Williams, seconded by Councilman Mize, to approve Item F as presented. A vote was taken and the motion passed 7-0.

1. Tabled from 12-14-2021
Remove from table and consider

Council Action
A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Duke, to remove Item 1 from the table to consider. A vote was taken and motion passed 7-0.

Consider, and act upon, Ordinance No. 2021-55 of the City of Wylie, Texas, amending Chapter 110 (Traffic and Vehicles) of Article VI. (Stopping, Standing, and Parking) of Section 110-173 (Stopping, Standing, or Parking prohibited in certain places) of the Wylie Code of Ordinances; creating Section 110-173 (g) prohibiting the stopping, standing, or parking of a vehicle along the north side of Cloudcroft Dr. from S. Ballard Ave. east to the west property line of 115 Cloudcroft (approximately 582 feet) and the south side of Cloudcroft Dr. from S. Ballard Ave. east to the point of intersection with Vail Ln. (approximately 560 feet) and on both sides of Stoneybrook Dr. from S. Ballard Ave. west to the point of intersection with Willow Way (approximately 360 feet) during those times set forth in this ordinance; establishing an offense; providing for a penalty for the violation of this ordinance; providing for repealing, savings and severability clauses; providing for an effective date of this ordinance; and providing for the publication of the caption hereof.

Staff Comments
Assistant City Manager Ollie addressed Council stating based on discussion with Council at previous meetings, the proposed Ordinance establishes no parking along specific portions of Cloudcroft Dr. within the Southplace Estates subdivision and Stoneybrook Dr. within the Westwind Meadows subdivision during specified hours.

Council Action
A motion was made by Councilman Duke, seconded by Councilman Strang, to approve Item 1 as presented. A vote was taken and the motion passed 7-0.

2. Tabled from 12-14-2021
Remove from table and consider

Council Action
A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Strang, to remove Item 2 from the table to consider. A vote was taken and motion passed 7-0.

Hold a Public Hearing to consider, and act upon, a change of zoning from Commercial Corridor (CC) to Commercial Corridor Special Use Permit (CC-SUP), to allow for a restaurant with drive-through service on 1.03 acres, property generally located at the northwest corner of State Highway 78 and Birmingham Street. (ZC 2021-23)

Staff Comments
Planning Manager Haskins addressed Council stating at the December 14, 2021, City Council meeting the applicant requested a Special Use Permit (SUP) for a drive-thru restaurant on 1.03 acres generally located at the northwest corner of State Highway 78 and Birmingham Street. After some discussion regarding the proposal, the applicant requested, and Council granted, the item be tabled so the proposal could be amended to address some Council concerns. The amendments are: the maximum size of the structure has been reduced from 11,100 square feet to 10,000 square feet; total maximum restaurant space was reduced from 7,800 square feet to 4,800 square feet; restaurant size was further designated as drive-thru, without a drive-thru, and without drive-thru (limited seating which is usage designated for generally carry-out restaurants such as pizza, smoothies, or sandwiches); the zoning exhibit was amended to reduce parking on the curve on Industrial Court; total parking was reduced from 57 to 55; on-street parking was reduced from 19 to 15; 25 spaces were increased to a minimum 10'x20', the zoning ordinance standard; and parking was amended to be per use by the zoning ordinance and not at a fixed 1:250 ratio.

Public Hearing
Mayor Porter opened the public hearing on Item 2 at 6:32 p.m. asking anyone present wishing to address Council to come forward.

No person was present wishing to address Council.

Mayor Porter closed the public hearing at 6:32 p.m.

Council Comments
Mayor Porter asked the applicant if they would be willing to enter into a Development Agreement for design standards. Bobby Mendoza, representing Victory Real Estate Group, said they are willing to enter into a Development Agreement. Mayor *pro tem* Forrester asked questions about the proposed flow of traffic and asked if the changes made since the last meeting alleviates Public Works Director Porter's concerns expressed at the last meeting. Porter replied he still had the same concerns. Councilman Williams stated he is excited about this project; however, has some concerns with the entrance on Highway 78 and the exit onto Industrial being so close to an intersection. Public Works Director Porter replied, with today's standards they typically do not put an entrance or exit close to an intersection; however, there is a driveway straight across the street. Mendoza responded they understand the off-street parking issues and have tried to alleviate some of the traffic concerns and feel this is the best orientation of the property. Mayor Porter stated that Council is currently considering a zoning change and that the applicant will have to bring back a site plan that fits the requirements for the site. Forrester commended the applicant for listening to the feedback and bringing back changes.

Council Action
A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Mize, to approve Item 2 as presented. A vote was taken and the motion passed 7-0.

3. Hold a Public Hearing to consider, and act upon, a request for a change of zoning from Commercial Corridor (CC) to Commercial Corridor Special Use Permit (CC-SUP), to allow for a restaurant with drive-through on 0.832 acres, property located at 2812 W FM 544 (ZC 2021-24).

Staff Comments
Planning Manager Haskins addressed Council stating due to a member absent and a 3-3 tie vote for a recommendation to City Council, and in accordance with the P&Z Commission rules and procedures, the Commission is requesting Council table the item until after the P&Z Commission can reconsider the item at the January 18, 2022 P&Z Commission meeting.

Public Hearing
Mayor Porter opened the public hearing on Item 3 at 6:52 p.m. asking anyone present wishing to address Council to come forward.

Susan McClure, expressed concerns with the restaurant not being designed to have a drive through and could result in potential traffic accidents due to location of entrance and drive through.

Mayor Porter closed the public hearing at 6:55 p.m.

Council Action
A motion was made by Councilman Williams, seconded by Councilman Duke, to table Item 3. A vote was taken and the motion passed 7-0.

4. Hold a Public Hearing to consider, and act upon, a change of zoning from Light Industrial (LI) to Light Industrial - Special Use Permit (LI-SUP), to allow for the installation of an updated communications tower, property located at 200 Regency Drive. (ZC 2021-25)

Staff Comments
Planning Manager Haskins addressed Council stating the applicant is requesting a Special Use Permit (SUP) for an existing Electric Substation Use on 2.946 located at 200 Regency Drive to install a 120-foot-tall communications tower on the site. The site was originally constructed in 2000-2001, is zoned Light Industrial, and is currently legally non-conforming due to the lack of a SUP as required for an Electric Substation Use. The Zoning Ordinance requires an expansion of a non-conforming use, in this case the expansion is the proposed installation of a 120-foot-tall communications tower, to become legally conforming, which approval of this SUP would accomplish. The current communications tower is approximately 60 foot tall. After some discussion regarding improving the access drive and the landscaping around the area the Commission voted 6-0 to recommend approval with the condition that the access drive be improved in conjunction with the installation of the new communications tower.

Public Hearing
Mayor Porter opened the public hearing on Item 4 at 6:59 p.m. asking anyone present wishing to address Council to come forward.

No person was present wishing to address Council.

Mayor Porter closed the public hearing at 6:59 p.m.

Council Action
A motion was made by Mayor *pro tem* Forrester, seconded by Councilman Duke, to approve Item 4 as presented. A vote was taken and the motion passed 7-0.

5. Hold a Public Hearing to consider, and act upon, a change of zoning from Planned Development (PD) to Planned Development - Multi-Family (PD-MF), to allow for an affordable age-restricted multi-family development, property generally located adjacent and southwest of 2300 FM 544. (ZC 2021-26)

Staff Comments
Planning Manager Haskins addressed Council stating based on City Council guidance during a July 2021 work session and a resolution recognizing Roers intent to apply for affordable housing tax credits passed in September 2021, the applicant is requesting a Planned Development for an affordable age-restricted multi-family development on 15.88 acres located adjacent to 2300 FM 544. The proposal includes a maximum of 200 units at a density of no more than 13 units per acre. This is down from approximately 205 units in the original work session proposal due to fire code restrictions. The units include studio, one-bedroom, and two-bedroom apartments at 530, 710, and 1,000 square feet, respectively and are parked at 1.25 parking spaces per unit. Haskins reported nine notifications were mailed; with no responses returned in favor or in opposition to the request. After some discussion regarding the nature of Section 42 housing, the size of the apartments, and the limits imposed by age restrictions, the Commission voted 6-0 to recommend approval.

Public Hearing
Mayor Porter opened the public hearing on Item 5 at 7:03 p.m. asking anyone present wishing to address Council to come forward.

No person was present wishing to address Council.

Mayor Porter closed the public hearing at 7:04 p.m.

Council Comments
Mayor Porter thanked the developers for implementing the dog park. Mayor *pro tem* Forrester asked the applicant about the funding and how long it would take for the project to start construction. Logan Schmidt, representing Roers Companies, replied they have not received their tax credits yet, and depending on the award of the bonds, could have an October/November start date. Forrester asked if they do not receive the tax credits if the project is null and void. Schmidt explained some options available for funding. Forrester replied that he is concerned with the funding of the project going forward, and added that the project is beautiful and they listened to the feedback. Councilman Williams stated he is excited about the project and asked if their project does not go through if there are any open-ended zoning issues if the property is sold. Haskins replied that he did not believe so as it stipulates Section 42 Funds. Mayor Porter asked if there is anything in the PD that makes the development age-restricted. Haskins stated there is wording in the Planned Development. Forrester asked if this project does not come to fruition, what would it require for a development like this to be constructed with private fees. Haskins replied it could be a simple PD amendment. Mayor Porter thanked the applicant for coming forward with a project such as this.

Council Action
A motion was made by Councilman Williams, seconded by Councilman Strang, to table Item 5. A vote was taken and the motion passed 7-0.

6. Consider, and act upon, Resolution No. 2022-01(R) casting a vote for a candidate to the Board of Directors of the Dallas Central Appraisal District for a two-year term beginning January 1, 2022.

Council Comments
Mayor Porter stated Council had previously cast a vote for Brett Franks and there is currently a runoff between two candidates; therefore, Council is being requested to cast a vote for one of the candidates.

Council Action
A motion was made by Mayor Porter, seconded by Mayor *pro tem* Forrester, to cast a vote for Brett Franks. A vote was taken and the motion passed 7-0.

Mayor Porter recessed the Council into a break at 7:14 p.m.
Mayor Porter reconvened the Council into Regular Session at 7:22 p.m.

WORK SESSION

Mayor Porter convened the Council into Work Session at 7:22 p.m.

WS1. Discuss and review proposed facility improvements for the Wylie Senior Recreation Center.

Parks and Recreation Director Diaz addressed Council stating the City Council approved the use of $750,000 of the General Fund Balance in the fall of 2021 for facility improvements to the Wylie Senior Recreation Center. Based on the facility feasibility study performed by BRW Architects in 2018 and with the current needs of the facility based on staff input, a list of potential improvements has been compiled. Staff is seeking City Council direction on finalizing the list of improvements so a design agreement with BRW Architects can be completed. The list of improvements is prioritized from the highest needed items to the least needed. All of the costs presented as part of the projections are for planning purposes only, final costs will be determined once a final design is completed and the project is prepared for bidding.

Council asked questions regarding the soft cost, and the proposed dumpster enclosure, cover patio, storage, porte-cochere, and sprinkler system. Council gave feedback which included: would like the numbers to be tightened up more, would like to see competitive bids used in the process, would like to see more architectural designs and visual representation of changes, the long-term plan for future expansion, do the dumpster enclosure internally, and move forward with the design process.

WS2. Discuss the purchase of Fire Department Apparatus Replacements.

Fire Chief Blythe addressed Council giving a presentation on Heavy Equipment Replacement Update including: heavy duty apparatus inventory, Utility 143 detail update, Utility 143 replacement request, three truck opportunities offered by truck dealer, discounts offered, looking forward, and heavy-duty truck replacement plan.

Council asked questions regarding the timeline for receiving the truck and the selling/transfer of the old vehicle.

Direction from Council was to move forward with purchasing Utility 143 replacement, and to bring back the Heavy Truck Replacement Plan at a future meeting.

WS3. Discuss a potential townhome development generally located on North Ballard and Harvest Bend Drive.

Planning Manager Haskins addressed Council stating the applicant is present to give a presentation on a potential townhome development on Ballard Avenue. The proposed development consists of approximately 43 units on five acres in which lots are a minimum size of 1,826 square feet with townhome sizes ranging from 1,381-1,667 square feet.

Jerry Sylo, JBI Partners representing the Developers, gave a presentation on the Villas on Ballard including the development team, project specifics, concept plan, front elevation, front-rear, and side elevations with material percentiles, and floor plans.

Council asked questions regarding the proximity of the Parker Road expansion to the townhomes, single point of access, ROW acquisition location, the start date for construction, and TxDOT expansion target finish date. Some concerns expressed by Council included: the traffic impact, the location of the roadway, the alley next door, the street directly across the street, and the addition of children in the schools.

Council provided feedback which included: it is an appropriate use of the land, a long-term viable project, would like to review TxDOT plans before saying to move forward, nice looking development but have to solve the real-world issues, and the project is a good fit for the area.

Mayor Porter recessed the Council into a break at 9:06 p.m.
Mayor Porter reconvened the Council into Regular Session at 9:16 p.m.

WS4. Discuss a proposed townhome development generally located on the southwest corner of Troy Road and County Line Road in the City of Wylie's Extraterritorial Jurisdiction.

Planning Manager Haskin addressed Council stating the developer has requested a Work Session with City Council to discuss a townhome development on County Line Road. The proposed development consists of approximately 101 units on 15.36 acres. Lots and home sizes are proposed to be in line with current zoning ordinance standards (3,000 square feet and 1,200 square feet, respectively). The developer has provided a presentation for review and discussion. The property is mostly within the City of Wylie's ETJ, the southeast corner is within the City of Rowlett's ETJ, and the property is not within the City's current sewer CCN.

Henok Abebe, representing the Developers, gave a presentation on the KF Homes including the property, participant parties, survey plat, proposal, site plan exhibit, and renditions.

Council questions and feedback included: if the CCN is extended does the City have the capacity to take on the additional units; a CCN Study would need to be completed; two points of access; Rowlett would have to release property to the City; connects to a county dirt road which is potentially a private road; accessibility concerns; discuss development agreement with annexation; have concerns with lack of infrastructure in the area; a good fit for the area but have big hurdles; impressive project and good use of land; like the incorporation of solar panels; CCN connection be developer-funded; like the proposed green space; getting utilities to the site, and would like a playground or dog park added in green space.

WS5. Discuss and present Sidewalk Repair List.

Public Works Director Porter addressed Council stating staff has created a 2021-2022 Sidewalk Repair List to identify to City Council potential projects for which to use outlined $600,000 FY2021 excess fund balance. The list was put together based on sidewalk repair requests from the public as well as new sidewalk additions (projects) staff anticipates are needed throughout the community. Note that due to the nature of the sidewalk replacement program, this list grows/changes weekly. Staff seeks approval of this initial list to move forward with spending the aforementioned funds. Porter stated the white boxes on the spreadsheet are a firm number from the contractor, and the blue boxes are an estimated number not from the contractor.

Council feedback included areas of residential homes in downtown historic areas that should be part of the Public Works list; however, commercial areas in the downtown historic district should be funded with the Bond proposition funds.

RECONVENE INTO REGULAR SESSION

Mayor Porter reconvened the Council into Regular Session at 10:23 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 to Ordinance Nos. 2021-55, 2022-01, 2022-02, and 2022-03 into the official record.

ADJOURNMENT

A motion was made by Councilman Strang, seconded by Councilman Williams, to adjourn the meeting at 10:25 p.m. A vote was taken and motion passed 7-0.

_____
Matthew Porter, Mayor

ATTEST:

_____
Stephanie Storm, City Secretary

Wylie City Council

AGENDA REPORT

Department: Planning **Account Code:**

Prepared By: Jasen Haskins, AICP

Subject

Consider, and act upon, authorizing the Interim City Manager to sign a Development Agreement, between the City of Wylie, Wylie Economic Development Corp., and Wylie Industrial Court Development LTD regarding the use of building materials for a commercial development on 1.03 acres, property generally located at the northwest corner of State Highway 78 and Birmingham Street.

Recommendation

Motion to approve Item as presented.

Discussion

The current land owner(s) have requested to enter into a development agreement with the City of Wylie regarding the use of building materials for a commercial development generally located at the northwest corner of State Highway 78 and Birmingham Street.

In order to maintain the standards of the existing development, and as a part of the overall development agreement, the applicant is proposing to add a separate building materials agreement in accordance with Texas State Law Sec 3000.002(d).

The proposed development agreement, signed by the applicant, states that the developer will voluntarily abide by the building materials standards of the City of Wylie Zoning Ordinance.

A separate ordinance (SUP) for this proposed development is on this agenda for consideration. Approval of this authorization is not an approval of any requested zoning change.

Financial Summary/Strategic Goals

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVERS' LICENSE NUMBER.

After Recording Return to:
City of Wylie
Attention: Interim City Manager
300 Country Club Road
Wylie, Texas 75098

DEVELOPMENT AGREEMENT AMONG WYLIE ECONOMIC DEVELOPMENT CORPORATION, WYLIE INDUSTRIAL COURT DEVELOPMENT, LTD., AND THE CITY OF WYLIE, TEXAS

This DEVELOPMENT AGREEMENT ("Agreement") is made and entered into by and among the CITY OF WYLIE, TEXAS, a home-rule municipality ("Wylie"), WYLIE ECONOMIC DEVELOPMENT CORPORATION, a Texas nonprofit corporation, ("Wylie EDC"), and WYLIE INDUSTRIAL COURT DEVELOPMENT, LTD., a Texas limited partnership, "Wylie Industrial") (Wylie EDC and Wylie Industrial are referred to herein collectively as "Developers" or each a "Developer"). Wylie and Developers are each referred to herein as a "party" or collectively as the "parties."

WHEREAS, Wylie EDC warrants that it is the sole owner of that certain tract of land situated in the City of Wylie, Collin County, Texas, consisting of approximately 12,637 sq. ft. on subdivision, generally located at 201 Industrial Ct., Wylie, Texas 75098, and more particularly described in Exhibit A, attached hereto and incorporated herein for all purposes (the "EDC Property"); and

WHEREAS, Wylie Industrial warrants that it is the sole owner of that certain tracts of land situated in the City of Wylie, Collin County, Texas, consisting of 0.85 acres on abstract generally located at 206 S Birmingham Street, Wylie, Texas 75098, and more particularly described in Exhibit B, attached hereto and incorporated herein for all purposes (the "Wylie Industrial Property");

WHEREAS, the EDC Property and the Wylie Industrial Property are collectively referred to herein as the "Properties"; and

WHEREAS, Developers seek to develop retail, personal service, and/or commercial uses, including a restaurant with drive-in or drive-through service, on the Properties; and

WHEREAS, Developers and Wylie agree that Wylie has adopted certain standards for building products and materials and aesthetic methods in the construction, renovation, maintenance and alteration of buildings in Wylie; and

WHEREAS, Developers desire to voluntarily consent to complying with Wylie's standards for building products and materials and aesthetic methods, as referenced in Exhibit C, attached

hereto and incorporated herein for all purposes (collectively, "Building Materials Standards"), in the construction, renovation, maintenance and alteration of all buildings currently existing and to be built in the future on the Properties, regardless of whether the Properties develop as Developers desire or intend or not; and

WHEREAS, Wylie hereby designates the Properties for their historical, cultural or architectural importance and significance pursuant to Section 3000.002(d) of the Texas Government Code; and

WHEREAS, the parties agree that they enter into this Agreement pursuant to Section 3000.002(d) of the Texas Government Code with the full understanding and intent that Wylie will have the right, but not the obligation, to enforce the Building Materials Standards on the Properties as of the Effective Date (hereinafter defined) of this Agreement; and

WHEREAS, the Wylie City Council has investigated and determined that it would be advantageous and beneficial to Wylie and its citizens to enter into this Agreement on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the covenants and conditions contained in this Agreement, Wylie and Developers agree as follows:

1. Incorporation of Recitals. The representations, covenants and recitations set forth in the forth in the foregoing recitals of this Agreement are true and correct, are incorporated into the body of this Agreement and are adopted as findings of Wylie and Developers.

2. Land Subject to Agreement. The land that is subject to this Agreement is the Properties. Wylie EDC represents and warrants that it is the sole owner of the EDC Property as of the Effective Date of this Agreement. Wylie Industrial represents and warrants that it is the sole owner of the Wylie Industrial Property as of the Effective Date of this Agreement.

3. Building Materials Standards.

   (a) In the construction, renovation, maintenance and alteration of any existing or future building on the Properties, Developers shall not use or install, or permit the use or installation of, any building product or material or aesthetic method that does not comply with the Building Materials Standards, notwithstanding any conflicting provision of Chapter 3000 of the Texas Government Code, as it exists or may be amended. Developers voluntarily consent and agree to comply with this Agreement and the Building Materials Standards in the construction, renovation, maintenance and alteration of any existing or future building on the Properties.

   (b) Before commencement of construction, renovation, maintenance or alteration of any existing or future building on the Properties on or after the Effective Date of this Agreement, Developers shall impose deed restrictions on the Properties, incorporating the requirements of this Agreement. As a condition of Wylie's issuance of any building permits on the Properties, Developers shall submit to

Wylie the proposed deed restrictions in compliance with this Agreement. The deed restrictions must be approved, in writing, by the Wylie City Planner. Wylie is entitled to withhold building permits on the Properties (in addition to any other remedy available to Wylie) in the event that Developers have not obtained such written approval. Once approved, Developers shall record the approved deed restrictions in the Real Property Records of Collin County, Texas. The approved deed restrictions may not be amended, terminated or otherwise modified after Wylie's approval thereof without the prior written consent of the Wylie City Planner. Wylie shall be a third-party beneficiary of the approved deed restrictions, and Wylie shall have the right but not the obligation to enforce this Agreement and the approved deed restrictions, as they exist or may be amended.

(c) Wylie designates the Properties for their historical, cultural or architectural importance and significance pursuant to Section 3000.002(d) of the Texas Government Code. Developers voluntarily consent and agree to such designation. Developers voluntarily waive any rights or protections that may exist under Chapter 3000 of the Texas Government Code, as it exists or may be amended, with respect to any existing or future building on the Properties, and further agrees that Wylie's right to enforce the Building Materials Standards arise from this Agreement and not from a rule, charter provision, ordinance, order, building code or other regulation of Wylie. Developers agree that Wylie is entitled to amend, revise, supplement and otherwise modify the Building Materials Standards in Wylie's sole discretion.

4. Default.

(a) If Developers fail to comply with any provision of this Agreement, and such failure is not cured within thirty (30) days after Wylie sends written notice of such failure to Developers, then Wylie shall have the following remedies, in addition to Wylie's other rights and remedies:

(i) to file this instrument in the Real Property Records of Collin County, Texas as a lien or encumbrance on the Properties;

(ii) to refuse to accept any portion of any public improvements on the Properties or associated with the development of the Properties;

(iii) to refuse to issue building permits for any building on the Properties;

(iv) to refuse to issue a Certificate of Occupancy for any building on the Properties;

(v) to require Developers, another owner of the Properties, or a portion thereof, and/or a contractor thereof to immediately cease the construction, renovation, maintenance and/or alteration of a building on the Properties; and/or

(vi) to seek specific enforcement of this Agreement.

(b) If Wylie fails to comply with the terms and conditions of this Agreement and such failure is not cured within thirty (30) days after Wylie receives written notice of such failure from Developers, then Developers may seek specific enforcement of this Agreement as Developers' sole and exclusive remedy.

5. Limitation of Liability. Notwithstanding anything to the contrary herein, the parties agree and acknowledge that Wylie shall not, under any circumstance, be required to tender, or be liable to Developers for, any credit or reimbursement of, or payment of any monies, with regard to the matters set forth herein.

6. Covenant Running with the Land. This Agreement shall be a covenant running with the land and Properties, and shall be binding on the Developers and their respective successors and assigns. Wylie shall cause this Agreement to be filed in the Real Property Records of Collin County, Texas. Developers represent and warrants that the filing of this Agreement as provided herein shall provide Wylie with a superior and priority encumbrance, lien or interest in, on and to the Properties as to any and all other persons or entities. Developers represent and warrant that there are no liens, attachments or other encumbrances that prohibit or affect the right of Developers to grant such superior and priority encumbrance, lien or interest as described herein. If such a condition does exist, however, Developers shall obtain a signature with acknowledgment from the holder of such lien, attachment or encumbrance, subordinating any such lien, attachment or encumbrance to Developers' rights granted herein.

7. Limitations of Agreement. Wylie ordinances covering property taxes, utility rates, permit fees, inspection fees, tree mitigation fees, impact fees, development fees, tap fees, pro-rata fees and the like are not affected by this Agreement. Further, this Agreement does not waive or limit any of the obligations of Developers to Wylie under any ordinance, whether now existing or in the future arising.

8. Notices. Any notice provided or permitted to be given under this Agreement must be in writing and may be served by depositing 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 any courier service that provides a return receipt showing the date of actual delivery of 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 Wylie, addressed to it at:
City of Wylie
Attention: Interim City Manager
300 Country Club Road

Wylie, Texas 75098
Telephone: (972) 516-6000
Facsimile: (972) 516-6026
Email: brent.parker@wylietexas.gov

with a copy to:
Abernathy, Roeder, Boyd & Hullett, P.C.
Attention: Ryan D. Pittman
1700 Redbud Blvd., Suite 300
McKinney, Texas 75069
Telephone: [redacted]
Facsimile: [redacted]
Email: [redacted]

If to Wylie Industrial addressed to it at:
250 Highway 78 S.
Wylie, Texas 75098
Attention: Baron Cook
bcook@lawyerstitleco.com

If to Wylie EDC addressed to it at:
Wylie Economic Development Corporation
250 Highway 78
Wylie, Texas 75098
Attention: Jason Greiner
Jason@WylieEDC.com

with a copy to:
Abernathy, Roeder, Boyd & Hullett, P.C.
Attention: Randy Hullett
1700 Redbud Blvd., Suite 300
McKinney, Texas 75069
Telephone: [redacted]
Facsimile: [redacted]
Email: [redacted]

9. Indemnity.

(a) **DEVELOPERS SHALL RELEASE, DEFEND, INDEMNIFY AND HOLD HARMLESS WYLIE FROM AND AGAINST ALL DAMAGES, INJURIES (INCLUDING DEATH), CLAIMS, PROPERTY DAMAGES (INCLUDING LOSS OF USE), LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEY'S FEES AND EXPENSES (INCLUDING ATTORNEY'S FEES AND EXPENSES INCURRED IN ENFORCING THIS INDEMNITY) CAUSED, IN WHOLE OR IN PART, BY THE NEGLIGENT, GROSSLY NEGLIGENT OR INTENTIONALLY WRONGFUL ACT OR OMISSION OF ANY DEVELOPERS OR ANY OF EACH DEVELOPERS' OFFICERS, DIRECTORS, PARTNERS CONTRACTORS, SUBCONTRACTORS, EMPLOYEES, REPRESENTATIVES, AGENTS, SUCCESSORS, ASSIGNEES, VENDORS, GRANTEES,**

TRUSTEES, LICENSEES, INVITEES OR ANY OTHER THIRD PARTY FOR WHOM DEVELOPERS ARE LEGALLY RESPONSIBLE, IN ITS/THEIR PERFORMANCE OF THIS AGREEMENT, REGARDLESS OF THE JOINT OR CONCURRENT NEGLIGENCE OF WYLIE (HEREINAFTER "CLAIMS"). DEVELOPERS ARE EXPRESSLY REQUIRED TO DEFEND WYLIE AGAINST ALL SUCH CLAIMS.

(b) **IN ITS SOLE DISCRETION, WYLIE SHALL HAVE THE RIGHT TO APPROVE OR SELECT DEFENSE COUNSEL TO BE RETAINED BY DEVELOPERS IN FULFILLING EACH DEVELOPERS' OBLIGATION HEREUNDER TO DEFEND AND INDEMNIFY WYLIE, UNLESS SUCH RIGHT IS EXPRESSLY WAIVED BY WYLIE IN WRITING. WYLIE RESERVES THE RIGHT TO PROVIDE A PORTION OR ALL OF ITS OWN DEFENSE; HOWEVER, WYLIE IS UNDER NO OBLIGATION TO DO SO. ANY SUCH ACTION BY WYLIE IS NOT TO BE CONSTRUED AS A WAIVER OF ANY DEVELOPERS' OBLIGATION TO DEFEND WYLIE OR AS A WAIVER OF ANY DEVELOPERS' OBLIGATION TO INDEMNIFY WYLIE PURSUANT TO THIS AGREEMENT. EACH DEVELOPER SHALL RETAIN WYLIE-APPROVED DEFENSE COUNSEL WITHIN SEVEN (7) BUSINESS DAYS OF WYLIE'S WRITTEN NOTICE THAT WYLIE IS INVOKING ITS RIGHT TO INDEMNIFICATION UNDER THIS AGREEMENT. IF ANY DEVELOPER FAILS TO RETAIN COUNSEL WITHIN SUCH TIME PERIOD, WYLIE SHALL HAVE THE RIGHT TO RETAIN DEFENSE COUNSEL ON ITS OWN BEHALF, AND EACH DEVELOPER SHALL BE LIABLE FOR ALL COSTS INCURRED BY WYLIE.**

(c) **THE RIGHTS AND OBLIGATIONS CREATED BY THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.**

10. Acknowledgement of Wylie's Compliance with Federal and State Constitutions, Statues and Case Law and Federal, State and Local Ordinances, Rules and Regulations; Developer's Waiver and Release of Claims For Obligations Imposed by this Agreement.

(a) **DEVELOPERS ACKNOWLEDGE AND AGREE THAT:**

(i) **THE OBLIGATIONS REQUIRED BY THIS AGREEMENT TO BE PERFORMED BY DEVELOPERS, IN WHOLE OR IN PART, DO NOT CONSTITUTE A:**

(A) **TAKING UNDER THE TEXAS OR UNITED STATES CONSTITUTION;**
(B) **VIOLATION OF THE TEXAS WATER CODE, AS IT EXISTS OR MAY BE AMENDED;**
(C) **VIOLATION OF THE TEXAS GOVERNMENT CODE, INCLUDING CHAPTER 3000, AS IT EXISTS OR MAY BE AMENDED**
(D) **NUISANCE; OR**
(E) **CLAIM FOR DAMAGES OR REIMBURSEMENT AGAINST WYLIE FOR A VIOLATION OF ANY FEDERAL OR STATE CONSTITUTION, STATUTE OR CASE LAW OR ANY FEDERAL, STATE OR LOCAL ORDINANCE, RULE OR REGULATION.**

(ii) **EACH DEVELOPER SHALL INDEMNIFY AND HOLD HARMLESS WYLIE FROM AND AGAINST ANY CLAIMS AND SUITS OF THIRD PARTIES, INCLUDING BUT NOT LIMITED TO, ANY OF DEVELOPER'S PARTNERS, OFFICERS, DIRECTORS, EMPLOYEES, REPRESENTATIVES, AGENTS, SUCCESSORS, ASSIGNEES, VENDORS, GRANTEES OR TRUSTEES, BROUGHT PURSUANT TO OR AS A RESULT OF THIS SECTION.**

(b) **EACH DEVELOPER RELEASES WYLIE FROM ANY AND ALL CLAIMS OR CAUSES OF ACTION BASED ON EXCESSIVE OR ILLEGAL EXACTIONS.**

(c) **EACH DEVELOPER WAIVES ANY CLAIM FOR DAMAGES OR REIMBURSEMENT AGAINST WYLIE FOR A VIOLATION OF ANY FEDERAL OR STATE CONSTITUTION, STATUTE OR CASE LAW OR ANY FEDERAL, STATE OR LOCAL ORDINANCE, RULE OR REGULATION.**

(d) **THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.**

11. Vested Rights/Chapter 245 Waiver. The parties shall be subject to all ordinances of Wylie, whether now existing or in the future arising. This Agreement shall confer no vested rights on the Properties, or any portion thereof, unless specifically enumerated herein. In addition, nothing contained in this Agreement shall constitute a "permit" as defined in Chapter 245 of the Texas Local Government Code, as amended, and nothing in this Agreement provides Wylie with fair notice of any project of Developer. **EACH DEVELOPER WAIVES ANY STATUTORY CLAIM UNDER CHAPTER 245 OF THE TEXAS LOCAL GOVERNMENT CODE, AS AMENDED, UNDER THIS AGREEMENT. THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT**.

12. Attorney's Fees. If either party files any action or brings any proceeding against the other arising from this Agreement, then as between Developers and Wylie, the prevailing party shall be entitled to recover as an element of its costs of suit, and not as damages, reasonable and necessary attorneys' fees and litigation expenses both at trial and on appeal, subject to the limitations set forth in TEX. LOC. GOV'T CODE § 271.153, as it exists or may be amended, if applicable.

13. Warranties/Representations. All warranties, representations and covenants made by one party to the other in this Agreement or in any certificate or other instrument delivered by one party to the other under this Agreement shall be considered to have been relied upon by the other party and will survive the satisfaction of any fees under this Agreement, regardless of any investigation made by either party.

14. Entire Agreement. This Agreement contains the entire agreement of the parties with respect to the matters contained herein and may not be modified or terminated except upon the provisions hereof or by the mutual written agreement of the parties.

15. Governing Law; Venue. The laws of the State of Texas shall govern the interpretation, validity, performance and enforcement of this Agreement, without regard to conflict of law

principles. This Agreement is performable in Collin County, Texas, and the exclusive venue for any action arising out of this Agreement shall be a court of appropriate jurisdiction in Collin County, Texas.

16. Consideration. This Agreement is executed by the parties without coercion or duress and for substantial consideration, the sufficiency of which is forever confessed.

17. Multiple Counterparts. This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. An electronic mail or facsimile signature will also be deemed to constitute an original if properly executed and delivered to the other party.

18. Authority to Execute. The individuals executing this Agreement on behalf of the respective parties below represent to each other and to others 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 individual affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the Effective Date (hereinafter defined).

19. 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.

20. Representations. Each party represents that it has carefully read this Agreement, knows the contents hereof, has consulted with an attorney of its choice regarding the meaning and effect hereof and is signing the same solely of its own judgment.

21. 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.

22. Assignment/Binding Effect.

(a) This Agreement is assignable, in whole or in part, upon the following conditions, all of which must be satisfied before any such assignment shall be valid and enforceable:

(i) the assignment of the Agreement must be evidenced by a recordable document ("Assignment"), the form of which must be approved in writing by Wylie;

(ii) the Assignment must expressly contain, among any other reasonable requirements and conditions of Wylie, an acknowledgment and agreement that all obligations, covenants and conditions contained in this Agreement will be assumed solely and completely by the assignee, and the contact name, address, phone number, fax number and electronic mail address of the assignee;

(iii) Developers will file any approved, executed Assignment in the Real Property Records of Collin County, Texas; and

(iv) Developers shall provide Wylie with a file-marked copy of the Assignment within ten (10) days of filing the same, and until Wylie receives said file-marked copy of the Assignment as provided herein, Wylie shall not, under any circumstance, recognize said Assignment.

(b) This Agreement shall be binding upon and inure to the benefit of Wylie and Developers.

23. Indemnification. The Parties agree that the Indemnity provisions set forth in Section 9 and Section 10 herein are conspicuous, and the parties have read and understood the same.

24. 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.

25. Immunity. It is expressly understood and agreed that, in the execution and performance of this Agreement, Wylie 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.

26. Reference to Developers. When referring to "Developers" herein, this Agreement shall refer to and be binding upon Developers, and Developers' officers, directors, partners, employees, representatives, contractors, agents, successors, assignees (as authorized herein), vendors, grantees, trustees, legal representatives and any other third parties for whom Developers is legally responsible.

27. Reference to Wylie. When referring to "Wylie" herein, this Agreement shall refer to and be binding upon Wylie and Wylie's Council Members, officers, agents, representatives, employees and any other authorized third parties for whom Wylie is legally responsible.

28. 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. Headings in this Agreement are for the convenience of the parties and are not intended to be used in construing this document.

[*Signature page follows*.]

IN WITNESS WHEREOF, the parties have executed this Agreement and caused this Agreement to be effective when all the parties have signed it. The date this Agreement is signed by the last party to sign it (as indicated by the date associated with that party's signature below) will be deemed the effective date of this Agreement ("Effective Date").

CITY OF WYLIE, TEXAS,
a home-rule municipality

By: _____
Brent Parker, Interim City Manager
Date: _____

Attested to by:

_____
Stephanie Storm, City Secretary

STATE OF TEXAS §
§
COUNTY OF COLLIN §

BEFORE ME, the undersigned authority, on this day personally appeared Brent Parker, known to me to be one of the persons whose names are subscribed to the foregoing instrument; he acknowledged to me that he is the Interim City Manager and duly authorized representative for the City of Wylie, Texas, and that he executed said instrument for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of _____, 2022.

_____
Notary Public, State of Texas
My Commission Expires:_____

WYLIE ECONOMIC DEVELOPMENT CORPORATION
a Texas nonprofit corporation

By: _____
Printed name: _____
Date: _____

STATE OF TEXAS §
§
COUNTY OF _____ §

BEFORE ME, the undersigned authority, on this day personally appeared _____, the _____ of Wylie Economic Development Corporation, known to me to be one of the persons whose names are subscribed to the foregoing instrument; he acknowledged to me that he executed the same for the purposes and consideration therein stated and in the capacity therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of office this _____ day of _____, 2022.

_____
Notary Public, State of Texas
My Commission Expires: _____

WYLIE INDUSTRIAL COURT
DEVELOPMENT, LTD.

By: Wylie Industrial Court Development, G.P., LLC, its General Partner

By:_____
Printed name: Baron Cook
Date:_____

STATE OF TEXAS §
§
COUNTY OF _____ §

BEFORE ME, the undersigned authority, on this day personally appeared _____, the _____ of Wylie Industrial Court Development G.P., LLC as the General Partner of Wylie Industrial Court Development, Ltd., known to me to be one of the persons whose names are subscribed to the foregoing instrument; he acknowledged to me that he executed the same for the purposes and consideration therein stated and in the capacity therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of office this _____ day of _____, 2022.

_____
Notary Public, State of Texas
My Commission Expires:_____

Exhibit A
Legal Description of the Property

RAILROAD INDUSTRIAL PARK, LOT 1

Exhibit B
Legal Description of the Property

Tract I:

All that certain lot, tract or parcel of land situated in Collin County, Texas, and being situated In the town of Wylie, Texas, being off the south side of a certain tract of .9 acres of land in the S.B. Shelby Survey, Abstract No. 820, and said .9 acre tract was conveyed from J, A. Wilson to Farrell Williams and wife, Mary E. Williams, by deed dated February 26,1946, and recorded in Volume 383, Page 254 of the deed records of Collin County, Texas, and further described as being off the south side of a certain tract of 1/10 acres of land in the S. B. Shelby Survey, Abstract No. 820, conveyed by Ferrell Williams and wife, Mary E. Williams, to W. L. Housewright, by deed dated November 29,1952, and duly recorded in Volume 462, Page 500 of the deed records of Collin County, Texas:

BEGINNING at an iron bar set in the north line of the Gulf, Colorado & Santa Fe Railway Company's right of way for the southwest corner of the tract herein conveyed;

THENCE North 0 degrees 09 minutes West with the west line of said 0.9 acre tract 202 feet to an iron bar set for the northwest corner of the tract herein conveyed;

THENCE South 88 degrees 38 minutes East with the north line of tract herein conveyed 178.3 feet to an iron bar set in the east line of said 0.9 acre tract, and the west line of North College Street for the northeast corner of tract herein conveyed;

THENCE South with the east line of said 0.9 acre tract, same being the west line of North College Street, 76.3 feet to an iron bar set in the north right of way line of the Gulf, Colorado & Santa Fe Railway Company's right of way;

THENCE South 55 degrees 04 minutes West with the north right of way line of the Gulf, Colorado and Santa Fe Railway's right of way 211.25 feet to the place of beginning, and containing .6 acres of land, more or less, being the same land and premises that were conveyed by Jack D. Lagow to Earl Persons and Jack Housewright by warranty deed dated 7th day of November 1957, and duly recorded in Volume 534, on Page 331 of the deed records of Collin County, Texas, to which reference is here now make for further description of the same.

Tract II:

Being a tract of land situated in the S. B. Shelby Survey, Abstract No. 820, City of Wylie, Collin County, Texas end being part of a called 21.020 acre tract of land conveyed to Collin County, Texas by deed recorded under County Clerk's File Number 2001-0100216, Deed Records, Collin County, Texas and being more particularly described as follows:

Beginning at a capped 5/8" iron rod set on the west right-of-way line of Birmingham Street and on the northwest fine of a called 21.020 acre tract of land conveyed to Collin County, Texas by deed recorded under County Clerk's File Number 2001-O100218, Deed Records, Collin County, Texas;

Thence South 10, degrees 38 minutes 19 seconds East, along the west right-of-way line of Birmingham Street, a distance of 12.48 feet to an "x" cut in concrete for corner on the northwest right-of-way line of State Highway No. 78 (190' R.O.W. at this point);

Thence South 43 degrees 48 minutes 0.0 seconds West, along the northwest right-of-way line of State Highway No. 78 (190' R.O.W. at this point), a distance of 205.00 feet to a capped 5/8" iron rod set for corner;
Thence North 48 degrees 61 minutes 09 seconds West, a distance of 10.16 feet to a capped 5/8" iron rod set on the northwest line of said called 21.020 acre tract for the south corner of Lot 1 and the east corner of Lot 2 of Railroad Industrial Park, an addition to the City of Wylie, according to the plat thereof recorded in Cabinet C, Page 748, Map Records, Collin County, Texas;

Thence North 43 degrees 48 minutes 00 seconds East, along the northwest line of said called 21.020 acre tract, a distance of 212.72 feet to the Point of Beginning and containing 2,120 square feet or 0.049 acre tract of land.

Tract III:

BEING 8,830 square feet [0.2027 acres] of land in the City of Wylie, Collin County, Texas, out of the S.B. Shelby Survey, A-820, and being part of that called 9.0787 acres of land described in a deed from Ronald L. Harris, County Judge of the County of Collin, State of Texas to The State of Texas as recorded in Volume 5140, Page 2534 of the Land Records of Collin County, Texas, and being further described as follows:

COMMENCING at a 1/2 inch steel rod found on the Southeast line of Industrial Court, at the West corner of Lot 1 of Railroad Industrial Park as recorded in Volume C, Page 748 of the Plat Records of Collin County, Texas, and at the North corner of Lot 2R of Replat of Railroad Industrial Park as recorded in Volume 2006, Page 526 of the Plat Records of Collin County, Texas;

THENCE South 40 degrees 48 minutes 13 seconds East, 161.96 feet along the Northeast line of Lot 2R to a 1/2 inch steel rod found on the existing right-of-way line of State Highway No. 78, and at the South corner of that called 0.049 acres of land described as Tract 2 in a deed to Wylie Industrial Court Development, Ltd. as recorded under CC# 20070622000861130 of the Official Public Records of Collin County, Texas, said 1/2 inch steel rod found being the POINTOF BEGINNING;

1) THENCE North 52 degrees 18 minutes 42 seconds East, 205.75 feet along the existing Northwest line of said State Highway No. 78, same being the Northwest line of said 9.0787 acres to a 5/8 inch steel rod set capped "Boundary Solutions" at an angle point in said right-of-way, and on the West line of Birmingham Street, and at the Southeast corner of said 0.049 acres;

2) South 01 degrees 36 minutes 29 seconds East, along the West line of said Birmingham Street and along the existing right-of-way of said State Highway No. 78, passing existing right-of-way line of State Highway No. 78 at 34.65 feet, and continuing along the new right-of-way line of State Highway No. 78 for a total of 57.72 feet to a 5/8 inch steel rod set capped "Boundary Solutions" for corner at angle point in new right-of-way of State Highway No. 78;

3) THENCE South 51 degrees 58 minutes 34 seconds West, 169.17 feet along the new right-of-way line of State Highway No. 78 to a 5/8 inch steel rod set capped "Boundary Solutions" at the East corner of said Lot 2R, and on the existing right-of-way line of State Highway No. 78;

4) THENCE North 40 degrees 48 minutes 13 seconds West, 47.71 feet along the Northeast line of said Lot 2R and the existing right-of-way line of State Highway No. 78 to the POINT OF BEGINNING, containing 0.2027 acres or 8,830 square feet of land.

Exhibit C
Building Materials Standards

As used in this Agreement, the term "Building Materials Standards" shall include all standards for building products and materials and aesthetic methods in the construction, renovation, maintenance and alteration of buildings as set forth or referenced in the following:

1. Ordinance No. 2021-19, Zoning Ordinance, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto), including but not limited to Section 4.3 (Non-Residential Design Standards)

2. The Planned Development zoning ordinance or other zoning ordinance that approved the zoning on the Property, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

3. Ordinance No. 2018-14, International Property Maintenance Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

4. Ordinance No. 2018-13, International Existing Building Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

5. Ordinance No. 2017-41, International Fire Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

6. Ordinance No. 2017-40, National Electrical Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

7. Ordinance No. 2017-39, International Residential Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

8. Ordinance No. 2017-37, International Plumbing Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

9. Ordinance No. 2017-34, International Energy Conservation Code and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

10. Ordinance No. 2017-32, International Building Code – Commercial and all local amendments thereto, as it exists or may be amended by Wylie in its sole discretion (and any successor ordinance thereto)

11. Any other existing or future or successor ordinance, rule or regulation adopted by the Wylie City Council that establishes a standard for a building product, material or aesthetic method in construction, renovation, maintenance or other alteration of a building if the standard is more stringent than a standard for the product, material, or aesthetic method under a national model code published within the last three code cycles that applies to the construction, renovation, maintenance, or other alteration of the building

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Planning **Account Code:**

Prepared By: Jasen Haskins, AICP

Subject

Consider, and act upon, Ordinance No. 2022-04 regarding a change of zoning from Commercial Corridor (CC) to Commercial Corridor Special Use Permit (CC-SUP), to allow for a restaurant with drive-through service on 1.03 acres, property generally located at the northwest corner of State Highway 78 and Birmingham Street. (ZC 2021-23)

Recommendation

Motion to approve Item as presented.

Discussion

On January 11, 2022 City Council approved a change of zoning from Commercial Corridor (CC) to Commercial Corridor Special Use Permit (CC-SUP), to allow for a restaurant with drive-through service on 1.03 acres, property generally located at the northwest corner of State Highway 78 and Birmingham Street. (ZC 2021-23)

Final approval of Zoning Case 2021-23 requires an 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 (SUP Conditions), and Exhibit C (Zoning Exhibit) 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.

Financial Summary/Strategic Goals

ORDINANCE NO. 2022-04

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF WYLIE, AS HERETOFORE AMENDED, SO AS TO CHANGE THE ZONING ON THE HEREINAFTER DESCRIBED PROPERTY, ZONING CASE NUMBER 2021-23, FROM COMMERCIAL CORRIDOR TO COMMERCIAL CORRIDOR - SPECIAL USE PERMIT (CC-SUP), TO ALLOW FOR COMMERCIAL DEVELOPMENT OF A RESTAURANT WITH DRIVE-IN OR DRIVE-THRU SERVICE; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

SECTION 3: 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 as described in Exhibit B (SUP Conditions) and Exhibit C (Zoning Exhibit).

SECTION 4: 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 5: 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 6: 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 7: 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 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTEST:

_____
Stephanie Storm, City Secretary

DATE OF PUBLICATION: February 2, 2022, *in the* Wylie News

BEING a tract of land situated in the S.B. Shelby Survey, Abstract Number 820, in the City of Wylie, Collin County, Texas, and being that same tract of land described by Deed to Wylie Industrial Court Development, LTD., as recorded under Document Number 20070622000861130, Official Public Records of Collin County, Texas, together with tract of land described by deed to the Wylie Industrial Court Development, LTD., as recorded under Document Number 20210226000378500, Official Public Records of Collin County, Texas, and together with Lot 1 of Railroad Industrial Park, an addition in the City of Wylie, Collin County, Texas, according to the plat as recorded under Cabinet C, Slide 748, Plat Records of Collin County, Texas, the subject tract being more particularly described by metes and bounds as follows (bearings are based on State Plane Coordinate System, Texas North Central Zone (4202) North American Datum of 1983 (NAD '83)):

BEGINNING at a 5/8 inch rebar found for the northeast corner of said Wylie Industrial Court Development, LTD. tract (Document Number 20070622000861130), same being the northeast corner of the herein described tract;

THENCE South 03 degrees 26 minutes 21 seconds East, with the east line of said Wylie Industrial Court Development, LTD. tract (Document Number 20070622000861130), a distance of 88.79 feet to a 5/8 inch rebar found at the southeast corner thereof and the northeast corner of said Wylie Industrial Court Development, LTD. tract (Document Number 20210226000378500);

THENCE South 01 degrees 45 minutes 57 seconds East, with the east line of said Wylie Industrial Court Development, LTD. tract (Document Number 20210226000378500), a distance of 57.72 feet to a point for the southeast corner thereof from which a 5/8 inch rebar found bears North 66 degrees East, a distance of 1.84 feet;

THENCE South 51 degrees 46 minutes 27 seconds West, with the south line of said Wylie Industrial Court Development, LTD. tract (Document Number 20210226000378500), a distance of 169.17 feet to a 1/2 inch rebar with pink cap stamped "BARTON CHAPA" set at the southwest corner thereof;

THENCE North 41 degrees 00 minutes 20 seconds West, with the west line of said Wylie Industrial Court Development, LTD. tract (Document Number 20210226000378500), passing the northwest corner thereof, same being the northwest corner of said Wylie Industrial Court Development, LTC. Tract (200070622000861130) continuing and passing the northwest corner of said Wylie Industrial Court Development, LTC. Tract (200070622000861130), same being the southwest corner of said Lot 1 and continuing for a total distance of 209.67 feet to a 5/8 inch rebar with an illegible red cap found at the northwest corner of said Lot 1;

THENCE North 36 degrees 44 minutes 49 seconds East, with the north line of said Lot 1, a distance of 54.03 feet to an "X" cut found at the beginning of a curve to the right, having a radius of 108.35 feet, with a delta angle of 50 degrees 56 minutes 17 seconds, whose chord bears North 62 degrees 12 minutes 32 seconds East, a distance of 93.19 feet;

THENCE along said curve to the right, with the north line of said Lot 1, an arc length of 96.33 feet to a 5/8 inch rebar found at the northeast corner thereof, same being the northwest corner of said Wylie Industrial Court Development, LTD. tract (Document Number 20070622000861130);

THENCE North 87 degrees 40 minutes 44 seconds East, with the north line of said Wylie Industrial Court Development, LTD., a distance of 148.67 feet to the **POINT OF BEGINNING** and enclosing 1.038 acres (45,22 square feet) of land, more or less.

Victory at Wylie

EXHIBIT “B”

Conditions For Special Use Permit

I. PURPOSE:

The purpose of this Special Use Permit (SUP) is to allow for the development of a commercial site to include one structure with a restaurant with drive-in or drive-through service use and provide for certain variances to regular zoning ordinance requirements.

II. GENERAL CONDITIONS:

1. The site shall be developed and uses allowed shall be in accordance with Commercial Corridor (CC) design standards, as provided in Article 4, and 5 of the City of Wylie Zoning Ordinance as adopted April 2021, except as specifically provided herein.

2. This Special Use Permit shall not affect any other regulations within the City of Wylie Zoning Ordinance as adopted April 2021, except as specifically provided herein.

3. The design of the Victory Wylie development shall take place in general accordance with the Zoning Exhibit (Exhibit C).

III. SPECIAL CONDITIONS:

1. A restaurant with drive-thru shall be allowed as a condition of the SUP and as generally depicted on the zoning exhibit.
2. The maximum size of the structure shall be 10,000 square feet. Restaurant uses shall be limited in size as follows:

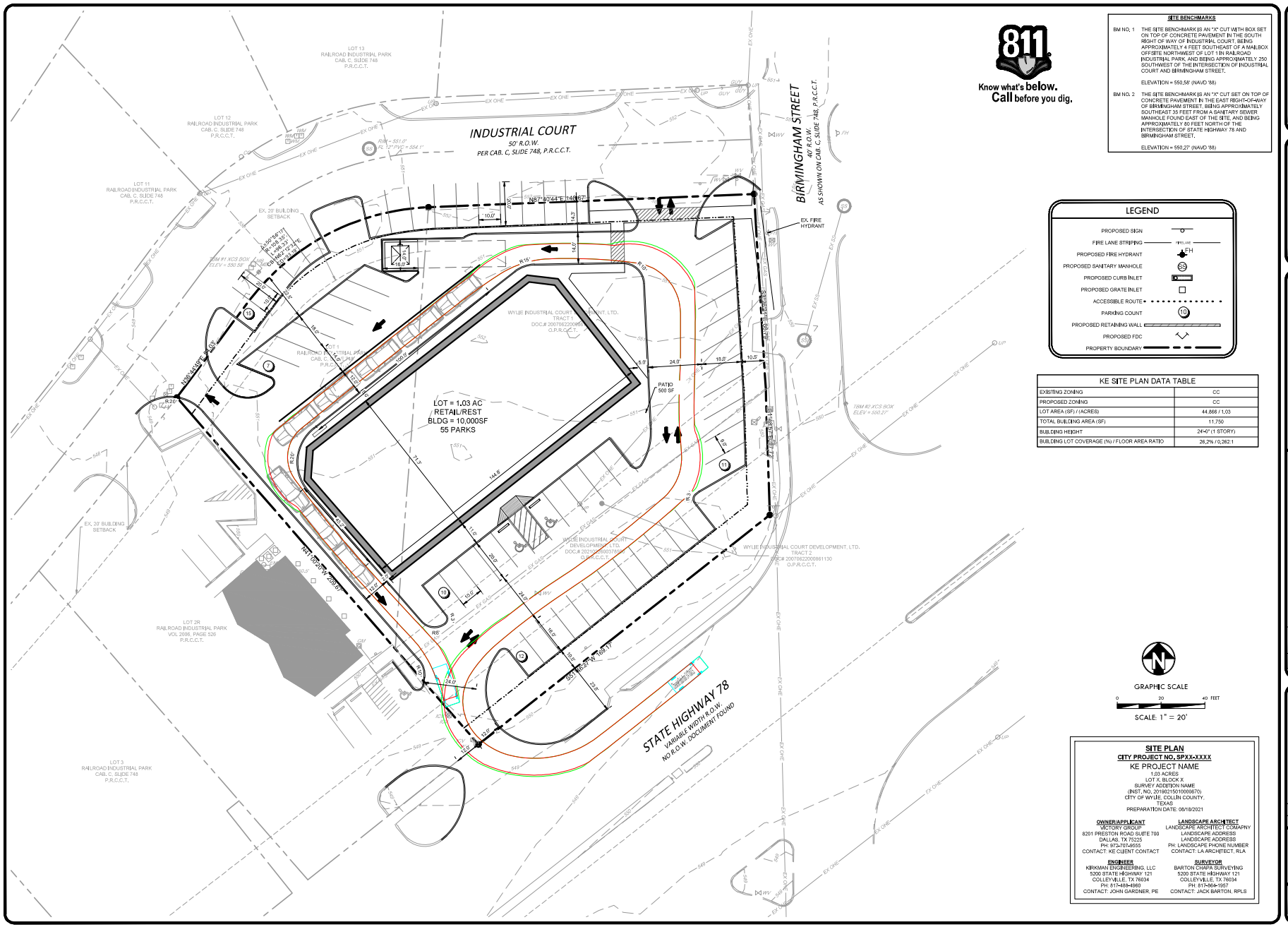
Restaurant Type	**Maximum size**
Restaurant with drive-thru	1,800 square feet maximum

Restaurant without drive-thru (full-seating)	2,100 square feet maximum
Restaurant without drive-thru (limited-seating)*	1,500 square foot maximum
All Restaurant uses**	4,800 square foot maximum

**limited seating is a maximum of one seat per 150 square feet of floor area*

*** Total maximum is less than each allowed use maximum in order to facilitate minimum parking requirements.*

3. Parking for 'limited-seating restaurants' shall be one space per 150 square feet. Parking shall be allowed along and into the Industrial Court right-of-way as depicted on the zoning exhibit. Parking spaces shall be a minimum of 9'x18' onsite and 10'x20 along Industrial Court. Angled parking shall be allowed in two-way drive aisles.
4. The landscape buffer along State Highway 78 and Birmingham street frontages shall be a minimum of 10'. Neither a tree preservation survey nor tree mitigation shall be required for development of the site.



Know what's **below.** **Call** before you dig.

SITE BENCHMARKS

BM NO. 1 THE SITE BENCHMARK IS AN "X" CUT WITH BOX SET ON TOP OF CONCRETE PAVEMENT IN THE SOUTH RIGHT OF WAY OF INDUSTRIAL COURT, BEING APPROXIMATELY 4 FEET SOUTHEAST OF A MAILBOX OFFSITE NORTHWEST OF LOT 1 IN RAILROAD INDUSTRIAL PARK, AND BEING APPROXIMATELY 250 SOUTHWEST OF THE INTERSECTION OF INDUSTRIAL COURT AND BIRMINGHAM STREET.

ELEVATION = 550.58' (NAVD '88)

BM NO. 2 THE SITE BENCHMARK IS AN "X" CUT SET ON TOP OF CONCRETE PAVEMENT IN THE EAST RIGHT-OF-WAY OF BIRMINGHAM STREET, BEING APPROXIMATELY SOUTHEAST 35 FEET FROM A SANITARY SEWER MANHOLE FOUND EAST OF THE SITE, AND BEING APPROXIMATELY 90 FEET NORTH OF THE INTERSECTION OF STATE HIGHWAY 78 AND BIRMINGHAM STREET.

ELEVATION = 550.27' (NAVD '88)

LEGEND

- PROPOSED SIGN
- FIRE LANE STRIPING — FIRE LANE
- PROPOSED FIRE HYDRANT — FH
- PROPOSED SANITARY MANHOLE — SS
- PROPOSED CURB INLET
- PROPOSED GRATE INLET
- ACCESSIBLE ROUTE
- PARKING COUNT — 10
- PROPOSED RETAINING WALL
- PROPOSED FDC
- PROPERTY BOUNDARY

KE SITE PLAN DATA TABLE

EXISTING ZONING	CC
PROPOSED ZONING	CC
LOT AREA (SF) / (ACRES)	44,866 / 1.03
TOTAL BUILDING AREA (SF)	11,750
BUILDING HEIGHT	24'-0" (1 STORY)
BUILDING LOT COVERAGE (%) / FLOOR AREA RATIO	26.2% / 0.262:1

GRAPHIC SCALE
0 20 40 FEET
SCALE: 1" = 20'

SITE PLAN
CITY PROJECT NO. SPXX-XXXX
KE PROJECT NAME
1.03 ACRES
LOT X, BLOCK X
SURVEY/ADDITION NAME
(INST, NO. 20190215010000670)
CITY OF WYLIE, COLLIN COUNTY, TEXAS
PREPARATION DATE: 08/18/2021

OWNER/APPLICANT
VICTORY GROUP
8201 PRESTON ROAD SUITE 700
DALLAS, TX 75225
PH: 972-707-9555
CONTACT: KE CLIENT CONTACT

LANDSCAPE ARCHITECT
LANDSCAPE ARCHITECT COMPANY
LANDSCAPE ADDRESS
LANDSCAPE ADDRESS
PH: LANDSCAPE PHONE NUMBER
CONTACT: LA ARCHITECT, RLA

ENGINEER
KIRKMAN ENGINEERING, LLC
5200 STATE HIGHWAY 121
COLLEYVILLE, TX 76034
PH: 817-488-4960
CONTACT: JOHN GARDNER, PE

SURVEYOR
BARTON CHAPA SURVEYING
5200 STATE HIGHWAY 121
COLLEYVILLE, TX 76034
PH: 817-564-1057
CONTACT: JACK BARTON, RPLS

PRELIMINARY FOR REVIEW ONLY
THESE DOCUMENTS ARE FOR DESIGN REVIEW ONLY AND NOT INTENDED FOR THE PURPOSES OF CONSTRUCTION, BIDDING OR PERMIT. THEY WERE PREPARED BY, OR UNDER THE SUPERVISION OF:
JOHN D. GARDNER
P.E.# 138295
DATE: 8/18/21

VICTORY GROUP
Victory Real Estate Group
8201 PRESTON ROAD SUITE 700
DALLAS, TX 75225
(972) 707- 9555

VICTORY WYLIE
CITY OF WYLIE
COLLIN COUNTY, TEXAS

REV:	DATE:	DESCRIPTION:

kirkman ENGINEERING
KIRKMAN ENGINEERING, LLC
5200 STATE HIGHWAY 121
COLLEYVILLE, TX 76034
TEXAS FIRM NO. 15874

JOB NUMBER: VIC20023_WYLIE
ISSUE DATE: 08/30/21

SITE PLAN

SHEET:
C3.0

Wylie City Council

AGENDA REPORT

Department: Planning **Account Code:**

Prepared By: Jasen Haskins, AICP

Subject

Consider, and act upon, Ordinance No. 2022-05 of the City of Wylie, Texas, amending Chapter 110 (Traffic and Vehicles) of Article VI (Stopping, Standing, and Parking) of Section 110-173 (Stopping, Standing, or Parking prohibited in certain places) of the Wylie Code of Ordinances; removing Section 110-173(a)(10)(i) regarding the prohibition of parking along certain sections of Industrial Court; providing for repealing, savings and severability clauses; providing for an effective date of this ordinance; and providing for the publication of the caption hereof.

Recommendation

Motion to approve Item as presented.

Discussion

On January 11, 2022 the City Council approved the zoning for Victory at Wylie, a commercial development on approximately one acre on the northwest corner of State Highway 78 and Birmingham. That approval allowed on-street parking on the south side of Industrial Court, which borders the property to the north.

The City Code of Ordinances currently has a provision (110-173(a)(10)(i)) that prohibits on-street parking on the same section of Industrial Court as the zoning change allows.

(a) An operator may not stop, stand or park a vehicle:
(10) In the following designated areas, if a no stopping, standing, and parking sign is posted:
i. South side of Industrial Court from Birmingham Street to a point 240 feet west; and

See **Exhibit A** for the area in question.

The proposed amendment to the City Ordinance removes this prohibition, allows parking on Industrial Court, and is consistent with the approved zoning change.

Financial Summary/Strategic Goals

Planning Management

ORDINANCE NO. 2022-05

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING CHAPTER 110 (TRAFFIC AND VEHICLES) OF ARTICLE VI. (STOPPING, STANDING, AND PARKING) OF SECTION 110-173 (STOPPING, STANDING, OR PARKING PROHIBITED IN CERTAIN PLACES) OF THE WYLIE CODE OF ORDINANCES; REMOVING SECTION 110-173(a)(10)(i) REGARDING THE PROHIBITION OF PARKING ALONG CERTAIN SECTIONS OF INDUSTRIAL COURT; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; 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 in the best interest of the City of Wylie, Texas ("Wylie") to allow the stopping, standing, or parking of a vehicle along the south side of Industrial Court within 240 west of Birmingham Street (the "Designated Area"); and

WHEREAS, the City Council further finds that it is a reasonable exercise of its police power to allow the stopping, standing, or parking of a vehicle in the Designated Area; and

WHEREAS, the City Council has held required and appropriate public hearings and approved zoning in and adjacent to the Designated Area that allows for parking on Industrial Court and would be advantageous and beneficial to the citizens of Wylie.

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 Chapter 110 (Traffic and Vehicles) of Article VI (Stopping, Standing, and Parking) of Section 110-173 (Stopping, Standing, or Parking Prohibited in Certain Places) of the Wylie Code of Ordinances. Chapter 110 (Traffic and Vehicles) of Article VI (Stopping, Standing, and Parking) of Section 110-173 (Stopping, Standing, or Parking Prohibited in Certain Places) of the Wylie Code of Ordinances, is hereby amended by removing Section 110-173(a)(10)(i) "South side of Industrial Court from Birmingham Street to a point 240 feet west;" and

SECTION 3: SAVINGS/REPEALING CLAUSE. 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. Wylie 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: AMENDMENTS. For clarity in reading amendments to the Wylie Code of Ordinances, any language intended to be added to the code may be underscored in the amending ordinance, and any language intended to be deleted from the code may be placed in brackets and stricken through. These markings, when used, and the deleted portions shall be removed when amendments are printed in the code. The amended provisions as set forth in this Ordinance have also been renumbered for ease of reading.

SECTION 6: EFFECTIVE DATE. This Ordinance shall be effective upon its passage and publication as required by law.

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, this 25th day of January, 2022.

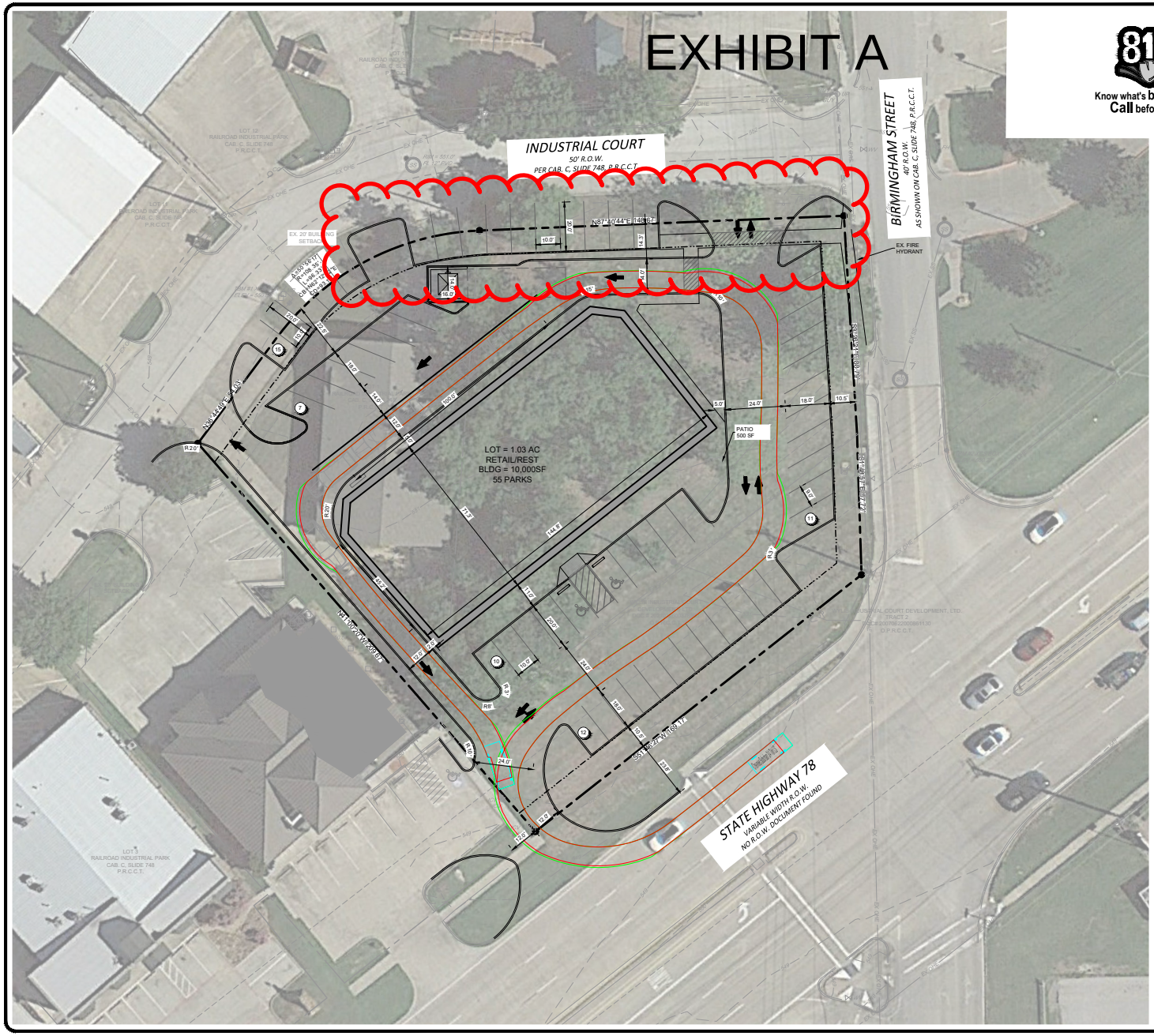
_____
Matthew Porter, Mayor

ATTESTED AND CORRECTLY RECORDED:

_____
Stephanie Storm, City Secretary

Date of publication in *The Wylie News* – February 2, 2022

EXHIBIT A



811 Know what's below. Call before you dig.

SITE BENCHMARKS

BM NO. 1 THE SITE BENCHMARK IS AN "X" CUT WITH BOX ON TOP OF CONCRETE PAVEMENT IN THE SOU RIGHT OF WAY OF INDUSTRIAL COURT, BEING APPROXIMATELY 4 FEET SOUTHEAST OF A MAILBOX OFFSITE NORTHWEST OF LOT 1 IN RAILROAD INDUSTRIAL PARK, AND BEING APPROXIMATELY 250 SOUTHWEST OF THE INTERSECTION OF INDUSTRIAL COURT AND BIRMINGHAM STREET.

ELEVATION = 550.58' (NAVD '88)

BM NO. 2 THE SITE BENCHMARK IS AN "X" CUT SET ON TOP OF CONCRETE PAVEMENT IN THE EAST RIGHT-OF-WAY OF BIRMINGHAM STREET, BEING APPROXIMATELY SOUTHEAST 35 FEET FROM A SANITARY SEWER MANHOLE FOUND EAST OF THE SITE, AND BEING APPROXIMATELY 80 FEET NORTH OF THE INTERSECTION OF STATE HIGHWAY 78 AND BIRMINGHAM STREET.

ELEVATION = 550.27' (NAVD '88)

LEGEND

- PROPOSED SIGN
- FIRE LANE STRIPING (FIRELANE)
- PROPOSED FIRE HYDRANT (FH)
- PROPOSED SANITARY MANHOLE (SS)
- PROPOSED CURB INLET
- PROPOSED GRATE INLET
- ACCESSIBLE ROUTE
- PARKING COUNT (10)
- PROPOSED RETAINING WALL
- PROPOSED FDC
- PROPERTY BOUNDARY

KE SITE PLAN DATA TABLE

EXISTING ZONING	CC
PROPOSED ZONING	CC
LOT AREA (SF) / (ACRES)	44,866 / 1.03
TOTAL BUILDING AREA (SF)	11,750
BUILDING HEIGHT	24'-0" (1 STORY)
BUILDING LOT COVERAGE (%) / FLOOR AREA RATIO	26.2% / 0.262:1

KE PARKING DATA TABLE

RETAIL PARKING REQUIREMENT	1 SPACE PER 250 SF
RESTAURANT PARKING REQUIREMENT	1 SPACE PER 150 SF
RESTAURANT W/ DRIVETHRU PARKING REQUIREMENT	1 SPACE PER 150 SF
MEDICAL OFFICE	1 SPACE PER 350 SF
RETAIL PARKING SPACES REQUIRED (5,500 SF)	16 SPACES
RESTAURANT PARKING SPACES REQUIRED(2,200SF)	22 SPACES
RESTAURANT W/ DRIVETHRU PARKING REQUIRED (1,800SF)	12 SPACES
MEDICAL OFFICE (2,000 SF)	6 SPACES
TOTAL PARKING SPACES REQUIRED	56 SPACES
TOTAL PARKING SPACES PROVIDED	55 SPACES
REQUIRED ADA PARKING	3 SPACES (1 VAN)
PROVIDED ADA PARKING	3 SPACES (1 VAN)

GRAPHIC SCALE
0 20 40 FEET
SCALE: 1" = 20'

SITE PLAN
CITY PROJECT NO. SPXX-XXXX
KE PROJECT NAME
1.03 ACRES
LOT X, BLOCK X
SURVEY ADDITION NAME
(INST. NO. 20190215010000670)
CITY OF WYLIE, COLLIN COUNTY, TEXAS
PREPARATION DATE: 08/18/2021

OWNER/APPLICANT
VICTORY GROUP
8201 PRESTON ROAD SUITE 700
DALLAS, TX 75225
PH: 972-707-9555
CONTACT: KE CLIENT CONTACT

LANDSCAPE ARCHITECT
LANDSCAPE ARCHITECT COMAPNY
LANDSCAPE ADDRESS
LANDSCAPE ADDRESS
PH: LANDSCAPE PHONE NUMBER
CONTACT: LA ARCHITECT, RLA

ENGINEER
KIRKMAN ENGINEERING, LLC
5200 STATE HIGHWAY 121
COLLEYVILLE, TX 76034
PH: 817-488-4960
CONTACT: JOHN GARDNER, PE

SURVEYOR
BARTON CHAPA SURVEYING
5200 STATE HIGHWAY 121
COLLEYVILLE, TX 76034
PH: 817-864-1957
CONTACT: JACK BARTON, RPLS

PRELIMINARY
FOR REVIEW ONLY
THESE DOCUMENTS ARE FOR DESIGN REVIEW ONLY AND NOT INTENDED FOR THE PURPOSES OF CONSTRUCTION, BIDDING OR PERMIT. THEY WERE PREPARED BY, OR UNDER THE SUPERVISION OF:

JOHN D. GARDNER
P.E.# 138295
DATE: 8/18/21

VICTORY GROUP
Victory Real Estate Group
8201 PRESTON ROAD SUITE 700
DALLAS, TX 75225
(972) 707- 9555

VICTORY WYLIE
CITY OF WYLIE
COLLIN COUNTY, TEXAS

REV.	DATE	DESCRIPTION

kirkman ENGINEERING
KIRKMAN ENGINEERING, LLC
5200 STATE HIGHWAY 121
COLLEYVILLE, TX 76034
TEXAS FIRM NO. 15874

JOB NUMBER: VIC20023_WYLIE
ISSUE DATE: 08/30/21

SITE PLAN

SHEET:
C3.0

FILE PATH: K:\Arch\VIC20021 WyllAll\Arena\03_ENG\3.0 - Production\Civil\VIC20023_WylieSitePlan03_ENGR3.0 - Production\C3.0 SITE PLAN_
PLOTTED BY: JOHN GARDNER
PLOTTED DATE: 12/17/2021

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Planning **Account Code:**

Prepared By: Jasen Haskins, AICP

Subject

Consider, and act upon, Ordinance No. 2022-06 regarding a change of zoning from Planned Development - Commercial Corridor (PD-CC) to Planned Development - Multi-Family (PD-MF), to allow for an affordable age-restricted multi-family development, property generally located adjacent and southwest of 2300 FM 544. (ZC 2021-26)

Recommendation

Motion to approve Item as presented.

Discussion

On January 11, 2022 City Council approved a zoning change from Planned Development - Commercial Corridor (PD-CC) to Planned Development - Multi-Family (PD-MF) for residential development to allow for an age-restricted affordable living facility, generally located adjacent and southwest of 2300 FM 544 (ZC-2021-26).

Final approval of Zoning Case 2021-26 requires an 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 (PD Conditions), and Exhibit C (Zoning Exhibit) 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.

Financial Summary/Strategic Goals

ORDINANCE NO. 2022-06

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF WYLIE, AS HERETOFORE AMENDED, SO AS TO CHANGE THE ZONING ON THE HEREINAFTER DESCRIBED PROPERTY, ZONING CASE NUMBER 2021-26, FROM PLANNED DEVELOPMENT - COMMERCIAL CORRIDOR (PD-CC) TO PLANNED DEVELOPMENT - MULTI-FAMILY (PD-MF), TO ALLOW FOR RESIDENTIAL DEVELOPMENT OF AN AGE-RESTRICTED, AFFORDABLE, MULTI-FAMILY FACILITY; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

SECTION 3: 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 as described in Exhibit B (PD Conditions) and Exhibit C (Zoning Exhibit).

SECTION 4: 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 5: 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 6: 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 7: 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.

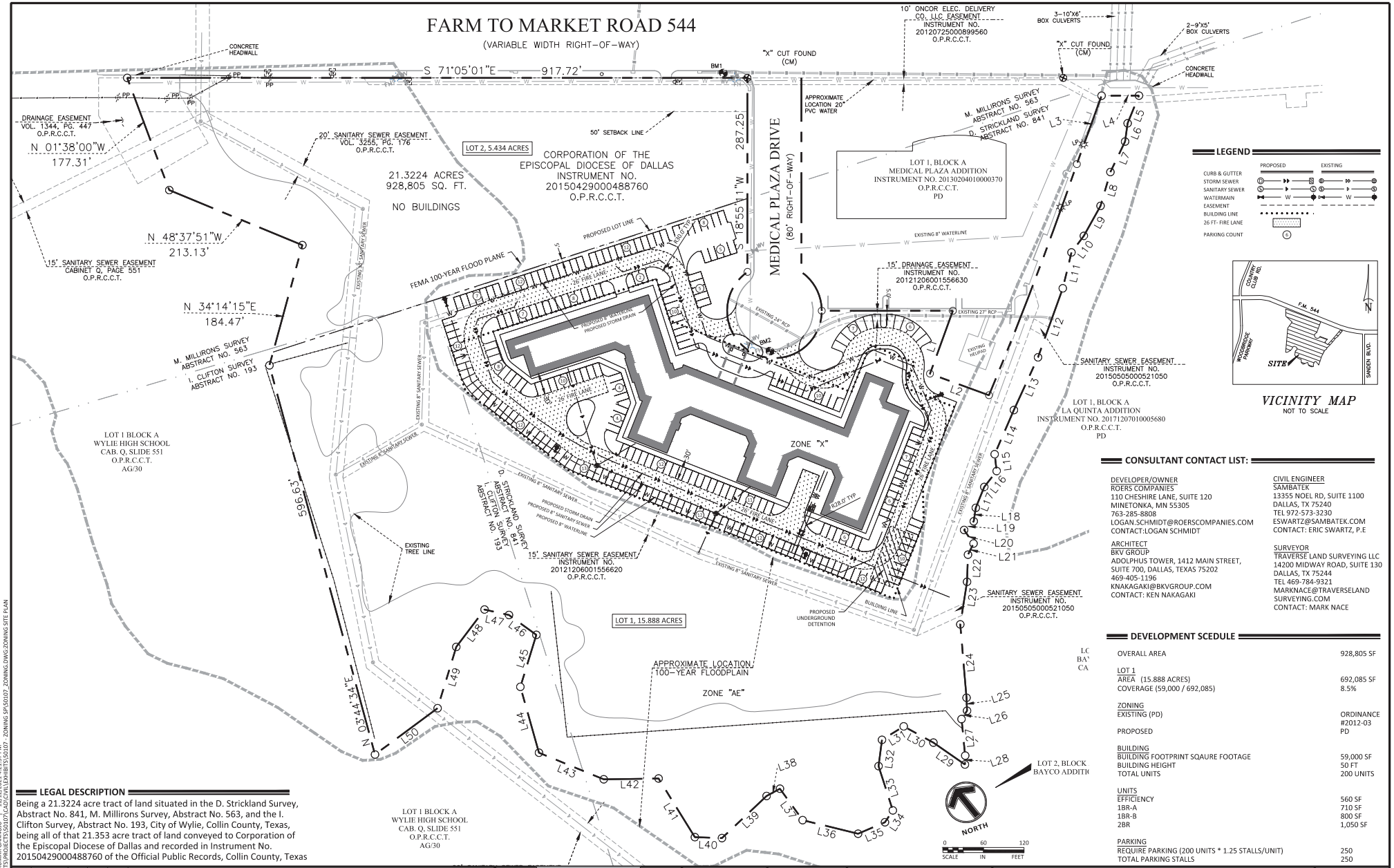
DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, this 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTEST:

_____
Stephanie Storm, City Secretary

DATE OF PUBLICATION: February 2, 2022, *in the* Wylie News



LEGEND

	PROPOSED	EXISTING
CURB & GUTTER		
STORM SEWER		
SANITARY SEWER		
WATERMAIN		
EASEMENT		
BUILDING LINE		
26 FT- FIRE LANE		
PARKING COUNT	(0)	

VICINITY MAP
NOT TO SCALE

CONSULTANT CONTACT LIST:

DEVELOPER/OWNER
ROERS COMPANIES
110 CHESHIRE LANE, SUITE 120
MINETONKA, MN 55305
763-285-8808
LOGAN.SCHMIDT@ROERSCOMPANIES.COM
CONTACT:LOGAN SCHMIDT

ARCHITECT
BKV GROUP
ADOLPHUS TOWER, 1412 MAIN STREET,
SUITE 700, DALLAS, TEXAS 75202
469-405-1196
KNAKAGAKI@BKVGROUP.COM
CONTACT: KEN NAKAGAKI

CIVIL ENGINEER
SAMBATEK
13355 NOEL RD, SUITE 1100
DALLAS, TX 75240
TEL 972-573-3230
ESWARTZ@SAMBATEK.COM
CONTACT: ERIC SWARTZ, P.E

SURVEYOR
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14200 MIDWAY ROAD, SUITE 130
DALLAS, TX 75244
TEL 469-784-9321
MARKNACE@TRAVERSELAND SURVEYING.COM
CONTACT: MARK NACE

DEVELOPMENT SCEDULE

OVERALL AREA	928,805 SF
LOT 1	
AREA (15.888 ACRES)	692,085 SF
COVERAGE (59,000 / 692,085)	8.5%
ZONING	
EXISTING (PD)	ORDINANCE #2012-03
PROPOSED	PD
BUILDING	
BUILDING FOOTPRINT SQAURE FOOTAGE	59,000 SF
BUILDING HEIGHT	50 FT
TOTAL UNITS	200 UNITS
UNITS	
EFFICIENCY	560 SF
1BR-A	710 SF
1BR-B	800 SF
2BR	1,050 SF
PARKING	
REQUIRE PARKING (200 UNITS * 1.25 STALLS/UNIT)	250
TOTAL PARKING STALLS	250

LEGAL DESCRIPTION

Being a 21.3224 acre tract of land situated in the D. Strickland Survey, Abstract No. 841, M. Millirons Survey, Abstract No. 563, and the I. Clifton Survey, Abstract No. 193, City of Wylie, Collin County, Texas, being all of that 21.353 acre tract of land conveyed to Corporation of the Episcopal Diocese of Dallas and recorded in Instrument No. 20150429000488760 of the Official Public Records, Collin County, Texas

NO	DATE	BY	CKD	APPR	COMMENT

PRELIMINARY
FOR REVIEW ONLY
Not for construction or permit purposes.
Sambatek
Engineer ERIC C. SWARTZ, P.E.
P.E. No. 119603 Date 11/12/2021

DRAWN BY SG
DESIGNED BY SG
CHECKED BY ECS
PROJECT NO. 50107

TEXAS REG. ENGINEERING FIRM: F-19014
Sambatek
www.sambatek.com
Engineering | Surveying | Planning | Environmental

ZONING SITE PLAN
ROERS INVESTMENTS
WYLIE SENIOR APARTMENTS
PRELIMINARY
WYLIE, TEXAS

SHEET
SP-1

22.05 (LMS TECH) | SAMUMAR-GANNOU | 11/12/2021 4:21:17 PM
\\SAMBATEK-FS1\PROJECTS\PROJECTS\50107\CAD\CIVIL\EXHIBITS\50107 - ZONING SP\50107_ZONING.DWG-ZONING SITE PLAN

Wylie Senior Living Apartments

EXHIBIT “B”

Conditions For Planned Development 2021-26

I. PURPOSE:

The purpose of this Planned Development is to allow for an affordable age restricted senior living apartment development.

II. GENERAL CONDITIONS:

1. These Planned Development Conditions shall not affect any regulations within the Zoning Ordinance (adopted as of April 2021), except as specifically provided herein.

2. The design and development of the Wylie Senior Living Apartments shall take place in general accordance with the Zoning Exhibit (Exhibit C). The approval of a corresponding plat and site plan shall be required before the commencement of development.

3. The project will be developed under IRS Section 42 4% Low Income Housing Tax Credit Program and shall be subject to all applicable rules and regulations as they currently exist or may be amended.

III. SPECIAL CONDITIONS:

1. Section 3.3.B of the City of Wylie Zoning Ordinance shall be amended as follows:

Planned Development - Multi-Family

A. Purpose - The purpose of this Planned Development is to allow for an affordable age-restricted senior living apartment development. Affordable Age-Restricted Multi-family housing requires a head of household to be 55-years old or older.
B. Permitted Uses - Allowed uses shall be limited to age-restricted multi-family, and reasonable accessory uses.
C. Development Standards: Following are the yard, lot and space requirements for the PD, including density, height, lot and unit size.

Minimum lot size	15 acres
Minimum lot width	Generally, per zoning exhibit or 1000’
Minimum lot depth	Generally, per zoning exhibit or 750’
Minimum unit size (square feet)	Studio-50, One Bedroom-710, Two Bedroom-1000
Maximum density	13 units per gross acres
Building Separation	50’
Front Setback	40’
Side Setback	100’
Rear Setback	400’
Maximum height of main structure	55’

D. Additional Provisions: Refer to additional requirements in Article 7, General Development Regulations.

2. Section 5.1.B.7 Parking Requirements are amended to allow 1.25 parking spaces per dwelling unit.

LANDSCAPE PLAN - OVERALL

COURTYARD 1 / POOL DECK ENLARGEMENT

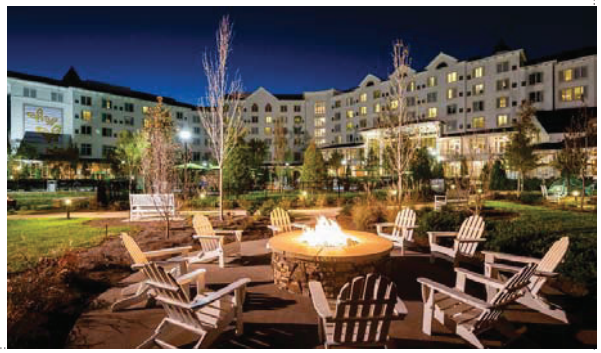
DESIGN OBJECTIVES

- SEAMLESS INDOOR OUTDOOR
- SOPHISTICATED YET CASUAL
- WOW VIEWS!
- OUTDOOR ROOMS
- FLEXIBILITY & CHOICE

AMENITY PROGRAM

1. POOL
2. CABANAS
3. FEATURE PLANTING
4. COLLABORATION ZONE
5. OUTDOOR KITCHEN/ SHADE
6. FIRE LOUNGE
7. FLEX DECK / GROUP FITNESS
8. CONNECTING WALK

INSPIRATION IMAGERY

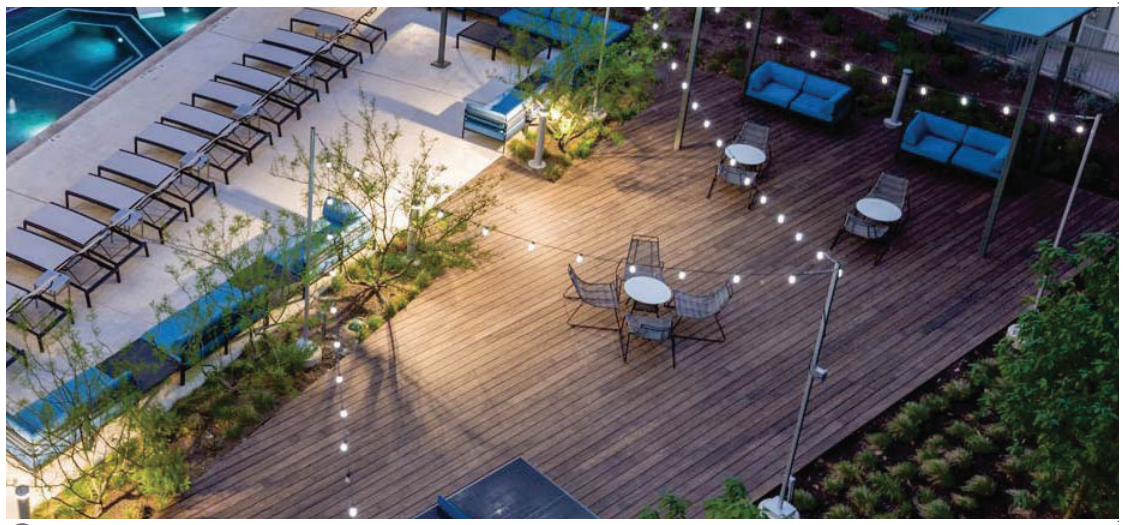


LANDSCAPE REFERENCE IMAGERY

1 LIFTED EDGE POOL/ACCESSIBILITY

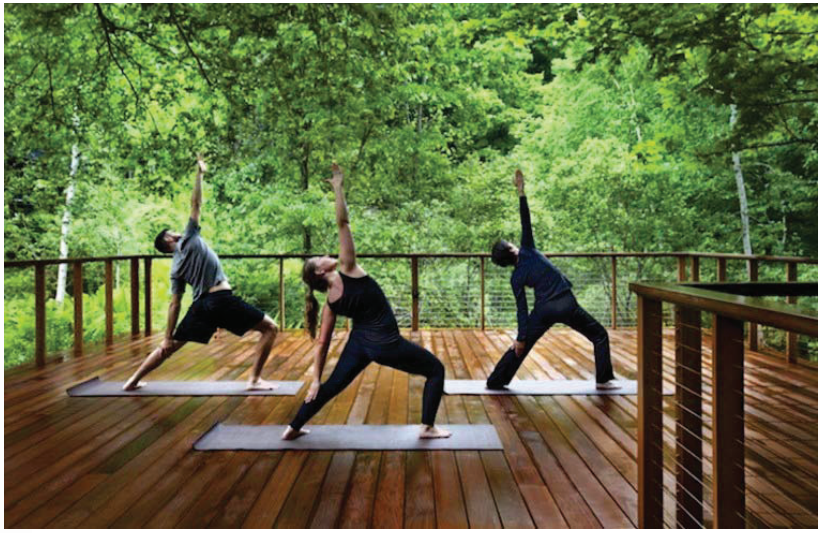
2 SHADE STRUCTURE DEFINE OUTDOOR ROOMS

3 ACCENT MOVEABLE FURNITURE TO BRIGHTEN AND EXCITE



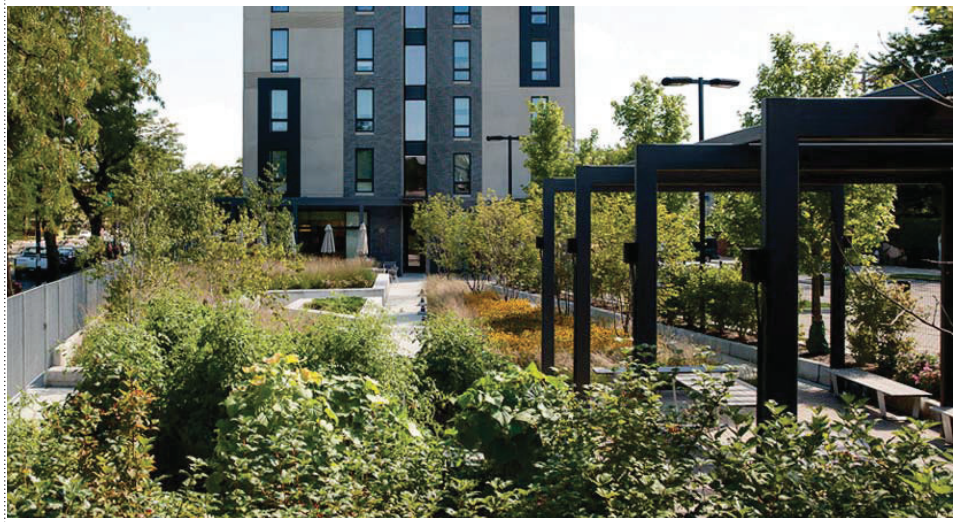
4 WOOD DECK EDGE FOR DINING, LOUNGE, SEATING, GATHERING

LANDSCAPE REFERENCE IMAGERY

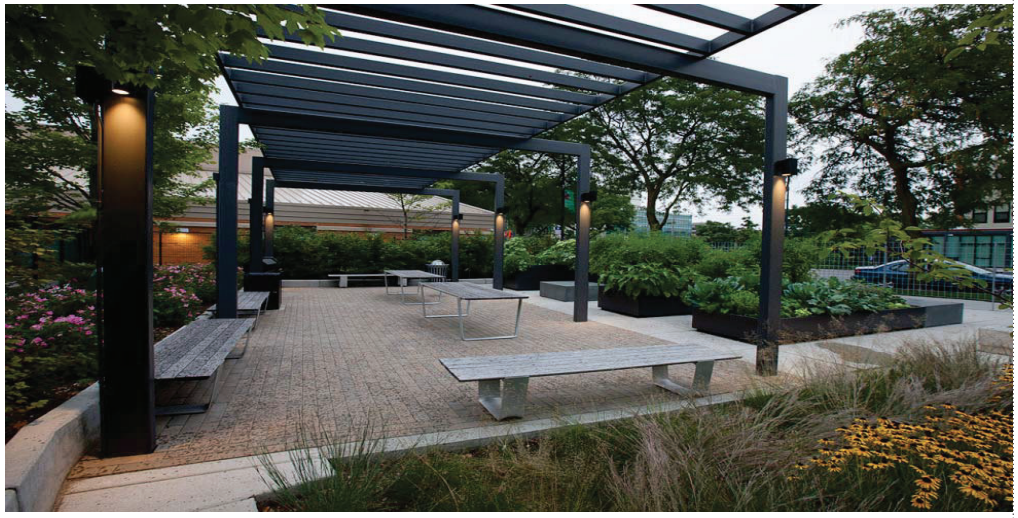


1 FLEXIBLE POOL DECK

2 DURABLE / CONTEMPORARY LOUNGE CHAIRS

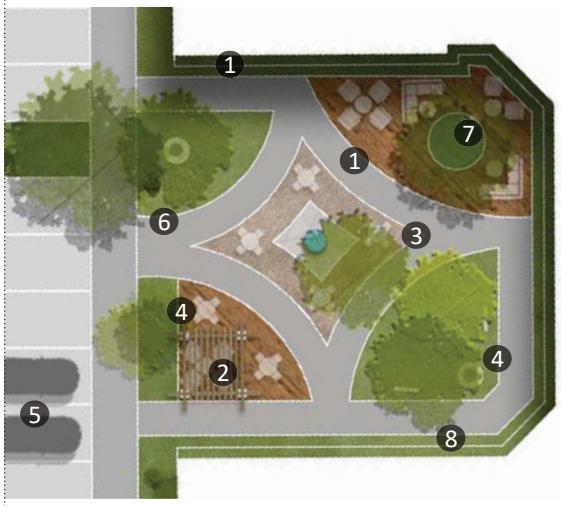


3 INDOOR OUTDOOR CONNECTIONS PHYSICAL AND VISUAL



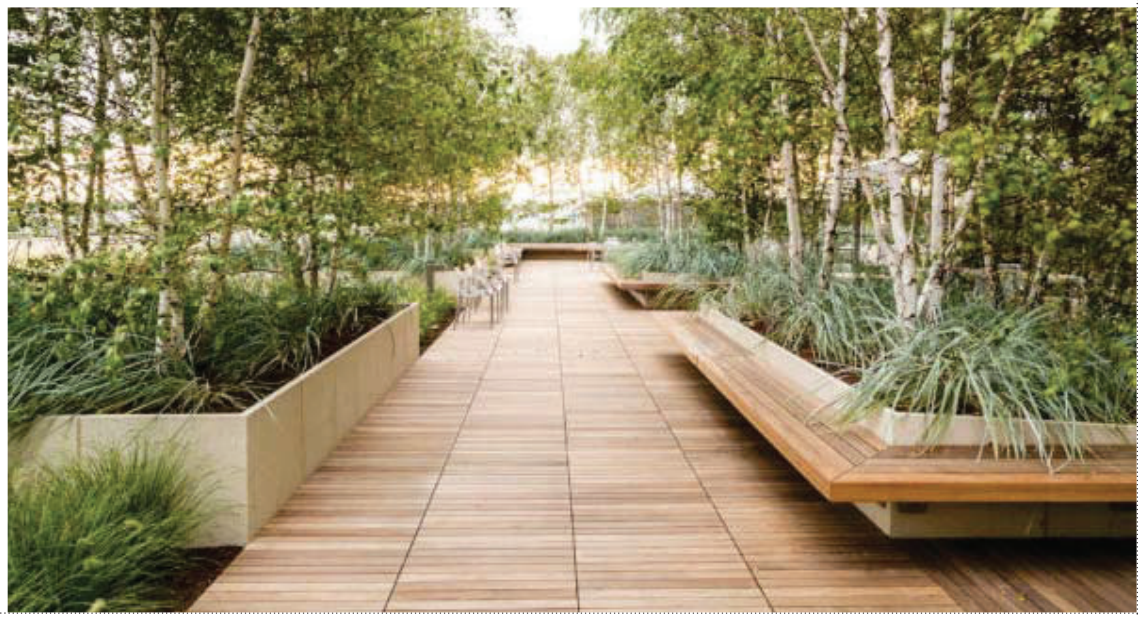
4 OUTDOOR COLLABORATION ZONE

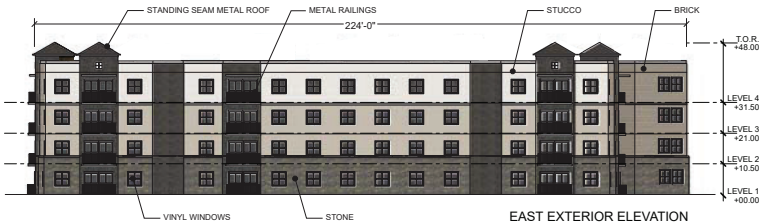
COURTYARD 2 / TRANQUIL SPACE



COURTYARD ENLARGEMENT

1. ELEVATED BOARDWALK
2. BIOSWALE/ RAINGARDEN
3. OUTDOOR COLLABORATION
4. DECK, SHADED SEATING DECK
5. BIKE PARKING
6. SPECIMEN TREE
7. LUSH NATIVE PLANTING
8. QUIET SMALL GATHERING SPACE



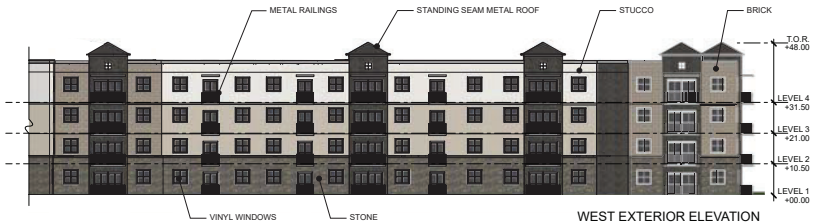


EAST EXTERIOR ELEVATION

SCALE 1" = 20'

MATERIAL SUMMARY

MASONRY	30%
STUCCO	70%
TOTAL	**100%**



WEST EXTERIOR ELEVATION

SCALE 1" = 20'

MATERIAL SUMMARY

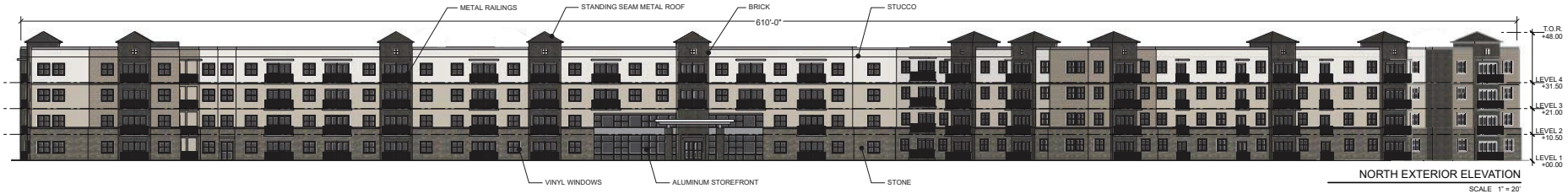
MASONRY	30%
STUCCO	70%
TOTAL	**100%**

SOUTH EXTERIOR ELEVATION

SCALE 1" = 20'

MATERIAL SUMMARY

MASONRY	30%
STUCCO	70%
TOTAL	**100%**



NORTH EXTERIOR ELEVATION

SCALE 1" = 20'

MATERIAL SUMMARY

MASONRY	30%
STUCCO	70%
TOTAL	**100%**

BKV GROUP

Architecture
Interior Design
Landscape Architecture
Engineering

1412 Main Street
Adolphus Tower
Suite 700
Dallas, TX
75202
972.898.2841

www.bkvgroup.com

CONSULTANTS

PROJECT TITLE

WYLIE SENIOR APARTMENTS

ISSUE #	DATE	DESCRIPTION
01	10/18/2021	SITE PLAN REVIEW

CERTIFICATION

DRAWN BY
CHECKED BY
COMMISSION NUMBER

SHEET TITLE

EXTERIOR ELEVATIONS

SHEET NUMBER

A200

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CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Planning **Account Code:**

Prepared By: Jasen Haskins, AICP

Subject

Consider, and act upon, Ordinance No. 2022-07 regarding a change of zoning from Light Industrial (LI) to Light Industrial - Special Use Permit (LI-SUP), to allow for the installation of an updated communications tower, property located at 200 Regency Drive. (ZC 2021-25)

Recommendation

Motion to approve Item as presented.

Discussion

On January 11, 2022 City Council approved a zoning change from Light Industrial (LI) to Light Industrial - Special Use Permit (LI-SUP) for industrial development to allow for the installation of an updated communications tower, property located at 200 Regency Drive. (ZC 2021-25)

Final approval of Zoning Case 2021-25 requires an 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 (SUP Conditions), and Exhibit C (Zoning Exhibit) 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.

Financial Summary/Strategic Goals

ORDINANCE NO. 2022-07

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 2021-25, FROM LIGHT INDUSTRIAL TO LIGHT INDUSTRIAL - SPECIAL USE PERMIT (LI-SUP), TO ALLOW FOR INDUSTRIAL DEVELOPMENT OF AN ELECTRIC SUBSTATION WITH UPDATED COMMUNICATIONS TOWER; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

SECTION 3: 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 as described in Exhibit B (SUP Conditions) and Exhibit C (Zoning Exhibit).

SECTION 4: 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 5: 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 6: 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 7: 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 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTEST:

_____
Stephanie Storm, City Secretary

DATE OF PUBLICATION: February 2, 2022, *in the* Wylie News

EXHIBIT A

Legal Description
NW Wylie Substation

Lots 1 and 2, Block D, of Regency Business Park Addition, Phase Two, an Addition to the City of Wylie, Collin County, Texas, according to the Map thereof recorded in Volume G, Page 92, of the Map Records of Collin County, Texas.

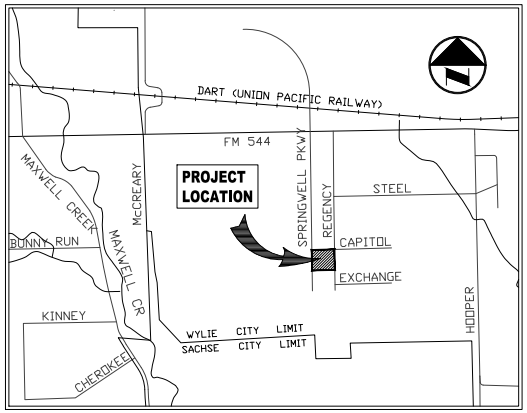
EXHIBIT B

SPECIAL USE PERMIT ZONING PROVISIONS

I. Statement of Purpose: The purpose of this Special Use Permit is to allow for the continued development and operation of an Electric Substation.

II. General Regulations:
- A. All regulations of the Wylie Development Code (as of April 2021) shall apply, except as otherwise specified by this Ordinance.
- B. Site Plan: The site development shall be as reflected in the Zoning Exhibit (Exhibit C). Approval of this SUP shall constitute approval of a site plan.

III. Specific Regulations:
- A. The site plan includes a proposed replacement of an existing communication tower with an updated 120’ version which shall be allowed by right.
- B. The access drive on the northwest corner of the property, as generally depicted in the zoning exhibit, shall be improved with concrete, per City of Wylie design standards, from the street to the current fence line. This improvement shall be completed before or in conjunction with the construction of the new communications tower.
- C. Due to the nature of the existing substation use, Section 4.3.E of the Zoning Ordinance shall not apply. Required landscaping shall be generally as currently exists, being a minimum five feet non-irrigated greenspace buffer outside of perimeter site fencing totalling a minimum of 5% of the site.
- D. There shall not be any required parking as allowed by Section 5.G.1 of the Zoning Ordinance.

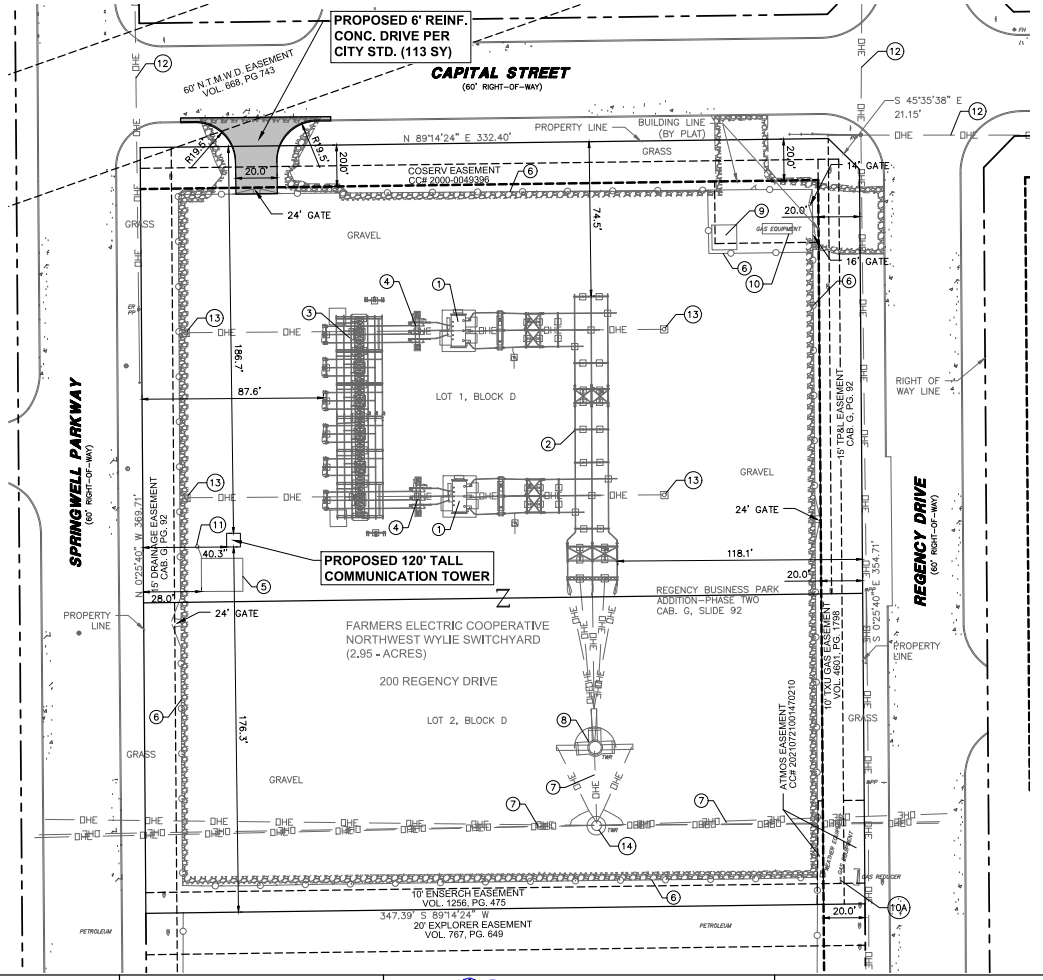


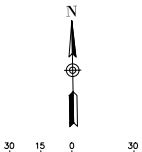
VICINITY MAP

SITE DATA TABLE		
EXISTING ZONING	LI–LIGHT INDUSTRIAL	
EXISTING USE	HIGH VOLTAGE ELECT. SUBSTATION	
	REQUIRED	PROPOSED
LOT AREA	N/A	128,465 SF (2.95 AC)
FRONT SETBACK	25 FT	187 FT
REAR SETBACK	25 FT	176 FT
SIDE SETBACK NOT ADJ./STREET	10 FT	40 FT
BUILDING FOOTPRINT	N/A	N/A
MAX. BUILDING COVERAGE	50%	0.86%
MAX. BUILDING HEIGHT	50 FT	
PARKING	N/A	N/A

NOTES:

1. PROPERTY TO BE REPLATTED INTO ONE LOT CONCURRENT WITH SUP ZONING.
2. ALL IMPROVEMENTS SHOWN ARE EXISTING WITH THE EXCEPTION OF THE PROPOSED 120–FOOT TALL COMMUNICATION TOWER.





LEGEND

- PROPOSED CONCRETE PAVING
- EXISTING GRAVEL SURFACING
- EXISTING CONCRETE PAVING
- ① EXISTING POWER TRANSFORMER
- ② EXISTING 138kV BUSWORK AND EQUIPMENT
- ③ EXISTING OPEN AIR DISTRIBUTION STRUCTURE
- ④ EXISTING DISTRIBUTION METERING STRUCTURE
- ⑤ EXISTING 20'X16' EQUIPMENT ENCLOSURE
- ⑥ EXISTING 7–FOOT CHAIN LINK PERIMETER FENCE WITH 3–STRAND BARBED WIRE
- ⑦ EXISTING OVERHEAD 138kV TRANSMISSION LINE
- ⑧ EXISTING 138kV SWITCH STRUCTURE 105' HIGH
- ⑨ EXISTING 12'X12' CO–SERV EQUIPMENT ENCLOSURE
- ⑩ EXISTING CO–SERV PIPELINE APPURTENANCE
- ⑩A EXISTING ATMOS PIPELINE APPURTENANCE
- ⑪ EXISTING COMMUNICATION MAST 60' HIGH – TO BE REMOVED
- ⑫ EXISTING OVERHEAD DISTRIBUTION LINES
- ⑬ 65' TALL SHIELD POLE
- ⑭ 95' TRANSMISSION POLE

REV	DATE	REV.BY	P.M.	ENG.	REVISION/RELEASE
0	10/15/2021	RDE	FAP	RDE	ISSUED FOR SUP ZONING APPLICATION
1	12/28/2021	RDE	FAP	RDE	UPDATED TO REFLECT SUP ZONING REGULATIONS

Farmers Electric Cooperative

r.delta ENGINEERS
618 Main Street
Garland, TX 75040
Ph. (972) 494-5031
Fax (972) 487-2270
www.rdelta.com
TBPE No. F-1515

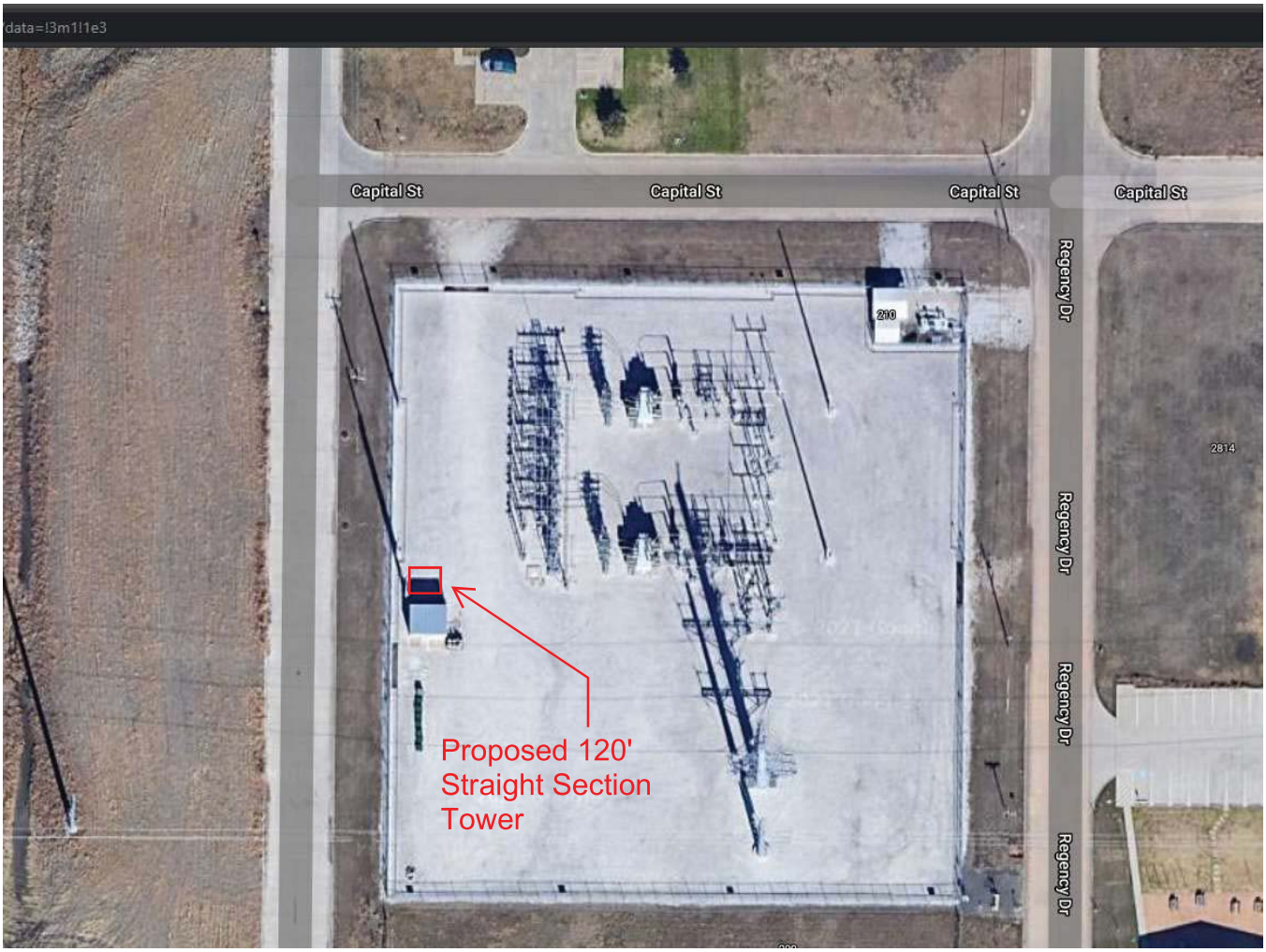
THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY FRANK A. POLMA, P.E. 80274 ON OCTOBER 15, 2021. ALTERATION OF A SEALED DOCUMENT WITHOUT PROPER NOTIFICATION TO THE RESPONSIBLE ENGINEER IS AN OFFENSE UNDER THE TEXAS ENGINEERING PRACTICE ACT.

JOB NO.	2997–21
DESIGN BY	FAP
CREATED	
CODE	
PLOTTED	12/28/2021
CHECKED BY	RDE
LAST UPDATE BY	
DRAWN:	RDE
SCALE:	1" = 30'
CHECKED:	
DRAWING NO.:	SP-1
ISSUE:	1
APPROVED:	
FILENAME:	

NW WYLIE SUBSTATION

200 REGENCY DR
WYLIE, TX

SITE PLAN FOR SUP



Scope of Work

Farmer's Electric Cooperative (FEC) is seeking approval to replace the existing concrete pole located next to the substation control house with a 120' straight section tower. The upgrades will allow for better control of the electrical grid and enhanced security monitoring of the premises.

If approved the new tower will be installed and the existing concrete pole used for communications will be removed at the conclusion of the project.

Sample picture of tower design from another substation

Wylie City Council

AGENDA REPORT

Department: WEDC **Account Code:**

Prepared By: Jason Greiner

Subject

Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of November 30, 2021.

Recommendation

Motion to approve the Item as presented.

Discussion

The Wylie Economic Development Corporation (WEDC) Board of Directors approved the attached financials on January 6, 2022.

Financial Summary/Strategic Goals

WYLIE ECONOMIC DEVELOPMENT

November Rev/Exp Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 11/30/2021

		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	3,789,966.00	3,789,966.00	0.00	0.00	-3,789,966.00	100.00 %
	Category: 400 - Taxes Total:	**3,789,966.00**	**3,789,966.00**	**0.00**	**0.00**	**-3,789,966.00**	**100.00%**
Category: 460 - Interest Income							
111-4000-46110	ALLOCATED INTEREST EARNINGS	6,000.00	6,000.00	139.65	359.34	-5,640.66	94.01 %
	Category: 460 - Interest Income Total:	**6,000.00**	**6,000.00**	**139.65**	**359.34**	**-5,640.66**	**94.01%**
Category: 480 - Miscellaneous Income							
111-4000-48110	RENTAL INCOME	132,240.00	132,240.00	0.00	7,235.00	-125,005.00	94.53 %
111-4000-48410	MISCELLANEOUS INCOME	0.00	0.00	0.00	9.96	9.96	0.00 %
111-4000-48430	GAIN/(LOSS) SALE OF CAP ASSETS	2,601,116.00	2,601,116.00	0.00	0.00	-2,601,116.00	100.00 %
	Category: 480 - Miscellaneous Income Total:	**2,733,356.00**	**2,733,356.00**	**0.00**	**7,244.96**	**-2,726,111.04**	**99.73%**
Category: 490 - Transfers In & Other Financing Sources							
111-4000-49325	BANK NOTE PROCEEDS	0.00	8,108,000.00	0.00	8,108,000.00	0.00	0.00 %
	Category: 490 - Transfers In & Other Financing Sources Total:	**0.00**	**8,108,000.00**	**0.00**	**8,108,000.00**	**0.00**	**0.00%**
	Revenue Total:	**6,529,322.00**	**14,637,322.00**	**139.65**	**8,115,604.30**	**-6,521,717.70**	**44.56%**
Expense							
Category: 510 - Personnel Services							
111-5611-51110	SALARIES	286,558.00	286,558.00	27,963.99	39,282.75	247,275.25	86.29 %
111-5611-51140	LONGEVITY PAY	729.00	729.00	724.00	724.00	5.00	0.69 %
111-5611-51310	TMRS	44,530.00	44,530.00	4,446.62	6,201.02	38,328.98	86.07 %
111-5611-51410	HOSPITAL & LIFE INSURANCE	49,304.00	49,304.00	4,694.13	7,823.55	41,480.45	84.13 %
111-5611-51420	LONG-TERM DISABILITY	1,707.00	1,707.00	0.00	0.00	1,707.00	100.00 %
111-5611-51440	FICA	18,623.00	18,623.00	1,591.72	2,217.82	16,405.18	88.09 %
111-5611-51450	MEDICARE	4,355.00	4,355.00	372.24	518.66	3,836.34	88.09 %
111-5611-51470	WORKERS COMP PREMIUM	378.00	378.00	0.00	351.92	26.08	6.90 %
111-5611-51480	UNEMPLOYMENT COMP (TWC)	1,080.00	1,080.00	0.00	0.00	1,080.00	100.00 %
	Category: 510 - Personnel Services Total:	**407,264.00**	**407,264.00**	**39,792.70**	**57,119.72**	**350,144.28**	**85.97%**
Category: 520 - Supplies							
111-5611-52010	OFFICE SUPPLIES	5,000.00	5,000.00	107.70	157.70	4,842.30	96.85 %
111-5611-52040	POSTAGE & FREIGHT	300.00	300.00	0.00	0.00	300.00	100.00 %
111-5611-52810	FOOD SUPPLIES	6,100.00	6,100.00	681.01	1,405.32	4,694.68	76.96 %
	Category: 520 - Supplies Total:	**11,400.00**	**11,400.00**	**788.71**	**1,563.02**	**9,836.98**	**86.29%**
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	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
	Category: 540 - Materials for Maintenance Total:	**8,000.00**	**8,000.00**	**0.00**	**0.00**	**8,000.00**	**100.00%**
Category: 560 - Contractual Services							
111-5611-56030	INCENTIVES	1,043,973.00	1,043,973.00	0.00	0.00	1,043,973.00	100.00 %
111-5611-56040	SPECIAL SERVICES	118,156.00	297,156.00	320.86	113,923.60	183,232.40	61.66 %
111-5611-56080	ADVERTISING	129,100.00	129,100.00	2,246.04	7,046.04	122,053.96	94.54 %
111-5611-56090	COMMUNITY DEVELOPMENT	52,050.00	52,050.00	6,062.12	6,062.12	45,987.88	88.35 %
111-5611-56110	COMMUNICATIONS	6,400.00	6,400.00	399.66	399.66	6,000.34	93.76 %
111-5611-56180	RENTAL	27,000.00	27,000.00	0.00	2,250.00	24,750.00	91.67 %
111-5611-56210	TRAVEL & TRAINING	74,600.00	74,600.00	6,557.73	7,310.28	67,289.72	90.20 %
111-5611-56250	DUES & SUBSCRIPTIONS	39,810.00	39,810.00	21,524.27	32,505.50	7,304.50	18.35 %
111-5611-56310	INSURANCE	6,303.00	6,303.00	0.00	5,155.01	1,147.99	18.21 %
111-5611-56510	AUDIT & LEGAL SERVICES	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
111-5611-56570	ENGINEERING/ARCHITECTURAL	87,500.00	87,500.00	12,000.00	12,000.00	75,500.00	86.29 %

Budget Report **For Fiscal: 2021-2022 Period Ending: 11/30/2021**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-5611-56610	UTILITIES-ELECTRIC	2,400.00	2,400.00	0.00	0.00	2,400.00	100.00 %
	Category: 560 - Contractual Services Total:	**1,620,292.00**	**1,799,292.00**	**49,110.68**	**186,652.21**	**1,612,639.79**	**89.63%**
Category: 570 - Debt Service & Capital Replacement							
111-5611-57410	PRINCIPAL PAYMENT	694,127.33	5,403,249.03	25,891.88	4,737,469.60	665,779.43	12.32 %
111-5611-57415	INTEREST EXPENSE	315,135.79	326,452.12	24,157.12	36,126.58	290,325.54	88.93 %
	Category: 570 - Debt Service & Capital Replacement Total:	**1,009,263.12**	**5,729,701.15**	**50,049.00**	**4,773,596.18**	**956,104.97**	**16.69%**
Category: 580 - Capital Outlay							
111-5611-58110	LAND-PURCHASE PRICE	0.00	3,718,392.59	10,000.00	3,248,392.59	470,000.00	12.64 %
111-5611-58210	STREETS & ALLEYS	2,175,000.00	2,425,000.00	0.00	0.00	2,425,000.00	100.00 %
111-5611-58995	CONTRA CAPITAL OUTLAY	0.00	0.00	0.00	-3,238,392.59	3,238,392.59	0.00 %
	Category: 580 - Capital Outlay Total:	**2,175,000.00**	**6,143,392.59**	**10,000.00**	**10,000.00**	**6,133,392.59**	**99.84%**
	Expense Total:	**5,231,219.12**	**14,099,049.74**	**149,741.09**	**5,028,931.13**	**9,070,118.61**	**64.33%**
	Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**-149,601.44**	**3,086,673.17**	**2,548,400.91**	**-473.44%**
	Report Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**-149,601.44**	**3,086,673.17**	**2,548,400.91**	**-473.44%**

Budget Report **For Fiscal: 2021-2022 Period Ending: 11/30/2021**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 111 - WYLIE ECONOMIC DEVEL CORP						
Revenue						
400 - Taxes	3,789,966.00	3,789,966.00	0.00	0.00	-3,789,966.00	100.00%
460 - Interest Income	6,000.00	6,000.00	139.65	359.34	-5,640.66	94.01%
480 - Miscellaneous Income	2,733,356.00	2,733,356.00	0.00	7,244.96	-2,726,111.04	99.73%
490 - Transfers In & Other Financing Sources	0.00	8,108,000.00	0.00	8,108,000.00	0.00	0.00%
Revenue Total:	**6,529,322.00**	**14,637,322.00**	**139.65**	**8,115,604.30**	**-6,521,717.70**	**44.56%**
Expense						
510 - Personnel Services	407,264.00	407,264.00	39,792.70	57,119.72	350,144.28	85.97%
520 - Supplies	11,400.00	11,400.00	788.71	1,563.02	9,836.98	86.29%
540 - Materials for Maintenance	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%
560 - Contractual Services	1,620,292.00	1,799,292.00	49,110.68	186,652.21	1,612,639.79	89.63%
570 - Debt Service & Capital Replacement	1,009,263.12	5,729,701.15	50,049.00	4,773,596.18	956,104.97	16.69%
580 - Capital Outlay	2,175,000.00	6,143,392.59	10,000.00	10,000.00	6,133,392.59	99.84%
Expense Total:	**5,231,219.12**	**14,099,049.74**	**149,741.09**	**5,028,931.13**	**9,070,118.61**	**64.33%**
Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**-149,601.44**	**3,086,673.17**	**2,548,400.91**	**-473.44%**
Report Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**-149,601.44**	**3,086,673.17**	**2,548,400.91**	**-473.44%**

Budget Report **For Fiscal: 2021-2022 Period Ending: 11/30/2021**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
111 - WYLIE ECONOMIC DEVEL COR	1,298,102.88	538,272.26	-149,601.44	3,086,673.17	2,548,400.91
Report Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**-149,601.44**	**3,086,673.17**	**2,548,400.91**

Wylie Economic Development Corporation
Statement of Net Position
As of November 30, 2021

Assets		
Cash and cash equivalents	$ 3,499,159.42	
Receivables	$ 60,000.00	*Note 1*
Inventories	$ 15,673,662.29	
Prepaid Items	$ -	
Total Assets	$ 19,232,821.71	
Deferred Outflows of Resources		
Pensions	$ 95,608.55	
Total deferred outflows of resources	$ 95,608.55	
Liabilities		
Accounts Payable and other current liabilities	$ 49,146.49	
Unearned Revenue	$ 1,200.00	*Note 2*
Non current liabilities:		
Due within one year	$ 293,534.51	*Note 3*
Due in more than one year	$ 8,209,835.91	
Total Liabilities	$ 8,553,716.91	
Deferred Inflows of Resources		
Pensions	$ (47,711.41)	
Total deferred inflows of resources	$ (47,711.41)	
Net Position		
Net investment in capital assets	$ -	
Unrestricted	$ 10,727,001.94	
Total Net Position	$ 10,727,001.94	

Note 1: Includes incentives in the form of forgivable loans for $60,000 (LUV-ROS)

Note 2: Deposits from rental property

Note 3: Liabilities due within one year includes compensated absences of $20,727

WYLIE ECONOMIC DEVELOPMENT

Balance Sheet
Account Summary
As Of 11/30/2021

Account	Name	Balance	
Fund: 111 - WYLIE ECONOMIC DEVEL CORP			
Assets			
111-1000-10110	CLAIM ON CASH AND CASH EQUIV.	3,497,159.42	
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	60,000.00	
111-1000-14112	INVENTORY - MATERIAL/ SUPPLY	0.00	
111-1000-14116	INVENTORY - LAND & BUILDINGS	15,673,662.29	
111-1000-14118	INVENTORY - BAYCO/ SANDEN BLVD	0.00	
111-1000-14310	PREPAID EXPENSES - MISC	0.00	
111-1000-14410	DEFERRED OUTFLOWS	453,367.00	
	Total Assets:	**19,686,188.71**	**19,686,188.71**
Liability			
111-2000-20110	FEDERAL INCOME TAX PAYABLE	631.73	
111-2000-20111	MEDICARE PAYABLE	241.16	
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	10,925.02	
111-2000-20117	TMRS PAYABLE	2,097.30	
111-2000-20118	ROTH IRA PAYABLE	0.00	
111-2000-20119	WORKERS COMP PAYABLE	0.00	
111-2000-20120	FICA PAYABLE	1,031.22	
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	2,031.20	
111-2000-20131	EDWARD JONES DEFERRED COMP	0.00	
111-2000-20132	EMP CARE FLITE	12.00	
111-2000-20133	Unemployment Comp Payable	0.00	
111-2000-20151	ACCRUED WAGES PAYABLE	0.00	
111-2000-20180	ADDIT EMPLOYEE INSUR PAY	149.40	
111-2000-20199	MISC PAYROLL PAYABLE	0.00	
111-2000-20201	AP PENDING	0.00	
111-2000-20210	ACCOUNTS PAYABLE	32,027.46	
111-2000-20530	PROPERTY TAXES PAYABLE	0.00	
111-2000-20540	NOTES PAYABLE	453,367.00	
111-2000-20810	DUE TO GENERAL FUND	0.00	

Balance Sheet **As Of 11/30/2021**

Account	Name	Balance
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:	**503,713.49**
Equity		
111-3000-34110	FUND BALANCE - RESERVED	0.00
111-3000-34590	FUND BALANCE-UNRESERV/UNDESIG	16,095,802.05
	Total Beginning Equity:	**16,095,802.05**
Total Revenue		8,115,604.30
Total Expense		5,028,931.13
Revenues Over/Under Expenses		**3,086,673.17**
	Total Equity and Current Surplus (Deficit):	**19,182,475.22**
	Total Liabilities, Equity and Current Surplus (Deficit):	**19,686,188.71**

Balance Sheet **As Of 11/30/2021**

Account	Name	Balance	
Fund: 922 - GEN LONG TERM DEBT (WEDC)			
Assets			
922-1000-10312	GOVERNMENT NOTES	0.00	
922-1000-18110	LOAN - WEDC	0.00	
922-1000-18120	LOAN - BIRMINGHAM	0.00	
922-1000-18210	AMOUNT TO BE PROVIDED	0.00	
922-1000-18220	BIRMINGHAM LOAN	0.00	
922-1000-19050	DEF OUTFLOW TMRS CONTRIBUTIONS	37,997.29	
922-1000-19051	DEF OUTFLOW SDBF CONTRIBUTIONS	1,800.00	
922-1000-19075	DEF OUTFLOW - INVESTMENT EXP	0.48	
922-1000-19100	DEF OUTFLOW - ACT EXP/ASSUMP	55,810.78	
922-1000-19125	(GAIN)/LOSS ON ASSUMPTION CHGS	-46,839.41	
922-1000-19126	DEF INFLOW SDBF CONTRIBUTIONS	-872.00	
	Total Assets:	**47,897.14**	**47,897.14**
Liability			
922-2000-20310	COMPENSATED ABSENCES PAYABLE	11,572.98	
922-2000-20311	COMP ABSENCES PAYABLE-CURRENT	20,727.84	
922-2000-21410	ACCRUED INTEREST PAYABLE	9,604.44	
922-2000-28205	WEDC LOANS/CURRENT	263,202.23	
922-2000-28220	BIRMINGHAM LOAN	0.00	
922-2000-28230	INWOOD LOAN	0.00	
922-2000-28232	ANB LOAN/EDGE	0.00	
922-2000-28233	ANB LOAN/PEDDICORD WHITE	0.00	
922-2000-28234	ANB LOAN/RANDACK HUGHES	0.00	
922-2000-28235	ANB LOAN	0.00	
922-2000-28236	ANB CONSTRUCTION LOAN	0.00	
922-2000-28237	ANB LOAN/ WOODBRIDGE PARKWAY	0.00	
922-2000-28238	ANB LOAN/BUCHANAN	0.00	
922-2000-28239	ANB LOAN/JONES:HOBART PAYOFF	0.00	
922-2000-28240	HUGHES LOAN	0.00	
922-2000-28242	ANB LOAN/HWY 78:5TH ST REDEV	0.00	
922-2000-28245	ANB LOAN/DALLAS WHIRLPOOL	0.00	
922-2000-28246	GOVCAP LOAN/KIRBY	7,846,537.60	
922-2000-28247	JARRARD LOAN	144,081.16	
922-2000-28250	CITY OF WYLIE LOAN	0.00	
922-2000-28260	PRIME KUTS LOAN	0.00	
922-2000-28270	BOWLAND/ANDERSON LOAN	0.00	
922-2000-28280	CAPITAL ONE CAZAD LOAN	0.00	
922-2000-28290	HOBART/COMMERCE LOAN	0.00	
922-2000-29150	NET PENSION LIABILITY	199,184.17	
922-2000-29151	SDBF LIABILITY	8,460.00	
	Total Liability:	**8,503,370.42**	
Equity			
922-3000-34590	FUND BALANCE-UNRESERV/UNDESIG	-4,964,678.88	
922-3000-35900	UNRESTRICTED NET POSITION	-120,264.00	
	Total Beginning Equity:	**-5,084,942.88**	
Total Revenue		-8,108,000.00	
Total Expense		-4,737,469.60	
Revenues Over/Under Expenses		**-3,370,530.40**	
	Total Equity and Current Surplus (Deficit):	**-8,455,473.28**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**47,897.14**

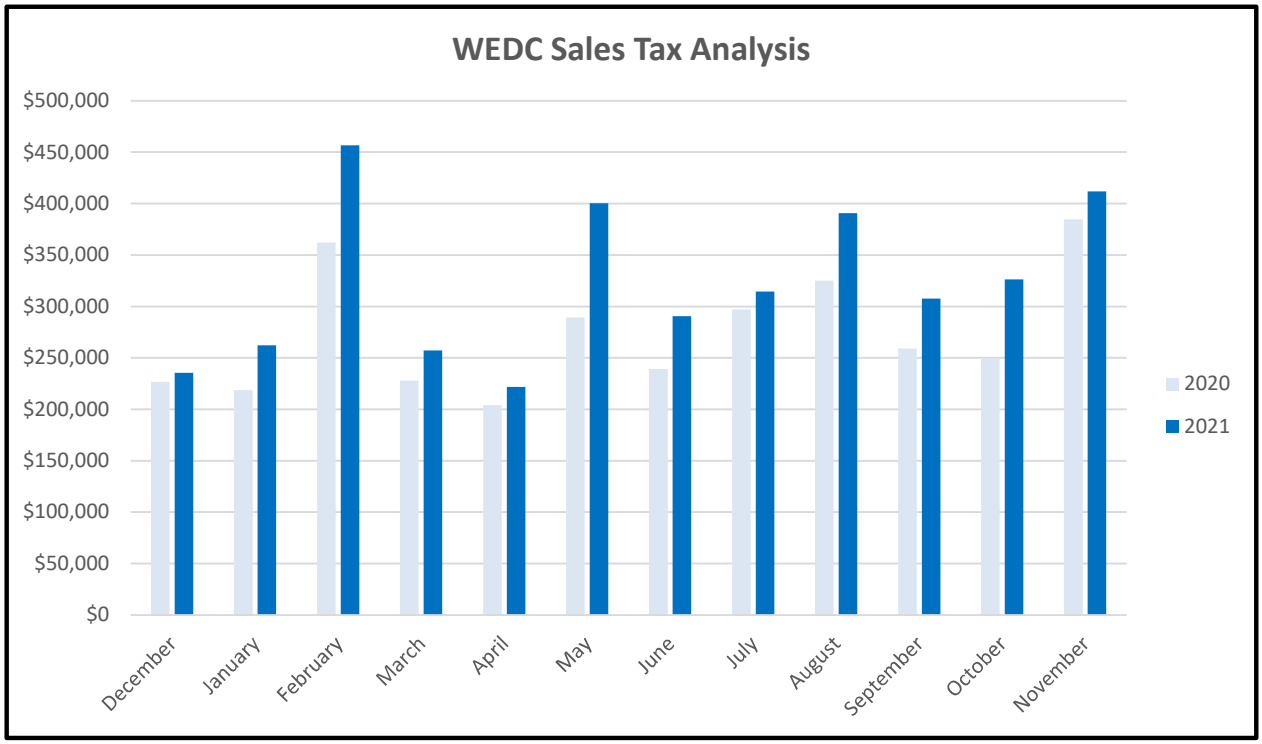
Wylie Economic Development Corporation

SALES TAX REPORT

November 30, 2021

BUDGETED YEAR

MONTH	FY 2018	FY 2019	FY 2020	FY 2021	DIFF 20 vs. 21	% DIFF 20 vs. 21
DECEMBER	$ 184,848.59	$ 214,867.15	$ 226,663.94	$ 235,381.33	$ 8,717.39	3.85%
JANUARY	$ 191,895.71	$ 223,749.61	$ 218,520.22	$ 262,263.52	$ 43,743.30	20.02%
FEBRUARY	$ 275,667.83	$ 307,366.66	$ 362,129.18	$ 456,571.35	$ 94,442.17	26.08%
MARCH	$ 182,852.50	$ 208,222.32	$ 228,091.34	$ 257,187.91	$ 29,096.57	12.76%
APRIL	$ 163,484.89	$ 182,499.53	$ 203,895.57	$ 221,881.55	$ 17,985.98	8.82%
MAY	$ 203,707.17	$ 274,299.18	$ 289,224.35	$ 400,371.70	$ 111,147.35	38.43%
JUNE	$ 199,412.29	$ 234,173.88	$ 239,340.35	$ 290,586.92	$ 51,246.57	21.41%
JULY	$ 213,976.64	$ 215,107.94	$ 296,954.00	$ 314,559.10	$ 17,605.10	5.93%
AUGUST	$ 249,589.63	$ 283,602.93	$ 325,104.34	$ 390,790.76	$ 65,686.42	20.20%
SEPTEMBER	$ 213,425.79	$ 243,048.40	$ 259,257.89	$ 307,681.15	$ 48,423.26	18.68%
OCTOBER	$ 210,701.71	$ 224,875.38	$ 249,357.02	$ 326,382.38	$ 77,025.36	30.89%
NOVEMBER	$ 273,196.62	$ 308,324.41	$ 384,953.89	$ 411,813.32	$ 26,859.44	6.98%
Sub-Total	**$ 2,562,759.35**	**$ 2,920,137.37**	**$ 3,283,492.09**	**$ 3,875,470.98**	**$ 591,978.89**	17.84%
Total	**$ 2,562,759.35**	**$ 2,920,137.37**	**$ 3,283,492.09**	**$ 3,875,470.98**	**$ 591,978.89**	17.84%



**** Sales Tax collections typically take 2 months to be reflected as Revenue. SlsTx receipts are then accrued back 2 months. Example: November SlsTx Revenue is actually September SlsTx and is therefore the 12th allocation in FY21.*

Wylie City Council

AGENDA REPORT

Department: WEDC **Account Code:**

Prepared By: Jason Greiner

Subject

Consider, and place on file, the monthly Revenue and Expenditure Report for the Wylie Economic Development Corporation as of December 31, 2021.

Recommendation

Motion to approve the Item as presented.

Discussion

The Wylie Economic Development Corporation (WEDC) Board of Directors approved the attached financials on January 19, 2022.

Financial Summary/Strategic Goals

WYLIE ECONOMIC DEVELOPMENT

December Rev/Exp Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

		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	3,789,966.00	3,789,966.00	263,577.66	263,577.66	-3,526,388.34	93.05 %
	Category: 400 - Taxes Total:	**3,789,966.00**	**3,789,966.00**	**263,577.66**	**263,577.66**	**-3,526,388.34**	**93.05%**
Category: 460 - Interest Income							
111-4000-46110	ALLOCATED INTEREST EARNINGS	6,000.00	6,000.00	176.88	536.22	-5,463.78	91.06 %
	Category: 460 - Interest Income Total:	**6,000.00**	**6,000.00**	**176.88**	**536.22**	**-5,463.78**	**91.06%**
Category: 480 - Miscellaneous Income							
111-4000-48110	RENTAL INCOME	132,240.00	132,240.00	4,805.00	12,040.00	-120,200.00	90.90 %
111-4000-48410	MISCELLANEOUS INCOME	0.00	0.00	0.00	9.96	9.96	0.00 %
111-4000-48430	GAIN/(LOSS) SALE OF CAP ASSETS	2,601,116.00	2,601,116.00	0.00	0.00	-2,601,116.00	100.00 %
	Category: 480 - Miscellaneous Income Total:	**2,733,356.00**	**2,733,356.00**	**4,805.00**	**12,049.96**	**-2,721,306.04**	**99.56%**
Category: 490 - Transfers In & Other Financing Sources							
111-4000-49325	BANK NOTE PROCEEDS	0.00	8,108,000.00	0.00	8,108,000.00	0.00	0.00 %
	Category: 490 - Transfers In & Other Financing Sources Total:	**0.00**	**8,108,000.00**	**0.00**	**8,108,000.00**	**0.00**	**0.00%**
	Revenue Total:	**6,529,322.00**	**14,637,322.00**	**268,559.54**	**8,384,163.84**	**-6,253,158.16**	**42.72%**
Expense							
Category: 510 - Personnel Services							
111-5611-51110	SALARIES	286,558.00	286,558.00	18,642.66	57,925.41	228,632.59	79.79 %
111-5611-51140	LONGEVITY PAY	729.00	729.00	0.00	724.00	5.00	0.69 %
111-5611-51310	TMRS	44,530.00	44,530.00	2,949.30	9,150.32	35,379.68	79.45 %
111-5611-51410	HOSPITAL & LIFE INSURANCE	49,304.00	49,304.00	-743.35	7,080.20	42,223.80	85.64 %
111-5611-51420	LONG-TERM DISABILITY	1,707.00	1,707.00	0.00	0.00	1,707.00	100.00 %
111-5611-51440	FICA	18,623.00	18,623.00	1,117.41	3,335.23	15,287.77	82.09 %
111-5611-51450	MEDICARE	4,355.00	4,355.00	261.32	779.98	3,575.02	82.09 %
111-5611-51470	WORKERS COMP PREMIUM	378.00	378.00	0.00	351.92	26.08	6.90 %
111-5611-51480	UNEMPLOYMENT COMP (TWC)	1,080.00	1,080.00	0.00	0.00	1,080.00	100.00 %
	Category: 510 - Personnel Services Total:	**407,264.00**	**407,264.00**	**22,227.34**	**79,347.06**	**327,916.94**	**80.52%**
Category: 520 - Supplies							
111-5611-52010	OFFICE SUPPLIES	5,000.00	5,000.00	517.64	675.34	4,324.66	86.49 %
111-5611-52040	POSTAGE & FREIGHT	300.00	300.00	0.00	0.00	300.00	100.00 %
111-5611-52810	FOOD SUPPLIES	6,100.00	6,100.00	676.16	2,081.48	4,018.52	65.88 %
	Category: 520 - Supplies Total:	**11,400.00**	**11,400.00**	**1,193.80**	**2,756.82**	**8,643.18**	**75.82%**
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	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
	Category: 540 - Materials for Maintenance Total:	**8,000.00**	**8,000.00**	**0.00**	**0.00**	**8,000.00**	**100.00%**
Category: 560 - Contractual Services							
111-5611-56030	INCENTIVES	1,043,973.00	1,043,973.00	0.00	0.00	1,043,973.00	100.00 %
111-5611-56040	SPECIAL SERVICES	118,156.00	297,156.00	3,873.05	117,796.65	179,359.35	60.36 %
111-5611-56080	ADVERTISING	129,100.00	129,100.00	5,250.00	12,296.04	116,803.96	90.48 %
111-5611-56090	COMMUNITY DEVELOPMENT	52,050.00	52,050.00	7,998.66	14,060.78	37,989.22	72.99 %
111-5611-56110	COMMUNICATIONS	6,400.00	6,400.00	551.66	951.32	5,448.68	85.14 %
111-5611-56180	RENTAL	27,000.00	27,000.00	4,500.00	6,750.00	20,250.00	75.00 %
111-5611-56210	TRAVEL & TRAINING	74,600.00	74,600.00	7,253.54	14,563.82	60,036.18	80.48 %
111-5611-56250	DUES & SUBSCRIPTIONS	39,810.00	39,810.00	246.99	32,752.49	7,057.51	17.73 %
111-5611-56310	INSURANCE	6,303.00	6,303.00	0.00	5,155.01	1,147.99	18.21 %
111-5611-56510	AUDIT & LEGAL SERVICES	33,000.00	33,000.00	5,154.00	5,154.00	27,846.00	84.38 %
111-5611-56570	ENGINEERING/ARCHITECTURAL	87,500.00	87,500.00	7,750.00	19,750.00	67,750.00	77.43 %

Budget Report **For Fiscal: 2021-2022 Period Ending: 12/31/2021**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-5611-56610	UTILITIES-ELECTRIC	2,400.00	2,400.00	305.60	305.60	2,094.40	87.27 %
	Category: 560 - Contractual Services Total:	**1,620,292.00**	**1,799,292.00**	**42,883.50**	**229,535.71**	**1,569,756.29**	**87.24%**
Category: 570 - Debt Service & Capital Replacement							
111-5611-57410	PRINCIPAL PAYMENT	694,127.33	5,403,249.03	25,969.06	4,763,438.66	639,810.37	11.84 %
111-5611-57415	INTEREST EXPENSE	315,135.79	326,452.12	24,079.94	60,206.52	266,245.60	81.56 %
	Category: 570 - Debt Service & Capital Replacement Total:	**1,009,263.12**	**5,729,701.15**	**50,049.00**	**4,823,645.18**	**906,055.97**	**15.81%**
Category: 580 - Capital Outlay							
111-5611-58110	LAND-PURCHASE PRICE	0.00	3,718,392.59	0.00	3,248,392.59	470,000.00	12.64 %
111-5611-58210	STREETS & ALLEYS	2,175,000.00	2,425,000.00	0.00	0.00	2,425,000.00	100.00 %
111-5611-58995	CONTRA CAPITAL OUTLAY	0.00	0.00	0.00	-3,238,392.59	3,238,392.59	0.00 %
	Category: 580 - Capital Outlay Total:	**2,175,000.00**	**6,143,392.59**	**0.00**	**10,000.00**	**6,133,392.59**	**99.84%**
	Expense Total:	**5,231,219.12**	**14,099,049.74**	**116,353.64**	**5,145,284.77**	**8,953,764.97**	**63.51%**
	Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**152,205.90**	**3,238,879.07**	**2,700,606.81**	**-501.72%**
	Report Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**152,205.90**	**3,238,879.07**	**2,700,606.81**	**-501.72%**

Budget Report **For Fiscal: 2021-2022 Period Ending: 12/31/2021**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 111 - WYLIE ECONOMIC DEVEL CORP						
Revenue						
400 - Taxes	3,789,966.00	3,789,966.00	263,577.66	263,577.66	-3,526,388.34	93.05%
460 - Interest Income	6,000.00	6,000.00	176.88	536.22	-5,463.78	91.06%
480 - Miscellaneous Income	2,733,356.00	2,733,356.00	4,805.00	12,049.96	-2,721,306.04	99.56%
490 - Transfers In & Other Financing Sources	0.00	8,108,000.00	0.00	8,108,000.00	0.00	0.00%
Revenue Total:	**6,529,322.00**	**14,637,322.00**	**268,559.54**	**8,384,163.84**	**-6,253,158.16**	**42.72%**
Expense						
510 - Personnel Services	407,264.00	407,264.00	22,227.34	79,347.06	327,916.94	80.52%
520 - Supplies	11,400.00	11,400.00	1,193.80	2,756.82	8,643.18	75.82%
540 - Materials for Maintenance	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%
560 - Contractual Services	1,620,292.00	1,799,292.00	42,883.50	229,535.71	1,569,756.29	87.24%
570 - Debt Service & Capital Replacement	1,009,263.12	5,729,701.15	50,049.00	4,823,645.18	906,055.97	15.81%
580 - Capital Outlay	2,175,000.00	6,143,392.59	0.00	10,000.00	6,133,392.59	99.84%
Expense Total:	**5,231,219.12**	**14,099,049.74**	**116,353.64**	**5,145,284.77**	**8,953,764.97**	**63.51%**
Fund: 111 - WYLIE ECONOMIC DEVEL CORP Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**152,205.90**	**3,238,879.07**	**2,700,606.81**	**-501.72%**
Report Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**152,205.90**	**3,238,879.07**	**2,700,606.81**	**-501.72%**

Budget Report **For Fiscal: 2021-2022 Period Ending: 12/31/2021**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
111 - WYLIE ECONOMIC DEVEL COR	1,298,102.88	538,272.26	152,205.90	3,238,879.07	2,700,606.81
Report Surplus (Deficit):	**1,298,102.88**	**538,272.26**	**152,205.90**	**3,238,879.07**	**2,700,606.81**

Wylie Economic Development Corporation
Statement of Net Position
As of December 31, 2021

Assets		
Cash and cash equivalents	$ 3,636,938.53	
Receivables	$ 60,000.00	*Note 1*
Inventories	$ 15,673,662.29	
Prepaid Items	$ -	
Total Assets	$ 19,370,600.82	
Deferred Outflows of Resources		
Pensions	$ 95,608.55	
Total deferred outflows of resources	$ 95,608.55	
Liabilities		
Accounts Payable and other current liabilities	$ 34,719.70	
Unearned Revenue	$ 1,200.00	*Note 2*
Non current liabilities:		
Due within one year	$ 267,565.45	*Note 3*
Due in more than one year	$ 8,209,835.91	
Total Liabilities	$ 8,513,321.06	
Deferred Inflows of Resources		
Pensions	$ (47,711.41)	
Total deferred inflows of resources	$ (47,711.41)	
Net Position		
Net investment in capital assets	$ -	
Unrestricted	$ 10,905,176.90	
Total Net Position	$ 10,905,176.90	

Note 1: Includes incentives in the form of forgivable loans for $60,000 (LUV-ROS)

Note 2: Deposits from rental property

Note 3: Liabilities due within one year includes compensated absences of $20,727

WYLIE ECONOMIC DEVELOPMENT

Balance Sheet
Account Summary
As Of 12/31/2021

Account	Name	Balance	
Fund: 111 - WYLIE ECONOMIC DEVEL CORP			
Assets			
111-1000-10110	CLAIM ON CASH AND CASH EQUIV.	3,634,938.53	
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	60,000.00	
111-1000-14112	INVENTORY - MATERIAL/ SUPPLY	0.00	
111-1000-14116	INVENTORY - LAND & BUILDINGS	15,673,662.29	
111-1000-14118	INVENTORY - BAYCO/ SANDEN BLVD	0.00	
111-1000-14310	PREPAID EXPENSES - MISC	0.00	
111-1000-14410	DEFERRED OUTFLOWS	453,367.00	
	Total Assets:	**19,823,967.82**	**19,823,967.82**
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	73.12	
111-2000-20117	TMRS PAYABLE	0.00	
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	2,437.44	
111-2000-20131	EDWARD JONES DEFERRED COMP	0.00	
111-2000-20132	EMP CARE FLITE	12.00	
111-2000-20133	Unemployment Comp Payable	0.00	
111-2000-20151	ACCRUED WAGES PAYABLE	0.00	
111-2000-20180	ADDIT EMPLOYEE INSUR PAY	169.68	
111-2000-20199	MISC PAYROLL PAYABLE	0.00	
111-2000-20201	AP PENDING	0.00	
111-2000-20210	ACCOUNTS PAYABLE	32,027.46	
111-2000-20530	PROPERTY TAXES PAYABLE	0.00	
111-2000-20540	NOTES PAYABLE	453,367.00	
111-2000-20810	DUE TO GENERAL FUND	0.00	

Balance Sheet **As Of 12/31/2021**

Account	Name	Balance
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:	**489,286.70**
Equity		
111-3000-34110	FUND BALANCE - RESERVED	0.00
111-3000-34590	FUND BALANCE-UNRESERV/UNDESIG	16,095,802.05
	Total Beginning Equity:	**16,095,802.05**
Total Revenue		8,384,163.84
Total Expense		5,145,284.77
Revenues Over/Under Expenses		**3,238,879.07**
	Total Equity and Current Surplus (Deficit):	**19,334,681.12**
	Total Liabilities, Equity and Current Surplus (Deficit):	**19,823,967.82**

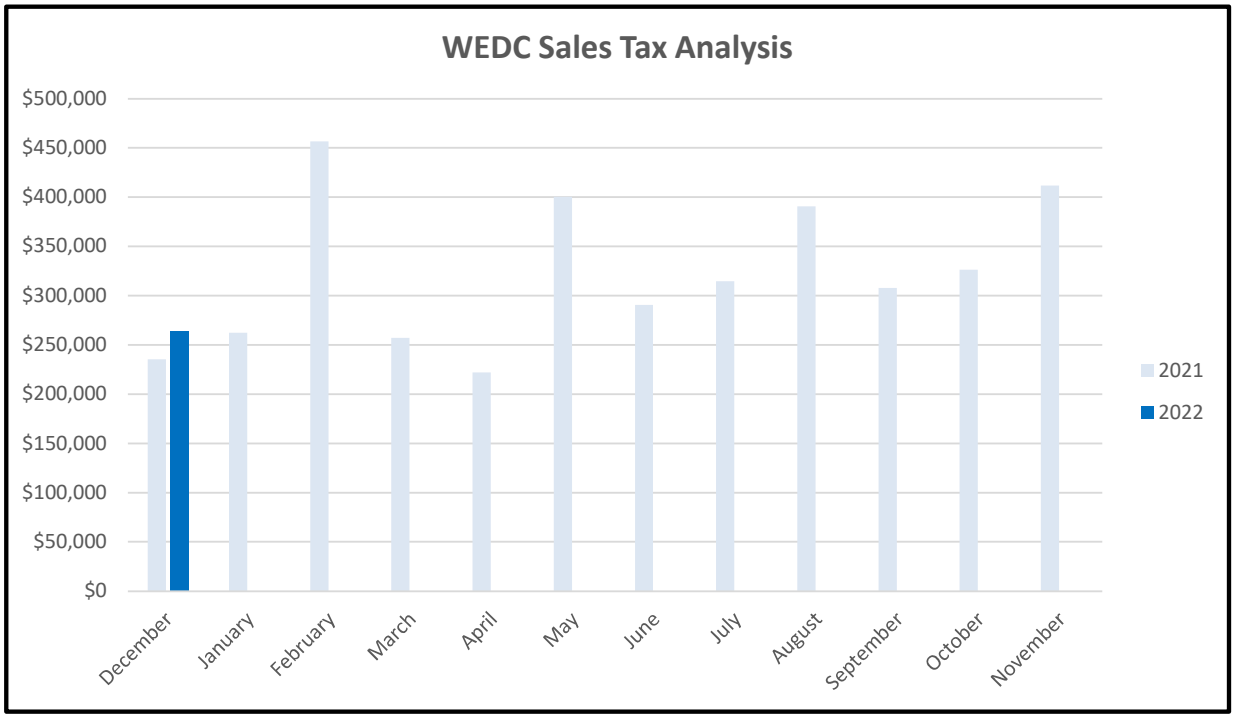
Wylie Economic Development Corporation

SALES TAX REPORT

December 31, 2021

BUDGETED YEAR

MONTH	FY 2019	FY 2020	FY 2021	FY 2022	DIFF 21 vs. 22	% DIFF 21 vs. 22
DECEMBER	$ 214,867.15	$ 226,663.94	$ 235,381.33	$ 263,577.66	$ 28,196.33	11.98%
JANUARY	$ 223,749.61	$ 218,520.22	$ 262,263.52	$ -	$ -	0.00%
FEBRUARY	$ 307,366.66	$ 362,129.18	$ 456,571.35	$ -	$ -	0.00%
MARCH	$ 208,222.32	$ 228,091.34	$ 257,187.91	$ -	$ -	0.00%
APRIL	$ 182,499.53	$ 203,895.57	$ 221,881.55	$ -	$ -	0.00%
MAY	$ 274,299.18	$ 289,224.35	$ 400,371.70	$ -	$ -	0.00%
JUNE	$ 234,173.88	$ 239,340.35	$ 290,586.92	$ -	$ -	0.00%
JULY	$ 215,107.94	$ 296,954.00	$ 314,559.10	$ -	$ -	0.00%
AUGUST	$ 283,602.93	$ 325,104.34	$ 390,790.76	$ -	$ -	0.00%
SEPTEMBER	$ 243,048.40	$ 259,257.89	$ 307,681.15	$ -	$ -	0.00%
OCTOBER	$ 224,875.38	$ 249,357.02	$ 326,382.38	$ -	$ -	0.00%
NOVEMBER	$ 308,324.41	$ 384,953.89	$ 411,813.32	$ -	$ -	0.00%
Sub-Total	**$ 2,920,137.37**	**$ 3,283,492.09**	**$ 3,875,470.98**	**$ 263,577.66**	**$ 28,196.33**	1.00%
Total	**$ 2,920,137.37**	**$ 3,283,492.09**	**$ 3,875,470.98**	**$ 263,577.66**	**$ 28,196.33**	1.00%



**** 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 FY22.*

Wylie Economic Development Corporation

PERFORMANCE AGREEMENT REPORT

December 31, 2021

PERFORMANCE AGREEMENTS	TOTAL INCENTIVE	BUDGETED YEAR FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	REMAINING AFTER CURRENT FY	PREVIOUS FY PAYMENTS	TOTAL INCENTIVE	
CSD WOODBRIDGE	$ 1,100,000.00	$ 140,000.00	$ 43,926.07	$ -	$ -	$ -	$ 43,926.07	$ 916,073.93	$ 1,100,000.00	A
BALLERS ELITE- THE LAB, LLC	$ 20,000.00	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000.00	
DW WYLIE	$ 15,000.00	$ 15,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000.00	
CBC PROPERTY HOLDINGS	$ 50,000.00	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ 25,000.00	$ 50,000.00	
SAVANNAH WOODBRIDGE	$ 90,000.00	$ 45,000.00	$ -	$ -	$ -	$ -	$ -	$ 45,000.00	$ 90,000.00	
CARDINAL STRATEGIES	$ 106,800.00	$ 24,933.00	$ 24,934.00	$ -	$ -	$ -	$ 24,934.00	$ 49,433.00	$ 99,300.00	
AVANTI, LLC	$ 120,000.00	$ 30,000.00	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	$ 60,000.00	$ 120,000.00	
GDA INVESTMENTS	$ 30,500.00	$ 20,000.00	$ 10,500.00	$ -	$ -	$ -	$ 10,500.00	$ -	$ 30,500.00	
LUV-ROS	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00	$ -	$ 10,000.00	B
AMERICAN ENTITLEMENTS	$ 33,000.00	$ 11,000.00	$ 22,000.00	$ -	$ -	$ -	$ 22,000.00	$ -	$ 33,000.00	
NORTH DALLAS WYLIE LAND	$ 120,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	$ -	$ 40,000.00	$ 60,000.00	$ 120,000.00	
AXL	$ 65,000.00	$ 40,000.00	$ 12,500.00	$ 12,500.00	$ -	$ -	$ 25,000.00	$ -	$ 65,000.00	
	$ 1,760,300.00	**$ 395,933.00**	**$ 168,860.07**	**$ 32,500.00**	**$ -**	**$ -**	**$ 201,360.07**	**$ 1,155,506.93**	**$ 1,752,800.00**	
						Deferred Out Flow	$ 413,367.00			

A. SLSTX Reimbursement Qrtly Pmnts

B. Performance Agreeement ($10,000) and Forgiveable Land Grant ($60,000 forgiven over 3 years). $20,000/year in 2021, 2022, & 2023.

Wylie City Council

AGENDA REPORT

Department: Finance **Account Code:**

Prepared By: Melissa Beard

Subject

Consider, and act upon, the City of Wylie Monthly Revenue and Expenditure Report for December 31, 2021.

Recommendation

Motion to accept the Item as presented.

Discussion

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

Financial Summary/Strategic Goals

CITY OF WYLIE

MONTHLY FINANCIAL REPORT

December 31, 2021

ACCOUNT DESCRIPTION	ANNUAL BUDGET 2021-2022	CURRENT MONTH ACTUAL 2021-2022	YTD ACTUAL 2021-2022	YTD ACTUAL AS A PERCENT OF BUDGET	Benchmark 25.00%
GENERAL FUND REVENUE SUMMARY					
TAXES	35,752,468	16,684,167	18,877,420	52.80%	**A**
FRANCHISE FEES	2,896,800	362,050	406,970	14.05%	**B**
LICENSES AND PERMITS	1,079,430	101,518	401,765	37.22%	**C**
INTERGOVERNMENTAL REV.	2,128,034	183,967	335,464	15.76%	**D**
SERVICE FEES	4,008,588	316,990	634,075	15.82%	**E**
COURT FEES	248,950	23,764	82,203	33.02%	**F**
INTEREST INCOME	25,000	1,645	4,447	17.79%	
MISCELLANEOUS INCOME	177,500	8,002	47,017	26.49%	
OTHER FINANCING SOURCES	2,488,645	0	5,473,858	219.95%	G
REVENUES	**48,805,415**	**17,682,103**	**26,263,218**	**53.81%**	
USE OF FUND BALANCE	0	0	0	0.00%	
USE OF CARRY-FORWARD FUNDS	1,432,653	NA	NA	NA	**H**
TOTAL REVENUES	**50,238,068**	**17,682,103**	**26,263,218**	**52.28%**	
GENERAL FUND EXPENDITURE SUMMARY					
CITY COUNCIL	97,257	2,643	17,554	18.05%	
CITY MANAGER	1,514,527	306,648	461,774	30.49%	**I**
CITY SECRETARY	386,976	26,340	84,341	21.79%	
CITY ATTORNEY	170,000	0	38,084	22.40%	
FINANCE	1,282,361	318,716	482,825	37.65%	**J**
FACILITIES	981,013	65,695	149,732	15.26%	
MUNICIPAL COURT	553,517	28,160	92,662	16.74%	
HUMAN RESOURCES	677,753	57,698	166,535	24.57%	
PURCHASING	295,653	12,225	43,657	14.77%	
INFORMATION TECHNOLOGY	2,017,615	103,546	687,103	34.06%	**K**
POLICE	11,544,468	791,262	2,626,979	22.76%	
FIRE	11,314,796	641,078	2,441,253	21.58%	
EMERGENCY COMMUNICATIONS	1,986,310	86,301	549,884	27.68%	**L**
ANIMAL CONTROL	603,944	23,811	95,879	15.88%	
PLANNING	323,024	19,545	71,156	22.03%	
BUILDING INSPECTION	591,600	34,680	127,176	21.50%	
CODE ENFORCEMENT	259,057	14,369	51,736	19.97%	
STREETS	5,116,182	231,200	748,844	14.64%	
PARKS	2,871,985	158,150	484,932	16.88%	
LIBRARY	2,157,626	141,461	453,730	21.03%	
COMBINED SERVICES	12,156,474	470,909	7,192,690	59.17%	**M**
TOTAL EXPENDITURES	**56,902,138**	**3,534,437**	**17,068,526**	**30.00%**	
REVENUES OVER/(UNDER) EXPENDITURES	**-6,664,070**	**14,147,666**	**9,194,692**	**22.28%**	

A. Property Tax Collections for FY21-22 as of December 31, 2021 are 65%, in comparison to FY20-21 for the same time period of 66%. Sales tax is on a 2 month lag and only one month has been received. Sales tax is up 27.7% from December 2020.

B. Franchise Fees: The majority of franchise fees are recognized in the third and fourth quarter with electric fees making up the majority.

C. Licenses and Permits: New Dwelling Permits are up 263% from December YTD 2020 due to the new fee structure.

D. Intergovernmental Rev: The majority of intergovernmental revenues come from WISD reimbursements and Fire Services which are billed quarterly.

E. Service Fees: Trash fees are on a one month lag and only one month has been received. The remaining fees are from other seasonal fees.

F. Court Fees are up 83% from December YTD 2020 which is a continuation of the increasing trend in fines.

G.Yearly transfer from Utility Fund and $3 million from sale of 802 Kirby.

H. Largest Carry Forward items: Department Software Solution $220,870, Rowlett Creek Dam Improvements $110,000. Stone Road Rehab Project $615,000

I. City Manager severance payment

J. Annual Audit expense

K. Annual Software Maintenance Agreements

L. Joint Radio System annual fee of $142k.

M. $6.2 million transfer to Community Investment Fund.

CITY OF WYLIE

MONTHLY FINANCIAL REPORT

December 31, 2021

ACCOUNT DESCRIPTION	ANNUAL BUDGET 2021-2022	CURRENT MONTH ACTUAL 2021-2022	YTD ACTUAL 2021-2022	YTD ACTUAL AS A PERCENT OF BUDGET	Benchmark 25.00%
UTILITY FUND REVENUES SUMMARY					
SERVICE FEES	25,091,934	1,898,138	4,206,953	16.77%	**N**
INTEREST INCOME	8,500	998	2,653	31.21%	
MISCELLANEOUS INCOME	70,000	1,340	3,930	5.61%	
OTHER FINANCING SOURCES	0	31,841	31,841	100.00%	**O**
REVENUES	**25,170,434**	**1,932,317**	**4,245,377**	**16.87%**	
USE OF FUND BALANCE	0	NA	0	0	
USE OF CARRY-FORWARD FUNDS	2,758,010	NA	NA	NA	**P**
TOTAL REVENUES	**27,928,444**	**NA**	**4,245,377**	**15.20%**	
UTILITY FUND EXPENDITURE SUMMARY					
UTILITY ADMINISTRATION	1,257,149	82,382	229,219	18.23%	
UTILITIES - WATER	4,242,567	94,739	347,937	8.20%	
UTILITIES - SEWER	1,285,043	54,520	211,834	16.48%	
UTILITY BILLING	1,294,227	68,125	199,304	15.40%	
COMBINED SERVICES	15,945,637	1,006,142	6,146,339	38.55%	**Q**
TOTAL EXPENDITURES	**24,024,623**	**1,305,908**	**7,134,633**	**29.70%**	
REVENUES OVER/(UNDER) EXPENDITURES	**3,903,821**	**626,410**	**-2,889,256**	**-14.50%**	

N. Most Utility Fund Revenue is on a one month lag and only two months have been received.

O. Insurance recoveries for damage to Newport Harbor Pump Station

P. Largest Carry Forward items: Department Software Solutions $150,300, Pump Station Backup Generators $1.8M and FM 2514 Waterline Relocation Construction $625,000.

Q. Annual transfer to the General Fund of $2.4 million. Other expenses are payments to NTMWD for water minimum and sewer treatment.

Wylie City Council

AGENDA REPORT

Department: Finance **Account Code:**

Prepared By: Melissa Beard

Consider, and place on file, the City of Wylie Monthly Investment Report for December 31, 2021.

Recommendation

Motion to accept the Item as presented.

Discussion

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

Financial Summary/Strategic Goals

City Of Wylie

2021-2022 Investment Report

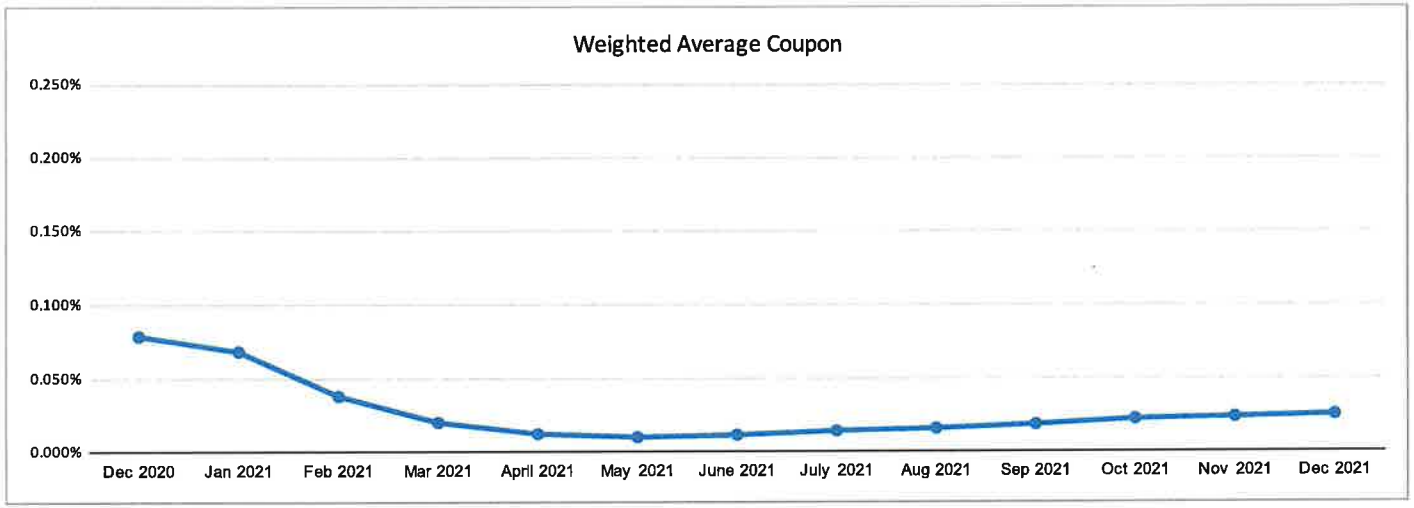
December 31, 2021

Money Market Accounts:	MMA
Certificates of Deposit:	CCD
Treasury Bills:	T-Bills
Treasury Notes:	T-Notes
Government Agency Notes:	AN

Invest. Number	Principal Amount	Type Of Security	Interest Rate	Issuer	Purchase Date	Maturity Date
1	$15,402,494.99	MMA	0.0376%	Texpool	12/31/2006	NA
2	$15,948,707.15	MMA	0.0139%	TexStar	3/15/2011	NA
	$31,351,202.14					

Total

Weighted Average Coupon:	0.0255%	**Money Markets:**	$31,351,202.14
Weighted Average Maturity (Days):	1.00	**Certificates of Deposits:**	$0.00
			$31,351,202.14



Melissa Beard 1-19-22

Finance Director/Investment Officer

Wylie City Council

AGENDA REPORT

Department: January 25, 2022 **Account Code:**

Prepared By: Robert Diaz

Subject

Consider, and act upon, approval of a Park Event Application for the Kids Can Help Too - Gelila Mekonnen's Chapter organization to hold a fundraiser event at Community Park on Saturday, March 5, 2022.

Recommendation

Motion to approve Item as presented.

Discussion

The proposed Kids Can Help Too - Gelila Mekonnen's Chapter fundraiser event will be held on Saturday, March 5, 2022, at Community Park. This is the first year for this event and staff will coordinate with local sports leagues on use of the park for this event. Parks and recreation staff will also coordinate with the group on event logistics and set up.

The Parks and Recreation Board approved the event application at the January 10, 2022 meeting.

Financial Summary/Strategic Goals

CITY OF WYLIE
Parks & Recreation Department
949 Hensley Lane, Building 200
972-516-6340 | Parks@wylietexas.gov

Park Event Application

This application must be submitted a minimum of eight weeks prior to your event date. Special events, meetings, and gatherings (other than typical parties or picnics) will require submission of a Park Event Application prior to reservation approval. Please call the Parks Administration at 972-516-6340 if you have any questions pertaining to the Park Event Application.

Applicant Information

Name of Organization *
KCHT-GMC (Kids Can Help Too - Gelila Mekonnen's Chapter

Website
www.kchtgmc.org

Are you a non profit? *
(•) Yes ( ) No

Please upload 501c3 Documents

Contact Information

Primary Contact Name *
Mekonnen Hailemeskel

Event Information

Event Name/Title *
Second annual Gelila Mekonnen's memorial event

Event Type *
Fundraiser

Purpose of event *
To memorize Gelila Mekonnen and to raise awareness for her dream organization.

Event Location *
Community Park

800 Thomas Street

Proposed Event Date * 03/05/2022

Alternative Event Date *
03/06/2022

Start Time *
09:00:00 AM
Include Setup

End Time *
01:00:00 PM
Include Cleanup

Do you plan to sell items of any kind?

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

Yes - food truck and possibly t-shirts

Anticipated number of Participating Vendors *

6

Anticipated Event Attendance *

100

Event Target Audience *

family members, friends, any interested in Wylie community

Event Details *

3k run and activity games

Event Announcement and/or Flyers

NOTE:

If food is prepared on site or off-site and brought to the event location to be offered to the public, free or at cost, the vendor applicant must contact the Collin County Environmental Services Office in McKinney in order to inquire whether a Temporary/Short-Term Event Food Service/Health permit is required prior to the event. It is possible that a health inspector must examine food preparation and storage equipment to assure the health and safety of customers. Please contact the Environmental Services Specialist at 972-548-5528 or 972-548-5585. The Collin County website is www.collincountytx.gov.

Sec. 78-105 of the City Code of Ordinances states: It shall be unlawful for any person to solicit for sale, vend, peddle, sell or offer to sell any cold drinks, cigars, tobacco, cigarettes, fruits, candies, goods, wares or merchandise of any kind or nature whatsoever within the municipal parks or recreation or community center facility; provided, however, that this section shall not apply to any person, organization, firms or corporations, or the agents of any person, or organization, firm or corporation, or employee of any person who are recommended by the Parks and Recreation Board and approved by the City Council to operate a concession or concessions for the sale of specified goods, wares, and merchandise within the municipal parks or recreation or community center facilities of the city.

Signature

Date *

01/04/2022

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: City Manager **Account Code:**

Prepared By: Brent Parker

Subject

Consider, and act upon, Ordinance No. 2022-08 amending Wylie's Code of Ordinances, Ordinance No. 2021-17, as amended, Appendix C (Wylie Comprehensive Fee Schedule), Section II (Garbage, Trash and Brush Fees), Subsection A (Residential Fee; Deposits).

Recommendation

Motion to approve Item as presented.

Discussion

A solid waste and recycling contract renewal was approved with Community Waste Disposal (CWD) effective September 1, 2018. During the December 14, 2021 Council Meeting, Council approved a rate increase of 7.98% for a new rate of $14.21 including administrative costs. The rate increase is based on Section 14.02 of the contract which outlines the process for rate adjustments. A rate adjustment can be requested based on the consumer price index (CPI), the price of diesel fuel as reported by the Department of Energy, and the disposal costs of the Garland, Texas landfill.

Financial Summary/Strategic Goals

ORDINANCE NO. 2022-08

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 C (WYLIE COMPREHENSIVE FEE SCHEDULE), SECTION II (GARBAGE, TRASH, AND BRUSH FEES), SUBSECTION A (RESIDENTIAL FEE; DEPOSITS); PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Wylie, Texas ("City Council") has adopted a Comprehensive Fee Schedule ("Comprehensive Fee Schedule") for the City of Wylie, Texas ("Wylie"), which is codified in Appendix C to the Wylie Code of Ordinances, Ordinance No. 2021-17, as amended ("Code of Ordinances"); and

WHEREAS, the City Council has investigated and determined that it would be advantageous and beneficial to the citizens of Wylie to amend the following provisions of the Comprehensive Fee Schedule as provided herein: Section II (Garbage, Trash, and Brush Fees), Subsection A (Residential Fee; Deposits).

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 C (Wylie Comprehensive Fee Schedule) of the Wylie Code of Ordinances. Appendix C (Comprehensive Fee Schedule) of the Code of Ordinances is hereby amended as follows:

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 (1) polycart container from residential premises, one (1) time per week and one (1) recycle polycart one (1) time per week, shall be made for a charge of fourteen dollars and twenty-one cents ($14.21) 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 fourteen dollars and twenty-one cents ($14.21) 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, per unit ..... $14.21 per unit
(b) Multifamily ..... $14.21 per unit

(c) Residential (multi-family) apartment recycling ..... $0.81 per unit
(c) Trailer park..... $14.21 per unit

(4) Each additional trash polycart $4.48

(5) Each additional recycle polycart $2.55

(6) Replace lost/stolen trash or recycle polycart (each) $99.21

(7) Trash only service deposit (no water or sewer account) $20.00

(8) Residential open top roll off container

Delivery - weekday $86.82
Delivery - weekend $110.92
Trip charge (dry run) - weekday..... $86.82
Trip charge (dry run) - weekend..... $110.92
Weekly rental $41.08
12 cubic yard per haul – weekday ** $360.31
12 cubic yard per haul – weekend ** $385.33
** 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..... $75.96
Plus excess payload weight if over 8,000 lbs. $106.35

B. Commercial Charges.

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

Automated Collection Cost:
Once (1) per week $30.14
Two (2) carts once (1) per week..... $57.27
Each additional cart there after..... $26.31
Recycle cart $13.46

Commercial customers shall be required to make a deposit equivalent to three (3) months' charges.

(2) **Front Load Container Rates:**

	1 x week	**2 x week**	**3 x week**	**4 x week**	**5 x week**	**6 x week**
2 cu yd	$72.60	$155.01	$271.44	$378.73	$491.54	$606.16
3 cu yd	$100.06	$186.41	$295.13	$408.79	$551.08	$654.65
4 cu yd	$120.24	$224.75	$315.16	$438.87	$564.98	$700.72
6 cu yd	$140.27	$256.86	$360.69	$496.96	$645.86	$797.71
8 cu yd	$156.66	$294.85	$406.22	$557.05	$720.78	$892.29

(3) **Additional Charges:**
Additional charge of $10.32 per pick up for containers on Casters

Additional charge of $10.32 per pick up for containers with 4 sided enclosures
Additional charge of $10.32 per pick up for containers with locks

8 cubic yard cardboard recycling container 1 X per week	$100.86
8 cubic yard cardboard recycling container 2 X per week	$207.61
Front load container exchange charge	$98.00

(4) **Extra Pick-Ups:**

2 cubic yard	$61.64
3 cubic yard	$63.01
4 cubic yard	$64.37
6 cubic yard	$67.12
8 cubic yard	$68.49

(5) **Refills:**

2 cubic yard	$47.94
3 cubic yard	$49.31
4 cubic yard	$50.68
6 cubic yard	$53.42
8 cubic yard	$54.81

(6) **Open Top Rolloff Containers:**

Delivery - weekday	$476.72
Delivery - weekend	$496.53
Trip charge (dry run) - weekday	$476.72
Trip charge (dry run) - weekend	$516.08
Monthly Rental	$278.86
20 cubic yard per haul - weekday	$645.18
20 cubic yard per haul - weekend	$687.42
30 cubic yard per haul - weekday	$659.27
30 cubic yard per haul - weekend	$701.52
40 cubic yard per haul - weekday	$701.52
40 cubic yard per haul - weekend	$745.92
Additional disposal fee per ton if over 8,000lbs	$38.98

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

6 cubic yard	$100.86
8 cubic yard	$2077.61

(8) **Roll Off Compactors:**

Trip charge (dry run) - weekday	$459.28
Trip charge (dry run) - weekend	$496.95
30 cubic yard compactor haul charge - weekday	$659.27
30 cubic yard compactor haul charge - weekend	$701.52
35 cubic yard compactor haul charge - weekday	$659.27
35 cubic yard compactor haul charge - weekend	$701.52
42 cubic yard compactor haul charge - weekday	$659.27
42 cubic yard compactor haul charge - weekend	$701.52

Additional disposal fee per ton if over 8,000 lbs..... $38.98

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

(10) **COMMERCIAL RATES FOR WYLIE INDEPENDENT SCHOOL DISTRICT (WISD)**

Front Load Container Rates:

	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week
2 cu yd	$87.16	$166.60	$232.06	$323.84	$420.29	$518.29
3 cu yd	$96.56	$182.21	$252.30	$349.51	$471.15	$559.75
4 cu yd	$102.81	$191.57	$269.48	$275.21	$482.46	$599.13
6 cu yd	$119.94	$219.58	$308.39	$424.90	$552.17	$682.06
8 cu yd	$133.96	$247.65	$374.33	$476.31	$616.28	$762.89

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

SECTION 3: Penalty. Any person, firm, corporation or entity that violates this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined a sum not exceeding two thousand dollars ($2,000.00) if the violation relates to the public health and sanitation, otherwise the fine shall be a sum not exceeding five hundred dollars ($500.00). Each continuing day's violation shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude the Wylie from filing suit to enjoin the violation. Wylie retains all legal rights and remedies available to it pursuant to local, state and federal law.

SECTION 4: 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 5: 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 6: 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 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTESTED AND
CORRECTLY RECORDED:

_____
Stephanie Storm, City Secretary

Dates to be published in *The Wylie News* – February 2, 2022

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Finance **Account Code:** See Exhibit A

Prepared By: Melissa Beard

Subject

Consider, and act upon, Ordinance No. 2022-09 amending Ordinance No. 2021-43, which established the budget for fiscal year 2021-2022; providing for repealing, savings and severability clauses; and providing for an effective date of this ordinance.

Recommendation

Motion to approve Item as presented.

Discussion

The Fire Department is requesting to replace Utility Truck 143 (Unit #112). It is a 17-year-old truck with a 24-year-old body. All work on building the apparatus was completed by fire department personnel. This truck was not built specifically for the fire service, but it services a very large area by providing SCBA fill capabilities, scene lighting, and other incident support functions. The Apparatus is in need of replacement and the Fire Department negotiated additional discounts with both the manufacturer and the dealer if the unit was purchased along with the two Quints that were approved by council using General Fund fund balance. Fire presented this information to the City Council on January 11, 2022 and received approval to move forward with the purchase of the Utility Truck along with the two Quints.

Previously, $2,400,000 was transferred from the General Fund fund balance to Fund 470 GFFB Community Investment to purchase the two approved Quints. The total purchase price, excluding conditional discounts, for the two Quints and Utility Truck is $3,153,062. The Utility Truck cost is $782,998 less conditional discounts of $12,672. The contract has to be fully funded so the discounts are not considered in this amendment. The additional amount needed to fund the two Quints and the Utility Truck is $753,062 and that is the amount requested in this budget amendment.

Financial Summary/Strategic Goals

The overall effect of this amendment is to decrease the General Fund fund balance by $753,062 by transferring fund balance from the General Fund to Fund 470 GFFB Community Investment.

ORDINANCE NO. 2022-09

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING ORDINANCE NO. 2021-43, WHICH ESTABLISHED THE BUDGET FOR FISCAL YEAR 2021-2022; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council heretofore adopted Ordinance No. 2021-43 setting forth the Budget for Fiscal Year 2021-2022 beginning October 1, 2021, and ending September 30, 2022; and,

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

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

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

WHEREAS, the City Council has determined that the proposed amendments to the FY 2021-2022 Budget; see Exhibit A, with the revenues and expenditures therein contained, is in the best interest of the City; and therefore, desires to adopt the same by formal action.

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

SECTION I: The proposed amendments to the FY 2021-2022 Budget of the City of Wylie; Exhibit A, as heretofore adopted by Ordinance No. 2022-09, are completely adopted and approved as amendments to the said FY 2021-2022 Budget.

SECTION II: All portions of the existing FY 2021-2022 Budget and Ordinance No. 2021-43, except as specifically herein amended, shall remain in full force and effect, and not be otherwise affected by the adoption of the amendatory ordinance.

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

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

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

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

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

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, this 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTEST:

_____
Stephanie Storm, City Secretary

Budget Amendment
Fire Department Utility Truck

Exhibit A

Fund	Department	Account Number	Account Description	Debit	Credit
100	5181	59430	Transfer to Capital Proj Fund	753,062.00	
470	4000	49111	Transfer from General Fund		753,062.00
470	5470	58510	Motor Vehicles	753,062.00	
				1,506,124.00	753,062.00

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Finance
Account Code: See Exhibit A
Prepared By: Melissa Beard

Subject

Consider, and act upon, Ordinance No. 2022-10 amending Ordinance No. 2021-43, which established the budget for fiscal year 2021-2022; providing for repealing, savings and severability clauses; and providing for an effective date of this ordinance.

Recommendation

Motion to approve Item as presented.

Discussion

The Engineering Division of Public Works for the City of Wylie is responsible for the review and approval of all new public improvement construction and reconstruction projects within the city limits and our ETJ. As well, the Division assists developers and design engineers in assuring that all public improvements for construction are designed to meet current city specifications regarding traffic, drainage, paving, and utilities. Increasing development activity and the recent approval of the 2021 Wylie Bond Election have added significant workload to the department.

To keep up with this increased demand, staff requests approval of an adjustment of the budget to provide two (2) new positions, an Assistant City Engineer and Development Manager. Providing these additions will allow the department to have one staff member dedicated to capital projects (Project Manager, existing position), one staff member to work on development project review (Development Manager), and a Division lead (Assistant City Engineer). Traffic, floodplain, budget, project planning, interagency communication, and customer interaction could be shared by all of the aforementioned staff but would be the responsibility of the Assistant City Engineer. Also, to note, the staff additions would lessen reliance on the current contract with our City Engineer consultant.

The total expense for the Development Manager for Feb - Sep 2022 is $89,506.22.
The total expense for the Assistant City Engineer for Feb - Sep 2022 is $110,030.28

See Exhibit B for Detailed expense breakdown.

Financial Summary/Strategic Goals

The overall effect of this amendment is to increase the Utility Fund budget by $199,536.50 which will reduce the fund balance by the same amount.

ORDINANCE NO. 2022-10

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, AMENDING ORDINANCE NO. 2021-43, WHICH ESTABLISHED THE BUDGET FOR FISCAL YEAR 2021-2022; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council heretofore adopted Ordinance No. 2021-43 setting forth the Budget for Fiscal Year 2021-2022 beginning October 1, 2021, and ending September 30, 2022; and,

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

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

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

WHEREAS, the City Council has determined that the proposed amendments to the FY 2021-2022 Budget; see Exhibit A, with the revenues and expenditures therein contained, is in the best interest of the City; and therefore, desires to adopt the same by formal action.

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

SECTION I: The proposed amendments to the FY 2021-2022 Budget of the City of Wylie; Exhibit A, as heretofore adopted by Ordinance No. 2022-10, are completely adopted and approved as amendments to the said FY 2021-2022 Budget.

SECTION II: All portions of the existing FY 2021-2022 Budget and Ordinance No. 2021-43, except as specifically herein amended, shall remain in full force and effect, and not be otherwise affected by the adoption of the amendatory ordinance.

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

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

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

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

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

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, this 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTEST:

_____
Stephanie Storm, City Secretary

Budget Amendment **Exhibit A**

Utilility Administration - Development Manager and Assistant City Engineer

Fund	Department	Account Number	Account Description	Debit	Credit
611	5711	51110	Salaries	130,651.30	
611	5711	51310	TMRS	20,250.95	
611	5711	51410	Hospital and Life Insurance	21,621.15	
611	5711	51420	Long-Term Disability	744.72	
611	5711	51440	FICA	8,100.38	
611	5711	51450	Medicare	1,894.44	
611	5711	51470	Workers Comp Premium	313.56	
611	5711	51480	Unemployment Comp (TWC)	540.00	
611	5711	52130	Tools and Equipment	7,200.00	
611	5711	52710	Wearing Apparel and Uniforms	960.00	
611	5711	52810	Food Supplies	200.00	
611	5711	56210	Travel and Training	3,000.00	
611	5711	56250	Dues and Subscriptions	1,600.00	
611	5711	54810	Computer Hard/Software	2,460.00	
				199,536.50	0.00

Exhibit B

		Full Year				Feb - Sep 2022 (8 months)			
		Development Manager		Assistant City Engineer		Development Manager		Assistant City Engineer	
		Grade	Salary Midpoint	Grade	Salary Midpoint	Grade	Salary Midpoint	Grade	Salary Midpoint
		113	85,654.30	115	110,322.64	113	57,102.87	115	73,548.43
TMRS	611-5711-51310	15.50%	13,276.42		17,100.01		8,850.94		11,400.01
FICA	611-5711-51440	6.20%	5,310.57		6,840.00		3,540.38		4,560.00
Medicare	611-5711-51450	1.45%	1,241.99		1,599.68		827.99		1,066.45
Life Insurance	611-5711-51410	0.84%	719.50		926.71		479.66		617.81
Long-Term Disability	611-5711-51420	0.57%	488.23		628.84		325.49		419.23
Workers Comp	611-5711-51470	0.24%	205.57		264.77		137.05		176.52
Medical & Dental Employee	611-5711-51410	8,490.12	8,490.12		8,490.12		5,660.08		5,660.08
Medical & Dental Family	611-5711-51410	6,902.64	6,902.64		6,902.64		4,601.76		4,601.76
TWC	611-5711-51480	270.00	270.00		270.00		270.00		270.00
			122,559.33		153,345.41		81,796.22		102,320.28
PPE	611-5711-52130		100		100		100		100
Uniforms	611-5711-52710		480		480		480		480
Food Supplies	611-5711-52810		100		100		100		100
Travel and Training	611-5711-56210		1500		1500		1500		1500
Dues and Subscriptions	611-5711-56250		800		800		800		800
IT Equipment	611-5711-52130		3,500.00		3,500.00		3,500.00		3,500.00
IT Software	611-5711-54810		1,230.00		1,230.00		1,230.00		1,230.00
			7,710.00		7,710.00		7,710.00		7,710.00
			130,269.33		161,055.41		89,506.22		110,030.28

		Both Employees	
		Full Year	8 Months
Salaries	611-5711-51110	195,976.94	130,651.30
TMRS	611-5711-51310	30,376.43	20,250.95
FICA	611-5711-51440	12,150.57	8,100.38
Medicare	611-5711-51450	2,841.67	1,894.44
Life Insurance	611-5711-51410	1,646.21	1,097.47
Long-Term Disability	611-5711-51420	1,117.07	744.71
Workers Comp	611-5711-51470	470.34	313.56
Medical & Dental Employee	611-5711-51410	16,980.24	11,320.16
Medical & Dental Family	611-5711-51410	13,805.28	9,203.52
TWC	611-5711-51480	540.00	540.00
		275,904.74	184,116.50
PPE	611-5711-52130	200.00	200.00
Uniforms	611-5711-52710	960.00	960.00
Food Supplies	611-5711-52810	200.00	200.00
Travel and Training	611-5711-56210	3,000.00	3,000.00
Dues and Subscriptions	611-5711-56250	1,600.00	1,600.00
IT Equipment	611-5711-52130	7,000.00	7,000.00
IT Software	611-5711-54810	2,460.00	2,460.00
		15,420.00	15,420.00
		291,324.74	199,536.50

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Engineering **Account Code:** 100-5411-56040

Prepared By: Glenna Hayes

Subject

Consider, and act upon, the award of bid #W2022-17-B for Rowlett Creek Site 4 Auxiliary Spillway Slope Repairs to Infra Construction, LLC in the estimated amount of $107,472.00, and authorizing the Interim City Manager to execute any and all necessary documents.

Recommendation

Motion to approve Item as presented.

Discussion

In response to erosion issues on both the City and residential properties along the Rowlett Creek Site 4 Auxiliary Spillway, staff contacted an engineering firm to design repairs in compliance with the regulations of the Collin County Soil and Water Conservation District #535, and develop the bid specifications.

Staff completed a bid process, received one (1) bid from Infra Construction, LLC, and the submission and references were reviewed by staff and the engineering firm. This repair will stabilize the slope of the dam structure which backs up to a residential neighborhood. Due to the nature of the repairs, staff recommends the award of the bid in the amount of $89,560.00 and the pre-approval of $17,912.00 (20% for change orders) for a total award of $107,472.00 to allow the project to proceed.

Staff recommends the award of bid #W2022-17-B to Infra Construction, LLC as the lowest responsive, responsible bidder.

Financial Summary/Strategic Goals

Bid Tabulation
W2022-17-B
Rowlett Creek Site 4 Auxiliary Spillway Slope Repairs
November 23, 2021 at 3:00 pm CT

Respondents	Total Bid Amount
Infra Construction, LLC	$89,560.00

I certify that the above includes all firms who submitted a bid and that pricing is as submitted.

Nancy Leyva — *November 23, 2021*

Nancy Leyva, Buyer — Date

"BID TABULATION STATEMENT"

ALL BIDS SUBMITTED FOR THE DESIGNATED PROJECT ARE REFLECTED ON THIS BID TAB SHEET. **HOWEVER, THE LISTING OF A BID ON THIS SHEET SHOULD NOT BE CONSTRUED AS A COMMENT ON THE RESPONSIVENESS OF SUCH BID OR AS ANY INDICATION THAT THE CITY ACCEPTS SUCH BID AS RESPONSIVE.** THE CITY WILL MAKE A DETERMINATION AS TO THE RESPONSIVENESS OF BIDS SUBMITTED BASED UPON COMPLIANCE WITH ALL APPLICABLE LAWS AND CITY OF WYLIE BID SPECIFICATIONS AND PROJECT DOCUMENTS. THE CITY WILL NOTIFY THE SUCCESSFUL BIDDER UPON AWARD OF THE CONTRACT AND, ACCORDING TO LAW, ALL BIDS RECEIVED WILL BE AVAILABLE FOR INSPECTION AT THAT TIME.

PURCHASING DEPARTMENT
CITY OF WYLIE, TEXAS

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Purchasing
Account Code: Various Departments
Prepared By: Glenna Hayes

Subject

Consider, and act upon, the approval of the purchase of Uniform Apparel from ServiceWear Apparel Inc. in the estimated annual amount of $50,000.00 through a cooperative purchasing contract with OMNIA/TCPN Region 4 Cooperative, and authorizing the Interim City Manager to execute any necessary documents.

Recommendation

Motion to approve Item as presented.

Discussion

Staff recommends the purchase of various uniform apparel items from ServiceWear Apparel Inc. in the estimated annual amount of $50,000 through a cooperative purchase contract with OMNIA/TCPN Region 4 Cooperative (#R210102)/Wylie Agreement #W2022-58-I, as providing the best overall value for the City. Approval of this item will establish an annual contract with renewals.

Financial Summary/Strategic Goals

This item supports the City's strategic workforce goal.

Wylie City Council

AGENDA REPORT

Department: Fire

Account Code: 470-5470-58510

Prepared By: Glenna Hayes- Purchasing

Subject

Consider, and act upon, the approval of Wylie Agreement #W2022-50-I for the purchase of two (2) Rosenbauer Commander Fire Apparatus and one (1) Utility Truck from DACO Fire Equipment in the estimated amount of $3,153,062.00 (less conditional discounts) through a cooperative purchasing contract with Houston Galveston Area Council (HGAC), and authorizing the Interim City Manager to execute any necessary documents.

Recommendation

Motion to approve Item as presented.

Discussion

The City of Wylie City Council approved the purchase of two (2) additional Quints for Wylie Fire Rescue, to be funded from appropriations from the fund balance. These new units will replace Wylie Units #108 (2006 Spartan) and Unit #116 (2007 Rosenbauer).

The existing Utility Truck (Unit #112) is a 17 year old truck with a 24 year old body. All work on building the apparatus was completed by fire department personnel, and while this truck was not built specifically for the fire service, but services a very large area by providing SCBA fill capabilities, scene lighting, and other incident support functions. The Apparatus is in need of replacement and the Fire Department negotiated additional discounts with both the manufacturer and the dealer if the unit was purchased simultaneously. Fire presented this information to the City Council on January 11, 2022 and received approval to move forward with the purchase of all three (3) units.

Staff recommends the purchase of two (2) Quints and one (1) Utility truck in the total amount of $3,153,062.00 (less conditional discounts in the amount of -$134,462.00 = $3,018,600.00), with unspent funds being returned to fund balance. This purchase is made through a cooperative contract with H-GAC as providing the best overall value to the City.

Wylie Agreement #W2022-50-I / H-GAC #FS12-19

Financial Summary/Strategic Goals

- Quint (qty 2) = $2,370,064 - $121,790 (discounts) = $2,248,274.00 ($1,124,137 each)
- Utility Truck (qty 1) = $782,998 - $12,672 (discounts) = $770,326.00 *includes factory travel/inspection costs for all 3 units.

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: City Manager **Account Code:**

Prepared By: Renae' Ollie

Subject

Consider, and act upon, approval of three (3) independent private attorneys recommended by the City Attorney in accordance with Ordinance No. 2022-01, Section 8 (F).

Recommendation

Motion to approve three (3) independent private attorneys (1. _____, 2. _____, and 3. _____) recommended by the City Attorney in accordance with Ordinance No. 2022-01, Section 8 (F).

Discussion

With the adoption of Ordinance No. 2022-01, the City Council is required to approve three independent private attorneys who may individually serve as "Reviewing Attorney" for complaints filed in accordance with the adopted ordinance.

(F) Reviewing Attorney

(1) The City Council shall approve a list of three (3) independent private attorneys recommended by the City Attorney who may individually serve as a "Reviewing Attorney" for Complaints filed under this section. The Reviewing Attorney shall be chosen by the City Manager by lot.

(2) To be qualified, the Reviewing Attorney must be an attorney in good standing with the State Bar of Texas, have been licensed to practice in the State of Texas for at least ten (10) consecutive years, and have at least five (5) years of experience working with municipalities in Texas. The Reviewing Attorney may not be:

a. A City Council member or City of Wylie employee, or the spouse or domestic partner of a City Council member, Board member or City of Wylie employee;
b. An elected public official; or
c. A candidate for elected public office at the time of their service.

The city attorney recommends the following attorneys as possible counsel to serve in the role described in the ordinance: Paige Mims, Andy Messer, Diane Weatherby, Julie Fort, and Richard Hayes.

All of these attorneys are very experienced and have extensive experience representing municipalities. If these lawyers are approved, they will be contacted to determine if they will serve.

Financial Summary/Strategic Goals

Infrastructure

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Public Works **Account Code:**

Prepared By: Tim Porter

Subject

Consider, and act upon, Resolution No. 2022-02(R) authorizing the Interim City Manager to execute an Interlocal Cooperation Agreement between the City of Wylie, Texas and North Texas Municipal Water District (NTMWD) concerning the of right-of-way for Eubanks Lane from SH 78 to the NTMWD entrance and easement for water transmission pipeline for F.M. 2514 pipeline relocations.

Recommendation

Motion to approve Item as presented.

Discussion

On or about February 29, 2016, the City and North Texas Municipal Water District (NTMWD) entered into an Interlocal Cooperation Agreement between the City of Wylie, Texas and the North Texas Municipal Water District regarding the design, repair, reconstruction, improvement, and maintenance of Eubanks Lane from SH 78 to the entrance of the NTMWD site on Eubanks Lane. In order to begin construction, the City seeks the donation of four (4) parcels from the NTMWD for right-of-way acquisition. In return, the NTMWD asks that the City convey easement rights to a tract near Ballard Avenue through park land already encumbered by a NTMWD easement. For the TxDOT reconstruction of Parker Road/Ballard Avenue, the NTMWD must relocate an existing main through this easement area.

See the attached exhibits for locations of the aforementioned right-of-way and easement tracts. This ILA Agreement outlines this conveyance “swap” at no cost to either party. If approved by both parties, staff will return to City Council with further documentation required to convey the easement. Additionally, prior to easement dedication, the City will need to hold a joint Public Hearing with the Parks and Recreation Board and City Council as outlined in the Section 26 of the Parks and Wildlife Code.

Financial Summary/Strategic Goals

Infrastructure.

RESOLUTION NO. 2022-02(R)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WYLIE, TEXAS, HEREBY AUTHORIZING THE INTERIM CITY MANAGER OF THE CITY OF WYLIE, TEXAS, TO EXECUTE THE INTERLOCAL COOPERATION AGREEMENT BETWEEN THE CITY OF WYLIE, TEXAS AND NORTH TEXAS MUNICIPAL WATER DISTRICT (NTMWD) CONCERNING THE RIGHT-OF-WAY FOR EUBANKS LANE FROM SH 78 TO THE NTMWD ENTRANCE AND EASEMENT FOR WATER TRANSMISSION PIPELINE FOR F.M. 2514 PIPELINE RELOCATIONS.

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

SECTION 1: The Interim City Manager of the City of Wylie, Texas, is hereby authorized to execute, on behalf of the City Council of the City of Wylie, Texas, the Interlocal Cooperation Agreement between the City of Wylie and North Texas Municipal Water District (NTMWD) concerning the right-of-way for Eubanks Lane from SH 78 to the NTMWD entrance and easement for water transmission pipeline for F.M. 2514 pipeline relocations.

SECTION 2: This Resolution shall take effect immediately upon its passage.

RESOLVED THIS THE 25th day of January, 2022.

_____
Matthew Porter, Mayor

ATTEST TO:

_____
Stephanie Storm, City Secretary

EXHIBIT "A"

Interlocal Agreement

STATE OF TEXAS §
§
COUNTY OF COLLIN §

INTERLOCAL COOPERATION AGREEMENT
BETWEEN THE CITY OF WYLIE, TEXAS
AND NORTH TEXAS MUNICIPAL WATER DISTRICT

The Interlocal Cooperation Agreement (the "Agreement") is made by and between the **City of Wylie, Texas**, a home rule municipality ("City"), and **North Texas Municipal Water District**, a political subdivision of the State of Texas ("NTMWD"), acting by and through their duly authorized representatives. City and NTMWD at times are referred to herein as a "party" or collectively as the "parties."

WHEREAS, the lnterlocal Corporation Act, Chapter 791 of the Texas Government Code (the "Act") provides the authority for political subdivisions to contract with each other to purchase goods and services and facilitate governmental functions of said political subdivisions under the terms of the Act; and

WHEREAS, on or about February 29, 2016, City and NTMWD entered into an Interlocal Cooperation Agreement between the City of Wylie, Texas and the North Texas Municipal Water District regarding the design, repair, reconstruction, improvement, and maintenance of Eubanks Lane from SH 78 to the entrance of the NTMWD site on Eubanks Lane (the "Project"); and

WHEREAS, in furtherance of the Project and in order to expand Eubanks Lane, City has requested that NTMWD dedicate certain right of way property to City at no cost; and

WHEREAS, NTMWD has agreed to the right of way dedication requested by City in exchange for City granting NTMWD a pipeline easement NTMWD needs as a result of the Texas Department of Transportation ("TxDOT") widening F.M. 2514 in the City of Wylie from east of Lavon Parkway to Brown Street which puts NTMWD's existing pipelines in conflict with the new roadway; and

WHEREAS, under the Act the Property may be sold, assigned, and transferred at market value, or for no consideration.

NOW THEREFORE, for and in consideration of the above premises and the mutual covenants contained herein, City and NTMWD agree as follows:

ARTICLE ONE
Real Property Exchange

1.01 **Conveyance of the Right of Way to City**. In exchange for the conveyance in Section 1.02, NTMWD hereby agrees to sell, assign, and transfer all of its right, title, and interest in and to four right of way parcels to City (the "ROW Parcels") by executing and delivering to the Title Company a Special Warranty Deed in the form attached hereto as **Exhibit C** (the "Deed"). The ROW Parcels are depicted in **Exhibit A**, which is attached hereto and incorporated herein by reference. The conveyance in this Section 1.01 shall be closed through Reunion Title, 1700 Redbud Blvd, Suite 300 in McKinney, Texas (the "Title Company"). The costs associated with closing and obtaining a title policy covering the ROW Parcels shall be paid solely by City.

1.02 **Conveyance of Easements to NTMWD**. In exchange for the conveyance in Section 1.01, City hereby agrees to convey to NTMWD an easement (the "Easement") covering the area depicted in **Exhibit B** (the "Easement Area"), which is attached hereto and incorporated herein by reference. The form of the Easement is attached hereto as **Exhibit D**. The City will execute and deliver an Easement to the Title Company. Upon receipt of the Deed and the Easement, the Title Company will cause the Deed and the Easement to be recorded in the Official Public Records of Collin County, Texas.

ARTICLE TWO
Term

2.01 This Agreement shall commence on the Effective Date and remain in full force and effect until the conveyances referenced in Article One are effectuated.

ARTICLE THREE
Effective Date

3.01 This Agreement shall be effective upon approval by the Wylie City Council and the NTMWD Board of Directors and subsequent execution by the Parties respective duly authorized representatives. The effective date will be the latter of the dates this Agreement is executed by the Parties authorized representatives (the "Effective Date").

ARTICLE FOUR
Responsibility

4.01 In the event of joint or concurrent negligence of the Parties, responsibility, if any, shall be apportioned comparatively in accordance with the laws of the State of Texas without, however, waiving any governmental immunity or defense available to any party individually under Texas law. City shall be responsible for its sole negligence. NTMWD shall be responsible for its sole negligence. The provisions of this paragraph are solely for the benefit of the Parties and are not intended to create or grant any rights, contractual or otherwise, to any other person or entity.

ARTICLE FIVE
Immunity

5.01 It is expressly understood and agreed that, in the execution of this agreement, neither Party waives, nor shall be deemed hereby to have waived any immunity or defense 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, expressed or implied, other than those set forth herein, and this Agreement shall not create any rights in parties not signatories hereto.

ARTICLE SIX
Notices

6.01 All notices required under the provisions of this Agreement must be in writing, hand-delivered or sent by registered or certified mail, with a copy sent via email, to the addresses below:

City: City of Wylie
Attn: Brent Parker
300 County Club Road
Wylie, Texas 75098
brent.parker@wylietexas.org

with a copy to:
Abernathy, Roeder, Boyd & Hullett, P.C.
Attn: Richard Abernathy
1700 Redbud Blvd., Suite 300
McKinney, Texas 75069
[redacted]

NTMWD: Jennafer P. Covington
Executive Director and General Manager
P.O. Box 2408
Wylie, TX 75098
[redacted]

with a copy to:
Saunders, Walsh & Beard
Attention: Lewis Isaacks
6850 TPC Drive, Suite 210
McKinney, Texas 75070
Telephone: (214) 919-3555
Em [redacted]

The name, address, and email address for notification may be changed by notice to the other parties.

ARTICLE SEVEN
Severability

7.01 The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held by a court of competent jurisdiction to be contrary to law or contrary to any rule or regulation having the force and effect of the law, the remaining portions of the Agreement shall be enforced as if the invalid provision had never been included.

ARTICLE EIGHT
Successors and Assigns

8.01 This Agreement shall be binding upon the Parties hereto, their successors and assigns. Neither Party will assign or transfer an interest in this Agreement without the written consent of the other Party.

ARTICLE NINE
Venue

9.01 The laws of the State of Texas shall govern the interpretation, validity, performance and enforcement of this Agreement. The Parties agree that this Agreement is performable in Collin County, Texas, and that exclusive venue shall lie in a state court in Collin County, Texas.

ARTICLE TEN
Interpretation

10.01 This Agreement has been negotiated by and between the Parties, and any presumption that an ambiguity contained in this Agreement shall be construed against the party that caused this Agreement to be drafted shall not apply to the interpretation of this Agreement.

ARTICLE ELEVEN
Remedies, Non-Waiver

11.01 No right or remedy granted herein or reserved to the Parties is exclusive of any right or remedy granted by law or equity, but each shall be cumulative of every right or remedy given hereunder. No covenant or condition of this Agreement may be waived without the express written consent of the Parties. It is further agreed that one or more

instances of forbearance by either Party in the exercise of its respective rights under this Agreement shall in no way constitute a waiver thereof.

ARTICLE TWELVE
Authority to Execute

12.01 The individuals executing this Agreement on behalf of the respective parties below represent to each and to others that all appropriate and necessary action has been taken to authorize the individual who is executive this Agreement to do so for an d on behalf of the part 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 individual affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the date hereof.

ARTICLE THIRTEEN
Entire Agreement

13.01 This Agreement embodies the entire agreement between the Parties and may only be modified in writing executed by both Parties.

CITY OF WYLIE, TEXAS,
a home-rule municipality

By: _____
Name: Brent Parker
Title: Interim City Manager
Date: _____

NORTH TEXAS MUNICIPAL WATER DISTRICT,
a political subdivision of the State of Texas

By: _____
Name: Jennafer P. Covington
Title: Executive Director and General Manager
Date: _____

ACKNOWLEDGMENTS

STATE OF TEXAS §
§
COUNTY OF COLLIN §

This instrument was acknowledged before me on the _____ day of _____, 2021, by **BRENT PARKER**, Interim City Manager of the **CITY OF WYLIE, TEXAS**.

_____
Notary Public, State of Texas

STATE OF TEXAS §
§
COUNTY OF COLLIN §

This instrument was acknowledged before me on the _____ day of _____, 2021, by **JENNAFER P. COVINGTON**, Executive Director and General Manager of **NORTH TEXAS MUNICIPAL WATER DISTRICT.**

_____
Notary Public, State of Texas

Exhibit "A" to the ILA
The ROW Parcels

Exhibit "A.1"
The ROW Parcel – 0.1634

EXHIBIT A
PARCEL NO. 8
RIGHT OF WAY DEDICATION
7,118 SQ. FT. (0.1634 ACRES)

BEING a 7,118 square foot (0.1634 acre) tract of land situated in the Francisco De La Pina Survey, Abstract No. 688, City of Wylie, Collin County, Texas, and being part of that 142.262 acre tract of land described in Warranty Deed to North Texas Municipal Water District, as recorded in Volume 3713, Page 417 of the Official Public Records of Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a set magnail with a washer stamped "HALFF" for the southeast corner of said 142.262 acre tract, being at the intersection of the west line of Eubanks Lane (County Road 389, a variable width right-of-way) with the called centerline of Country Road 383 (variable width right-of-way);

THENCE North 88 degrees 07 minutes 30 seconds West, departing said west line of Eubanks Lane and along the common south line of said 142.262 acre tract and said center of County Road 383, a distance of 14.80 feet to a set 1/2-inch iron rod with a yellow plastic cap stamped "HALFF" (hereinafter referred to as with "HALFF" cap) for corner;

THENCE North 00 degrees 30 minutes 31 seconds East, departing said common line and over and across said 142.262 acre tract, a distance of 184.13 feet to a set 1/2-inch iron rod with "HALFF" cap for corner;

THENCE North 01 degree 00 minutes 31 seconds East, continuing across said 142.262 acre tract, a distance of 221.37 feet to a set 1/2-inch iron rod with "HALFF" cap for corner, said point being the beginning of a non-tangent circular curve to the right having a radius of 1,082.50 feet and whose chord bears North 01 degree 00 minutes 04 seconds East, a distance of 14.01 feet;

THENCE Northerly, continuing across said 142.262 acre tract and along said curve, through a central angle of 00 degrees 44 minutes 30 seconds, for an arc distance of 14.01 feet to a set 1/2-inch iron rod with "HALFF" cap for corner, said point being on the westerly extension of the south line of a 0.1164 acre right-of-way dedication described in right-of-way deed to County of Collin, as recorded in Volume 3227, Page 437, O.P.R.C.C.T.;

THENCE South 88 degrees 39 minutes 23 seconds East, passing at a calculated distance of 2.50 feet the southwest corner of said 0.1164 acre tract, and continuing along the south line of said 0.1164 acre tract, in all a total distance of 18.23 feet to a set 1/2-inch iron rod with "HALFF" cap for corner on the east line of said 142.262 acre tract;

EXHIBIT A
PARCEL NO. 8
RIGHT OF WAY DEDICATION
7,118 SQ. FT. (0.1634 ACRES)

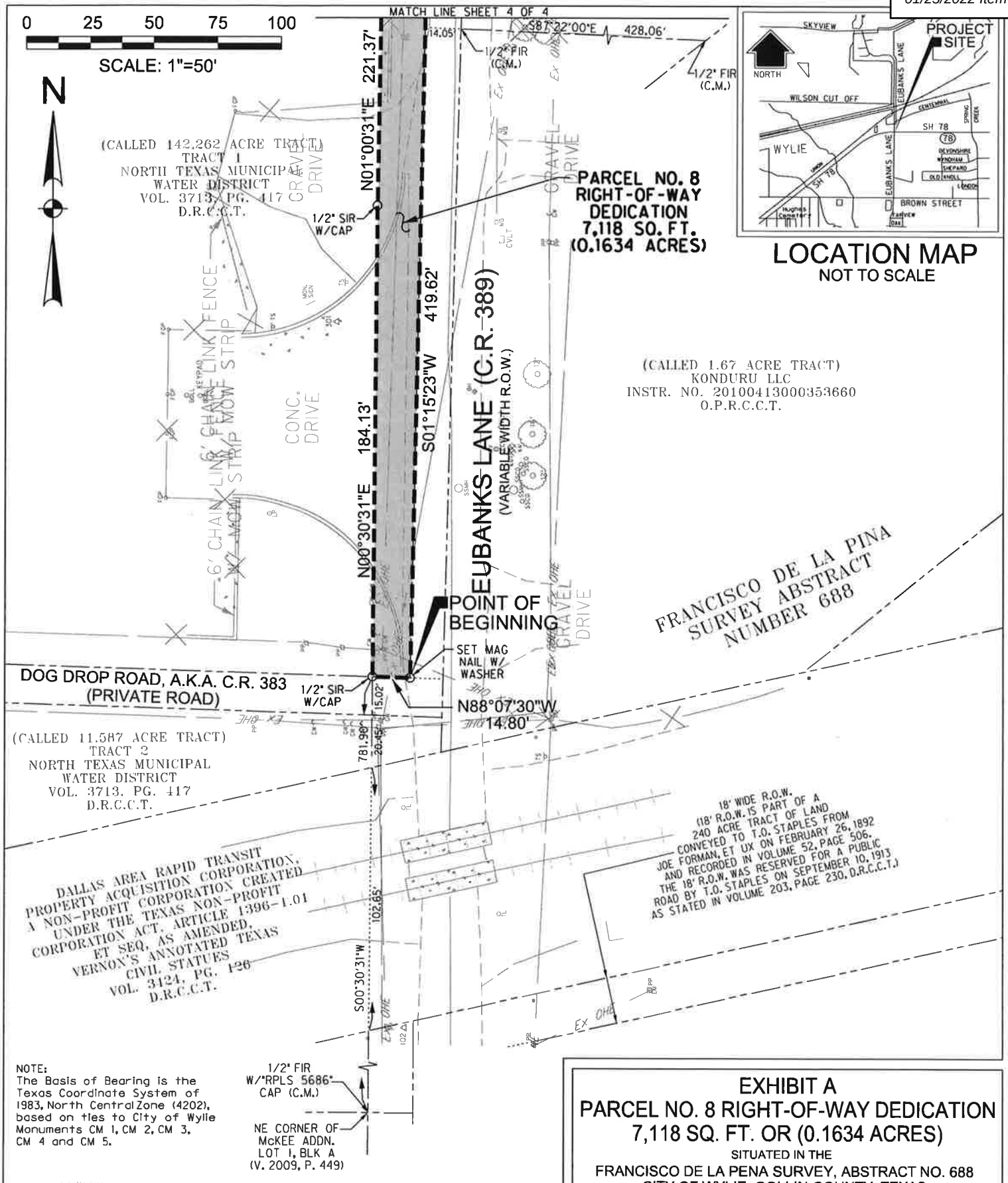
THENCE South 01 degree 15 minutes 23 seconds West, departing said south line and with the east line of said 142.262 acre tract and said called west line of Eubanks Lane, a distance of 419.62 feet to the POINT OF BEGINNING AND CONTAINING 7,118 square feet or 0.1634 acres of land, more or less.

The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

I, Andrew J. Shafer, a Registered Professional Land Surveyor, hereby certify that the legal description hereon and the accompanying plat of even date represent an actual survey made on the ground under my supervision.

Andrew J. Shafer Feb. 16, 2021

Andrew J. Shafer
Registered Professional Land Surveyor
Texas No. 5017
TBPELS Firm No. 10029600



LOCATION MAP
NOT TO SCALE

NOTE:
The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

LEGEND

1/2"SIR W/CAP	1/2-INCH SET IRON ROD WITH YELLOW PLASTIC CAP STAMPED "HALFF"
FIR	FOUND IRON ROD
U.T.S.	UNABLE TO SET
C.M.	CONTROL MONUMENT
R.O.W.	RIGHT-OF-WAY
DOC. NO.	DOCUMENT NUMBER
INSTR. NO.	INSTRUMENT NUMBER
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS OF COLLIN COUNTY, TEXAS
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS

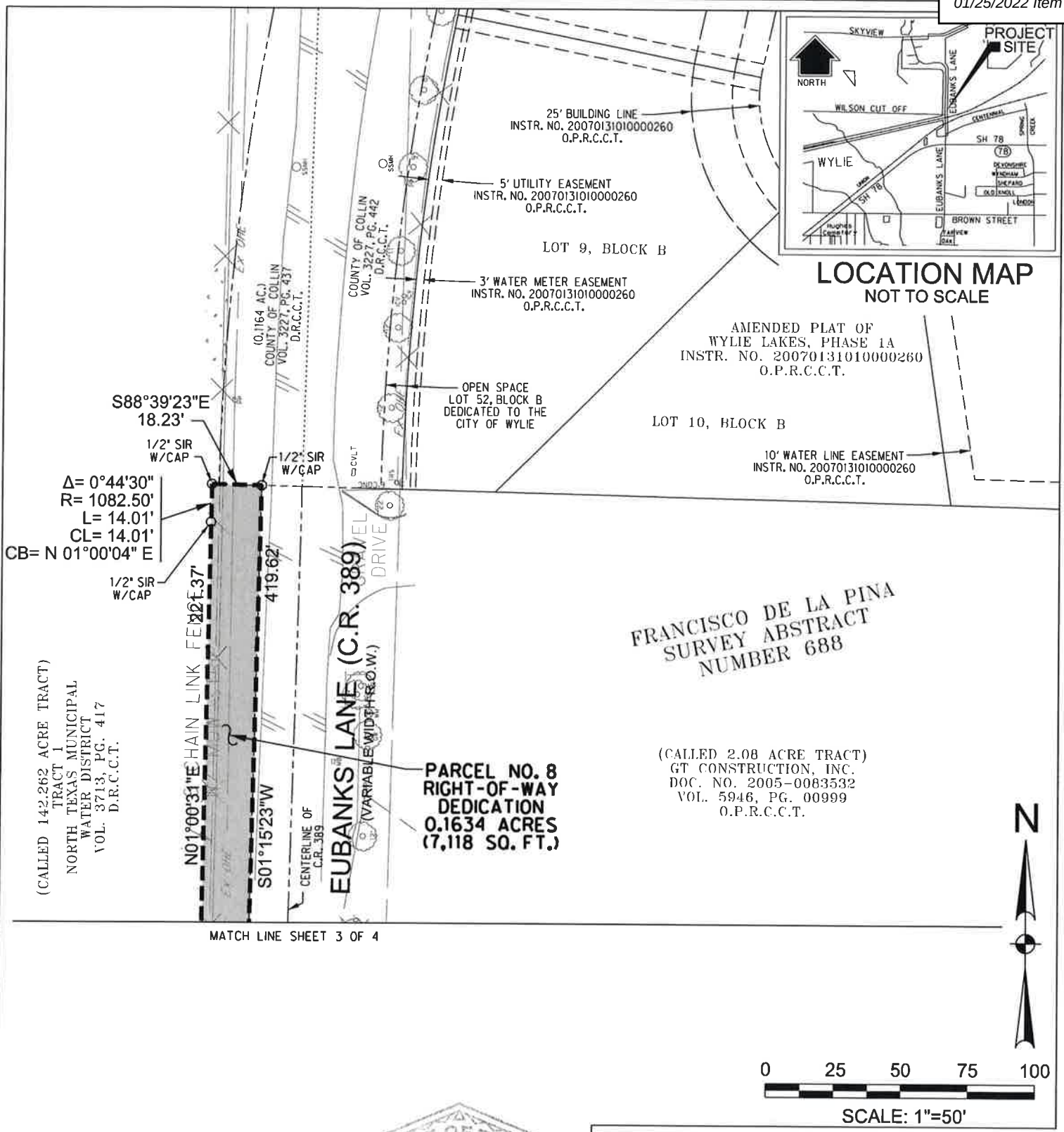
EXHIBIT A
PARCEL NO. 8 RIGHT-OF-WAY DEDICATION
7,118 SQ. FT. OR (0.1634 ACRES)

SITUATED IN THE
FRANCISCO DE LA PENA SURVEY, ABSTRACT NO. 688
CITY OF WYLIE, COLLIN COUNTY, TEXAS
FOR

CITY OF WYLIE

PREPARED BY

HALFF
HALFF ASSOCIATES, INC. ENGINEERS ~ SURVEYORS
1201 NORTH BOWSER ROAD ~ RICHARDSON, TEXAS ~ 75081-2275
TBPELS FIRM NO. 10029600 (214)346-6200 AVO. 34066 FEBRUARY, 2021



NOTE:
The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

LEGEND

1/2"SIR W/CAP	1/2-INCH SET IRON ROD WITH YELLOW PLASTIC CAP STAMPED "HALFF"
FIR	FOUND IRON ROD
U.T.S.	UNABLE TO SET
C.M.	CONTROL MONUMENT
R.O.W.	RIGHT-OF-WAY
DOC. NO.	DOCUMENT NUMBER
INSTR. NO.	INSTRUMENT NUMBER
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS OF COLLIN COUNTY, TEXAS
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS

STATE OF TEXAS
REGISTERED
ANDREW J. SHAFER
5017
PROFESSIONAL
LAND SURVEYOR

Andrew J. Shafer
Feb. 16, 2021

EXHIBIT A
PARCEL NO. 8 RIGHT-OF-WAY DEDICATION
7,118 SQ. FT. OR (0.1634 ACRES)

SITUATED IN THE
FRANCISCO DE LA PENA SURVEY, ABSTRACT NO. 688
CITY OF WYLIE, COLLIN COUNTY, TEXAS
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CITY OF WYLIE

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1201 NORTH BOWSER ROAD ~ RICHARDSON, TEXAS ~ 75081-2275
TBPELS FIRM NO. 10029600 (214)346-6200 AVO. 34066 FEBRUARY, 2021

Exhibit "A.2"
The ROW Parcel – 0.0106

EXHIBIT A
PARCEL NO. 7
RIGHT OF WAY DEDICATION
463 SQ. FT. (0.0106 ACRES)

BEING a 463 square foot (0.0106 acre) tract of land situated in the Francisco De La Pina Survey, Abstract No. 688, City of Wylie, Collin County, Texas, and being part of that 11.587 acre tract of land described in Warranty Deed to North Texas Municipal Water District, as recorded in Volume 3713, Page 417 of the Official Public Records of Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a point (unable to set) for the northeast corner of said 11.587 acre tract, said point being in the center of Eubanks Lane (County Road 389, a variable width right-of-way) and on the south line of County Road 383;

THENCE South 01 degree 31 minutes 13 seconds West, with the east line of said 11.587 acre tract and the center of Eubanks Lane, a distance of 13.50 feet to a point (unable to set) for the southeast corner of said 11.587 acre tract, said point being on the north line of a tract of land described in deed to Dallas Area Rapid Transit Property Acquisition Corporation (DART), as recorded in Volume 3424, Page 126, O.P.R.C.C.T.;

THENCE South 77 degrees 27 minutes 21 seconds West, departing said center of Eubanks Lane and along the common south line of said 11.587 acre tract and north line of said DART tract, a distance of 27.90 feet to a set 1/2-inch iron rod with a yellow plastic cap stamped "HALFF" for corner;

THENCE North 00 degrees 30 minutes 31 seconds East, departing said common line and over and across said 11.587 acre tract, a distance of 20.45 feet to a set 1/2-inch iron rod with a yellow plastic cap stamped "HALFF" on the common north line of said 11.587 acre tract and south line of said County Road 383;

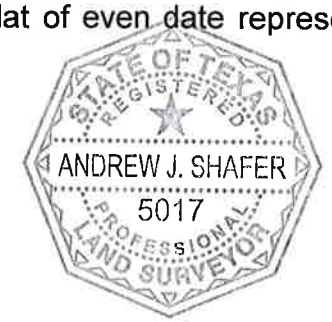
THENCE South 88 degrees 07 minutes 27 seconds East, along said common line, a distance of 27.42 feet to the POINT OF BEGINNING AND CONTAINING 463 square feet or 0.0106 acres of land, more or less.

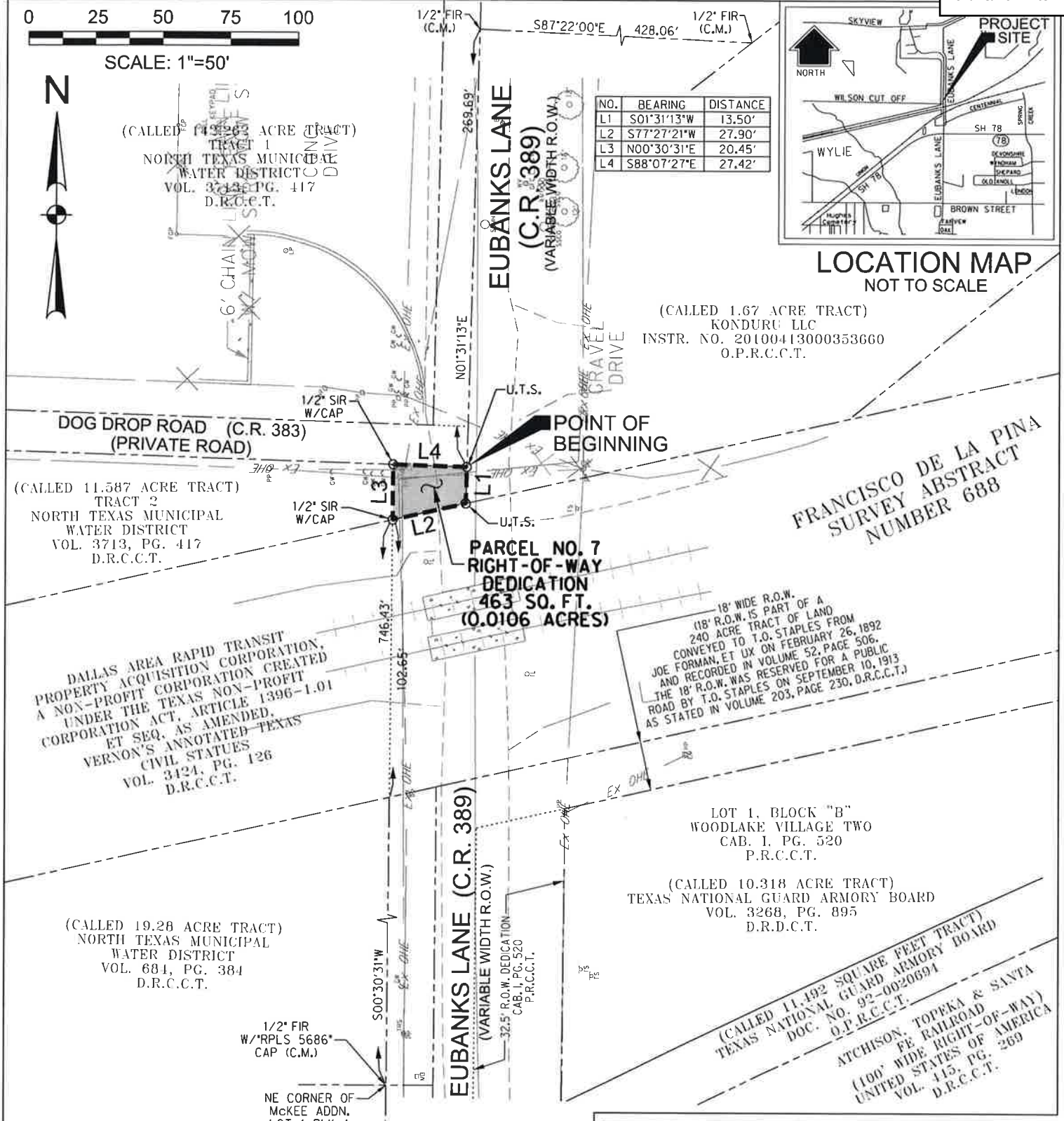
The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

I, Andrew J. Shafer, a Registered Professional Land Surveyor, hereby certify that the legal description hereon and the accompanying plat of even date represent an actual survey made on the ground under my supervision.

Andrew J. Shafer Feb.16,2021

Andrew J. Shafer
Registered Professional Land Surveyor
Texas No. 5017
TBPELS Firm No. 10029600





NO.	BEARING	DISTANCE
L1	S01°31'13"W	13.50'
L2	S77°27'21"W	27.90'
L3	N00°30'31"E	20.45'
L4	S88°07'27"E	27.42'

LOCATION MAP
NOT TO SCALE

NOTE:
The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

LEGEND

1/2"SIR W/CAP	1/2-INCH SET IRON ROD WITH YELLOW PLASTIC CAP STAMPED "HALFF"
FIR	FOUND IRON ROD
U.T.S.	UNABLE TO SET
C.M.	CONTROL MONUMENT
R.O.W.	RIGHT-OF-WAY
DOC. NO.	DOCUMENT NUMBER
INSTR. NO.	INSTRUMENT NUMBER
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS OF COLLIN COUNTY, TEXAS
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS

Feb. 16, 2021

EXHIBIT A
PARCEL NO. 7 RIGHT-OF-WAY DEDICATION
463 SQ. FT. OR (0.0106 ACRES)

SITUATED IN THE
FRANCISCO DE LA PENA SURVEY, ABSTRACT NO. 688
CITY OF WYLIE, COLLIN COUNTY, TEXAS
FOR
CITY OF WYLIE

PREPARED BY
HALFF

HALFF ASSOCIATES, INC. ENGINEERS ~ SURVEYORS
1201 NORTH BOWSER ROAD ~ RICHARDSON, TEXAS ~ 75081-2275
TBPELS FIRM NO. 10029600 (214)346-6200 AVO. 34066 FEBRUARY, 2021

Exhibit "A.3"
The ROW Parcel - 0.0574

EXHIBIT A
PARCEL NO. 6
RIGHT OF WAY DEDICATION
2,501 SQ. FT. (0.0574 ACRES)

BEING a 2,501 square foot (0.0574 acre) tract of land situated in the Francisco De La Pina Survey, Abstract No. 688, City of Wylie, Collin County, Texas, and being part of that 19.28 acre tract of land described in Warranty Deed to North Texas Municipal Water District, as recorded in Volume 684, Page 384 of the Official Public Records of Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a set 1/2-inch iron rod with a yellow plastic cap stamped "HALFF" (hereinafter referred to as with "HALFF" cap) for the northeast corner of said 19.28 acre tract, on the west line of Eubanks Lane (County Road 389, a variable width right-of-way), and being on the south line of a tract of land described in deed to Dallas Area Rapid Transit Property Acquisition Corporation (DART), as recorded in Volume 3424, Page 126, O.P.R.C.C.T.;

THENCE South 00 degrees 30 minutes 31 seconds West, departing said south line and with the east line of said 19.28 acre tract and said west line of Eubanks Lane, a distance of 140.43 feet to a set 1/2-inch iron rod with "HALFF" cap at the southeast corner of said 19.28 acre tract, said point being on the northeast line of a 100-foot wide Kansas City Southern Railroad Company (KCS Railroad Company) right-of-way, described in Deed without Warranty, as recorded in Instrument Number 94-0096329, O.P.R.C.C.T., and being on a non-tangent circular curve to the left having a radius of 5,779.58 feet and whose chord bears South 63 degrees 14 minutes 07 seconds West, a distance of 19.69 feet;

THENCE Southwesterly, departing said Eubanks Lane, and along the common south line of said 19.28 acre tract and north line of said KCS Railroad Company tract, and along said curve, through a central angle of 00 degrees 11 minutes 43 seconds, for an arc distance of 19.69 feet to a set 1/2-inch iron rod with "HALFF" cap for corner;

THENCE North 00 degrees 30 minutes 31 seconds East, departing said common line and over and across said 19.28 acre tract, a distance of 145.39 feet to a set 1/2-inch iron rod with "HALFF" cap on the common north line of said 19.28 acre tract and south line of said DART tract;

THENCE North 77 degrees 27 minutes 21 seconds East, along said common line, a distance of 17.97 feet to the POINT OF BEGINNING AND CONTAINING 2,501 square feet or 0.0574 acres of land, more or less.

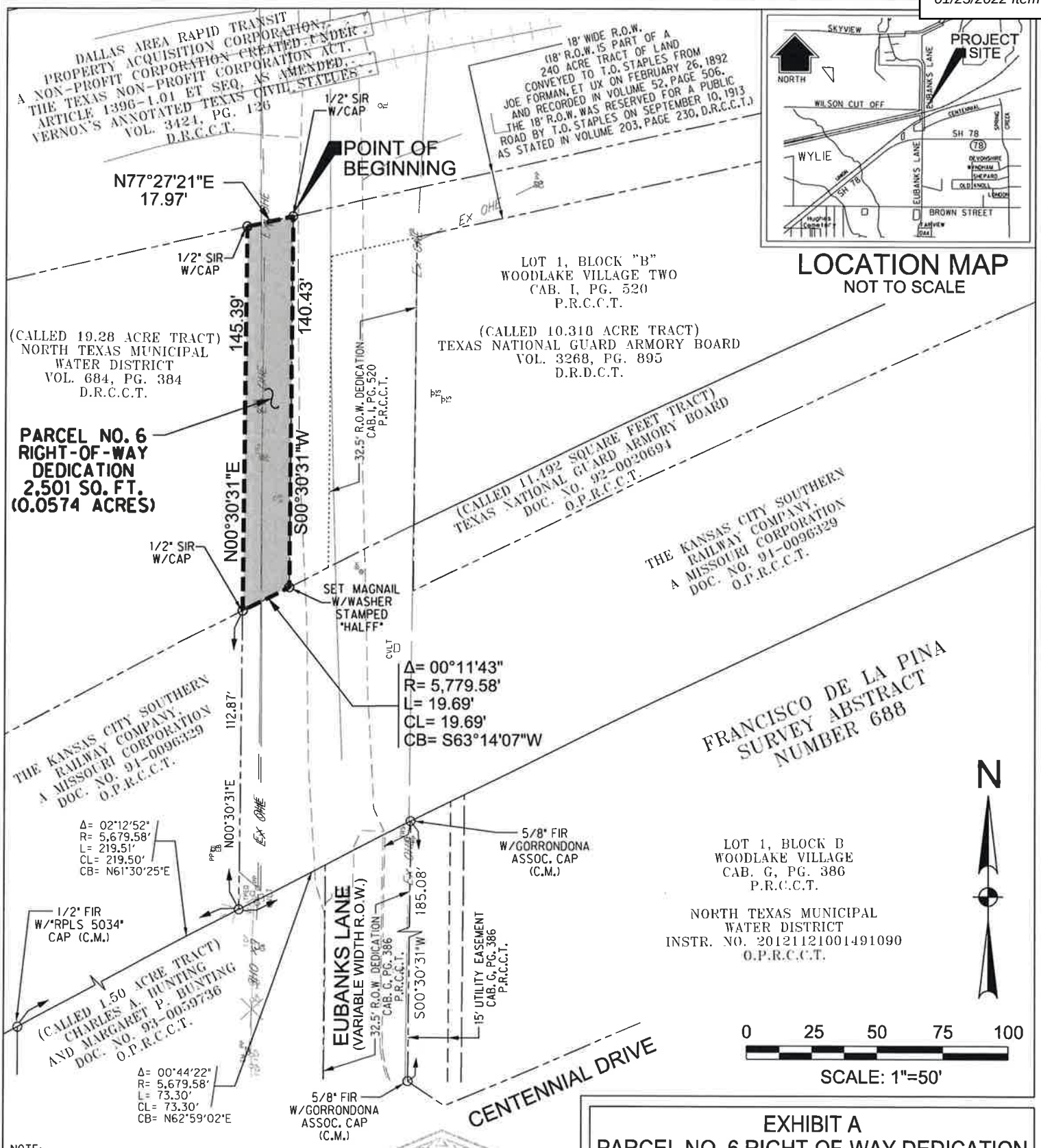
EXHIBIT A
PARCEL NO. 6
RIGHT OF WAY DEDICATION
2,501 SQ. FT. (0.0574 ACRES)

The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

I, Andrew J. Shafer, a Registered Professional Land Surveyor, hereby certify that the legal description hereon and the accompanying plat of even date represent an actual survey made on the ground under my supervision.

Andrew J. Shafer Feb. 16, 2021

Andrew J. Shafer
Registered Professional Land Surveyor
Texas No. 5017
TBPELS Firm No. 10029600



LOCATION MAP
NOT TO SCALE

NOTE:
The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

LEGEND

1/2"SIR W/CAP	1/2-INCH SET IRON ROD WITH YELLOW PLASTIC CAP STAMPED "HALFF"
FIR	FOUND IRON ROD
U.T.S.	UNABLE TO SET
C.M.	CONTROL MONUMENT
R.O.W.	RIGHT-OF-WAY
DOC. NO.	DOCUMENT NUMBER
INSTR. NO.	INSTRUMENT NUMBER
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS OF COLLIN COUNTY, TEXAS
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS

STATE OF TEXAS
REGISTERED
ANDREW J. SHAFER
5017
PROFESSIONAL
LAND SURVEYOR

Andrew J. Shafer Feb. 16, 2021

EXHIBIT A
PARCEL NO. 6 RIGHT-OF-WAY DEDICATION
2,501 SQ. FT. OR (0.0574 ACRES)

SITUATED IN THE
FRANCISCO DE LA PENA SURVEY, ABSTRACT NO. 688
CITY OF WYLIE, COLLIN COUNTY, TEXAS
FOR

CITY OF WYLIE

PREPARED BY

HALFF
HALFF ASSOCIATES, INC. ENGINEERS ~ SURVEYORS
1201 NORTH BOWSER ROAD ~ RICHARDSON, TEXAS ~ 75081-2275
TBPELS FIRM NO. 10029600 (214)346-6200 AVO. 34066 FEBRUARY, 202

Exhibit "A.4"
The ROW Parcel – 0.0563

EXHIBIT A
PARCEL NO. 4
RIGHT OF WAY DEDICATION
2,454 SQ. FT. (0.0563 ACRES)

BEING a 2,454 square foot (0.0563 acre) tract of land situated in the Francisco De La Pina Survey, Abstract No. 688, City of Wylie, Collin County, Texas, and being part of that tract of land described in Special Warranty Deed to North Texas Municipal Water District, as recorded in Instrument Number 20121121001491090 of the Official Public Records of Collin County, Texas (O.P.R.C.C.T.), and being a part of Lot 1, Block B of Woodlake Village, an Addition to the City of Wylie, Texas, as recorded in Cabinet G, Page 386, Map Records of Collin County, Texas, and being more particularly described as follows:

BEGINNING at a found 5/8-inch iron rod with a plastic cap stamped "Gorrondona Assoc." for the northwest end of a corner clip located at the intersection of the north line of Centennial Drive (60-foot wide right-of-way) with the east line of Eubanks Lane (County Road 389, a 32.5 foot wide right-of-way dedicated by said Woodlake Village addition);

THENCE North 00 degrees 30 minutes 31 seconds East, with said east line of Eubanks Lane, a distance of 41.16 feet to a set 1/2-inch iron rod with a yellow plastic cap stamped HALFF (hereinafter referred to as "with HALFF cap") for corner;

THENCE South 44 degrees 32 minutes 20 seconds East, departing said east line and over and across said Lot 1, a distance of 21.20 feet to a set 1/2-inch iron rod with HALFF cap at the beginning of a non-tangent circular curve to the left having a radius of 410.00 feet and whose chord bears North 78 degrees 30 minutes 35 seconds East, a distance of 161.64 feet;

THENCE Easterly, continuing across said Lot 1, through a central angle of 22 degrees 44 minutes 13 seconds, for an arc distance of 162.70 feet to a set 1/2-inch iron rod with HALFF cap on said north line of Centennial Drive;

THENCE South 67 degrees 08 minutes 29 seconds West, along said north line, a distance of 173.58 feet to a found 5/8-inch iron rod with "Gorrondona" cap at the southeast end of the aforementioned corner clip;

THENCE North 56 degrees 09 minutes 25 seconds West, along said corner clip, a distance of 16.48 feet to the POINT OF BEGINNING AND CONTAINING 2,454 square feet or 0.0563 acres of land, more or less.

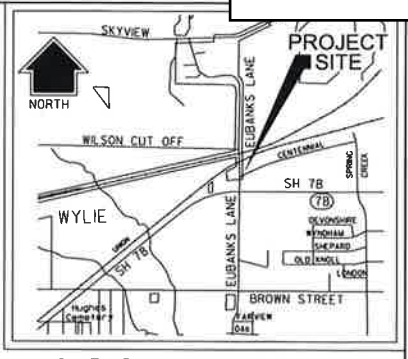
EXHIBIT A
PARCEL NO. 4
RIGHT OF WAY DEDICATION
2,454 SQ. FT. (0.0563 ACRES)

The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

I, Andrew J. Shafer, a Registered Professional Land Surveyor, hereby certify that the legal description hereon and the accompanying plat of even date represent an actual survey made on the ground under my supervision.

Andrew J. Shafer Feb. 16, 2021

Andrew J. Shafer
Registered Professional Land Surveyor
Texas No. 5017 TBPELS Firm No. 10029600



LOCATION MAP
NOT TO SCALE

THE KANSAS CITY SOUTHERN RAILWAY COMPANY, A MISSOURI CORPORATION DOC. NO. 91-0096329 O.P.R.C.C.T.

FRANCISCO DE LA PINA SURVEY ABSTRACT NUMBER 688

LOT 1, BLOCK B
WOODLAKE VILLAGE
CAB. G, PG. 386
P.R.C.C.T.

NORTH TEXAS MUNICIPAL WATER DISTRICT
INSTR. NO. 20121121001491090
O.P.R.C.C.T.

5/8" FIR W/"GORRONDONA ASSOC." CAP (C.M.)

143.92'

15' UTILITY EASEMENT CAB. G, PG. 386 P.R.C.C.T.

32.5' R.O.W DEDICATION CAB. G, PG. 386 P.R.C.C.T.

PARCEL NO. 4
RIGHT-OF-WAY
DEDICATION
2,454 SQ. FT.
(0.0563 ACRES)

Δ= 22°44'13"
R= 410.00'
L= 162.70'
CL= 161.64'
CB= N 78°30'35" E

20' BUILDING LINE CAB. G, PG. 386 P.R.C.C.T.

560.23'

5/8" FIR W/"GORRONDONA ASSOC." CAP (C.M.)

S67°08'29"W

N00°30'31"E

S44°32'20"E 21.20'

1/2" SIR W/CAP

1/2" SIR W/CAP

173.58'

1/2" SIR W/CAP

N00°30'31"E 41.16'

S67°08'29"W

5/8" FIR W/"GORRONDONA ASSOC." CAP (C.M.)

POINT OF BEGINNING

CENTENNIAL DRIVE
60' R.O.W DEDICATION
CAB. G, PG. 386
P.R.C.C.T.

15' UTILITY EASEMENT CAB. G, PG. 386 P.R.C.C.T.

5/8" FIR W/"GORRONDONA ASSOC." CAP (C.M.)

N56°09'25"W 16.48'

EUBANKS LANE (C.R. 389)
(VARIABLE WIDTH R.O.W.)

20' BUILDING LINE CAB. G, PG. 386 P.R.C.C.T.

LOT 1, BLOCK A
WOODLAKE VILLAGE
CAB. G, PG. 386
P.R.C.C.T.

(CALLED 15.754 ACRE TRACT)
C.T. BECKHAM
DOC. NO. 2002-0141441
VOL. 05266, PG. 01434
O.P.R.C.C.T.

N

0 25 50 75 100

SCALE: 1"=50'

STATE OF TEXAS
REGISTERED
ANDREW J. SHAFER
5017
PROFESSIONAL
LAND SURVEYOR

Andrew J. Shafer
Feb. 16, 2021

NOTE:
The Basis of Bearing is the Texas Coordinate System of 1983, North Central Zone (4202), based on ties to City of Wylie Monuments CM 1, CM 2, CM 3, CM 4 and CM 5.

LEGEND

1/2"SIR W/CAP	1/2-INCH SET IRON ROD WITH YELLOW PLASTIC CAP STAMPED "HALFF"
FIR	FOUND IRON ROD
U.T.S.	UNABLE TO SET
C.M.	CONTROL MONUMENT
R.O.W.	RIGHT-OF-WAY
DOC. NO.	DOCUMENT NUMBER
INSTR. NO.	INSTRUMENT NUMBER
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS OF COLLIN COUNTY, TEXAS
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS

EXHIBIT A
PARCEL NO. 4 RIGHT-OF-WAY DEDICATION
2,454 SQ. FT. OR (0.0563 ACRES)

SITUATED IN THE
FRANCISCO DE LA PENA SURVEY, ABSTRACT NO. 688
CITY OF WYLIE, COLLIN COUNTY, TEXAS
FOR

CITY OF WYLIE

PREPARED BY
HALFF

HALFF ASSOCIATES, INC. ENGINEERS ~ SURVEYORS
1201 NORTH BOWSER ROAD ~ RICHARDSON, TEXAS ~ 75081-2275
TBPELS FIRM NO. 10029600 (214)346-6200 AVO. 34066 FEBRUARY, 2021

Exhibit "B" to the ILA
The Easement Area

EXHIBIT "A"
NORTH TEXAS MUNICIPAL WATER DISTRICT
FM 2514 PIPELINE RELOCATIONS
PROJECT NO. 101-0585-21

OWNER: WYLIE, CITY OF
VARIABLE-WIDTH PERMANENT UTILITY EASEMENT
S.B. SHELBY SURVEY, ABSTRACT NO. 820
CITY OF WYLIE, COLLIN COUNTY, TEXAS

BEING a 1.1600 acre, variable-width permanent utility easement situated in the S.B. Shelby Survey, Abstract Number 820, City of Wylie, Collin County, Texas, and being a portion of the 1.3176 Acre, Lot 22, Block 4, of Meadowview Estates, an addition to the City of Wylie, Collin County, Texas recorded in Instrument Number 2004-0093969 of the Official Public Records of Collin County, Texas, and also being dedicated to the City of Wylie by said Meadowview Estates Plat, said variable-width permanent utility easement being more particularly described by metes and bounds as follows:

COMMENCING at a 1/2 inch iron rod (controlling monument) found capped "RPLS 4653", at the intersection of the Northeast corner of the Keefer Street Right-of-Way (a Variable Width unimproved Public Right-of-Way) and the Southwesterly line of the Union Pacific Railroad Company Right-of-Way (A Variable Width Railroad Right-of-Way recorded in volume 5028, page 4107, of the Official Public Records of Collin County for the Southeast corner of Lot 26 of said Block 4, from which a found iron rod (controlling monument) capped "RPLS 4653" in the East line of Lot 7, Blk K, Pointe North Addition, an addition to the City of Wylie according to the Plat Recorded in Cabinet F, Slide 221, Plat Records, Collin County, Texas for the Southwest corner of Lot 32, of said Block 4, bears North 88 degrees 55 minutes 50 seconds West, a distance of 604.95 feet;

THENCE North 08 degrees 36 minutes 51 seconds East, along the East line of said Block 4, and with the West line of said Union Pacific Railroad Right-of-Way, a distance of 196.47 feet to a set 5/8-inch iron rod with red plastic cap stamped "CRIADO", at the beginning of a non-tangential curve to the right, having a radius of 1960.09 feet, a central angle of 05 degrees 12 minutes 29 seconds, and a chord bearing and distance of North 11 degrees 13 minutes 06 seconds East, 178.11 feet;

THENCE with said curve and with the common line of said Block 4 and said Union Pacific Railroad Right-of-Way, passing a 1/2 inch iron rod found for the Southeast corner of Lot 24, Block 4, same being the Northeast corner of Lot 25, Block 4, at an arc distance of 32.83 feet, continuing for a total arc distance of 178.17 feet to a found 1/2-inch iron rod with cap stamped "JPH SURVEYING", for the Southeast corner of Lot 22, Block 4, same being the Northeast corner of Lot 23, Block 4 for the **POINT OF BEGINNING** of the herein described 1.1600 acre variable-width permanent utility easement, said point also having a grid coordinate of N=7,060,332.41, E= 2,569,356.13 based on Texas State Plane Coordinate System, North American Datum of 1983, (NAD '83) (Epoch 2011), North Central Zone (4202);

THENCE North 88 degrees 54 minutes 20 seconds West, with the common line of said Lot 22 and Lot 23, a distance of 139.08 feet to a 1/2 inch iron rod found, for the Southwest corner of said Lot 22 and the Northwest corner of said Lot 23, in the East right-of-way line of Carver Drive, having a 50 foot public right-of-way width;

THENCE North 01 degree 05 minutes 40 seconds East, with the West line of said Lot 22 and said East right-of-way line, a distance of 51.57 feet to a set 5/8-inch iron rod with red plastic cap stamped "CRIADO", for the Northwest corner of said Lot 22, Block 4 and the Southwest corner of Lot 21 of said Block 4;

THENCE North 74 degrees 37 minutes 04 seconds East, departing said East right-of-way line, and with the common line of said Lot 21, and said Lot 22, a distance of 126.53 feet for the Southeast corner of said Lot 21, and an angle point of said Lot 22, from which a found 1/2-inch iron rod bears South 10 degrees 49 minutes 20 seconds East, a distance of 0.35 feet, said angle point being the beginning of a non-tangential curve to the right, having a radius of 1998.59 feet, a central angle of 26 degrees 24 minutes 12 seconds, and a chord bearing and distance of North 29 degrees 21 minutes 40 seconds East, 912.87 feet;

THENCE with said curve, an arc length of 921.00 feet to a point for an interior ell corner of said Lot 22 and the Northeast corner of Lot 9, said Block 4, from which a found 1/2-inch iron rod bears North 25 degrees 19 minutes 40 seconds West, a distance of 0.51 feet;

THENCE North 47 degrees 32 minutes 32 seconds West, with the common line of said Lot 22 and Lot 9, a distance of 121.50 feet to a set 5/8-inch iron rod with red plastic cap stamped "CRIADO", for the Northeast corner of said Lot 9, in the said East right-of-way line of Carver Drive, being in a non-tangential curve to the right, having a radius of 2260.68 feet, a central angle of 00 degrees 39 minutes 03 seconds, and a chord bearing and distance of North 42 degrees 53 minutes 34 seconds East, 25.68 feet;

THENCE with said curve, the Northwesterly line of said Lot 22 and said East right-of-way line, an arc length of 25.68 feet to a set 5/8-inch iron rod with red plastic cap stamped "CRIADO", for the Northmost Northeasterly corner of said Lot 22 and the West corner of Lot 8, said Block 4;

THENCE South 48 degrees 00 minutes 28 seconds East, a distance of 121.53 feet to a found 1/2-inch iron rod for the Southeast corner of Lot 8, and an interior ell corner of said Lot 22, being in a non-tangential curve to the right, having a radius of 1998.59 feet, a central angle of 00 degrees 34 minutes 24 seconds, and a chord bearing and distance of North 43 degrees 36 minutes 49 seconds East, 20.00 feet,

THENCE with said curve, and the common line of said Lot 8, and said Lot 22, an arc length of 20.00 feet, from which a set 5/8-inch iron rod with red plastic cap stamped "CRIADO" bears South 88 degrees 55 minutes 17 seconds East, a distance of 1.51 feet;

THENCE South 46 degrees 05 minutes 54 seconds East, departing the Southeasterly line of said Lot 8, over and across said Lot 22 a distance of 38.23 feet to a set 5/8-inch iron rod with red plastic cap stamped "CRIADO" on the Northwesterly line of said Union Pacific Railroad Company Right-of-Way, and being in a non-tangential curve to the left, having a radius of 1960.09 feet, a central angle 30 degrees 04 minutes 46 seconds, and a chord bearing and distance of South 28 degrees 51 minutes 43 seconds West, 1017.24 feet;

THENCE with said curve, with the Southeasterly line of said Lot 22, and the Northwesterly line of said Union Pacific Railroad Company Right-of-Way, an arc length of 1,029.02 feet to the **POINT OF BEGINNING** and containing 50,530 square feet or 1.1600 acres of land.

NOTE: Bearings are based on Global Positioning Satellite (GPS) System observations utilizing a local virtual reference system. Horizontal data is on the North American Datum of 1983 (NAD '83) (2011 Adjustment), with all distances adjusted to surface using a project combined scale factor of 1.00015271.

Note: Map of Survey of even date attached herewith.

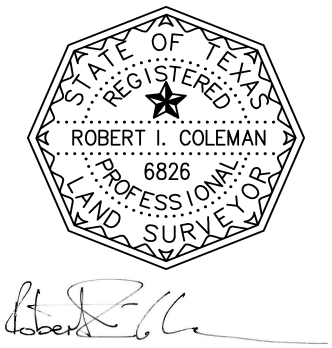
Note: Surveyed on the ground August, 2021.

Note: Unless otherwise noted, all corners of the easement are monumented with a 5/8-inch iron rod with a red cap stamped 'Criado'.

Note: This survey was performed without the benefit of a title report. There may be easements and/or covenants affecting this property not shown hereon.

*** SURVEYOR'S CERTIFICATE***

TO ALL PARTIES INTERESTED IN TITLE TO THE PREMISES SURVEYED, I DO HEREBY CERTIFY THAT THE ABOVE LEGAL DESCRIPTION WAS PREPARED FROM PUBLIC RECORDS AND FORM AN ACTUAL AND ACCURATE SURVEY UPON THE GROUND AND THAT SAME IS TRUE AND CORRECT.



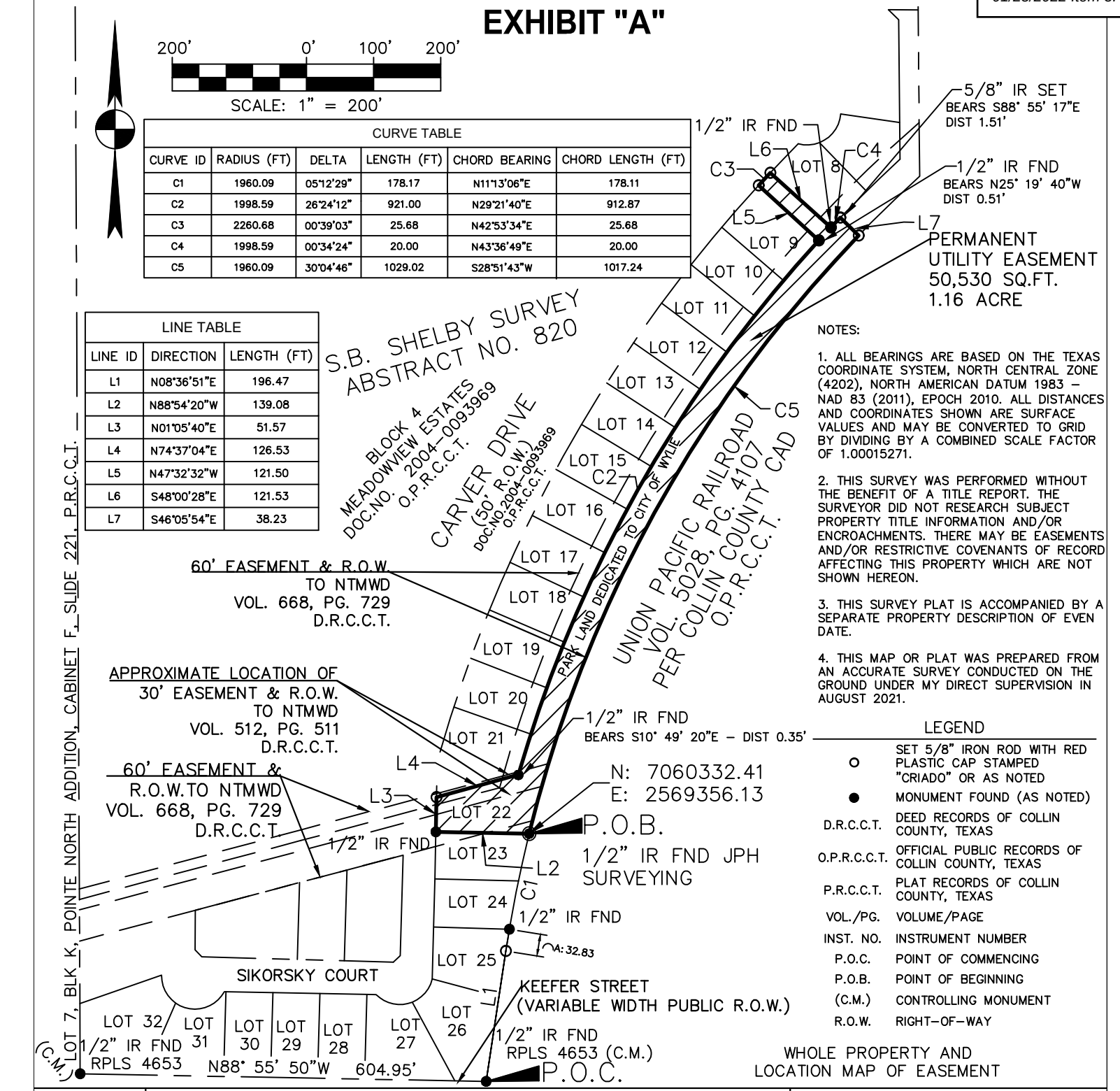
Robert I Coleman, RPLS #6826 December 08th, 2021
Registered Professional Land Surveyor Date
Texas Registration No. 6826

Criado and Associates, Inc
TBPLS Firm Registration No. 10163300
4100 Spring Valley Road, Suite 1001
Dallas, Texas 75244
(972) 392-9092
rcoleman@criadoassociates.com

EXHIBIT "A"

CURVE TABLE					
CURVE ID	RADIUS (FT)	DELTA	LENGTH (FT)	CHORD BEARING	CHORD LENGTH (FT)
C1	1960.09	05°12'29"	178.17	N11°13'06"E	178.11
C2	1998.59	26°24'12"	921.00	N29°21'40"E	912.87
C3	2260.68	00°39'03"	25.68	N42°53'34"E	25.68
C4	1998.59	00°34'24"	20.00	N43°36'49"E	20.00
C5	1960.09	30°04'46"	1029.02	S28°51'43"W	1017.24

LINE TABLE		
LINE ID	DIRECTION	LENGTH (FT)
L1	N08°36'51"E	196.47
L2	N88°54'20"W	139.08
L3	N01°05'40"E	51.57
L4	N74°37'04"E	126.53
L5	N47°32'32"W	121.50
L6	S48°00'28"E	121.53
L7	S46°05'54"E	38.23



NOTES:

1. ALL BEARINGS ARE BASED ON THE TEXAS COORDINATE SYSTEM, NORTH CENTRAL ZONE (4202), NORTH AMERICAN DATUM 1983 – NAD 83 (2011), EPOCH 2010. ALL DISTANCES AND COORDINATES SHOWN ARE SURFACE VALUES AND MAY BE CONVERTED TO GRID BY DIVIDING BY A COMBINED SCALE FACTOR OF 1.00015271.

2. THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A TITLE REPORT. THE SURVEYOR DID NOT RESEARCH SUBJECT PROPERTY TITLE INFORMATION AND/OR ENCROACHMENTS. THERE MAY BE EASEMENTS AND/OR RESTRICTIVE COVENANTS OF RECORD AFFECTING THIS PROPERTY WHICH ARE NOT SHOWN HEREON.

3. THIS SURVEY PLAT IS ACCOMPANIED BY A SEPARATE PROPERTY DESCRIPTION OF EVEN DATE.

4. THIS MAP OR PLAT WAS PREPARED FROM AN ACCURATE SURVEY CONDUCTED ON THE GROUND UNDER MY DIRECT SUPERVISION IN AUGUST 2021.

LEGEND

○	SET 5/8" IRON ROD WITH RED PLASTIC CAP STAMPED "CRIADO" OR AS NOTED
●	MONUMENT FOUND (AS NOTED)
D.R.C.C.T.	DEED RECORDS OF COLLIN COUNTY, TEXAS
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS OF COLLIN COUNTY, TEXAS
P.R.C.C.T.	PLAT RECORDS OF COLLIN COUNTY, TEXAS
VOL./PG.	VOLUME/PAGE
INST. NO.	INSTRUMENT NUMBER
P.O.C.	POINT OF COMMENCING
P.O.B.	POINT OF BEGINNING
(C.M.)	CONTROLLING MONUMENT
R.O.W.	RIGHT-OF-WAY

WHOLE PROPERTY AND
LOCATION MAP OF EASEMENT

NORTH TEXAS MUNICIPAL WATER DISTRICT
501 EAST BROWN ST • P.O. BOX 2408 • WYLIE, TEXAS 75098

NORTH TEXAS MUNICIPAL WATER DISTRICT
FM 2514 PIPELINE RELOCATIONS

PARCEL NAME: LOT 22, BLOCK 4, MEADOWVIEW ESTATES
OWNER: CITY OF WYLIE
SURVEY: S.B. SHELBY SURVEY, ABSTRACT NO. 820
LOCATION: CITY OF WYLIE, COLLIN COUNTY, TEXAS
EASEMENT ACQUISITION AREA: 50,530 SQ. FT. OR 1.1600 ACRES
WHOLE PROPERTY ACREAGE: 1.3176 ACRES

JOB NO. R14465.03	DRAWN BY: MF	CAD FILE: R14465.03
DATE: DECEMBER 8, 2021	PAGE 4 OF 4	SCALE: 1" = 200'

STATE OF TEXAS
REGISTERED
ROBERT I. COLEMAN
6826
PROFESSIONAL
LAND SURVEYOR

ROBERT I. COLEMAN
REGISTERED PROFESSIONAL LAND SURVEYOR
TEXAS NO. 6826

CRIADO & ASSOCIATES, INC. • 4100 SPRING VALLEY ROAD, SUITE 1001, DALLAS, TX 75244 • PH. 972-392-9092 • FAX 972-392-9192

Exhibit "C" to the ILA
Form of the Deed

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

STATE OF TEXAS §
§ KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF COLLIN §

THAT THE UNDERSIGNED **NORTH TEXAS MUNICIPAL WATER DISTRICT**, a conservation and reclamation district created pursuant to Section 59, Article XVI of the Texas Constitution, acting by and through its duly authorized representative, having its principal offices at 505 E. Brown Street, Wylie, Texas 75098, hereinafter referred to as "Grantor," for and in consideration of the sum of TEN DOLLARS ($10.00) cash, the obligations and duties contained in that certain Interlocal Agreement with Grantee, and other good and valuable consideration in hand paid by the Grantee, herein named, the receipt and sufficiency of which is hereby fully acknowledged, has GRANTED, SOLD and CONVEYED, and by these presents does hereby GRANT, SELL and CONVEY unto **CITY OF WYLIE**, a home-rule municipality located in Collin County, Texas, herein referred to as "Grantee," those certain 0.1634, 0.0106, 0.0574, and 0.0563 acre tracts of land situated in the Francisco De La Pina Survey, Abstract 688, Collin County, Texas, and being more fully described by metes and bounds and depicted in the attached **EXHIBIT A, Exhbit A.1 – Exhbit A.4** (the "Property").

This conveyance, however, is made and accepted subject to the matters described in the attached **EXHIBIT B**, to the extent the same are validly existing and applicable to the Property (collectively, the "Permitted Exceptions").

TO HAVE AND TO HOLD the above described Property, together with all the rights and appurtenances lawfully accompanying it, by the Grantee, Grantee's successors and/or assigns forever; and Grantor does hereby bind Grantor, Grantor's successors and/or assigns to WARRANT AND FOREVER DEFEND all the said Property unto the said Grantee, Grantee's successors and/or assigns, against every person whomsoever claiming or to claim the same or any part thereof by, through, or under Grantor, but not otherwise, subject, however, to the Permitted Exceptions.

[SIGNATURE PAGE FOLLOWS]

EXECUTED this date: _____, 2022.

NORTH TEXAS MUNICIPAL WATER DISTRICT,
a political subdivision of the State of Texas

By: _____
Jennafer P. Covington, Executive Director and General Manager

ACKNOWLEDGMENT

STATE OF TEXAS §
§
COUNTY OF COLLIN §

This instrument was acknowledged before me on _____, 2022, by JENNAFER P. COVINGTON, Executive Director and General Manager of the NORTH TEXAS MUNICIPAL WATER DISTRICT, a political subdivision of the State of Texas, on behalf of said NORTH TEXAS MUNICIPAL WATER DISTRICT.

_____
Notary Public in and for the State of Texas

After recording please return to:

_____
_____
_____

EXHIBIT A to the Special Warranty Deed

Legal Description and Depiction of the Property

See EXHIBIT A.1 – EXHIBIT A.4

EXHIBIT B to the Special Warranty Deed

The Permitted Exceptions

EXHIBIT B

The Permitted Exceptions

Parcel No. 4:

1. The following easements and/or building lines, as shown on plat recorded in Volume G, Page 385, Real Property Records, Collin County, Texas:

   20’ building line;

   15’ utility easement

2. Easement granted by C.R. Hillis and wife, Lula B. Hillis to Texas Power & Light Company, filed 10/20/1954, recorded in Volume 491, Page 153, Real Property Records, Collin County, Texas.
3. Easement granted by Centennial Arapaho Development Venture to the City of Wylie, filed 05/13/1987, recorded in Volume 2626, Page 879, Real Property Records, Collin County, Texas.

Parcel No. 6:

4. Undivided royalty interest in coal, lignite, oil, gas and other minerals, and all rights incident thereto, described in instrument filed 01/03/1938, recorded in Volume 316, Page 516, Real Property Records, Collin County, Texas.
5. Easement granted by G. P. Maynard and Cora M. Maynard to Texas Power & Light Company, filed 10/20/1954, recorded in Volume 491, Page 151, Real Property Records, Collin County, Texas.
6. Easement granted by G. P. Maynard and Cora M. Maynard to North Texas Municipal Water District, filed 12/31/1954, recorded in Volume 493, Page 448, Real Property Records, Collin County, Texas.

Parcel No. 7:

7. Mineral estate and interest in coal, lignite oil, gas and other minerals together with all rights, privileges and immunities thereto described in instrument filed 02/11/1966, recorded in Volume 668, Page 528, Real Property Records, Collin County, Texas.
8. Mineral estate and interest in coal, lignite oil, gas and other minerals together with all rights, privileges and immunities thereto described in instrument filed 05/16/1966, recorded in Volume 684, Page 266, Real Property Records, Collin County, Texas.

Parcel No. 8:

9. Easement granted by Mary Margaret Pendery and Clinton C. Pendery to Wyle Northeast Water Supply Corporation, filed 08/10/1965, recorded in Volume 658, Page 542, Real Property Records, Collin County, Texas.
10. Easement granted by Mary Margaret O'Reilly Pendery and Clinton C. Pendery to North Texas Municipal Water District, filed 01/23/1967, recorded in Volume 684, Page 554, Real Property Records, Collin County, Texas.
11. Easement granted by John F. Pendery, et al to County of Collin, filed 02/28/1990, recorded in Volume 3227, Page 437, Real Property Records, Collin County, Texas.
12. Easement granted by E. M. Barnes and wife, Mamie Barnes to the public, filed 01/17/1928, recorded in Volume 270, Page 397, Real Property Records, Collin County, Texas.
13. Easement granted by North Texas Municipal Water District to the City of Wylie, filed 02/08/2006, recorded in cc# 20060208000167470, Real Property Records, Collin County, Texas.

Exhibit "D" to the ILA
Form of the Easement

OWNER: CITY OF WYLIE
PARCEL NO.: 1

EASEMENT FOR RIGHT-OF-WAY
WATER TRANSMISSION PIPELINE
F.M. 2514 PIPELINE RELOCATIONS
PROJECT NO. 101-0585-21

STATE OF TEXAS §
§ KNOWN ALL MEN BY THESE PRESENTS:
COUNTY OF COLLIN §

THAT the undersigned, **CITY OF WYLIE,** (hereinafter called "Grantor") for and in consideration of the sum of TEN AND NO/100 DOLLARS ($10.00) cash in hand paid by the **NORTH TEXAS MUNICIPAL WATER DISTRICT** (hereinafter called "Grantee") the receipt of which is hereby acknowledged and confessed, has granted, sold and conveyed, and by these presents, does grant, sell and convey unto the Grantee a Permanent Easement and right-of-way, in, over, across and through those certain premises owned by Grantor to construct, operate, reconstruct, replace, perpetually maintain and remove a pipeline, for the transportation of water, with all incidental equipment including communications equipment, cathodic protection devices, valves and associated appurtenances under, over or through the following described lands situated in Collin County, Texas:

SEE ATTACHED EXHIBIT "A" FOR DESCRIPTION

The Grantee shall utilize the easement for an underground pipeline and appurtenances, including communication facilities, and above grade appurtenances consisting of air valves, blow off valves, pipeline markers and cathodic protection equipment (referred to herein collectively as "Grantees Pipeline" or the pipeline) as may be required for its operation of the pipeline. The blow off valves shall be located so as to discharge any water from the pipeline into natural drainage areas currently existing on the Property.

Grantee, and Grantee's successors and assigns, shall have the continued and unobstructed right of ingress and egress over the permanent easement granted for the installation, operation, repair, inspection, maintenance and replacement of Grantee's facilities.

Grantee, and Grantee's successors and assigns, agrees to bury said pipeline to a depth of at least 48" from the top of the pipeline to existing ground surface. Grantee will, insofar as practicable, restore the ground disturbed by the laying, constructing, repairing, maintaining, replacing or removing of said pipeline, and will take such steps as may be reasonably required to prevent damage to the property of Grantor from soil erosion resulting from operations of Grantee hereunder. Grantee will separate the topsoil during construction by double-ditching and will restore said topsoil within the easement. Grantee shall leave the surface as nearly as reasonably possible as it was prior to the construction of the pipeline and will restore all improvements, including fences, driveways, sidewalks, bridges, drainage channels, and other improvements damaged through the use of said easement to substantially the same condition as they were prior to the construction of the pipeline. Grantee agrees to re-seed the grass areas of the easement after construction of said pipeline.

OWNER: CITY OF WYLIE
PARCEL NO.: 1

Grantee has the right to trim or cut down or eliminate trees or shrubbery to the extent, in the reasonable judgment of Grantee, its successors and assigns, as may be necessary to prevent possible interference with the installation and operation of said pipelines and to remove possible hazards thereto, and the right to remove or prevent the construction of any and all improvements, buildings, reservoirs or other obstructions on said permanent easement, except as are specifically allowed under the terms hereof. Grantor shall not construct or permit to be constructed, any house, building, reservoir, or other prohibited improvement on or within the permanent easement or remove soil which would impair the lateral support for Grantee's pipeline or leave it with insufficient cover for the safe operation of said pipeline. However, Grantor retains the right, to cross the permanent easement area with fences, streets, roads, and utilities ("facilities") as set forth below provided that said facilities do not endanger or interfere with Grantee's pipeline and provided that Grantee is provided with a copy of the construction plans and drawings not less than 30 days before the beginning of construction of said facilities. Grantor shall not grant any other easements within the permanent easement which would (1) endanger or interfere with the safe and efficient operation of Grantee's pipeline, or (2) cross Grantee's easement at less than a 45 degree angle. Grantee may not fence or enclose the easement but may install gates in any fence along or crossing the easement for access.

Notwithstanding the foregoing, in addition to Grantor's current use of the easement area, the following uses by Grantor in the easement shall be allowed after the pipeline(s) are installed so long as the uses do not endanger or interfere with Grantee's pipelines: (1) paving including sidewalks, hike & bike trails, streets, alleys, parking areas, sport courts, and other uses that require paving shall be allowed with no limits on the amount of paving, the number of crossing, or the angle that the paving crosses the easement save and except streets and alleys which shall cross at not less than 45 degrees; (2) landscaping limited to bushes, shrubs, trees, grass/sod, ground cover and other landscape materials shall be allowed; (3) sprinkler systems shall be allowed to maintain the landscaping and prevent erosion; (4) playgrounds including playground equipment, picnic tables, exercise stations, park benches, picnic covers, small shade structures shall be allowed; signage including street signs, traffic signs, park signs, exercise station signage, directional signs, and other signs typical to park and recreation areas shall be allowed; (5) fencing, including iron, wrought iron, chain link, and other metal type fencing, shall be allowed to fence an area in and such fencing shall be allowed to cross the easement area; (6) crossing the easement at any angle that will not interfere with Grantee's repair, maintenance or replacement with utilities as often as necessary, including water, sanitary sewer, storm sewer, gas, electric, data, cable telephone, and other utility lines typical to a residential subdivision. Any large trees and all lighting for the aforementioned uses must be located within 10 feet of the outside boundaries of the easement area. Any and all signs, poles, or other similar structures shall not have footings that would endanger the pipelines.

If Grantee should abandon the rights granted herein for said pipeline and appurtenances constructed upon said land and, if such abandonment should continue for a continuous period of as long as thirty-six (36) months, all rights of Grantee herein shall terminate and revert to Grantor, their heirs, legal representatives, successors and assigns. Grantee shall have the right for one year following any termination of this easement to remove its pipe, valves and all other property. Following the expiration of such period, any such property remaining on said land shall be and become the property of Grantor.

OWNER: CITY OF WYLIE
PARCEL NO.: 1

The above described easements and rights shall inure unto the said Grantee, and Grantee's successors and assigns, and the covenants and agreements contained herein shall constitute covenants running with the land, binding upon Grantor, its legal representatives, successors and assigns, for the benefit of Grantee, and Grantee's successors and assigns. Grantee shall have the right to assign the easement in whole or in part to one or more assignees.

This Agreement is intended to encompass the complete and entire Agreement of the parties. Neither party has made or relied on any representations, stipulations, or agreements other than those expressly contained in this Agreement. No agent, officer, employee, or other representative of either party has the right or the authority to alter any of the terms of this Agreement.

By executing this Easement, the undersigned represents that they are duly authorized to execute this document; that Grantor is the owner of fee simple title to the property across which the easement is being granted; that the property is held by Grantor free and clear of any liens or encumbrances and that Grantor is the sole party entitled to receive the consideration being paid for the easement.

TO HAVE AND TO HOLD unto the said **NORTH TEXAS MUNICIPAL WATER DISTRICT**, its successors and assigns, the above described easement and right-of-way, and I do hereby bind myself, any heirs, executors, and administrators to warrant and forever defend all and

singular the said premises to the **NORTH TEXAS MUNICIPAL WATER DISTRICT**, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof herein.

WITNESS OUR HANDS this _____ day of _____, 20__.

GRANTOR:

CITY OF WYLIE

_____
Signature

_____
Printed Name

_____
Title

ACKNOWLEDGMENT

OWNER: CITY OF WYLIE
PARCEL NO.: 1

THE STATE OF TEXAS §
§
COUNTY OF _____ §

Before me, the undersigned authority, on this day personally appeared _____, in his/her capacity as _____ for **CITY OF WYLIE,** known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this ____ day of _____, 20__.

_____
Notary Public in and for The State of Texas

My Commission Expires: _____

Wylie City Council

AGENDA REPORT

Department: WEDC **Account Code:**

Prepared By: Jason Greiner

Subject

Present, and place on file, the Wylie Economic Development Corporation 2021 Annual Report.

Recommendation

Motion to accept the Item as presented.

Discussion

As per the WEDC Bylaws, the WEDC must present an annual report to the Wylie City Council no later than January 31 of each year. The report must include, but is not limited to, a review of all expenditures made by the Board, a review of accomplishments, and a review of other than direct economic development. Staff believes the attached Report meets the intent of the requirement of the Bylaws with the same being presented to the WEDC Board of Directors on January 19, 2022.

Financial Summary/Strategic Goals

Wylie Economic Development Corporation

FY 2021 Annual Report

January 25, 2022

Financial Condition

The Wylie Economic Development Corporation (WEDC) places a priority on financial reporting each year. The WEDC Bylaws require that each year no later than January 31, a review of all expenditures, accomplishments, and expenditures other than direct economic development be presented to Council.

At the end of each fiscal year, the WEDC undergoes an annual audit of its financial practices and transactions by a third-party firm chosen by the Wylie City Council and facilitated by the City of Wylie Finance Department. While the FY 2020-2021 audit has not been made public, the WEDC has not been notified of any discrepancies or irregularities. To ensure a greater opportunity for a 'clean' audit, WEDC staff works closely with the City of Wylie Finance Department throughout the year so that there is a complete understanding of all WEDC activities by Finance staff and the same can be more accurately documented and communicated to the auditors.

The WEDC began the fiscal year with an anticipated fund balance of $1,407,509, and the audited fund balance was later adjusted up to $1,735,327. In FY 2021, sales tax receipts were up 17.84% over FY 2020 receipts with sales tax revenue totaling $3,875,471 of available WEDC revenue. Other revenues included rental income of $135,505, a reduction of $31,208 from the gain/loss sale of asset, and allocated interest of $1,136. Total FY 2021 available operating funds totaled $3,980,904.

Expenditures for WEDC operations were as follows: Personnel - $338,873, Administrative costs - $126,904, Marketing & Promotion activities - $98,549, Debt Service - $571,601, Land Acquisition - $407,332, Direct Business Incentives - $808,259, Payment to Taxing Units - $5,245, and $116,744 in Other expenses which included: engineering, surveys, environmental remediation on WEDC-owned properties and demolition of a commercial structure located at 201 Industrial Court.

Included in the above Debt Service, the Woodbridge Parkway Loan was fully repaid in March 2021. Additionally, the WEDC began the process of evaluating various options to refinance current debt and borrow additional funds for the acquisition of key properties. After reviewing proposals, the WEDC Board chose to engage the services of Government Capital Corporation for credit review, securing the compliance package, and beginning the generation of loan documents. WEDC Resolution 2021-02(R) was approved by the WEDC Board on September 15, 2021. This resolution was ratified by City Council on September 28, 2021. The Loan Terms are: 240 months at 3.48% interest rate with a 5-year call restriction and a funding date just after the end of FY 21 on October 5, 2021. With no additional principal reductions, the total expenditures for FY 2021 were $2,672,859.

As shown above, in FY 2021 the WEDC had $808,259 in direct incentive payments. Within that figure, $125,066 was paid as part of ongoing sales tax reimbursement programs, $163,244 for industrial projects, and $519,949 for office/medical/general commercial. The WEDC also forgave a loan payment of $70,000 pertaining to the Exco land purchase. Of the incentive payments made, $475,760 represented either a one-time commitment or the final payment on a multi-year agreement.

The WEDC owns and manages 44.0466 acres of land with 66,330 square feet of improvements at a cost basis of $15,673,220. In evaluating land which may be acquired, the WEDC Board of Directors assesses the sites' potential for business park development, the need for a site to be redeveloped based upon the current state of aging improvements, and/or a strategic intervention to protect the property from development which may not reflect the highest and best uses for an identified area.

Since the WEDC did not sell any land in FY 2021, there were no principal reduction payments this previous year. By year end 2021, the outstanding debt associated with land acquisition was $4,882,835 and the FY 2022 Budget identified $1,009,263 in debt service. However, that number was updated with a Budget Amendment. The amendment was needed to realize the loan proceeds from WEDC Resolution 2021-02(R) and the Series 2021 Note that was funded on October 5, 2021. Revenues and expenses were adjusted via the Budget Amendment to reflect the receipt of additional revenue within Bank Note Proceeds and subsequent expenses within Principal/Interest, Land, and Special Services. This Budget Amendment was approved by the WEDC Board on 11-17-21 and ratified by City Council on 12-14-21.

The updated debt service in the amount of $5,729,701 reflects the refinanced Series 2021 Note with no additional principal reduction scheduled this year. The WEDC Board may at its option prepay the principal amount of the Series 2021 Note in whole, or in part, on any payment date on or after November 5, 2026.

The FY 2022 WEDC Budget projects $14,637,322 in total revenues, reflecting the $8,108,000 in bank note proceeds from the Series 2021 Note and an unreserved beginning fund balance of $1,050,844. Sales tax receipts, being the primary revenue source, are budgeted at $3,789,966, sale of WEDC property at $2,601,116, and rental income of $132,240. Total Expenses are budgeted at $14,099,050, with Land Purchases at $3,718,393, Infrastructure Projects at $2,425,000, Debt Service at $5,729,701, Personnel $407,264, and Incentives $1,043,973. Within the Incentives budget, there are 11 ongoing projects and $300,000 set aside for Future Projects. Any additional incentive or infrastructure project not contemplated within the Budget and later approved by Council and the WEDC Board in FY 2022 will be funded from the end of year FY 2021 unallocated revenues equaling $2,951,904. *A large portion of this remaining unallocated revenue will be allocated to the NTMWD Water Line Relocation.*

As an ongoing performance indicator, staff tracks all commercial values as a percentage of the total assessed valuation (less value attributed to tax-exempt properties). In 2021, commercial and

industrial properties were valued at $865MM, or 16.35% of the total $5.289B assessed valuation. Over the past five years, commercial and industrial values have increased by $201MM (30.45%). Over the same period, total valuation has increased by $2.2B, or a 53.6% increase. With an active housing market combined with higher valued new homes, it will continue to be a challenge for commercial value to reach more than 20% of the total, with the highest ratio over the past 5 years being 16.6% in 2017.

High-Impact Initiatives

Woodbridge Parkway Corridor

In 2014, the WEDC partnered with the City of Wylie, the City of Sachse, and Collin County to extend Woodbridge Parkway from Hensley Lane and provide direct access to State Highway 78. The WEDC borrowed $976,000 to fund Woodbridge Parkway and the final principal payment was made in FY 2021.

The WEDC continues to fund a Sales Tax Reimbursement Agreement with Clark Street Development (owner/developer of Woodbridge Centre). In FY 2021, $125,066 was reimbursed to Clark Street with a total of $816,074 paid since July 2013. Including the infrastructure reimbursement of $100,000, the total incentive paid as of the end of FY 2021 is $916,074. The remaining performance obligation is $183,926 and it will be paid in full during FY 2023. To date, the center is generating $25MM in taxable sales on an annual basis.

544 Gateway Project

In 2016, the WEDC and City began the process of assembling approximately 12 acres for redevelopment. Fronting FM 544 just west of Highway 78, the City acquired a 5-acre tract through a tax foreclosure that previously had EPA Superfund status. The remaining 8 acres were acquired by the WEDC from 2 property owners with frontage on FM 544 and Commerce Street.

To date, the following tasks have been completed: receipt of a Ready for Reuse Certificate from EPA, removal of ±2 acres from the flood plain, creation of a Municipal Setting Designation, receipt of two Certificates of Completion via the Voluntary Cleanup Program from the TCEQ, demolition of dilapidated structures, relocation/expansion of previously existing tenant to Regency Business Park, and completion of significant fill and site work.

In early FY 2022, WEDC paid off the remaining $624,807 balance associated with the acquisition of the WEDC-owned properties with the loan proceeds from the Series 2021 Note and purchased the 4.79-acre tract, formerly owned by the City Wylie for $3,000,000. Since the project's inception, the WEDC has acquired 12.25 acres of land at $5.7MM and paid for the remediation, demolition, dirt work, and maintenance of the property. Additionally, the WEDC has budgeted $250,000 to extend water from the east along FM 544 which not only enhances service to the 12-

acre tract but loops the water system to the east along Cooper Drive to Highway 78. The water extension should be complete in mid-2022.

Jackson Street

The WEDC continues to market its 1-acre property at the northeast corner of Jackson & Oak for an office and/or mixed-use development. While there has been little interest in a mixed-use vision originally proposed and contemplated, the WEDC has recently made progress on the concept.

Back in 2017, the WEDC closed on a 0.26-acre tract near the northwest corner of Jackson & Oak after negotiating with the property owner for over 2 years. In February 2019, the WEDC sold the lot to Rocking M, LLC to develop a 3,200 square foot office building on the lot with the project receiving a Certificate of Occupancy in January 2020. The WEDC Board believes the office project will promote further investment in the downtown area and greatly complement the redevelopment of multiple residential structures into commercial uses.

To enhance future development in the downtown area, the WEDC invested in additional parking and alleyway improvements along North Ballard and Jackson Streets. These investments totaled $280,000 for alleyways extending along Jackson between Oak & Marble and North Ballard between Jefferson & Brown. The FY 2022 Budget earmarks an additional $125,000 for this use with the WEDC currently negotiating with a local property owner to convert six separate lots to commercial uses.

To complement the ever-growing need for parking, the WEDC has made it a priority to identify and facilitate the construction of additional parking in the downtown area within walking distance of the proposed mixed-use project and Ballard Street shopping district. The FY 2022 Budget earmarks $250,000 for this use with the WEDC currently negotiating with Union Pacific for additional parking along the railroad tracks.

State Highway 78 & Brown

In December 2018, City Council authorized the WEDC to start acquiring property in the area for this major Redevelopment Project. In early 2021, the WEDC acquired the last remaining commercial tract from TxDOT, a small strip of right-of-way, close to the intersection of Hwy 78 & Brown St. In the fall of 2021, the WEDC used the loan proceeds from the Series 2021 Note to pay off the $4,067,890 remaining balance associated with the acquisition of these WEDC properties.

In May 2020, the WEDC entered into a Development Agreement with the NTMWD for the relocation of the 42” water line. The project is in the final design phase and will go out to bid in early-2022. Once the bid has been accepted, the construction will start in mid-2022. The WEDC anticipates the funding of this project in early-2022 with the completion scheduled for this fall.

In August 2020, the WEDC entered into an agreement with McClure Partners Construction Company for the 1.74-acre lot at the corner of Hwy 78 & Brown. The pending real estate agreement is tied to the completion of the water line relocation but will act as a catalyst project for the overall 11-acre redevelopment adjacent to Historic Downtown Wylie.

State Highway 78 – Wylie Logistics Park

Over the years, the WEDC has experienced great success in attracting investment and primary jobs via the development of business parks. Between the development of Premier Business Park, 544 Industrial Park, and Premier Business Park South, the WEDC facilitated the development of 862,000 square feet of new construction, over 800 new/retained jobs, and nearly $100MM in taxable value - on only 70 acres.

Kansas City Southern's $64MM David L. Starling Wylie Intermodal Terminal opened in 2015 and expanded in 2018. In early 2021, Kansas City Southern announced a joint-venture with NorthPoint Development to plan and develop the 220-acre Wylie Logistics Park. The KCS-owned Intermodal Terminal services 12 gulf ports and one Pacific Ocean port, as well as more than 140 transload centers and 11 intermodal ramps. This terminal serves as the hub of connectivity for rail as far north as Canada and as far south as Central America. With more than 6,000 track miles, KCS is one interchange away from all major markets in North America.

In late 2021, Canadian Pacific Railway announced the completion of its acquisition of Kansas City Southern. The transaction was valued at approximately $31 billion. Upon obtaining control approval from the U.S. Surface Transportation Board (STB), the two companies expect to achieve full integration over the ensuing three years, unlocking the benefits of the combination. If approved, the merger will create the first truly North American Railroad. The US-Mexico-Canada rail network will connect Wylie to 128 million consumers in Mexico as well as 38 million consumers in Canada.

Performance Agreements & Infrastructure Reimbursement

Wylie Insurance completed a speculative office development in late-2020. Wylie Insurance requested assistance from the WEDC specifically related to infrastructure reimbursement and the construction of a new 4,029 SF office building just off Hwy 78 on South Jackson Avenue, adjacent to the South Ballard Overlay. The development added three new office suites for new or expanding businesses. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $130,000 in tax revenue over a ten-year period. For every $1 that the WEDC invests, this developer is investing $4.72 in our community.

Texas Health Family Care and Envision both opened in early-2021. Savannah Woodbridge Development requested assistance from the WEDC specifically related to fee waivers, infrastructure assistance, and the construction of a new 9,000 SF medical office building at Woodbridge Centre. The Economic Impact Analysis (EIA) indicates that the project will generate

approximately $648,000 in tax revenue over a ten-year period. For every $1 that the WEDC invests, this developer is investing $7.20 in our community.

ATI Physical Therapy, Crumbl Cookies, Jamba Juice/Auntie Anne's, Roosters Men's Grooming, and The UPS Store all opened in early 2021. CBC Property Holdings originally requested assistance from the WEDC specifically related to fee waivers and the construction of a new 7,920 SF commercial building located at Woodbridge Centre. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $1,009,298 in tax revenue over a ten-year period. For every $1 that the WEDC invests, this developer is investing $20.18 in our community.

Orthopaedic Specialists of Dallas opened in mid-2021. North Dallas Wylie Land Investors originally requested assistance from the WEDC specifically related to fee waivers, infrastructure assistance, and the construction of a new 8,000 SF medical office building located at Woodbridge Centre. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $320,202 in tax revenue over a ten-year period. For every $1 that the WEDC invests, this developer is investing $2.67 in our community.

LUV-ROS Holdings completed the $1.4MM expansion and addition of 10,000 SF to the existing manufacturing facility. The project included a new fire suppression system, four new full-time employees, and a $400,000 investment in a new manufacturing line. LUV-ROS Holdings requested assistance from the WEDC specifically related to infrastructure reimbursement and the expansion of their existing facility. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $218,301 in tax revenue over a ten-year period. For every $1 that the WEDC invests, this developer is investing $3.12 in our community.

New Projects for FY 2021

GDA Investments, LLC. – Series 53. The Agreement outlines a $30,500 infrastructure reimbursement, payable over a two-year period related to the construction of a new single-story office building containing approximately 10,800 square feet of space. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $195,000 in tax revenue over a ten-year period. For every $1 that the WEDC invests, this developer is investing $6.40 in our community.

American Entitlements, LLC. This project will add nearly 40 full-time employees and invest over $100,000 in the downtown district. The Agreement is tied to job creation over the base employment of seven employees and will outline an incentive of $1,000 per new FTE position, with a maximum incentive of $33,000, payable over a three-year period. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $258,274 in overall tax revenue over a ten-year period. For every $1 that the WEDC invests, this business is investing $7.82 in our community.

Ballers Elite- The Lab, LLC. Ballers Elite requested assistance with the reimbursement of development fees related to the construction of a new 6,776 square foot building at 1400 Martinez Lane. Ballers Elite plans to invest over $700,000 on the project over a 6-month period and the Agreement outlines a maximum qualified infrastructure reimbursement of $20,000. The Economic Impact Analysis (EIA) indicates that the project will generate approximately $109,429 in overall tax revenue for the City of Wylie over a ten-year period. For every $1 that the WEDC invests, this business is investing $5.47 in our community.

DW Wylie, LLC. DW Wylie, LLC requested assistance with the reimbursement of development fees and the remodel of an existing 5,218 SF commercial building containing approximately 3,900 square feet of medical office space and 2,456 SF of restaurant space. The Agreement outlines maximum qualified infrastructure reimbursement of $15,000, specifically for the construction of a $13,000 gas line needed for the facility. The Economic Impact Analysis (EIA) indicates that the project will generate an estimated $853,429 in overall tax revenue for the City of Wylie over a ten-year period. For every $1 that the WEDC invests, this business is investing $56.89 in our community.

Business Retention and Expansion

The WEDC continued to focus its efforts on enhancing business growth and providing wide-ranging support for existing businesses in 2021. Special programs centered around nationally recognized initiatives such as Small Business Week and Manufacturing Day. Educational and professional networking programs launched this year included the HR Alliance program, educational conferences, networking events, and the creation of a holiday gift guide to encourage and support 'shop local' objectives.

As our nation began to emerge from the pandemic in the first few months of 2021, businesses struggled to navigate and understand regulations surrounding COVID-specific state and federal relief programs. In cooperation with the Wylie Chamber of Commerce, SBA, and Workforce Solutions for North Central Texas, the WEDC developed multiple educational seminars to provide needed resources, information, and professional advice. These seminars explained the variety of programs available as well as issues surrounding compliance requirements and reporting obligations.

In the spring of 2021, the WEDC launched a new initiative for Wylie, Small Business Week. The #IshopWylie initiative included a full week of targeted activities designed to highlight and support small and entrepreneurial businesses in the Wylie area. Taste of Wylie, canceled in 2020 due to COVID concerns, was relocated to Olde City Park and incorporated into the #SmallBusinessWeek schedule. Throughout the week, a plethora of networking, educational and targeted shopping experiences were implemented to highlight and support Wylie's small and non-profit businesses.

In its 4th year of rollout, the Manufacturing Day program launched with state and local Proclamations providing recognition by the City Council, emphasizing the important role that

manufacturing plays in our local economy. 2021 saw the return of in-person student tours of local manufacturers, albeit with smaller groups observing COVID protocols. Students saw first-hand the real-world implementation of in-demand skills, and employers were reminded of the recruitment opportunities available to them through the Wylie ISD's Career and Technical Education (CTE) program. High-demand jobs in welding, robotics, architecture, HVAC, construction sciences, engineering, graphic design, animation, pharmaceutical, marketing, and general business administration provide lucrative career paths for students, support the hiring needs of our local businesses and have, therefore, become a primary focus of the CTE program. The 2021 Manufacturing Day program featured the addition of 3 new manufacturing sectors - pharmaceutical, graphic design, and audio-visual animation. In total, this year's program included in-person tours for nearly 200 Wylie ISD students spanning 15 manufacturers representing nearly a dozen manufacturing disciplines. In addition, virtual facility tours were produced to augment classroom lessons and to generate additional interest among future Manufacturing Day tour participants.

Concluding the month-long series of activities, the Wylie Chamber of Commerce held the 3rd Annual Workforce Luncheon featuring Collin College skills training programs. Greg Lutz, President of Lutz Woodworks, was honored at the luncheon as the 2021 Legacy Manufacturer for his active involvement with educating students, developing and participating in internship programs, and supporting the Chamber of Commerce as a pioneer in Wylie's manufacturing sector.

During the holiday season, the Wylie EDC launched the first Discover Wylie Gift Guide. This guide featured online listings for any local business interested in participating. The guide was designed to encourage a 'shop local' approach to holiday shopping and provide a quick and easy tool for citizens to support local businesses. In its debut year, the guide achieved 900 downloads and 479 page views.

2022 Goals & Objectives

Downtown Revitalization and Expansion

- Brown & 78 Redevelopment - Infrastructure / Engineering
- NTMWD - Water Line Relocation
- TxDOT - Median Improvements / Decel Lanes
- UP - Plan/Install Additional Parking

544 Gateway Property

- Utility Build-Out
- Market/Sell WEDC Pad Sites

Industrial Development on Alanis

- Flood Study
- Complete Field Work / Engineering

Partner with KCS for Wylie Logistics Park

- Infrastructure / Engineering
- Marketing Plan / Promotion

Expand/Promote BRE and Workforce Programs

- Expand relationships with Community Resource Partners
    - Career Fair / Hiring Events / Seminars
    - HR Roundtable / CEO Roundtable / Community Roundtable
- Grow MFG Day/Month
    - Increased Participation
    - Expanded Hours for General Public
    - Workforce Luncheon
    - VIP Dinner/Networking Event
- Expand/Promote Entrepreneurship and Small Business Assistance Programs
    - Expand Training Opportunities / Lunch N’ Learns
    - Grow Small Business Week
    - Establish an Entrepreneur Event
    - Build awareness about Economic Development Week

Wylie City Council

AGENDA REPORT

Department: Finance **Account Code:**

Prepared By: Melissa Beard

Subject

Consider, and act upon, acceptance of the Annual Comprehensive Financial Report (ACFR) for FY 2020-21 following a presentation by the audit firm Weaver, LLP.

Recommendation

Motion to accept 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, 2021.

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 September 20 and the final fieldwork was performed November 15 through December 17.

This is the second 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 2021 audit is the fourteenth year in a row for Weaver to perform our audit. Three RFP processes have been completed in that 14-year time period, audit partners have been rotated and audit managers and staff have changed frequently.

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

Financial Summary/Strategic Goals

Strategic Goal: Financial Health

ACFR

Annual Comprehensive Financial Report

For the Year Ended September 30, 2021
City of Wylie, Texas

CITY OF WYLIE

Home to Wylie Fire Rescue, Wylie Police, Municipal Court and 911 Communications, the expanded and renovated Public Safety Building opened November 2020.

CITY OF WYLIE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED
SEPTEMBER 30, 2021

AS PREPARED BY THE
FINANCE DEPARTMENT

CITY OF
WYLIE

CITY OF WYLIE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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INTRODUCTORY SECTION

CITY OF
WYLIE

CITY OF WYLIE

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 25, 2022

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, 2021, 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, 2021 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, 2021, 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, 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 a presentation to the Council 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 also presented 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-four governmental funds the City maintains, sixteen of them are annually appropriated. These include the General Fund, twelve Special Revenue Funds and the three Debt Service Funds. The department level is the legal level of control.

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

Suburbs are experiencing record growth across the region with Collin and Rockwall Counties both growing by more than 36% in the 2020 US Census. The entire DFW Metro Area grew by 20%, adding more than 1.2 million residents over the last decade. While that is a lot of growth in our region, the entire State of Texas also led the country in population growth this last year. It’s no surprise that Wylie grew by 38.86% over the last decade.

Overall, development activity is accelerating in Eastern Collin County, as hundreds of new homes are currently being constructed along State Hwy 78, just east of State Hwy 205. Additionally, residential growth in Wylie remained steady, ending the year at 560 new residential construction permits issued. Of that 560, 434 were Single Family Dwelling permits and 126 were Single Family Attached structures. Housing and residential growth outpaced the previous year, with Wylie’s population increasing 6.6% to 58,797 in 2021.

In 2021, DFW was still recovering from the lingering effects of the Covid-19 pandemic but still managed to rank as the second-best commercial real estate market in the country. Wylie’s economy followed suit, with sales tax receipts topping $15 million, up nearly 18% from the previous year. Additional economic indicators remained strong, evidenced again with growth in the local tax base. Analyzing residential and commercial growth, our total tax base increased by 7.5% over the previous year. Our freeze-adjusted taxable value this year, as provided by the Collin Central Appraisal District, Dallas Central Appraisal District, and Rockwall Central Appraisal District, was $5,296,830,109.

In 2020, DFW had a record-breaking year for new industrial construction and leasing, and 2021 proved to be no different. According to a recent CBRE industrial report, DFW has experienced 11 straight years of

significant industrial growth. Q3 2021 actually marked the 44th consecutive quarter of positive net industrial absorption, and through three quarters the DFW metro area absorbed more than 30 million square feet of industrial space. In early 2021, KCS announced a joint-venture with NorthPoint Development to plan and develop the 220-acre Wylie Logistics Park. Located at the KCS David L. Starling Wylie Intermodal Terminal, the proposed development will add nearly 2.4 million square feet of industrial product and provide a variety of employment opportunities here in Wylie.

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 evolves with each budget cycle. The plan 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 various bond issues to obtain more favorable interest rates and continues to do so.

Certificates of Obligation in the amount of $7,175,000 were sold in Fiscal Year 2017 that provided funding for new capital assets in the City's water storage and metering systems. The City completed in 2021, a long-awaited project of replacing the old metering system with Advanced Metering Infrastructure (AMI). This project is advantageous because it addresses 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.

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 Operating Center. The EOC was successfully tested with winter storm Uri in February of 2021 when employees from all departments continued to serve citizens during the five-day severe weather.

Fire Station #4 is currently under construction and slated for opening in May 2022. The station is 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 is funded with Certificates of Obligation issued early 2021 in the amount of $5.3 million.

The City ended FY2020 with an unassigned fund balance of $21.9 million (54% of total General Fund expenditures). It was determined through a work session with City Council that it would be prudent to use a portion of these funds for specific capital needs. After careful consideration, it was decided that $6.6 million would be utilized for some capital equipment as well as some much-desired community capital projects. As a result, the Library will receive a new book sorter in 2022 and the Fire Department will purchase several LifePak Heart Monitors. Additionally, $6.2 million will be transferred from the General Fund in FY2022 to a new Community Investment Fund for remodeling of the Senior Center ($750,000), construction of two water splashpads ($1.3 million) and construction of a dog park ($700,000). $600,000 has been assigned to repair neighborhood sidewalks and $500,000 has been allocated to improve storm drainage facilities. It was also determined that Wylie Fire Rescue would use $2.4 million to purchase two quint replacements. At a later work session, council assigned an additional $636,000 for the purchase of a fire utility truck. Upon receipt 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.

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 2021.

During Fiscal Year 2020, the City Council approved the Financial Management Policies with one significant change. Previously, the City was not required to rotate external auditors, only to circulate requests for proposal upon expiration of the contract. The new policy still does not require rotation of the audit firm, but does require rotation of the audit partner and audit manager after five consecutive years. The rest period for the partner is two years and the rest period for the manager is five years. The 2021 audit was completed with a new audit manager.

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 debit obligations issued by the City.

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 2021-22 approved by the City Council reflected a decrease in the property tax rate of $0.028228 per $100 of assessed property valuation. This rate was the no new revenue tax rate and was the tenth 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 coveted designation of "Recognized Best Practices Fire Department" from the Texas Fire Chiefs Association. The Wylie Police Department was recognized for their work with MADD and National Night Out. The Rita and Truett Smith Public Library earned the "Library of Excellence Award" by the Texas Municipal Library Directors Association. The City Secretary's Office was awarded "The Municipal Clerk's Office Achievement of Excellence Award". This is awarded by the Texas Municipal Clerks Association (TMCA), and recognizes excellence in the effective and efficient management of resources in a Municipal Clerk's Office. The Utility Billing Department was recognized by multiple agencies for their successful transition to the new AMI system. Their adoption rate for the online customer portal services surpassed the average adoption rate by double digits and they were consequently

invited to share their methods for success at the annual Johnson Controls Blue Water Webinar and EUCI's Billing and Payment Conference 2022. They were also recognized by Watersmart for their online portal success and have been selected to mentor other cities in their transitions to the portal.

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, 2020. 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 2020-21 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 2021-22 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 Beard
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

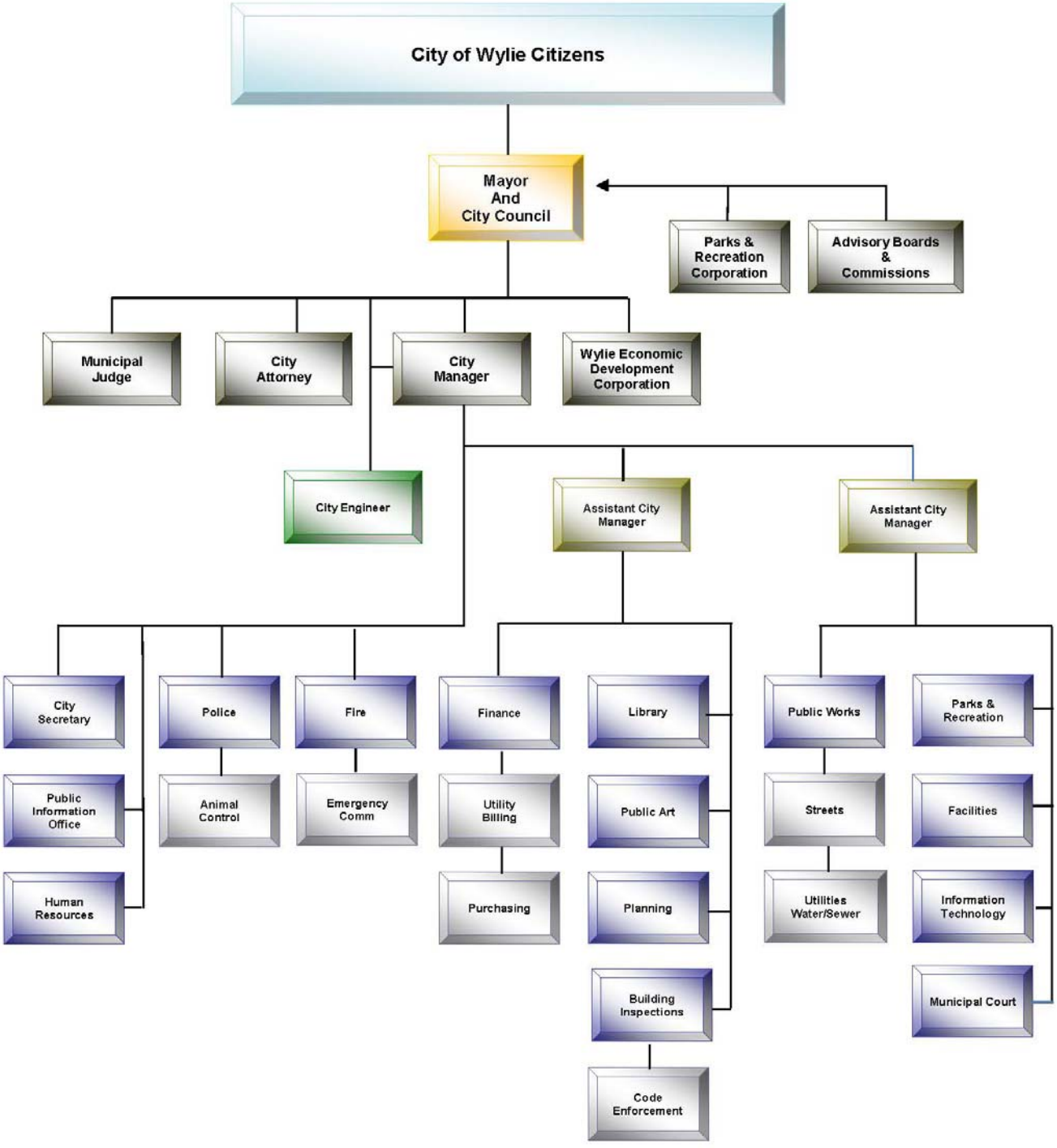
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morrill

Executive Director/CEO

FY 2021 CITY OF WYLIE
ORGANIZATIONAL CHART



CITY OF WYLIE, TEXAS

PRINCIPAL OFFICIALS
September 30, 2021

City Council

Matthew Porter, Mayor
Jeff Forrester, Mayor Pro Tem
David R. Duke, Councilmember
Dave Strang, Councilmember
Scott Williams, Councilmember
Dr. Timothy T. Wallis, Councilmember
Garrett Mize, Councilmember

City Staff

Chris Holsted, City Manager
Brent Parker, Assistant City Manager
Renae' Ollie, Assistant City Manager
Stephanie Storm, City Secretary
Melissa Beard, Finance Director
Lety Yanez, Human Resources Director
Anthony Henderson, Police Chief
Brandon Blythe, Fire Chief
Tim Porter, Public Works Director
Robert Diaz, Parks & Recreation Director
Ofilia Barrera, Library 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
FirstSouthwest, A Division of Hilltop Securities, Financial Advisors

FINANCIAL SECTION

CITY OF
WYLIE

weaver
Assurance · Tax · Advisory

Independent Auditor's Report

Members of the City Council
City of Wylie, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Wylie (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Members of the City Council
City of Wylie, Texas

Opinions

In our opinion, the financial statements referred to above 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11, and the budgetary comparison information and Texas Municipal Retirement System pension and OPEB schedules on pages 62 through 71 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Other 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 introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 auditing standards generally accepted in the United States of America. 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Members of the City Council
City of Wylie, Texas

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2022, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* the City's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 19, 2022

CITY OF
WYLIE

City of Wylie, Texas
Management's Discussion and Analysis
September 30, 2021

As management of the City of Wylie, 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, 2021. 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 $30,403,003 or 71.69 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 $10,601,620. 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, 2021, 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, 2021, by $291,522,318 (net position). Of this amount, $45,176,336 (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 $398,180,219 which includes capital assets and current assets such as cash, prepaids, inventory, and receivables. Total liabilities were $111,004,443 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 $21,021,069 primarily due to developer contributions of over $8 million for streets, alleys, drainage and water/sewer infrastructure. 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. Property tax receipts increased only by the additional tax of new construction. The effects of these changes can be seen in Table 2.

- The City's governmental funds reported combined ending fund balances of $56,569,804, an increase of $11,636,392 in comparison to the previous year. The General Fund ending balance was higher than 2020 by $8.6 million, while Capital Projects Funds increased by $2.2 million. The majority of this increase was due to the issuance of bonds to provide funding for Wylie Fire Station #4.

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.

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 discrete 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 twenty-four 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.

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 2021, the City's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled $291,522,318. 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, $219,800,794, or 75.4%, 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, $26,545,188, or 9.1% represents resources that are subject to external restrictions on how they may be used. The unrestricted portion of net position which is $45,176,336 (15.5%) 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	
	2021	2020	2021	2020	2021	2020
Current and other assets	$ 65,059,977	$ 52,924,908	$ 40,897,985	$ 41,335,022	$ 105,957,962	$ 94,259,930
Capital assets	224,816,102	222,982,177	67,406,155	63,204,276	292,222,257	286,186,453
Total Assets	289,876,079	275,907,085	108,304,140	104,539,298	398,180,219	380,446,383
Deferred outflows of resources	5,889,254	7,322,278	470,539	589,116	6,359,793	7,911,394
Long term liabilities	86,719,945	89,164,348	14,537,295	15,685,041	101,257,240	104,849,389
Other liabilities	7,521,474	6,976,651	2,225,729	3,879,812	9,747,203	10,856,463
Total liabilities	94,241,419	96,140,999	16,763,024	19,564,853	111,004,443	115,705,852
Deferred inflows of resources	1,847,270	1,972,892	165,981	177,784	2,013,251	2,150,676
Net Position:						
Net investment in capital assets	163,767,912	159,454,525	56,032,882	55,515,141	219,800,794	214,969,666
Restricted for debt service	1,051,205	1,244,524	-	-	1,051,205	1,244,524
Restricted for capital projects	8,622,371	7,365,790	11,072,169	9,606,719	19,694,540	16,972,509
Restricted for economic development	5,121,099	3,529,938	-	-	5,121,099	3,529,938
Restricted for tourism	549,370	471,211	-	-	549,370	471,211
Restricted for other	128,974	105,287	-	-	128,974	105,287
Unrestricted	20,435,713	12,944,197	24,740,623	20,263,917	45,176,336	33,208,114
Total Net Position	$199,676,644	$185,115,472	$ 91,845,674	$ 85,385,777	$ 291,522,318	$ 270,501,249

Changes in Net Position

Governmental Activities. Governmental activities increased the City's net position by $14,561,172 from the prior year. This was primarily due to developer contributions of streets, alleys and drainage totaling $6,618,657. 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 $6,459,897 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 $1.6 million and a current year increase of $1.4 million in charges for services with current year operational expenses remaining consistent with prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	$ 8,125,454	$ 7,736,212	$ 24,400,005	$ 23,047,261	$ 32,525,459	$ 30,783,473
Operating grants and contributions	730,139	388,250	-	-	730,139	388,250
Capital grants and contributions	10,810,966	11,902,495	3,317,635	5,590,177	14,128,601	17,492,672
General revenues:						
Ad valorem taxes	35,629,027	34,300,635	-	-	35,629,027	34,300,635
Sales taxes	11,832,404	10,037,707	-	-	11,832,404	10,037,707
Other taxes and fees	2,675,866	2,734,736	-	-	2,675,866	2,734,736
Interest	31,845	188,991	62,113	138,968	93,958	327,959
Gain (loss) disposal of capital assets	1,109	77,901	-	-	1,109	77,901
Miscellaneous	276,181	914,338	150,213	129,912	426,394	1,044,250
Total revenues	70,112,991	68,281,265	27,929,966	28,906,318	98,042,957	97,187,583
Expenses:						
General Government	12,690,079	12,134,312	-	-	12,690,079	12,134,312
Public Safety	23,478,532	23,057,208	-	-	23,478,532	23,057,208
Urban Development	1,121,650	1,108,956	-	-	1,121,650	1,108,956
Streets	9,133,138	9,259,873	-	-	9,133,138	9,259,873
Community Service	9,309,304	9,860,490	-	-	9,309,304	9,860,490
Interest on long-term debt	2,235,277	2,448,009	-	-	2,235,277	2,448,009
Water and sewer operations	-	-	19,053,908	18,655,149	19,053,908	18,655,149
Total expenses	57,967,980	57,868,848	19,053,908	18,655,149	77,021,888	76,523,997
Increase (decrease) in net position before transfers	12,145,011	10,412,417	8,876,058	10,251,169	21,021,069	20,663,586
Transfers	2,416,161	2,405,244	(2,416,161)	(2,405,244)	-	-
Increase (decrease) in net position	14,561,172	12,817,661	6,459,897	7,845,925	21,021,069	20,663,586
Net position - October 1	185,115,472	172,297,811	85,385,777	77,539,852	270,501,249	249,837,663
Net position - September 30	$ 199,676,644	$ 185,115,472	$ 91,845,674	$ 85,385,777	$ 291,522,318	$ 270,501,249

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.

As of the end of the current fiscal year, the City's governmental funds reported combined fund balances of $56,569,804.

The General Fund is the main operating fund of the City. At the end of the current fiscal year, unassigned fund balance was $30,403,003. The overall fund balance of the General Fund increased by $8,640,811 during the current fiscal year. The reason for the increase is multi-faceted. Overall, General Fund revenues were higher due to an increased property tax base (new construction), increased sales tax revenue and an expansion of the customer base for service fees, while expenditures were also less than anticipated.

The General Obligation Debt Service Fund reported a decrease of $176,519 in fund balance. This was due in part to an application of the fund balance intentionally used to reduce the I&S portion of the tax rate. The Capital Projects Fund increased $2,184,500 due primarily to bonds issued during the fiscal year to help fund construction of Wylie Fire Station #4. Other governmental funds' combined fund balances increased $987,600 primarily due to increased revenue from sales tax in the 4B Sales Tax Revenue Fund.

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 $24,740,623. This represents an increase of $4,476,706. 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 $5,702,437.

General Fund Budgetary Highlights. In FY2021, the General Fund expenditure budget was increased by $2,556,249 over the 2020 budget, with approximately $915,000 funding new personnel requests. Approved positions included six jailers for the Police Department, five firefighters, one Emergency Communications dispatcher and one maintenance worker for Public Works. There were also over $1.2 million of non-personnel requests that were funded. Highlights included seven Police patrol vehicles, a jail transport van, three Fire vehicles, one truck for the Parks Department, an outdoor warning siren communications system and furniture replacements in the Library. 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 $136,506 or 0.29 percent.

In the General Fund, the actual revenue received in comparison to the final budget was under by $39,425. This negative variance is most noticeable in intergovernmental revenue, due to Coronavirus State and Local Fiscal Recovery Funds received in advance of incurring eligible expenditures. General Fund expenditures had a final budget-to-actual positive variance of $4,387,043 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, 2021, amounts to $292,222,257 (net of accumulated depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress. The total increase in the City's investment in capital assets for the current year was 2.1%.

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

	Governmental Activities		Business-Type Activities		Total	
Asset	2021	2020	2021	2020	2021	2020
Land	$ 41,789	$ 40,967	$ 101	$ 112	$ 41,890	$ 41,079
Other non-depreciable assets	1,160	1,160	-	-	1,160	1,160
Buildings	47,668	32,900	2,743	2,805	50,411	35,705
Improvements	122,346	123,796	63,133	54,366	185,479	178,162
Machinery and equipment	5,143	6,122	1,139	1,166	6,282	7,288
Construction in progress	6,710	18,037	290	4,755	7,000	22,792
	$ 224,816	$ 222,982	$ 67,406	$ 63,204	$ 292,222	$ 286,186

Additional information on the City's capital assets can be found in the notes to the financial statements on pages 41-42.

Debt Administration. At the end of the current fiscal year, the City of Wylie had total bonded debt outstanding of $81.0 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)

	Governmental Activities		Business-Type Activities		Total	
Type of Debt	2021	2020	2021	2020	2021	2020
General Obligation	$ 51,020	$ 57,230	$ 2,725	$ 3,150	$ 53,745	$ 60,380
Combination Tax & Revenue	12,980	8,410	6,715	7,025	19,695	15,435
Contractual Obligations	980	1,055	-	-	980	1,055
Unamortized premium (discount)	6,035	5,920	548	616	6,583	6,536
Total	$ 71,015	$ 72,615	$ 9,988	$ 10,791	$ 81,003	$ 83,406

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

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

	Moody's Investors Service	Standard & Poor's
General obligation bonds	Aa2	AA
Certificates of obligation	Aa2	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 43-47.

Economic Factors and Next Year's Budgets and Rates

During FY2021, 560 building permits were issued and 500 building permits are projected for FY2022. Steady growth is the predominant characteristic of the City with $156,432,821 of new assessed valuation added to the tax roll from new construction for FY2022. This value brought an additional $1.05 million to the budget, allowing the City to maintain service levels while decreasing the average taxpayer's burden. As steady growth continues, the upward trend in property values remains evident. The City's Freeze-adjusted taxable property values showed an increase of 7.1% from FY2021 to FY2022. Our growth pattern is also projected to continue into FY2022 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 FY2022 operating budget.

In FY2022, General Fund revenues and expenditures are budgeted to increase by 5.3% and 4.7% prior to other financing sources and transfers out, respectively, over FY2021 revenues and expenditures. This will provide a 59% estimated fund balance at FY2022 year-end, which exceeds the goal of 25%.

FY2022 Utility Fund revenues are budgeted to increase by 4.8% from FY2021 revenues and expenses were projected to decrease by 6.9% from FY2021.

The City had an updated study of water and sewer rates performed by an outside consultant in FY2020. 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 FY2022 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 2022 was the tenth consecutive year the Council has decreased the tax rate. The current reduction was $.028228 bringing the ten-year rate reduction total to $.255149. The current rate of $.643751 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.

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.

CITY OF
WYLIE

BASIC FINANCIAL STATEMENTS

CITY OF
WYLIE

CITY OF WYLIE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

EXHIBIT A-1

	Primary Government			
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**	**Component Unit**
Cash and cash equivalents	$ 60,261,573	$ 25,452,280	$ 85,713,853	$ 2,951,904
Receivables (net of allowance for uncollectibles)	4,560,315	4,138,652	8,698,967	802,881
Inventories	183,212	229,301	412,513	12,435,270
Prepaid items	-	-	-	12,000
Restricted assets:				
Cash and cash equivalents	54,877	10,208,622	10,263,499	
Receivables	-	869,130	869,130	-
Capital assets (net of accumulated depreciation):				
Land	41,788,808	101,045	41,889,853	-
Other non-depreciable assets	1,160,294	-	1,160,294	-
Construction in progress	6,710,211	290,139	7,000,350	-
Buildings	47,667,496	2,742,953	50,410,449	-
Improvement other than buildings	122,345,926	63,133,198	185,479,124	-
Machinery and equipment	5,143,367	1,138,820	6,282,187	-
Total assets	289,876,079	108,304,140	398,180,219	16,202,055
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	2,229,870	93,613	2,323,483	-
Deferred outflows - pensions	3,492,963	361,318	3,854,281	72,603
Deferred outflows - OPEB	166,421	15,608	182,029	3,027
Total deferred outflows of resources	5,889,254	470,539	6,359,793	75,630
LIABILITIES				
Accounts payable and other current liabilities	2,714,587	1,873,013	4,587,600	106,257
Accrued interest payable	364,739	44,537	409,276	9,604
Due to other governments	129,411	-	129,411	-
Liabilities payable from restricted assets	-	308,179	308,179	-
Unearned revenue	4,312,737	-	4,312,737	
Non current liabilities:				
Due within one year	8,101,536	1,245,619	9,347,155	1,043,455
Due in more than one year	78,618,409	13,291,676	91,910,085	4,069,151
Total liabilities	94,241,419	16,763,024	111,004,443	5,228,467
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - pensions	1,798,946	161,489	1,960,435	44,574
Deferred inflows - OPEB	48,324	4,492	52,816	811
Total deferred inflows of resources	1,847,270	165,981	2,013,251	45,385
NET POSITION				
Net investment in capital assets	163,767,912	56,032,882	219,800,794	-
Restricted for:				
Debt service	1,051,205	-	1,051,205	-
Capital projects	8,622,371	11,072,169	19,694,540	-
Economic development	5,121,099	-	5,121,099	-
Tourism	549,370	-	549,370	-
Other	128,974	-	128,974	-
Unrestricted	20,435,713	24,740,623	45,176,336	11,003,833
Total net position	$ 199,676,644	$ 91,845,674	$ 291,522,318	$ 11,003,833

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, 2021

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	$ 12,690,079	$ 3,133,030	$ -	$ -
Public safety	23,478,532	2,807,595	255,678	3,066,365
Urban development	1,121,650	1,807,612	-	-
Streets	9,133,138	-	-	706,960
Community service	9,309,304	377,217	474,461	7,037,641
Interest on long-term debt	2,235,277	-	-	-
Total governmental activities	57,967,980	8,125,454	730,139	10,810,966
Business-type activities:				
Utility	19,053,908	24,400,005	-	3,317,635
Total business-type activities	19,053,908	24,400,005	-	3,317,635
Total primary government	$ 77,021,888	$ 32,525,459	$ 730,139	$ 14,128,601
Component unit:				
Wylie Economic Development Corp	$ 1,950,673	$ -	$ -	$ -
Total component units	$ 1,950,673	$ -	$ -	$ -

General revenues:
- Ad valorem taxes
- Sales taxes
- Franchise taxes
- Unrestricted investment earnings
- Miscellaneous income
- Gain on disposal of assets

Transfers

Total general revenues and transfers

Change in net position

Net position - Beginning of year

Net position - Ending

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

EXHIBIT A-2

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	Component Unit
$ (9,557,049)	$ -	$ (9,557,049)	$ -
(17,348,894)	-	(17,348,894)	-
685,962	-	685,962	-
(8,426,178)	-	(8,426,178)	-
(1,419,985)	-	(1,419,985)	-
(2,235,277)	-	(2,235,277)	-
(38,301,421)	-	(38,301,421)	-
-	8,663,732	8,663,732	-
-	8,663,732	8,663,732	-
$ (38,301,421)	$ 8,663,732	$ (29,637,689)	$ -
$ -	$ -	$ -	$ (1,950,673)
$ -	$ -	$ -	$ (1,950,673)
35,629,027	-	35,629,027	-
11,832,404	-	11,832,404	3,875,471
2,675,866	-	2,675,866	-
31,845	62,113	93,958	1,136
276,181	150,213	426,394	177,554
1,109	-	1,109	
2,416,161	(2,416,161)	-	-
52,862,593	(2,203,835)	50,658,758	4,054,161
14,561,172	6,459,897	21,021,069	2,103,488
185,115,472	85,385,777	270,501,249	8,900,345
$ 199,676,644	$ 91,845,674	$ 291,522,318	$ 11,003,833

CITY OF WYLIE, TEXAS
BALANCE SHEET-GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	General Obligation Debt Service
ASSETS		
Cash and cash equivalents	$ 34,142,564	$ 1,120,850
Receivables (net of allowance for uncollectibles):		
Ad valorem taxes	215,363	79,843
Franchise taxes	957,264	-
Sales taxes	1,488,847	-
Accounts	417,190	-
Other	629,805	-
Restricted cash	54,877	-
Inventories, at cost	183,212	-
Total assets	$ 38,089,122	$ 1,200,693
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	$ 1,000,473	$ -
Other payables and accruals	1,415,688	-
Due to other governments	129,411	-
Unearned revenue	3,049,825	-
Total liabilities	5,595,397	-
DEFERRED INFLOWS OF RESOURCES:		
Unavailable resources	1,254,960	78,478
Total deferred inflows of resources	1,254,960	78,478
FUND BALANCES:		
Nonspendable		
Inventory	183,212	-
Restricted		
Debt service	-	1,122,215
Capital projects	-	-
Economic development	-	-
Municipal court	-	-
Tourism	-	-
Law enforcement	57,849	-
Committed		
Park acquisition and improvement	-	-
Fire training	-	-
Fire development	-	-
Public arts	521,710	-
Assigned		
Law enforcement	52,466	-
Streets	20,525	-
Unassigned	30,403,003	-
Total fund balances	31,238,765	1,122,215
Total liabilities, deferred inflows of resources, and fund balances	$ 38,089,122	$ 1,200,693

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
$ 17,915,670	$ 7,082,489	$ 60,261,573
-	-	295,206
-	-	957,264
-	738,196	2,227,043
-	-	417,190
-	33,807	663,612
-	-	54,877
-	-	183,212
$ 17,915,670	$ 7,854,492	$ 65,059,977
$ 32,921	$ 47,956	$ 1,081,350
144,740	72,809	1,633,237
-	-	129,411
1,142,023	120,889	4,312,737
1,319,684	241,654	7,156,735
-	-	1,333,438
-	-	1,333,438
-	-	183,212
-	215,251	1,337,466
16,595,986	-	16,595,986
-	5,121,099	5,121,099
-	63,296	63,296
-	549,370	549,370
-	7,829	65,678
-	568,319	568,319
-	238,374	238,374
-	849,300	849,300
-	-	521,710
-	-	52,466
-	-	20,525
-	-	30,403,003
16,595,986	7,612,838	56,569,804
$ 17,915,670	$ 7,854,492	$ 65,059,977

CITY OF WYLIE, TEXAS **EXHIBIT A-4**
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Total fund balance-governmental funds balance sheet	$	56,569,804
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.		224,816,102
Deferred losses on refunding are reported as deferred outflows of resources in the government-wide statement of net position.		2,229,870
Revenues earned but not available within sixty days of the fiscal year-end are not recognized as revenue in the fund financial statements.		1,333,438
Deferred outflows of resources $3,492,963 related to the City's net pension liability result in an increase in net position in the government-wide financial statements while deferred inflows ($1,798,946) result in a decrease in net position.		1,694,017
Deferred outflows of resources $166,421 related to the City's net OPEB liability result in an increase in net position in the government-wide financial statements while deferred inflows ($48,324) result in a decrease in net position.		118,097
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.		(364,739)
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.		(86,719,945)
NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of net position	$	199,676,644

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

CITY OF WYLIE, TEXAS **EXHIBIT A-5**
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General Fund	General Obligation Debt Service	Capital Projects Fund	Non major Governmental Funds	Total Governmental Funds
REVENUES					
Ad valorem taxes	$ 27,155,766	$ 8,468,408	$ -	$ -	$ 35,624,174
Sales taxes	7,785,625	-	-	4,046,779	11,832,404
Franchise fees	2,696,702	-	-	-	2,696,702
Licenses and permits	1,278,509	-	685,320	44,901	2,008,730
Intergovernmental	4,971,524	-	21,640	198,102	5,191,266
Service fees	4,224,910	-	-	655,553	4,880,463
Court fees	290,479	-	-	14,543	305,022
Development fees	-	-	-	599,978	599,978
Interest income	18,218	1,229	8,885	3,513	31,845
Miscellaneous income	278,442	-	-	10,672	289,114
Total revenues	48,700,175	8,469,637	715,845	5,574,041	63,459,698
EXPENDITURES					
Current:					
General government	11,253,180	-	-	-	11,253,180
Public safety	22,577,916	-	-	417,919	22,995,835
Urban development	1,085,839	-	-	-	1,085,839
Streets	2,926,280	-	-	-	2,926,280
Community service	4,563,265	-	-	3,193,662	7,756,927
Capital outlay	-	-	4,939,120	-	4,939,120
Debt service:					
Principal	-	6,035,000	-	345,000	6,380,000
Interest and fiscal charges	-	2,508,750	-	47,250	2,556,000
Bond issuance costs	-	77,381	77,305	-	154,686
Total expenditures	42,406,480	8,621,131	5,016,425	4,003,831	60,047,867
Excess (Deficiency) of revenues under expenditures	6,293,695	(151,494)	(4,300,580)	1,570,210	3,411,831
OTHER FINANCING SOURCES (USES)					
Transfers in	2,511,161	-	872,775	392,250	3,776,186
Transfers out	(272,775)	-	(65,000)	(1,022,250)	(1,360,025)
Proceeds from sale of property	93,287	-	-	-	93,287
Issuance of long-term debt	-	4,855,000	5,310,000	-	10,165,000
Payment to refunded bond escrow agent	-	(5,521,619)	-	-	(5,521,619)
Premium on bonds issued	-	641,594	367,305	-	1,008,899
Insurance recovery	15,443	-	-	47,390	62,833
Total other financing sources (uses)	2,347,116	(25,025)	6,485,080	(582,610)	8,224,561
Net change in fund balances	8,640,811	(176,519)	2,184,500	987,600	11,636,392
Fund balances October 1, 2020	22,597,954	1,298,734	14,411,486	6,625,238	44,933,412
Fund balances September 30, 2021	$ 31,238,765	$ 1,122,215	$ 16,595,986	$ 7,612,838	$ 56,569,804

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

CITY OF WYLIE, TEXAS **EXHIBIT A-6**
RECONCILIATON OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances- total governmental funds.	$ 11,636,392
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 expense.	5,991,510
Depreciation expense on capital assets is reported in the statement of activities but does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.	(10,684,064)
Disposal of capital assets decreases net position in the government-wide financial statements and gets netted with the proceeds of the sale that is recorded at the fund level statements.	(92,178)
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 Bonds issued ($10,165,000) o Premium on bonds issued ($1,008,899) o Refunded bonds, $5,500,000 o Prinicipal payments of $6,380,000 on bonds and $305,039 on capital leases o Amortization of premium on bonds of $893,986 and deferred loss on refunding of ($375,203) o Current year addition to deferred loss on refunding, $21,620	1,551,543
GASB 68 requires certain expenditures to be de-expended to account for the changes in pension liabilities and deferred inflows/outflows. There was a decrease in pension liabilities of $712,923, a decrease in deferred inflows of ($122,348), and a decrease in deferred outflows of ($1,145,690).	(310,419)
GASB 75 requires certain expenditures to be de-expended to account for the changes in OPEB liabilities and deferred inflows/outflows. There was an increase in OPEB liabilities of ($113,259), an increase in deferred inflows of ($5,773), and an increase in deferred outflows of $71,816.	(69,109)
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.	(16,840)
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.	(35,014)
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.	6,618,657
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.	(29,306)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - statement of activities	$ 14,561,172

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

CITY OF
WYLIE

CITY OF WYLIE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Enterprise Fund
	Utility Fund
ASSETS	
Current assets	
Cash and cash equivalents	$ 25,452,280
Accounts receivables (net of allowances for uncollectibles)	3,887,448
Other receivables	251,204
Inventories, at cost	229,301
Restricted assets	
Cash and cash equivalents	10,208,622
Accounts receivable	869,130
Total current assets	40,897,985
Non-current assets	
Capital assets:	
Land	101,045
Buildings	3,956,303
Waterworks system	56,336,589
Sewer system	43,233,161
Machinery and equipment	2,971,593
Construction in progress	290,139
Accumulated depreciation	(39,482,675)
Total capital assets (net of accumulated depreciation)	67,406,155
Total non-current assets	67,406,155
Total assets	108,304,140
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding	93,613
Pensions	361,318
OPEB	15,608
Total deferred outflows of resources	470,539

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

EXHIBIT A-7

	Enterprise Fund
	Utility Fund
LIABILITIES	
Current liabilities:	
Accounts payable	$ 1,608,724
Retainage payable	
Other payables and accruals	264,289
Compensated absences payable - current	188,248
General obligation bonds payable - current	430,000
Combination bonds - tax and revenue - current	320,000
Capital lease - current	307,371
Accrued interest payable	44,537
Payable from restricted assets	
Customer deposits	308,179
Total current liabilities	3,471,348
Non-current liabilities:	
General obligation bonds payable	2,295,000
Combination bonds - tax and revenue	6,942,861
Capital lease	2,702,733
Net pension liability	1,291,960
OPEB	59,122
Total noncurrent liabilities	13,291,676
Total liabilities	16,763,024
DEFERRED INFLOWS OF RESOURCES	
Pensions	161,489
OPEB	4,492
Total deferred inflows of resources	165,981
NET POSITION	
Net investment in capital assets	56,032,882
Restricted for construction	11,072,169
Unrestricted	24,740,623
Total net position	$ 91,845,674

CITY OF WYLIE, TEXAS **EXHIBIT A-8**
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Enterprise Fund
	Utility Fund
OPERATING REVENUES	
Water	$ 11,063,736
Sewer	13,040,204
Penalties	176,051
Water taps	77,544
Sewer taps	10,720
Reconnect fees	31,750
Total operating revenues	24,400,005
OPERATING EXPENSES	
Water purchases	5,515,752
Sewer treatment	6,022,820
Utility administration	873,349
Water department	1,485,955
Sewer department	982,568
Utility billing	949,662
Engineering	19,205
Combined services	261,293
Depreciation	2,586,964
Total operating expenses	18,697,568
Operating income	5,702,437
NON-OPERATING REVENUES (EXPENSES)	
Investment revenue	62,113
Miscellaneous income	150,213
Interest expense	(356,340)
Total non-operating revenues (expenses)	(144,014)
Net income before transfers and contributions	5,558,423
TRANSFERS AND CONTRIBUTIONS	
Capital contributions	1,636,044
Impact fees	1,681,591
Transfers out	(2,416,161)
Total transfers and contributions	901,474
Change in net position	6,459,897
Net position, October 1	85,385,777
Net position, September 30	$ 91,845,674

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, 2021

EXHIBIT A-9

	Enterprise Fund Utility Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 24,388,777
Cash payments to employees for services	(1,948,111)
Cash payments to other suppliers for goods and services	(15,590,007)
Net cash provided by operating activities	6,850,659
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Transfers to other funds	(2,416,161)
Net cash used in non-capital financing activities	(2,416,161)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal and interest paid	(1,469,053)
Acquisition or construction of capital assets	(5,152,799)
Water and sewer impact fee revenue	1,681,591
Net cash used in capital and related financing activities	(4,940,261)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends on investments	62,113
Net cash provided by investing activities	62,113
Net decrease in cash and cash equivalents	(443,650)
Cash and cash equivalents at beginning of year	36,104,552
Cash and cash equivalents at end of year	$ 35,660,902
RECONCILIATION TO STATEMENT OF NET POSITION	
Cash and cash equivalents	$ 25,452,280
Restricted cash and cash equivalents	10,208,622
Total cash and cash equivalents	$ 35,660,902
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	$ 5,702,437
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	2,586,964
Miscellaneous income	150,213
Pension and OPEB expense	(53,963)
Effects of changes in assets and liabilities:	
Decrease (increase) in receivables	(149,834)
Decrease (increase) in inventories	(52,071)
Decrease (increase) in restricted receivables	195,292
Decrease (increase) in deferred outflows for pensions and OPEB	101,428
Increase(decrease) in deferred inflows for pensions and OPEB	(11,803)
Increase (decrease) in accounts payable	(1,564,259)
Increase (decrease) in other payables and other accruals	(75,041)
Increase (decrease) in compensated absences	32,903
Increase (decrease) in customer deposits	(11,607)
Total adjustments	1,148,222
Net cash provided by operating activities	$ 6,850,659
NONCASH ITEMS	
Developer contributions of capital assets	$ 1,636,044

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 equity, 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, 2021.

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 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.

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 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.

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.

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 designated 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 designated for the construction of the Fire Training Center.

d. **Fire Development Fees Fund** accounts for contributions specifically designated for use of the fire department.

e. **Municipal Court Technology Fund** accounts for court fines specifically designated for improvements in court technology.

f. **Municipal Court Building Security Fund** accounts for court fines specifically designated for additions/improvements to court security.

g. **Hotel Tax Fund** accounts for occupancy taxes charged to hotels.

h. **Emergency Operations Fund** accounts for non-payroll activity funded through CARES Act grant funding.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Continued

i. **Federal Seizure Fund** accounts the City's share of forfeiture proceeds at the federal level and is restricted for law enforcement additions/improvements only.

j. **Judicial Efficiency Fund** accounts court fines specifically restricted to improving the efficiency of the administration of justice.

k. **Truancy Court Fund** accounts for court fines designated for the efficiency of Juvenile Court truancy cases.

l. **Municipal Judicial Fund** accounts for fines designated for efficiency of the municipal court.

m. **4B Debt Service Funds** account for the accumulation of resources to be used for the payment of principal and interest on the 4B Sales Tax Revenue Bonds – Series 1996 and 2005.

Governmental funds with legally adopted annual budgets include the General Fund, the General Obligation Debt Service Fund, two (2) 4B Debt Service Funds, 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.

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) 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.

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

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.

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. 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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting as deferred outflows:

Deferred Loss on Refunding – these deferred outflows result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Pensions/ OPEB – these deferred outflows result from pension/OPEB contributions after the measurement date (deferred and recognized in the following fiscal year) and/or differences between expected and actual economic experience.

Deferred inflows of resources represent the acquisition of net position/fund balance 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.

N. Fund Equity

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 Nonspendable, 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:

Nonspendable fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. (i.e. inventories, prepaid items)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

N. Fund Equity – Continued

Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation (i.e. debt service, capital projects, economic development, municipal court security, municipal court technology, tourism).

Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (City Council). Commitments may be changed or lifted only by the government taking the same formal action (resolution) that imposed the constraint originally. (i.e. park acquisition and improvement, recreation, fire training, fire development, public arts).

Assigned fund balance – comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose as approved by the fund balance policy. Assigned fund balance includes balances for streets, renovations, project for public safety buildings, and law enforcement. Restricted funds for law enforcement must be spent before assigned monies for law enforcement may be spent.

Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. The general fund is the only fund that reports a positive unassigned fund balance. In governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned balance in that fund.

Order of Expenditure of Funds – When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Minimum General Fund Unassigned Fund Balance – It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures. The City considers a balance of less than 20% to be cause for concern, barring unusual or deliberate circumstances. If unassigned fund balance falls below the goal or has a deficiency, the City will appropriate funds in future budgets to replenish the fund balance based on a time table 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, 2021:

Municipal court	$ 63,296
Law enforcement	65,678
Total	$ 128,974

O. Subsequent Events

The City has evaluated all events or transactions that occurred after September 30, 2021 up through January 19, 2022, the date the financial statements were issued. On October 5, 2021, the WEDC entered into an $8.1 million loan agreement in order to finance the purchase or certain real property in the City and refinance prior outstanding debt.

NOTE 2. CASH AND INVESTMENTS

At year end, the carrying amount of the City's deposits was $67,500,580 and the bank balance was $69,555,065. 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, 2021 consist of and are classified in the accompanying financial statements as follows:

Statement of net position:		
Primary Government		
Cash and cash equivalents	$	85,713,853
Restricted cash and cash equivalents		10,263,499
Total Primary Government		95,977,352
Component Unit		
Cash and cash equivalents		2,951,904
Total cash and investments	$	98,929,256
Cash on hand	$	79,366
Deposits with financial institution		67,500,580
Investments		31,349,310
Total cash and investments	$	98,929,256

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.

NOTE 2. CASH AND INVESTMENTS – CONTINUED

Disclosures relating to interest rate risk – Continued

As of September 30, 2021, the City had the following investments:

Investment Type	Amount	Weighted Average Maturity
TexPool	$ 15,948,250	37 Days
TexStar	15,401,060	42 Days
	$ 31,349,310	

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	$ 15,948,250	N/A	AAA-m
TexStar	15,401,060	N/A	AAA-m
	$ 31,349,310		

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 deposits 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.

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, 2021 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 Rule2A7 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.

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 2020 levy was based was $4,922,755,268. 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, 2021 was $0.671979 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				Business-Type
Governmental Funds	General	General Obligation Debt Service	Non Major Governmental Funds	Total	Utility
Receivables					
Property taxes	$ 294,401	$ 111,405	$ -	$ 405,806	$ -
Franchise taxes	957,264	-	-	957,264	-
Sales taxes	1,488,847	-	738,196	2,227,043	-
Accounts	706,678	-	-	706,678	5,588,108
Other	670,515	-	33,807	704,322	251,204
Gross receivables	4,117,705	111,405	772,003	5,001,113	5,839,312
Less: allowance	(409,236)	(31,562)	-	(440,798)	(1,700,660)
Net total receivables	$ 3,708,469	$ 79,843	$ 772,003	$ 4,560,315	$ 4,138,652

The Enterprise Fund accounts receivable balance includes unbilled charges for services rendered of $2,455,912 at September 30, 2021.

Receivables in the discretely presented component unit consist of $738,196 of sales taxes receivable due from the State, $60,000 in loans receivable from private businesses and $4,685 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.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	$ 40,966,942	$ 821,866	$ -	$ -	$ 41,788,808
Other non-depreciable assets	1,160,294	-	-	-	1,160,294
Construction in progress	18,037,266	5,451,671	-	(16,778,726)	6,710,211
Total capital assets, not being depreciated	60,164,502	6,273,537	-	(16,778,726)	49,659,313
Capital assets being depreciated:					
Buildings	49,650,057	24,412	-	16,351,353	66,025,822
Improvements other than buildings	222,394,681	5,833,114	-	427,373	228,655,168
Machinery and equipment	17,476,569	479,104	(390,798)	-	17,564,875
Total capital assets being depreciated	289,521,307	6,336,630	(390,798)	16,778,726	312,245,865
Less accumulated depreciation for:					
Buildings	(16,750,357)	(1,607,969)	-	-	(18,358,326)
Improvements other than buildings	(98,598,329)	(7,710,913)	-	-	(106,309,242)
Machinery and equipment	(11,354,946)	(1,365,182)	298,620	-	(12,421,508)
Total accumulated depreciation	(126,703,632)	(10,684,064)	298,620	-	(137,089,076)
Total capital assets being depreciated, net	162,817,675	(4,347,434)	(92,178)	16,778,726	175,156,789
Governmental activities capital assets, net	$ 222,982,177	$ 1,926,103	$ (92,178)	$ -	$224,816,102

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets not being depreciated:					
Land	$ 112,045	$ -	$ (11,000)	$ -	$ 101,045
Construction in progress	4,754,546	4,899,405	-	(9,363,812)	290,139
Total capital assets, not being depreciated	4,866,591	4,899,405	(11,000)	(9,363,812)	391,184
Capital assets being depreciated:					
Buildings	3,889,427	66,876	-	-	3,956,303
Water system	46,461,417	511,360	-	9,363,812	56,336,589
Sewer system	42,108,477	1,124,684	-	-	43,233,161
Machinery and equipment	2,878,828	197,518	(104,753)	-	2,971,593
Total capital assets being depreciated	95,338,149	1,900,438	(104,753)	9,363,812	106,497,646
Less accumulated depreciation for:					
Buildings	(1,083,702)	(129,648)	-	-	(1,213,350)
Water system	(17,460,936)	(1,187,622)	-	-	(18,648,558)
Sewer system	(16,742,689)	(1,045,305)	-	-	(17,787,994)
Machinery and equipment	(1,713,137)	(224,389)	104,753	-	(1,832,773)
Total accumulated depreciation	(37,000,464)	(2,586,964)	104,753	-	(39,482,675)
Total capital assets being depreciated, net	58,337,685	(686,526)	-	9,363,812	67,014,971
Business-type activities capital assets, net	$ 63,204,276	$ 4,212,879	$ (11,000)	$ -	$ 67,406,155

NOTE 5. CAPITAL ASSETS – CONTINUED

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

Governmental Activities:	
General government	$ 1,665,322
Public safety	1,273,422
Streets	6,003,477
Community service	1,741,843
Total depreciation expense - governmental activities	$ 10,684,064
Business-type activities:	
Water and Sewer	$ 2,586,964

Construction Commitments

The City has active construction projects as of September 30, 2021. 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
Fire Station #4	(A)	$ 9,286,000	$ 3,546,253	$ 5,739,747
Total		$ 9,286,000	$ 3,546,253	$ 5,739,747

(A) Funded by Tax & Revenue Certificates of Obligation and General Fund Fund Balance

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	$ 2,416,161	From Utility Fund to cover indirect costs associated with Utility Fund operations
General Fund	Nonmajor governmental funds	30,000	From hotel tax fund to cover costs associated with City events
General Fund	Capital projects fund	65,000	To commission an art installation at Fire Station #4
Capital Projects Fund	General Fund	272,775	For capital projects associated with infrastructure
Capital Projects Fund	Nonmajor governmental funds	600,000	For costs associated with engineering and construction of Fire Station #4
Nonmajor governmental funds	Nonmajor governmental funds	392,250	To 4B Debt Service Fund to cover annual debt service payments and park improvements
	Total	$ 3,776,186	

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	$ 211,035	$ 78,478	$ -	$ -	$ 289,513
Court fines	219,478	-	-	-	219,478
Franchise fees	824,447	-	-	-	824,447
Total	$ 1,254,960	$ 78,478	$ -	$ -	$ 1,333,438
Unearned revenue:					
Advance construction payment	$ -	$ -	$ 1,142,023	$ -	$ 1,142,023
Grant funding	3,049,825	-	-	-	3,049,825
Recreation center memberships	-	-	-	120,889	120,889
Total	$ 3,049,825	$ -	$ 1,142,023	$ 120,889	$ 4,312,737

NOTE 8. LONG-TERM DEBT

General Obligation Bonds, Certificates of Obligation Contractual Obligations, and Capital Leases

The City of Wylie issues general obligation bonds, certificates of obligation bonds, contractual obligation bonds and capital leases to provide funds for the acquisition and construction of major capital facilities and equipment. Capital leases have been issued for equipment purchased for governmental activity 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.

General Obligation Bonds	Final Maturity	Interest Rates	Governmental	Business-Type
$7,005,000 Series 2012 Refunding	2029	2.00 - 3.25%	$ 6,620,000	$ -
$7,400,000 Series 2013 Refunding	2029	1.50 - 3.00%	3,145,000	-
$21,240,000 Series 2015 Refunding	2027	2.00 - 5.00%	14,040,000	-
$34,250,000 Series 2016 Refunding	2028	2.00 - 5.00%	22,360,000	2,695,000
$4,855,000 Series 2021 Refunding	2028	3.00 - 4.00%	4,855,000	30,000
Total General Obligation Bonds			$ 51,020,000	$ 2,725,000

NOTE 8. LONG-TERM DEBT – CONTINUED

General Obligation Bonds, Certificates of Obligation and Contractual Obligations - Continued

Combination Tax and Revenue Bonds	Final Maturity	Interest Rates	Governmental	Business-Type
$7,175,000 Series 2017 Improvements	2025	2.00 - 4.00%	$ -	$ 6,715,000
$8,500,000 Series 2018 Improvements	2038	1.75 - 3.375%	7,670,000	-
$5,310,000 Series 2021 Improvements	2041	1.50 - 4.00%	5,310,000	
Total Combination Tax and Revenue Bonds			$ 12,980,000	$ 6,715,000

Contractual Obligations	Final Maturity	Interest Rates	Governmental	Business-Type
$1,565,000 Series 2012 Improvements	2032	2.00 - 3.25%	$ 980,000	$ -
Total Contractual Obligations			$ 980,000	$ -

Capital Leases	Final Maturity	Interest Rates	Governmental	Business-Type
Watchguard Law Enforcement Equipment	2024	3.85%	$ 237,027	$ -
Meter Project Replacement	2030	2.10%	-	3,010,104
Total Capital Leases			$ 237,027	$ 3,010,104

Capital Leases

The City reports one capital lease outstanding for governmental activities used to acquire public safety equipment. The City entered into a capital lease on November 12, 2019 for $384,243 at an interest rate of 3.85% to lease equipment with principal and interest payments of $85,170 due on September 15 starting in 2020 and ending in 2024. The carrying value of the assets acquired through capital leases by governmental activities at September 30, 2021 was $366,823.

Business type activities reports a $3,333,667 capital leases entered into on June 30, 2020 for the City's meter replacement project. Principal and interest payments of $370,597 for the capital lease are due on March 1 starting in 2021 until 2030. The carrying amount of the assets acquired through capital leases by business-type activities at September 30, 2021 was $3,333,725.

NOTE 8. LONG-TERM DEBT – CONTINUED

Changes in Long-term Liabilities:

A summary of long-term debt transactions, including current portion, for the year ended September 30, 2021, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due within One year
Governmental activities:					
General obligation bonds	$ 57,230,000	$ 4,855,000	$ (11,065,000)	$ 51,020,000	$ 6,155,000
Combination tax and revenue bonds	8,410,000	5,310,000	(740,000)	12,980,000	460,000
Contractual obligations	1,055,000	-	(75,000)	980,000	75,000
Unamortized bond premium	5,919,735	1,008,899	(893,986)	6,034,648	-
Total bonds payable	72,614,735	11,173,899	(12,773,986)	71,014,648	6,690,000
Capital leases	542,066	-	(305,039)	237,027	76,044
Compensated absences	2,761,133	1,459,258	(1,424,244)	2,796,147	1,335,492
OPEB liability	494,941	138,632	-	633,573	-
Net pension liability	12,751,473	-	(712,923)	12,038,550	-
Total governmental activities	$ 89,164,348	$ 12,771,789	$ (15,216,192)	$ 86,719,945	$ 8,101,536

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due within One year
Business-type activities:					
General obligation bonds	$ 3,150,000	$ 30,000	$ (455,000)	$ 2,725,000	$ 430,000
Combination tax and revenue bonds	7,025,000	-	(310,000)	6,715,000	320,000
Unamortized bond premium	615,984	5,029	(73,152)	547,861	-
Total bonds payable	10,790,984	35,029	(838,152)	9,987,861	750,000
Capital leases	3,333,667	-	(323,563)	3,010,104	307,371
Compensated absences	155,345	110,277	(77,374)	188,248	188,248
OPEB liability	46,096	13,026	-	59,122	-
Net pension liability	1,358,949	-	(66,989)	1,291,960	-
Total business-type activities	$ 15,685,041	$ 158,332	$ (1,306,078)	$ 14,537,295	$ 1,245,619

The annual aggregate maturities for each bond type are as follows:

General Obligation Bonds

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	$ 6,155,000	$ 2,200,791	$ 8,355,791	$ 430,000	$ 119,863	$ 549,863
2023	6,515,000	1,877,875	8,392,875	415,000	104,375	519,375
2024	6,825,000	1,567,150	8,392,150	435,000	83,125	518,125
2025	7,155,000	1,244,975	8,399,975	460,000	60,750	520,750
2026	7,120,000	912,425	8,032,425	480,000	37,250	517,250
2027 - 2029	17,250,000	814,900	18,064,900	505,000	12,625	517,625
Total	$ 51,020,000	$ 8,618,116	$ 59,638,116	$ 2,725,000	$ 417,988	$ 3,142,988

NOTE 8. LONG-TERM DEBT – CONTINUED

Combination Tax and Revenue Bonds

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	$ 460,000	$ 449,496	$ 909,496	$ 320,000	$ 228,119	$ 548,119
2023	540,000	372,987	912,987	330,000	218,319	548,319
2024	560,000	350,987	910,987	340,000	204,919	544,919
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 - 2031	3,395,000	1,152,710	4,547,710	2,010,000	662,669	2,672,669
2032 - 2036	4,045,000	609,294	4,654,294	2,450,000	301,038	2,751,038
2037 - 2041	2,790,000	111,087	2,901,087	555,000	9,366	564,366
Total	$ 12,980,000	$ 3,678,935	$ 16,658,935	$ 6,715,000	$ 1,992,466	$ 8,707,466

Contractual Obligations

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	$ 75,000	$ 29,550	$ 104,550	$ -	$ -	$ -
2023	80,000	27,125	107,125	-	-	-
2024	80,000	24,525	104,525	-	-	-
2025	85,000	21,844	106,844	-	-	-
2026	85,000	19,081	104,081	-	-	-
2027 - 2031	470,000	52,201	522,201	-	-	-
2032	105,000	1,575	106,575	-	-	-
Total	$ 980,000	$ 175,901	$ 1,155,901	$ -	$ -	$ -

Capital Leases

Fiscal Year Ending September 30,	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	$ 76,044	$ 9,126	$ 85,170	$ 307,281	$ 63,316	$ 370,597
2023	78,971	6,198	85,169	313,745	56,853	370,598
2024	82,012	3,157	85,169	320,345	50,253	370,598
2025	-	-	-	327,083	43,514	370,597
2026	-	-	-	333,963	36,634	370,597
2027 - 2030	-	-	-	1,407,597	74,793	1,482,390
Total	$ 237,027	$ 18,481	$ 255,508	$ 3,010,014	$ 325,363	$ 3,335,377

During 2021, the City issued $5,310,000 of Combination Tax and Revenue Certificates of Obligation, Series 2021. Proceeds of the certificates will be used to pay contractual obligations incurred for construction, improvement, expansion, and equipping fire-fighting facilities; and professional services rendered in connection with such project and the financing thereof.

During 2021, the City issued $4,885,000 of General Obligation Refunding Bonds, Series 2021. Proceeds from issuance including $646,623 of premium were paid to a bond escrow agent to refund $415,000 of Combination Tax and revenue Certificates of Obligation ($35,000 of which was recorded in the Enterprise Fund), Series 2010, and $5,120,000 of General Obligation Refunding Bonds, Series 2010. The difference in future debt service requirements between the new debt and refunded debt was $659,383, resulting in an economic gain of $637,468.

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.

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, 2021:

Description	Balance 9/30/2020	Increases	Decreases	Balance 9/30/2021	Due Within One Year
Loans payable	$ 5,248,754	$ -	$ (365,464)	$ 4,883,290	$ 1,011,154
Compensated Absences	20,728	16,507	(4,934)	32,301	32,301
OPEB liability	8,460	2,566	-	11,026	-
Net pension liability	199,184	-	(13,195)	185,989	-
Total long-term liabilities	$ 5,477,126	$ 19,073	$ (383,593)	$ 5,112,606	$ 1,043,455

WEDC Loans Payable as of September 30, 2021are as follows:

Description	Balance
$2,000,000, payable to bank, made November 2016, payable in monthly installments for the interest of $6,667 through November 2019 and then monthly installments of $20,249 through final payment in November 2029, including interest at 4.00%.	$ 640,776
$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.	174,169
$3,503,500, payable to bank, made January 2019 and an additional $996,500 added October 2019 - January 2020, payable in monthly installments of $48,448 including interest at 5.25%, through final payment in December 2023.	4,068,345
	$ 4,883,290

Annual debt service requirements to maturity for WEDC debt is:

Year	Principal	Interest	Total
2022	$ 1,011,154	$ 167,968	$ 1,179,122
2023	387,922	148,368	536,290
2024	3,404,519	37,780	3,442,299
2025	34,428	2,882	37,310
2026	36,009	1,300	37,309
2027	9,258	70	9,328
Total	$ 4,883,290	$ 358,368	$ 5,241,658

NOTE 9. PENSION PLAN

A. Plan Description

The City participates as one of 866 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency 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 municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS' defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.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 benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial 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.

NOTE 9. PENSION PLAN – CONTINUED

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	117
Inactive employees entitled to but not yet receiving benefits	195
Active employees	343
	655

C. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, 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 actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the City were 15.08% and 15.50% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021 (including $37,687 of contributions by WEDC) were $3,596,280, and were equal to the required contributions.

D. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation
Actuarial cost method	Entry Age Normal
Amortization Method	Level percentage of payroll; closed

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 with scale UMP. Mortality rates for pre-retirement were based on PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Actuarial assumptions used in the December 31, 2020 valuation were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were first adopted in 2019 and first used in the December 31, 2019 actuarial valuation.

NOTE 9. PENSION PLAN – CONTINUED

C. Net Pension Liability – Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of arithmetic real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	7.75%
Total	100.0%	

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 employee 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 employees. 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.

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 9. PENSION PLAN - CONTINUED

D. Net Pension Liability – Continued

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/19	$ 85,084,687	$ 70,775,081	$ 14,309,606
Changes for the year:			
Service Cost	4,164,056	-	4,164,056
Interest	5,818,955	-	5,818,955
Change of benefit terms	-	-	-
Difference between expected and actual experience	(321,331)	-	(321,331)
Changes of assumptions	-	-	-
Contributions - employer	-	3,479,670	(3,479,670)
Contributions - employee	-	1,627,099	(1,627,099)
Net investment income	-	5,384,137	(5,384,137)
Benefit payments, including refunds of employee contributions	(1,919,943)	(1,919,943)	-
Administrative expense	-	(34,763)	34,763
Other changes	-	(1,356)	1,356
Net Changes	7,741,737	8,534,844	(793,107)
Balance at 12/31/20	$ 92,826,424	$ 79,309,925	$ 13,516,499

Changes in the Net Pension Liability
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	$ 28,915,747	$ 13,330,510	$ 767,996
WEDC	403,436	185,989	10,715
Total	$ 29,319,183	$ 13,516,499	$ 778,711

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained at www.tmrs.com.

NOTE 9. PENSION PLAN – CONTINUED

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

For the year ended September 30, 2021, the City recognized pension expense of $3,917,446 (including $65,177 recognized by WEDC). At September 30, 2021, 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	$ 987,944	$ -	$ 18,610	$ -	$ 1,006,554	$ -
Changes in actuarial assumptions	251,279	-	4,733	-	256,012	-
Difference between projected and actual investment earnings	-	1,960,435	-	44,574	-	2,005,009
Contributions subsequent to the measurement date	2,615,058	-	49,260	-	2,664,318	-
Total	$ 3,854,281	$1,960,435	$ 72,603	$ 44,574	$ 3,926,884	$2,005,009

The $2,664,318 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, 2022. 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
2022	$ 120,203	$ 3,539	$ 123,742
2023	239,994	7,065	247,059
2024	(944,143)	(27,794)	(971,937)
2025	(107,351)	(3,160)	(110,511)
2026	(29,915)	(881)	(30,796)
Total	$ (721,212)	$ (21,231)	$ (742,443)

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.

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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	66
Inactive employees entitled to but not yet receiving benefits	27
Active employees	343
	436

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 0.01% in both calendar years 2020 and 2021. The City's contributions to the SDBF for the year ended September 30, 2021 (including $39 of contributions by WEDC) were $2,337, and were equal to the required contributions.

D. Total OPEB Liability

The City's Total OPEB Liability (TOL) was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

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

E. Actuarial Assumptions

The Total OPEB Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Salary increases	3.5% to 11.5% including inflation
Discount rate	2.00%
Retiree's share of benefit-related costs	0.00%
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB
Mortality rates -service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

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 to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%

Actuarial assumptions used in the December 31, 2020 valuation were developed primarily from the actuarial experience study for the period from December 31, 2014 to December 31, 2018.

The discount rate used to measure the Total OPEB Liability was 2.00% and was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

F. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2019	$ 549,497
Changes for the year:	
Service Cost	44,150
Interest on Total OPEB Liability	15,686
Difference between expected and actual experience	(6,015)
Changes of assumptions or other inputs	102,727
Benefit payments	(2,324)
Net changes	154,224
Balance at 12/31/20	$ 703,721
Total OPEB Liability as a Percentage of Covered Payroll	3.03%

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 2.00%, 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 (1.00%) or 1 percentage-point higher (3.00%) than the current rate:

	1% Decrease in Discount Rate (1.00%)	Discount Rate (2.00%)	1% Increase in Discount Rate (3.00%)
City	$ 861,318	$ 692,695	$ 561,937
WEDC	13,710	11,026	8,945
Total OPEB Liability	$ 875,028	$ 703,721	$ 570,882

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

For the year ended September 30, 2021, the City recognized OPEB expense of $79,219. At September 30, 2021, 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	$ -	$ 30,824	$ -	$ 473	$ -	$ 31,297
Changes in assumptions and other inputs	180,338	21,992	2,999	338	183,337	22,330
Contributions subsequent to the measurement date	1,691	-	28	-	1,719	-
Total	$ 182,029	$ 52,816	$ 3,027	$ 811	$ 185,056	$ 53,627

The $1,719 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, 2022. 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
2022	$ 19,056	$ 327	$ 19,383
2023	19,056	327	19,383
2024	19,056	327	19,383
2025	19,056	327	19,383
2026	15,384	264	15,648
Thereafter	35,914	616	36,530
Total	$ 127,522	$ 2,188	$ 129,710

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 complied 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 $195,292 for 2021, leaving an unamortized balance of $869,130 as of September 30, 2021.

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, 2021, 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 $3,725,000 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, 2021, these commitments totaled $453,367.

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, 2021, the City rebated $247,302 in sales taxes (including $210,877 rebated by WEDC).

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:

Balance Sheet	WEDC
Assets	
Cash and equivalents	$ 2,951,904
Receivables	802,881
Inventory	12,435,270
Prepaids	12,000
Total Assets	$ 16,202,055
Liabilities	
Accounts payable	$ 95,988
Accrued liabilities	10,269
Total Liabilities	106,257
Fund Balance	16,095,798
Total Liabilities and Fund Balance	$ 16,202,055

Statement of Revenues, Expenditures and Changes in Fund Balance	WEDC
Revenues:	
Sales tax revenue	$ 3,875,471
Interest income	1,136
Miscellaneous income	136,940
Total Revenues	4,013,547
Expenditures:	
Expenditures	2,296,737
Other financing sources:	
Insurance recovery	40,614
Net change in fund balance	1,757,424
Fund balance 10/1/20	14,338,374
Fund balance 9/30/21	$ 16,095,798

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	$	16,095,798
Deferred outflows - pensions, $72,603, and OPEB, $3,027		75,630
Deferred inflows - pensions ($44,574) and OPEB ($811)		(45,385)
Payables for compensated absences		(32,301)
Accrued interest payable		(9,604)
Payable for loan principal, net pension liability and OPEB liability		(5,080,305)
Net position	$	11,003,833

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

Change in fund balance	$	1,757,424
Change in payables for compensated absences		(11,573)
Change in accrued interest payable		(801)
Net effect of GASB 68 and 75 implementation		(7,026)
Payment of loan principal		365,464
Change in net position	$	2,103,488

NOTE 17. LAND ACQUISITION

The WEDC owns real property with a carrying value of $12,088,146 as of September 30, 2020. This property is recorded as inventory as it is held for resale and as an incentive to attract businesses.

CITY OF
WYLIE

REQUIRED SUPPLMENTARY INFORMATION

CITY OF WYLIE, TEXAS **EXHIBIT A-10**
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amount	Variance with Final Budget - Positive (Negative)
REVENUES				
Ad valorem taxes	$ 26,932,239	$ 26,932,239	$ 27,155,766	$ 223,527
Non-property taxes	5,966,874	5,966,874	7,785,625	1,818,751
Franchise fees	2,840,000	2,840,000	2,696,702	(143,298)
Licenses and permits	916,852	916,852	1,278,509	361,657
Intergovernmental	2,020,006	7,610,714	4,971,524	(2,639,190)
Services fees	3,872,224	3,872,224	4,224,910	352,686
Court fees	331,450	331,450	290,479	(40,971)
Interest income	25,600	25,600	18,218	(7,382)
Miscellaneous income	217,500	243,647	278,442	34,795
Total revenues	43,122,745	48,739,600	48,700,175	(39,425)
EXPENDITURES				
Current				
General government				
City council	95,507	95,507	56,343	39,164
City manager	1,193,854	1,150,874	1,132,830	18,044
City secretary	420,655	405,556	415,178	(9,622)
City attorney	170,000	170,000	103,254	66,746
Finance	1,230,039	1,243,141	1,218,974	24,167
Building and fleet maintenance	896,184	904,390	792,998	111,392
Municipal court	543,881	518,534	412,567	105,967
Human resources	714,812	723,207	660,147	63,060
Purchasing	203,552	207,019	195,403	11,616
Information technology	1,995,520	2,071,905	1,749,473	322,432
Combined services/general	5,555,865	5,358,125	4,516,013	842,112
Total general government	13,019,869	12,848,258	11,253,180	1,595,078
Public safety				
Police	11,203,765	11,248,324	10,824,316	424,008
Fire	9,498,390	9,775,027	9,580,703	194,324
Emergency communications	2,009,604	2,019,270	1,737,111	282,159
Animal control	614,738	580,540	435,786	144,754
Total public safety	23,326,497	23,623,161	22,577,916	1,045,245
Urban development				
Planning	322,362	324,384	295,318	29,066
Building inspection	595,423	586,632	570,847	15,785
Code enforcement	255,857	258,180	219,674	38,506
Total urban development	1,173,642	1,169,196	1,085,839	83,357
Streets				
Streets	4,466,149	4,483,147	2,926,280	1,556,867
Total streets	4,466,149	4,483,147	2,926,280	1,556,867

CITY OF WYLIE, TEXAS **EXHIBIT A-10**
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES (CONCLUDED)
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Community service				
Parks	2,580,143	2,602,025	2,617,231	(15,206)
Library	2,090,717	2,067,736	1,946,034	121,702
Total community service	4,670,860	4,669,761	4,563,265	106,496
Total expenditures	46,657,017	46,793,523	42,406,480	4,387,043
Excess (deficiency) of revenues over expenditures	(3,534,272)	1,946,077	6,293,695	4,347,618
OTHER FINANCING SOURCES (USES)				
Transfers in	2,446,161	2,511,161	2,511,161	-
Transfers out	-	(272,775)	(272,775)	-
Capital leases issued	-	-		-
Insurance recovery	-	17,847	15,443	(2,404)
Proceeds from sale of property	-	-	93,287	93,287
Total other financing sources (uses)	2,446,161	2,256,233	2,347,116	90,883
Net change in fund balances	(1,088,111)	4,202,310	8,640,811	4,438,501
Fund balances, October 1	22,597,954	22,597,954	22,597,954	-
Fund balances, September 30	$ 21,509,843	$ 26,800,264	$ 31,238,765	$ 4,438,501

CITY OF WYLIE, TEXAS
NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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 2021, 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.

CITY OF
WYLIE

CITY OF WYLIE, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST SEVEN MEASUREMENT YEARS
(UNAUDITED)

	Measurement Year 2014	Measurement Year 2015
Total pension liability:		
Service cost	$ 2,556,890	$ 2,884,478
Interest	3,219,187	3,586,805
Changes of benefit terms	-	-
Difference between expected and actual experience	184,163	215,566
Change in assumptions	-	(245,250)
Benefit payments, including refunds of employee contributions	(745,575)	(999,126)
Net change in total pension liability	5,214,665	5,442,473
Total pension liability - beginning	45,082,724	50,297,389
Total pension liability - ending (a)	50,297,389	55,739,862
Plan fiduciary net position:		
Contributions - employer	2,058,618	2,291,479
Contributions - employee	1,102,273	1,149,849
Net investment income	2,024,176	58,730
Benefit payments, including refunds of employee contributions	(745,575)	(999,126)
Administrative expense	(21,127)	(35,762)
Other	(1,737)	(1,766)
Net change in plan fiduciary net position	4,416,628	2,463,404
Plan fiduciary net position - beginning	35,373,254	39,789,882
Plan fiduciary net position - ending (b)	39,789,882	42,253,286
Net pension liability - ending (a) - (b)	$ 10,507,507	$ 13,486,576
Plan fiduciary net position as a percentage of total pension liability	79.11%	75.80%
Covered payroll	$ 15,746,759	$ 16,426,414
Net pension liability as a percentage of covered payroll	66.73%	82.10%

Note: Only seven years of data is presented in accordance with GASB #68, paragraph 138. “The information for all period for the 10-year schedules that are required to be presented as required supplementary information may be available initially. In these cases, during the transition period, that information should be presented for as many periods as are available. The schedules should not include information that is not measured in accordance with the requirements of this statement. Additional years’ information will be displayed as it becomes available.”

EXHIBIT A-11

Measurement Year 2016	Measurement Year 2017	Measurement Year 2018	Measurement Year 2019	Measurement Year 2020
$ -	$ 3,534,169	$ 3,732,706	$ 3,856,949	$ 4,164,056
3,725,815	4,298,623	4,761,659	5,258,675	5,818,955
-	-	-	-	-
4,180,949	404,285	577,776	524,371	(321,331)
-	-	-	406,608	-
(1,085,194)	(1,290,431)	(1,662,660)	(1,879,475)	(1,919,943)
6,821,570	6,946,646	7,409,481	8,167,128	7,741,737
55,739,862	62,561,432	69,508,078	76,917,559	85,084,687
62,561,432	69,508,078	76,917,559	85,084,687	92,826,424
2,630,201	2,978,969	3,142,231	3,287,746	3,479,670
1,274,657	1,392,972	1,470,396	1,538,384	1,627,099
2,858,337	6,646,053	(1,728,139)	9,105,849	5,384,137
(1,085,194)	(1,290,431)	(1,662,660)	(1,879,475)	(1,919,943)
(32,250)	(34,403)	(33,340)	(51,343)	(34,763)
(1,738)	(1,744)	(1,741)	(1,542)	(1,356)
5,644,013	9,691,416	1,186,747	11,999,619	8,534,844
42,253,286	47,897,299	57,588,715	58,775,462	70,775,081
47,897,299	57,588,715	58,775,462	70,775,081	79,309,925
$ 14,664,133	$ 11,919,363	$ 18,142,097	$ 14,309,606	$ 13,516,499
76.56%	82.85%	76.41%	83.18%	85.44%
$ 18,184,351	$ 19,887,590	$ 21,008,953	$ 21,977,303	$ 23,236,919
80.64%	59.93%	86.35%	65.11%	58.17%

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

	Fiscal Year 2015	Fiscal Year 2016
Actuarially determined contribution	$ 2,235,994	$ 2,611,189
Contribution in relation to the actuarially determined contribution	2,235,994	2,611,189
Contribution deficiency (excess)	$ -	$ -
Covered payroll	$ 16,311,322	$ 18,212,187
Contributions as a percentage of covered payroll	13.71%	14.34%

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: Only seven years of data is presented in accordance with GASB #68, paragraph 138. "The information for all period for the 10-year schedules that are required to be presented as required supplementary information may be available initially. In these cases, during the transition period, that information should be presented for as many periods as are available. The schedules should not include information that is not measured in accordance with the requirements of this statement. Additional years' information will be displayed as it becomes available."

EXHIBIT A-12

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
$ 2,924,821	$ 3,144,978	$ 3,283,399	$ 3,359,419	$ 3,596,280
2,924,821	3,144,978	3,283,399	3,359,419	3,596,280
$ -	$ -	$ -	$ -	$ -
$ 19,547,995	$ 20,843,290	$ 21,773,201	$ 22,277,304	23,369,269
14.96%	15.09%	15.08%	15.08%	15.39%

CITY OF WYLIE, TEXAS **EXHIBIT A-13**
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST FOUR MEASUREMENT YEARS
(UNAUDITED)

	Measurement Year 2017	Measurement Year 2018	Measurement Year 2019	Measurement Year 2020
Total OPEB liability:				
Charges for the year				
Service cost	$ 27,859	$ 35,710	$ 30,768	$ 44,150
Interest	13,862	14,885	16,242	15,686
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	-	(22,724)	(15,356)	(6,015)
Change in assumptions	39,365	(35,164)	96,541	102,727
Benefit payments	(1,990)	(2,101)	(2,198)	(2,324)
Net change in total OPEB liability	79,096	(9,394)	125,997	154,224
Total OPEB liability - beginning	353,798	432,894	423,500	549,497
Total OPEB liability - ending	$ 432,894	$ 423,500	$ 549,497	$ 703,721
Covered-employee payroll	$ 19,887,590	$ 21,008,953	$ 21,977,303	$ 23,236,919
Total OPEB liability as a percentage of covered-employee payroll	2.18%	2.02%	2.50%	3.03%

Note: Only four 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 **EXHIBIT A-14**
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF OPEB CONTRIBUTIONS
LAST FOUR FISCAL YEARS
(UNAUDITED)

	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Actuarially determined contribution	$ 2,086	$ 2,160	$ 2,228	$ 2,337
Contributions in relation to the actuarially determined contribution	2,086	2,160	2,228	2,337
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 20,843,290	$ 21,773,201	$ 22,277,304	$ 23,369,269
Contributions as a percentage of covered-employee payroll	0.01%	0.01%	0.01%	0.01%

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 four 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).

CITY OF
WYLIE

COMBINING STATEMENTS AND BUDGETARY COMPARISON SCHEDULES

CITY OF WYLIE, TEXAS **EXHIBIT A-15**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
GENERAL OBLIGATION DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual	Positive (Negative)
REVENUES				
Ad valorem taxes	$ 8,417,673	$ 8,417,673	$ 8,468,408	$ 50,735
Interest income	3,800	3,800	1,229	(2,571)
Total revenues	8,421,473	8,421,473	8,469,637	48,164
EXPENDITURES				
Debt service				
Principal	6,035,000	6,035,000	6,035,000	-
Interest and fiscal charges	2,614,357	2,614,357	2,508,750	105,607
Total debt service	8,649,357	8,649,357	8,621,131	28,226
Excess of revenue over expenditures	(227,884)	(227,884)	(151,494)	76,390
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	4,855,000	4,855,000
Premium on bonds issued	-	-	641,594	641,594
Payment to refunded bond escrow agent	-	-	(5,521,619)	(5,521,619)
Total other financing sources (uses)	-	-	(25,025)	(25,025)
Net change in fund balances	(227,884)	(227,884)	(176,519)	51,365
Fund balances, October 1	1,298,734	1,298,734	1,298,734	-
Fund balances, September 30	$ 1,070,850	$ 1,070,850	$ 1,122,215	$ 51,365

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

4B SALES TAX REVENUE FUND
Accounts for sales tax monies specifically designated 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 designated for the construction of the Fire Training Center.

FIRE DEVELOPMENT FEES FUND
Accounts for contributions specifically designated for use of the fire department.

MUNICIPAL COURT TECHNOLOGY FUND
Accounts for court fines specifically designated for additions/improvements in court technology.

MUNICIPAL COURT BUILDING SECURITY FUND
Accounts for court fines specifically designated for additions/improvements in court building security.

HOTEL TAX FUND
Accounts for occupancy taxes charged to hotels.

EMERGENCY OPERATIONS FUND
Accounts for non-payroll activity for CARES Act assistance passed through Collin County.

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 designated for the efficiency of Juvenile Court truancy cases.

MUNICIPAL JUDICIAL FUND
Accounts for court fines designated for the efficiency in municipal court.

DEBT SERVICE FUNDS

4B DEBT SERVICE FUND 1996
Accounts for the accumulation of resources to be used for the payment of principal and interest on the 4B Sales Tax Revenue Bonds – Series 1996.

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, 2021

	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	$ 4,596,387	$ 570,647	$ 228,349	$ 849,300	$ 16,240	$ 24,604
Receivables: (net of allowances for uncollectibles)						
Other	6,928	-	10,223	-	-	-
Sales tax	738,196	-	-	-	-	-
Total assets	$ 5,341,511	$ 570,647	$ 238,572	$ 849,300	$ 16,240	$ 24,604
LIABILITIES AND FUND BALANCES						
Accounts payable	$ 29,042	$ -	$ 198	$ -	$ -	$ -
Other payables and accruals	70,481	2,328	-	-	-	-
Unearned revenue	120,889	-	-	-	-	-
Total liabilities	220,412	2,328	198	-	-	-
FUND BALANCES						
Restricted						
Debt service	-	-	-	-	-	-
Economic development	5,121,099	-	-	-	-	-
Municipal court	-	-	-	-	16,240	24,604
Tourism	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-
Committed						
Park acquisition and improvement	-	568,319	-	-	-	-
Fire training	-	-	238,374	-	-	-
Fire development	-	-	-	849,300	-	-
Total fund balances	5,121,099	568,319	238,374	849,300	16,240	24,604
Total liabilities and fund balances	$ 5,341,511	$ 570,647	$ 238,572	$ 849,300	$ 16,240	$ 24,604

EXHIBIT B-1

						DEBT SERVICE FUNDS		
Hotel Tax	Emergency Operations	Federal Seizure	Judicial Efficiency	Truancy Court	Municipal Judicial	4B Debt Service 1996	4B Debt Service 2005	Total Nonmajor Governmental Funds
$ 540,935	$ -	$ 18,324	$ 5,423	$ 16,830	$ 199	$ 186,132	$ 29,119	$ 7,082,489
16,656	-	-	-	-	-	-	-	33,807
-	-	-	-	-	-	-	-	738,196
$ 557,591	$ -	$ 18,324	$ 5,423	$ 16,830	$ 199	$ 186,132	$ 29,119	$ 7,854,492
$ 8,221	$ -	$ 10,495	$ -	$ -	$ -	$ -	$ -	$ 47,956
-	-	-	-	-	-	-	-	72,809
-	-	-	-	-	-	-	-	120,889
8,221	-	10,495	-	-	-	-	-	241,654
-	-	-	-	-	-	186,132	29,119	215,251
-	-	-	-	-	-	-	-	5,121,099
-	-	-	5,423	16,830	199	-	-	63,296
549,370	-		-	-	-	-	-	549,370
-	-	7,829	-	-	-	-	-	7,829
-	-	-	-	-	-	-	-	568,319
-	-	-	-	-	-	-	-	238,374
-	-	-	-	-	-	-	-	849,300
549,370	-	7,829	5,423	16,830	199	186,132	29,119	7,612,838
$ 557,591	$ -	$ 18,324	$ 5,423	$ 16,830	$ 199	$ 186,132	$ 29,119	$ 7,854,492

CITY OF WYLIE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	$ 3,875,471	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	44,901	-	-	-
Intergovernmental	-	60,000	-	-	-	-
Service fees	655,553	-	-	-	-	-
Court fees	-	-	-	-	6,157	7,248
Development fees	-	344,300	-	255,678	-	-
Interest income	1,879	320	110	619	6	10
Miscellaneous income	10,672	-	-	-	-	-
Total revenues	4,543,575	404,620	45,011	256,297	6,163	7,258
EXPENDITURES						
Current:						
Public safety	-	-	29,382	377,842	-	200
Community service	2,607,554	384,469	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	2,607,554	384,469	29,382	377,842	-	200
Excess (deficiency) of revenues over (under) expenditures	1,936,021	20,151	15,629	(121,545)	6,163	7,058
Other financing sources (uses)						
Insurance recoveries	47,390	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(392,250)	-	-	(600,000)	-	-
Total other financing sources (uses)	(344,860)	-	-	(600,000)	-	-
Net change in fund balances	1,591,161	20,151	15,629	(721,545)	6,163	7,058
Fund balances October 1, 2020	3,529,938	548,168	222,745	1,570,845	10,077	17,546
Fund balances September 30, 2021	$ 5,121,099	$ 568,319	$ 238,374	$ 849,300	$ 16,240	$ 24,604

EXHIBIT B-2

						DEBT SERVICE FUNDS		
Hotel Tax	Emergency Operations	Federal Seizure	Judicial Efficiency	Truancy Court	Municipal Judicial	4B Debt Service 1996	4B Debt Service 2005	Total Nonmajor Governmental Funds
$ 171,308	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,046,779
-	-	-	-	-	-	-	-	44,901
-	138,102	-	-	-	-	-	-	198,102
-	-	-	-	-	-	-	-	655,553
-	-	-	150	850	138	-	-	14,543
-	-	-	-	-	-	-	-	599,978
232	156	-	3	8		93	77	3,513
-	-	-	-	-	-	-	-	10,672
171,540	138,258	-	153	858	138	93	77	5,574,041
-	-	10,495	-	-	-	-	-	417,919
63,381	138,258	-				-	-	3,193,662
-	-	-	-	-	-	-	345,000	345,000
-	-	-	-	-	-	-	47,250	47,250
63,381	138,258	10,495	-	-	-	-	392,250	4,003,831
108,159	-	(10,495)	153	858	138	93	(392,173)	1,570,210
-	-	-	-	-	-	-	-	47,390
-	-	-	-	-	-	-	392,250	392,250
(30,000)	-	-	-	-	-	-	-	(1,022,250)
(30,000)	-	-	-	-	-	-	392,250	(582,610)
78,159	-	(10,495)	153	858	138	93	77	987,600
471,211	-	18,324	5,270	15,972	61	186,039	29,042	6,625,238
$ 549,370	$ -	$ 7,829	$ 5,423	$ 16,830	$ 199	$ 186,132	$ 29,119	$ 7,612,838

CITY OF WYLIE, TEXAS **EXHIBIT C-1**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
4B SALES TAX REVENUE FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	$ 2,968,437	$ 2,968,437	$ 3,875,471	$ 907,034
Service fees	537,500	537,500	655,553	118,053
Interest income	4,000	4,000	1,879	(2,121)
Miscellaneous income	17,250	17,250	10,672	(6,578)
Total revenues	3,527,187	3,527,187	4,543,575	1,016,388
EXPENDITURES				
Current				
Community service				
4B Parks	362,371	368,779	351,567	17,212
4B Brown House	146,990	185,871	132,038	53,833
4B Recreation	2,291,906	2,329,808	2,123,949	205,859
Total community service	2,801,267	2,884,458	2,607,554	276,904
Total expenditures	2,801,267	2,884,458	2,607,554	276,904
Excess (deficiency) of revenues over (under) expenditures	725,920	642,729	1,936,021	1,293,292
Other financing sources (uses)				
Insurance recovery	-	48,317	47,390	(927)
Transfers out	(392,250)	(392,250)	(392,250)	-
Total other financing sources (uses)	(392,250)	(343,933)	(344,860)	(927)
Net change in fund balances	333,670	298,796	1,591,161	1,292,365
Fund balances, October 1	3,529,938	3,529,938	3,529,938	-
Fund balances, September 30	$ 3,863,608	$ 3,828,734	$ 5,121,099	$ 1,292,365

CITY OF WYLIE, TEXAS **EXHIBIT C-2**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
PARK ACQUISTION AND IMPROVEMENT
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 60,000	$ 60,000	$ -
Development fees	430,500	430,500	344,300	(86,200)
Interest income	1,350	1,350	320	(1,030)
Total revenues	431,850	491,850	404,620	(87,230)
EXPENDITURES				
Current				
Community service				
Park acquisition - west zone	85,000	85,000	72,854	12,146
Park acquisition - central zone	-	141,753	79,253	62,500
Park acquisition - east zone	210,000	235,000	232,362	2,638
Total expenditures	295,000	461,753	384,469	77,284
Excess (deficiency) of revenues over (under) expenditures	136,850	30,097	20,151	(9,946)
Net change in fund balances	136,850	30,097	20,151	(9,946)
Fund balances, October 1	548,168	548,168	548,168	-
Fund balances, September 30	$ 685,018	$ 578,265	$ 568,319	$ (9,946)

CITY OF WYLIE, TEXAS **EXHIBIT C-3**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE TRAINING CENTER
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 12,000	$ 12,000	$ 44,901	$ 32,901
Interest income	-	-	110	110
Total revenues	12,000	12,000	45,011	33,011
EXPENDITURES				
Current				
Public safety				
Fire training center	47,500	47,500	29,382	18,118
Total public safety	47,500	47,500	29,382	18,118
Net change in fund balances	(35,500)	(35,500)	15,629	51,129
Fund balances, October 1	222,745	222,745	222,745	-
Fund balances, September 30	$ 187,245	$ 187,245	$ 238,374	$ 51,129

CITY OF WYLIE, TEXAS **EXHIBIT C-4**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE DEVELOPMENT FEES
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Interest income	$ 1,000	$ 1,000	$ 619	$ (381)
Development fees	200,000	200,000	255,678	55,678
Total revenues	201,000	201,000	256,297	55,297
EXPENDITURES				
Current				
Public safety				
Fire development	655,000	565,851	377,842	188,009
Total public safety	655,000	565,851	377,842	188,009
Excess (deficiency) of revenues over (under) expenditures	(454,000)	(364,851)	(121,545)	243,306
Other financing uses				
Transfers out	-	(600,000)	(600,000)	-
Total other financing uses	-	(600,000)	(600,000)	-
Net change in fund balances	(454,000)	(964,851)	(721,545)	243,306
Fund balances, October 1	1,570,845	1,570,845	1,570,845	-
Fund balances, September 30	$ 1,116,845	$ 605,994	$ 849,300	$ 243,306

CITY OF WYLIE, TEXAS **EXHIBIT C-5**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Court fees	$ 8,000	$ 8,000	$ 6,157	$ (1,843)
Interest income	-	-	6	6
Total revenues	8,000	8,000	6,163	(1,837)
EXPENDITURES				
Current				
Public safety	1,000	1,000	-	1,000
Total public safety	1,000	1,000	-	1,000
Excess (deficiency) of revenues over (under) expenditures	7,000	7,000	6,163	(837)
Net change in fund balances	7,000	7,000	6,163	(837)
Fund balances, October 1	10,077	10,077	10,077	-
Fund balances, September 30	$ 17,077	$ 17,077	$ 16,240	$ (837)

CITY OF WYLIE, TEXAS **EXHIBIT C-6**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL COURT BUILDING SECURITY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Court fees	$ 6,000	$ 6,000	$ 7,248	$ 1,248
Interest income	-	-	10	10
Total revenues	6,000	6,000	7,258	1,258
EXPENDITURES				
Current				
Public safety	6,250	6,250	200	6,050
Total public safety	6,250	6,250	200	6,050
Excess (deficiency) of revenues over (under) expenditures	(250)	(250)	7,058	7,308
Net change in fund balances	(250)	(250)	7,058	7,308
Fund balances, October 1	17,546	17,546	17,546	-
Fund balances, September 30	$ 17,296	$ 17,296	$ 24,604	$ 7,308

CITY OF WYLIE, TEXAS **EXHIBIT C-7**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
HOTEL TAX FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMEBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	$ 100,000	$ 100,000	$ 171,308	$ 71,308
Interest income	200	200	232	32
Total revenues	100,200	100,200	171,540	71,340
EXPENDITURES				
Current				
Community service	244,700	257,650	63,381	194,269
Total expenditures	244,700	257,650	63,381	194,269
Excess (deficiency) of revenues over (under) expenditures	(144,500)	(157,450)	108,159	265,609
Other financing uses				
Transfers out	(30,000)	(30,000)	(30,000)	-
Total other financing uses	(30,000)	(30,000)	(30,000)	-
Net change in fund balances	(174,500)	(187,450)	78,159	265,609
Fund balances, October 1	471,211	471,211	471,211	-
Fund balances, September 30	$ 296,711	$ 283,761	$ 549,370	$ 265,609

CITY OF WYLIE, TEXAS **EXHIBIT C-8**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
EMERGENCY OPERATIONS FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMEBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 543,418	$ 138,102	$ (405,316)
Interest income	-	-	156	156
Total revenues	-	543,418	138,258	(405,160)
EXPENDITURES				
Current				
Community service	1,502,475	524,844	138,258	386,586
Total expenditures	1,502,475	524,844	138,258	386,586
Net change in fund balances	(1,502,475)	18,574	-	(18,574)
Fund balances, October 1	-	-	-	-
Fund balances, September 30	$ (1,502,475)	$ 18,574	$ -	$ (18,574)

CITY OF WYLIE, TEXAS **EXHIBIT C-9**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FEDERAL SEIZURE FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
EXPENDITURES				
Current				
Public safety	-	10,495	10,495	-
Total public safety	-	10,495	10,495	-
Net change in fund balances	-	(10,495)	(10,495)	-
Fund balances, October 1	18,324	18,324	18,324	-
Fund balances, September 30	$ 18,324	$ 7,829	$ 7,829	$ -

CITY OF WYLIE, TEXAS **EXHIBIT C-10**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
JUDICIAL EFFICIENCY FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Court fees	$ 1,000	$ 1,000	$ 150	$ (850)
Interest income	-	-	3	3
Total revenues	1,000	1,000	153	(847)
EXPENDITURES				
Current				
Court	-	-	-	-
Total court	-	-	-	-
Net change in fund balances	1,000	1,000	153	(847)
Fund balances, October 1	5,270	5,270	5,270	-
Fund balances, September 30	$ 6,270	$ 6,270	$ 5,423	$ (847)

CITY OF WYLIE, TEXAS **EXHIBIT C-11**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
TRUANCY COURT FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Court fees	$ 4,000	$ 4,000	$ 850	$ (3,150)
Interest income	-	-	8	8
Total revenues	4,000	4,000	858	(3,142)
EXPENDITURES				
Current				
Court	-	-	-	-
Total court	-	-	-	-
Net change in fund balances	4,000	4,000	858	(3,142)
Fund balances, October 1	15,972	15,972	15,972	-
Fund balances, September 30	$ 19,972	$ 19,972	$ 16,830	$ (3,142)

CITY OF WYLIE, TEXAS **EXHIBIT C-12**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MUNICIPAL JUDICIAL FUND
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Court fees	$ 1,000	$ 1,000	$ 138	$ (862)
Total revenues	1,000	1,000	138	(862)
EXPENDITURES				
Current				
Court	-	-	-	-
Total court	-	-	-	-
Net change in fund balances	1,000	1,000	138	(862)
Fund balances, October 1	61	61	61	-
Fund balances, September 30	$ 1,061	$ 1,061	$ 199	$ (862)

CITY OF WYLIE, TEXAS **EXHIBIT D-1**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
4B DEBT SERVICE 1996 FUND
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual	Positive (Negative)
REVENUES				
Interest income	$ -	$ -	$ 93	$ 93
Total revenues	-	-	93	93
EXPENDITURES				
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balances	-	-	93	93
Fund balances, October 1	186,039	186,039	186,039	-
Fund balances, September 30	$ 186,039	$ 186,039	$ 186,132	$ 93

CITY OF WYLIE, TEXAS **EXHIBIT D-2**
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
4B DEBT SERVICE 2005 FUND
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual	Positive (Negative)
REVENUES				
Interest income	$ -	$ -	$ 77	$ 77
Total revenues	-	-	77	77
EXPENDITURES				
Debt service				
Principal	345,000	345,000	345,000	-
Interest and fiscal charges	47,250	47,250	47,250	-
Total expenditures	392,250	392,250	392,250	-
Excess (deficiency) of revenues over (under) expenditures	(392,250)	(392,250)	(392,173)	77
Other financing sources				
Transfers in	392,250	392,250	392,250	-
Total other financing sources	392,250	392,250	392,250	-
Net change in fund balances	-	-	77	77
Fund balances, October 1	29,042	29,042	29,042	-
Fund balances, September 30	$ 29,042	$ 29,042	$ 29,119	$ 77

CITY OF
WYLIE

STATISTICAL SECTION

CITY OF
WYLIE

CITY OF WYLIE, TEXAS
STATISTICAL SECTION
TABLE OF CONTENTS

This part of the City of Wylie's comprehensive annual 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.

Contents — Table #s

Financial Trends — **1-5**

These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity — **6-12**

These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes.

Debt Capacity — **13-17**

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.

Economic and Demographic Information — **18-19**

These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information — **20-22**

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.

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

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

	2012	2013	2014	2015
Governmental Activities				
Net Investment in Capital Assets	$ 95,243,831	$ 97,011,784	$ 104,161,153	$ 110,141,284
Restricted	403,355	2,028,665	1,910,643	2,198,212
Unrestricted	23,002,260	19,453,739	15,353,055	12,040,540
Total Governmental Activities Net Position	$ 118,649,446	$ 118,494,188	$ 121,424,851	$ 124,380,036
Business-type Activities				
Net Investment in Capital Assets	$ 43,108,563	$ 45,467,130	$ 46,332,004	$ 47,855,920
Restricted	3,550,825	3,477,195	3,682,967	5,039,922
Unrestricted	10,421,435	10,939,781	10,466,437	10,249,068
Total Business-type Activities Net Position	$ 57,080,823	$ 59,884,106	$ 60,481,408	$ 63,144,910
Primary Government				
Net Investment in Capital Assets	$ 138,352,394	$ 142,478,914	$ 150,493,157	$ 157,997,204
Restricted	3,954,180	5,505,860	5,593,610	7,238,134
Unrestricted	33,423,695	30,393,520	25,819,492	22,289,608
Total Primary Government Net Position	$ 175,730,269	$ 178,378,294	$ 181,906,259	$ 187,524,946

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

2016	2017	2018	2019	2020	2021
$ 120,169,208	$ 131,493,684	$ 139,434,589	$ 144,685,908	$ 159,454,525	$ 163,767,912
3,308,748	4,145,132	4,294,426	14,718,498	12,716,750	15,473,019
14,016,198	20,176,356	21,771,662	12,893,405	12,944,197	20,435,713
$ 137,494,154	$ 155,815,172	$ 165,500,677	$ 172,297,811	$ 185,115,472	$ 199,676,644
$ 48,313,914	$ 43,143,369	$ 51,965,084	$ 53,636,639	$ 55,515,141	$ 56,032,882
5,883,377	7,125,122	8,327,382	8,265,544	9,606,719	11,072,169
10,803,417	19,043,168	13,086,407	15,637,669	20,263,917	24,740,623
$ 65,000,708	$ 69,311,659	$ 73,378,873	$ 77,539,852	$ 85,385,777	$ 91,845,674
$ 168,483,122	$ 174,637,053	$ 191,399,673	$ 198,322,547	$ 214,969,666	$ 219,800,794
9,192,125	11,270,254	12,621,808	22,984,042	22,323,469	26,545,188
24,819,615	39,219,524	34,858,069	28,531,074	33,208,114	45,176,336
$ 202,494,862	$ 225,126,831	$ 238,879,550	$ 249,837,663	$ 270,501,249	$ 291,522,318

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

	2012	2013	2014	2015
Expenses				
Governmental Activities:				
General Government	$ 6,118,269	$ 5,617,973	$ 4,731,511	$ 8,292,990
Public Safety	13,329,862	14,886,917	16,818,848	15,265,836
Urban development	1,285,496	1,143,806	1,175,311	1,040,898
Streets	2,515,998	7,080,061	8,019,706	7,649,278
Community service	9,435,014	6,861,667	7,189,773	7,326,919
Interest on Long-Term Debt	4,692,448	4,283,310	4,029,262	3,920,570
Total Governmental Activities Expenses	37,377,087	39,873,734	41,964,411	43,496,491
Business-type Activities				
Utility	10,918,523	11,644,534	12,600,422	12,878,510
Total Business-type Activities Expenses	10,918,523	11,644,534	12,600,422	12,878,510
Total Primary Government Expenses	$ 48,295,610	$ 51,518,268	$ 54,564,833	$ 56,375,001
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	$ 2,247,927	$ 2,304,350	$ 2,452,885	$ 2,650,115
Public safety	1,425,766	1,375,077	1,514,932	1,519,821
Urban development	690,237	699,296	824,241	1,399,132
Community service	887,559	815,741	875,090	946,334
Operating Grants and Contributions	1,622,466	142,063	332,004	467,147
Capital Grants and Contributions	3,538,027	4,815,624	6,651,870	10,343,185
Total Governmental Activities Program Revenues	10,411,982	10,152,151	12,651,022	17,325,734
Business-type Activities:				
Charges for Services:				
Utility	12,826,991	13,571,924	13,767,869	15,473,529
Capital Grants and Contributions	393,140	543,678	1,052,390	2,399,575
Total Business-type Activities Program Revenues	13,220,131	14,115,602	14,820,259	17,873,104
Total Primary Government Programs Revenues	23,632,113	24,267,753	27,471,281	35,198,838
Net (Expense)/Revenue				
Governmental Activities	$(26,965,105)	$(29,721,583)	$(29,313,389)	$(26,170,757)
Business-type Activities	2,301,608	2,471,068	2,219,837	4,994,594
Total Primary Governmental Net Expense	(24,663,497)	(27,250,515)	(27,093,552)	(21,176,163)

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

2016	2017	2018	2019	2020	2021
$ 9,547,712	$ 8,076,571	$ 10,540,621	$ 11,634,904	$ 12,134,312	$ 12,690,079
16,665,427	17,893,012	20,843,027	22,175,998	23,057,208	23,478,532
1,012,093	1,179,962	1,354,808	1,346,364	1,108,956	1,121,650
6,941,858	8,044,783	8,832,924	8,912,861	9,259,873	9,133,138
7,750,815	9,092,767	9,561,750	9,530,076	9,860,490	9,309,304
3,439,372	2,752,525	2,659,653	2,688,231	2,448,009	2,235,277
45,357,277	47,039,620	53,792,783	56,288,434	57,868,848	57,967,980
14,250,070	15,334,168	17,157,737	17,635,306	18,655,149	19,053,908
14,250,070	15,334,168	17,157,737	17,635,306	18,655,149	19,053,908
$ 59,607,347	$ 62,373,788	$ 70,950,520	$ 73,923,740	$ 76,523,997	$ 77,021,888
$ 2,805,284	$ 2,887,799	$ 2,924,232	$ 2,919,563	$ 2,968,934	$ 3,133,030
1,665,370	1,682,035	1,950,380	2,084,957	2,994,404	2,807,595
1,497,411	1,589,740	1,443,985	1,486,285	1,560,468	1,807,612
383,916	382,566	394,997	415,862	212,406	377,217
359,928	364,935	346,444	1,115,044	388,250	730,139
12,277,481	15,186,815	11,809,600	6,608,297	11,902,495	10,810,966
18,989,390	22,093,890	18,869,638	14,630,008	20,026,957	19,666,559
15,997,794	16,622,658	19,431,713	20,662,507	23,047,261	24,400,005
1,496,700	4,827,433	3,646,800	2,783,419	5,590,177	3,317,635
17,494,494	21,450,091	23,078,513	23,445,926	28,637,438	27,717,640
36,483,884	43,543,981	41,948,151	38,075,934	48,664,395	47,384,199
$(26,367,887)	$(24,945,730)	$(34,923,145)	$(41,658,426)	$(37,841,891)	$(38,301,421)
3,244,424	6,115,923	5,920,776	5,810,620	9,982,289	8,663,732
(23,123,463)	(18,829,807)	(29,002,369)	(35,847,806)	(27,859,602)	(29,637,689)

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

	2012	2013	2014	2015
Net (Expense)/Revenue				
Governmental Activities	$ (26,961,100)	$ (26,965,105)	$ (29,721,583)	$ (29,313,389)
Business-type Activities	2,014,302	2,301,608	2,471,068	2,219,837
Total Primary Government Net Expense	(24,946,798)	(24,663,497)	(27,250,515)	(27,093,552)
Governmental Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes				
Property Taxes	21,220,640	21,280,279	22,537,796	24,620,586
Sales Taxes	4,879,854	5,635,492	5,872,316	6,663,646
Franchise Taxes	2,538,708	2,238,997	2,497,660	2,665,092
Unrestricted Investment Earnings	62,408	41,651	7,857	12,708
Miscellaneous Income	419,715	423,219	186,802	160,750
Gain (loss) on disposal of capital assets	-	8,317	49,752	339,328
Transfers	1,676,997	(61,630)	1,709,611	1,961,899
Total Governmental Activities	30,798,322	29,566,325	32,861,794	36,424,009
Business-type Activities:				
Investment Earnings	128,932	114,480	98,049	93,293
Miscellaneous Income	131,820	156,105	174,147	336,548
Gain (loss) on disposal of capital assets	-	-	-	-
Transfers	(1,676,997)	61,630	(1,709,611)	(1,961,899)
Total Business-type Activities	(1,416,245)	332,215	(1,437,415)	(1,532,058)
Total Primary Government	$ 29,382,077	$ 29,898,540	$ 31,424,379	$ 34,891,951
Change in Net Position				
Governmental Activities	$ 3,833,217	$ (155,258)	$ 3,140,211	$ 10,253,252
Business-type Activities	885,363	2,803,283	1,033,653	3,462,536
Total Primary Government	$ 4,718,580	$ 2,648,025	$ 4,173,864	$ 13,715,788

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

2016	2017	2018	2019	2020	2021
$(26,170,757)	$(26,367,887)	$(34,923,145)	$(41,658,426)	$(37,841,891)	$(38,301,421)
4,994,594	3,244,424	5,920,776	5,810,620	9,982,289	8,663,732
(21,176,163)	(23,123,463)	(29,002,369)	(35,847,806)	(27,859,602)	(29,637,689)
26,992,416	30,065,957	31,459,533	33,275,978	34,300,635	35,629,027
7,555,687	7,993,453	7,859,294	8,967,508	10,037,707	11,832,404
2,709,736	2,726,088	2,749,138	2,883,573	2,734,736	2,675,866
65,850	145,377	312,765	495,039	188,991	31,845
149,534	223,012	356,159	559,846	914,338	276,181
96,937	-	-	-	77,901	1,109
1,911,845	2,112,861	2,166,807	2,273,616	2,405,244	2,416,161
39,482,005	43,266,748	44,903,696	48,455,560	50,659,552	52,862,593
103,521	135,053	212,774	266,776	138,968	62,113
419,698	172,836	129,963	357,199	129,912	150,213
-	-	-	-	-	-
(1,911,845)	(2,112,861)	(2,166,807)	(2,273,616)	(2,405,244)	(2,416,161)
(1,388,626)	(1,804,972)	(1,824,070)	(1,649,641)	(2,136,364)	(2,203,835)
$ 38,093,379	$ 41,461,776	$ 43,079,626	$ 46,805,919	$ 48,523,188	$ 50,658,758
$ 13,114,118	$ 18,321,018	$ 9,980,551	$ 6,797,134	$ 12,817,661	$ 14,561,172
1,855,798	4,310,951	4,096,706	4,160,979	7,845,925	6,459,897
$ 14,969,916	$ 22,631,969	$ 14,077,257	$ 10,958,113	$ 20,663,586	$ 21,021,069

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

	Fiscal Year			
	2012	2013	2014	2015
General Fund				
Nonspendable	$ 181,865	$ 189,310	$ 185,370	$ 181,891
Restricted	-	17,055.00	37,299	31,167
Committed	-	14,096.00	159,429	168,017
Assigned	-	137,409.00	174,173	170,213
Unassigned	11,286,328	11,734,825	11,737,159	13,561,725
Total General Fund	$ 11,468,193	$ 12,092,695	$ 12,293,430	$ 14,113,013
All Other Governmental Funds				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	31,563,601	19,006,290	14,424,699	12,401,450
Committed	2,217,660	1,916,938	1,834,152	2,668,895
Unassigned	-	-	-	-
Total All Other Governmental Funds	$ 33,781,261	$ 20,923,228	$ 16,258,851	$ 15,070,345

TABLE 4

2016	2017	2018	2019	2020	2021
$ 194,820	$ 156,872	$ 173,603	$ 167,898	$ 168,120	$ 183,212
44,107	44,107	29,381	37,921	38,037	57,849
591,471	413,504	354,354	378,727	416,297	521,710
88,788	2,884,219	1,381,468	2,948,194	60,732	72,991
16,272,269	16,281,977	16,202,153	16,509,743	21,914,768	30,403,003
$ 17,191,455	$ 19,780,679	$ 18,140,959	$ 20,042,483	$ 22,597,954	$ 31,238,765
$ -	$ -	$ -	$ -	$ -	$ -
12,481,571	15,313,781	28,176,150	29,096,638	19,993,700	23,675,046
2,662,297	2,735,089	3,083,992	2,901,614	2,341,758	1,655,993
-	-	-	-	-	-
$ 15,143,868	$ 18,048,870	$ 31,260,142	$ 31,998,252	$ 22,335,458	$ 25,331,039

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

	2012	2013	2014	2015
Revenues				
Ad valorem taxes	$ 21,232,323	$ 21,232,219	$ 22,539,230	$ 24,515,600
Sales taxes	4,879,854	5,635,492	5,872,316	6,663,646
Franchise fees	2,475,389	2,324,149	2,579,004	2,595,964
Licenses and permits	1,856,690	1,012,501	1,595,468	2,465,148
Intergovernmental	4,363,842	3,315,505	3,983,797	2,307,516
Service fees	3,612,346	3,627,931	3,852,357	4,183,790
Court fees	293,140	284,606	288,591	413,757
Development fees	-	-	-	880,193
Interest income	62,408	41,651	7,857	12,708
Miscellaneous income	703,755	692,886	550,732	326,323
Total Revenues	39,479,747	38,166,940	41,269,352	44,364,645
Expenditures				
General Government	6,925,023	7,007,712	7,623,082	8,405,920
Public Safety	12,489,688	13,980,047	14,230,747	15,064,971
Urban development	1,282,284	1,144,217	1,170,740	1,124,212
Streets	1,499,966	1,648,373	1,848,617	1,901,138
Community Service	5,058,302	5,197,133	5,469,383	5,860,111
Capital Outlay	8,319,958	13,585,375	8,762,342	5,167,717
Debt Service				
Principal	3,717,780	3,994,879	4,320,000	4,695,000
Interest and fiscal charges	4,700,789	4,358,181	4,191,706	3,707,211
Bond issuance costs	108,445	87,845	-	244,695
Total Expenditures	44,102,235	51,003,762	47,616,617	46,170,975
Excess of Revenues				
Over (Under) Expenditures	(4,622,488)	(12,836,822)	(6,347,265)	(1,806,330)
Other Financing Sources (Uses)				
Transfers In	4,455,397	3,696,525	5,411,900	3,594,899
Transfers Out	(2,778,400)	(3,036,229)	(3,628,021)	(1,633,000)
Issuance of long-term debt	8,210,000	7,400,000	-	21,240,000
Premium on bonds issued	486,870	374,207	-	3,128,967
Payment to refunded bond escrow agent	(6,980,670)	(7,839,529)	-	(24,376,415)
Proceeds from capital lease	326,580	-	-	-
Proceeds from note	438,621	-	-	-
Insurance recovery	-	-	-	-
Reimbursement from other funds	1,107,001	-	-	-
Sale of capital assets	-	8,317.00	99,744	482,956
Total Other Financing				
Sources (Uses)	5,265,399	603,291	1,883,623	2,437,407
Net Change in Fund Balances	$ 642,911	$ (12,233,531)	$ (4,463,642)	$ 631,077
Debt Service as a Percentage				
of Noncapital Expenditures	23.5%	22.3%	22.7%	21.1%

TABLE 5

2016	2017	2018	2019	2020	2021
$ 27,127,964	$ 30,062,648	$ 31,521,403	$ 33,215,374	$ 34,314,132	$ 35,624,174
7,555,687	7,993,453	7,859,294	8,967,508	10,037,707	11,832,404
2,666,356	2,686,550	2,740,472	2,845,824	2,961,998	2,696,702
1,623,398	2,218,729	2,118,115	1,766,155	1,908,981	2,008,730
4,591,241	4,755,914	1,353,146	1,400,092	2,838,041	5,191,266
4,306,832	4,307,000	4,338,603	4,698,587	4,252,796	4,880,463
536,106	582,418	486,980	318,245	251,030	305,022
473,966	969,365	273,022	448,375	477,776	599,978
65,850	145,377	312,765	495,039	188,991	31,845
292,456	301,504	482,294	310,171	183,002	289,114
49,239,856	54,022,958	51,486,094	54,465,370	57,414,454	63,459,698
9,396,230	10,677,430	10,041,180	10,236,046	10,701,921	11,253,180
17,577,736	18,190,153	19,420,235	20,609,710	21,960,879	22,995,835
1,109,049	1,270,481	1,309,980	1,266,940	1,045,043	1,085,839
2,190,086	3,070,133	3,165,925	3,148,092	3,130,606	2,926,280
6,408,022	8,359,639	7,696,489	7,716,418	8,427,509	7,756,927
5,047,777	3,493,929	674,969	2,674,900	13,950,920	4,939,120
5,000,000	5,060,000	5,350,000	5,655,000	6,055,000	6,380,000
3,170,926	3,181,314	3,003,262	3,180,134	2,895,388	2,556,000
323,391	-	89,500	-	-	154,686
50,223,217	53,303,079	50,751,540	54,487,240	68,167,266	60,047,867
(983,361)	719,879	734,554	(21,870)	(10,752,812)	3,411,831
3,738,641	3,477,861	6,372,660	4,900,804	5,802,294	3,776,186
(1,785,791)	(1,365,000)	(4,205,853)	(2,627,188)	(3,397,050)	(1,360,025)
30,110,000	-	8,500,000	-	-	10,165,000
5,833,412	-	106,250	-	-	1,008,899
(36,041,783)	-	-	-	-	(5,521,619)
-	1,130,553	-	-	384,243	-
-	86,034	-	-	-	-
2,110,037	1,444,899	11,693	387,888	774,289	62,833
-	-	-	-	-	-
170,810	-	52,248	-	81,713	93,287
4,135,326	4,774,347	10,836,998	2,661,504	3,645,489	8,224,561
$ 3,151,965	$ 5,494,226	$ 11,571,552	$ 2,639,634	$ (7,107,323)	$ 11,636,392
18.7%	17.7%	17.1%	17.5%	17.1%	16.5%

CITY OF WYLIE, TEXAS **TABLE 6**
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	Ad Valorem Taxes	Sales Taxes	Franchise Taxes	Total
2012	$ 21,232,323	$ 4,879,854	$ 2,475,389	$ 28,587,566
2013	21,232,219	5,635,492	2,324,149	29,191,860
2014	22,539,230	5,872,316	2,579,004	30,990,550
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
Percent Change 2012-2021	$ 14,391,851 67.8%	$ 6,952,550 142.5%	$ 221,313 8.9%	$ 21,565,714 75.4%

TABLE 7

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

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2012	$ 1,878,899,878	$ 301,701,482	$ 109,890,564	$ 94,582,252	$2,195,909,672	0.8989
2013	1,906,900,883	362,556,519	112,905,366	111,897,168	2,270,465,600	0.8889
2014	2,029,810,891	385,941,414	120,187,762	119,114,535	2,416,825,532	0.8839
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

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

	City Direct Rates			Overlapping Rates				
Fiscal Year	Basic Rate	General Obligation Debt Service	Total Direct Rate	Wylie Independent School District	Community Independent School District	Collin County	Collin County Community College District	Total Direct & Overlapping Rates
2012	0.600153	0.298747	0.898900	1.6400	1.4950	0.2400	0.0863	4.3602
2013	0.590620	0.298280	0.888900	1.6400	1.4950	0.2400	0.0863	4.3502
2014	0.593314	0.290586	0.883900	1.6400	1.6250	0.2375	0.0836	4.4700
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	0.725848	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

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

(2) Although the Community Independent School District is included in the above presentation, less than one percent of the City of Wylie lies within this taxing jurisdiction.

(3) Basis for property tax rate is per $100 of taxable valuation.

CITY OF WYLIE, TEXAS **TABLE 9**
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO (UNAUDITED)

	2021			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Western Rim Investors 2014-3 LP	$ 43,511,492	1	0.89%	-		
LPRE Wylie LLC	40,595,768	2	0.83%	-		
Woodbridge Wylie Owner LLC	40,203,041	3	0.82%	-		
Creekside South Gardens LP	36,500,000	4	0.75%	-		
Sanden International (USA) Inc.	36,270,313	5	0.74%	$ 43,522,220	1	1.98%
Seventy8 & Westgate LP	34,917,347	6	0.72%	-		
Wylie Apartments LP	29,694,355	7	0.61%	-		
Oncor Electric Delivery Company	28,259,749	8	0.58%	19,497,101	3	0.89%
Tower Extrusion LTD	23,227,872	9	0.48%	-		
Holland Hitch of Tx Inc.	21,038,368	10	0.43%	10,745,531	10	0.49%
CG CAI River Oaks Property Owner LLC	21,000,000	11	0.43%	-		
Sanden International (USA) Inc.	16,900,000	12	0.35%	14,952,726	6	0.68%
Kansas City Southern Railway Co.	15,372,133	13	0.31%	-		
Yes Companies Key LLC	14,927,570	14	0.31%	10,524,645	11	0.48%
Kroger Texas LP	14,017,000	15	0.29%	-		
Wal-Mart Real Estate Business TR	13,647,781	16	0.28%	12,675,502	7	0.58%
Target Corporation	12,562,188	17	0.26%	15,095,723	5	0.69%
HTA-Wylie Medical Plaza LLC	12,230,000	18	0.25%	-		
Bloomfield Homes LP	12,004,860	19	0.25%	-		
Westdale Rustic Oaks LTD	10,840,415	20	0.22%	5,996,380	17	0.27%
Woodbridge Dallas Associates LLC	-			22,000,000	2	1.00%
Woodbridge Crossing LP	-			19,209,984	4	0.87%
Best Circuit Boards Inc.	-			11,227,903	8	0.51%
Cascades Apartments LTD	-			10,800,000	9	0.49%
Atrium Companies Inc.	-			10,194,282	12	0.46%
GTE Southwest Inc.	-			10,029,420	13	0.46%
Sooners Group LP	-			8,113,912	14	0.37%
Windough (DE) LP	-			7,060,012	15	0.32%
Wal-Mart Stores Texas LLC	-			6,355,908	16	0.29%
Target Corporation				5,541,026	18	0.25%
BBV Texas Development LLC	-			5,493,380	19	0.25%
ABS Tx Investor LP	-			5,200,000	20	0.24%
Total	$ 477,720,252		9.80%	$ 254,235,655		11.57%

(1) Source: Central Appraisal District of Collin County website (www.collincad.org)

CITY OF WYLIE, TEXAS **TABLE 10**
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS (UNAUDITED)

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
2012	$ 21,106,909	$ 20,997,467	99.48%	$ 109,442	$ 21,106,909	100.00%
2013	21,102,465	20,919,197	99.13%	181,943	21,101,140	99.99%
2014	22,501,648	22,192,325	98.63%	222,173	22,414,498	99.61%
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%	214,914	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%

CITY OF WYLIE, TEXAS **TABLE 11**
DIRECT AND OVERLAPPING SALES TAX RATE
LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	City Direct Rate	Wylie Economic Development Corporation	Collin County
2012	1.50%	0.50%	0.00%
2013	1.50%	0.50%	0.00%
2014	1.50%	0.50%	0.00%
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%

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)

	2012	2013	2014	2015
Construction	$ 303,295	$ 350,351	$ 497,754	$ 479,336
Manufacturing	206,291	238,297	101,808	80,028
Transportation, Communications	565,387	653,107	291,838	179,077
Wholesale Trade	101,983	117,806	100,203	166,717
Retail Trade	2,520,955	2,912,081	3,303,378	3,633,909
Other	2,722,608	3,145,043	3,435,545	4,228,072
Total	$6,420,519	$7,416,685	$7,730,526	$8,767,139

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

2016	2017	2018	2019	2020	2021
$ 536,173	$ 452,735	$ 830,425	$ 1,147,234	$ 1,400,203	$ 1,349,292
103,575	96,116	119,847	119,923	149,700	163,358
212,058	212,407	318,281	349,457	307,326	326,043
168,752	361,554	644,085	677,446	824,396	787,434
4,169,961	4,560,251	5,513,345	6,133,235	6,873,957	8,526,052
4,736,506	4,826,441	2,825,054	3,253,254	3,578,388	4,349,705
$9,927,025	$ 10,509,504	$10,251,037	$11,680,549	$13,133,970	$15,501,884

CITY OF WYLIE, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS (UNAUDITED)

	General Bonded Debt		
Fiscal Year	General Obligation Bonds	Combination Tax/Revenue Bonds	Certificates of Obligation
2012	$ 83,657,687	$ 18,318,294	-
2013	81,432,742	13,673,829	-
2014	78,121,976	12,789,364	-
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	-

	Business-type Activities		
Fiscal Year	General Obligation Bonds	Water Revenue Bonds	Combination Tax/Revenue Bonds
2012	$ 3,538,120	-	$ 6,342,787
2013	3,021,394	-	6,032,077
2014	2,329,667	-	5,706,367
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

(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 Obligation	Capital Leases	Contractual Obligations	Capital Leases	Total Primary Government (1)	Percentage of Personal Income	Per Capita (2)
-	$ 530,000	$ 1,637,504	$ 404,547	$ 240,806	$ 130,861	-	$114,800,606	8.84%	$ 2,728
$ 3,602,546	410,000	1,507,760	298,867	152,414	-	-	110,131,629	8.16%	2,533
3,588,513	280,000	1,447,896	189,938	61,324	-	-	104,515,045	7.37%	2,371
3,539,481	145,000	1,388,031	77,660	25,336	-	-	99,404,027	6.61%	2,162
3,223,125	-	1,323,166	-	-	-	-	95,837,921	6.13%	2,027
2,911,894	-	1,258,333	-	892,734	-	-	97,434,178	6.08%	2,039
2,559,435	-	1,193,436	-	678,036	-	-	98,950,766	5.36%	1,903
2,220,091	-	1,123,571	-	457,778	-	-	91,482,002	4.80%	1,705
1,870,746	-	1,053,706	-	542,066	-	$ 3,333,667	87,281,452	4.71%	1,582
1,511,401	-	978,841	-	237,027	-	3,010,104	84,249,640	4.32%	1,433

CITY OF WYLIE, TEXAS **TABLE 14**
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	Less: Restricted for Debt Service	Net Bonded Debt	Percentage Actual Taxable Value of Property	Per Capita
2012	$ 87,195,807	$ 403,355	$ 86,792,452	3.95%	$ 2,062
2013	88,056,682	379,477	87,677,205	3.86%	2,016
2014	84,040,156	281,183	83,758,973	3.47%	1,900
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%	1,394
2020	66,574,499	1,244,524	65,329,975	1.53%	1,257
2021	59,672,822	1,122,215	58,550,606	1.20%	1,062

CITY OF WYLIE, TEXAS **TABLE 15**
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)

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		$ 439,735,599	(1)	65.74%	$ 289,082,183
Collin County		526,975,000	(1)	3.08%	16,230,830
Collin County Community College District		514,470,000	(1)	3.08%	15,845,676
Community Independent School District		118,470,000	(1)	0.22%	260,634
Garland Independent School District		464,615,000	(1)	0.31%	1,440,307
Princeton Independent School District		289,772,209	(1)	1.10%	3,187,494
Rockwall County		137,950,000	(1)	0.62%	855,290
Subtotal, Overlapping Debt					326,902,414
City Direct Debt	(2)				71,251,675
Total Direct and Overlapping Debt					$ 398,154,088
Ratio of Direct and Overlapping Bonded Debt to Taxable Assessed Valuation					8.16%
Per Capita Direct and Overlapping Debt					$ 6,772

(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)

	2012	2013	2014	2015
Debt Limit	$ 223,569,649	$ 227,046,560	$ 241,682,553	$ 261,878,146
Total Net Debt Applicable to Limit	76,559,220	77,384,144	75,018,154	72,168,010
Legal Debt Margin	147,010,429	149,662,416	166,664,399	189,710,136
Total Net Debt Applicable to the Limit As a percentage of Debt Limit	34.24%	34.08%	31.04%	27.56%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	$ 4,881,647,453
Debt Limit (10%) of Assessed Value)	488,164,745
Debt Applicable to Limit:	
General Obligation Bonds	56,556,034
Less: Amount Set Aside for Repayment of General Obligation Debt	(7,972,166)
Total Net Debt applicable to Limit	48,583,868
Legal Debt Margin	$ 439,580,877

(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

2016	2017	2018	2019	2020	2021
$ 292,105,386	$ 332,556,307	$ 377,681,311	$ 425,950,379	$ 467,691,442	$ 488,164,745
79,238,061	73,997,534	67,964,648	61,661,330	55,074,262	48,583,868
212,867,325	258,558,773	309,716,663	364,289,049	412,617,180	439,580,877
27.13%	22.25%	18.00%	14.48%	11.78%	9.95%

CITY OF WYLIE, TEXAS
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS (UNAUDITED)

TABLE 17

Fiscal Year	Water Revenue Bonds: Utility Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3): Principal	Debt Service (3): Interest	Total	Coverage
2012	$ 12,234,313	$ 9,019,247	$ 3,215,066	$ 315,000	$ 261,875	$ 576,875	5.57
2013	13,108,252	9,609,828	3,498,424	330,000	248,975	578,975	6.04
2014	13,767,869	10,395,146	3,372,723	345,000	235,475	580,475	5.81
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

(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

CITY OF WYLIE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS (UNAUDITED)

	2012	2013	2014	2015
Population (1)	42,804	43,484	44,089	45,970
Personal Income (in thousands of dollars)	$1,320,375	$1,349,874	$1,417,550	$1,504,632
Per Capita Personal Income	$ 30,847	$ 31,043	$ 32,152	$ 32,731
Median Age	32.3	31.7	31.7	31.7
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	12,913	13,305	13,673	14,557
Unemployment (3)	6.8%	5.8%	4.6%	4.1%

(1) Population estimate from Wylie Economic Development Corporation website

(2) Education statistics for 2012 - 2020 per the 2010 U.S. Census; for 2021, per the 2020 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

2015	2016	2017	2018	2019	2020	2021
45,970	47,776	50,152	52,003	53,653	55,156	58,797
$1,504,632	$1,579,381	$1,682,796	$1,845,898	$1,823,484	$1,855,062	$1,952,178
$ 32,731	$ 33,058	$ 33,554	$ 35,496	$ 33,987	$ 33,633	$ 33,202
31.7	31.7	31.7	33.2	33.3	33.4	33.6
16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	7.8%
23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	21.8%
28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	34.1%
24.5%	24.5%	24.5%	24.5%	24.5%	24.5%	25.8%
6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	10.5%
14,557	15,023	15,709	16,466	17,164	17,392	18,159
4.1%	3.2%	3.4%	3.2%	2.9%	6.7%	6.2%

CITY OF WYLIE, TEXAS **TABLE 19**
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

	2021			2012		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Wylie ISD	2,800	1	23.21%	1,623	1	21.50%
North Texas Municipal Water Dist	830	2	6.88%	506	2	6.70%
Wal-Mart	497	3	4.12%	380	4	5.03%
City of Wylie	414	4	3.43%	300	5	3.97%
Sanden Intl. (USA), Inc.	383	5	3.17%	401	3	5.31%
Kroger	252	6	2.09%	-	-	0.00%
Extruders / Tower Extrusion	230	7	1.91%	280	6	3.71%
SAF Holland	224	8	1.86%	156	8	2.07%
Ascend Custom Extrusion	180	9	1.49%	-	-	0.00%
Target	175	10	1.45%	223	7	2.95%
Total	5,985		49.61%	3,869		51.24%

Source: Wylie Economic Development Corporation

CITY OF WYLIE, TEXAS **TABLE 20**
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)

	Full-Time Equivalent Employees as of Year End									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Program										
General Government										
Management Services	13.0	12.5	13.0	14.0	14.0	14.5	15.5	18.0	18.0	17.5
Finance	8.0	8.5	8.5	8.5	8.5	9.0	9.0	9.0	9.0	9.0
Planning	5.0	4.5	5.0	5.0	6.0	6.0	6.0	5.0	3.0	3.0
Building	8.0	7.5	6.3	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Other	7.0	6.5	7.0	6.0	7.0	8.0	9.0	9.0	11.0	14.0
Police										
Officers	48.0	47.5	48.5	55.0	62.5	62.5	63.0	66.0	70.0	70.0
Civilian	7.0	6.5	7.5	8.0	8.0	8.5	11.0	11.0	12.0	16.5
Fire										
Firefighters and Officers	44.0	46.5	44.5	44.5	48.5	51.5	52.0	53.0	57.0	62.0
Civilians	3.0	2.5	3.0	3.0	3.0	3.0	3.0	3.0	4.0	3.5
Animal Control	4.0	4.5	5.5	7.0	7.0	7.0	7.5	7.5	7.5	7.5
Dispatch	11.0	10.5	10.0	11.0	12.0	13.0	13.0	14.0	14.0	15.0
Streets	10.8	10.5	10.8	12.8	15.8	16.8	17.8	18.0	19.0	20.0
Other Public Works										
Engineering	3.0	2.5	3.0	3.0	3.0	3.0	3.0	-	-	-
Other	11.0	10.5	11.0	11.0	11.0	11.0	11.0	14.0	14.0	15.0
Parks and Recreation	37.5	37.5	43.0	44.0	47.8	48.8	50.8	50.8	52.0	51.8
Library	21.0	20.5	22.0	24.0	24.0	25.0	27.0	27.0	27.0	27.0
Water	11.0	15.0	15.0	15.0	15.0	19.0	19.0	19.0	19.0	16.0
Wastewater	5.0	6.0	6.0	6.0	6.0	6.0	7.0	9.0	11.0	12.0
EDC	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
Total	259.3	262.0	271.6	285.8	308.0	321.5	333.5	343.3	357.5	370.5

Source: City of Wylie annual budget book

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

Function/Program	2012	2013	2014	2015
General Government				
Building Permits Issued	211	279	298	484
Building Permits Value (thousands)	$ 224,244	$ 71,009	$ 113,783	$ 106,488
Police				
Physical Arrests	1,281	1,354	794	973
Violations Issued	2,653	2,473	2,435	2,691
Warrants Issued	681	874	808	919
Fire				
Emergency Responses	2,771	3,456	3,527	4,168
Fires Extinguished	66	84	49	62
Inspections	1,083	1,251	2,380	1,980
Other Public Works				
Street Resurfacing (miles)	2	3	3	2
Potholes Repaired	137	5	28	18
Parks and Recreation				
Athletic Field Permits Issued	208	216	113	28
Pavilion/Gazebo Permits Issued	163	173	167	151
Recreation Center Admissions	247,146	266,834	267,066	286,357
Baseball/Softball Fields	18	24	24	26
Soccer/Football Fields	20	20	20	20
Library				
Volumes in Collection	49,153	94,868	99,744	103,544
Water				
New Connections	248	248	125	1,240
Water Main Breaks	9	18	7	3
Average Daily Consumption (gallons)	4,647,781	4,005,371	3,106,694	3,625,151

Source: City Departments

TABLE 21

2016	2017	2018	2019	2020	2021
433	667	617	443	500	577
$ 107,516	$ 201,540	$ 155,666	$ 242,535	$ 242,535	N/A
1,385	1,026	1,333	815	666	710
4,188	4,228	2,812	2,117	1,791	2,065
701	1,492	870	642	250	159
4,311	4,478	4,755	4,879	4,840	5,708
89	168	72	85	107	109
2,039	2,150	2,724	2,478	3,242	2,948
4	5	3	3	0.25	0.9
43	44	81	138	183	283
28	63	41	37	28	62
202	153	165	153	75	163
328,495	367,665	462,309	509,083	249,028	285,110
26	26	26	26	26	26
21	21	21	21	21	21
109,392	114,715	140,905	136,336	156,824	166,059
1,219	678	139	165	252	268
4	-	1	7	6	6
3,719,076	3,543,448	4,881,666	3,980,000	3,791,394	3,882,015

CITY OF WYLIE, TEXAS **TABLE 22**
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	3	3	3	3	3	3	3	3	3	3
Other Public Works										
Streets (miles)	194	194	194	200	205	212	243	250	250	272
Alleys (miles)	41	41	41	42	42	42	42	42	42	26
Traffic Signals	14	14	17	21	24	25	26	26	26	27
Parks and Recreation										
Acreage	668	668	877	886	886	916	910	910	910	910
Playgrounds	12	14	14	15	17	18	18	19	19	19
Recreation Facilities	2	2	3	4	4	4	4	4	4	4
Water										
Water Mains (miles)	157	157	157	157	158	161	161	185	225	198
Fire Hydrants	1,500	1,554	1,608	1,690	1,707	1,789	1,818	1,857	1,921	2,289
Number of service connections	11,946	11,946	12,894	14,134	15,353	16,031	16,171	17,103	17,499	17,470
Wastewater										
Sanitary Sewers (miles)	173	173	173	178	183	188	204	228	228	230
Education Wylie ISD										
Campuses in Wylie	19	19	19	19	20	20	20	20	20	20

Source: City Departments

City of Wylie

City Council Meeting

January 25, 2022

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Overview

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

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At Weaver, there are no "one-size-fits-all" solutions. We combine leading technical knowledge with specific industry experience to provide highly customized services tailored to each client's needs.

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- IT advisory services
- Transaction advisory services
- Forensic and litigation services

Assurance Services
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- Agreed-upon procedures
- Employee benefit plan audit
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- IFRS assessment and conversion

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- State and local tax
- International tax
- Private client services

35

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John DeBurro, CPA
Partner,
Assurance Services

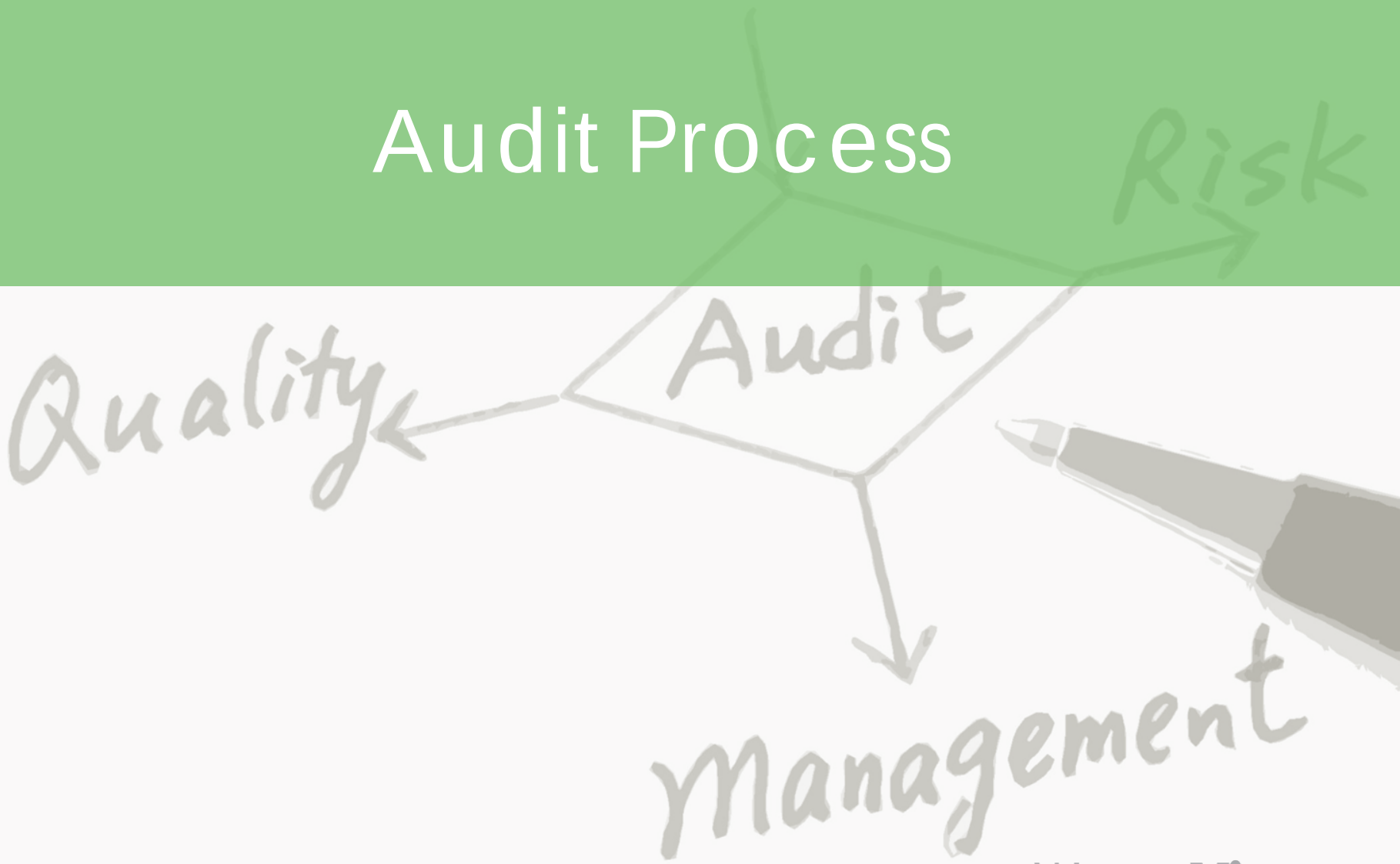
- ✓20+ years of public accounting experience
- ✓Dedicated to serving public sector clients
- ✓GFOA Special Review Committee Member

Flo Soto, CPA
Manager,
Assurance Services

- ✓5 years of public accounting experience
- ✓Dedicated to serving public sector clients

Available Throughout the Year to Discuss Issues

Audit Process



Engagement Timeline

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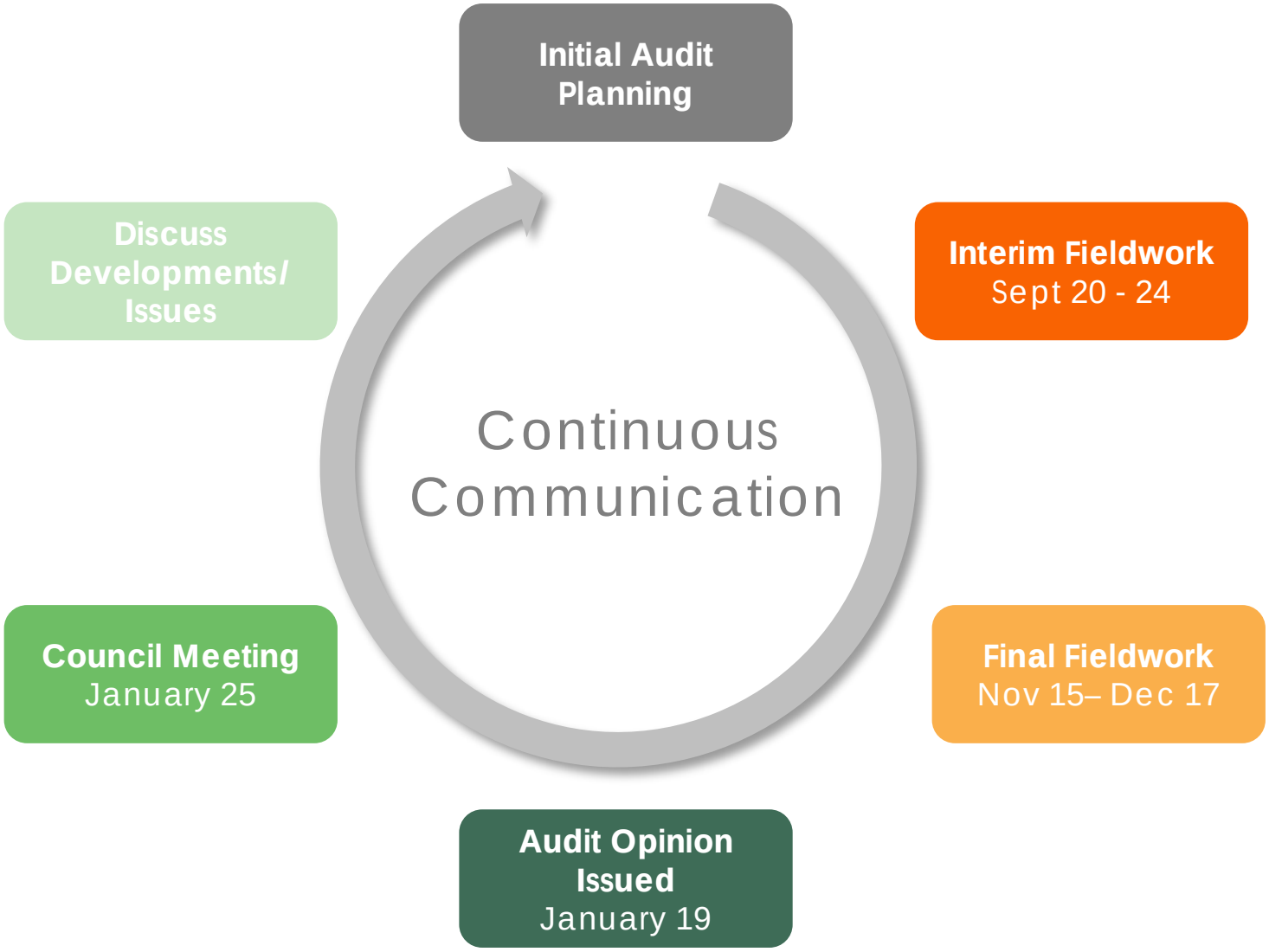

Audit Process

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- The audit was performed in accordance with **Generally Accepted Auditing Standards** (GAAS), **Generally Accepted Government Auditing Standards** (GAGAS), and the Single Audit Act and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (***Uniform Guidance***).

- The audit process was a **risk-based approach** in which we identified potential areas of risk that could lead to material misstatement of the financial statements. We tailored our audit programs and resources to specifically address areas of risk, such as:
  - Revenue recognition and related receivables
  - Capital projects, purchasing and compliance with bidding procedures
  - Payables, accrued liabilities, and expenditures
  - Continued effects of COVID -19

Audit Process

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Interim fieldwork and risk assessment were performed in September 2021. Procedures included:

- **Walkthroughs** of accounting controls over significant transaction cycles:
  - A. Cash Disbursements and Purchases
  - B. Payroll Disbursements (including TMRS data)
  - C. Municipal Court Receipts
  - D. Utility Billing Receipts
  - E. Other receipts including Parks and Recreation
  - F. Budget and Financial Close Process
- **Tests of compliance** with the Public Funds Investment Act
- **Control testing** over cash disbursements and payroll

Audit Process

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Final fieldwork- performed in November and December 2021 - Procedures included:

- **Identification** of major federal financial assistance program and testing of compliance and controls over compliance
- **Major program:**
  - ***Coronavirus Relief Fund (CFDA# 21.019)***
- **Testing** account balances and current year activity using a combination of:
  - analytics, vouching of material transactions, and sampling
- **Evaluating** estimates for reasonableness
- **Assistance** with preparation of the annual comprehensive financial report (ACFR)
- **Preparation** of Schedule of Expenditures of Federal Awards

Audit Results

Auditor Results

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- We issued the Independent Auditor's Report on the financial statements
  - **Unmodified 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**
- We issued the Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control Over Compliance in Accordance with Uniform Guidance
  - **Unmodified Opinion**
  - **No findings noted**

Auditor Communications

for the year ended September 30, 2021

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Required Communications to Those in Charge of Governance

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Communication	Results
Generally accepted auditing standards	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 2021 financial statements is complete and **we have issued an unmodified opinion.**

Required Communications to Those in Charge of Governance

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Communication	Results
Generally accepted government auditing standards	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

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Communication	Results
Auditor's Responsibility under The Uniform Guidance	Our testing includes all major federal financial assistance programs. We report on such testing, and disclose any significant deficiencies in internal control over compliance, including material weaknesses we identify. Our report does not provide assurance on internal control over compliance. We perform procedures for the purpose of expressing an opinion on whether major federal financial assistance programs have been administered in compliance with applicable laws and regulations. The audit of the fiscal year 2021 major federal financial assistance programs has been completed and **we have issued an unmodified opinion**.

Required Communications to Those in Charge of Governance

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Communication	Results
Unusual transactions and the adoption of new accounting principles	The significant accounting policies used by the City are described in Note 1 to the financial statements. No new GASB pronouncements were required to be implemented in 2021 that had a significant effect on the City's financial reporting. 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

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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

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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	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 were no passed adjustments noted during the audit. We made no material audit adjustments as a result of our audit procedures.

Financial Highlights

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Financial Highlights

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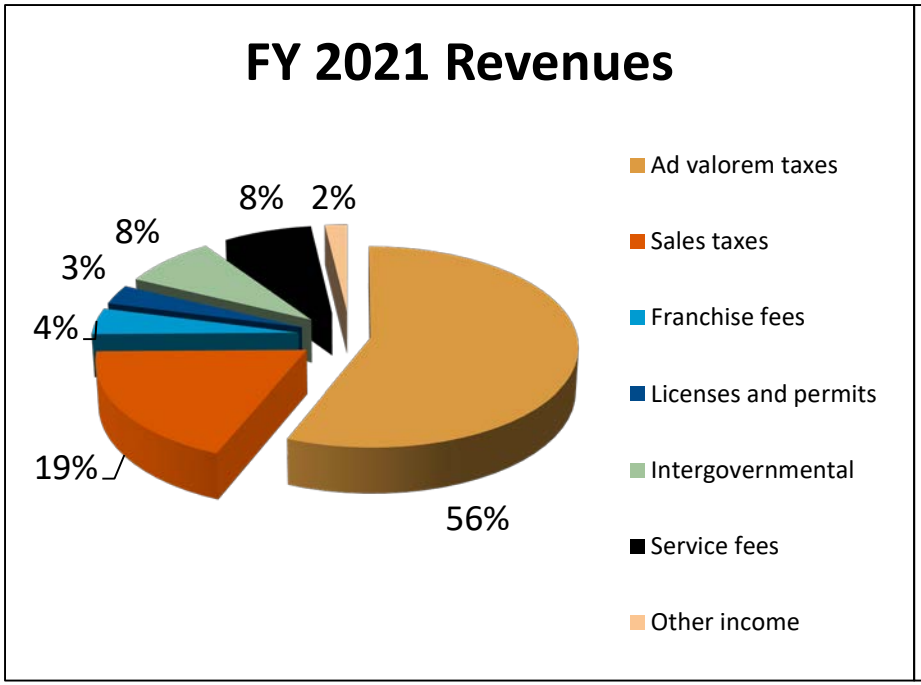
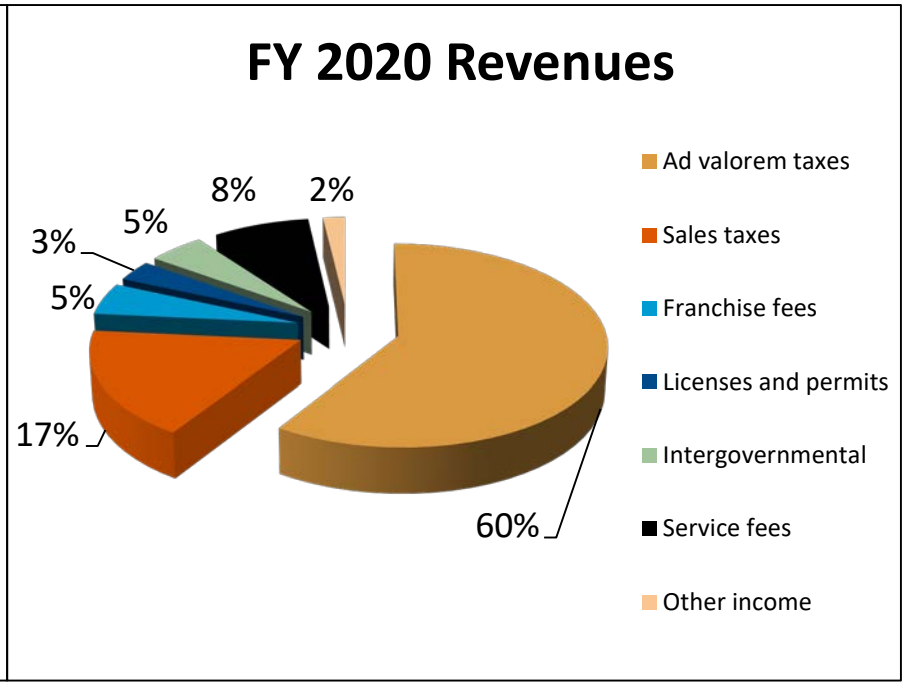
Comparison of Revenues by Source

Governmental Funds Revenues for the FY 2021 totaled $63.4 million, a $6.0 million or 10.5% increase. This increase is attributed primarily to a $2.4 million increase in intergovernmental revenue, a $1.8 million increase in sales taxes and a $1.3 million increase in ad valorem taxes.





Financial Highlights

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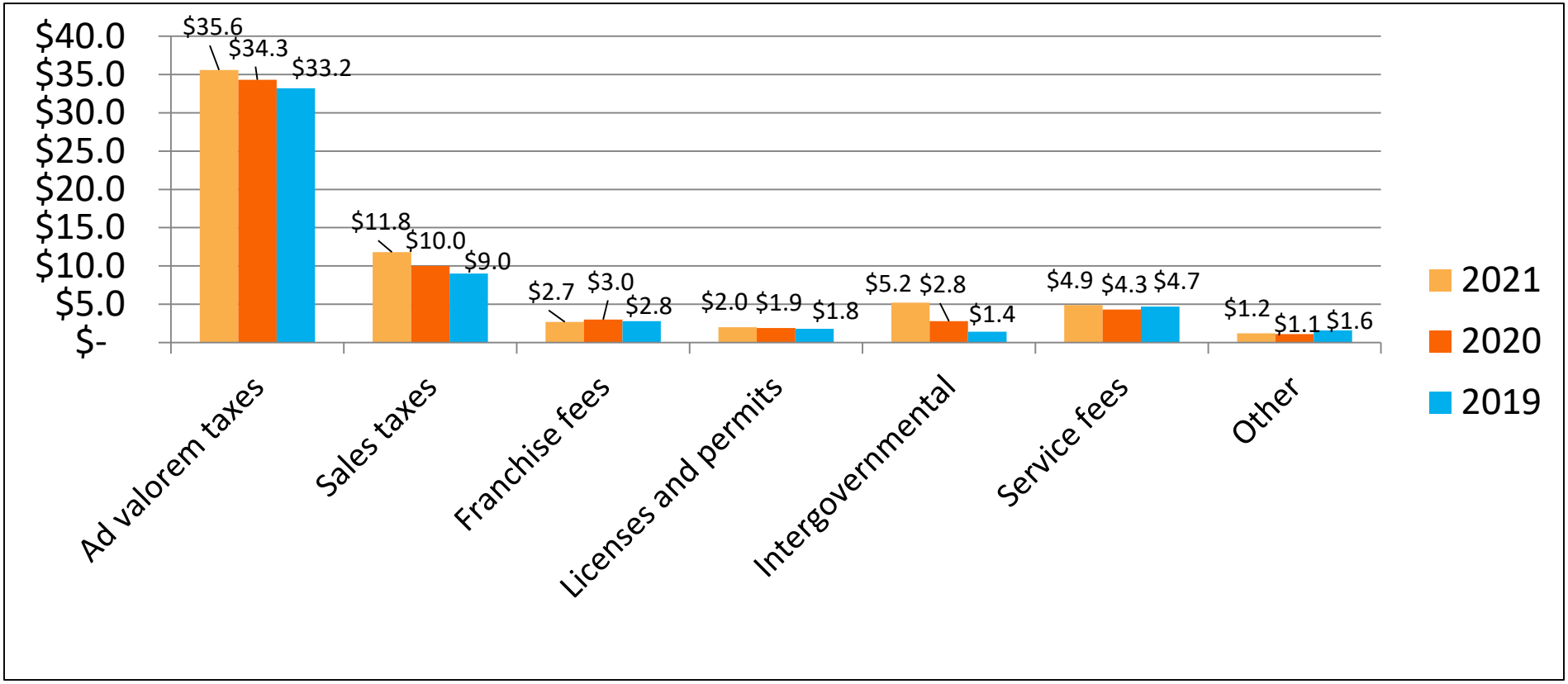
Comparison of Governmental Funds Revenues by Source



(3-year comparison in millions of dollars)

Financial Highlights

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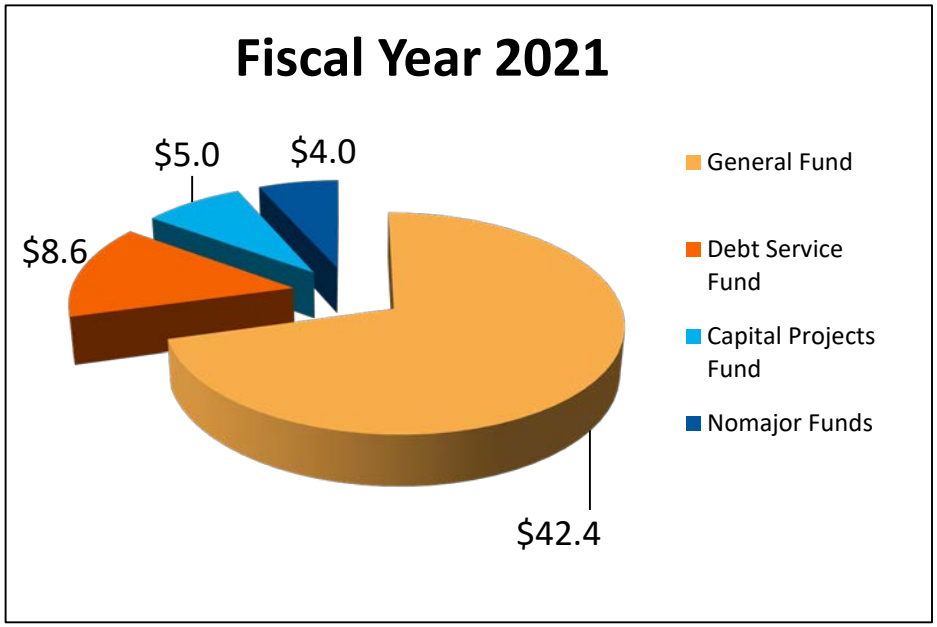
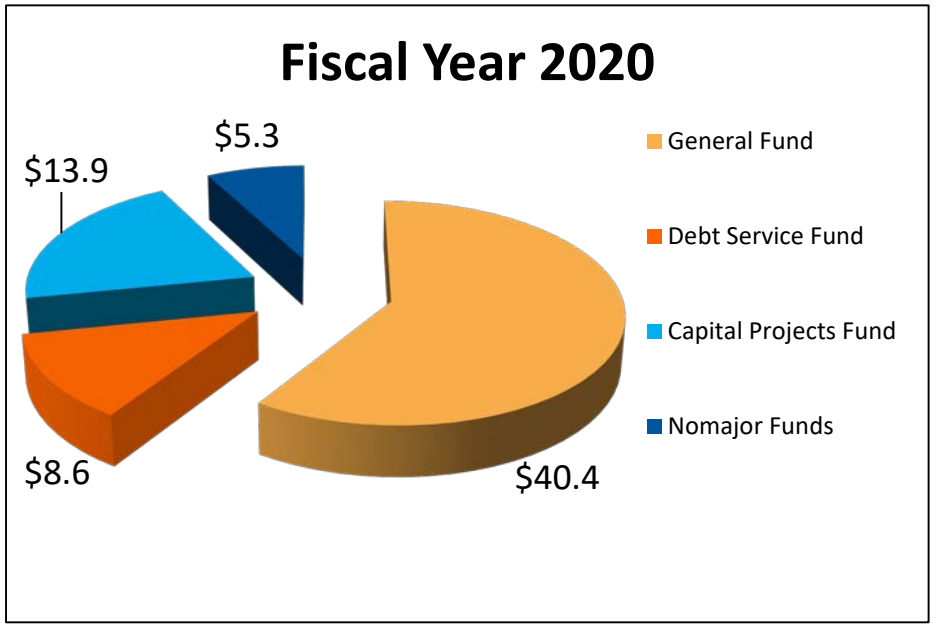
Comparison of Governmental Expenditures by Fund (In millions of dollars)





Governmental Funds Expenditures for FY2021 totaled $60.0 million, an $8.2 million or 12.0% decrease.

- Capital outlay expenditures decreased $9.0 million.
- General government expenditures increased $0.6 million.
- Community service costs decreased by $0.7 million

Financial Highlights

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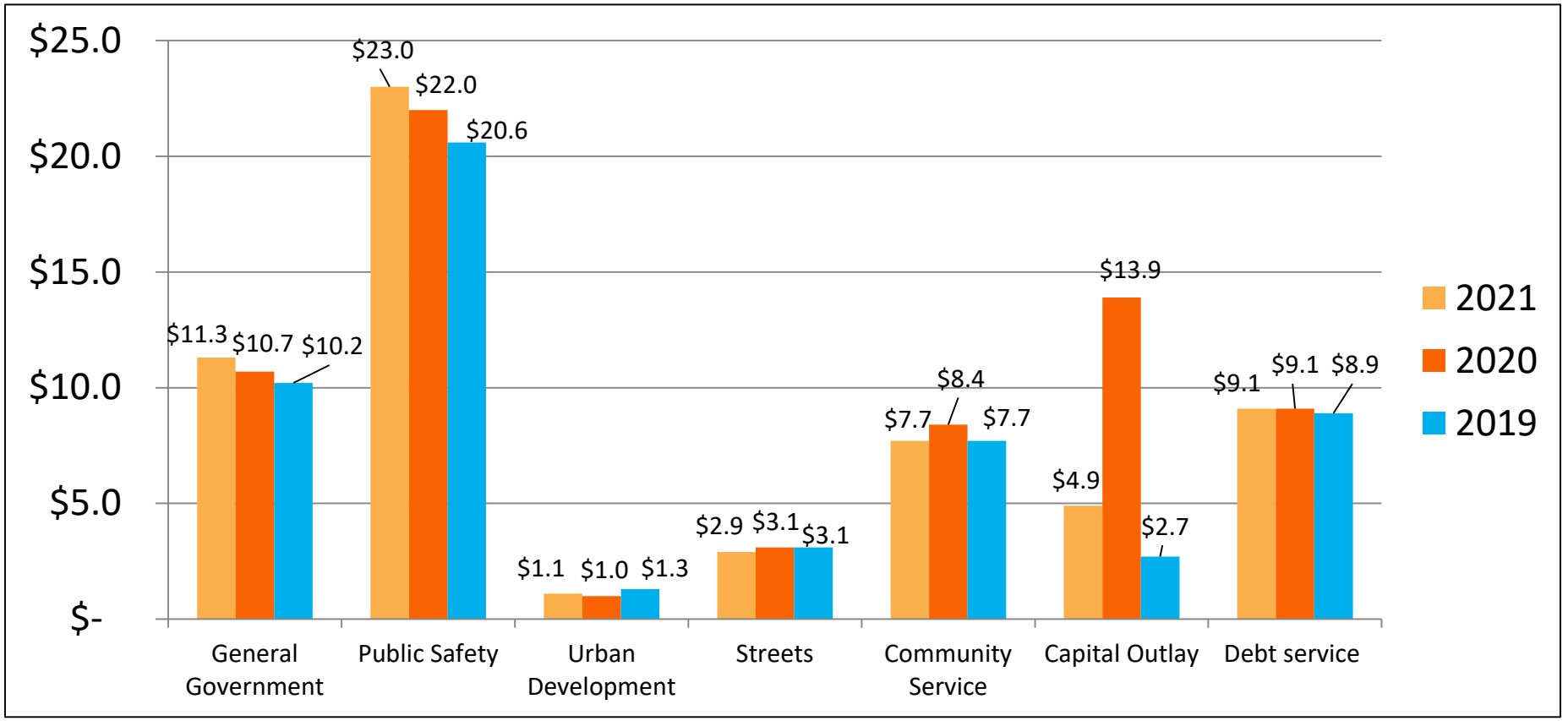
Comparison of Governmental Funds Expenditures *



*(3-year comparison in millions of dollars)

Financial Highlights

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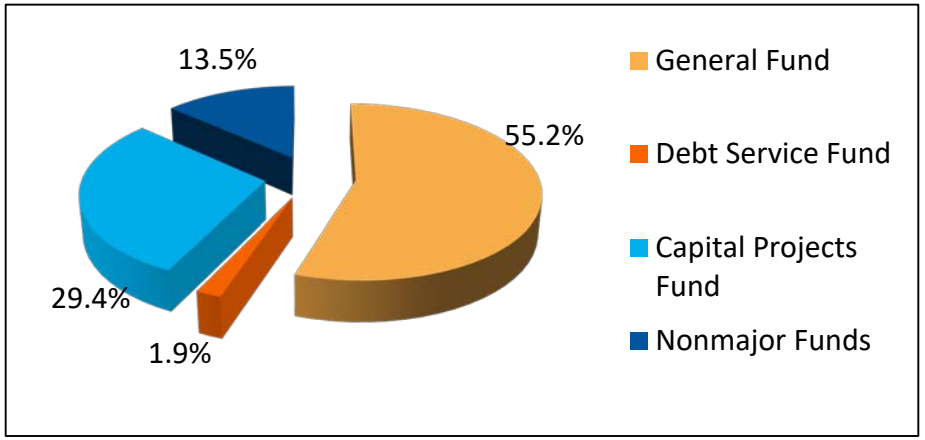
Fund Balances

Governmental Funds' Fund Balances

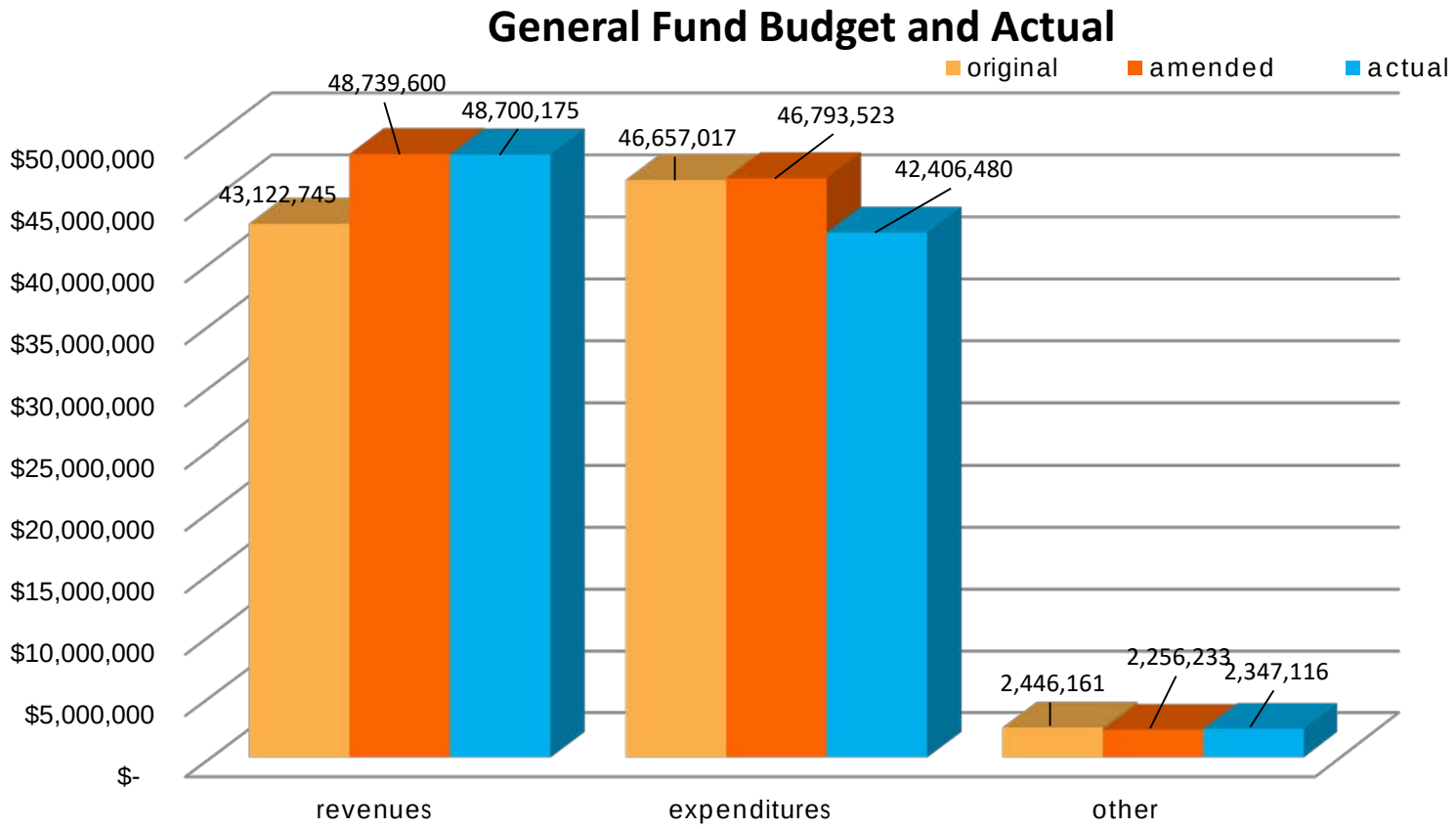
The City's governmental funds reported a combined ending fund balance of $56.5 million at September 30, 2021 as follows:

• General Fund	$31,238,765
• Debt Service	1,122,215
• Capital Projects	16,595,986
• Other Funds	7,612,838
	$56,569,804



- Governmental funds' fund balance increased by $11.6 million, primarily due to a $8.6 million increase in the General Fund, the result of increased intergovernmental revenue, sales and ad valorem taxes.
- Unassigned fund balance in the General Fund ($30.4 million) represents 71.7% of general fund expenditures.

General Fund Budget vs Actual



Overall, favorable budgetary variance of $4.4 million:

- Revenues were under budget budget by $39K.
- Expenditures were $4.4 million below budget.
- Other Financing Sources (net) exceeded budget by $91K

Water and Sewer Fund- Current and Prior Year

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Statement of Revenues, Expenses and Changes in Net Position- Water and Sewer Fund

	2021	2020	$ Change	% Change
Operating revenues	$ 24,400,005	$ 23,047,261	$ 1,352,744	6%
Operating expenses	(18,697,568)	(18,317,087)	380,481	2%
(Net) Nonoperating revenue (expense)	(144,014)	(69,182)	(74,832)	108%
Transfers and contributions	901,474	3,184,933	(2,283,459)	-72%
Change in net position	$ 6,459,897	$ 7,845,925	(1,386,028)	-18%

Net position increased by $6.5 million over prior year

- Operating revenues increased $1.3 million –primarily due to rate increases and increased consumption.
- Operating expenses were flat increasing by only $380K– primarily due to a $560K increase waste water treatment costs.
- Transfers and contributions – a net decrease of $2.3 million – primarily due to a $2.4 million decrease in capital contributions of infrastructure.

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

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Discussion

Contact Us

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Audit Manager
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City of Wylie, Texas

Federal Single Audit Report
Year Ended September 30, 2021

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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 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, 2021, 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 19, 2022.

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) to determine the 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 entity'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 determination of financial statement amounts. 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.
2300 North Field Street, Suite 1000 | Dallas, Texas 75201
Main: 972.490.1970

CPAs AND ADVISORS | WEAVER.COM

The Honorable Mayor and City Council
City of Wylie, Texas

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 19, 2022

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Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance

The Honorable Mayor and City Council
City of Wylie, Texas

Report on Compliance for Each Major Federal Program

We have audited the City of Wylie, Texas (the City)'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

The Honorable Mayor and City Council
City of Wylie, Texas

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control* over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The Honorable Mayor and City Council
City of Wylie, Texas

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Wylie, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated January 19, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 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 auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 19, 2022

City of Wylie, Texas
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

I. Summary of the Auditor's Results

Financial Statements

a. An unmodified opinion was issued on the financial statements.

b. Internal control over financial reporting:

Material weakness(es) identified?	____Yes	___X___No
Significant deficiency(ies) identified that are not considered a material weakness?	____Yes	___X___None Reported

c. Noncompliance material to financial statements noted? ____Yes ___X___No

Major Programs

d. Internal control over major programs:

Material weakness(es) identified?	____Yes	___X___No
Significant deficiency (ies) identified that are not considered a material weakness?	____Yes	___X___None Reported

e. An unmodified opinion was issued on compliance for major Federal programs.

f. Any audit findings disclosed that were required to be reported in accordance with 2 CFR 200.516 (a)? ____Yes ___X___No

g. Identification of major program:

Program/Cluster Name	CFDA #
COVID-19 Coronavirus Relief Fund	21.019

h. The dollar threshold used to distinguish between type A and type B programs. $750,000

i. Auditee qualified as a low-risk auditee? ____Yes ___X___No

City of Wylie, Texas
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

II. Findings Relating to the Financial Statements which are Required to be Reported in Accordance with *Generally Accepted Government Auditing Standards*

None

City of Wylie, Texas
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

III. Findings and Questioned Costs for Federal Awards

None

City of Wylie, Texas
Summary of Prior Audit Findings
For the Year Ended September 30, 2021

IV. Summary of Prior Year Findings

None

City of Wylie, Texas

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Federal and State/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Grant Number	Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
Passed through Collin County			
COVID-19 Coronavirus Relief Fund	21.019	2020-4040-05-11	$ 3,052,681
Total U.S. Department of Treasury			3,052,681
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Passed Through the Texas State Library and Archives Commission			
Interlibrary Loan Lending Reimbursement Program	45.310	LS-00-044-19	25,798
Total National Endowment for the Humanities			25,798
Total Federal Financial Assistance			$ 3,078,479

City of Wylie, Texas
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

1. Basis of Presentation

The City accounts for most of its Federal grants in Special Revenue Funds. Special Revenue Funds are governmental funds which can be used to account for resources restricted to, or committed for, specific purposes by a grantor. Generally, unused balances are returned to the grantor at the close of specified project periods.

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the modified accrual basis of accounting as described in Note 1 to the basic financial statements for the year ended September 30, 2021.

The City elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, section 414.

CITY OF WYLIE

Wylie City Council

AGENDA REPORT

Department: Planning **Account Code:**

Prepared By: Jasen Haskins, AICP

Subject

Discuss a potential change of zoning from Agricultural District to Planned Development - Single Family to allow for residential development on property, generally located on Country Club Road approximately 2000' south of Parker Road.

Recommendation

Discussion

Discussion

Property owners and developers are seeking Councilmember input on a potential planned development on approximately 50 acres on Country Club Road just north of Smith Elementary and Gateway Church.

The proposal includes approximately 146 single family residential homes with minimum 5,500 square foot lots.

The developer's presentation also includes options for Monroe Lake and current discussions with the school district regarding access.

Financial Summary/Strategic Goals

MONROE FARMS

City Council Work Session

January 25, 2022

SKORBURG COMPANY

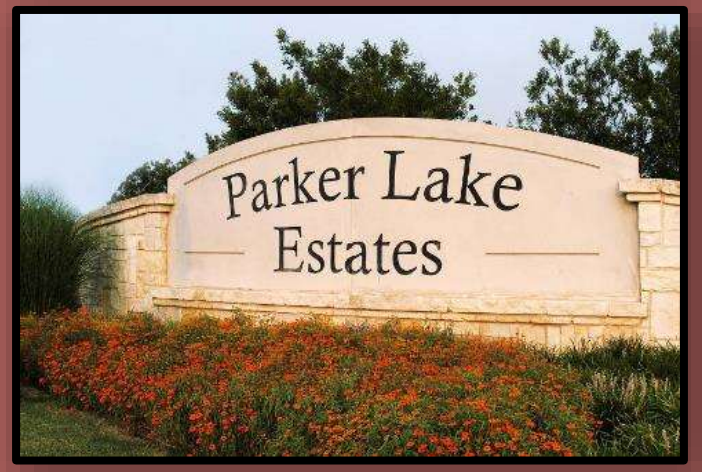
Contents

- Skorburg Company Background
- Skorburg Company Projects in Wylie
- Property Location
- Proposed Zoning & Concept
- Park Dedication
  - Park Improvements
  - Monroe Lake
- Water Service & CCN Exchange
- Secondary Access

SKORBURG COMPANY

The Skorburg Company

- Local, privately owned development firm with 40 years of experience
- Over 120 development projects in more than 33 different cities around DFW metroplex
- Over 25 current projects in active development or build out
- Reputation for building high-quality, long-lasting communities
- Projects range from small, infill locations to 800-acre multi-phase master planned communities



SKORBURG COMPANY

Projects Nearby

Current Developments in Wylie

Birmingham Bluffs

- 59 Home Single Family Development
- 5.3 Acre Park Dedication
- Similar Park Dedication Concept

Birmingham Park Dedication

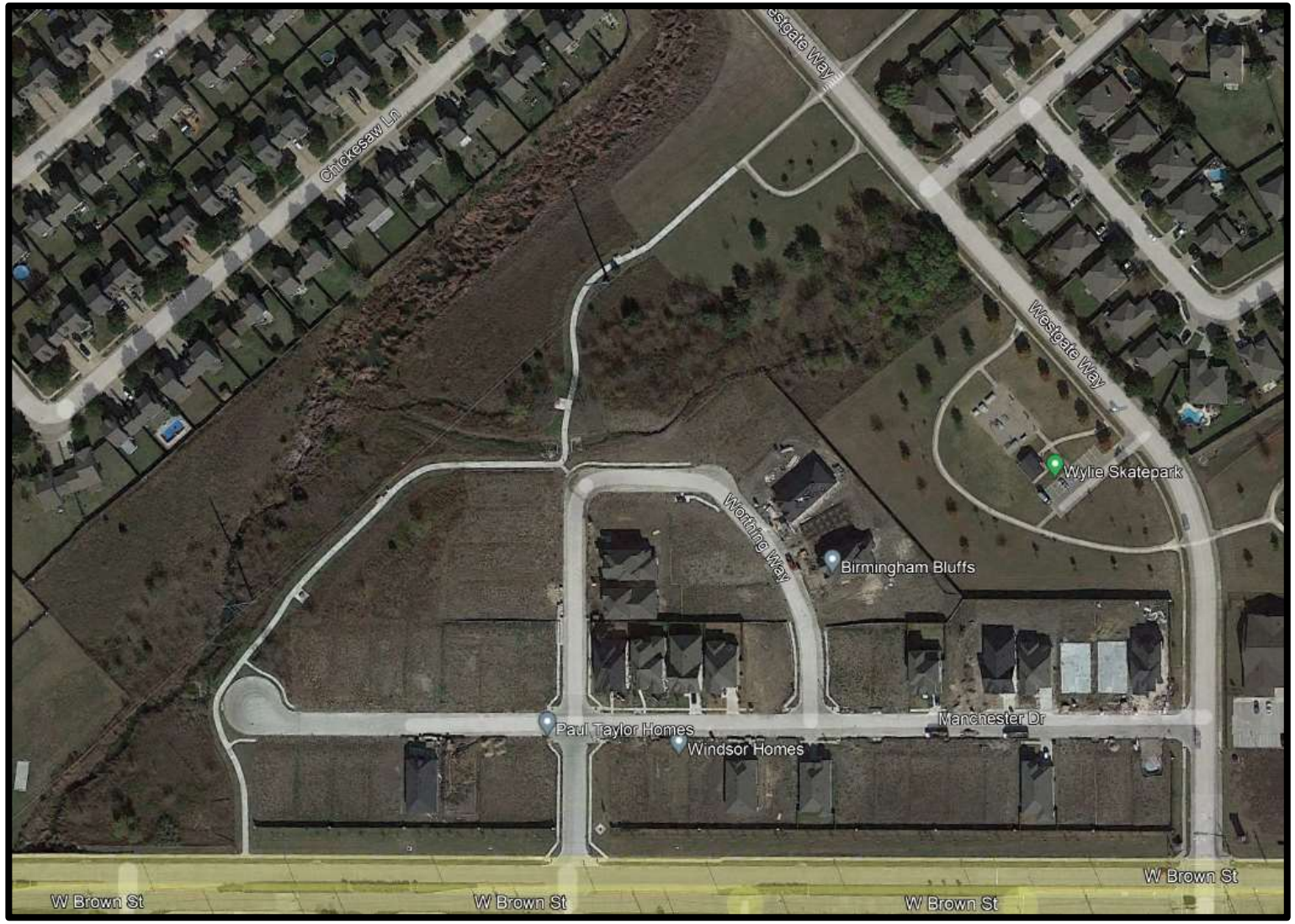
5.3 Acres of Dedication

Developer to Build and Pay for 8’ Trail Connection and Improvements

Proposed Estimated $144,000 Improvements in Lieu of $118,000 Park Fees

Unanimous Parks Board Recommendation of Approval 11/13/2017

Birmingham Park Final Trail Layout



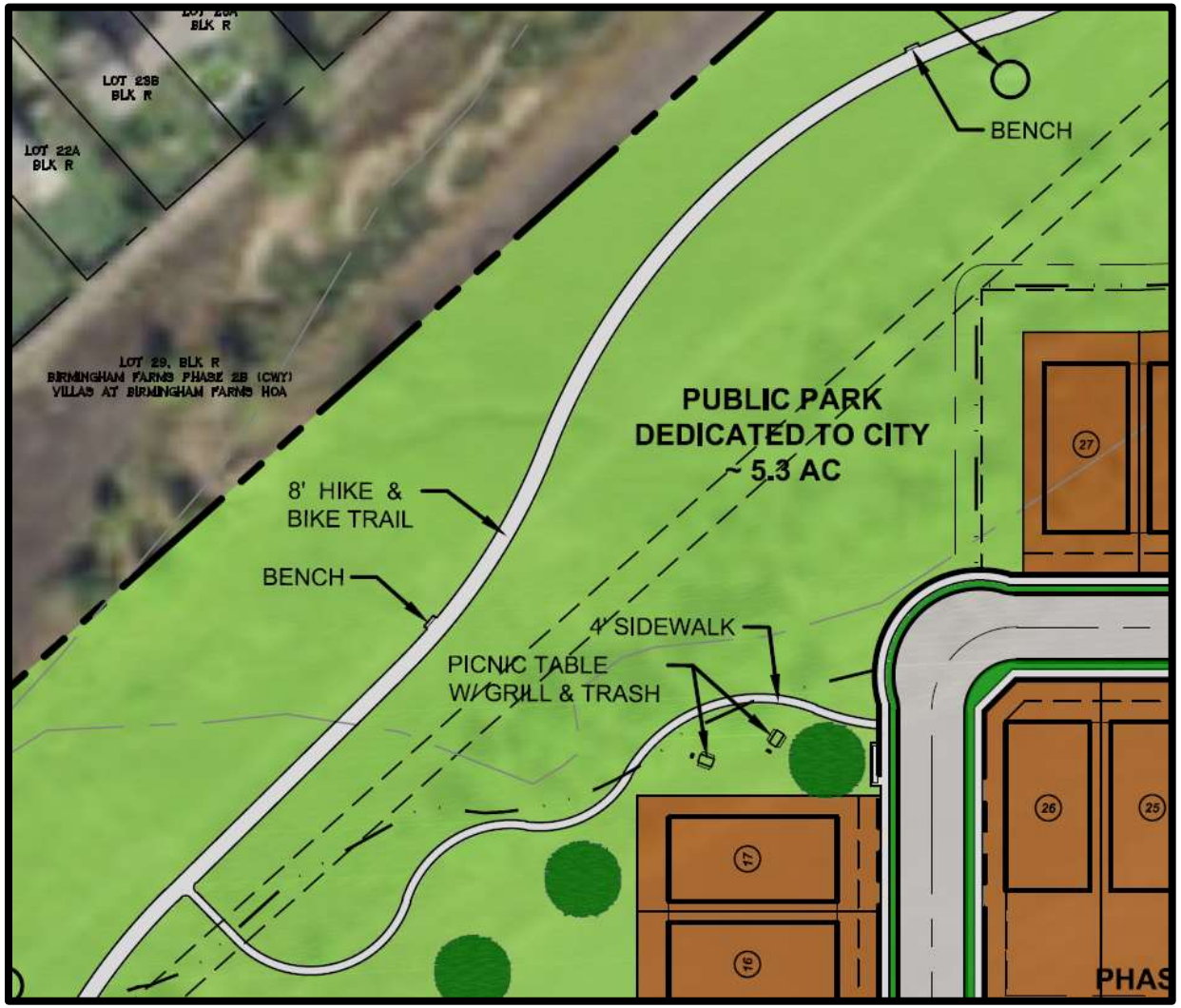
5.3 Acres of Dedication

Developer to Build and Pay for 8’ Trail Connection and Improvements

Proposed Estimated $144,000 Improvements in Lieu of $118,000 Park Fees

Unanimous Parks Board Recommendation of Approval 11/13/2017

Birmingham Park Dedication

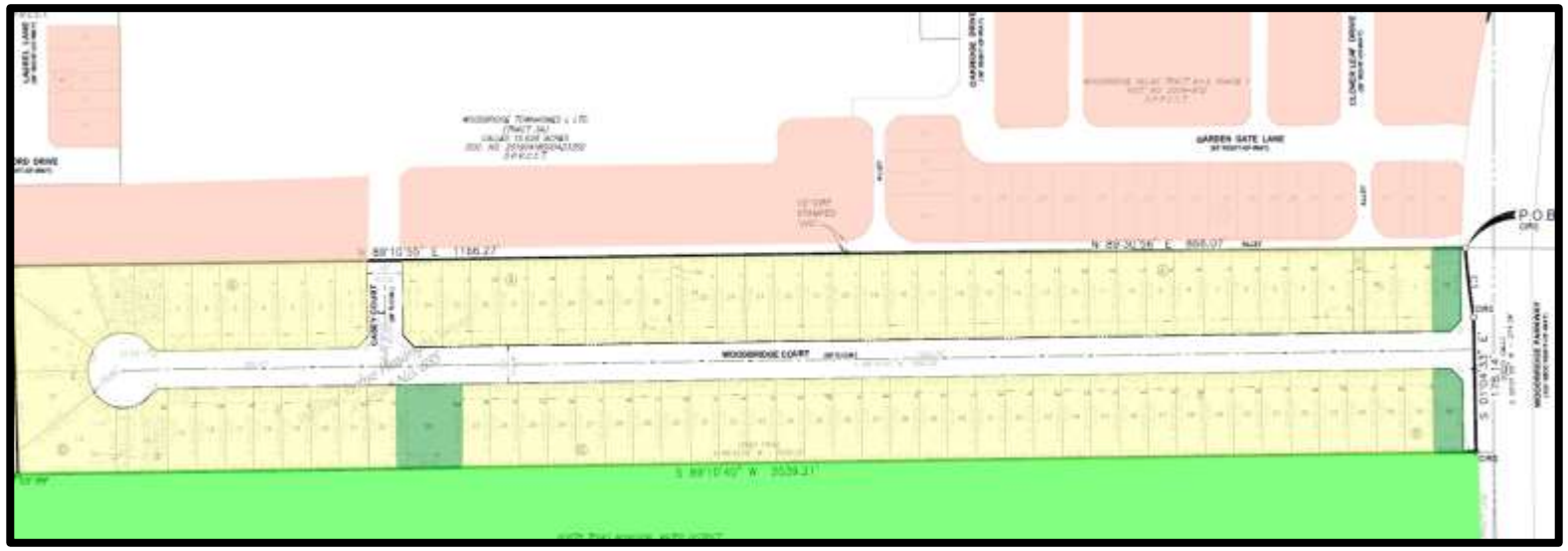


Projects Nearby

Current Developments in Wylie

Manors at Woodbridge

90 Home Single Family Development



Projects Nearby

<u>Developments in Wylie</u>

Braddock Place

450 Home Master Plan

Approx. 28 Acres of Park

Projects Nearby

Developments in Wylie

Alanis Crossing
97 Homes

Subject Location

Self-Storage
CVS
Dove Creek
Monroe Add.
ETJ Homes
Turner Branch
Kingsbridge
Rita Smith
Elementary
Gateway
Community Church
Riveroaks
Apt.
Riverchase
Parker Rd
Private Rd 2235
Pvt Rd 5235
Dove Crk Dr
Taylor Ln
County Club Rd
Old Parker Rd
Whitcomb Way
Windemere Dr
Lakeway Dr
Stonecrest Trail
1339 ft

Proposed Zoning

Proposed Zoning

Monroe Farms – Proposed PD Zoning

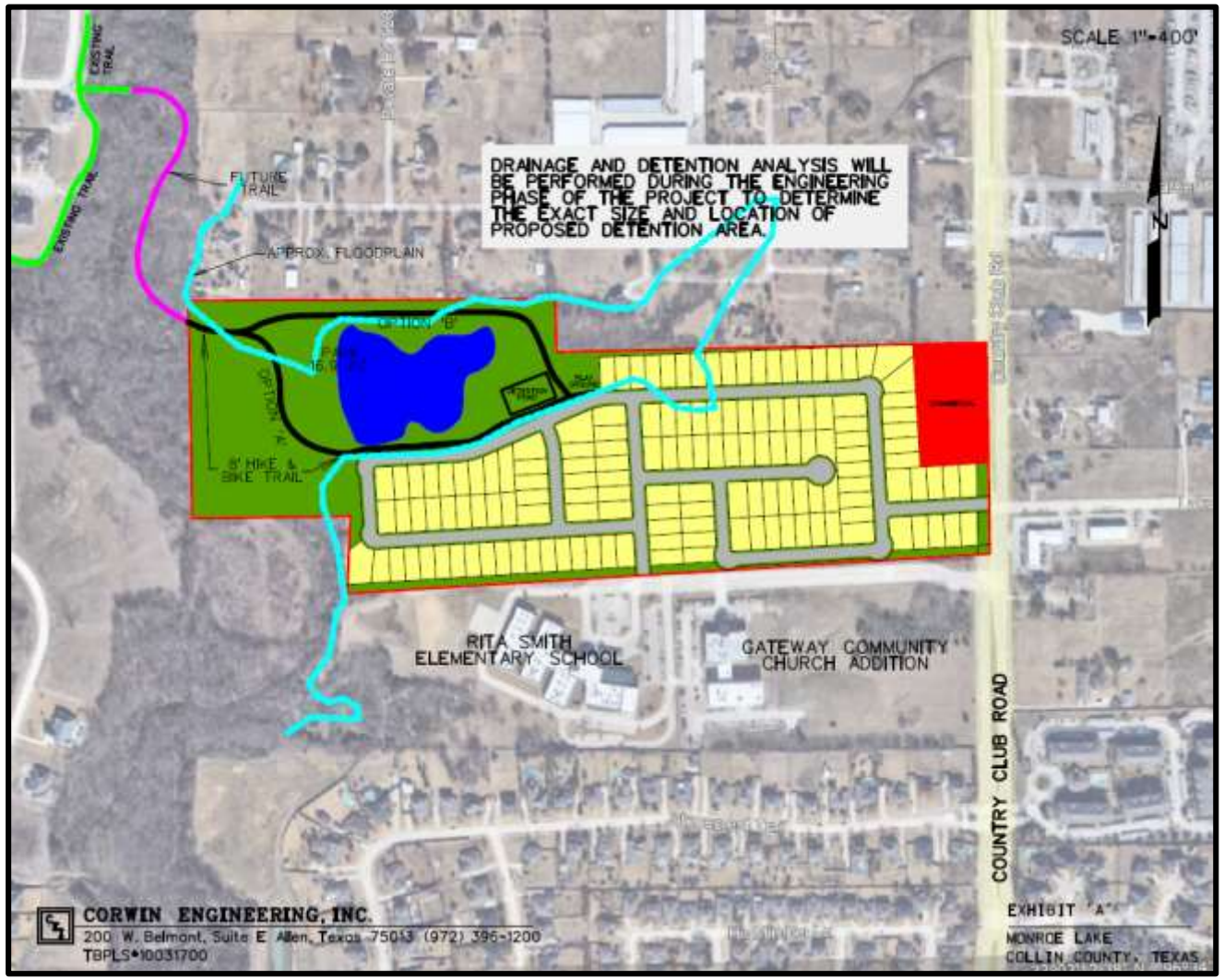
- +/- 47.3 Gross Acres
- Number of Units: 146 Single Family Homes

  - Lot Size: Typical 50’ x 110’

- +/- 2.09 Acres - Future Commercial
- +/- 16.9 Acres - Park

Park Dedication

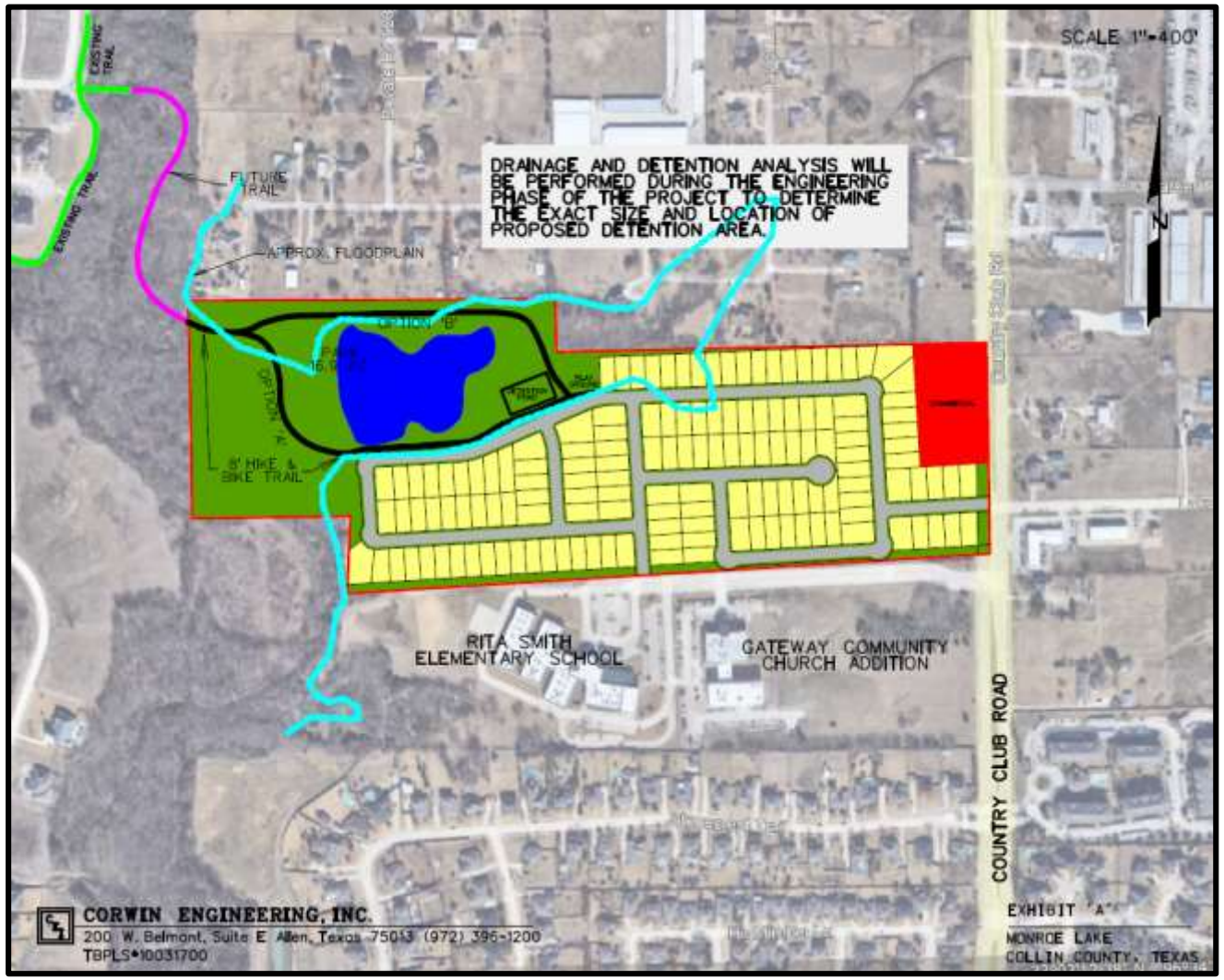
Parks & Recreation Board Meeting



Monroe Farms – Parks & Recreation Board Meeting

- Obtained Parks & Recreation Board Approval on December 13, 2021 for approximately 16.9 acres of Land and an estimated $400,000 of improvements
- Vote was unanimous 7-0
- Discussion Points Approved at Meeting:
  - Improvements and Value of Improvements
  - Land Dedication
  - Removal of Monroe Lake

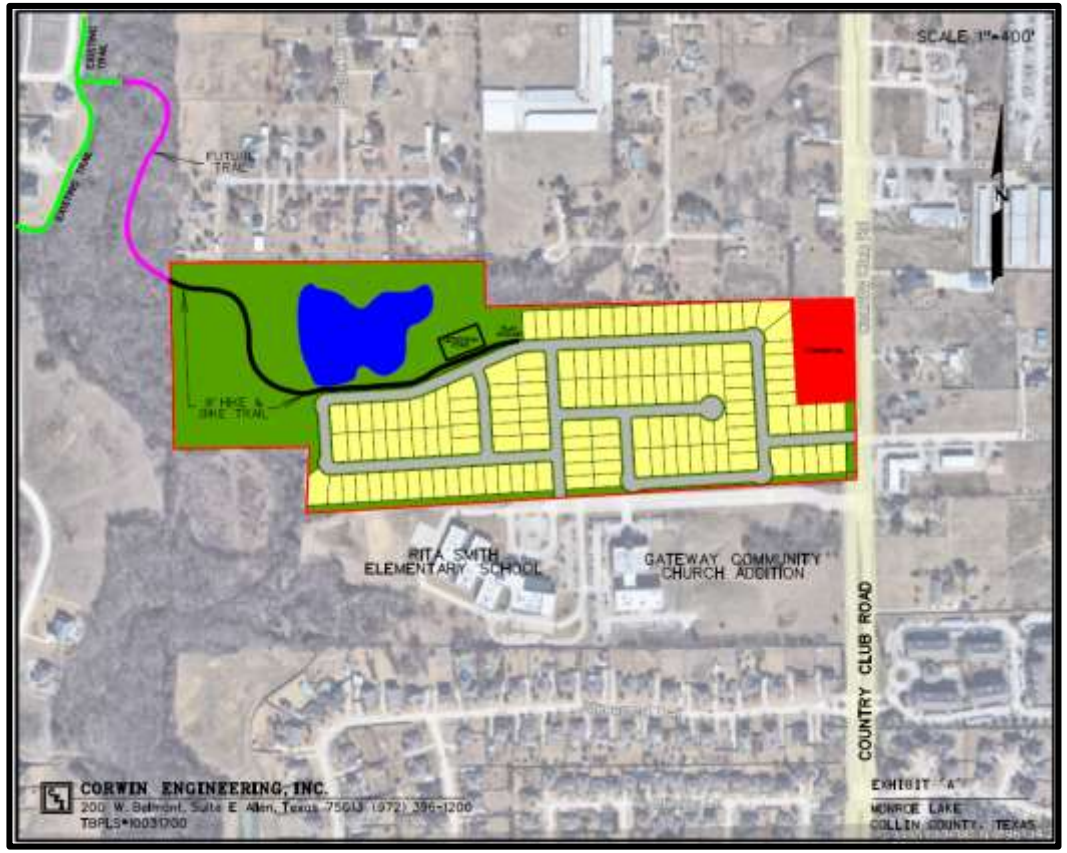
Dedication and Improvements



Monroe Park Dedication and Improvements

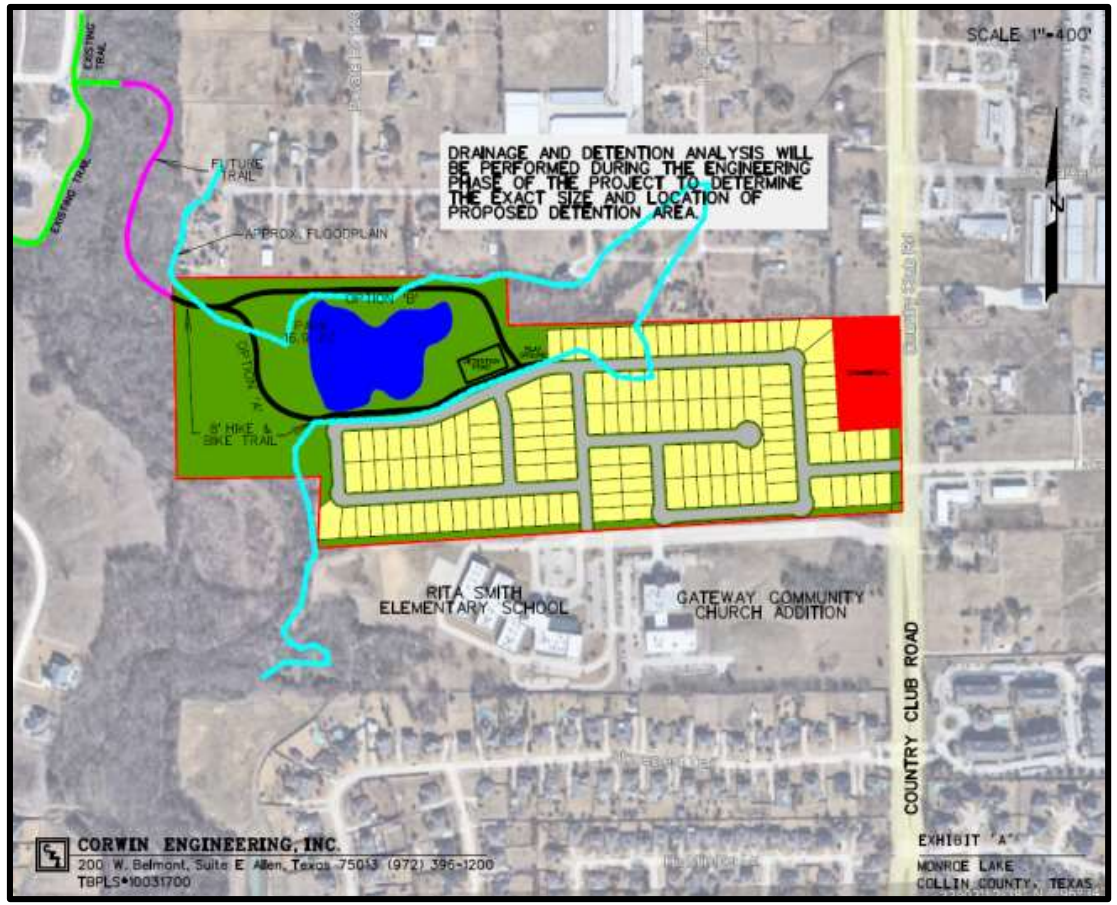
- 45 Acre Development
- 16.9 Acre Park
- 1750 LF of Hike and Bike Trail
- Trail Head and Markers
- Rest Areas
- Playground

Projected Improvement Value



DESCRIPTION	Quantity	UNIT	PRICE	TOTAL COST
6" Concrete Hike and Bike Trail 8' Wide	14,000	SQ. FT.	$ 6.50	$ 91,000
6" Concrete Hike and Bike Trail 8' Wide Connection	1,400	SQ. FT.	$ 6.50	$ 9,100
6" Concrete Pads for Benches and Tables along Trail	500	SQ. FT.	$ 6.50	$ 3,250
Handicap Ramps	1	EA.	$ 2,000.00	$ 2,000
Low Water Crossings	1	EA.	$ 15,000.00	$ 15,000
Lake Draining and Dam Breach	1	EA.	$ 40,000.00	$ 40,000
Play Ground				
Playground Structure and Swing Set (Mulch Base)	1	EA.	$ 85,000.00	$ 85,000
Hardscape (Sidewalks, Pads, and Play Ground Border)	1	EA.	$ 30,000.00	$ 30,000
Playground Drainage	1	EA.	$ 12,500.00	$ 12,500
Park & Trail Improvements				
Picnic Table	2	EA.	$ 2,000.00	$ 4,000
Park Trail Bench	4	EA.	$ 1,250.00	$ 5,000
Trash Receptacle	4	EA.	$ 1,250.00	$ 5,000
Park Trail Milage Markers				
6" Posts	2	EA.	$ 1,000.00	$ 2,000
ID Placards	2	EA.	$ 500.00	$ 1,000
Installation	2	EA.	$ 1,500.00	$ 3,000
General Site Prep and Grading	1	LS.	$ 20,000.00	$ 20,000
Seeded Areas				
Bermuda Hydromulch for 8' Trail Buffer and Playground Area	4.0	AC.	$ 3,500.00	$ 14,000
Irrigation				
Irrigation Design and Install for Seeding	1	LS.	$ 60,000.00	$ 60,000
Irrigation Stamped Plan for Permit	1	LS.	$ 1,500.00	$ 1,500
TOTAL				**$ 401,850**

Dedication and Improvements in Lieu of



PARK FEE CALCULATION

Date: 12-8-2021

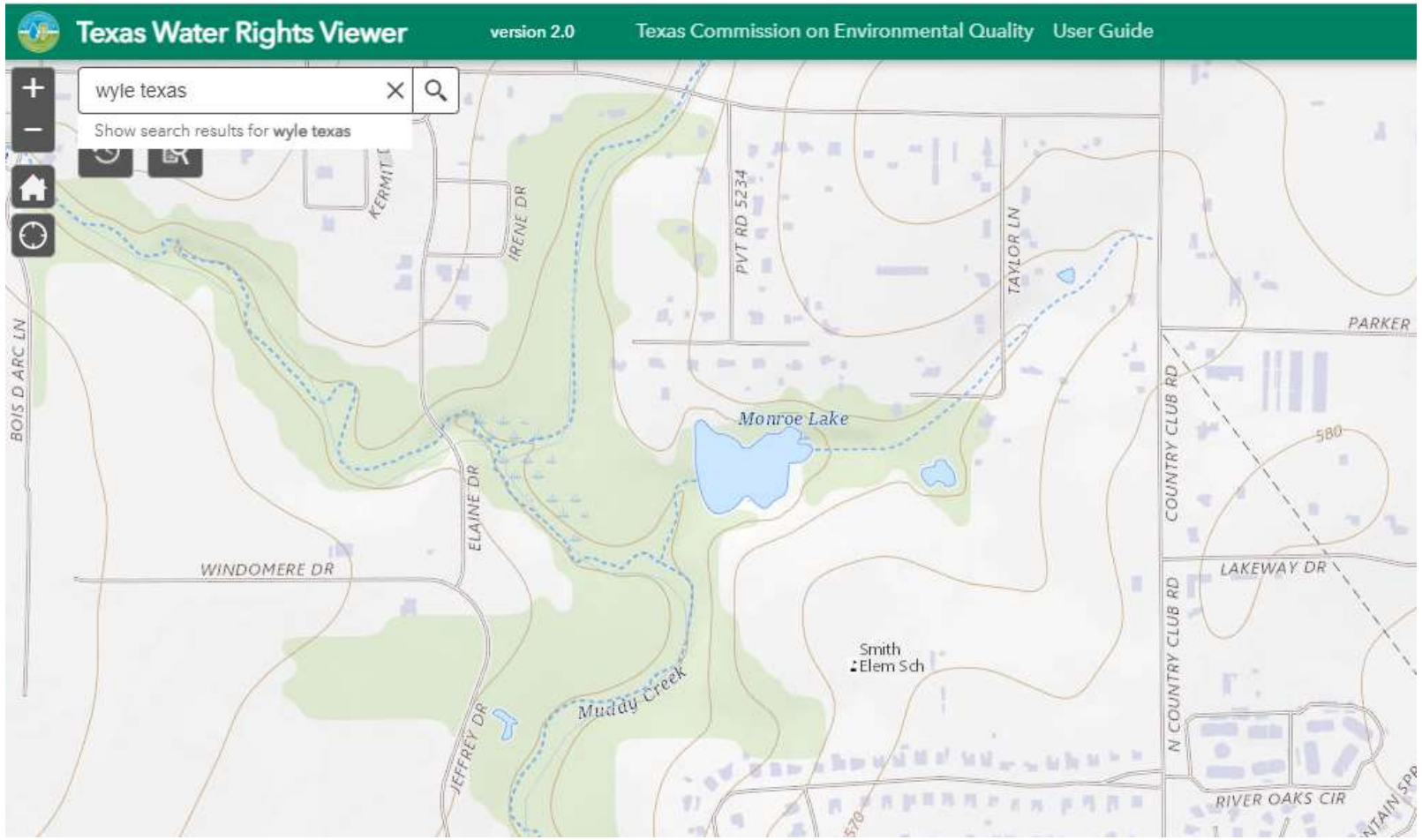
	No. of Lots		Park Fee		Total
Park Fee Based on Proposed Lot Count	146	$	2,000.00	$	292,000
Cost of Park Improvements (Trail and Playground)				$	401,850
Total Park Improvements in Excess of Required Park Fees				$	(109,850)
Park Fee Cash Contribution to City				$	-

Park Land Dedication	2.8	Acres
Park Land Dedication in Flood Plain	14.1	Acres
Total Park Land Dedication	16.9	Acres
Total Park Land Dedication	16.9	Acres
City Required Park Dedication	7.1	Acres
Total Park Land Dedication in Excess of Requirement	9.8	Acres

Note:
Developer to install park and trail improvements
City to be responsible for water and maintenance upon completion of the improvements.

Monroe Lake

Monroe Lake History



Lake History

- Built in Mid-1950's
- Constructed by Alfred Monroe (Father of Current Land-Owners)
- Built for Water Source for Cattle
- According to his Children, Alfred Monroe had help with cost, engineering and design from Federal sources.

Water Impoundment Rights

Water Impoundment Rights

- Monroe Lake was Constructed Prior to City of Dallas having water Rights over the area
- If Property Changes Hands or Changes Use, Owner or New Owner Must Apply for Impoundment Rights

Water Impoundment Rights

RE: Monroe Lakes Wylie Texas

Reply | Reply All | Forward | ...

Wed 12/8/2021 4:08 PM

QD

Qualls, Denis <denis.qualls@dallascityhall.com>

To John Arnold

Cc Mike Gavin

WATER SUPPLY PROTECTION White Paper.pdf
130 KB

Mr. Arnold:

Based on the information you have provided, it appears that the Monroe Lake would require a water rights permit form the Texas Commission on Environmental Quality (TCEQ). Assuming that the you pursue a water rights permit the City of Dallas, because the City has senior water rights below the Monroe Lake, will request special conditions in the water right permit to protect Dallas' senior water rights. Attached is a Water Supply Protection White Paper that describes several options for special conditions that have been approved in other water rights. The special conditions within the document are not an exhaustive list. Other special conditions can be proposed, which will be evaluated on a case by case basis.

An alternative to obtaining a water rights permit would be removing Lake Monroe. If it is decided to remove Lake Monroe, there are not specific issues with Dallas' water rights. However, I would be concerned how the removal takes place to insure sediment from the removal is not transported downstream to Lake Ray Hubbard.

Please let me know if you have any questions.

Denis Qualls, P.E.

Denis W. Qualls, P.E., D. WRE.
Senior Program Manager, Planning
City of Dallas | DallasCityNews.net
Dallas Water Utilities
1500 Marilla Street, 4AS
Dallas, TX 75201
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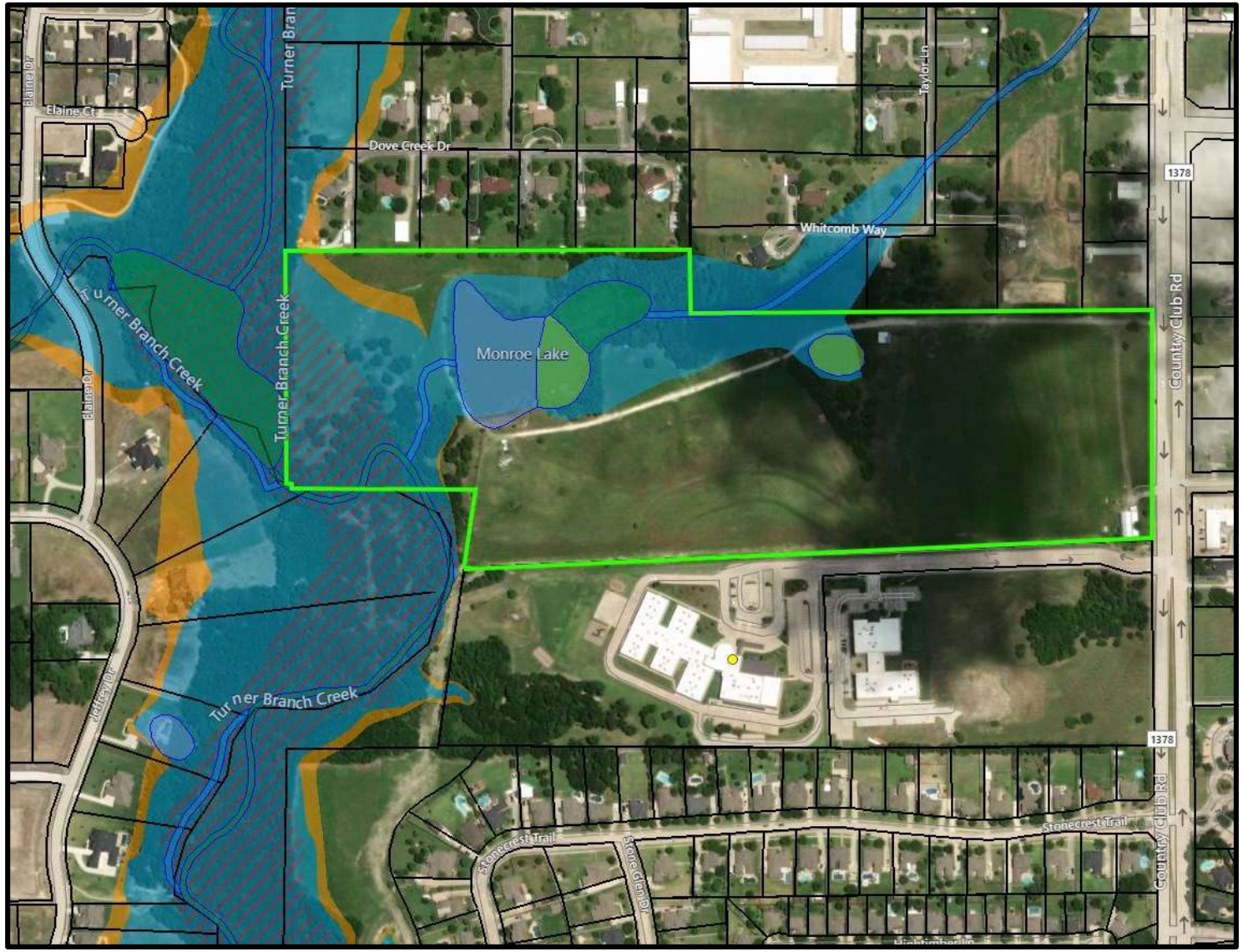
Water Impoundment Rights

- The City of Dallas will Protest according to City of Dallas Senior Program Manager of Water and Utilities
- To satisfy City of Dallas's Protest, Lake Monroe must keep a constant level of water and be provided with a second source of water at all times.

Option 1 : Keep Lake



Monroe Lake Option 1:

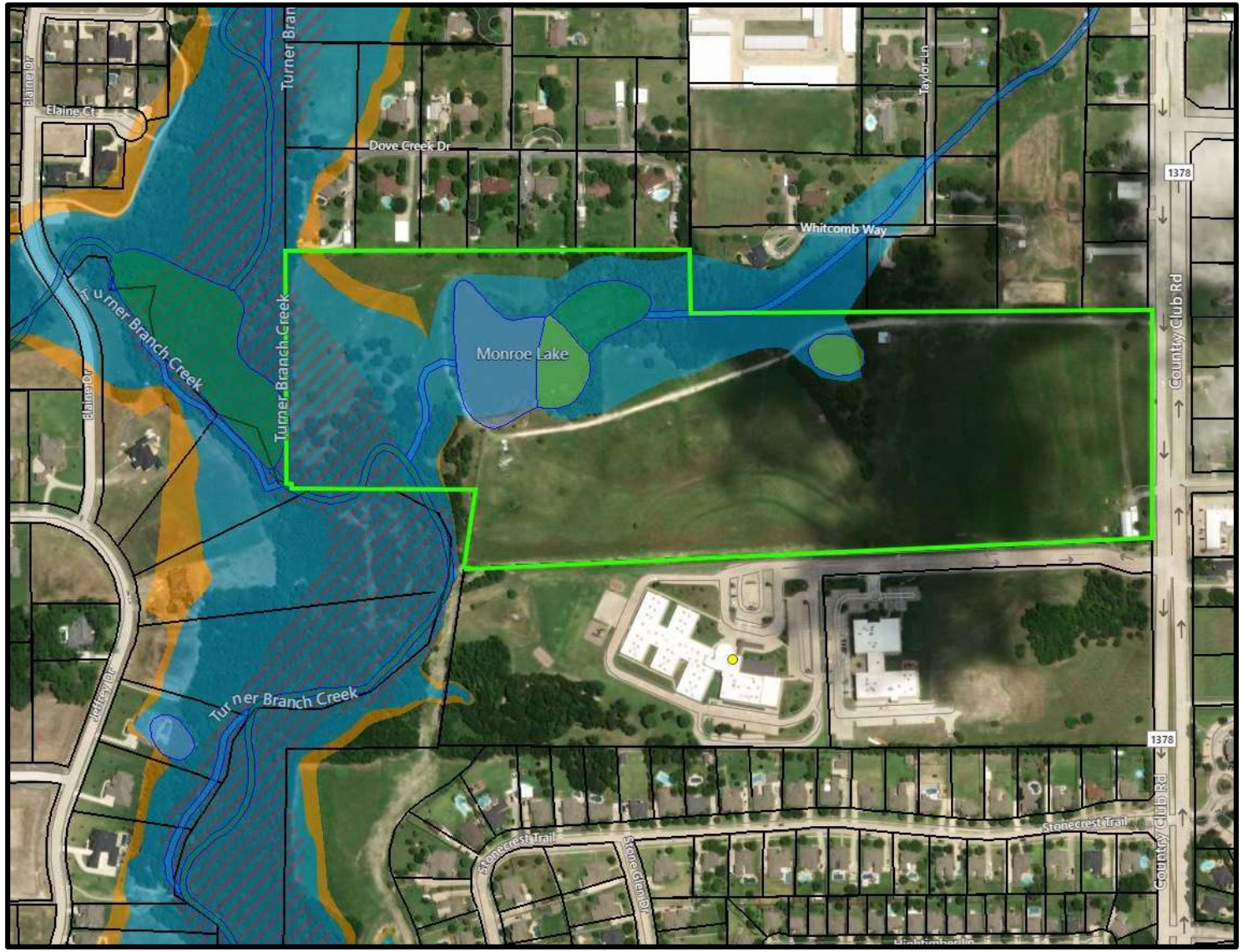
- Impoundment Process
- Legal Fees
- Dam Analysis
- Provide 2nd Water Source
  - NTMWD and Dallas Not Options
  - Drill Water Well
- Cost to Convert Lake
- Future Maintenance Cost

Cost to Convert & Maintain Lake

Estimated Cost to Convert (Average Depth Well)	2021 Estimated Cost
Design and Dam Analysis	$30,000.00
3rd Party Consultant Fees (TCEQ and WOTUS)	$15,000.00
Legal Fees	$60,000.00
Dam Improvements	$45,000.00
Cost To Drill Well 12,000'-14,000' Depth	$250,000.00
Irrigation Pump	$15,000.00
Fountain	$25,000.00
Water Level Control Device	$15,000.00
Electricity (Fountain, Well, Water Level, and Irrigation)	$22,500.00
Total	**$477,500.00**

Similar Project Master Well Expenses (No Water Control Device)	2021	2020	2019	2018	2017	2016
Design, Legal, and Permiting						
Pump inspection and Repairs	24,424.48					
Minor Surface Repairs and Cleaning		2,100.00		6,700.77		
Maintenance						
Pump inspection and Repairs	24,424.48					
Minor Surface Repairs and Cleaning		2,100.00		6,700.77		
Average Water Bill Estimated	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
North Texas Groundwater District						
Electricity (Fountain, Well, and Irrigation)	24,000.00	22,203.29	28,419.11	20,614.44	28,280.35	21,063.82
Total	**51,924.48**	**27,803.29**	**31,919.11**	**30,815.21**	**31,780.35**	**24,563.82**
6 Year Average Cost	**$33,134.38**					

Option 2 : Breach Dam

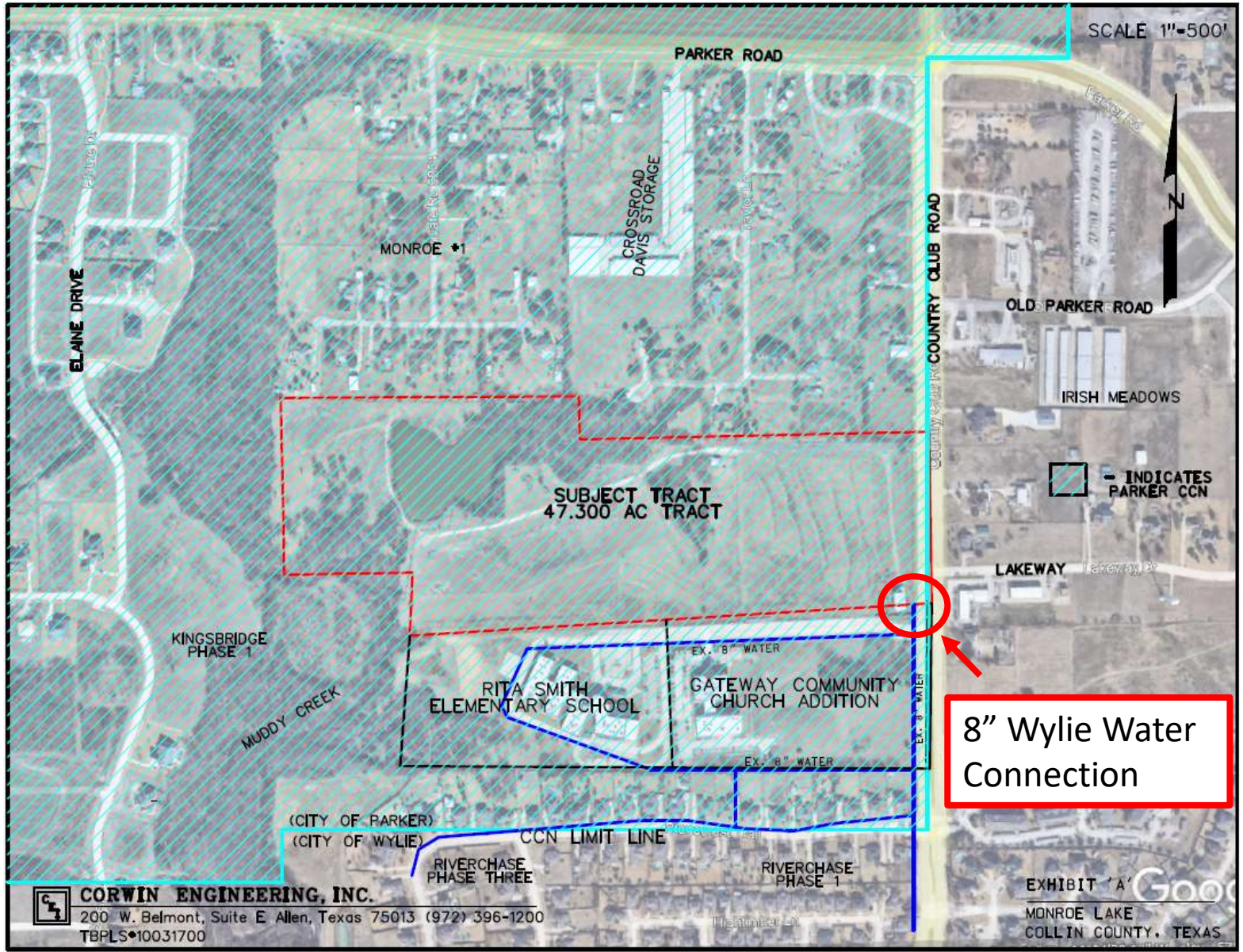


Monroe Lake Option 2:

- Park is dedicated immediately
- Avoid Legal Cost and Process
- Additional 3 acres of Land
- Conversion and Maintenance Savings
- No Risk of Fines from Breaching Impoundment Rules

Water Service & CCN Exchange

CCN SERVICE AREA

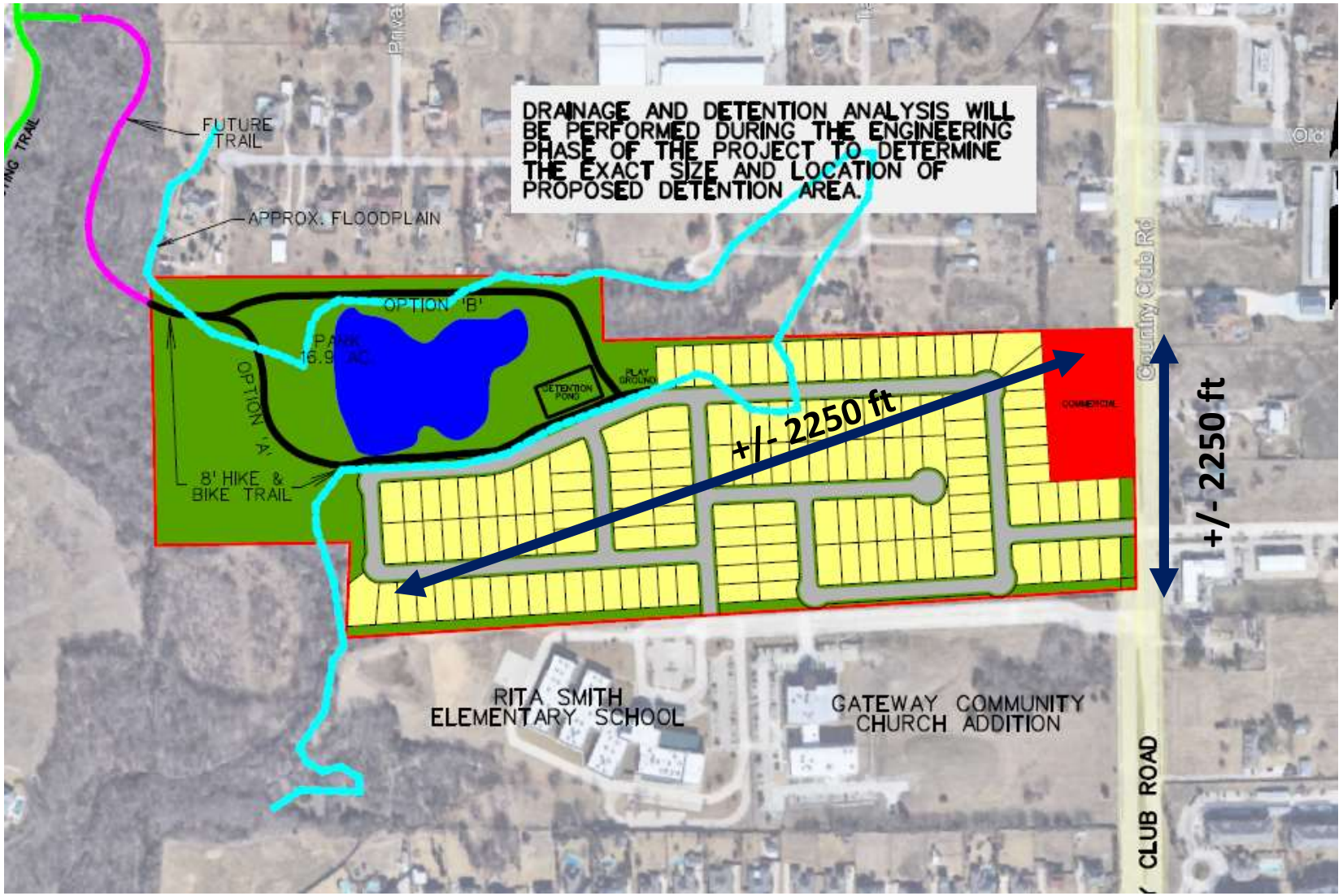


CCN SERVICE EXCHANGE

- Already servicing Rita Smith and Gateway Church
- Parker is billing per service agreement
- Connection is at Property Line
- City will get revenue from service
- Parker Staff presenting to Parker City Council on 2/1

Secondary Access

Secondary Access



Wylie Diagonal Rule

- The distance between the two subdivision access point must be at least half the distance of the longest diagonal line across the subdivision

Wylie ISD

RE: [EXTERNAL Proposed Development of the Property North of Rita Smith Elementary School

Reply | Reply All | Forward

Wed 12/15/2021 8:38 AM

RS

Roderick, Scott <Scott.Roderick@wylieisd.net>
To Neil Stenberg
Cc Watson, Nathan; Whittle, Casey

You forwarded this message on 1/7/2022 12:56 PM.

Hi Mr. Stenberg,

The board of trustees has provided their feedback to the city on the development. We will defer to the City of Wylie on their recommendation of the project.

The development will not be on any future Wylie ISD board agendas for discussion.

If you have any questions, please feel free to contact me.

Thank you,

J. Scott Roderick, CPA
Assistant Superintendent for Finance and Operations
Wylie ISD
951 S. Ballard Ave.
Wylie, Texas 75098
972-429-3027
Scott.Roderick@wylieisd.net

Wylie ISD

- Had communication with Wylie ISD to allow a second point of access connected to their private drive
- The access point would be gate restricted for emergency vehicle access
- Pedestrian Access would be allowed to School and Monroe Park
- Wylie ISD gave us a preferred location, but we are still flexible
- Verbal from School that there are no capacity issues. However, we are in contact with Schools Demographer to have confirmation prior to P and Z