CITY OF WYLIE

ADOPTED BUDGET

City of Wylie Texas

FY 2024-2025

City of Wylie
Fiscal Year 2024-2025
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $3,108,597, which is a 8.14 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,151,646.

The members of the governing body voted on the budget as follows:

FOR:

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	**2023-2024**
Property Tax Rate:	$0.534301/100	$0.538882/100
No-New-Revenue Tax Rate:	$0.507537/100	$0.508882/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.375823/100	$0.387802/100
Voter-Approval Tax Rate:	$0.534301/100	$0.594366/100
Debt Rate:	$0.117057/100	$0.140470/100

Total debt obligation for City of Wylie secured by property taxes: $77,803,768

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Wylie
Texas

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

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City Summary

FISCAL YEAR
2024-2025

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.

August 22, 2024

To the Honorable Mayor and City Council,

On behalf of the City of Wylie staff, and in accordance with the City of Wylie's Charter, Article VII, Section 2, I am pleased to submit the Fiscal Year 24-25 Budget. The adopted tax rate for the FY 24-25 budget is $0.534301 which is the voter approval rate.

Council and staff began developing the FY 24-25 budget in April. Budget worksessions with Council were held in June and July to discuss the proposed budget and the needs of the departments to maintain a high level of service to the citizens.

The following pages provide an overview of the factors affecting the budget and summaries of the major individual funds, including their purpose, revenue sources and proposed expenditures.

This document would not be possible without the hard work of City Council, city staff, and more specifically the work by Finance Director Melissa Brown, Assistant Finance Director Ron Arp, and Budget Manager Debbie Przyby.

Respectfully Submitted,

Brent Parker
City Manager

Factors Affecting The Budget

Expanded Levels of Service Each year, department directors submit a proposed budget that consists of an updated base budget intended to provide for the status quo of service delivery and staffing and also to identify cost increases that maintain the current level of service. In addition, requests for new personnel, new equipment, vehicle replacements and new software are submitted for consideration individually. The requests that are recommended for inclusion in the Fiscal Year (FY) 24-25 Budget are listed within each fund category. Any listed personnel request assumes the total cost of salary, benefits and all associated costs such as uniforms, vehicles and equipment are recommended for funding.

Strategic Goals The City's Mission, Vision and Values Statements and eight Strategic Goals continue to provide the direction for our operations, service delivery and long term planning. Each Department's FY 24-25 objectives align with these identified strategies and our success will be measured in our effectiveness in carrying out these goals.

Compensation Included in the FY 24-25 budget is a 3% average merit increase for general pay plan employees effective January 2025 and a 4% step increase for public safety employees. A 5% pay plan adjustment at mid-year for public safety employees is also part of the proposed budget to maintain competitive salaries, a primary goal of the council.

Insurance A 10 percent increase in healthcare costs is included. In an attempt to keep health insurance costs to a minimum a second plan option, which includes a HSA with a higher deductible, will be available to employees in FY 24-25.

Debt Service The adopted tax rate is the voter approval rate which is a 3.5% increase on maintenance and operation revenue plus a previously banked 2.8 cent unused incremental rate. The incremental rate is foregone revenue from the prior 3 years, demonstrating that the city previously has adopted less than the voter approval rate. No new debt has been issued since the previous tax year. The city's debt rate is .117057, 22% of the total rate.

General Fund

The General Fund is the largest of the operating funds within the City of Wylie's budget. The primary source of revenue for the General Fund is from property taxes, followed by sales tax and various fees and permits. Because of this, considerable thought is given each year in developing annual projections for these revenue sources that are informed, logical and conservative. The General Fund accounts for resources traditionally associated with government functions that are not required to be accounted for in a separate enterprise or special revenue fund. Operations funded within the General Fund include basic services such as public safety, parks, development services, streets and administration. The FY 24-25 budget for the General Fund was based on a 5 Year Financial Plan that was requested by the city council.

The General Fund revenues and expenditures were presented to Council at the June 25th work session with estimated revenue of $65,573,508 and proposed base budget expenditures of $64,041,605. The assumptions affecting the budget included additional ad valorem revenue based on a new construction value of $212 million and a voter approval rate estimated at .580111. A 10% increase over the current year budgeted sales tax was also included. The General Fund expenditure assumptions included funding for mid-year pay plan adjustments for public safety employees, a 3% merit increase for non-public safety employees, a 4% step increase for public safety and a 10% increase in healthcare costs. $1,531,904 of new department requests were recommended at that time. The budget was balanced with revenues equal to expenses. Use of fund balance in the amount of $2,432,100 was planned for one time expenses including various department vehicles and equipment, as well as an ambulance replacement.

The same General Fund revenues and expenditures were presented again at the July 9th meeting. The 4B Sales Tax Fund and Utility Fund were also reviewed. No direction was given at that time.

On July 23rd, the water and sewer rates for FY 24-25 were approved, based on the Water/Sewer Rate Study completed in 2022. This study incorporated a five year plan for rates required to generate the necessary revenue to support the City's Water/Sewer System. FY 24-25 rates for water will increase 5% and sewer rates will increase 5.5%.

The proposed revenues and recommended department requests were reviewed again at the July 23rd work session for General Fund, 4B Fund and Utility Fund. The only change was the addition of $160,000 for repairing the municipal complex entry doors and inclusion of the carryforward items, which are approved items in the current budget that will not be completed by year end. The council was unanimously in support of the budget as presented.

The certified totals were received from Collin, Rockwall and Dallas counties indicating a taxable value of $7.7 billion which is a 9.4% increase from the FY 23-24 taxable value. Final values were $500 million higher than the certified estimate received in April which lowered the expected voter approval rate that was presented to council in June. The new construction was valued at $216 million. On July 29th, the Collin County Tax Assessors Office provided the no new revenue rate and voter approval tax rate calculations at $0.507537 and $0.534301 respectively. The adopted tax rate is $0.534301 based on the voter approval rate, using the full amount of unused increment.

The recommended General Fund personnel and non personnel requests total $4,124,003 as shown below:

Recommended General Fund Personnel and Recurring Requests

Department	Description	$ Amount
Facilities	Oparations Support Technician	72,018
Police	Crossing Guard	19,523
Police	Records Clerk	63,245
Emergency Communications	Public Safety Data Analyst	83,104
Code Enforcement	Code Compliance Officer	76,634
Streets	Equipment Operator II (Traffic)	78,023
Streets	Equipment OperatorII (Streets)	78,107
	Total Personnel	**$ 470,653**

New/Replacement Equipment (One-Time Uses)

Department	Description	$ Amount
Facilities	Building Automation System Controls	125,000
Facilities	Municipal Complex Door Repairs For Ada Compliance	160,000
Police	Advanced Body Scan	58,200
Police	Replacement Vehicles	216,000
Police	Camera Replacement	300,000
Fire	Replacement Holmatro Extrication Tools	45,000
Code Enforcement	Code Compliance Officer	52,920
Streets	2023 Hsip Call For Projects - Fm 544 Street Lighting And Signal Coordination	250,000
Various	Computers/Phones etc for new personnel	14,130
	Total Requests New/Replacement Equipment	**$ 1,221,250**

Use of Fund Balance - General Fund

Department	Description	$ Amount
Police	Armored Vehicle	170,000
Police	Veh. Equipment Fy 23/24	662,000
Fire	Replace Fleet Unit #276	140,000
Fire	Replacement Fleet #285 - Support	110,000
Emergency Medical Services	Replacement Ambulance	450,000
Emergency Medical Services	Automated CPR Devices X 5	120,000
Animal Control	Animal Services Vehicle Replacement	91,100
Code Enforcement	Two Code Enforcement Vehicle Replacements	74,000
Streets	15K Lb 2 Post Lift (Fleet)	16,000
Streets	Flashing Pedestrian Crossing At Hensley And Cornerstone	20,000
Streets	Ptz Camera (Stormwater)	60,000
Streets	Utility Truck (Traffic)	72,000
Streets	Skid Loader / Trailer (Stormwater)	75,000
Streets	6 Yard Dump Truck & Sander (Stormwater)	172,000
Streets	EECBG Street Light Retrofits	200,000
	Total Use of Fund Balance	**$ 2,432,100**
	Total Requests	**$ 4,124,003**

Every budget year, there are certain projects or purchases that are not able to be completed prior to the end of the budget year. Staff is asked to identify those items that need to be carried forward to the new budget year. This year the General Fund carry forward amount is $1,980,558.

See below for a list of the items over $25,000.

Recommended Carry Forward Requests

Department	Description	$ Amount
Animal Services	Animal Shelter Remodel	800,000
Fire	Horton Model 623 Ambulance	467,344
Fire	Two Ambulance Chassis only	148,243
Fire	Rebuild of Motor for Unit 302	25,000
Emer Comm	Annual Radio Replacement	126,900
Streets	Sachse Raod and Creek Crossing Signal Design	25,850
Streets	Stormwater General Permit Renewal 2024	37,404
Streets	Brown Street Railroad Project	124,630
Streets	3 Year Agreement for Pavement Condition Index	100,000
Various	Items under $25,000	125,187
	Total General Fund	**1,980,558**

General Fund Summary

Beginning Fund Balance 10/1/24	25,982,232
Budgeted Revenues FY 24-25	65,636,147
Budgeted Expenditures FY 24-25	(65,636,147)
Use of Fund Balance	(2,432,100)
Carry-Forward of Funds	(1,980,558)
Estimated Ending Fund Balance 9/30/25	21,569,574 [a]

a) Policy requirement is 25% of budgeted expenditures. This Ending Fund Balance is 32.9% which is above the 30% recommended by the City's Financial Advisors.

Utility Fund

The City's water and wastewater utilities are financed and operated in a manner similar to private business enterprises, where costs of providing services to the public are financed primarily through user charges. Departments in this fund include Utility Administration, Water, Wastewater, Engineering and Customer Service.

A water and wastewater rate study update was conducted which evaluated wholesale cost increases from the North Texas Municipal Water District, operating costs for the City and future capital projects. The rate increases that were recommended as a part of the adopted rate structure are 5.0% increase for water and 5.5% increase for sewer and are factored into the revenue estimates for FY 24-25. A new rate study will be conducted for the Fiscal Year 2025-26 budget.

The recommended Utility Fund personnel and non personnel requests total $3,125,154 as shown below:

Recommended Utility Fund Personnel Request

Department	Description		$ Amount
Utility Administration	Training Coordinator		87,542
Utilities - Water	Gis Analyst		93,646
Utilities - Sewer	Fleet Maintenance Technician		72,370
Utility Billing	Utility Technician		83,026
	Total Personnel	$	336,584

Recommended Utility Fund Equipment

Department	Description		$ Amount
Utility Administration	Training Coordinator		5,420
Utilities - Water	Air Compressor		80,000
Utilities - Water	Chlorine Analyzers		60,000
Utilities - Water	Concrete Saw		65,000
Utilities - Water	Dogwood Drive Waterline Replacement		1,500,000
Utilities - Water	Excavator Replacement		150,000
Utilities - Water	Gis Analyst		1,770
Utilities - Water	Hilltop Lane Waterline Replacement Design		100,000
Utilities - Water	On Call Replacement Vehicle		72,500
Utilities - Water	Skid Steer Replacement		75,000
Utilities - Water	Water Quality Vehicle		66,000
Utilities - Water	Water Valve Exercise Trailer		130,000
Utilities - Sewer	315 Replacement		67,000
Utilities - Sewer	Bypass Pumping Infrastructure		200,000
Utilities - Sewer	Concrete Saw / Trailer		80,000
Utilities - Sewer	Fleet Maintenance Technician		620
Utilities - Sewer	Skid Steer Replacement		75,000
Utility Billing	Utility Technician		60,260
	Total Equipment and One Time Uses	$	2,788,570

	Total Requests	$	3,125,154

As with the General Fund, every budget year there are certain projects or purchases that are not able to be completed prior to the end of the budget year. Staff is asked to identify those items that need to be carried forward to the new budget year. The total amount of carry forward items is $341,718. See below for the items over $25,000.

Recommended Utility Fund Carry Forward Requests

Department	Description	$ Amount
Engineering	Dogwood Drive Waterline Replacement Design	61,545
Water	4X2 Dump Truck	121,760
Water	Lead and Copper Revision	72,820
Water	Scada Upgrades	49,934
Various	Items under 25,000	35,659
	Total Utility Fund	**$ 341,718**

Utility Fund Summary

Beginning Fund Balance 10/1/24	31,581,483
Budgeted Revenues FY 24-25	31,712,578
Budgeted Expenditures FY 24-25	(32,541,432)
Carry-Forward of Funds	(341,718)
Estimated Ending Fund Balance 9/30/25	30,410,911 (a)

a) Policy requirement is 90 days of operating expenditures, which is $8,023,915.

4B Sales Tax Revenue Fund

The Wylie Parks and Recreation Facilities Development Corporation (the 4B Corporation) was established to promote park and recreational development within the City. This special revenue fund accounts for the use of the 4B half cent sales tax authorized by State Law and by the Wylie voters in 1994. Departments in this fund include the Brown House, Stonehaven House, Community Park Center, Recreation Center and a portion of the Parks function.

The 4B Corporation Board meets annually to authorize the expenditure of sales tax funds for projects approved by the City Council. The Board is composed of four Councilmembers and three citizen members, one of which is required to be appointed from the Park Board.

Sales tax revenue is projected to increase 10% from projected FY 23-24 for the FY 24-25 budget. The total revenue estimate for this fund also includes the projected revenue generated by Recreation Center operations, including membership and activity fees. Around $750,000 of personnel expense was moved from the General Fund Parks to 4B Parks in the FY 24-25 budget. A healthy fund balance is projected to be earmarked for future park and recreation projects.

Recommended 4B Fund Personnel and Equipment Requests

Department	Description		$ Amount
4B CPC	UPGRADE - Part-Time GSS to Full-Time - CPC		39,867
4B Parks	NEW - Equipment Operator I - Irrigation		69,918
4B Recreation Center	UPGRADE - Part-Time GSS to Full-Time (A)		39,886
4B Recreation Center	UPGRADE - Part-Time GSS to Full-Time (B)		39,886
	Total Personnel	**$**	**189,557**
4B CPC	New - Ford Transit - Cpc		75,000
4B CPC	Upgrade - Part-Time Gss To Full-Time - Cpc		750
4B Parks	Plans - Parking - Community Park		120,000
4B Parks	Construction - Parking - Community Park / South		300,000
4B Parks	Construction - Pickleball, Shade, Lights - Community Park		420,000
4B Parks	New - Equipment Operator I - Irrigation		2,240
4B Parks	New - Playground Shade - Founders Park / Pirate Cove		200,000
4B Parks	New - Ride On Broadcaster - Parks / Athletics		20,000
4B Parks	Parks And Public Works Master Plan		75,000
4B Parks	Plans - Conceptual Drawings - Braddock Park		44,000
4B Parks	Plans - Parking - Founders Park/Pirate Cove		145,000
4B Parks	Renovation - South Field Drainage And Irrigation - Founders Park / South Field		1,000,000
4B Parks	Replace - Playground - Sage Creek Park		60,000
4B Parks	Replace - Front Loader Tractor - Parks / Athletics		40,000
4B Parks	Replace - One-Ton Unit #278 - Parks / Athletics		70,000
4B Parks	Replace - Playground - Riverway Park		70,000
4B Parks	Replace - Spray Rig - Parks / Athletics		80,000
4B Recreation Center	Upgrade - Part-Time Gss To Full-Time (A)		750
4B Recreation Center	Upgrade - Part-Time Gss To Full-Time (B)		750
	Total Equipment and One Time Uses	**$**	**2,723,490**
	Total Requests	**$**	**2,913,047**

Recommended 4B Fund Carry Forward Requests

Department	Description		$ Amount
Brown House	Brown House Exterior Repairs		93,000
4B Parks	Brown House Restrooms		300,000
4B Parks	Brown House Design		26,000
4B Parks	Parks Unit 339 Replacement		65,851
4B Parks	Splashpad and Dog Park Design		4,645
	Total 4B Sales Tax Fund	**$**	**489,496**

4B Sales Tax Fund Summary

Beginning Fund Balance 10/1/24	5,243,743
Budgeted Revenues FY 24-25	6,214,492
Budgeted Expenditures FY 24-25	(8,730,050)
Carry-Forward of Funds	(489,496)
Estimated Ending Fund Balance 9/30/25	2,238,689 (a)

a) Policy requirement is 25% of the budgeted sales tax revenue ($4,990,217 x .25% = $1,247,554).

Parks Acquisition and Improvement Fund

The Parks Acquisition and Improvement (A&I) Fund is supported through Parkland Dedication Fees paid during the development process. The City is divided into three geographical zones and the accumulated fees are available for projects within those areas. The projected revenues for the A&I Funds in FY 24-25 are $208,000.

There are no projects in the FY 24-25 budget. There is one carry forward item for the scoreboards at Community Park in the amount of $45,000. Although policy does not require a fund balance, the FY 24-25 ending fund balance is projected to be $1,098,046.

Sewer Repair and Replacement Fund

The Sewer Repair and Replacement Fund is supported by a $2.00 per month charge on utility bills. The purpose of the fund is to allow revenue to accrue in order to pay for large sewer repair and maintenance projects. The beginning fund balance is $3,269,301 with projected revenue for FY 24-25 of $538,000. A four-phase comprehensive sewer system assessment which included inspections, flow monitoring, and smoke testing was completed in FY 20-21. In FY 24-25, $1,573,368 was carried forward for repairs. The FY 24-25 ending fund balance is projected to be $2,233,933.

Hotel/Motel Fund

The Hotel Occupancy Tax is levied on a person who pays for a room or space in a hotel costing $15.00 or more each day. This fund is utilized to support the activities that will draw people to Wylie from other areas and follows the “heads in beds” funding criteria required by State Law. These funds are to be spent on the promotion of the arts, historic preservation, advertising to promote the community, convention and visitor centers and convention registration. State Law also sets out that a minimum 1/7 of the revenue be utilized for advertising to promote the area, a maximum of 15% for the promotion of the arts, and a maximum of 50% for projects related to historic preservation or restoration.

Proposed revenues for the Hotel/Motel Occupancy Tax Fund are $271,200. A transfer of $36,000 to the Public Arts Fund will provide funding for arts projects throughout the city. The Hotel/Motel Fund also includes an allocation of $38,000 for advertising and promotion. The infrastructure for the Arts Festival and Bluegrass on Ballard are funded through this fund. Although policy does not require a fund balance, the remaining fund balance is approximately $868,324.

Public Art Fund

Revenues for the Public Art Fund primarily come from three sources: transfers from the Hotel/Motel Fund, revenues generated from special events such as the Arts Festival and Bluegrass on Ballard and a 1% allocation for art from certain Capital Improvement Project (CIP) budgets. The revenues are utilized to maintain existing public art and to purchase new art that meets the criteria of the adopted Public Arts Program. The FY 24-25 budget includes a carry forward of $134,100 for Municipal Complex trail sculptures. The FY 24-25 ending fund balance is projected to be $488,435 although none is required by adopted policy.

Fire Training Center Fund

The Fire Training Center Fund was established in FY00-01. The majority of the revenue is from response fees into the county for emergency services rendered. Expenditures are related to training, as well as upkeep and maintenance of the facilities behind Fire Station #2. Revenue is budgeted to be $52,000 with an ending fund balance of $157,027. The expense for the New Fire Training Center is being carried forward in the amount of $496,001.

Fire Development Fund

The Fire Development Fund receives revenue from fire development fees established by ordinance in 2007. The fund is to be utilized solely for needs directly associated with new growth and development. The ending fund balance is projected to be $1,374,082.

Recommended Fire Development Carry-Forward Requests

Department	Description	$ Amount
Fire Development	Emergency Services Consultant	55,000

Municipal Court Technology Fund

State law requires the assessment and collection of a Municipal Court Technology Fee, and further requires that those fees be kept in a separate fund. Revenues are estimated to be $9,140. The ending fund balance will be $34,548.

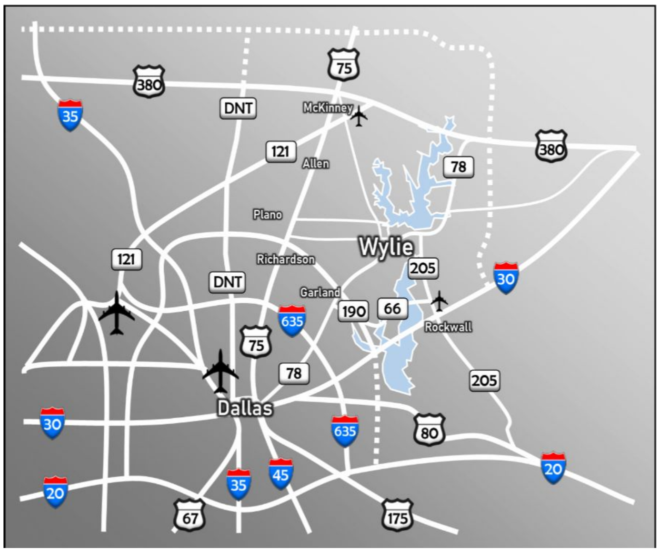
Municipal Court Building Security Fund

A building security fee is collected on each Class C misdemeanor violation issued for the purpose of implementing, improving, and enhancing court security. Permitted expenditures include training and equipment purchases related to court security. Revenues are estimated to be $11,200 with an ending fund balance of $33,308.

City of Wylie History

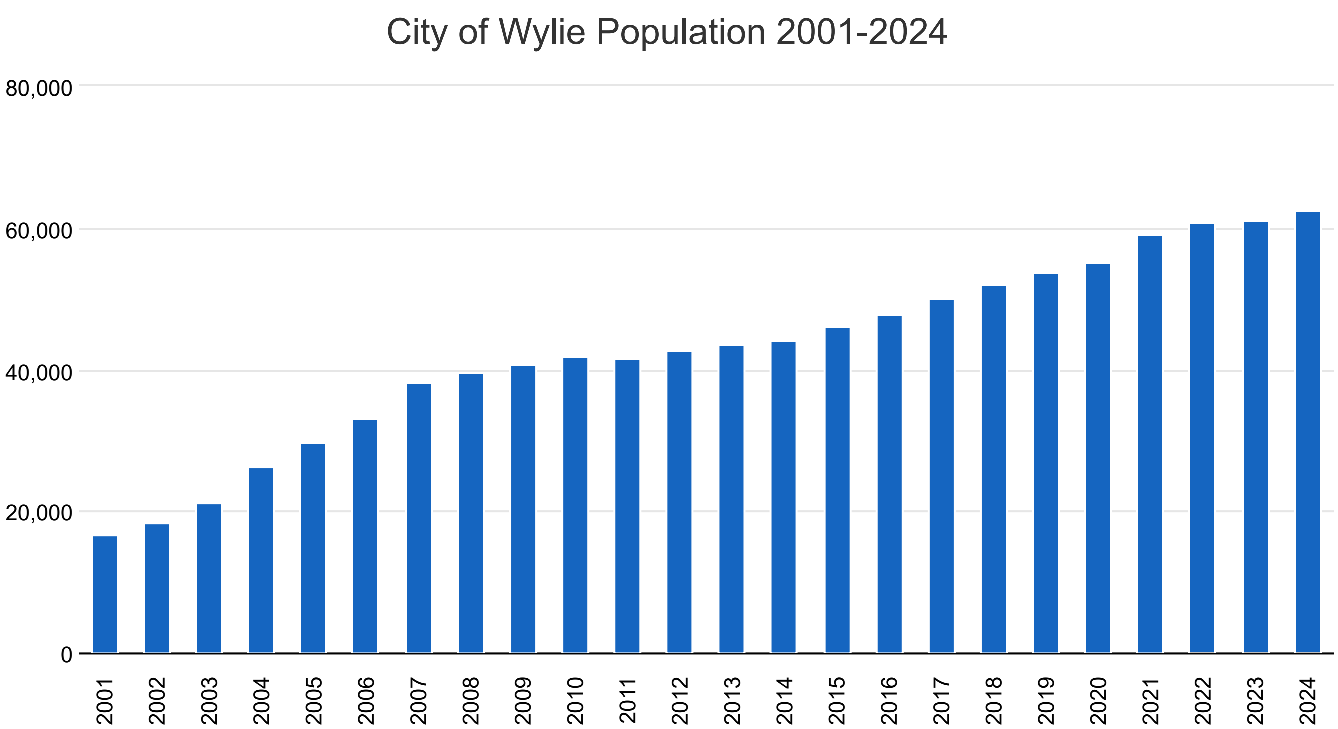
The City of Wylie was incorporated in 1887 along the rights-of-way of the Gulf, Colorado and Santa Fe Railroads. It was named for Colonel W.D. Wylie, a Santa Fe Railroad official and Civil War veteran.

By the 1890's, Wylie's population had increased to 239 and its first one-room school was built. From 1890 to 1900, population increased by 300% and a two-story schoolhouse was built along with the addition of a bank and gin mills.



In 1920, Wylie received electrical service and streetlights. Due to the late night get-togethers of citizens in which businesses stayed open until midnight on some nights, "Wide Awake Wylie" became the City's nickname in the late 40's and 50's. In the late 70's, Wylie began to receive some of the Dallas Fort Worth growth. Its population grew significantly in the 80's and 90's.

In the 21st century, Wylie has become one of the fastest growing communities in Collin County, DFW Metroplex and the State of Texas. With that growth, the City has made a transition from a "bedroom" community to a "balanced" community combining quality residential living with a healthy business climate. Here is a link to the Community Overview from the Economic Development Corporation website: Community Overview | Wylie, TX..



Mayor and City Council

Mayor Matthew Porter
term expires 2026

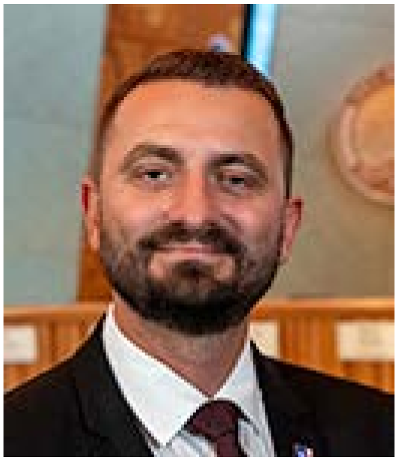
David R. Duke
Place1
term expires 2025

Dave Strang
Place 2
term expires 2027

Jeff Forrester
Mayor pro tem
term expires 2025

Scott Williams
Place 4
term expires 2027

Sid Hoover
Place 5
term expires 2026



Gino Mulliqi
Place 6
term expires 2026

City Staff, Our Mission and Vision

City Staff	
Brent Parker	City Manager
Renae' Ollie	Deputy City Manager
Lety Yanez	Assistant City Manager
Stephanie Storm	City Secretary
Melissa Brown	Finance Director
Jennifer Beck	Human Resources Director
Anthony Henderson	Police Chief
Brandon Blythe	Fire Chief
Tommy Weir	Public Works Director
Carmen Powlen	Parks and Recreation Director
Ofilia Barrera	Library Director
James Brown	Operations Director
Jason Greiner	WEDC Director

OUR MISSION

Honoring our past

Embracing our present

Planning our future

OUR VISION

Past:
Building on our heritage

Present:
Celebrating our
home town character

Future:
Creating opportunities
for our growth

OUR VALUES

Integrity:
Ethical,
honest and responsible

Stewardship:
Fiscally accountable

Respect:
Value diversity

Strategic Goals

Health, Safety, and Well-Being:
Provide an environment that supports health, safety, and well-being for all citizens.

Community Focused Government:
Adopt innovative ways to engage citizens and improve services based on community values, priorities, and expectations.

Economic Growth:
Support and grow our local economy.

Infrastructure:
Ensure plans and resources are in place to meet existing and future needs.

Workforce:
Provide an environment that supports engaged, high-performing employees.

Culture:
Promote creativity, innovation, and variety through art, music, and literature.

Financial Health:
Meet the financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditures, and revenues.

Planning Management:
Plan for existing and future land use to ensure there are resources to meet the needs while preserving our historic and natural assets.

The Strategic Goals were developed by the City Council as a way to direct future investment of city resources. Each goal and objective listed on the city department's pages references the strategic goal(s) to which the action is tied.

Envision Wylie Comprehensive Plan

The City of Wylie undertook a year-long process to update our 2012 Comprehensive Plan called Envision Wylie.

The Comprehensive plan is a long-range, decision-making guide for the future growth and development of the city.

The plan:

> Serves as a foundation document that establishes and guides City policy,

> Aligns the City's plans into one comprehensive plan,

> Provides the basis for zoning and zoning decisions, and

> Provides the basis for the City's capital improvement planning (CIP)

City staff and the consultant team worked with a Comprehensive Plan Advisory Committee (CPAC) throughout the process to guide the plan's development. The CPAC is a group of people that represent different areas and interests within Wylie. The plan development process also included two Community Open House events that occurred both in-person and online to provide participation alternatives for the entire community.

The 2023 Comprehensive Plan was adopted in August 2023. Here is a link to the plan: Envision Wylie Comprehensive Plan.

City of Wylie, Texas
Future Years Budget Projections - Voter Approval Rate
For the Fiscal Year Periods 2025 - 2030

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Property Tax Revenue	**$ 35,130,839**	**$ 37,318,039**	**$ 39,642,110**	**$ 42,103,918**	**$ 44,954,123**	**$ 47,401,321**
Property Values	**$ 7,732,424,936**	**$ 8,119,046,183**	**$ 8,524,998,492**	**$ 8,951,248,417**	**$ 9,398,810,837**	**$ 9,868,751,379**
Tax Rate	**0.534301**	**0.558037**	**0.569863**	**0.570792**	**0.499427**	**0.503292**
Tax Rate Increase	**(0.00458)**	**0.02374**	**0.01183**	**0.00093**	**(0.07137)**	**0.00387**

GENERAL FUND

Estimated Tax Rate per $100	**0.5343**	**0.5580**	**0.5699**	**0.5708**	**0.4994**	**0.5033**
	PROJECTED FY 2024-25	**PROJECTED FY 2025-26**	**PROJECTED FY 2026-27**	**PROJECTED FY 2027-28**	**PROJECTED FY 2028-29**	**PROJECTED FY 2029-30**
BEGINNING FUND BALANCE (1)	$ 25,982,232	$ 22,970,550	$ 24,288,003	$ 25,333,127	$ 27,011,943	$ 28,699,990
TOTAL REVENUES	$ 62,896,737	$ 64,571,503	$ 68,242,844	$ 72,169,391	$ 76,613,067	$ 80,794,842
Transfers from Other Funds	2,739,410	2,821,592	2,906,240	2,993,427	3,083,230	3,175,727
TOTAL REVENUES & TRANSFERS-IN	$ 65,636,147	$ 67,393,095	$ 71,149,084	$ 75,162,819	$ 79,696,297	$ 83,970,569
TOTAL EXPENDITURES	**68,068,247**	**67,424,125**	**71,534,654**	**74,983,676**	**79,600,255**	**83,462,281**
Use of Fund Balance for One Time Expense	1,980,558					
TOTAL EXPENDITURES & TRANSFERS-OUT	$ 70,048,805	$ 67,424,125	$ 71,534,654	$ 74,983,676	$ 79,600,255	$ 83,462,281
ENDING FUND BALANCE	$ 21,569,574	$ 22,939,520	$ 23,902,434	$ 25,512,269	$ 27,107,985	$ 29,208,279
FUND BALANCE - % OF EXPENDITURES	**32.86%**	**34.04%**	**33.59%**	**33.94%**	**34.01%**	**34.78%**
EXCESS FUND BALANCE (OVER 25%)	**4,552,512**	**6,083,489**	**6,018,770**	**6,766,350**	**7,207,922**	**8,342,708**
2% OF EXPENDITURES	1,400,976	1,348,482	1,430,693	1,499,674	1,592,005	1,669,246

BASIC ASSUMPTIONS FOR THE FUTURE YEARS BUDGET PROJECTIONS FOR THE FISCAL YEAR PERIODS 2025 - 2029

INCLUDES GENERAL FUND ONLY

REVENUES

Property tax revenue is based on a variable percent increase for M&O - 3.5% maximum plus $1 million in revenue for new construction. The incremental revenue equal to approximately 3 cents is included in 2025. Debt revenue is based on how much is needed to pay existing debt plus a debt payment of $76,000 per million for new debt. Debt issued is a variable based on current schedule plus new capital requests. No new debt in 2025. New debt payments in 2026 & 2027 for remaining 2021 bonds.

Property Values are estimated to increase 3% - this only affects the rate and does not affect the overall plan.

Sales Tax is expected to grow 10% for each year. (Currently at 8% over this time last year)

Franchise Fees are conservatively indexed at 0%, which is the trend for the last few years.

Licenses and Permits revenue is indexed at a conservative 0% from current level due to new permits leveling off.

Intergovernmental Revenue is indexed at 2.5%.

Service Fees are indexed at 3%.

Fines and Forfeitures are indexed at 0%.

Interest is conservatively indexed at 0%.

Miscellaneous Income is indexed 0%.

Transfers from Other Funds is indexed at 3%.

EMS Revenue of $1,500,000 is included each year beginning in 2025.

EXPENDITURES

Personnel expense is indexed at 4.0% per year. Step plan is 4% plus some insurance increase

5% Market adjustment for General Payplan and Public Safety in alternating years beginning with Public Safety in 2025.

All other expenses are projected to increase 3% per year.

One time costs are removed from FY 2025 budget before the 3.0% increase is calculated for future expenditures.

2% of expenditures will be unspent and added to fund balance each year.

Recognition and Awards

Named **12th** ***Safest City in Texas*** (up 6 spots from 2023) by Safewise.com, 2024

Named **#2 Best Places to Live for Families** by Fortune Magazine in 2022

Top 5 in Best Wellness for Community Centers, International Council on Active Aging, Wylie Senior Recreation Center, 2022

Named **26th Safest City in Texas** (second largest city in top 30) by Safewise.com, 2020

Named **#8 Best Place for Families in Texas** by neighborhood ranking website HomeSnacks, 2019

Named **#4 Safest City** by financial website Benzinga, 2018

Named **#12 Most Popular Small City to Relocate** by MoveBuddha.com, 2018

Named **#5 Best Places for Young Families to Live in Texas** by NerdWallet, 2017

Named **#20** among **Best Places to Live in U.S.**, by MONEY magazine, 2017

Named **#4 Best Place to Raise a Family in the U.S.** by MONEY Magazine, 2017

Named **Second Best Suburb in the U.S.** by National Association of Realtors, 2017

Named **Ninth Safest City in Texas** by security organization SafeWise, 2017

Named **Second Hottest Suburb in the United States** by Realtor.com, 2017

Named **Best Small City for Families in Nation** by financial website NerdWallet, 2016

City of Wylie website, wylie texas.gov, named **Best Website in Texas** for cities under 100,000 population by Texas Association of Municipal Public Information Officers, 2016

Award of Honor, Marketing Recurring Event, Texas Association of Municipal Information Officers, for Bluegrass on Ballard, 2016

Named **19th Safest City in Texas** by security organization SafeWise, 2016

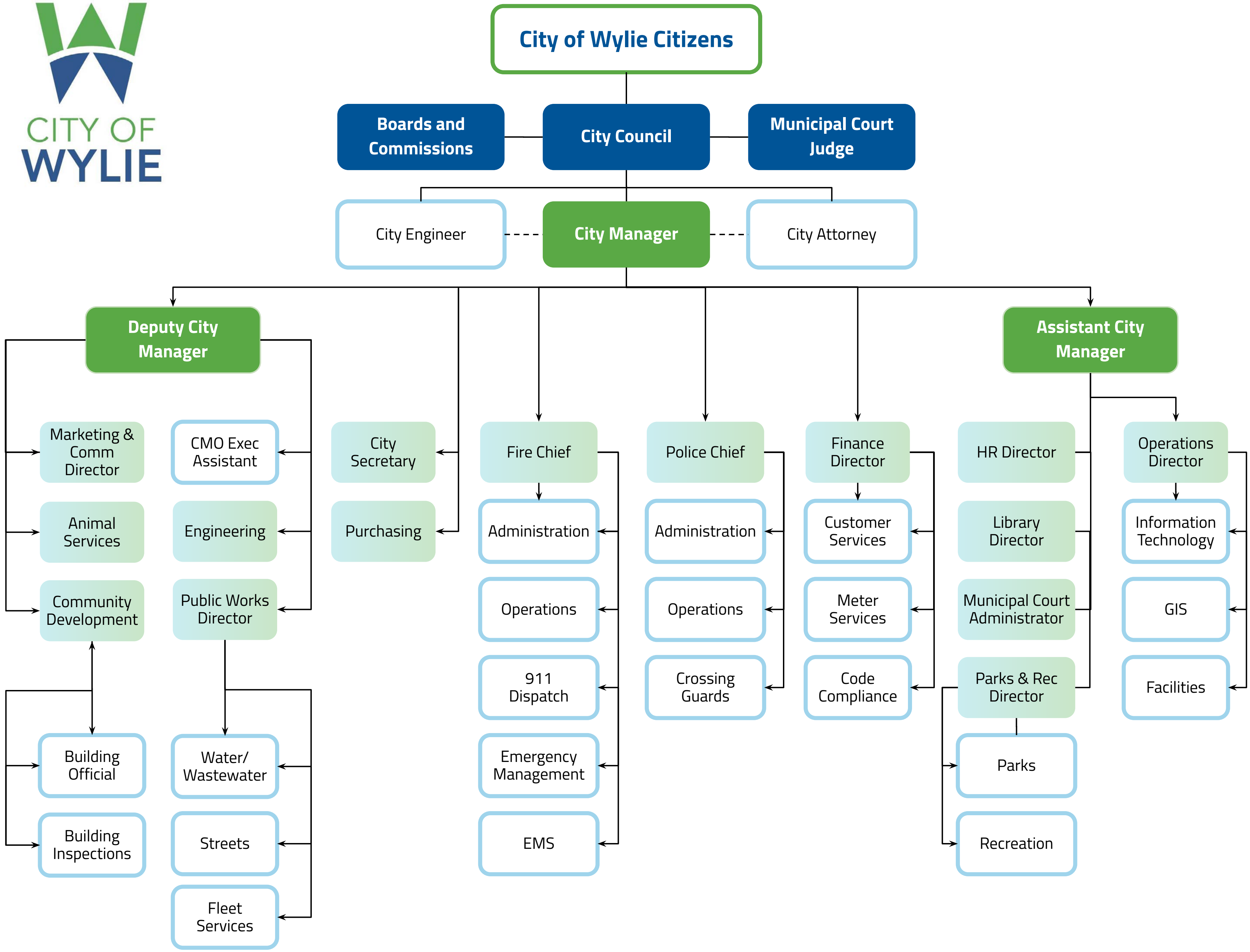
Named **19th Safest City in Texas** by financial website CreditDonkey, 2016

Named **13th Best Texas City for Families** by personal finance website WalletHub, 2016

Certificate of Achievement for Excellence in Financial Reporting, Government Finance Officers Association, highest form of recognition in governmental accounting and financial reporting. Awarded to the City of Wylie Finance Department for 35 years.

Distinguished Budget Presentation Award, Government Finance Officers Association. Awarded to the City of Wylie Finance Department for 13 years.

CITY OF WYLIE



FY 2025 Departmental Staffing Summary

(All Positions Shown As Full-Time Equivalent)

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
General Fund				
City Council	-	-	-	-
City Manager	7.50	7.50	7.50	6.50
City Secretary	3.00	3.00	3.00	3.00
City Attorney	-	-	-	-
Finance	8.00	8.00	8.00	8.00
Facilities	4.00	4.00	6.00	7.00
Municipal Court	5.00	5.00	5.00	5.00
Human Resources	6.00	6.00	6.00	6.00
Purchasing	3.00	3.00	3.00	3.00
Information Technology	6.00	6.00	7.00	8.00
Police	91.00	94.50	101.50	103.00
Fire	71.50	77.50	98.50	78.50
Emergency Communications	16.00	16.00	16.00	17.00
Animal Control	7.50	7.50	7.50	7.50
Emergency Medical Services	-	-	-	20.00
Planning	3.00	3.00	3.00	3.00
Building Inspections	6.00	6.00	5.00	5.00
Code Enforcement	3.00	3.00	2.00	3.00
Streets	21.00	21.00	22.00	24.00
Parks	17.75	17.75	17.75	7.00
Library	27.00	26.50	26.50	26.50
Total General Fund	**306.25**	**315.25**	**345.25**	**341.00**
Utility Fund				
Utilities Administration	2.00	2.00	2.00	3.00
Utilities - Water	16.00	16.00	17.00	18.00
Utilities - Engineering	6.00	6.00	6.00	6.00
Utilities - Wastewater	12.00	12.00	12.00	13.00
Customer Service	9.00	9.00	10.00	11.00
Total Utility Fund	**45.00**	**45.00**	**47.00**	**51.00**
Wylie Economic Development	3.00	4.00	5.50	5.00
Total WEDC	**3.00**	**4.00**	**5.50**	**5.00**
4B Sales Tax Fund				
Brown House	4.00	6.50	6.50	4.50
Community Park Center	9.50	9.50	9.50	10.00
Parks	5.00	6.00	7.00	17.75
Recreation Center	27.00	27.00	29.00	30.00
Total 4B Sales Tax Fund	**45.50**	**49.00**	**52.00**	**62.25**
Hotel Occupancy Tax Fund	-	-	1.00	1.00
Total All Funds	**399.75**	**413.25**	**450.75**	**460.25**

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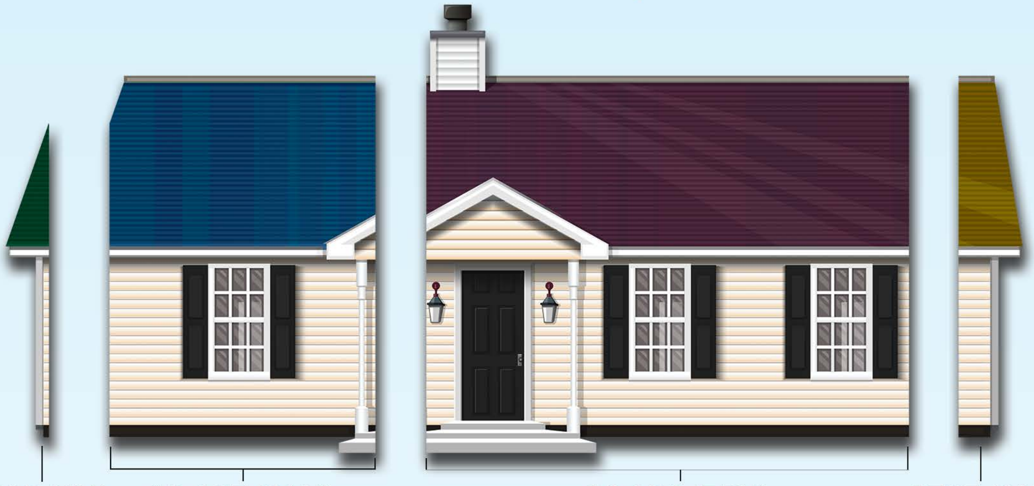
Financial Summary

FISCAL YEAR
2024-2025

CITY OF WYLIE

FY 24-25 BUDGET SNAPSHOT

Property Tax by entity on a $400,000 home with a Homestead Exemption:



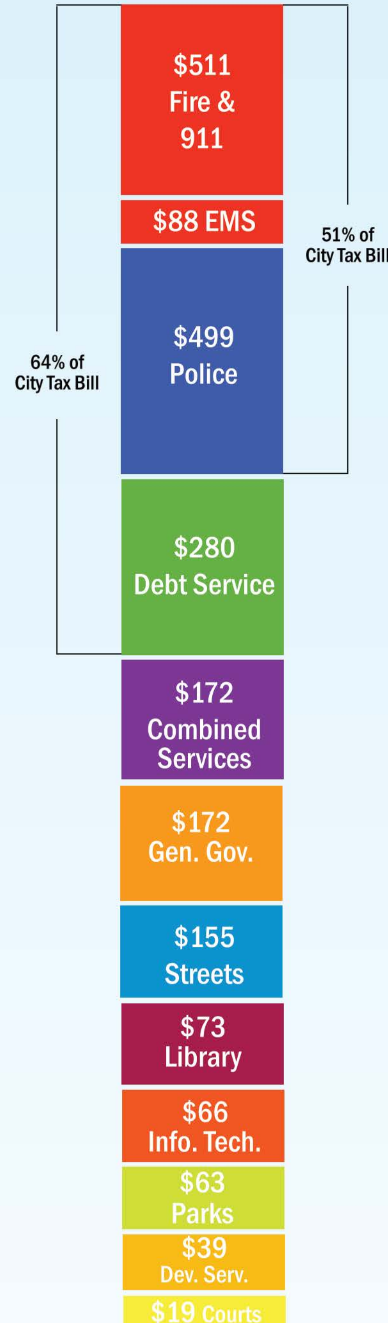
$260 (4%) Collin College

$2,137 (32%) City of Wylie

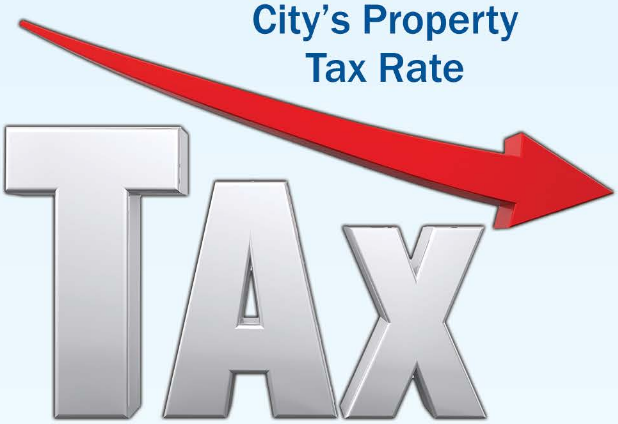
$3,631 (55%) Wylie ISD

$567 (9%) Collin County

The City's $2,137 portion of Property Tax Funds These Services



City's Property Tax Rate



-31.46 Cents Over 8 Years

Current Rate $0.534301

Budget Timeline

Jan. - May	JUNE/JULY	AUG.	AUG.
Department Presentations	Budget Worksessions	Proposed Budget/ Public Hearings	Budget/Tax Rate Adopted

STAY CONNECTED, KEEP INFORMED

For meeting dates, presentations, detailed budget information and the tax calculator, visit:

WylieTexas.gov/Budget

FY 2025 City of Wylie Fund Structure

City of Wylie Budgetary Funds

- **Proprietary Funds**
  - **Enterprise Funds Pg. 127-153**
    - Utility Fund
      - **Dapartments:**
        - Utility Administration
        - Engineering
        - Utilities-Wastewater
        - Customer Service
        - Combined Services
    - Sewer Repair & Replacement Fund
- **Governmental Funds**
  - **General Fund Pg. 56-125**
    - **Dapartments:**
      - City Council
      - City Manager
      - City Secretary
      - City Attorney
      - Finance
      - Facilities
      - Municipal Court
      - Human Resources
      - Purchasing
      - Information Tech.
      - Police
      - Fire
      - EMS
      - Emergency Comm
      - Animal Control
      - Planning
      - Building Inspection
      - Code Enforcement
      - Streets
      - Parks
      - Library
      - Combined Services
  - **Special Revenue Funds Pg. 155-211**
    - Wylie Economic Development
    - Court Technology Fund
    - 4B Sales Tax Revenue Fund
    - Court Building Security Fund
    - Park A & I Fund
    - Court Judicial Efficiency Fund
    - Fire Training Center Fund
    - Court Truancy Fund
    - Fire Development Fund
    - Municipal Jury Fund
    - Public Arts Fund
    - Hotel Occupancy Fund
  - **Debt Service Funds Pg. 213-226**
    - General Obligation Debt Service
    - 4B Debt Service
  - **Capital Project Funds Pg. 227-234**
    - Bond Funded Projects
    - County Funded Projects
    - State Funded Projects

Financial Summary

City of Wylie Financial Summary

Summary of Revenues, Expenditures, and Changes in Fund Balance
All Operating and Capital Funds
Fiscal Year 2024-2025 Budget

				Debt Service Funds	
		General Fund	Special Revenue Funds	G O Debt Service	4B Debt Service
Estimated Beginning Balances		$ 25,982,232	$ 17,907,448	$ 882,531	$ 13,653
Revenues:					
	Ad Valorem Taxes	35,230,839	-	9,889,057	-
	Non-Property Taxes	10,063,234	10,220,434	-	-
	Franchise Fees	2,955,800	-	-	-
	Licenses & Permits	1,046,000	40,000	-	-
	Intergovernmental	5,049,926	-	-	-
	Service Fees	6,459,688	1,273,000	-	-
	Court Fees	350,750	25,500	-	-
	Interest & Misc. Income	1,760,500	4,708,769	90,000	9,000
Total Revenues		62,916,737	16,267,703	9,979,057	9,000
	Transfers from Other Funds	2,719,410	36,000	-	390,775
	TXDOT Proceeds	-	-	-	-
Total Available		91,618,379	34,211,151	10,861,588	413,428
Expenditures:					
	General Government	16,174,849	17,250	-	-
	Public Safety	41,415,118	576,001	-	-
	Development Services	1,475,299	-	-	-
	Streets	5,840,022	-	-	-
	Community Services	5,143,517	9,259,767	-	-
	Utilities	-	-	-	-
	Debt Service	-	-	10,548,987	390,775
	Capital Projects	-	-	-	-
	Economic Development	-	15,277,656	-	-
Total Expenditures		70,048,805	25,130,674	10,548,987	390,775
	Transfers to Other Funds	-	426,775	-	-
Ending Fund Balance		$ 21,569,574	$ 8,653,702	$ 312,601	$ 22,653

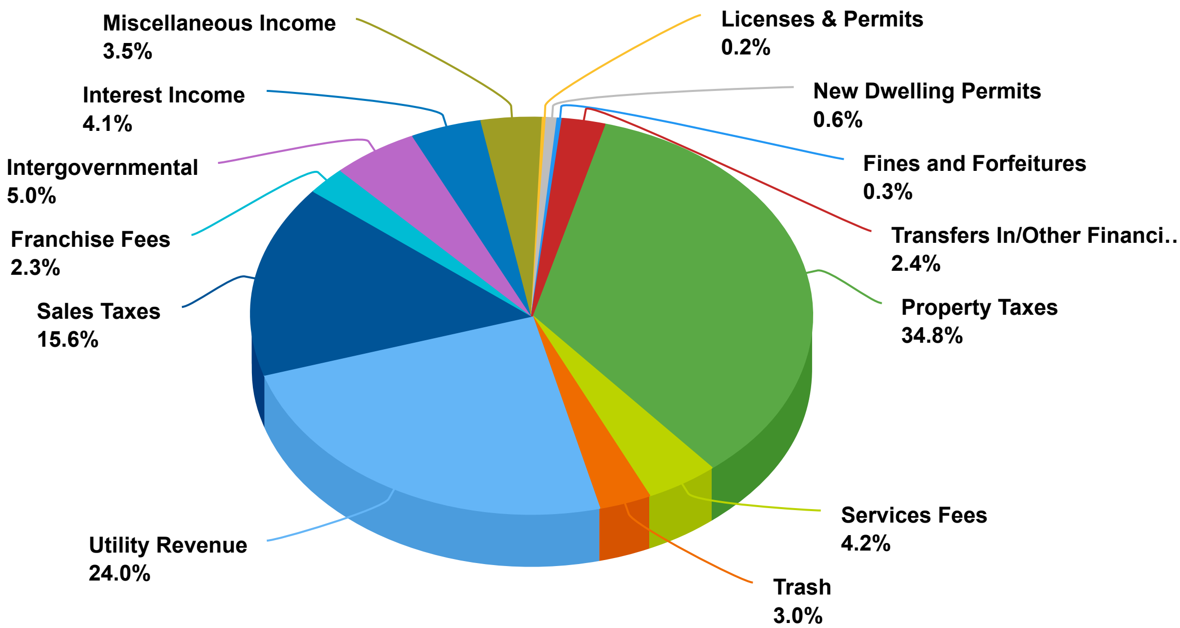
Financial Summary

City of Wylie Financial Summary

Summary of Revenues, Expenditures, and Changes in Fund Balance
All Operating and Capital Funds
Fiscal Year 2024-2025 Budget

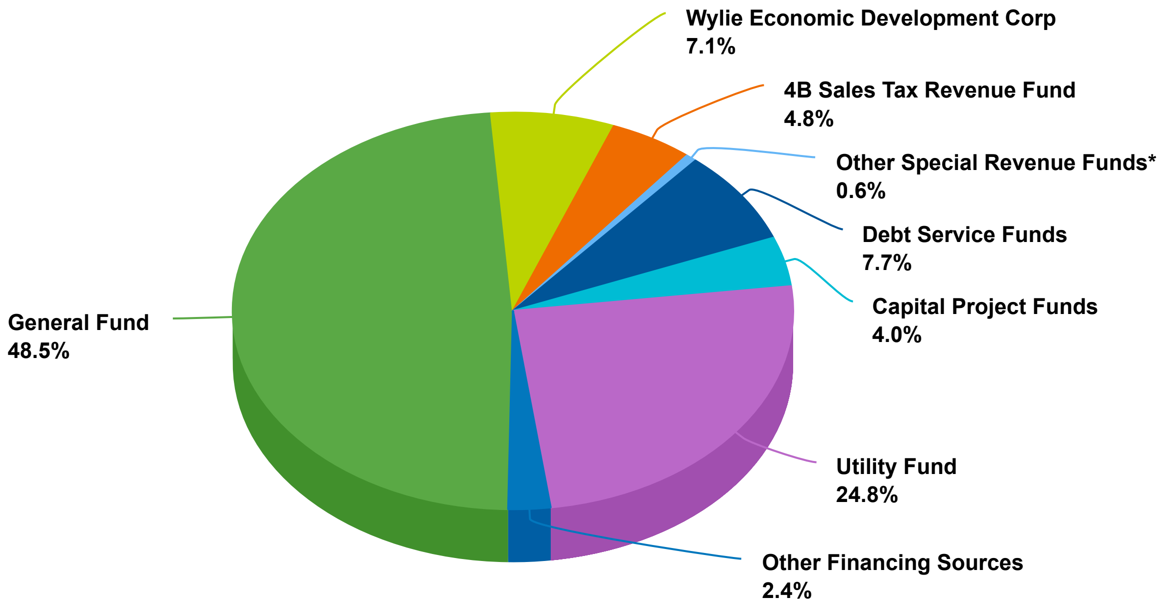
		Capital Projects Funds	Proprietary Fund Utility Fund	Total All Funds
Estimated Beginning Balances		$ 62,277,906	$ 34,850,784	$ 141,914,554
Revenues:				
	Ad Valorem Taxes	-	-	45,119,896
	Non-Property Taxes	-	-	20,283,668
	Franchise Fees	-	-	2,955,800
	Licenses & Permits	-	-	1,086,000
	Intergovernmental	1,378,554	-	6,428,480
	Service Fees	1,610,000	31,210,578	40,553,266
	Court Fees	-	-	376,250
	Interest & Misc. Income	2,226,766	1,040,000	9,835,035
Total Revenues		5,215,320	32,250,578	126,638,395
	Transfers from Other Funds	-	-	3,146,185
	TXDOT Proceeds		-	-
Total Available Resources		67,493,226	67,101,362	271,699,134
Expenditures:				
	General Government	-	-	16,192,099
	Public Safety	-	-	41,991,119
	Development Services	-	-	1,475,299
	Streets	-	-	5,840,022
	Community Services	-	-	14,403,284
	Utilities	-	28,731,273	28,731,273
	Debt Service	-	1,432,467	12,372,229
	Capital Projects	46,828,089	1,573,368	48,401,457
	Economic Development	-	-	15,277,656
Total Expenditures		46,828,089	31,737,108	184,684,438
Transfers to Other Funds		-	2,719,410	3,146,185
Ending Fund Balance		$ 20,665,137	$ 32,644,844	$ 83,868,511
			Total Revenues	$ 129,784,580
			Net Decrease (Increase) in Fund Balance	58,046,043
			Total Appropriable Funds	$ 187,830,623

FY 2024-2025 Budgeted Revenues by Type



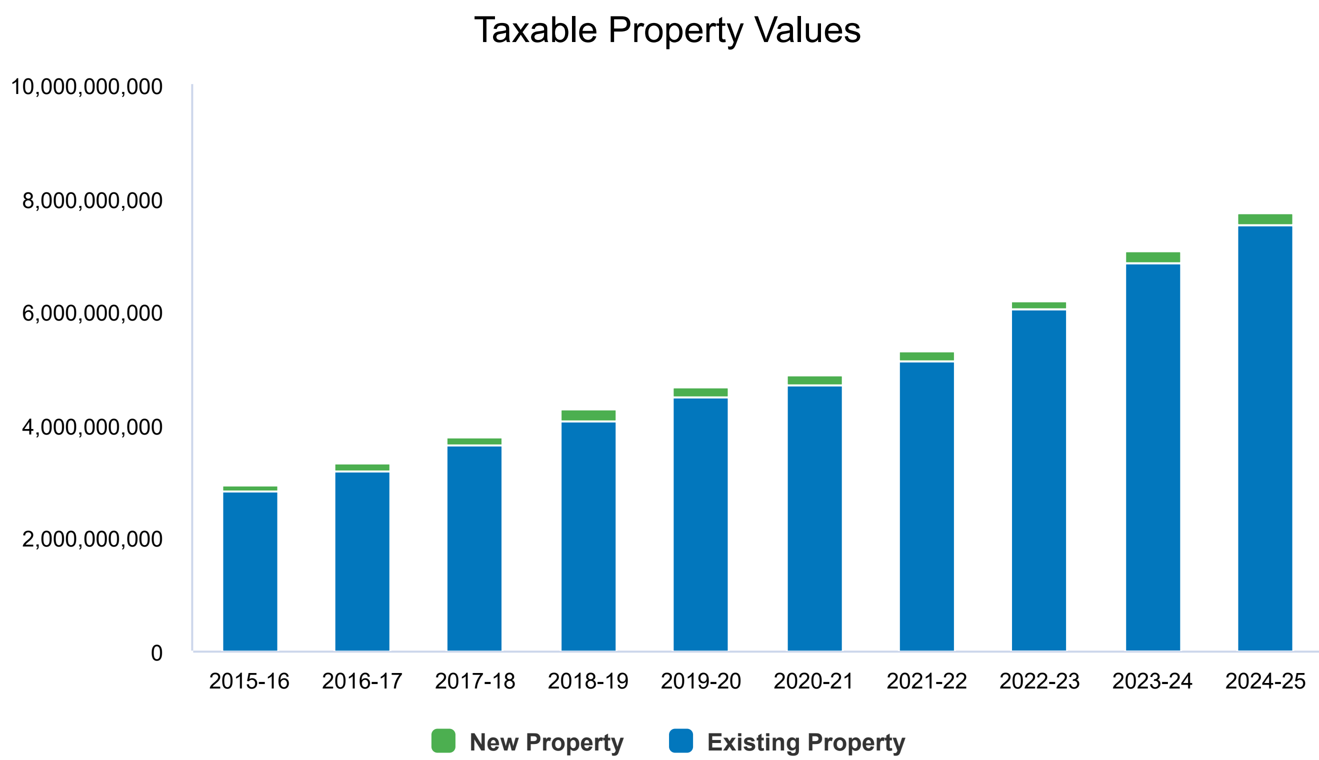
Revenues	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget	2024-2025 % Change
Property Taxes	38,014,209	37,875,400	41,509,803	41,509,803	45,119,896	8.70%
Services Fees	4,383,734	5,926,614	4,441,571	4,441,571	5,440,000	22.48%
Trash	3,138,624	3,217,073	3,229,632	3,229,632	3,902,688	20.84%
Utility Revenue	26,345,619	29,719,038	29,846,997	29,846,997	31,210,578	4.57%
Sales Taxes	16,754,680	18,805,123	18,414,244	18,414,244	20,283,668	10.15%
Franchise Fees	2,802,400	3,015,867	2,953,146	2,953,146	2,955,800	0.09%
Intergovernmental	8,528,660	8,790,590	15,799,826	16,299,836	6,428,480	(60.56%)
Interest Income	107,960	4,584,387	3,326,866	3,576,866	5,292,930	47.98%
Miscellaneous Income	4,501,061	695,096	3,140,069	394,049	4,542,105	1052.68%
Licenses & Permits	471,178	443,356	318,800	318,800	286,000	(10.29%)
New Dwelling Permits	1,000,000	1,012,745	1,000,000	1,000,000	800,000	(20.00%)
Fines and Forfeitures	359,000	340,325	361,000	361,000	376,250	4.22%
Transfers In/Other Financing	41,349,235	44,026,515	3,638,527	3,638,527	3,146,185	(13.53%)
Total Revenues	**147,756,360**	**158,452,129**	**127,980,481**	**125,984,471**	**129,784,580**	**3.02%**

FY 2024-2025 Budgeted Revenues by Fund



Revenues	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget	2024-2025 % Change
General Fund	55,005,780	57,719,490	53,139,667	53,639,677	62,916,737	17.30%
Wylie Economic Development Corp	8,180,146	5,186,103	7,354,381	4,846,361	9,228,547	90.42%
4B Sales Tax Revenue Fund	5,140,846	5,915,517	5,696,500	5,696,500	6,214,492	9.09%
Other Special Revenue Funds*	1,115,676	1,510,860	799,510	799,510	824,664	3.15%
Debt Service Funds	9,060,058	9,126,991	10,903,313	10,903,313	9,988,057	(8.39%)
Capital Project Funds	1,460,000	4,271,292	15,736,856	15,748,856	5,215,320	(66.88%)
Utility Fund	26,444,619	30,695,361	30,711,727	30,711,727	32,250,578	5.01%
Other Financing Sources	41,349,235	44,026,515	3,638,527	3,638,527	3,146,185	(13.53%)
Total Revenues	**147,756,360**	**158,452,129**	**127,980,481**	**125,984,471**	**129,784,580**	**3.02%**

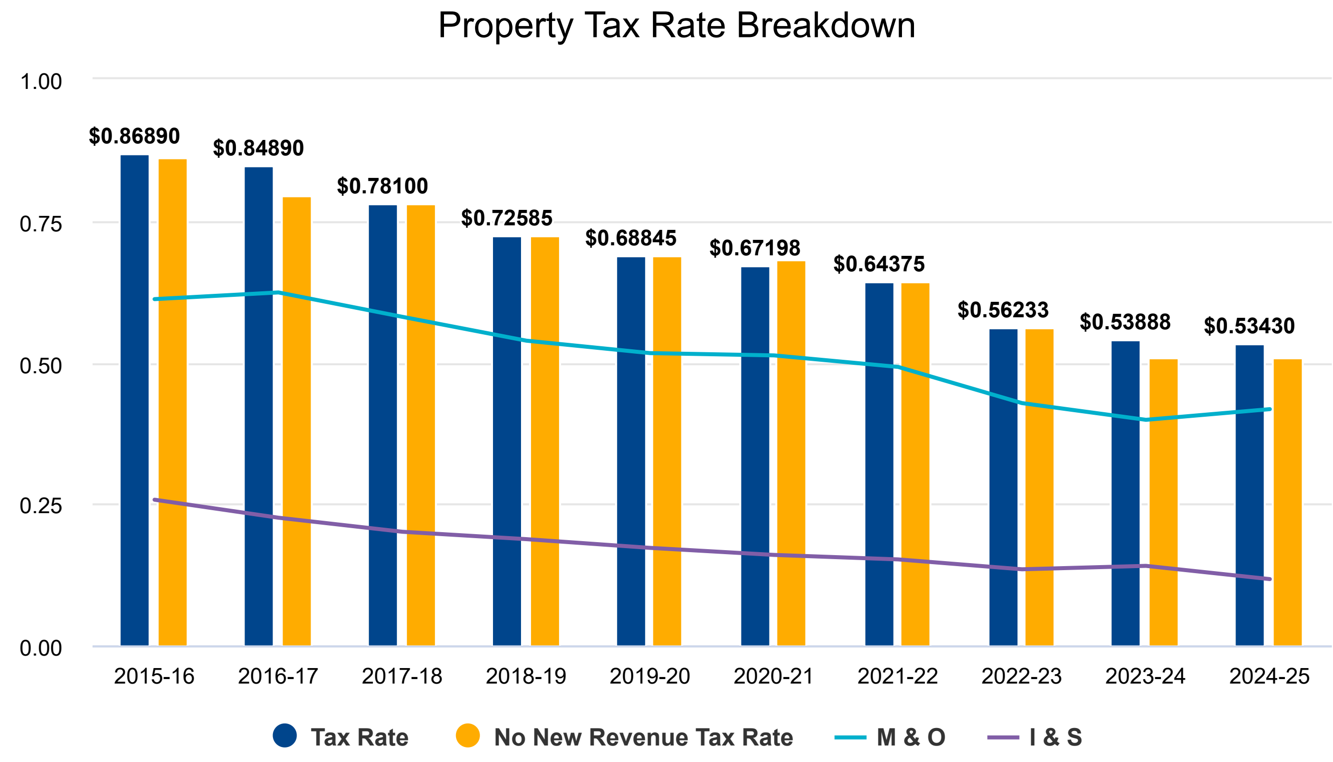
Property taxes are the largest source of revenue for the General Fund. Property tax revenue is used to support the General Fund operations, such as Public Safety, Streets, Library, Parks and General Administration. Taxes are levied based on property values as of the prior January 1st, for all real and personal property located within the city. The City of Wylie has property in Collin, Rockwall and Dallas counties and the Central Appraisal District for each county determines the value for each property in the city. The City of Wylie has a strong residential base and has experienced tremendous growth in the last several years. The fiscal year 2024-2025 assessed valuation (based on January 1st 2024) is $7,732,424,936 which is an increase of 9.36% over the previous year's assessed values.



Fiscal Year	Existing Property	New Property	Total Assessed Value	% Growth
2015-16	2,826,233,977	94,819,887	2,921,053,864	11.54%
2016-17	3,180,180,218	145,382,848	3,325,563,066	13.85%
2017-18	3,622,876,750	153,936,364	3,776,813,114	13.57%
2018-19	4,067,094,915	192,408,874	4,259,503,789	12.78%
2019-20	4,500,131,380	176,783,038	4,676,914,418	9.80%
2020-21	4,715,289,035	166,358,418	4,881,647,453	4.38%
2021-22	5,131,470,259	158,145,764	5,289,616,023	8.36%
2022-23	6,027,877,969	171,149,329	6,199,027,298	17.19%
2023-24	6,858,421,187	212,496,979	7,070,918,166	14.06%
2024-25	7,516,882,490	215,542,446	7,732,424,936	9.36%

The assessed value is just one half of the property tax revenue calculation. The city council sets the tax rate each year to generate the amount of revenue that is needed for the maintenance and operation of the General Fund and to pay the debt owed through the Debt Service Fund. Other revenue is used in budget preparation, but the largest piece is the property tax revenue. The tax rate is applied to every $100 of assessed value. The City of Wylie offers a tax freeze exemption for disabled and over 65 homeowners. When the homeowner applies for the exemption, their property taxes are frozen at that time and will not increase regardless of the value increase of their home.

One of the priorities of the City Council is to minimize the tax burden on the citizens. The City Council's commitment to lowering the tax rate has been demonstrated over the previous 10 years with a 33 cent reduction in the property tax rate. The adopted tax rate in fiscal year 2024-2025 was the voter approval rate including the unused increment. The Voter Approval tax rate is the rate that will generate a 3.5% increase in Maintenance and Operations revenue from the previous year plus the revenue generated from new construction. In addition, the City elected to use the 2.8 cent unused increment rate from the previous three years. The unused increment rate is the amount of revenue forgone if the tax rate is less than the voter approval rate on a rolling three year basis. The tax rate has been at or below the No New Revenue tax rate for 6 of the 7 previous years. Overall, existing property owners will see an increase in taxes paid to the City of Wylie to continue to fund existing operations.

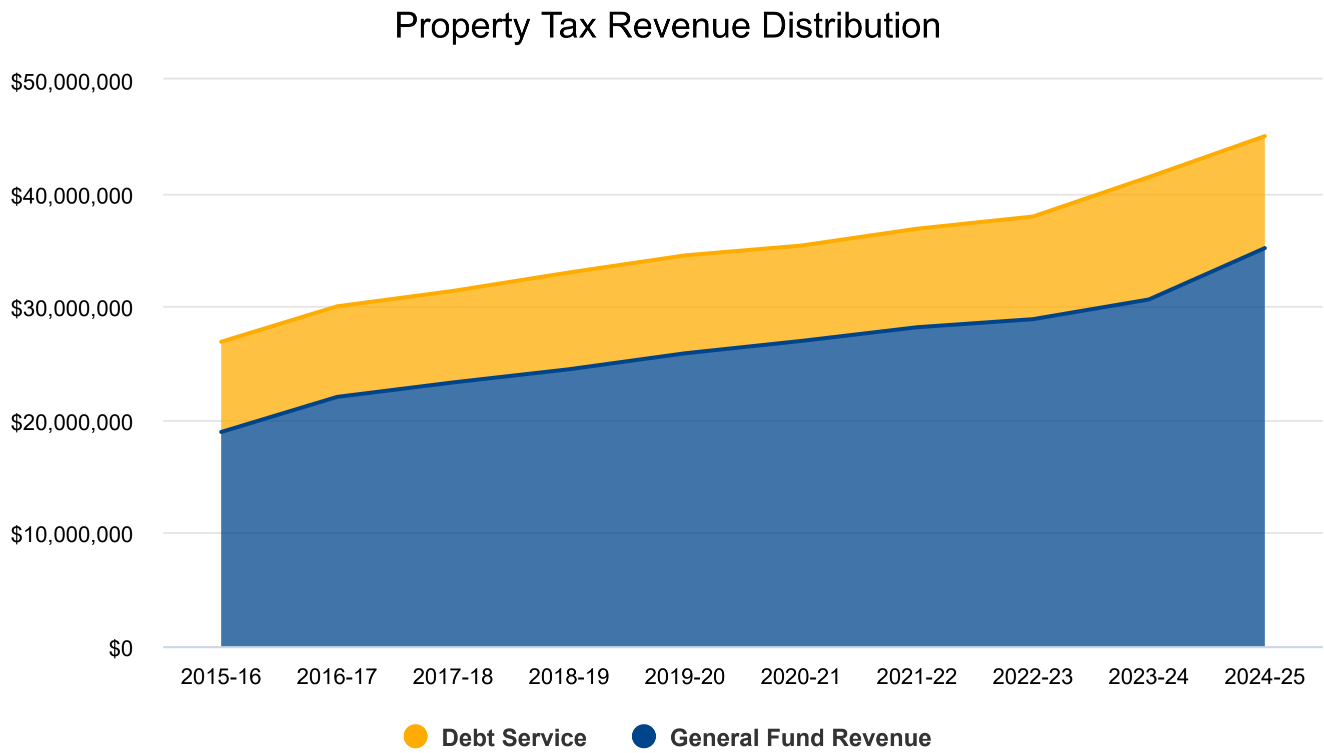


The Maintenance and Operations rate (M&O) is the tax rate that is needed to pay for the General Fund maintenance and operations which includes Public Safety, Street, Parks and Library as well as city administration. The Interest and Sinking rate (I&S) is the rate required to service the debt from voter approved bonds as well as Tax and Revenue bonds.

Property Tax Distribution Calculations
Current Tax Rate

	FY 2024-25 Tax Year 2024	FY 2023-24 Tax Year 2023
Tax Roll:		
Assessed Valuation (100%)	$ 7,732,424,936	$ 7,070,918,166
Rate per $100	0.534301	0.538882
Tax Levy Freeze Adjusted	41,314,424	38,103,905
Tax Levy - Frozen (Disabled / Over 65)*	3,595,472	3,195,898
Total Tax Levy	44,909,896	41,299,803
Percent of Collection	100%	100%
Estimated Current Tax Collections	**$ 44,909,896**	**$ 41,299,803**
Summary of Tax Collections:		
Current Tax	$ 41,314,424	$ 38,103,905
Revenue From Tax Freeze Property	3,595,472	3,195,898
Delinquent Tax	100,000	100,000
Penalty' and Interest		
Total Tax Collections	**$ 45,009,896**	**$ 41,399,803**

	FY 2023-24 Tax Rate	FY 2023-24 Percent of Total	FY 2023-24 Amount	FY 2023-24 Amount
General Fund:				
Current Tax	$ 0.417244		$ 32,263,079	$ 28,171,386
Revenue From Tax Freeze Property			2,807,760	2,362,825
Delinquent Tax			60,000	60,000
Penalty' and Interest				
Total General Fund	**$ 0.417244**	**78.09%**	**$ 35,130,839**	**$ 30,594,211**
Debt Service Fund:				
Current Tax	$ 0.117057		$ 9,051,345	$ 9,932,519
Revenue From Tax Freeze Property			787,712	833,073
Delinquent Tax			40,000	40,000
Penalty' and Interest				
Total Debt Service	**$ 0.117057**	**21.91%**	**$ 9,879,056**	**$ 10,805,592**
Distribution	**$ 0.534301**	**100.00%**	**$ 45,009,896**	**$ 41,399,803**



Fiscal Year	General Fund Revenue	Debt Service	Total	% Change
2015-16	$ 18,901,356	$ 7,962,771	$ 26,864,127	10.49%
2016-17	$ 21,997,780	$ 7,993,594	$ 29,991,374	11.64%
2017-18	$ 23,274,909	$ 8,074,720	$ 31,349,629	4.53%
2018-19	$ 24,436,403	$ 8,541,547	$ 32,977,950	5.19%
2019-20	$ 25,845,341	$ 8,643,207	$ 34,488,548	4.58%
2020-21	$ 26,932,239	$ 8,417,673	$ 35,349,912	2.50%
2021-22	$ 28,142,536	$ 8,696,273	$ 36,838,809	4.21%
2022-23	$ 28,856,551	$ 9,057,658	$ 37,914,209	2.92%
2023-24	$ 30,594,212	$ 10,805,591	$ 41,399,803	9.19%
2024-25	$ 35,130,839	$ 9,879,056	$ 45,009,896	8.72%

Service Fees and Utility Revenue - $40,553,266

Water and Sewer Sales: These Utility fees are funded primarily through user fees. The City's growing customer base has placed the City's water utility system under a substantial test as the effects of the increased population continue to set new records for the delivery of potable water and treatment of wastewater. A 5 year Water and Sewer Rate Study was updated for FY 2023. The study incorporated the Water and Sewer Capital Improvements plan, outstanding debt service, the estimated wholesale water rate increase from the North Texas Municipal Water District, the transfer to the General Fund and the future Utility Fund staffing needs. Rates for FY 2025 increased 5.00% for water and 5.5% for wastewater. The study aims to even out the increase over the next five years.

All prices are for 1,000 gallons of metered water

Water Rates for Residential Customers:

1.	Monthly minimum charge for first 1,000 gallons of metered water consumption:	$21.87
2.	Volume charge for consumption exceeding 1,000 gallons:	
	1,001 to 10,000 gallons:	$7.46
	10,001 to 20,000 gallons:	$9.66
	20,001 to 40,000 gallons:	$12.56
	Over 40,000 gallons:	$16.33

Water Rates for Commercial Customers:

1.	Monthly minimum charge for first 1,000 gallons of metered water consumption:	$29.86
2.	Volume charge for consumption exceeding 1,000 gallons:	$8.44

Sewage Collection and Treatment Rates for Residential Customers:

The City of Wylie charges a flat rate sewer fee of $61.10 per month. Customers 65 years or older with a homestead exemption and disabled customers with a homestead exemption will pay a discounted fee of $43.10 per month. Two dollars per month from each customer will be placed in a repair and replacement fund to ensure that the water and sewer infrastructure meets the current and future demands of the citizens.

Sewage Collection and Treatment Rates for Commercial Customers:

1.	Monthly minimum charge for first 1,000 gallons of metered water consumption:	$46.51
2.	Volume charge for all consumption exceeding 1,000 gallons:	$6.47

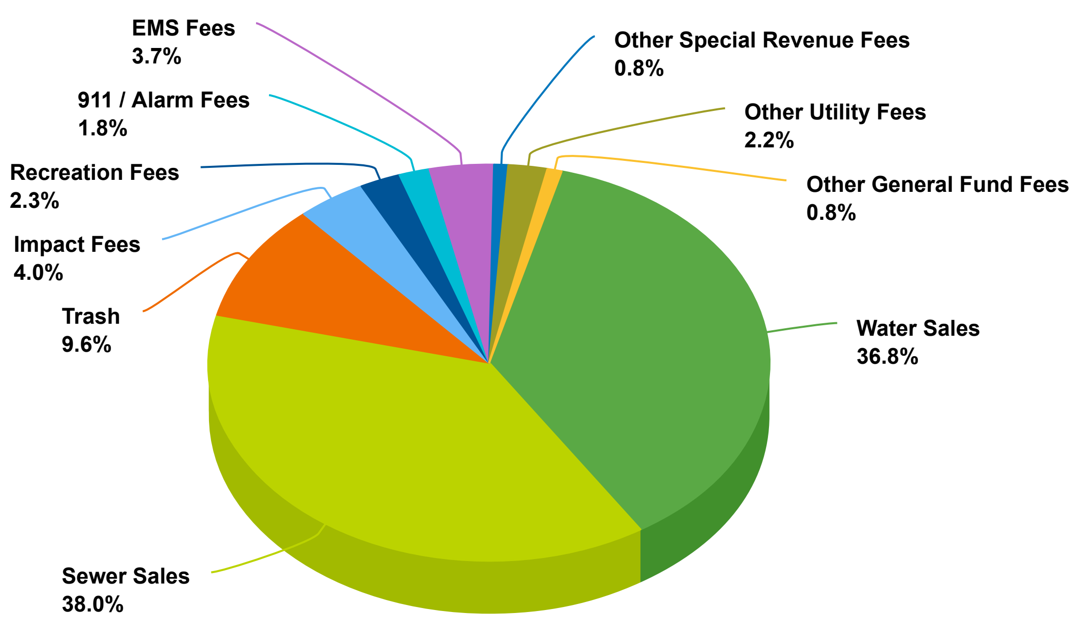
All customers outside the corporate limits shall be at a rate of 115% of the customer rate.

Trash Revenue: Fees collected for curbside garbage pick-up, including recycling and special pick-ups. Growth in the City's customer base continues to be steady, mirroring the City's overall growth rate. The City contracts with Community Waste Disposal (CWD) for garbage service. Trash and recycling are picked up weekly and bulk pickup is picked up monthly. Residential bulk and brush dropoff is now offered weekly on Saturday mornings.

Impact Fee Revenue: On February 11, 2020, the City of Wylie adopted ordinance 2020-20 updating the Thoroughfare Impact Fees and ordinance 2020-24 updating the Water and Sanitary Sewer Impact Fees in accordance with Chapter 395 of the Local Government Code. The ordinance and associated impact fees were established based on the Capital Improvement Plan which identifies the projects necessary to serve the projected population over the next ten years. The Thoroughfare Impact Fees were set at a maximum of $453.00 for East and West Zones. The Water Impact Fee was set at $4,294.24 per living unit equivalent and the Sanitary Sewer Impact Fee was set at $914.63 per living unit equivalent. The impact fees will be updated in FY 2025.

Recreation Fee Revenue: The City of Wylie Recreation Center charges fees for memberships to the facility which can be purchased annually, monthly or daily. Fees are also charged to participate in any of the various classes and activities offered at the Recreation Center. Membership rates were modified starting October 1, 2022 to work our way to recouping around 60% of the recreation center expenses. We are at 50% direct cost recovery which is anything directly related to the customers.

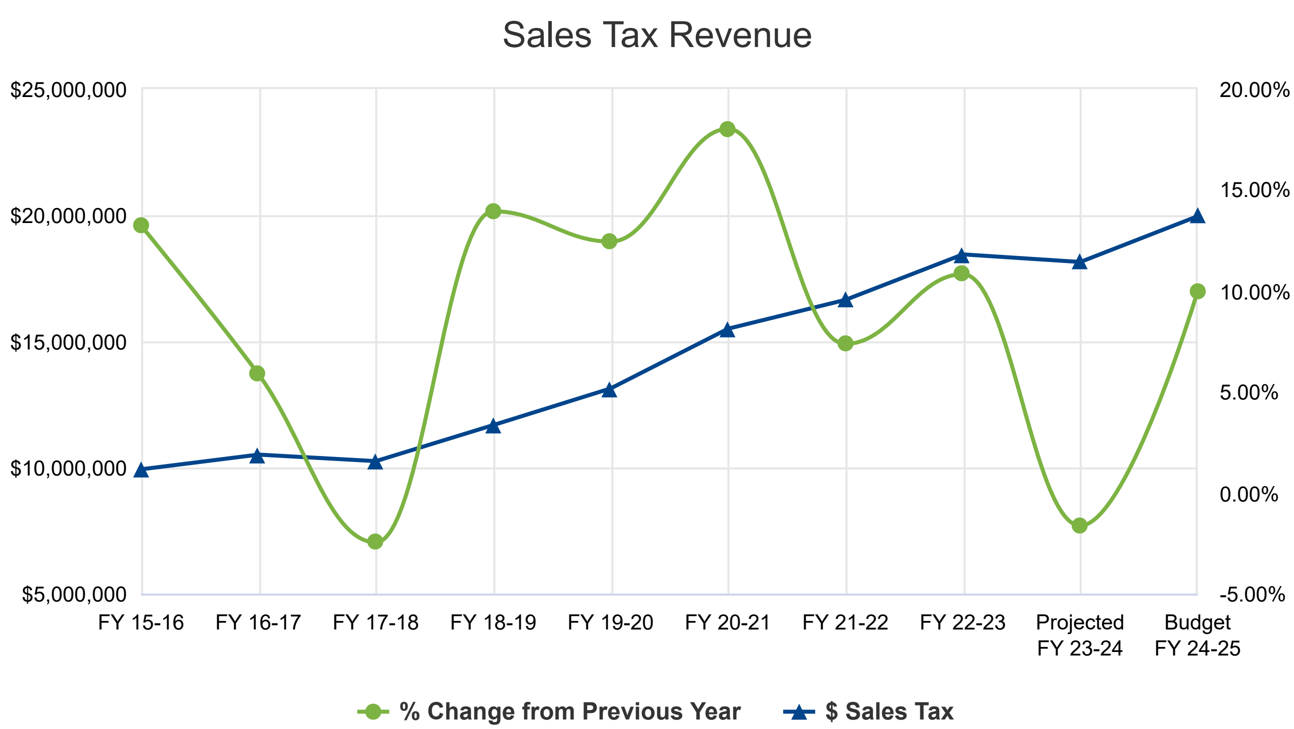
Service Fee Revenue Fiscal Year 2024-2025



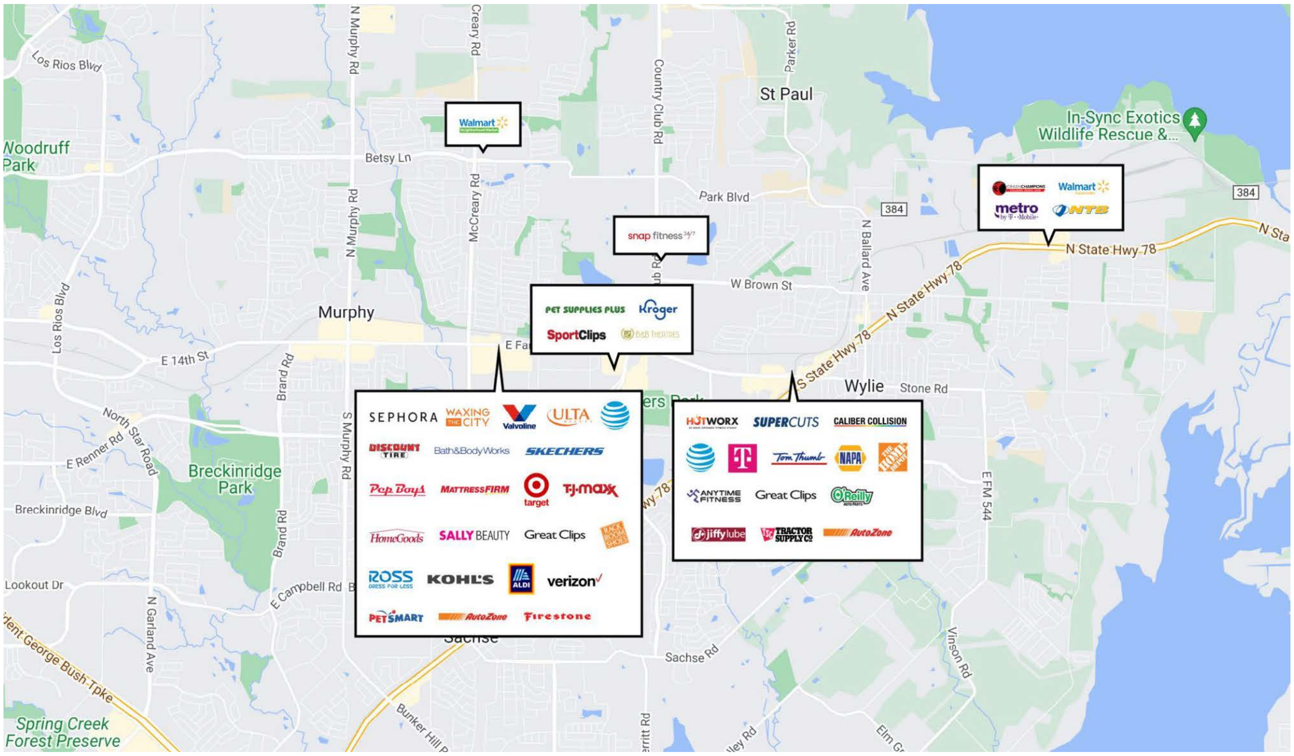
The City receives 2% of the sales and use taxes that are remitted by retailers within the city limits. The 2% is allocated 1% to the General Fund, 0.5% to Wylie Economic Development Corporation (4A) and 0.5% for the Wylie Parks and Recreation Facilities Development Corporation (4B).

0.50%	is for Wylie Economic Development Corporation (4A)
0.50%	is for the Wylie Parks and Recreation Facilities Development Corporation [(43)]
1.00%	City portion
6.25%	is collected and retained by the State of Texas
8.25%	Total sales tax rate

Sales tax is the 2nd largest revenue contribution to the General Fund of the City of Wylie. It is expected to increase 10% from the fiscal year 2024 projection. Sales Tax is volatile from month to month and difficult to predict in a normal year much less during times of inflation which may impact citizens ability to purchase.



Primary Retail Trade Area (2024)

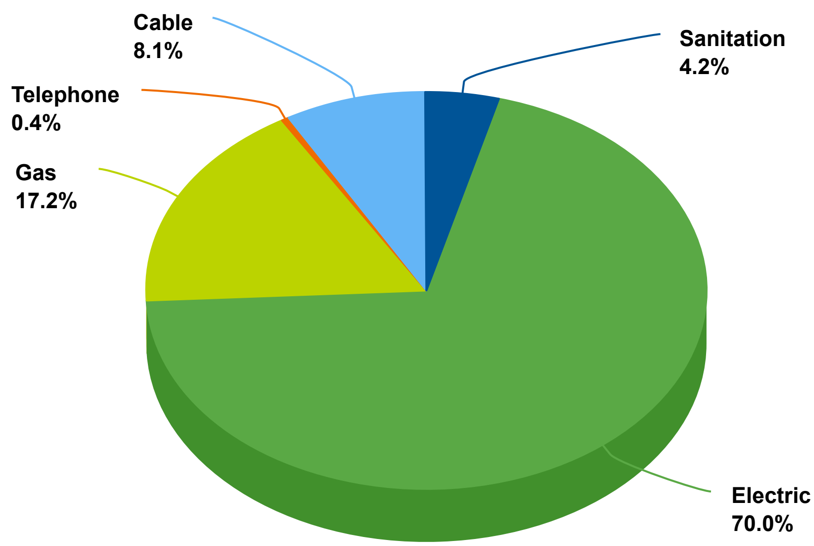


The FM 544 corridor continues to be the focus of major retail development. An Ulta, Bath and Body Works and Sketchers opened in the Woodbridge Crossing shopping center in 2019 as well as some restaurant space which includes MOD pizza and many more. A Floor and Decor opened in 2024. An area on SH 78 was also developed with Chick-Fil-A, Schlotzsky's, Whataburger and Fish and Tails restaurants along with a Fuel City Truck Stop.. Several drive-thru restaurants and a Dutch Brothers coffee opened in 2024 along SH 78. Close to 152,000 people are in the Primary Retail Trade area. The increase in new businesses and influx of people is helping to continue the sales tax revenue growth. Sales Tax is the primary source of funding for the WEDC and the 4B Parks and Recreation. To see a detail of recent and concept plans for future development, click on this link recent and future development.

Franchise Fees - $2,955,800

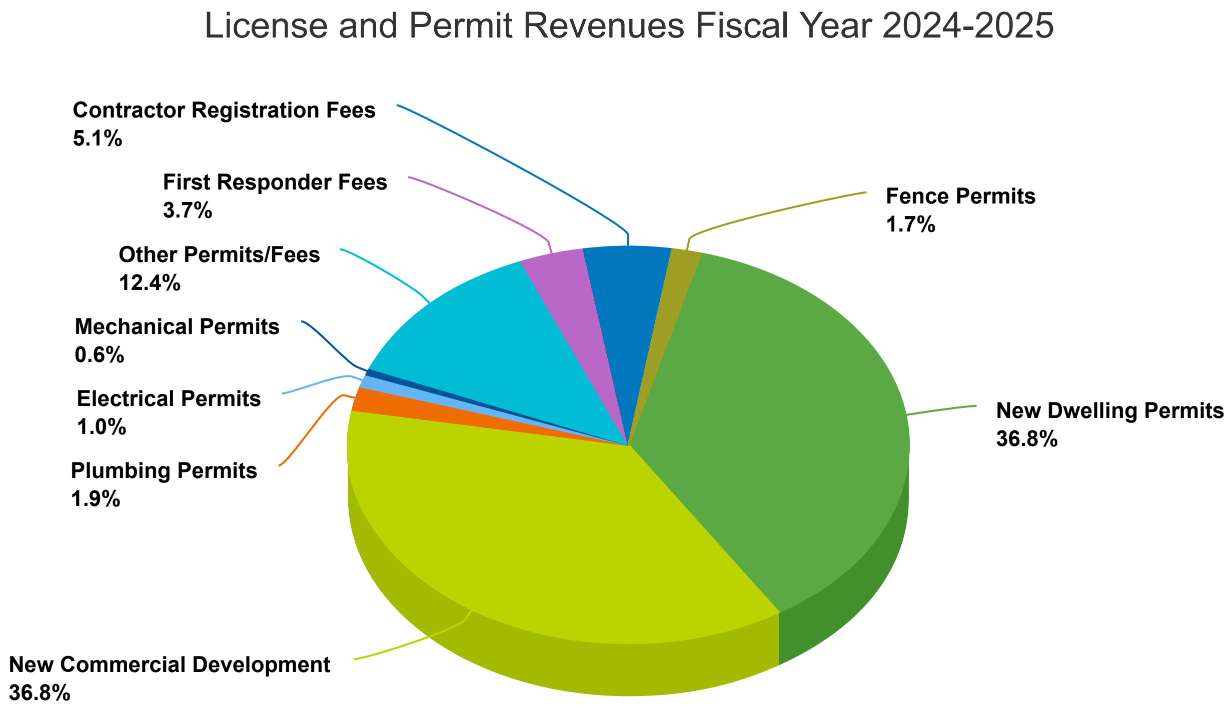
The City receives revenue from franchise fees. These fees are paid to the City's General Fund for use of right of way and public properties and are collected to offset the cost of street maintenance.The legislature passed bill S.B.1152 which authorizes cable or phone companies to stop paying the lesser of its state cable franchise or telephone access line fees which began on January 1, 2021. We did see a decrease in the telephone franchise fees, but that is not a significant portion of the franchise fees. Cable Fees have decreased due to the trend toward streaming services.

Franchise Fees Fiscal Year 2024-2025



License and Permit Revenues - $1,086,000

Business services are required to obtain licenses and/or permits to operate with the City. Permits are generally issued for the location and conduct of the business, enterprise or activities. A permit is required for new construction, repair of existing structure and alteration of existing structures, including residential, commercial and industrial. Plans must be submitted for examination and approval and permit application must be approved before construction begins. Residential and Commercial permit revenue is expected to decrease some for fiscal year 2025 with home starts at 238 and commercial permits of 25 in FY 2024. Building permits are based on square footage and we are not expecting the large commercial buildings that have been built in the last couple of years.



Intergovernmental / Grant Revenue - $6,428,480

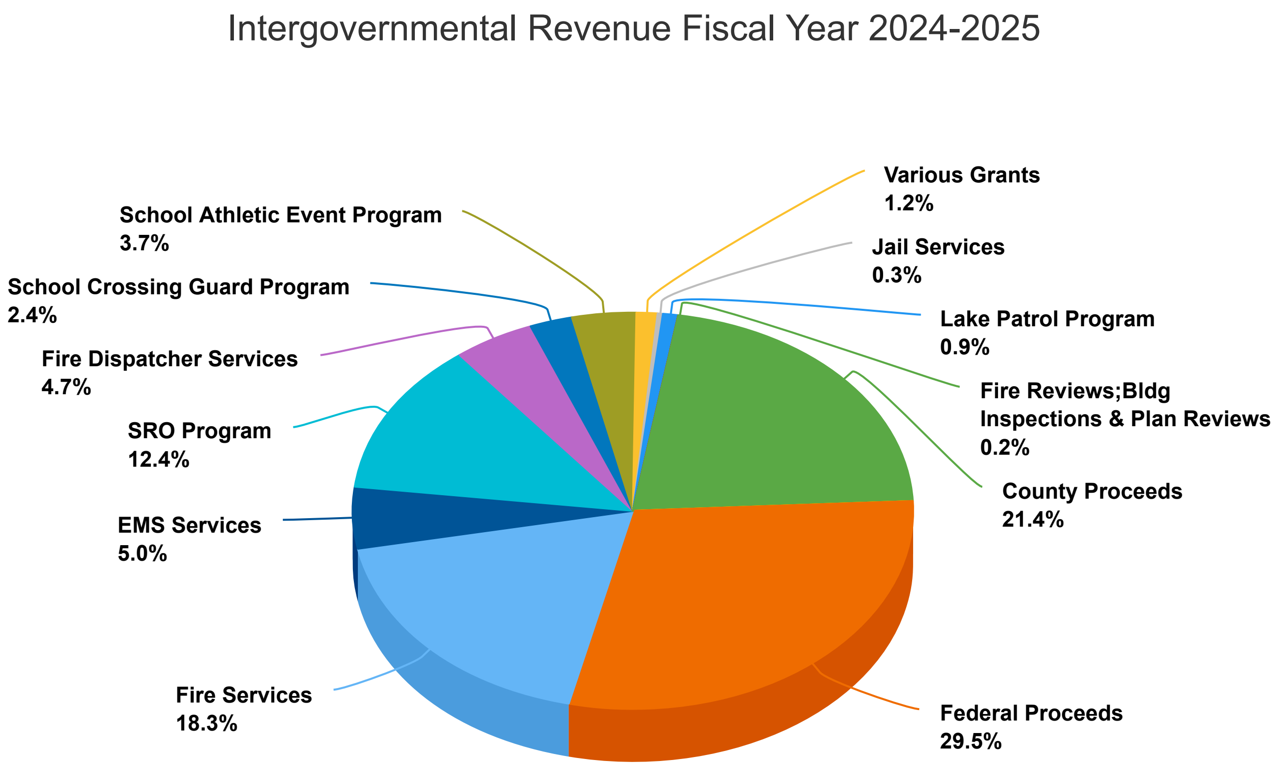
Intergovernmental Federal/State/County: The City periodically receives funding from federal/state agencies or Collin County as the result of new programs, temporary programs or grant applications. We expect some county funding for road construction in fiscal year 2025..

School Resources Officers: Under written contract with WISD, the City is paid 50% of the cost of police personnel for the Police/School Resource Officer Program conducted at WISD schools as well as providing security at athletic events. The WISD also pays 100% of overtime related to school events. The program is aimed at fostering and maintaining communication systems between students, the Police Department and school administration.

School Crossing Guards: The School Crossing Guard program is a cooperative endeavor between the City and Wylie Independent School District to provide for the safety of school children crossing streets near schools. Guards are on duty at elementary schools and at secondary schools each day school is in session. This revenue item reflects the school district's portion of programs costs which is 50% of the crossing guard salary.

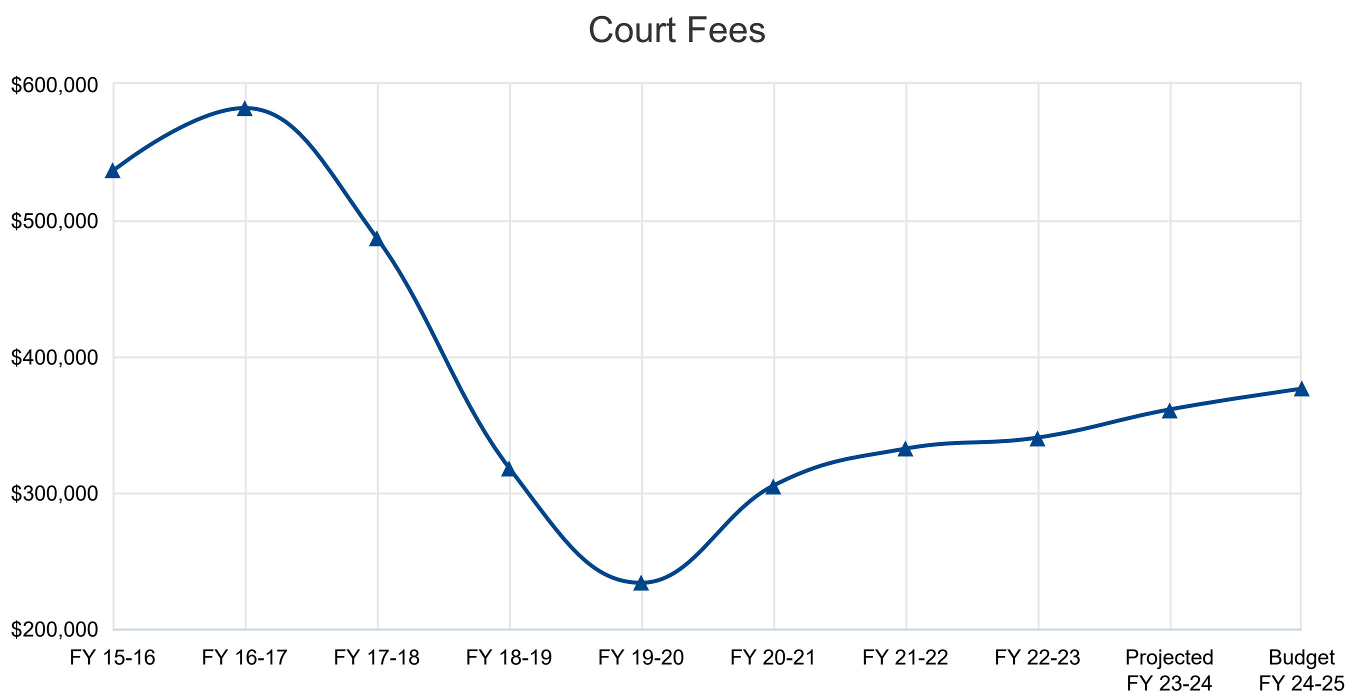
Fire Services: The City of Wylie, through interlocal agreements, provides Fire Protection Services and Regional Emergency Medical Services/Ambulance Services. The Fire Protection Service provided by the Wylie Fire Rescue (WFR) will meet or exceed all equipment and service standards established by the Texas Commission on Fire Protection pursuant to its authority under Chapter 419, Texas Government Code. The City is launching an EMS program to provide ambulance services in FY 2025 and is expected to bring in $322,000 in intergovernmental revenue from cities contracting with us for ambulance services.

Federal Proceeds: Emergency Communications was awarded a reimbursable federal grant for AT&T Hosted 9-1-1 Services - NG911 in the amount of $1.4 million and a state grant for new/updated phone and radio recorder in the amount of $315 thousand. The Streets department was awarded a $200 thousand federal grant for street light bulb replacements on Brown Street from Country Club to HWY 78 and in the downtown area. These are all reimbursable grants and the expense is budgeted to offset the revenue.



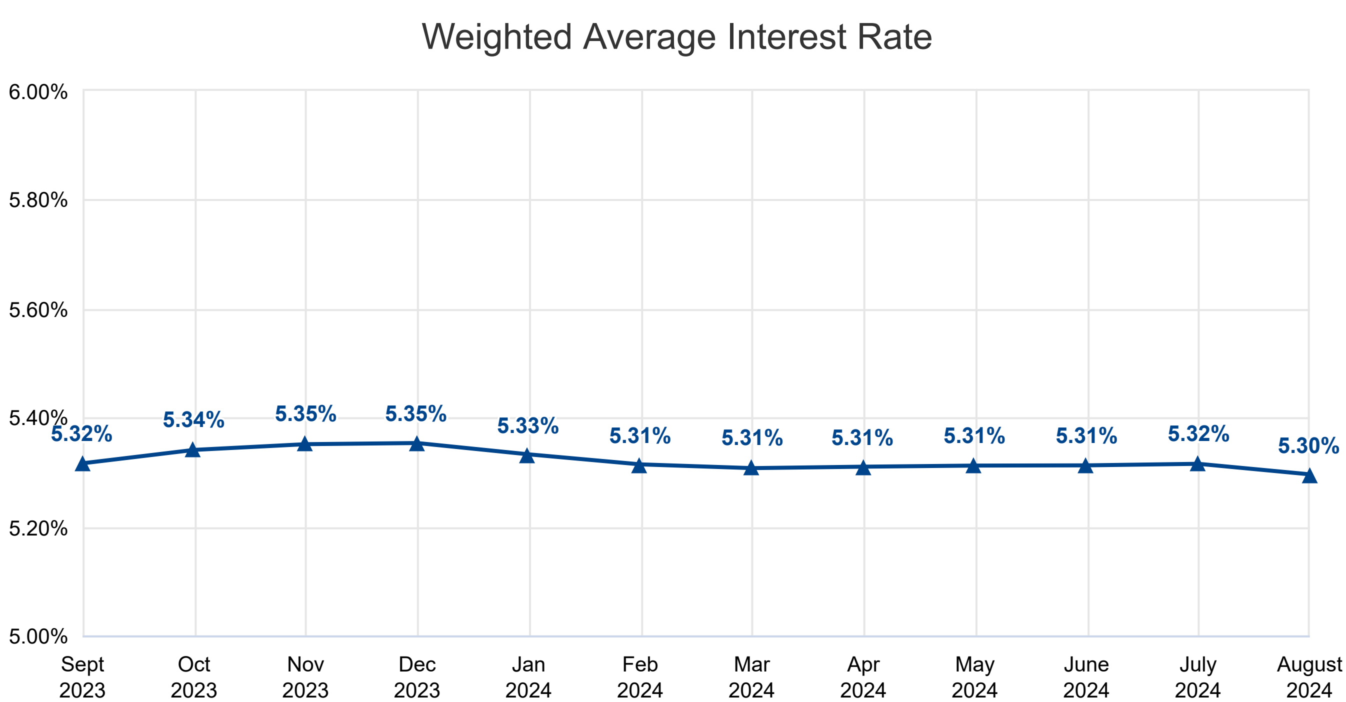
Court Fees: $376,250

Fines and Forfeitures are projected to increase slightly from the fiscal year 2024 projection. The Wylie Municipal Court of Record continues to hold Annual Warrant Resolution Open Docket Day. Defendants are encouraged to appear to handle and resolve their outstanding warrant without fear of being arrested. Also, the court implemented monthly Open Docket days in an effort to collect open fines and dispose of outstanding cases. During these Open Docket days, without being scheduled citizens may walk in to see a prosecutor and judge to have any outstanding cases resolved.

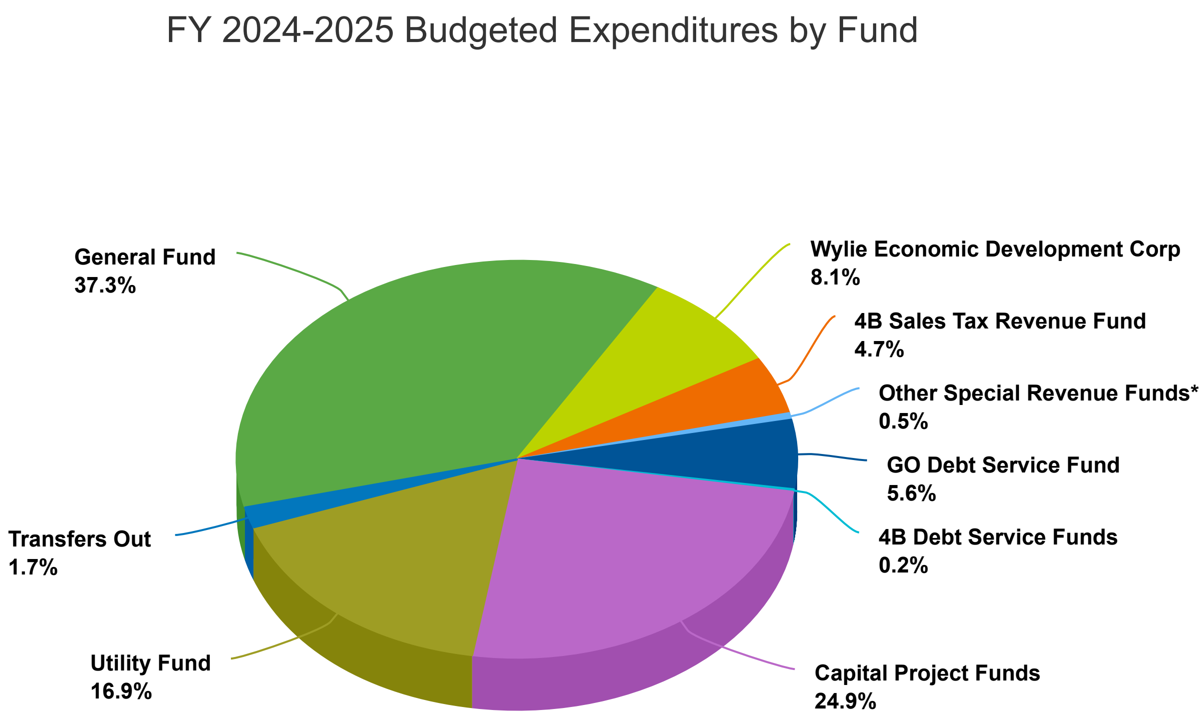


Interest Income: $5,292,930

Interest income projections are based on anticipated cash balances from bond proceeds and reserve funds invested through the life of construction projects and fund balances, as well as, the continued existing market conditions. Interest rates have remained steady from 5.32% in September 2023 to 5.30% in August 2024. The interest income budget was increased significantly from the 2024 budget due to the high interest rates, fund balances and the probability that the rates will stay high for the next year at least.



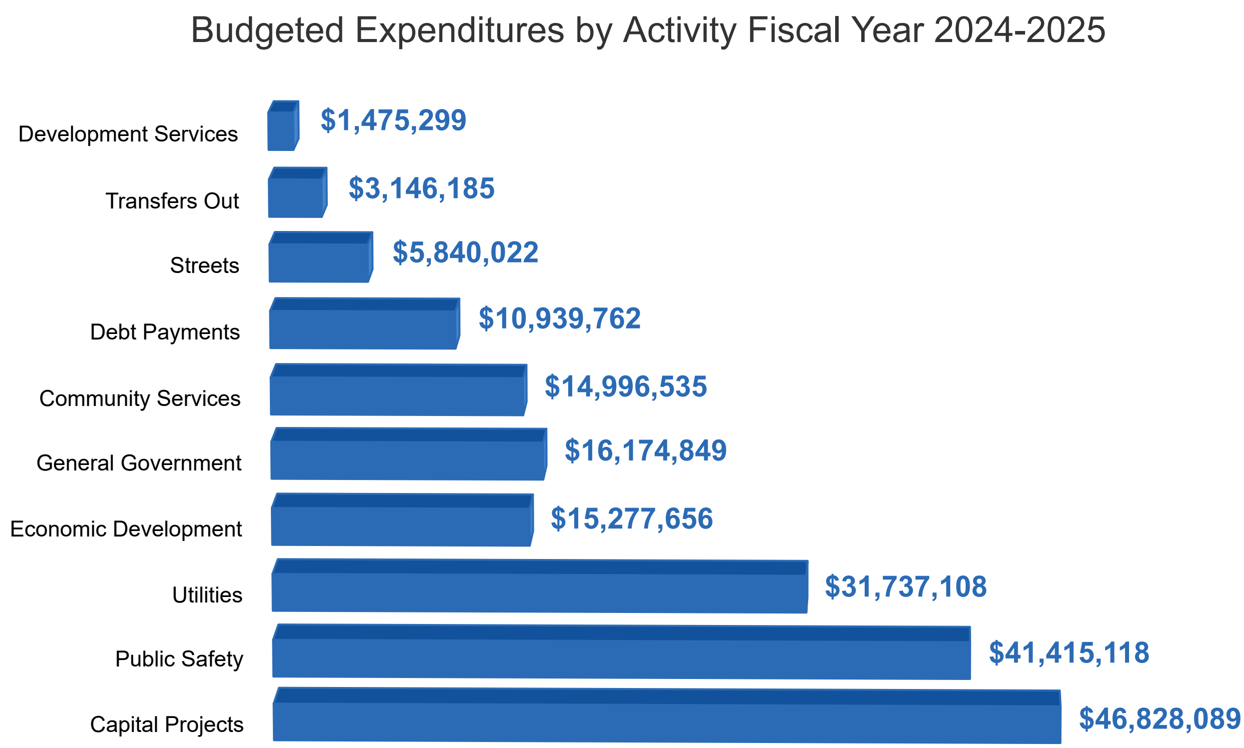
Financial Summary



Expenditures	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget	2024-2025 % Change
General Fund	55,010,492	50,841,483	62,052,236	60,071,678	70,048,805	16.61%
Wylie Economic Development Corp	16,147,849	3,737,395	16,453,701	9,102,034	15,277,656	67.85%
4B Sales Tax Revenue Fund	6,443,140	4,003,742	7,543,064	6,935,188	8,828,771	27.30%
Other Special Revenue Funds*	678,785	342,175	1,125,969	391,869	1,024,247	161.37%
GO Debt Service Fund	9,429,005	9,426,753	10,544,462	10,544,462	10,548,987	0.04%
4B Debt Service Funds	388,050	388,050	387,100	387,100	390,775	0.95%
Capital Project Funds	46,693,054	5,163,886	77,450,896	64,140,063	46,828,089	(26.99%)
Utility Fund	25,986,557	20,942,961	28,477,895	26,672,362	31,737,108	18.99%
Transfers Out	24,005,059	24,953,891	3,361,469	3,361,469	3,146,185	(6.40%)
Total Expenditures	**184,781,991**	**119,800,336**	**207,396,792**	**181,606,225**	**187,830,623**	**3.43%**

Other Special Revenue Funds include: Parks A&I, Fire Training Center Fund, Fire Development Fund, Municipal Court Technology Fund, Municipal Court Building Security Fund, Judicial Efficiency Fund, Truancy Court Fund, Municipal Jury Fund, Hotel Occupancy Tax Fund, Public Arts Fund.

Financial Summary

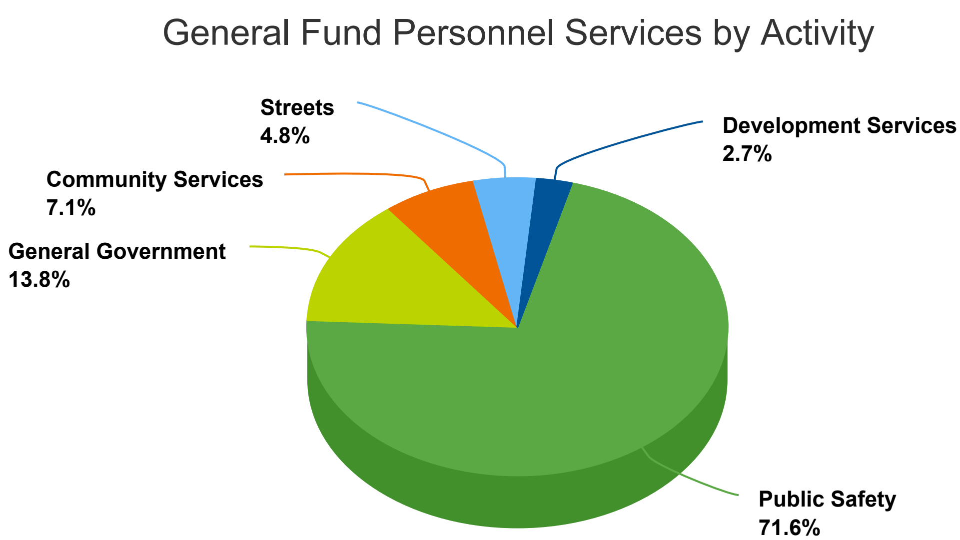


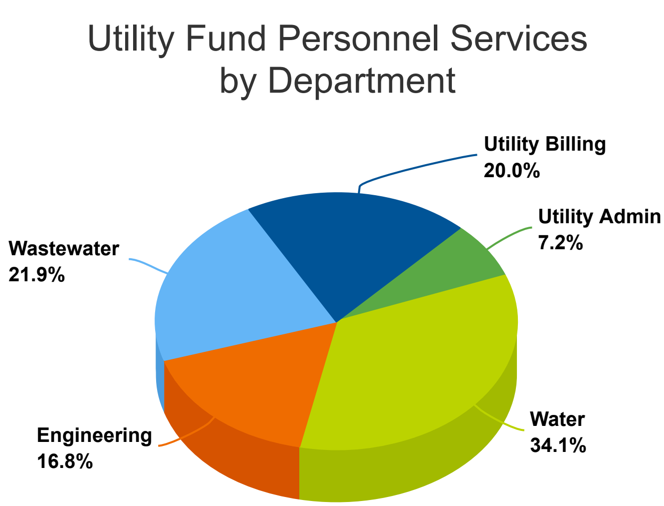
Expenditures	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget	2024-2025 % Change
Capital Projects	46,693,054	5,163,886	77,450,896	64,140,063	46,828,089	(26.99%)
Public Safety	30,376,938	28,746,177	35,868,896	34,194,098	41,415,118	21.12%
Utilities	25,986,557	20,942,961	28,477,895	26,672,362	31,737,108	18.99%
Economic Development	16,147,849	3,737,395	16,453,701	9,102,034	15,277,656	67.85%
General Government	12,908,170	11,904,346	15,414,583	15,414,583	16,174,849	4.93%
Community Services	12,196,758	9,246,808	13,948,405	12,606,429	14,996,535	18.96%
Debt Payments	9,817,055	9,814,803	10,931,562	10,931,562	10,939,762	0.08%
Streets	5,502,670	4,261,461	4,278,544	3,972,784	5,840,022	47.00%
Transfers Out	24,005,059	24,953,891	3,361,469	3,361,469	3,146,185	(6.40%)
Development Services	1,147,881	1,028,608	1,210,841	1,210,841	1,475,299	21.84%
Total Expenditures	**184,781,991**	**119,800,336**	**207,396,792**	**181,606,225**	**187,830,623**	**3.43%**

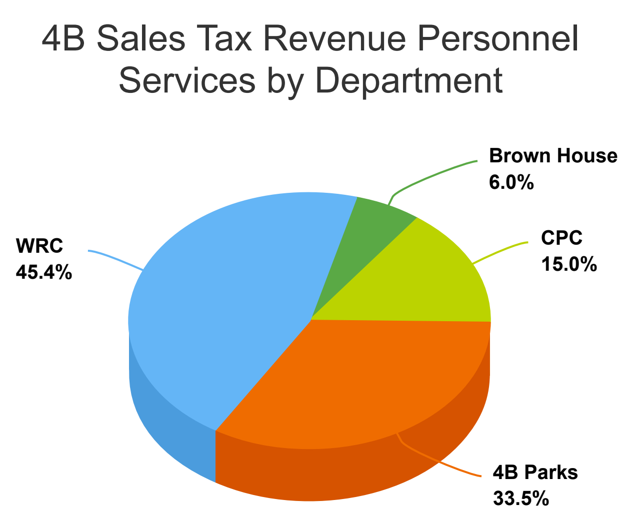
Personnel Services: $53,984,669

The total Personnel Services account for 29% of the City's overall expenditure budget. The City currently staffs 460 full time equivalent positions, 13 of which are new for FY 2025. A detailed list of the new positions is in the Manager's Letter. Personnel Services includes all full-time and part-time employee salaries and benefits. The City Council approved a pay plan adjustment for all employees which went into effect in May 2024. The full pay plan adjustment is recognized in the FY 2025 budget. A 3% average merit based increase effective January 2025 for general pay plan employees and a 4% guaranteed step increase for most public safety employees is also included. The City offers several benefits to its employees including: Retirement, Health Insurance and Longevity Pay.

The General Fund makes up 82% of Personnel Services with $44,035,352 and 341.00 employees, the Utility Fund makes up 9.4% with $5,079,652 and 51.00 employees, 4B Sales Tax Revenue Fund makes ups 7.6% with $4,122,076 and 62.25 employees and the Economic Development Corporation makes up 1% with $667,493 and 5.00 employees. The Hotel Occupancy Fund has one Event Coordinator position.







Supplies: $4,972,495

Accounts in this category include tools, equipment and supplies of a non-capital nature. Fuel costs for the various departments including Public Works and Public Safety are also included in this category. In an effort to keep fuel costs down, the City entered into an agreement with the Wylie Independent School District to buy fuel in bulk for distribution to its vehicles.

Materials for Maintenance: $7,514,344

This category consists of accounts that are used to maintain the City's buildings, vehicles and heavy equipment as well as maintenance and repairs for the City's infrastructure. The FY 24-25 budget includes $2.2 million for sidewalk, street and alley and drainage repairs in the General Fund Streets department.. This category also includes $1.2 million for the costs associated with the maintenance of all the computer hardware and software used at the various City facilities.

Contractual Services: $45,585,891

The City utilizes outside entities to assist in providing specialized services to its citizens. Contractual Services account for 24% of the City's overall budget. These include the City's electricity usage and providing utility services to citizens such as trash disposal and water and sewer services. Training and communications expenses for employees are also categorized and budgeted for under Contractual Services. The economic development incentives are included in this category.

Debt Service: $15,032,227

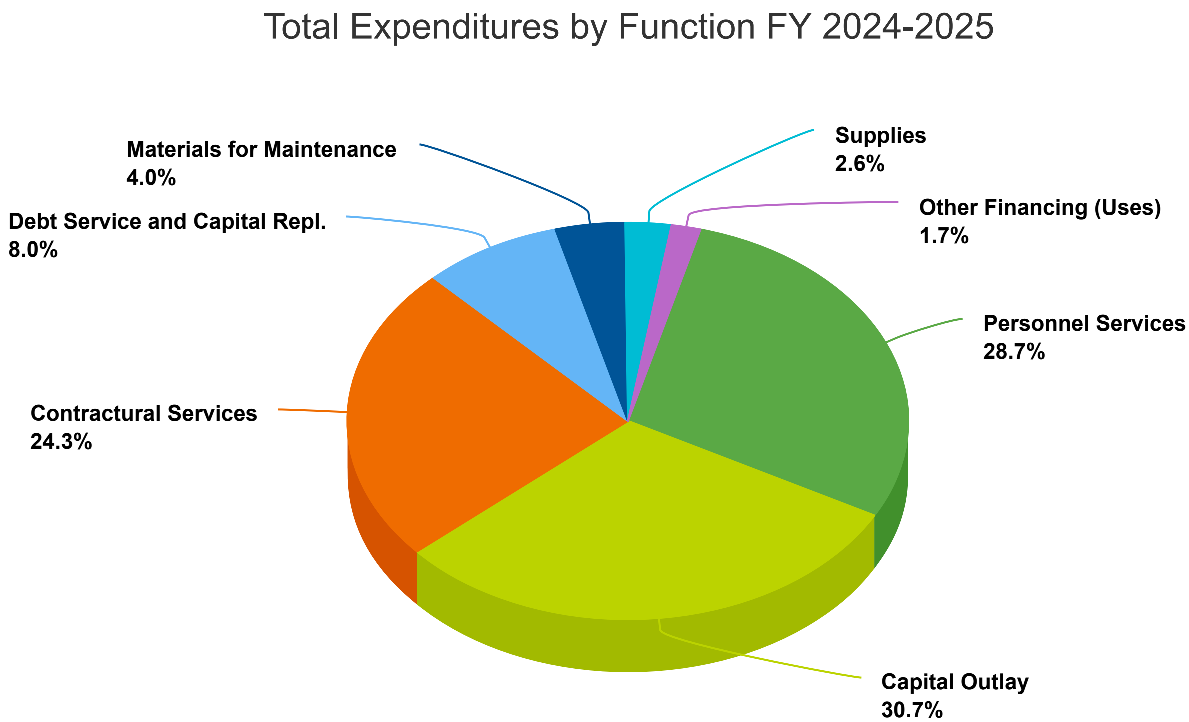
The City's debt consists of General Obligation Bonds and Certificates of Obligation which are used to fund a variety of capital projects to enhance the quality of life of the citizens of Wylie. The total FY 24-25 debt obligation for the City of Wylie secured by property taxes equals $10,532,987. Utility Fund supported debt is $1,061,869 and 4B Sales Tax supported debt is $390,775. This is the last payment for the 4B Sales Tax debt. The WEDC has $1,231,998 for various land purchases. These numbers include principal and interest. The city also has some loan financing of $370,598 for the AMI water meter system as well as $38,000 for various Public Safety equipment and systems.

Capital Outlay: $57,594,812

The City's current capitalization policy states that in order for a project or purchase to be capitalized, the expenditures are required to be at least $15,000 with the asset having a useful life in excess of one year. The total Capital Outlays account for 30.7% of the City's overall budget. A total of 81% of the capital outlay is recorded in the capital Project Funds which are typically paid for with bond money or money received from other governmental agencies. The remaining expenditures are recorded in their specific funds. These include small capital construction projects as well as the purchase of vehicles and major tools and equipment. The City had a bond election in 2021 and several large road projects were started in FY 2024. The Capital Improvement Section provides more detail on the specific capital projects.

Transfers Out: $3,146,185

Intergovernmental transfers are transfers of funds from one fund to another. These include annual transfers from the Utility Fund to the General Fund to offset costs incurred by the General Fund that directly or indirectly benefit the Utility Fund and transfers to the 4B Debt Service Fund. In fiscal year 2024-2025, the transfer from the Utility Fund is $2,719,410 which is a 3% increase.



General Fund

FISCAL YEAR
2024-2025

General Fund

Fund Description

The General Fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. During the budget process, the General Fund receives extensive scrutiny from City staff, City Council and the Public. The attention is deserved because this fund has many critical issues affecting the community. The issues vary from establishing a tax rate to determining employee staffing and benefits. The following narrative reports the major aspects of the General Fund budget for the concluding and new fiscal year. Operational accomplishments and goals are reported in the departmental narratives.

GENERAL FUND

Fund Summary

General Fund

Audited General Fund Unassigned Ending Balance 09/30/23	**$**	**28,554,755**
Projected '24 Revenues	$	56,286,088
Available Funds		84,840,843
Projected '24 Expenditures		(58,858,611) [(a)]
Estimated Ending Fund Balance 09/30/24	$	25,982,232
Estimated Beginning Fund Balance - 10/01/24	**$**	**25,982,232**
Budgeted Revenues '25		65,636,147 [(b)]
Budgeted Expenditures '25		(65,636,147)
Use of Fund Balance	$	(2,432,100)
Carryforward Expenditures	$	(1,980,558)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**21,569,574** [(c)]

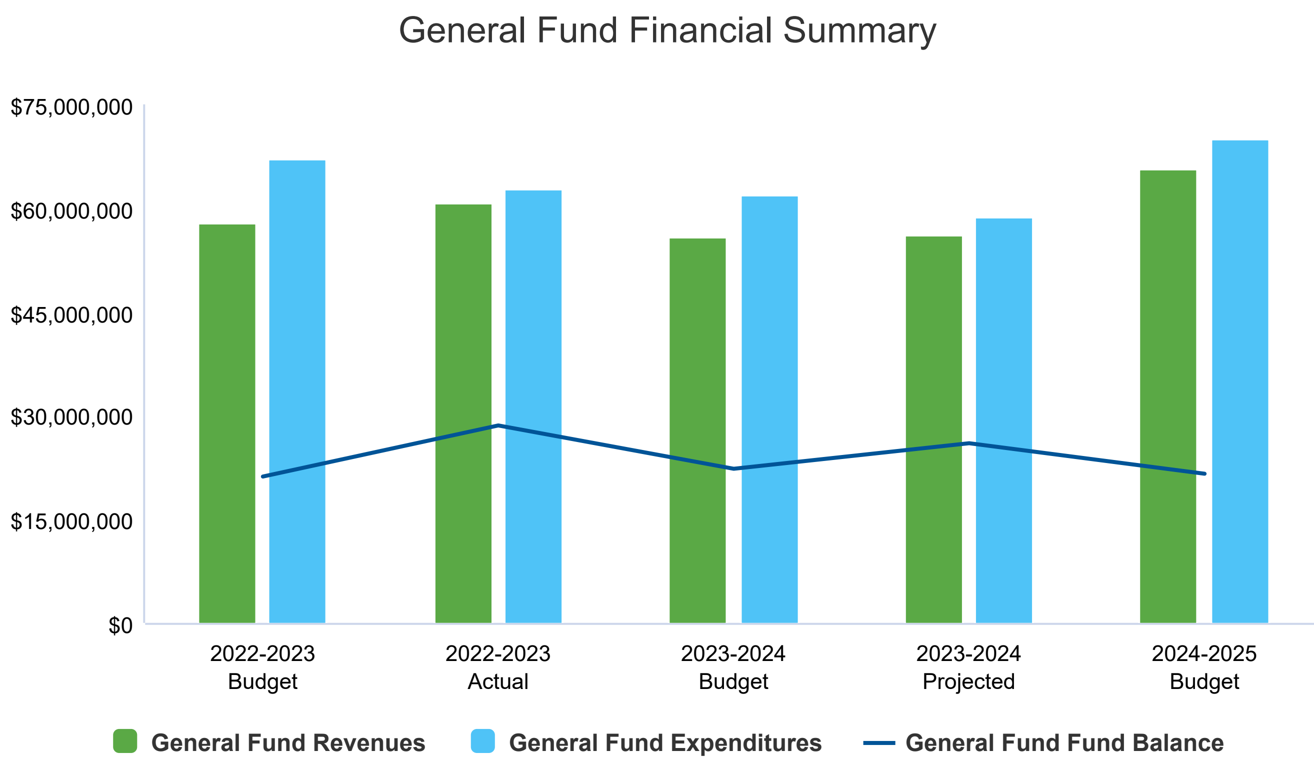
a) Carry forward items are taken out of projected 2024 expense and included in 2025 expense. See manager's letter for detailed list totaling 1,980,558. Assumes 2% of expenses unspent.

b) Property tax rate is the voter approval rate, 10% Sales Tax growth and $1.5 million of EMS revenue.

c) Policy requirement is 25% of budgeted expenditures. This Ending Fund Balance is 32.9%.

General Fund Financial Summary

The General Fund is used to account for the maintenance and operations of a government that are financed from taxes and other general revenue. The General Fund budget is balanced in that revenues equal expenditures. The budget expenditures show more on the graph and chart due to the carry forward of items budgeted in the previous year and use of fund balance. The General Fund Fund Balance has decreased over the last couple of years due to using fund balance for projects. In FY 2023, $6 million was transferred from fund balance for the rehab of Stone Road which is a long standing previously unfunded project.



	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
General Fund Revenues	$ 57,862,461	$ 60,842,576	$ 55,786,078	$ 56,286,088	$ 65,636,147
General Fund Expenditures	$ 67,110,141	$ 62,941,132	$ 62,052,236	$ 58,858,611	$ 70,048,805
General Fund Fund Balance	$ 21,163,331	$ 28,554,755	$ 22,288,597	$ 25,982,232	$ 21,569,574

General Fund
Summary of Revenues and Expenditures

	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
Revenues:				
Ad Valorem Taxes	28,824,988	30,694,211	30,694,211	35,230,839
Sales Taxes	9,223,591	9,073,122	9,073,122	9,980,434
Alcohol Beverage Tax	62,890	40,000	40,000	82,800
Franchise Fees	3,015,867	2,953,146	2,953,146	2,955,800
Licenses & Permits	1,409,965	1,275,000	1,275,000	1,046,000
Intergovernmental Revenue	8,717,961	2,615,790	3,115,800	5,049,926
Service Fees	4,491,105	4,343,203	4,343,203	6,459,688
Court Fees	319,233	340,000	340,000	350,750
Interest & Misc. Income	1,653,890	1,805,195	1,805,195	1,760,500
Transfers from Other Funds (OFS)	3,123,086	2,646,411	2,646,411	2,719,410
Total Revenues	**$ 60,842,576**	**$ 55,786,078**	**$ 56,286,088**	**$ 65,636,147**
Expenditures:				
General Government				
City Council	51,979	96,263	96,263	83,048
City Manager	1,255,085	1,406,866	1,406,866	1,453,815
City Secretary	315,110	472,575	472,575	482,613
City Attorney	148,732	170,000	170,000	170,000
Finance	1,204,820	1,461,967	1,461,967	1,507,275
Facilities	1,036,589	1,086,915	1,086,915	1,461,644
Municipal Court	505,966	668,278	668,278	720,968
Human Resources	822,141	956,765	956,765	976,654
Purchasing	283,932	364,757	364,757	364,229
Information Technology	2,014,855	2,286,028	2,286,028	2,480,643
Combined Services	4,265,137	6,444,169	6,444,169	6,473,960
Public Safety				
Police	13,318,250	14,659,064	14,643,284	17,073,286
Fire	12,666,011	16,943,367	16,226,249	14,747,531
Emergency Communications	2,053,328	2,657,616	2,515,716	4,518,919
Animal Control	708,588	1,608,849	808,849	1,752,702
Emergency medical services	-	-	-	3,322,680
Development Services				
Planning	351,740	396,749	396,749	431,938
Building Inspection	446,817	581,030	581,030	594,422
Code Enforcement	230,051	233,062	233,062	448,939
Streets	4,261,461	4,278,544	3,972,784	5,840,022
Community Services				
Parks	2,608,996	2,854,219	2,854,219	2,382,994
Library	2,291,895	2,425,153	2,425,153	2,760,523
Transfers to Other Funds	12,099,649	-	-	-
Projected Amount Unspent for FY 2024	-	-	(1,213,067)	-
Total Expenditures	**$ 62,941,132**	**$ 62,052,236**	**$ 58,858,611**	**$ 70,048,805**

General Fund

Budget FY 2024-2025

100-General Fund
General Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
40110	PROPERTY TAXES - CURRENT	28,616,448	30,534,211	30,534,211	35,070,839
40120	PROPERTY TAXES - DELINQUENT	81,808	60,000	60,000	60,000
40190	PENALTY AND INTEREST - TAXES	126,732	100,000	100,000	100,000
40210	SALES TAX	9,223,591	9,073,122	9,073,122	9,980,434
40220	ALCOHOLIC BEVERAGE TAX	62,890	40,000	40,000	82,800
Total Taxes		**38,111,469**	**39,807,333**	**39,807,333**	**45,294,073**
41110	FRANCHISE FEE - ELECTRIC	1,995,946	2,070,000	2,070,000	2,070,000
41210	FRANCHISE FEE - GAS	464,841	508,000	508,000	508,000
41310	FRANCHISE FEE - TELEPHONE	15,554	12,646	12,646	12,800
41410	FRANCHISE FEE - CABLE	413,251	240,000	240,000	240,000
41610	FRANCHISE FEE - SANITATION	126,275	122,500	122,500	125,000
Total Franchise Fees		**3,015,867**	**2,953,146**	**2,953,146**	**2,955,800**
42130	CONTRACTOR REGISTRATION FEES	64,704	50,000	50,000	55,000
42570	PLUMBING PERMITS	26,788	20,000	20,000	21,000
42590	FENCE PERMITS	20,120	30,000	30,000	18,000
42640	ELECTRICAL PERMITS	39,519	40,000	40,000	11,000
42650	NEW DWELLING PERMITS	720,708	500,000	500,000	400,000
42655	NEW COMMERCIAL DEV PERMITS	292,037	500,000	500,000	400,000
42660	MECHANICAL PERMITS	10,744	10,000	10,000	6,000
42670	ADMIN FEE/ INSPECTION	153,450	95,000	95,000	125,000
42910	OTHER PERMITS/ FEES	81,895	30,000	30,000	10,000
Total License and Permits		**1,409,965**	**1,275,000**	**1,275,000**	**1,046,000**
43110	FEDERAL GOVT LAKE PATROL	45,383	59,287	59,287	56,023
43150	FEDERAL PROCEEDS	6,099,649	-	-	1,893,796
43420	LONE STAR & LIBRARY GRANTS	2,113	-	-	-
43500	COLLIN COUNTY - CHILD SAFETY	66,880	65,800	65,800	65,800
43512	FIRE GRANTS	-	19,197	19,197	-
43513	POLICE GRANTS	25,188	18,300	18,300	11,900
43520	WISD CROSSING GUARD REIMB.	200,020	129,150	129,150	157,167
43525	WISD SRO REIMBURSEMENT	579,576	651,000	651,000	800,000
43527	WISD ATHLETIC EVENT REIMB.	210,341	181,500	181,500	237,684
43530	FIRE SERVICES	1,152,476	1,173,556	1,673,566	1,173,556
43532	FIRE DISPATCHER SERVICES	271,348	276,000	276,000	300,000
43533	FIRE EMS SERVICES	-	-	-	322,000
43535	FIRE SERVICE/ BLDG INSPECTIONS	50	14,000	14,000	5,000
43537	FIRE SERVICE/ PLAN REVIEW FEES	17,575	8,000	8,000	7,000
43560	JAIL SERVICES	27,500	20,000	20,000	20,000
43570	POLICE SEIZED FUNDS	19,862	-	-	-
Total Intergovernmental Revenue		**8,717,961**	**2,615,790**	**3,115,800**	**5,049,926**

Budget FY 2024-2025

100-General Fund
General Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
44121	911 FEES	444,753	450,000	450,000	450,000
44122	ALARM PERMITS	290,504	250,000	250,000	270,000
44123	ANIMAL CONTROL FEES/ FINES	30,617	35,000	35,000	35,000
44126	TRANSPORT/ MEDICAL FEES	59,817	43,571	43,571	1,500,000
44132	DEVELOPMENT FEES	306,775	225,000	225,000	190,000
44141	TRASH	3,217,073	3,229,632	3,229,632	3,902,688
44153	LIGHTING FEES	43,254	40,000	40,000	40,000
44155	LEAGUE ATHLETIC FEES	61,895	30,000	30,000	30,000
44170	MOWING (CODE ENFORCEMENT)	2,060	10,000	10,000	10,000
44181	LIBRARY FINES	34,357	30,000	30,000	32,000
Total Service Fees		**4,491,105**	**4,343,203**	**4,343,203**	**6,459,688**
45110	MUNICIPAL COURT FINES	232,909	250,000	250,000	275,000
45130	COURT ADMIN/ WARRANT FEES	49,447	45,000	45,000	45,000
45131	CHILD SAFETY FEES	2,641	5,000	5,000	5,000
45133	JUVENILE CASE MANAGER FEE	9,229	9,000	9,000	10,000
45138	TRUANCY PREVENTION &DIVERSION	67	1,000	1,000	500
45139	TEEN COURT PROGRAM	240	-	-	250
45140	CODE FINES	24,700	30,000	30,000	15,000
Total Fines and Forfeitures		**319,233**	**340,000**	**340,000**	**350,750**
46110	ALLOCATED INTEREST EARNINGS	1,372,591	1,526,221	1,526,221	1,500,000
Total Interest Income		**1,372,591**	**1,526,221**	**1,526,221**	**1,500,000**
48110	RENTAL INCOME	2,300	3,000	3,000	3,000
48125	PARK PAVILION RENTALS	5,860	4,500	4,500	4,500
48410	MISCELLANEOUS INCOME	266,154	263,195	263,195	233,000
48440	CONTRIBUTIONS/ DONATIONS	6,985	8,279	8,279	20,000
Total Miscellaneous Income		**281,299**	**278,974**	**278,974**	**260,500**
49131	TRANSFER FROM SPECIAL REVENUE	170,450	-	-	-
49151	TRANSFER FROM UTILITY FUND	2,563,305	2,640,204	2,640,204	2,719,410
49210	PROCEEDS FR SALE OF CAP ASSETS	180,277	-	-	-
49600	INSURANCE RECOVERIES	209,054	6,207	6,207	-
Total Other Financing Sources		**3,123,086**	**2,646,411**	**2,646,411**	**2,719,410**
Total General Fund Revenues		**60,842,576**	**55,786,078**	**56,286,088**	**65,636,147**

CITY COUNCIL

Department Description

The City Council is presented as a non-departmental account. Funds are appropriated for special projects not directly related to City operations. Also included are expenses incurred by the Mayor and six members of the Council in performing their responsibilities as elected officials of the City.

City Council:	Term of Office:
Matthew Porter, Mayor	May 2023 through May 2026
David R. Duke, Councilmember Place 1	May 2022 through May 2025
David Strang, Councilmember Place 2	May 2024 through May 2027
Jeff Forrester, Mayor Pro Tem	May 2022 through May 2025
Scott Williams, Councilmember Place 4	May 2024 through May 2027
Sid Hoover, Councilmember Place 5	May 2023 through May 2026
Gino Mulliqi, Councilmember Place 6	May 2023 through May 2026

CITY COUNCIL

Budget FY 2024-2025

100-General Fund
City Council

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51240	CITY COUNCIL	23,050	22,800	22,800	22,800
51440	FICA	1,429	1,414	1,414	1,414
51450	MEDICARE	335	331	331	331
51470	WORKERS COMP PREMIUM	289	163	163	50
TOTAL PERSONNEL SERVICES		**25,103**	**24,708**	**24,708**	**24,595**
52010	OFFICE SUPPLIES	1,277	650	650	650
52130	TOOLS/ EQUIP (NON-CAPITAL)	-	600	600	600
52810	FOOD SUPPLIES	1,570	2,990	2,990	7,600
TOTAL SUPPLIES		**2,847**	**4,240**	**4,240**	**8,850**
56040	SPECIAL SERVICES	2,813	7,570	7,570	4,450
56080	ADVERTISING	100	2,000	2,000	1,000
56110	COMMUNICATIONS	3,921	5,544	5,544	5,544
56210	TRAVEL & TRAINING	938	29,191	29,191	20,099
56250	DUES & SUBSCRIPTIONS	12,687	18,010	18,010	18,010
56990	OTHER	3,570	5,000	5,000	500
TOTAL CONTRACTURAL SERVICES		**24,029**	**67,315**	**67,315**	**49,603**
Total City Council		**51,979**	**96,263**	**96,263**	**83,048**

City Manager

Department Description

The function of the City Manager's Office is to provide leadership and direction in carrying out the policies established by City Council and by overseeing the activities of the operating and administrative departments of the City of Wylie. Principal functions of the City Manager's Office include providing support to Council in their policy making role; ensuring that City ordinances, resolutions and regulations are executed and enforced; submitting annual proposed operating and capital budgets; and responding to concerns and requests from citizens and Council.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Planning Management **Community Focused Government** **Infrastructure**	Represent Wylie's position to local, regional and state entities including the North Texas Municipal Water District, Collin County Commissioners Court, Texas Department of Transportation, and the North Central Texas Council of Governments.
Planning Management **Financial Health** **Infrastructure** **Community Focused Government**	Represent Wylie's interest regarding regional transportation initiatives including Collin County Future Mobility Study, TXDOT and NCTCOG. Will emphasize work within the downtown historic district as well as major intersections.
Planning Management **Financial Health**	Continue to review long-term capital needs with regard to long-term financial capabilities.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Community Focused Government	Restructured the CM office with an Executive Assistant being the face of the office when customers arrive in the suite
Planning Management	The Executive Assistant implemented a more streamline method of producing the weekly report.

CITY MANAGER

Infrastructure **Community Focused Government**	Implemented Ride Awake Wylie as the city's new On-Demand Rideshare program in partnership with TRIPP, Uber and MT Connect. Ridership continues to increase month over month. Improvements and updates to the website are ongoing and we are looking at creative ways to leverage the rideshare program for events, city departments, functions, and higher education.
Workforce	Implemented a 4-10 work schedule based on each department's need and doability. Hours of operation are 7:30am - 5:30pm. Monday thru Friday. This allows citizens extra time to visit city facilities outside of the normal 8:00am to 5:00pm work schedule.
Community Focused Government	ACM served as liaison for the 2024 Individual Career Advancement Navigation (ICAN) Class. 10 employees were selected for the class.
Economic Growth	The City assumed full responsibility for the annual Taste of Wylie event with the goal of increasing overall donations and funds raised for our food pantries. The event proved successful, raising 27% more funds than the previous year while providing local businesses the opportunity to showcase their business to the community. Several enhancements improved the experience for attendees, sponsors, and restaurants.
Community Focused Government	Hired our events coordinator with the goal of enhancing existing community events while exploring opportunities for new events. The position has already improved several processes by adding new forms and efficiencies. We have also improved our partnerships with local organizations, including the WDMA, in coordinating, planning, and providing support for events, including the Pedal Car Race, Bluegrass on Ballard, Boo on Ballard, and more. The City has also assumed full responsibility for the Taste of Wylie. A new volunteer program is also being developed.
Health, Safety, and Well-Being **Community Focused Government** **Culture** **Economic Growth**	Social media is one of the primary ways we communicate with our citizens. In the last year, our Facebook reach has increased close to 100%, reaching more than 650K people. Visits to our Facebook page increased 96% to 120K. Instagram visits are also up 53% over last year. We increased our Facebook followers by 2.5K, bringing our total followers to 23.6K.

CITY MANAGER

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	1.0	1.0	1.0	-
ADMIN ASSISTANT II	1.0	1.0	-	-
ASSISTANT CITY MANAGER	1.0	1.0	1.0	1.0
CITY MANAGER	1.0	1.0	1.0	1.0
DEPUTY CITY MANAGER	1.0	1.0	1.0	1.0
DIGITAL MEDIA SPECIALIST	1.0	1.0	1.0	1.0
EXECUTIVE ASSISTANT	-	-	1.0	1.0
MARKETING & COMMUNICATIONS DIRECTOR	-	-	-	1.0
PUBLIC ARTS COORDINATOR	0.5	0.5	0.5	0.5
PUBLIC INFORMATION OFFICER	1.0	1.0	1.0	-
Total	**7.5**	**7.5**	**7.5**	**6.5**

CITY MANAGER

Budget FY 2024-2025

100-General Fund
City Manager

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	876,231	955,798	955,798	972,026
51112	SALARIES - PART TIME	22,446	19,503	19,503	20,742
51130	OVERTIME	3,194	6,500	6,500	7,500
51140	LONGEVITY PAY	3,628	3,914	3,914	7,079
51210	CAR ALLOWANCE	6,618	6,600	6,600	6,000
51310	TMRS	138,774	150,693	150,693	156,534
51350	DEFERRED COMPENSATION	-	6,000	6,000	-
51410	HOSPITAL & LIFE INSURANCE	93,373	112,602	112,602	106,564
51420	LONG-TERM DISABILITY	1,405	3,553	3,553	3,596
51440	FICA	46,974	61,487	61,487	62,827
51450	MEDICARE	12,864	14,380	14,380	14,694
51470	WORKERS COMP PREMIUM	1,319	1,045	1,045	2,128
51480	UNEMPLOYMENT COMP (TWC)	76	2,160	2,160	936
TOTAL PERSONNEL SERVICES		**1,206,902**	**1,344,235**	**1,344,235**	**1,360,626**
52010	OFFICE SUPPLIES	4,357	4,500	4,500	4,500
52810	FOOD SUPPLIES	934	1,010	1,010	5,260
TOTAL SUPPLIES		**5,291**	**5,510**	**5,510**	**9,760**
56040	SPECIAL SERVICES	4,420	6,500	6,500	6,500
56080	ADVERTISING	6,248	4,000	4,000	14,000
56110	COMMUNICATIONS	288	456	456	456
56210	TRAVEL & TRAINING	23,698	34,514	34,514	49,270
56250	DUES & SUBSCRIPTIONS	8,238	11,651	11,651	13,203
TOTAL CONTRACTURAL SERVICES		**42,892**	**57,121**	**57,121**	**83,429**
Total City Manager		**1,255,085**	**1,406,866**	**1,406,866**	**1,453,815**

City Secretary

Department Description

The City Secretary's Office serves as the professional link between the citizens, the local governing bodies, and agencies of the government at all levels in a neutral and impartial manner, rendering equal service to all. Some functions of the office of City Secretary are to give notice of all official public meetings of the City; hold and maintain the seal of the City; administer City elections; codify and quarterly supplement the Code of Ordinances; receive and process applications for advisory boards and commissions; receive all claims against the City; process petitions filed by citizens; receive and process all open records requests; establish and maintain all records management operations for the City; administer Municode Meetings, JustFOIA, and Laserfiche; create electronic forms and workflows to assist the public and departments with efficiency and accessibility; and perform Open Meetings Act, Public Information Act, records management, conflicts of interests, and Code of Conduct training for staff, board and commission members, and City Council.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community-Focused Government	Wylie General Election (May 2025) - Continue contracting with Collin, Dallas, and Rockwall Counties to make it more convenient for the voters.
	Boards and Commissions facilitating.
	Continue with quarterly Code of Ordinance updates.
	Notice and publication processing while focusing on fiscal accountability and customer service.
	Continue records management service for the City.
	Public Information Request processing with a focus on transparency in government.
	Continue to build and provide City forms online and workflows for easy access by the public and faster processing internally.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Community-Focused Government	Completed the 2023/2024 Board and Commission appointments and installations utilizing the electronic application with 64 applications received.
	Provided training to all Board and Commission members in Open Meetings, Public Information, Records Management, Conflicts of Interest, Local Government Code 171 and 176, and the City of Wylie Code of Conduct.
	Provided electronic storage and staff assistance in Laserfiche for City documents. From October 1, 2023 to June 25, 2024 25,757 documents, or 124,481 pages, have been added in the Laserfiche system. 9,402 documents, or 25,499 pages, of those documents/pages were brought in utilizing Laserfiche Forms. The total number of documents in the repository is 544,333, or 2,315,252 pages.
	Processed and closed approximately 587 public information requests from October 1, 2023 to June 24, 2024.
	From October 1, 2023 to June 25, 2024 staff created two new workflows and recreated two existing workflows, created five new electronic forms, and recreated one existing electronic form in Laserfiche for various departments.
	Assisted with building, testing, training, and launching the Public Information Act software JustFOIA in February 2024

CITY SECRETARY

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
CITY SECRETARY	1.0	1.0	1.0	1.0
RECORDS & INFORMATION ANALYST II	-	-	1.0	1.0
RECORDS ANALYST	1.0	1.0	-	-
Total	**3.0**	**3.0**	**3.0**	**3.0**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Number of all City agendas posted including Council, and boards and commissions	183	183	146	130	130
Number of requests for Public Information	688	750	600	800	750
Number of Resolutions for consideration	45	26	33	25	30
Number of Ordinances for consideration	78	55	75	28	55
Number of TABC applications received	12	11	9	4	7
Number of Documents Created in Laserfiche	48,307	49,000	49,000	66,073	45,000
Number of Municode Meetings Portal subscribers	470	470	490	664	700
Number of Board and Commission applications received	75	48	55	64	55

Efficiency / Effectiveness

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Promote a good relationship with the public by providing courteous and prompt service for Open Records Requests and reply within the first four business days.	350	389	350	331	350
Promote accessibility and efficiency by continuing to create electronic Laserfiche Forms.	8	13	7	5	7
Assist departments with efficiency by building workflow processes in Laserfiche.	3	3	7	1	5

General Fund

CITY SECRETARY

Budget FY 2024-2025

100-General Fund
City Secretary

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	202,067	250,179	250,179	272,126
51140	LONGEVITY PAY	976	1,253	1,253	4,582
51310	TMRS	31,514	38,972	38,972	43,637
51410	HOSPITAL & LIFE INSURANCE	29,368	34,653	34,653	39,189
51420	LONG-TERM DISABILITY	441	942	942	1,007
51440	FICA	11,991	15,589	15,589	17,156
51450	MEDICARE	2,804	3,646	3,646	4,012
51470	WORKERS COMP PREMIUM	306	257	257	581
51480	UNEMPLOYMENT COMP (TWC)	25	810	810	351
TOTAL PERSONNEL SERVICES		**279,492**	**346,301**	**346,301**	**382,641**
52010	OFFICE SUPPLIES	2,050	2,820	2,820	2,195
52070	COMPUTER SOFTWARE	-	14,010	14,010	5,518
52810	FOOD SUPPLIES	887	1,275	1,275	1,950
TOTAL SUPPLIES		**2,937**	**18,105**	**18,105**	**9,663**
56040	SPECIAL SERVICES	22,332	26,915	26,915	18,053
56070	ELECTIONS	878	67,850	67,850	51,250
56080	ADVERTISING	3,166	6,000	6,000	6,000
56210	TRAVEL & TRAINING	5,657	6,220	6,220	13,405
56250	DUES & SUBSCRIPTIONS	648	1,184	1,184	1,601
TOTAL CONTRACTURAL SERVICES		**32,681**	**108,169**	**108,169**	**90,309**
Total City Secretary		**315,110**	**472,575**	**472,575**	**482,613**

City Attorney

Department Description

The City Attorney acts as legal advisor, Attorney, and counselor for the City and all of its officers in matters relating to their official duties. It is the City Attorney's function to advise the City Council and the various departments of the City, as to the scope of the City's authority and to counsel the City of Wylie in legal issues.

CITY ATTORNEY

Budget FY 2024-2025

100-General Fund
City Attorney

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56530	COURT & LEGAL COSTS	148,732	170,000	170,000	170,000
TOTAL CONTRACTURAL SERVICES		**148,732**	**170,000**	**170,000**	**170,000**
Total City Attorney		**148,732**	**170,000**	**170,000**	**170,000**

Finance

Department Description

The Finance Department's mission is to administer the City's fiscal affairs in accordance with applicable local, state and federal guidelines, to ensure fiscal responsibility to citizens and to provide competent, quality service to external and internal customers. The Finance Department includes accounting, auditing, accounts payable, revenue collections, cash management, debt management, and capital assets. The department prepares an annual comprehensive financial report (ACFR) and assists the City Manager with development of the City's annual operating and capital budgets, as well as development and maintenance of a five and ten year financial plan.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Financial Health	Participation in GFOA's award programs.
	Participation in the Texas State Comptroller's Transparency Star program.
	Review and update Financial, Investment and Debt policies.
	Review bond rating agency requirements to maintain excellent bond ratings in preparation for upcoming issuances.
Financial Health	Continue to develop and cross train staff with in-house training, professional conferences and Governmental Accounting Academy.
	Review all department processes for possible improvements in efficiency (including paperless alternatives) and customer service (external and internal).
Workforce	Continue to develop alternatives for working remotely (when necessary) while maintaining the integrity of all systems and continuing to provide excellent customer service.
	Make improvements to new budgeting software using city-wide department feedback from first implementation to reduce time required to produce the budget book and to provide more transparent information online.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Financial Health	Awarded Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officers Association for the 2023 ACFR
	Awarded Distinguished Budget Presentation Award by Government Finance Officers Association for the 2024 Budget.
	Maintained AA+ bond rating by Standard and Poor Global Ratings. Maintained AA1 bond rating from Moody's Investors Service.
	Implemented EFT payment option for all vendors to streamline the payment process, improve turnaround time for payment, and provide a safeguard of funds.
	Implemented new budget software to enhance the budget process for all departments, efficiently produce a well-designed budget book and to also provide more transparency.
Workforce	Continued and enhanced monthly team builder events/training

FINANCE

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ACCOUNTANT	2.0	2.0	2.0	2.0
ACCOUNTS PAYABLE SPECIALIST	2.0	2.0	2.0	2.0
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
ASSISTANT FINANCE DIRECTOR	1.0	1.0	1.0	1.0
BUDGET MANAGER	1.0	1.0	1.0	1.0
FINANCE DIRECTOR	1.0	1.0	1.0	1.0
Total	**8.0**	**8.0**	**8.0**	**8.0**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Number of Purchase Orders Processed	5,796	5,702	5,900	6,096	6,200
Number of Journal Entries Posted	1,988	2,630	2,100	2,394	2,500

Efficiency / Effectiveness

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Budget approved by August 5th	August 5th	August 5th	August 4th	August 5th	August 5	August 5th
Budget Book Completed 90 days after adoption of the budget	90 days	90 days	90 days	90 days	90 days	90 days
Provide information to financial advisors, bondholders, underwriters and rating agencies (S&P) to lower city interest expense	S&P = AAA	AA	AA+	AA+	AA+	AA+
Provide information to financial advisors, bondholders, underwriters and rating agencies (Moodys) to lower city interest expense	Moodys = Aaa	Aa2	Aa1	Aa1	Aa1	Aa1
Provide stewardship of financial resources balancing the City's short and long term needs by maintaining the current Net Direct Debt Per Capita per the Debt Management Policy	at or below $2,000	1,062	1,081	1,113		1,113
Provide stewardship of financial resources balancing the City's short and long term needs by maintaining a healthy General Fund balance (unassigned fund balance as a % of operating budget)	minimum of 35%	65.2%	57.6%	37%		33%
Maintain percent of current property taxes collected (major revenue source)	100%	99.7%	99.9%	100%		100%
Complete and present to the governing body an independent audit within 120 days of fiscal year end.	January 28	January 25	January 24	January 23	January 23	January 28
Provide stewardship of financial resources balancing the City's short and long term needs by maintaining a ratio of Net Direct Debt to Assessed Value of properties in the City per the Debt Management Policy	at or below 4%	0.0109	0.0108	0.0132		0.0132

FINANCE

Budget FY 2024-2025

100-General Fund
Finance

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	594,450	663,015	663,015	715,146
51140	LONGEVITY PAY	2,956	3,328	3,328	7,424
51310	TMRS	93,207	103,283	103,283	113,949
51410	HOSPITAL & LIFE INSURANCE	81,854	94,413	94,413	109,227
51420	LONG-TERM DISABILITY	1,293	2,476	2,476	2,646
51440	FICA	36,368	41,314	41,314	44,799
51450	MEDICARE	8,509	9,662	9,662	10,477
51470	WORKERS COMP PREMIUM	849	689	689	1,517
51480	UNEMPLOYMENT COMP (TWC)	72	2,160	2,160	936
TOTAL PERSONNEL SERVICES		**819,558**	**920,340**	**920,340**	**1,006,121**
52010	OFFICE SUPPLIES	6,112	8,200	8,200	8,700
52810	FOOD SUPPLIES	700	800	800	1,000
TOTAL SUPPLIES		**6,812**	**9,000**	**9,000**	**9,700**
54810	COMPUTER HARD/SOFTWARE	-	81,000	81,000	-
TOTAL MATERIALS FOR MAINTENANCE		**-**	**81,000**	**81,000**	**-**
56040	SPECIAL SERVICES	25,963	30,700	30,700	34,800
56080	ADVERTISING	3,458	6,600	6,600	6,600
56180	RENTAL	-	3,600	3,600	4,000
56210	TRAVEL & TRAINING	6,457	7,500	7,500	9,400
56250	DUES & SUBSCRIPTIONS	1,584	1,715	1,715	2,025
56330	BANK SERVICE CHARGES	3,721	6,200	6,200	6,200
56340	CCARD ONLINE SERVICE FEES	28,859	30,000	30,000	30,000
56350	APPRAISAL FEES	252,723	282,352	282,352	310,544
56510	AUDIT & LEGAL SERVICES	55,685	82,960	82,960	87,885
TOTAL CONTRACTURAL SERVICES		**378,450**	**451,627**	**451,627**	**491,454**
Total Finance		**1,204,820**	**1,461,967**	**1,461,967**	**1,507,275**

Facilities

Department Description

The Facilities Department is a division of Support Services. It is responsible for the maintenance of all municipal facilities. Facility maintenance functions include general custodial duties and repair or upkeep of offices and public areas, HVAC, plumbing, electrical, and building systems.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Infrastructure	Develop a long-range plan to maintain major systems and projected facility needs.
	Continue to improve building systems at the Public Safety Building and Municpal Complex.
	Improve efficency of the newly added custodial department.
Workforce:	Add additional employee to reduce downtime and maintain the efficiency of critical systems by continuing to improve preventative maintenance procedures.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Infrastructure	Improved the HVAC system at the Public Safety Building
	Corrected drainage issue at the Public Safety Building
	Implemented new work order system
	Improved efficiencies at all buildings by continuing to retrofit lighting systems
	Performed major repairs to plumbing systems at the Municpal Complex, Animal Services, and the Recreation Center.
	Collaborating with the Girl Scouts, added new guard shacks.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
CUSTODIAN	-	-	2.0	2.0
FACILITIES MANAGER	1.0	1.0	1.0	1.0
MAINTENANCE TECHNICIAN	3.0	3.0	3.0	3.0
OPERATIONS SUPPORT TECHNICIAN	-	-	-	1.0
Total	**4.0**	**4.0**	**6.0**	**7.0**

Activity Demand / Activity Workload

Measure	Benchmark	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Respond and complete work orders.	60 per month	702	720	1,018	1,000

FACILITIES

Budget FY 2024-2025

100-General Fund
Facilities

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	272,196	326,276	295,076	436,260
51130	OVERTIME	360	3,717	3,717	3,717
51140	LONGEVITY PAY	1,960	1,439	1,439	2,960
51310	TMRS	42,768	51,373	46,537	69,762
51410	HOSPITAL & LIFE INSURANCE	46,266	57,328	48,648	89,856
51420	LONG-TERM DISABILITY	420	1,220	1,104	1,615
51440	FICA	16,279	20,548	18,614	27,462
51450	MEDICARE	3,807	4,807	4,355	6,423
51470	WORKERS COMP PREMIUM	1,935	1,245	1,245	5,608
51480	UNEMPLOYMENT COMP (TWC)	38	1,080	1,080	936
TOTAL PERSONNEL SERVICES		**386,029**	**469,033**	**421,815**	**644,599**
52010	OFFICE SUPPLIES	96	100	100	100
52130	TOOLS/ EQUIP (NON-CAPITAL)	11,923	2,500	1,500	2,700
52210	JANITORIAL SUPPLIES	46,853	54,500	47,000	66,000
52310	FUEL & LUBRICANTS	6,911	7,000	7,000	7,000
52710	WEARING APPAREL & UNIFORMS	497	792	500	500
52740	FLAGS	4,909	5,000	5,000	5,000
52810	FOOD SUPPLIES	12,606	22,500	22,500	28,600
TOTAL SUPPLIES		**83,795**	**92,392**	**83,600**	**109,900**
54810	COMPUTER HARD/SOFTWARE	-	-	-	620
54910	BUILDINGS	270,385	220,155	221,155	395,000
TOTAL MATERIALS FOR MAINTENANCE		**270,385**	**220,155**	**221,155**	**395,620**
56040	SPECIAL SERVICES	296,380	280,335	335,345	311,525
TOTAL CONTRACTURAL SERVICES		**296,380**	**280,335**	**335,345**	**311,525**
58850	MAJOR TOOLS & EQUIPMENT	-	25,000	25,000	-
TOTAL CAPITAL OUTLAY		**-**	**25,000**	**25,000**	**-**
Total Facilities		**1,036,589**	**1,086,915**	**1,086,915**	**1,461,644**

Municipal Court

Department Description

The court's mission is to provide a fair, impartial and timely adjudication of misdemeanor offenses committed and filed in the City of Wylie. To properly administer this function, the department must schedule offenders to appear before the court, adjudicate the trial, collect fines from guilty offenders, and issue warrants of arrest.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Workforce	Staff will continue to participate in continuing education and certification programs through TMCEC.
Health, Safety and Well-Being	
Community Focused Government	The Juvenile Case Manager program will continue to expand Teen Court and other programs for youth to reduce recidivism. Teen Court Attorneys will participate in the Teen Court Association of Texas Mock Trial competition.
Community Focused Government	Continue to schedule Annual Warrant Resolution Open Docket Day.
Workforce	Continue to participate in National Night Out.
Workforce	Continue to host training with the Texas Court Clerks Association.
	Continue to participate in Municipal Court Week.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Community Focused Government	All staff continue to participate in continuing education and certification programs through Texas Municipal Courts Education Center. The Juvenile Case Manager maintained Level I Certification, Deputy Clerk obtained Level I Certification, Senior Clerk obtained Level II certification, and Court Administrator maintained Level III certification.
Health, Safety and Well-Being	Participated in National Night Out, provided information on Alcohol and Drug Awareness programs along with Teen Court and traffic safety promotional items.
Community Focused Government	Juvenile Case Manager program beginning ninth year for the Wylie Teen Court program.
	Hosted mock trial competitions for Wylie ISD and Classical Conversations Home School organization.
Community Focused Government	The Juvenile Case Manager implemented new Diversion program in compliance with new laws.
Workforce	Participated in Municipal Court Week, luncheon for court staff with city management and proclamation presented by the mayor.
	Continue to work with Wylie Presiding and Associate Judges, Collin/Dallas/Rockwall County Probation, Collin/Dallas/Rockwall County District Attorney, and arresting agencies to successfully implement and streamline procedures for Emergency Protective Order Modification and Bond Condition Violation hearings scheduled through the Wylie Municipal Court.

MUNICIPAL COURT

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
COURT ADMINISTRATOR	1.0	1.0	1.0	1.0
COURT SUPERVISOR	-	-	-	1.0
DEPUTY COURT CLERK	2.0	2.0	2.0	2.0
JUVENILE CASE MANAGER	1.0	1.0	1.0	1.0
SENIOR DEPUTY COURT CLERK	1.0	1.0	1.0	-
Total	**5.0**	**5.0**	**5.0**	**5.0**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
Clearance Rate - the number of outgoing cases as a percentage of the number of incoming cases. Goal is equal to or greater than 95%.	107%	90%	95%	95%

General Fund

MUNICIPAL COURT

Budget FY 2024-2025

100-General Fund
Municipal Court

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	248,410	306,573	306,573	335,026
51130	OVERTIME	4,743	6,500	6,500	6,500
51140	LONGEVITY PAY	1,036	913	913	2,260
51160	CERTIFICATION INCENTIVE	-	1,200	1,200	-
51250	JUDICIAL PAY	83,801	114,000	114,000	114,000
51310	TMRS	39,547	48,854	48,854	54,215
51410	HOSPITAL & LIFE INSURANCE	42,566	58,736	58,736	65,552
51420	LONG-TERM DISABILITY	830	1,537	1,537	1,240
51440	FICA	20,406	26,610	26,610	28,383
51450	MEDICARE	4,804	6,224	6,224	6,638
51470	WORKERS COMP PREMIUM	549	531	531	961
51480	UNEMPLOYMENT COMP (TWC)	49	2,160	2,160	1,053
TOTAL PERSONNEL SERVICES		**446,741**	**573,838**	**573,838**	**615,828**
52010	OFFICE SUPPLIES	6,030	6,500	6,500	6,500
52810	FOOD SUPPLIES	3,877	5,500	5,500	6,200
TOTAL SUPPLIES		**9,907**	**12,000**	**12,000**	**12,700**
56040	SPECIAL SERVICES	4,797	6,000	6,000	6,000
56110	COMMUNICATIONS	418	475	475	475
56210	TRAVEL & TRAINING	8,693	10,500	10,500	10,500
56250	DUES & SUBSCRIPTIONS	165	465	465	465
56510	AUDIT & LEGAL SERVICES	35,245	65,000	65,000	75,000
TOTAL CONTRACTURAL SERVICES		**49,318**	**82,440**	**82,440**	**92,440**
Total Municipal Court		**505,966**	**668,278**	**668,278**	**720,968**

Human Resources

Department Description

The City of Wylie Human Resources Department exists to serve the employees of the City to the best of our ability while maintaining the integrity of established policies, procedures, and expectations. We strive to promote the positive aspects of working for this great city while fostering an atmosphere of fairness and employee engagement. These goals are accomplished by a conscious effort to be present and available to departments on casual and formal occasions and be involved at the level required by the individual departments and managers.

The Human Resources team includes our HR Director, Risk Administrator, two HR Analysts, Payroll Specialist, and an Administrative Assistant. This department is responsible for employee relations, policy administration, safety, benefits, recruiting, payroll, tuition reimbursement, city-wide events, wellness programs, and training.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Workforce	Continue to review and update recruiting and retention efforts
	Expand in-person training and succession development
	Streamline payroll processes and expand employee self-service portal
Health, Safety, and Well-Being	Explore cost containment strategies for all employee benefits while staying competitive

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Workforce	Increased employee salaries which improved recruitment and retention
	Brought back/revamped pre-Covid employee training/succession development opportunities
Health, Safety, and Well-Being	Enhanced internal communication via various online platforms to encourage employees to stay informed and engaged.
Financial Health	Created an in-house subrogation process to collect reimbursements for damaged City properties not covered by liability insurance.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	1.0	1.0	-	-
ADMIN ASSISTANT II	-	-	1.0	1.0
HUMAN RESOURCES ANALYST	2.0	2.0	2.0	2.0
HUMAN RESOURCES DIRECTOR	1.0	1.0	1.0	1.0
PAYROLL SPECIALIST	1.0	1.0	1.0	1.0
RISK ADMINISTRATOR	1.0	1.0	1.0	1.0
Total	**6.0**	**6.0**	**6.0**	**6.0**

HUMAN RESOURCES

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Annual Turnover	19%	17%	15%	18%	15%
Applications Received/Reviewed	2,168	2,919	2,300	3,967	3,500

HUMAN RESOURCES

Budget FY 2024-2025

100-General Fund
Human Resources

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	473,734	546,745	546,745	529,734
51112	SALARIES - PART TIME	926	8,175	8,175	18,000
51140	LONGEVITY PAY	2,824	3,047	3,047	4,689
51250	TUITION REIMBURSEMENT	23,414	20,000	20,000	25,000
51310	TMRS	75,534	85,217	85,217	84,279
51410	HOSPITAL & LIFE INSURANCE	53,905	68,775	68,775	74,676
51420	LONG-TERM DISABILITY	1,067	1,863	1,863	1,960
51440	FICA	29,934	35,539	35,539	34,250
51450	MEDICARE	7,004	8,089	8,089	8,010
51470	WORKERS COMP PREMIUM	693	550	550	1,160
51480	UNEMPLOYMENT COMP (TWC)	56	1,755	1,755	936
TOTAL PERSONNEL SERVICES		**669,091**	**779,755**	**779,755**	**782,694**
52010	OFFICE SUPPLIES	2,412	3,000	3,000	3,000
52810	FOOD SUPPLIES	361	2,500	2,500	2,500
TOTAL SUPPLIES		**2,773**	**5,500**	**5,500**	**5,500**
54810	COMPUTER HARD/SOFTWARE	16,668	17,550	17,550	20,000
TOTAL MATERIALS FOR MAINTENANCE		**16,668**	**17,550**	**17,550**	**20,000**
56040	SPECIAL SERVICES	104,376	117,950	117,950	132,450
56080	ADVERTISING	3,539	5,000	5,000	5,000
56210	TRAVEL & TRAINING	23,081	28,000	28,000	28,000
56250	DUES & SUBSCRIPTIONS	2,613	3,010	3,010	3,010
TOTAL CONTRACTURAL SERVICES		**133,609**	**153,960**	**153,960**	**168,460**
Total Human Resources		**822,141**	**956,765**	**956,765**	**976,654**

Purchasing

Department Description

The mission of the Purchasing Department is to process purchases and bids, and manage contracts for the organization in a timely manner, ensure compliance with policies, procedures, and regulations; facilitate asset disposal; and manage risk requirements and insurance coverage for property, vehicles and general liability, and process liability claims.

To promote fiscal responsibility by obtaining the right product, for the right purpose, at the right time, for the right price. To actively seek fair competition in the procurement process. To ensure ethical compliance with Federal, State and local laws. To treat suppliers fairly and equitably. To increase public confidence in public purchasing.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Planning Management:	Council approval of the 2025 Procurement Manual.
	Implement a new contract management software. This software we keep all directors updated with contract types and expiration dates.
	Create a procurement education series for Sourcing Evaluation committee to score request for proposal in Bonfire eProcurement software.
	Update all purchasing templates and forms.
	Develop continuing education plans for buyer and senior buyer to assist with knowledge base and certifications

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Planning Management:	Job Order Contracting Program implemented; review existing program and the additional firms and utilizing other co-ops.
	Create a procurement education series; 1 hour class on the procurement process and Incode training; this has been rolled out and implemented.
	Filled a staff opening for a Senior Buyer Position.
	Assisted departments with 100+ bids/project orders and quotes; including contract administration of the Dog Park and Splash Pads, Eubanks Lane Improvements, Ballard Water Tank, Hensley/Woodbridge Traffic Signal, working with WFR on various contracts for the new EMS Division (Medical Director, EMS supplies, and EMS billing)

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
BUYER	1.0	1.0	1.0	1.0
PURCHASING MANAGER	1.0	1.0	1.0	1.0
SENIOR BUYER	1.0	1.0	1.0	1.0
Total	**3.0**	**3.0**	**3.0**	**3.0**

Budget FY 2024-2025

100-General Fund
Purchasing

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	198,381	247,143	247,143	229,382
51140	LONGEVITY PAY	816	959	959	1,063
51310	TMRS	31,234	38,456	38,456	36,341
51410	HOSPITAL & LIFE INSURANCE	18,870	25,831	25,831	38,830
51420	LONG-TERM DISABILITY	454	874	874	849
51440	FICA	12,177	14,437	14,437	14,288
51450	MEDICARE	2,848	3,598	3,598	3,341
51470	WORKERS COMP PREMIUM	307	249	249	484
51480	UNEMPLOYMENT COMP (TWC)	27	810	810	351
TOTAL PERSONNEL SERVICES		**265,114**	**332,357**	**332,357**	**324,929**
52010	OFFICE SUPPLIES	1,391	2,500	2,500	3,000
TOTAL SUPPLIES		**1,391**	**2,500**	**2,500**	**3,000**
56040	SPECIAL SERVICES	10,505	16,000	16,000	17,000
56080	ADVERTISING	3,972	4,500	4,500	6,000
56210	TRAVEL & TRAINING	1,475	7,000	7,000	10,900
56250	DUES & SUBSCRIPTIONS	1,475	2,400	2,400	2,400
TOTAL CONTRACTURAL SERVICES		**17,427**	**29,900**	**29,900**	**36,300**
Total Purchasing		**283,932**	**364,757**	**364,757**	**364,229**

Information Technology

Department Description

The mission of the Information Technology Department is to provide technical support to the organization for current software and equipment as well as planning for future technology initiatives. Support includes assisting in the development and implementation of technology related policies and procedures.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Infrastructure	Create AI policy
	Improve database efficiency for CAD/RMS system
	Buildout fully redundant 911 system
Workforce	Increase GIS efficiency for the City by adding an employee for Public Works

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Infrastructure	Migrated Phone System from PRI to SIP
	Upgrated GIS Infrastructure
	Created MDM
	Migrated Public Works and Community Services to new systems

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	-	-	-	1.0
GIS ANALYST	-	-	1.0	1.0
GIS MANAGER	1.0	1.0	1.0	1.0
GIS TECHNICIAN	1.0	1.0	-	-
IT INFRASTRUCTURE MANAGER	1.0	1.0	1.0	1.0
IT SPECIALIST	2.0	2.0	2.0	2.0
IT SYSTEMS SPECIALIST	-	-	1.0	1.0
OPERATIONS DIRECTOR	1.0	1.0	1.0	1.0
Total	**6.0**	**6.0**	**7.0**	**8.0**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
IT support tickets resolved.	1,656	1,525	1,500	1,480	1,500

INFORMATION TECHNOLOGY

Budget FY 2024-2025

100-General Fund
Information Technology

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	428,809	557,322	557,322	659,963
51130	OVERTIME	13,528	18,000	18,000	18,000
51140	LONGEVITY PAY	1,216	1,476	1,476	3,662
51310	TMRS	69,049	89,404	89,404	107,492
51410	HOSPITAL & LIFE INSURANCE	64,492	85,602	85,602	110,041
51420	LONG-TERM DISABILITY	946	2,078	2,078	2,442
51440	FICA	26,555	35,762	35,762	42,261
51450	MEDICARE	6,211	8,364	8,364	9,884
51470	WORKERS COMP PREMIUM	2,508	1,779	1,779	1,799
51480	UNEMPLOYMENT COMP (TWC)	54	1,890	1,890	1,053
TOTAL PERSONNEL SERVICES		**613,368**	**801,677**	**801,677**	**956,597**
52010	OFFICE SUPPLIES	826	1,000	1,000	1,000
52130	TOOLS/ EQUIP (NON-CAPITAL)	278,800	156,250	156,250	146,300
TOTAL SUPPLIES		**279,626**	**157,250**	**157,250**	**147,300**
54810	COMPUTER HARD/SOFTWARE	975,958	1,176,886	1,176,886	1,228,151
TOTAL MATERIALS FOR MAINTENANCE		**975,958**	**1,176,886**	**1,176,886**	**1,228,151**
56040	SPECIAL SERVICES	32,931	38,540	38,540	35,730
56110	COMMUNICATIONS	6,377	5,405	5,405	6,770
56180	RENTAL	20,306	82,180	82,180	82,180
56210	TRAVEL & TRAINING	11,747	23,300	23,300	23,300
56250	DUES & SUBSCRIPTIONS	-	790	790	615
TOTAL CONTRACTURAL SERVICES		**71,361**	**150,215**	**150,215**	**148,595**
58810	COMPUTER HARD/SOFTWARE	74,542	-	-	-
TOTAL CAPITAL OUTLAY		**74,542**	**-**	**-**	**-**
Total Information Technology		**2,014,855**	**2,286,028**	**2,286,028**	**2,480,643**

Police Department

Department Description

The Wylie Police Department is an organization that is devoted to our mission of providing a professional level of service. We strive to foster support and build relationships with those we serve. This is achieved through the enforcement of state law, city ordinances and by establishing partnerships with the community through programs that involve citizens, churches, and businesses regarding problem solving and crime prevention. Although a low crime rate is something that we are certainly proud of, there is much more to policing than what is measured by a crime rate. People move to Wylie for a better quality of life, which we strive to improve each year. Our budget this year has been designed to help us maintain and improve the quality of life as well as meet the standards that the citizens of Wylie have come to expect and appreciate.

Impacting the quality of life by providing a professional level of service that will foster support and build relationships with those we serve.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	With the purchase of several new traffic data collectors, the department plans to utilize these devices throughout the city. The department will leverage the data and use it to better allocate resources and address traffic concerns to help reduce traffic collisions.
	Reduce the crime rate and traffic collisions.
Community Focused Government	Complete the online platform that will offer citizens the ability to report minor offenses online. This will provide our citizens with a way to report minor criminal offenses without having to come to the police department or wait on an officer to respond to their residence.
Workforce	Continue working to fill vacancies within the department.
	Create and implement a training program for new supervisors. Due to being short staffed the department was unable to achieve this goal in FY2024
	Develop a task book that employees can work through in order to prepare them for new positions within the department. Attrition over the next several years is a major concern, especially with tenured employees, which requires immediate action to begin preparing for progression within the department.
Infrastructure	Update the department's strategic plan for the future.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Community Focused Government	The department has started building the platform for an online reporting system.
	The department improved its social media platform to push out pertinent information to the citizens.
	The department completed and received accreditation through the Texas Police Chiefs Association Best Practices.
Health, Safety, and well-Being	All sworn personnel attended mandated Advanced Law Enforcement Rapid Response Training (ALERRT).
	The department received grant funding to increase traffic safety and enforcement. The grant helps to target high traffic areas in an effort to reduce the number of vehicle collisions.
Workforce	The department hired several new officers filling many of the vacant positions.
	A production company created a recruiting video for the PD that managed to capture the City of Wylie and Police Department culture.

POLICE DEPARTMENT

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	1.5	1.5	1.5	1.5
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
ASSISTANT POLICE CHIEF	1.0	1.0	1.0	1.0
BAIL/WARRANT OFFICER - PT	0.5	0.5	0.5	0.5
CRIME VICTIM ADVOCATE	1.0	1.0	1.0	1.0
CRIMINALIST	-	-	-	2.0
CRIMINIALIST	2.0	2.0	2.0	-
CROSSING GUARD	4.0	4.0	5.0	5.5
CROSSING GUARD SUPERVISOR	-	1.0	1.0	1.0
DETECTIVE	10.0	10.0	10.0	10.0
DETENTION MANAGER	-	-	-	1.0
DETENTION-1 STEP PLAN	8.0	8.0	8.0	8.0
JAIL MANAGER	1.0	1.0	1.0	-
MENTAL HEALTH COORDINATOR	0.5	1.0	1.0	1.0
POLICE CHIEF	1.0	1.0	1.0	1.0
POLICE CORPORAL	6.0	6.0	-	-
POLICE LIEUTENANT	4.0	4.0	4.0	4.0
POLICE OFFICER	37.0	38.0	43.0	43.0
POLICE RECORDS SUPERVISOR	1.0	1.0	1.0	1.0
POLICE SERGEANT	8.0	9.0	15.0	15.0
QUARTERMASTER	0.5	0.5	0.5	0.5
RECORDS CLERK	2.0	2.0	2.0	3.0
SENIOR POLICE RECORDS CLERK	-	-	1.0	1.0
TRAINING COORDINATOR	1.0	1.0	1.0	1.0
Total	**91.0**	**94.5**	**101.5**	**103.0**

Police Officer position includes 1 Community Relations Officer, 2 Traffic Officers, 1 Warrant Officer. There are 6 SRO officers and 2 SRO Sergeants.

Activity Demand / Activity Workload

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Overall Crime Rate (Is figured per 1,000 population)	3% Reduction	23.95 (9% Reduction)	29.38 (23% Increase)	28.5 (3% Reduction)		28.5 (3% Reduction)
Group A Offenses (Figured per 1,000 population)	3% Reduction	20.30 (16% Increase)	21.74 (7% Increase)	21.09 (3% Reduction)		
Traffic Stops - Increase traffic enforcement in high traffic collision areas. Data is figured from October 1 -September 30.	5% Increase	9,469 (Decrease)	10,052 (6% Increase)	10,555 (5% Increase)		10,440 (5% Increase)
Mental Health Related Arrests by Police Officer Without a Warrant (APOWW)	5% Reduction	194 (22% Increase)	189 (2% Reduction)	180 (5% Reduction)		175 (5% Reduction)
Motor Vehicle Collisions (Includes minor, major, and fatal accidents)	3% Reduction	1058 (19% Increase)	1161 (10% Increase)	1,126 (3% Decrease)		995 (3% Decrease)
Calls for Service (CFS)	3% Increase	31,042 (3% Increase)	31,900 (3% Increase)	32,857 (3% Increase)		32,932 (3% Increase)

POLICE DEPARTMENT

Budget FY 2024-2025

100-General Fund
Police

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	7,009,544	7,307,166	7,307,166	8,663,636
51112	SALARIES - PART TIME	310,950	326,863	326,863	401,686
51130	OVERTIME	1,072,717	1,321,185	1,321,185	1,090,459
51140	LONGEVITY PAY	31,916	35,892	35,892	68,566
51150	FIELD TRAINING OFFICER PAY	8,888	19,200	19,200	21,600
51160	CERTIFICATION INCENTIVE	89,775	104,400	104,400	92,400
51170	PARAMEDIC INCENTIVE	2,507	2,500	2,500	-
51310	TMRS	1,272,347	1,286,655	1,286,655	1,574,034
51410	HOSPITAL & LIFE INSURANCE	1,037,921	1,198,257	1,198,257	1,470,164
51420	LONG-TERM DISABILITY	15,453	30,722	30,722	32,221
51440	FICA	504,251	537,000	537,000	640,973
51450	MEDICARE	118,270	125,589	125,589	149,905
51470	WORKERS COMP PREMIUM	132,568	98,986	98,986	110,598
51480	UNEMPLOYMENT COMP (TWC)	1,104	32,130	32,130	14,391
TOTAL PERSONNEL SERVICES		**11,608,211**	**12,426,545**	**12,426,545**	**14,330,633**
52010	OFFICE SUPPLIES	17,661	16,800	16,800	17,700
52040	POSTAGE & FREIGHT	456	600	600	800
52070	COMPUTER SOFTWARE	-	24,960	9,180	15,780
52130	TOOLS/ EQUIP (NON-CAPITAL)	462,576	406,509	406,509	1,244,686
52210	JANITORIAL SUPPLIES	446	1,500	1,500	500
52250	MEDICAL & SURGICAL	10,102	2,400	2,400	15,400
52310	FUEL & LUBRICANTS	171,351	182,000	182,000	182,000
52710	WEARING APPAREL & UNIFORMS	90,813	217,435	217,435	106,777
52810	FOOD SUPPLIES	19,942	32,150	32,150	37,950
52990	OTHER	72,080	67,480	67,480	90,510
TOTAL SUPPLIES		**845,427**	**951,834**	**936,054**	**1,712,103**
54510	MOTOR VEHICLES	25,575	22,000	22,000	14,000
54530	HEAVY EQUIPMENT	3,370	6,000	6,000	4,000
54630	TOOLS & EQUIPMENT	7,468	10,000	10,000	10,000
54910	BUILDINGS	-	1,500	1,500	1,500
TOTAL MATERIALS FOR MAINTENANCE		**36,413**	**39,500**	**39,500**	**29,500**
56040	SPECIAL SERVICES	55,362	50,194	50,194	107,394
56110	COMMUNICATIONS	75,276	69,000	69,000	43,700
56150	LAB ANALYSIS	17,626	28,000	28,000	25,000
56180	RENTAL	32,272	41,620	41,620	48,620
56210	TRAVEL & TRAINING	243,515	255,099	255,099	371,176
56250	DUES & SUBSCRIPTIONS	4,674	7,110	7,110	9,160
56990	OTHER	7,254	15,000	15,000	10,000
TOTAL CONTRACTURAL SERVICES		**435,979**	**466,023**	**466,023**	**615,050**

Budget FY 2024-2025

100-General Fund
Police

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
58510	MOTOR VEHICLES	322,830	724,000	724,000	386,000
58850	MAJOR TOOLS & EQUIPMENT	69,390	51,162	51,162	-
TOTAL CAPITAL OUTLAY		**392,220**	**775,162**	**775,162**	**386,000**
Total Police		**13,318,250**	**14,659,064**	**14,643,284**	**17,073,286**

Fire Department

Department Description

The Wylie Fire Rescue is an all-hazard professional fire, rescue, and EMS organization consisting of 78.5 FTEs. The department has five divisions: Administration, Operations, Communications, Prevention, and Emergency Management. The Fire Chief's office and Administration comprises eight administration personnel, including Fire Training and Emergency Management. Fire Prevention consists of 4.5 prevention personnel. Operations comprises both Fire and EMS. However, the EMS section is reflected in its own budget. Operations is the largest division in the organization and is based out of four strategically located fire stations across the city with 60 personnel assigned to it. Currently, the operations division maintains a minimum of 25 personnel on duty at all times, including our ambulance staffing, broken down into 19 assigned to the City's fire/rescue apparatus and six to our ambulances.

The Fire Department's objectives are to protect the lives, property, and environment of our community in the event of a man-made or natural threat; and to provide Advanced Life Support Emergency Medical Services and transport of those in need to the appropriate medical facility. To accomplish these objectives, the department performs the following functions:

In Fiscal Year 2025, the Emergency Medical Department was created and 20 positions including Paramedics and EMTs were moved to the newly created department.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Community risk reduction which includes: Plan Reviews, fire inspection, prevention activities, and investigations
	Fire suppression and rescue
	Emergency medical response and transport
	Specialized programs which include: hazardous materials, water rescue, and technical rescue
Community-Focused Government	Coordination of the community's emergency management activities

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health Safety and Well-Being	Prevented loss of life to fire through detectors, awareness, and public education.
	Emergency services are provided to community demands in accordance with ISO 1. Maintained ISO #1 certification.
Community-Focused Government	Maintained low incidence of fires in high-value and commercial properties.
	Trained, and Mitigated Numerous Hazardous Materials Incidents
Infrastructure	Acquired 2 Quints, 1 Air/Light Truck, 1 Tahoe, and 2 Pickups.
Health, Safety, and Well-Being	Replaced a new outdoor warning siren in Old City Park
	Maintained compliance with the Texas Commission on Fire Protection required training and certification.
Infrastructure	Maintained compliance with the Texas Department of State Health Services required training and certifications.
	Maintained Best Practices designation by the Texas Fire Chiefs Association.

FIRE DEPARTMENT

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	-	1.0	1.0	1.0
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
ALARM COORDINATOR	1.0	-	-	-
ASSISTANT FIRE CHIEF	1.0	1.0	2.0	2.0
BATTALION CHIEF	4.0	4.0	4.0	4.0
DEPUTY FIRE MARSHAL	-	-	1.0	1.0
EMERGENCY MANAGEMENT COORDINATOR	1.0	1.0	1.0	1.0
EMS PROGRAM MANAGER	-	-	1.0	-
EMT	-	-	9.0	-
FIRE CAPTAIN	12.0	12.0	13.0	13.0
FIRE CHIEF	1.0	1.0	1.0	1.0
FIRE DRIVER	12.0	12.0	12.0	12.0
FIRE INSPECTOR/INVESTIGATOR	2.0	2.0	1.0	1.0
FIRE MARSHAL	1.0	1.0	-	-
FIRE PREVENTION CLERK	1.0	-	-	-
FIREFIGHTER	33.0	39.0	39.0	39.0
PARAMEDIC	-	-	9.0	-
RECORDS ANALYST - FIRE	-	1.0	2.0	1.0
SUMMER INTERN	0.5	0.5	0.5	0.5
SUPPORT SERVICES COORDINATOR	1.0	1.0	1.0	1.0
Total	**71.5**	**77.5**	**98.5**	**78.5**

FIRE DEPARTMENT

Activity Demand / Activity Workload

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
Calls for Service	7,300		7,300	7,600	7,700
Respond to all emergency calls in 5:20 seconds 90% of the time.	5:20		5:05	4:58	5:00
Resolve emergencies in under 30 minutes 90% of the time.	30	28	25	30	30
Minimize fire loss and property damage by limiting the spread to 90% of fires to the building of origin and 25% to the room of origin	90			100	100
Prevent loss of life in residential occupancies by verifying the presence and functionality of smoke detectors at all residential responses.	-	-	-	-	-
Maintain staffing and response capability through aggressive recruiting and retention efforts minimizing the need for overtime to properly staff apparatus.	77	77	77	95	95
Maintain a positive community satisfaction rating and solicit feedback to ensure the performance of the department meets the community standards. Our goal is a 95% positive rating on the services provided.	95	98	97	95	95
Prevent fires through a comprehensive inspection and investigation program by inspecting 100% of commercial occupancies.	2,231		2,231	2,882	2,890

Efficiency / Effectiveness

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
Response times across the City	5.20 minutes 90% of time		5.06 minutes	4.9 minutes	4.7 minutes
Reduce total fire losses				2.7 Million	<3.0 Million

FIRE DEPARTMENT

Budget FY 2024-2025

100-General Fund
Fire

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	6,225,185	7,807,382	7,807,382	7,364,343
51112	SALARIES - PART TIME	4,560	6,000	6,000	9,360
51113	BACKUP AMBULANCE	7,494	22,000	22,000	-
51130	OVERTIME	966,023	1,076,090	1,076,090	683,061
51135	FLSA OVERTIME	381,095	743,874	743,874	505,868
51140	LONGEVITY PAY	30,736	33,220	33,220	70,486
51150	FIELD TRAINING OFFICER PAY	-	21,600	21,600	21,600
51160	CERTIFICATION INCENTIVE	62,648	72,000	72,000	68,600
51170	PARAMEDIC INCENTIVE	132,729	189,750	189,750	162,250
51310	TMRS	1,213,495	1,505,550	1,505,550	1,399,778
51410	HOSPITAL & LIFE INSURANCE	911,488	1,233,841	1,233,841	1,207,737
51420	LONG-TERM DISABILITY	13,905	30,929	30,929	27,248
51440	FICA	462,840	602,594	602,594	550,905
51450	MEDICARE	108,337	154,740	154,740	128,841
51470	WORKERS COMP PREMIUM	165,033	161,511	161,511	109,932
51480	UNEMPLOYMENT COMP (TWC)	780	26,730	26,730	9,594
TOTAL PERSONNEL SERVICES		**10,686,348**	**13,687,811**	**13,687,811**	**12,319,603**
52010	OFFICE SUPPLIES	12,287	15,700	15,700	15,700
52040	POSTAGE & FREIGHT	195	300	300	400
52070	COMPUTER SOFTWARE	-	33,700	33,700	-
52130	TOOLS/ EQUIP (NON-CAPITAL)	181,276	297,835	264,304	273,781
52210	JANITORIAL SUPPLIES	11,065	15,000	15,000	15,000
52250	MEDICAL & SURGICAL	68,132	150,877	130,877	29,600
52310	FUEL & LUBRICANTS	97,296	113,000	113,000	97,000
52380	CHEMICALS	17,412	19,100	19,100	21,050
52630	AUDIO-VISUAL	6,531	14,550	14,550	15,200
52710	WEARING APPAREL & UNIFORMS	151,603	273,474	273,474	206,650
52810	FOOD SUPPLIES	17,435	25,500	25,500	30,500
52990	OTHER	112	1,600	1,600	1,600
TOTAL SUPPLIES		**563,344**	**960,636**	**907,105**	**706,481**
54250	STREET SIGNS & MARKINGS	-	2,500	2,500	2,500
54510	MOTOR VEHICLES	139,699	136,062	111,062	145,500
54530	HEAVY EQUIPMENT	79,140	90,950	90,950	87,950
54610	FURNITURE & FIXTURES	14,503	20,500	20,500	20,500
54630	TOOLS & EQUIPMENT	32,294	42,950	42,950	44,750
54650	COMMUNICATIONS	45,685	97,556	97,556	74,000
54810	COMPUTER HARD/SOFTWARE	29,296	40,220	40,220	6,000
54910	BUILDINGS	129,755	150,000	127,000	153,000
54990	OTHER	7,566	8,000	8,000	9,000
TOTAL MATERIALS FOR MAINTENANCE		**477,938**	**588,738**	**540,738**	**543,200**

FIRE DEPARTMENT

Budget FY 2024-2025

100-General Fund
Fire

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56040	SPECIAL SERVICES	64,925	207,945	207,945	73,100
56060	AMBULANCE CONTRACT	198,195	207,000	207,000	-
56110	COMMUNICATIONS	5,318	12,700	12,700	13,600
56180	RENTAL	3,157	1,500	1,500	1,500
56210	TRAVEL & TRAINING	97,755	107,985	107,985	99,260
56250	DUES & SUBSCRIPTIONS	40,928	41,015	41,015	125,200
TOTAL CONTRACTURAL SERVICES		**410,278**	**578,145**	**578,145**	**312,660**
58510	MOTOR VEHICLES	247,433	1,108,840	493,253	865,587
58850	MAJOR TOOLS & EQUIPMENT	-	19,197	19,197	-
58910	BUILDINGS	280,670	-	-	-
TOTAL CAPITAL OUTLAY		**528,103**	**1,128,037**	**512,450**	**865,587**
Total Fire		**12,666,011**	**16,943,367**	**16,226,249**	**14,747,531**

Emergency Medical Services

Department Description

The Wylie Fire Rescue Emergency Medical Services Division is a professional EMS organization consisting of 20 FTEs including nine emergency medical technicians, nine paramedics, a records analyst, and an EMS Manager. The division is responsible for treating and transporting those needing emergency medical care to the appropriate medical facility. Additionally, they oversee some of the department's outreach programs and provide classes for the community for various medical initiatives. Organizationally, the division reports to the Assistant Chief of Operations and is managed daily by an EMS Manager. EMS division personnel are assigned to Wylie Fire Rescue ambulances, strategically located across three of the City's four fire stations. Currently, the operations division maintains a minimum of 25 personnel on duty at all times including our ambulance staffing, which is broken down to 19 assigned to the city's fire/rescue apparatus and six to our ambulances.

The Fire Department's objectives are to protect the lives, property, and environment of our community in the event of a man-made or natural threat; and to provide Advanced Life Support Emergency Medical Services and transport of those in need to appropriate medical facilities. To accomplish these objectives, the department performs the following functions:

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Successfully implement and monitor the EMS billing and revenue process.
	Provide top-level care and transportation to the most appropriate emergency rooms.
Infrastructure	Research, invest in, and implement the most advanced and efficient technology/ equipment
Planning Management:	Improve the ambulance fleet and establish a rotation/replacement schedule.
Community-Focused Government	Provide coordination of the community's emergency medical activities.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	New division was funded and created to better serve our citizens.
Workforce	21 personnel hired to operate the city's ambulances beginning in October 2024
Culture	Focused on successfully integrating new EMS employees into WFR
Infrastructure	Acquired and placed in-service the correct number of ambulances to begin providing service to our citizens.
Financial Health	Completed RFP process and secured a billing company EMS billing
Community-Focused Government	Completed RFP process and secured a medical contract including a medical control doctor, continuing education hours for all employees, and a quality assurance program to ensure the highest level of care is provided.

EMERGENCY MEDICAL SERVICES

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
EMS PROGRAM MANAGER	-	-	-	1.0
EMT	-	-	-	9.0
PARAMEDIC	-	-	-	9.0
RECORDS ANALYST - FIRE	-	-	-	1.0
Total	**-**	**-**	**-**	**20.0**

Activity Demand / Activity Workload

Measure	Benchmark	FY 2023 Actual	FY 2024 Actual	FY 2025 Target
Ambulance Calls for Service (CFS)	4,800	5,261		5,500
% of Patients Transported to Hospital	75.00%	73.00%		75.00%
Number of Patients Transported	3,800	2,658		4,000

Budget FY 2024-2025

100-General Fund
Emergency Medical Services

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	-	-	-	996,130
51130	OVERTIME	-	-	-	173,500
51135	FLSA OVERTIME	-	-	-	483,582
51140	LONGEVITY PAY	-	-	-	1,627
51150	FIELD TRAINING OFFICER PAY	-	-	-	7,200
51160	CERTIFICATION INCENTIVE	-	-	-	1,200
51170	PARAMEDIC INCENTIVE	-	-	-	33,000
51310	TMRS	-	-	-	258,564
51410	HOSPITAL & LIFE INSURANCE	-	-	-	275,783
51420	LONG-TERM DISABILITY	-	-	-	3,686
51440	FICA	-	-	-	105,167
51450	MEDICARE	-	-	-	24,595
51470	WORKERS COMP PREMIUM	-	-	-	19,496
51480	UNEMPLOYMENT COMP (TWC)	-	-	-	2,691
TOTAL PERSONNEL SERVICES		**-**	**-**	**-**	**2,386,221**
52070	COMPUTER SOFTWARE	-	-	-	15,000
52250	MEDICAL & SURGICAL	-	-	-	117,500
52310	FUEL & LUBRICANTS	-	-	-	25,000
52710	WEARING APPAREL & UNIFORMS	-	-	-	35,850
52810	FOOD SUPPLIES	-	-	-	3,000
TOTAL SUPPLIES		**-**	**-**	**-**	**196,350**
54510	MOTOR VEHICLES	-	-	-	30,000
54530	HEAVY EQUIPMENT	-	-	-	5,000
TOTAL MATERIALS FOR MAINTENANCE		**-**	**-**	**-**	**35,000**
56040	SPECIAL SERVICES	-	-	-	111,200
56110	COMMUNICATIONS	-	-	-	1,000
56210	TRAVEL & TRAINING	-	-	-	13,500
56250	DUES & SUBSCRIPTIONS	-	-	-	9,409
TOTAL CONTRACTURAL SERVICES		**-**	**-**	**-**	**135,109**
58510	MOTOR VEHICLES	-	-	-	450,000
58850	MAJOR TOOLS & EQUIPMENT	-	-	-	120,000
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**570,000**
Total Emergency Medical Services		**-**	**-**	**-**	**3,322,680**

Emergency Communications

Department Description

The Emergency Communications Division is also known as Public Safety Communications (PSC). Funding is derived from 9- 1-1 fees, alarm fees, intergovernmental grants, interest income, and support from the General Fund. Wylie PSC is only one (1) of four (4) Texas cities providing Direct Alarm Monitoring, removing time from every alarm response. Fire/EMS dispatch is also provided to neighboring agencies to quicken their response to Wylie when needed and for revenue. All dispatchers are licensed Telecommunicators through the Texas Commission of Law Enforcement (TCOLE) as well as certified Emergency Medical Dispatchers.
We the members of the Wylie Fire Rescue place safety as our first priority.
Take pride in meeting and exceeding the expectations of our community.
Encourage innovation and apply technologies that advance the quality of our life and fire service.
Encourage and respect open honesty, honest communication, mutual trust and respect for each other.
Recognize and value the benefits and the diversity of every individual background and experience.
Commit to the professional development of individual members as an investment in the future of our organization.
Depend upon teamwork, with our individual and division working together to ensure our success.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety and Well-Being	New PSAP Supervisor to attain Emergency Number Profession (ENP) credential.
	Continue to send additional telecommunicators to participate in a week-long intensive leadership conference through the Dispatcher 360 program.
	All telecommunicators obtain NENA Excellence in Dispatch Certifications.
	Establish a 9-1-1 Public Education teaching forum to utilize in educating the public.
	Start transition to NG911 core services to meet state standards set in CSEC's Strategic Plan for Statewide 9-1-1 Services and Next Generation 9-1-1 Master Plan.
	Implement a new recording software to meet NG911 upgrade and new technology associated with NG911 and Rapid Deploy.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety and Well-Being	Obtained a federally funded grant of $1,379,045.00 through the Texas Commission on State Emergency Communications (CSEC) and State Bill 8 to assist in the departments transition to Next Generation 911 (NG911)
	Obtained new 911 Mapping Software titled Rapid Deploy, which provides accurate mapping services and the ability to ask for additional incident and location information through the request for live video and text conversation.
	Obtained and implemented new DOR tracking software from Frontline Public Safety Solutions, called DOR Tracker, which has streamlined our process of training new personnel and continues to ensure we are providing our new employees with all the tools they need to succeed.
	Sent two additional telecommunicators to participate in a week-long intensive leadership conference through the Dispatcher 360 program.
	Hired three (3) new dispatch personnel, successfully filling all open positions.
	One (1) Dispatcher received their Communications Training Officer (CTO) certification.
	One (1) Dispatcher received their Master Telecommunicators License.
	Two (2) Dispatchers recieved their Intermediate Telecommunicators License.

EMERGENCY COMMUNICATIONS

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ASSISTANT COMMUNICATIONS MANAGER	1.0	1.0	1.0	-
COMMUNICATIONS MANAGER	1.0	1.0	1.0	1.0
COMMUNICATIONS SUPERVISOR	2.0	2.0	2.0	3.0
DISPATCHER-1	12.0	12.0	12.0	12.0
PUBLIC SAFETY DATA ANALYST	-	-	-	1.0
Total	**16.0**	**16.0**	**16.0**	**17.0**

Activity Demand / Activity Workload

Measure	Benchmark	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Answer percentage of 9-1-1 calls within ten seconds	90 percent within 10 seconds	99.88	99.88	99.88
Maintain an average EMD score within EMD recommended Complaint range	Average Score of 8 or above	8.54	8.83	8.80
Employees have adequate receive to queue time.	Under 1 minute	0.39	0.31	0.30
Employees have an adequate queue to dispatch time.	1 minute or less	0.59	1.20	0.59

Efficiency / Effectiveness

Measure	Benchmark	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Employees collectively achieve at least 500 TCOLE training hours per year.	500	500	764	500

EMERGENCY COMMUNICATIONS

Budget FY 2024-2025

100-General Fund
Emergency Communications

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	927,511	889,633	889,633	1,026,421
51112	SALARIES - PART TIME	13,246	80,413	80,413	-
51130	OVERTIME	79,278	87,964	87,964	93,000
51135	FLSA OVERTIME	99,409	100,793	100,793	100,088
51140	LONGEVITY PAY	5,552	4,266	4,266	9,535
51160	CERTIFICATION INCENTIVE	20,116	22,800	22,800	22,800
51310	TMRS	175,695	170,652	170,652	197,263
51410	HOSPITAL & LIFE INSURANCE	145,515	169,219	169,219	218,954
51420	LONG-TERM DISABILITY	1,984	3,459	3,459	3,911
51440	FICA	69,021	71,093	71,093	77,614
51450	MEDICARE	16,142	17,494	17,494	18,152
51470	WORKERS COMP PREMIUM	2,990	2,602	2,602	3,716
51480	UNEMPLOYMENT COMP (TWC)	157	4,590	4,590	2,376
TOTAL PERSONNEL SERVICES		**1,556,616**	**1,624,978**	**1,624,978**	**1,773,830**
52010	OFFICE SUPPLIES	4,955	6,700	6,700	6,700
52130	TOOLS/ EQUIP (NON-CAPITAL)	9,075	14,575	14,575	17,125
52310	FUEL & LUBRICANTS	1,388	2,200	2,200	2,200
52630	AUDIO-VISUAL	2,021	2,500	2,500	2,500
52710	WEARING APPAREL & UNIFORMS	3,795	6,800	6,800	6,800
52810	FOOD SUPPLIES	1,136	2,500	2,500	2,500
TOTAL SUPPLIES		**22,370**	**35,275**	**35,275**	**37,825**
54510	MOTOR VEHICLES	71	1,850	1,850	2,000
54530	HEAVY EQUIPMENT	455	8,000	8,000	8,000
54610	FURNITURE & FIXTURES	396	500	500	500
54630	TOOLS & EQUIPMENT	24	500	500	500
54650	COMMUNICATIONS	70,536	377,075	250,175	420,977
54810	COMPUTER HARD/SOFTWARE	73,960	126,687	126,687	426,092
TOTAL MATERIALS FOR MAINTENANCE		**145,442**	**514,612**	**387,712**	**858,069**
56040	SPECIAL SERVICES	147,395	167,426	167,426	167,670
56110	COMMUNICATIONS	54,331	63,318	63,318	63,318
56120	911-EMERGENCY COMMUNICATIONS	108,288	222,792	207,792	1,600,431
56210	TRAVEL & TRAINING	16,921	26,577	26,577	15,138
56250	DUES & SUBSCRIPTIONS	1,965	2,638	2,638	2,638
TOTAL CONTRACTURAL SERVICES		**328,900**	**482,751**	**467,751**	**1,849,195**
Total Emergency Communications		**2,053,328**	**2,657,616**	**2,515,716**	**4,518,919**

Animal Services

Department Description

The Animal Services Department's primary functions are safeguarding public health and safety and ensuring responsible pet ownership. Responsibilities include responsive action, investigation, and enforcement of all local, state, and federal laws pertaining to animals within its jurisdiction. Its mission is to provide sheltered animals with a safe, maintained, and compassionate environment. They will foster and support a coordinated approach with residents, rescue organizations, and wildlife rehabilitators to achieve positive outcomes for as many animals in the community as possible.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community-Focused Government **Workforce**	Continue achieving positive outcomes for animals while balancing resources, community safety, and expectations.
Health, Safety, and Well-Being	Continue to provide our community with a licensed state quarantine facility compliant with all state law regulations.
Infrastructure **Health, Safety, and Well-Being** **Community-Focused Government**	Develop a plan in collaboration with the council, advisory board, and city leadership to effectively address the necessity of a new facility and its optimal location to meet our city's future requirements.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being **Workforce** **Infrastructure**	The Texas Department of State Health Services and annual veterinary facility inspections were positive in all areas without infractions.
Workforce **Community-Focused Government**	Accomplished an above ninety-five percent positive outcome rate of 95.09% for 2023.
Workforce **Infrastructure** **Community Focused Government**	Completed a needs assessment study through a third-party specialist to evaluate all areas of department operations and provide reporting to reflect immediate and future needs.

ANIMAL SERVICES

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ANIMAL SERVICES MANAGER	1.0	1.0	1.0	1.0
ANIMAL SERVICES OFFICER	5.0	5.0	5.0	5.0
KENNEL ATTENDANT	0.5	0.5	0.5	0.5
LEAD ANIMAL SERVICES OFFICER	1.0	1.0	1.0	1.0
Total	**7.5**	**7.5**	**7.5**	**7.5**

Activity Demand / Activity Workload

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
Pet Data Pet Licensing	3% Increase	1102 (6% Increase)	1091 (1% Decrease)	1124(3% Increase)	1158(3% Increase)
Calls for Service (CFS)	3% Increase	1968 (20% Increase)	1998 (2% Increase)	2058 (3% Increase)	2120 (3% Increase)
Positive Outcome of Domestic Impounded Animals	90% Live Outcome	96.13%	95.09%	90% Target	90% Target

ANIMAL SERVICES

Budget FY 2024-2025

100-General Fund
Animal Control

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	320,413	363,961	363,961	410,654
51112	SALARIES - PART TIME	12,860	14,629	14,629	16,266
51130	OVERTIME	34,774	38,409	38,409	53,085
51140	LONGEVITY PAY	1,832	2,135	2,135	3,954
51310	TMRS	55,460	62,698	62,698	73,755
51410	HOSPITAL & LIFE INSURANCE	63,101	76,541	76,541	96,799
51420	LONG-TERM DISABILITY	761	1,471	1,471	1,519
51440	FICA	22,013	25,987	25,987	30,005
51450	MEDICARE	5,148	6,078	6,078	7,017
51470	WORKERS COMP PREMIUM	8,556	5,535	5,535	7,405
51480	UNEMPLOYMENT COMP (TWC)	61	2,160	2,160	1,053
TOTAL PERSONNEL SERVICES		**524,979**	**599,604**	**599,604**	**701,512**
52010	OFFICE SUPPLIES	5,721	4,895	4,895	4,895
52040	POSTAGE & FREIGHT	483	1,300	1,300	960
52130	TOOLS/ EQUIP (NON-CAPITAL)	11,864	20,843	20,843	22,595
52210	JANITORIAL SUPPLIES	3,091	3,275	3,275	3,575
52250	MEDICAL & SURGICAL	33,702	55,650	55,650	56,450
52310	FUEL & LUBRICANTS	8,557	9,750	9,750	10,500
52380	CHEMICALS	3,081	3,180	3,180	3,180
52710	WEARING APPAREL & UNIFORMS	4,314	5,405	5,405	6,950
52810	FOOD SUPPLIES	776	975	975	975
52990	OTHER	3,912	8,000	8,000	8,000
TOTAL SUPPLIES		**75,501**	**113,273**	**113,273**	**118,080**
54510	MOTOR VEHICLES	1,500	1,600	1,600	2,400
54630	TOOLS & EQUIPMENT	2,667	3,000	3,000	3,000
54650	COMMUNICATIONS	86	350	350	350
TOTAL MATERIALS FOR MAINTENANCE		**4,253**	**4,950**	**4,950**	**5,750**
56040	SPECIAL SERVICES	43,315	81,690	81,690	37,350
56150	LAB ANALYSIS	529	600	600	600
56210	TRAVEL & TRAINING	2,831	8,532	8,532	7,210
56680	TRASH DISPOSAL	-	200	200	200
TOTAL CONTRACTURAL SERVICES		**46,675**	**91,022**	**91,022**	**45,360**
58510	MOTOR VEHICLES	-	-	-	82,000
58910	BUILDINGS	57,180	800,000	-	800,000
TOTAL CAPITAL OUTLAY		**57,180**	**800,000**	**-**	**882,000**
Total Animal Control		**708,588**	**1,608,849**	**808,849**	**1,752,702**

General Fund

Planning

Department Description

The Planning Department is responsible for administration of the Planning and Zoning Commission, the Zoning Board of Adjustment, the Historic Review Commission, and the Impact Fee Advisory Committee. It is responsible for the processing and reviewing of requests for changes in zoning, land platting, and commercial site plans. The Planning Department is also responsible for maintaining and recommending updates to the Comprehensive Plan, Zoning Ordinance, and Subdivision Regulations. Additionally, the department performs demographic analysis and other development-related research.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Planning Management	Amend targeted sections of the Zoning Ordinance to include website designs and components
	Amend sign regulations to further enhance the city's ability to ensure compliance.
Health, Safety, and Well-being **Planning Management**	Implement certain goals and strategies from the Comp Plan
Community Focused Government	Community engagement will focus on downtown this year.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Planning Management	Began targeted updating of Zoning Ordinance based on adopted Comp Plan
	Completed implementation of new application software. Developers and other applicants can now apply, pay, and review staff comments in one web-based place.
Planning Management **Community Focused Government**	Met with several large HOAs to enhance community involvement.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
COMMUNITY SERVICES DIRECTOR	-	1.0	1.0	1.0
PLANNING MANAGER	1.0	-	-	-
SENIOR PLANNER	1.0	1.0	1.0	1.0
Total	**3.0**	**3.0**	**3.0**	**3.0**

PLANNING

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Zoning Cases (FY 22 - May YTD)	22	24	24	11	10
Historic Review Commission cases	3	2	4	3	3
Site Plans	15	23	23	18	15
Plats	37	42	42	35	30
Zoning Board of Adjustments variance requests	17	10	10	10	5

Budget FY 2024-2025

100-General Fund
Planning

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	244,787	264,657	264,657	286,915
51140	LONGEVITY PAY	2,132	1,242	1,242	2,669
51160	CERTIFICATION INCENTIVE	-	1,200	1,200	-
51310	TMRS	38,469	41,400	41,400	45,667
51410	HOSPITAL & LIFE INSURANCE	29,971	34,208	34,208	39,313
51420	LONG-TERM DISABILITY	502	1,007	1,007	1,062
51440	FICA	15,078	16,561	16,561	17,954
51450	MEDICARE	3,526	3,873	3,873	4,199
51470	WORKERS COMP PREMIUM	366	286	286	608
51480	UNEMPLOYMENT COMP (TWC)	29	810	810	351
TOTAL PERSONNEL SERVICES		**334,860**	**365,244**	**365,244**	**398,738**
52010	OFFICE SUPPLIES	838	1,600	2,100	2,000
52710	WEARING APPAREL & UNIFORMS	-	655	155	600
52810	FOOD SUPPLIES	289	500	500	600
TOTAL SUPPLIES		**1,127**	**2,755**	**2,755**	**3,200**
54910	BUILDINGS	8,000	-	-	-
TOTAL MATERIALS FOR MAINTENANCE		**8,000**	**-**	**-**	**-**
56040	SPECIAL SERVICES	1,888	10,650	10,650	11,000
56080	ADVERTISING	3,649	7,500	7,500	7,000
56210	TRAVEL & TRAINING	738	8,850	8,850	10,000
56250	DUES & SUBSCRIPTIONS	1,478	1,750	1,750	2,000
TOTAL CONTRACTURAL SERVICES		**7,753**	**28,750**	**28,750**	**30,000**
Total Planning		**351,740**	**396,749**	**396,749**	**431,938**

Building Inspections

Department Description

The City of Wylie Building Inspections department performs four essential functions; Permit administration and records retention, Plan Review, Field Inspections, and issuance and maintenance of Certificates of Occupancy

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community Focused Government	Increase community outreach efforts working with Community Development.
Workforce	Implement continuing education and training for all positions

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Workforce	Finalized department reorganization under Community Services to better serve the citizens of Wylie
Community Focused Government	Successfully implemented third-party inspections for better citizen repsonse and lower costs.
	Implemented on-line permitting, payment, and review soiftware for improved customer service.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
BUILDING INSPECTOR	3.0	3.0	3.0	3.0
CHIEF BUILDING OFFICIAL	1.0	1.0	1.0	1.0
PERMIT TECHNICIAN	1.0	1.0	-	-
PLANS EXAMINER	1.0	1.0	1.0	1.0
Total	**6.0**	**6.0**	**5.0**	**5.0**

Activity Demand / Activity Workload

Measure	FY 2025 Target
Building permits average completion within 1/2 the legally required time frame.	75%
Missed inspections if request submitted by 4pm the previous business day.	-

Budget FY 2024-2025

100-General Fund
Building Inspection

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	290,688	345,290	345,290	343,678
51130	OVERTIME	382	6,222	6,222	10,000
51140	LONGEVITY PAY	812	1,293	1,293	2,054
51310	TMRS	45,452	54,685	54,685	56,099
51410	HOSPITAL & LIFE INSURANCE	59,706	82,499	82,499	74,254
51420	LONG-TERM DISABILITY	669	1,599	1,599	1,272
51440	FICA	16,636	21,874	21,874	22,055
51450	MEDICARE	3,891	6,287	6,287	5,158
51470	WORKERS COMP PREMIUM	216	551	551	1,450
51480	UNEMPLOYMENT COMP (TWC)	50	1,890	1,890	702
TOTAL PERSONNEL SERVICES		**418,502**	**522,190**	**522,190**	**516,722**
52010	OFFICE SUPPLIES	1,669	4,518	4,518	5,500
52130	TOOLS/ EQUIP (NON-CAPITAL)	4,457	1,432	1,432	2,000
52310	FUEL & LUBRICANTS	5,531	8,000	12,000	11,000
52710	WEARING APPAREL & UNIFORMS	1,355	2,300	2,300	2,100
52810	FOOD SUPPLIES	497	650	650	500
TOTAL SUPPLIES		**13,509**	**16,900**	**20,900**	**21,100**
54510	MOTOR VEHICLES	-	540	540	600
TOTAL MATERIALS FOR MAINTENANCE		**-**	**540**	**540**	**600**
56040	SPECIAL SERVICES	5,015	30,000	20,000	40,000
56110	COMMUNICATIONS	3,819	4,250	4,250	5,000
56210	TRAVEL & TRAINING	5,412	6,400	12,400	10,200
56250	DUES & SUBSCRIPTIONS	560	750	750	800
TOTAL CONTRACTURAL SERVICES		**14,806**	**41,400**	**37,400**	**56,000**
Total Building Inspection		**446,817**	**581,030**	**581,030**	**594,422**

Code Enforcement

Department Description

We strive to provide prompt, courteous, and professional service. The department works to educate the community in order to gain willing compliance and encourage responsible property maintenance. The department also helps maintain property values and a strong tax base. This goal is accomplished by conducting inspections of residential and commercial properties to ensure proper maintenance and compliance of minimum standards.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community Focused Government	Update ordinance to reflect current policies
	Contract more mowing to help the city look more appealing
	Issue more tickets for second notice violations in non compliance
Workforce	Department reorganized under Customer Service .
	Train a new officer in the field
	Add body cams to ensure field safety

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Workforce	Continue to attend training for Code Enforcement to stay current on updated laws and requirements
	Ordered new Code Badges with Code Compliance Name
	Ordered Door tags for code to get first notice of non compliance out quicker to the customer
Community Focused Government	Created mobile work spaces to improve responsiveness
	Upgraded cell phones to be able to add ticket writer software
	Upgrade GoGov to work more efficiently with field tracking
Health, Safety, and Welfare	Implemented a permitting and tracking process for Donation Boxes

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
CODE COMPLIANCE OFFICER	-	-	-	3.0
CODE ENFORCEMENT OFFICER	2.0	2.0	2.0	-
PERMIT TECHNICIAN	1.0	1.0	-	-
Total	**3.0**	**3.0**	**2.0**	**3.0**

CODE ENFORCEMENT

Activity Demand / Activity Workload

Measure	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Non-Compliance Notifications-First Notice of Violation	1,080	2,250	2,925	3,400
Public Nuisance		530	612	500
Final Notices-Second Notice of Violation		500	400	1,000
Blocked Sidewalk		53	13	26
Closed Cases		2,675	1,260	1,500
Tickets written				75
High Grass and Weeds	547	785	1,032	1,500
Bulk and Debris	425	480	258	150
Address Numbers		165	54	110
Trees/Vegetation in Public Right of Way		100	303	100
Offenses successfully prosecuted.				75
Junk Vehicle		60	67	60
Fence Maintenance		70	56	50
Off-Street Parking		95	95	90

CODE ENFORCEMENT

Budget FY 2024-2025

100-General Fund
Code Enforcement

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	148,529	131,331	131,331	185,598
51130	OVERTIME	398	3,130	3,130	-
51140	LONGEVITY PAY	1,292	1,382	1,382	2,956
51310	TMRS	23,549	21,056	21,056	29,735
51410	HOSPITAL & LIFE INSURANCE	24,874	21,816	21,816	35,075
51420	LONG-TERM DISABILITY	391	474	474	687
51440	FICA	9,010	8,423	8,423	11,688
51450	MEDICARE	2,107	800	800	2,734
51470	WORKERS COMP PREMIUM	346	240	240	725
51480	UNEMPLOYMENT COMP (TWC)	27	540	540	351
TOTAL PERSONNEL SERVICES		**210,523**	**189,192**	**189,192**	**269,549**
52010	OFFICE SUPPLIES	1,050	1,350	1,350	1,950
52130	TOOLS/ EQUIP (NON-CAPITAL)	-	400	400	3,500
52310	FUEL & LUBRICANTS	2,131	4,000	4,000	7,600
52710	WEARING APPAREL & UNIFORMS	675	1,800	1,800	2,520
52810	FOOD SUPPLIES	151	160	160	160
TOTAL SUPPLIES		**4,007**	**7,710**	**7,710**	**15,730**
54510	MOTOR VEHICLES	-	360	360	540
54810	COMPUTER HARD/SOFTWARE	-	-	-	620
54910	BUILDINGS	6,200	-	-	-
TOTAL MATERIALS FOR MAINTENANCE		**6,200**	**360**	**360**	**1,160**
56040	SPECIAL SERVICES	-	10,000	10,000	10,000
56080	ADVERTISING	-	1,000	1,000	1,000
56110	COMMUNICATIONS	1,653	2,800	2,800	9,900
56210	TRAVEL & TRAINING	350	3,300	3,300	4,900
56250	DUES & SUBSCRIPTIONS	150	200	200	200
56530	COURT & LEGAL COSTS	330	5,500	5,500	5,500
56810	MOWING SERVICES	6,838	13,000	13,000	20,000
TOTAL CONTRACTURAL SERVICES		**9,321**	**35,800**	**35,800**	**51,500**
58510	MOTOR VEHICLES	-	-	-	111,000
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**111,000**
Total Code Enforcement		**230,051**	**233,062**	**233,062**	**448,939**

Streets Department

Department Description

The Streets Department comprises four divisions; Street Maintenance, Stormwater, Signs and Signals, and Fleet Services. These 22 employees are responsible for maintaining approximately 338 miles of streets and alleys, sidewalks throughout the city, 200 miles of Stormwater conveyance, 26 traffic signal intersections, 95 School Zone lights, street signs, and roadway markings within city limits, and approximately 155 city vehicles, 28 pieces of heavy equipment and 18 trailers. In addition, the Streets division picks up trash, trims weeds, brush, and trees in public rights-of-ways, and performs mosquito surveillance and fogging.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue mosquito surveillance and control throughout the City for mosquito-borne disease.
	Continue GIS mapping of regulatory street signs and stormwater infrastructure.
	Continue stormwater infrastructure maintenance city-wide, including clearing, repairing, and replacing pipe, culverts, inlets, and channels.
	Complete and submit the Annual Storm Water Report to TCEQ.
	Continue installation and repair of street signs, markings, and striping for school zones, crosswalk areas, lane line delineations, and road closings.
	Continue severe weather event emergency response for flooding, snow, and ice, including street sanding, potable water protection, and high water barricading.
Infrastructure	Maintain all facets of the traffic signal network for motorists and pedestrians.
	Continue asphalt and concrete repairs as needed to streets, alleys, curbs, and gutters.
	Continue repairing and installing sidewalk panels city-wide as needed.
	Continue asphalt overlay on city streets.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Completed annual mosquito surveillance and control throughout the City for mosquito-borne disease.
	Continued replacement of street name and regulatory signs that fail to meet visibility safety standards.
	Maintained all facets of the traffic signal network for motorists and pedestrians, including coordination with TxDOT to maintain State on-system intersections.
	Responded to the May Severe Storm, including removal of down trees and limbs that fell across roadways, alleys and sidewalks and assisting with customer tree damage as needed.
	Completed and submitted the Annual Storm Water Report to TCEQ.
	Performed annual installation and repair of street signs, markings, and striping for school zones, crosswalk areas, lanes line delineations, and road closings.

STREETS DEPARTMENT

Infrastructure	Performed stormwater infrastructure maintenance city-wide, including clearing, repairing, and replacing pipe, culverts, inlets, and channels.
	Performed asphalt and concrete street repairs as needed to streets, alleys, curbs, and gutters.
	Continued program to repair and install sidewalk panels and handicap ramps city-wide as requested or needed.
	Performed 2.5 miles of asphalt improvements on the following roads; Pleasant Valley Rd. Donna Dr. Callie Ct. East Stone Rd.
	Replaced approximately 1347 linear ft. of alley in the New Port Harbor Subdivision.
	Filled approximately 580 potholes on asphalt and concrete streets city-wide.
	Performed routine maintenance on 26 traffic lights city-wide.
	Completed approximately 80 sidewalk rehabilitation projects totaling 4,990 linear feet.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
CREW LEADER	4.0	-	-	-
EQUIPMENT OPERATOR I	3.0	10.0	10.0	11.0
EQUIPMENT OPERATOR II	-	4.0	3.0	5.0
FLEET MAINTENANCE TECHNICIAN	1.0	1.0	1.0	1.0
LEAD SIGNAL TECHNICIAN	1.0	1.0	1.0	1.0
MAINTENANCE WORKER	7.0	-	-	-
MAINTENANCE WORKER II	4.0	-	-	-
PUBLIC WORKS SUPERVISOR	-	4.0	5.0	5.0
SIGNAL TECHNICIAN	-	-	1.0	-
STREETS MANAGER	1.0	1.0	1.0	1.0
Total	**21.0**	**21.0**	**22.0**	**24.0**

STREETS DEPARTMENT

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Street Division: Potholes filled on asphalt & concrete roadways during the fiscal year	308	286	290	580	300
Signs & Signals Division: Amount of total work orders completed and closed during the fiscal year.	85	45	90%	170	90%
Stormwater Division: Inspection of the stormwater outfall system MS4 in various subdivisions during the reporting period.	27	49	40	38	45
Street Division: The number of sidewalk requests that were completed and closed out during the fiscal year.	123	91	120	125	200
Signs & Signals Division: The total number of traffic signals maintained by the City of Wylie.	10	26	26	26	29

Efficiency / Effectiveness

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Pot-hole Complaints: Survey and repair (fill) damaged area within 24 hrs. of receiving notification of repair needed.	same day response	24 hour response	24 hour response	24 hour response or sooner	24 hour response or sooner	24 hour response or sooner
CDL license Class A: Continuation of training new employees to obtain CDL license within 6 months of hire-in.	6 months	75% employees certified	90% employees certified	employees certified	5 employees certified	100% employees certified
Sidewalk Complaints: Assess, meet with the resident and schedule replacement if needed.	Within 24 hours	36 hours	within 24 hours	within 24 hours	within 24 hours	within 24 hours
Address deficiencies in streets, sidewalks, pavement markings, and stormwater in Zone 1 of the Public Works Map (added for FY24)	100%			100%	85%	100%

STREETS DEPARTMENT

Budget FY 2024-2025

100-General Fund
Streets

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	890,340	1,106,839	1,106,839	1,334,819
51130	OVERTIME	50,860	70,800	70,800	87,000
51140	LONGEVITY PAY	5,064	5,887	5,887	12,529
51310	TMRS	147,094	181,897	181,897	226,184
51410	HOSPITAL & LIFE INSURANCE	189,357	233,000	233,000	304,949
51420	LONG-TERM DISABILITY	2,227	4,276	4,276	4,939
51440	FICA	55,417	72,758	72,758	88,924
51450	MEDICARE	12,961	17,017	17,017	20,796
51470	WORKERS COMP PREMIUM	24,107	16,628	16,628	25,109
51480	UNEMPLOYMENT COMP (TWC)	230	5,940	5,940	2,925
TOTAL PERSONNEL SERVICES		**1,377,657**	**1,715,042**	**1,715,042**	**2,108,174**
52010	OFFICE SUPPLIES	79	100	100	850
52040	POSTAGE & FREIGHT	68	250	250	300
52070	COMPUTER SOFTWARE	-	-	-	1,240
52130	TOOLS/ EQUIP (NON-CAPITAL)	31,796	33,500	33,500	30,500
52250	MEDICAL & SURGICAL	-	600	600	750
52310	FUEL & LUBRICANTS	33,291	40,000	40,000	50,000
52380	CHEMICALS	2,991	3,900	3,900	4,300
52510	BOTANICAL & AGRICULTURAL	2,000	2,200	2,200	5,000
52710	WEARING APPAREL & UNIFORMS	15,069	13,100	13,100	16,250
52810	FOOD SUPPLIES	1,999	3,300	3,300	4,400
TOTAL SUPPLIES		**87,293**	**96,950**	**96,950**	**113,590**
54210	STREETS & ALLEYS	1,628,690	258,977	134,347	1,232,268
54220	SIDEWALKS	341,106	360,000	360,000	420,000
54230	DRAINAGE	199,871	175,000	175,000	265,000
54250	STREET SIGNS & MARKINGS	201,078	575,000	575,000	325,000
54530	HEAVY EQUIPMENT	51,605	40,000	40,000	60,000
54630	TOOLS & EQUIPMENT	1,994	2,500	2,500	2,500
54810	COMPUTER HARD/SOFTWARE	-	-	-	1,500
TOTAL MATERIALS FOR MAINTENANCE		**2,424,344**	**1,411,477**	**1,286,847**	**2,306,268**
56040	SPECIAL SERVICES	47,263	303,800	164,641	430,459
56050	UNIFORM CONTRACT	-	13,000	13,000	19,000
56110	COMMUNICATIONS	16,916	27,400	27,400	31,700
56150	LAB ANALYSIS	-	1,000	1,000	1,000
56180	RENTAL	5,786	12,000	12,000	20,000
56210	TRAVEL & TRAINING	15,100	23,400	23,400	43,200
56250	DUES & SUBSCRIPTIONS	4,122	4,460	4,460	4,660
56570	ENGINEERING/ARCHITECTURAL	37,155	65,106	65,106	300,000
56680	TRASH DISPOSAL	571	5,000	5,000	5,000
TOTAL CONTRACTURAL SERVICES		**126,913**	**455,166**	**316,007**	**855,019**

STREETS DEPARTMENT

Budget FY 2024-2025

100-General Fund
Streets

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
58210	STREETS & ALLEYS	27,392	145,000	145,000	20,000
58510	MOTOR VEHICLES	92,670	322,000	322,000	237,000
58570	ENGINEERING/ARCHITECTURAL	23,913	116,909	74,938	41,971
58850	MAJOR TOOLS & EQUIPMENT	101,279	16,000	16,000	158,000
TOTAL CAPITAL OUTLAY		**245,254**	**599,909**	**557,938**	**456,971**
Total Streets		**4,261,461**	**4,278,544**	**3,972,784**	**5,840,022**

GF Parks

Department Description

The Parks and Recreation Department General Fund Parks supports developing and maintaining parks, landscaped roadway areas, public right-of-ways, and City facilities. Wylie Parks and Recreation's mission is to spark connection with self, family, and community through meaningful park and recreation experiences. 10 Full Time positions and 3 part time summer mower positions were moved to 4B Parks for FY 2025.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue assessing and adjusting services and amenities to meet the needs of guests.
	Continue to provide top-notch maintenance of Wylie parks, open spaces, and playgrounds.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Tree City USA designation for the 11th consecutive year.
	Projects: Split Founders Park irrigation system into 3 separate systems to allow for efficient watering schedules.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
ASSISTANT PARKS AND RECREATION DIRECTOR	-	1.0	1.0	1.0
CREW LEADER	1.0	-	-	-
EQUIPMENT OPERATOR I	1.0	7.0	7.0	-
EQUIPMENT OPERATOR II	-	2.0	2.0	-
IRRIGATION TECHNICIAN	1.0	1.0	1.0	1.0
LEAD CHEMICAL APPLICATOR	2.0	2.0	2.0	2.0
MAINTENANCE WORKER	6.0	-	-	-
MAINTENANCE WORKER II	2.0	-	-	-
PARKS AND RECREATION DIRECTOR	1.0	1.0	1.0	1.0
PARKS AND RECREATION SUPERVISOR	1.0	2.0	2.0	1.0
PARKS MANAGER	1.0	-	-	-
SEASONAL WORKER	0.8	0.8	0.8	-
Total	**17.8**	**17.8**	**17.8**	**7.0**

GF PARKS

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Rentals - Participants, Non-profits	1,177	2,000	2,000	3,500	6,500
Rentals - Participants, Community Events	23,650	32,500	30,000	32,000	33,000
Rentals - Participants, Private Parties	4,801	4,000	4,600	4,000	7,000
Playgrounds - Number of	22	23	23	23	23

GF PARKS

Budget FY 2024-2025

100-General Fund
Parks

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	828,252	912,416	912,416	555,610
51112	SALARIES - PART TIME	3,282	25,000	25,000	-
51130	OVERTIME	15,147	30,000	30,000	12,000
51140	LONGEVITY PAY	4,828	5,394	5,394	8,521
51310	TMRS	130,339	146,911	146,911	90,856
51410	HOSPITAL & LIFE INSURANCE	151,808	181,421	181,421	93,743
51420	LONG-TERM DISABILITY	1,730	3,631	3,631	2,056
51440	FICA	51,587	63,288	63,288	35,720
51450	MEDICARE	12,065	14,105	14,105	8,354
51470	WORKERS COMP PREMIUM	12,650	7,463	7,463	2,783
51480	UNEMPLOYMENT COMP (TWC)	188	5,400	5,400	936
TOTAL PERSONNEL SERVICES		**1,211,876**	**1,395,029**	**1,395,029**	**810,579**
52010	OFFICE SUPPLIES	3,018	4,030	4,030	5,000
52130	TOOLS/ EQUIP (NON-CAPITAL)	11,980	16,000	16,000	21,000
52210	JANITORIAL SUPPLIES	8,498	10,000	10,000	10,000
52250	MEDICAL & SURGICAL	114	1,500	1,500	1,500
52310	FUEL & LUBRICANTS	34,419	50,800	50,800	50,800
52380	CHEMICALS	21,491	64,000	64,000	64,000
52510	BOTANICAL & AGRICULTURAL	18,708	26,500	26,500	26,500
52550	IRRIGATION SYSTEM PARTS	28,315	29,000	29,000	34,000
52610	RECREATIONAL SUPPLIES	74,911	72,600	72,600	72,600
52710	WEARING APPAREL & UNIFORMS	14,848	17,190	17,190	17,190
52810	FOOD SUPPLIES	2,756	3,300	3,300	3,800
TOTAL SUPPLIES		**219,058**	**294,920**	**294,920**	**306,390**
54210	STREETS & ALLEYS	5,415	7,000	7,000	7,000
54250	STREET SIGNS & MARKINGS	9,526	10,000	10,000	10,000
54530	HEAVY EQUIPMENT	25,667	25,750	25,750	25,750
54630	TOOLS & EQUIPMENT	2,543	2,600	2,600	2,600
54910	BUILDINGS	8,818	13,000	13,000	18,000
TOTAL MATERIALS FOR MAINTENANCE		**51,969**	**58,350**	**58,350**	**63,350**
56040	SPECIAL SERVICES	568,876	635,185	635,185	663,485
56110	COMMUNICATIONS	11,874	16,560	16,560	18,480
56180	RENTAL	10,455	25,000	25,000	25,000
56210	TRAVEL & TRAINING	19,881	26,850	26,850	26,850
56250	DUES & SUBSCRIPTIONS	6,947	7,860	7,860	8,860
56610	UTILITIES-ELECTRIC	136,625	132,465	132,465	148,000
56630	UTILITIES-WATER	370,934	260,000	260,000	310,000
56680	TRASH DISPOSAL	501	2,000	2,000	2,000
TOTAL CONTRACTURAL SERVICES		**1,126,093**	**1,105,920**	**1,105,920**	**1,202,675**
Total Parks		**2,608,996**	**2,854,219**	**2,854,219**	**2,382,994**

Library Department

Department Description

The library staff strives to inspire through quality programs such as storytime, inform through a quality collection in a variety of formats and interact as a vibrant part of the community. The Smith Public Library also offers wifi, computers for public use, hotspots, streaming services, services to the business community and meeting spaces. We are organized into four different departments: Technical Services, Circulation, Adult Services and Youth Services. Our outreach efforts include services to Wylie I.S.D. as well as fruitful partnerships with other City departments and local organizations such as the Chamber of Commerce and Collin College.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community Focused Government	Complete a 5 year strategic plan.
	Explore partnering with a local non-profit to have a coffee option in the library lobby.
	Add a homeschool meeting option to the existing Small Business Center space.
Support and grow our local economy	Partnering with the Chamber of Commerce to provide resources for local businesses.
Culture	Provide cultural programming such as the DSO Concert truck, art corner and book clubs.
Workforce	Offer regular training and workshops. Highlight a different library department at our monthly staff meetings to share knowledge.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
	Items Checked Out: 679,223 (including 91,894 digital items) Programs Offered: 509 Program Attendance: 21,481 Library Visits: 194,588 People used our Drive-Thru: 2,914 Holds pulled: 55,145 New cards issued: 6,092 Computer Sessions: 10,836
Culture	Partnered with the Haley Library to host an American West art and music event.
Community Focused Government	2023 Achievement of Library Excellence Award from the Texas Municipal Library Directors Association.
	Implemented a new library app.
	Implemented a texting option for circulation and program reminders.
	Partnered with Wylie PD, Parks and Rec and outside organizations like the Wylie Historical Society and Wylie I.S.D. to provide various programs for the community.
Support and grow our local economy	Partnered with the Wylie Chamber weekly on the Business Card Exchange. Supported small business by participating in WEDC's Entrepreneur's Expo.

LIBRARY DEPARTMENT

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	1.0	1.0	1.0	1.0
ADULT SERVICES LIBRARIAN	2.0	2.0	2.0	2.0
ASSISTANT LIBRARY DIRECTOR	1.0	1.0	1.0	1.0
CIRCULATION SERVICES SUPERVISOR	1.0	1.0	1.0	1.0
CLERK/SHELVER	2.0	1.5	1.5	2.0
LIBRARY DIRECTOR	1.0	1.0	1.0	1.0
LIBRARY TECHNICIAN	6.0	6.0	6.0	6.0
PUBLIC SERVICES SUPERVISOR	1.0	1.0	1.0	1.0
REFERENCE ASSISTANT	7.0	7.0	7.0	6.5
TECHNICAL SERVICES LIBRARIAN	1.0	1.0	1.0	1.0
TEEN SERVICES LIBRARIAN	1.0	1.0	1.0	1.0
YOUTH SERVICES LIBRARIAN - FT	2.0	2.0	2.0	2.0
YOUTH SERVICES SUPERVISOR	1.0	1.0	1.0	1.0
Total	**27.0**	**26.5**	**26.5**	**26.5**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Circulation (Check-outs and renewals of physical and digital items)	663,045	679,223	692,807		706,663
Library Visitors (Door Count)	172,570	194,558	204,285		214,499
Holds Processed	52,055	55,142	56,796		58,499
New Registered Borrowers	5,534	6,092	6,396		6,715
Drive-Thru Window	3,249	2,914	2,972		3,031

Efficiency / Effectiveness

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Texas State Library Annual Report for Accreditation	April 30	April 8	April 30	April 15	April 24	April 15
Texas Municipal Library Directors Association Library of Excellence Application	December 31	December 29	December 30	December 16	December 19	December 15

LIBRARY DEPARTMENT

Budget FY 2024-2025

100-General Fund
Library

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	1,019,869	1,088,150	1,088,150	1,219,608
51112	SALARIES - PART TIME	313,969	386,330	386,330	460,038
51140	LONGEVITY PAY	6,356	7,094	7,094	15,406
51310	TMRS	206,419	227,920	227,920	267,310
51410	HOSPITAL & LIFE INSURANCE	161,947	173,382	173,382	218,140
51420	LONG-TERM DISABILITY	2,431	4,241	4,241	4,513
51440	FICA	81,877	88,883	88,883	105,093
51450	MEDICARE	19,148	21,483	21,483	24,578
51470	WORKERS COMP PREMIUM	2,228	1,346	1,346	2,263
51480	UNEMPLOYMENT COMP (TWC)	319	9,180	9,180	4,212
TOTAL PERSONNEL SERVICES		**1,814,563**	**2,008,009**	**2,008,009**	**2,321,161**
52010	OFFICE SUPPLIES	41,252	39,500	39,500	37,600
52040	POSTAGE & FREIGHT	4,578	4,800	4,800	4,800
52130	TOOLS/ EQUIP (NON-CAPITAL)	7,868	8,254	8,254	3,700
52620	LIBRARY BOOKS	143,869	151,055	151,055	143,705
52630	AUDIO-VISUAL	114,223	116,450	116,450	153,700
52810	FOOD SUPPLIES	582	725	725	725
TOTAL SUPPLIES		**312,372**	**320,784**	**320,784**	**344,230**
54810	COMPUTER HARD/SOFTWARE	41,141	43,374	43,374	41,967
TOTAL MATERIALS FOR MAINTENANCE		**41,141**	**43,374**	**43,374**	**41,967**
56040	SPECIAL SERVICES	37,650	37,145	37,145	37,570
56210	TRAVEL & TRAINING	11,732	13,046	13,046	12,800
56250	DUES & SUBSCRIPTIONS	2,677	2,795	2,795	2,795
TOTAL CONTRACTURAL SERVICES		**52,059**	**52,986**	**52,986**	**53,165**
58850	MAJOR TOOLS & EQUIPMENT	71,760	-	-	-
TOTAL CAPITAL OUTLAY		**71,760**	**-**	**-**	**-**
Total Library		**2,291,895**	**2,425,153**	**2,425,153**	**2,760,523**

General Fund Combined Services

Department Description

This department reflects expenditures incurred by the City's General Fund, as a single entity, in the conduct of its operations. These expenditures include sanitation contracts, insurance premiums, communications, utilities, postage and other miscellaneous expenses.

GENERAL FUND COMBINED SERVICES

General Fund

Budget FY 2024-2025

100-General Fund
Combined Services

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
52040	POSTAGE & FREIGHT	19,515	20,000	20,000	30,000
TOTAL SUPPLIES		**19,515**	**20,000**	**20,000**	**30,000**
54510	MOTOR VEHICLES	225,898	226,207	226,207	280,000
54810	COMPUTER HARD/SOFTWARE	4,200	4,200	4,200	-
TOTAL MATERIALS FOR MAINTENANCE		**230,098**	**230,407**	**230,407**	**280,000**
56040	SPECIAL SERVICES	206,897	475,364	475,364	1,148,815
56110	COMMUNICATIONS	122,548	132,000	132,000	132,000
56310	INSURANCE	348,614	473,000	473,000	520,300
56570	ENGINEERING/ARCHITECTURAL	3,595	1,020	1,020	1,020
56610	UTILITIES-ELECTRIC	262,303	253,890	253,890	304,760
56612	STREET LIGHTING	478,284	524,000	524,000	575,000
56630	UTILITIES-WATER	69,660	87,806	87,806	87,806
56660	UTILITIES-GAS	34,405	52,080	52,080	52,080
56680	TRASH DISPOSAL	2,281,388	2,708,472	2,708,472	3,164,179
56990	OTHER	29,300	140,000	140,000	140,000
TOTAL CONTRACTURAL SERVICES		**3,836,994**	**4,847,632**	**4,847,632**	**6,125,960**
57410	PRINCIPAL PAYMENT	171,476	116,082	116,082	32,000
57415	INTEREST EXPENSE	7,054	4,705	4,705	6,000
TOTAL DEBT SERVICE AND CAP. REPL		**178,530**	**120,787**	**120,787**	**38,000**
58110	LAND-PURCHASE PRICE	-	1,225,343	1,225,343	-
TOTAL CAPITAL OUTLAY		**-**	**1,225,343**	**1,225,343**	**-**
59430	TRANSFER TO CAPITAL PROJ FUND	12,099,649	-	-	-
Total Other Financing (Uses)		**12,099,649**	**-**	**-**	**-**
Total Combined Services		**16,364,786**	**6,444,169**	**6,444,169**	**6,473,960**

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Enterprise Funds

FISCAL YEAR
2024-2025

Utility Fund

Fund Description

The City's water and wastewater utilities are financed and operated in a manner similar to private business enterprises, where costs of providing services to the public are financed primarily through user charges. Departments in the fund include Utility Administration, Water, Wastewater, Customer Service and Utility Fund Combined Services.

Fund Summary

Utility Fund

Audited Utility Fund Unassigned Ending Balance 09/30/23	**$**	**33,451,623**
(620) Sewer Repair & Replacement Total Equity		(2,818,652)
Net Fund 611 Unrestricted		**30,632,971**
Projected '24 Revenues	$	30,224,893
Available Funds		60,857,864
Projected '24 Expenditures		(29,276,381) [a]
Estimated Ending Fund Balance 09/30/24	$	31,581,483
Estimated Beginning Fund Balance - 10/01/24	**$**	**31,581,483**
Budgeted Revenues '25		31,712,578 [b]
Budgeted Expenditures '25		(29,752,862)
New Fleet and Equipment One Time Uses	$	(2,788,570)
Carryforward Expenditures	$	(341,718)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**30,410,911** [c]

a) Carry forward items are taken out of projected 2024 expense and included in 2025 expense. See manager's letter for detailed list totaling $341,718.

b) Assumes 5.00% water rate increase and 5.5% sewer rate increase per the 2023 rate study.

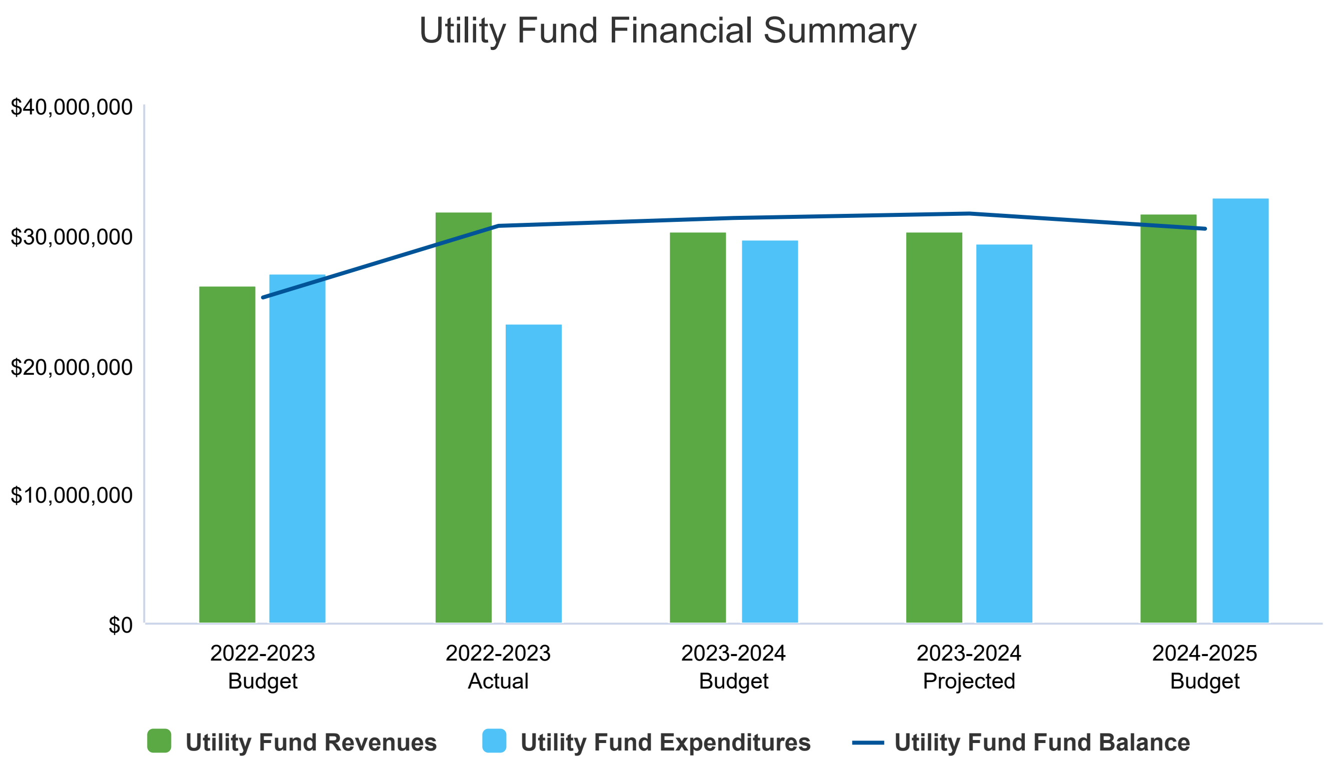
c) Policy requirement is 90 days of operating expenditures. This Ending Fund Balance is 341 days

Enterprise Funds

Utility Fund Financial Summary

The Utility Fund consists of the water and wastewater utilities as well as related infrastructure which are primarily financed through user charges. The City of Wylie's water is provided by the North Texas Municipal Water District (NTMWD) in conjunction with the Water and Wastewater departments.

A water and wastewater rate study update was conducted in 2023 which evaluated wholesale cost increases from the North Texas Municipal Water District, operating costs for the City and future capital projects. The rate increases that were recommended as part of the adopted rate structure are a 5.00% increase for water and 5.5% increase for sewer and are factored into the revenue estimates for fiscal year 2024-2025. We will be updating the rate study in FY 2025.. The fund balance has increased in the last few years and by updating the rate study, we hope to update current and projected expenses and minimize the rate increases.



	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
Utility Fund Revenues	$ 26,028,619	$ 31,749,456	$ 30,224,893	$ 30,224,893	$ 31,712,578
Utility Fund Expenditures	$ 27,049,862	$ 23,206,653	$ 29,618,099	$ 29,276,381	$ 32,883,150
Utility Fund Fund Balance	$ 25,102,602	$ 30,632,971	$ 31,239,765	$ 31,581,483	$ 30,410,911

Utility Fund
Summary of Revenues and Expenditures

	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
Revenues:				
Service Fees	29,313,693	29,434,997	29,434,997	30,792,578
Interest & Misc. Income	890,922	789,896	789,896	920,000
Other Financiang Services	1,544,841	-	-	-
Total Revenues	**$ 31,749,456**	**$ 30,224,893**	**$ 30,224,893**	**$ 31,712,578**
Expenditures:				
Utility Administration	399,110	674,435	641,930	660,426
Water	2,272,603	4,100,675	3,853,007	5,440,207
Wastewater	690,615	1,652,186	1,652,186	2,528,815
Engineering	857,029	1,413,584	1,352,039	1,200,802
Customer Service	1,236,505	1,558,604	1,558,604	1,905,809
Combined Services	17,750,791	20,218,615	20,218,615	21,147,091
Total Expenditures	**$ 23,206,653**	**$ 29,618,099**	**$ 29,276,381**	**$ 32,883,150**

Budget FY 2024-2025

611-Utility Fund
Utility Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
44135	WEEKEND WORK PERMIT FEES	20,975	50,000	50,000	50,000
44511	WATER SALES	14,655,187	14,556,334	14,556,334	14,908,012
44512	SEWER SALES	13,830,700	13,982,284	13,982,284	14,976,566
44514	SEWER SALES - BULK	265,771	320,000	320,000	320,000
44515	PENALTY	197,990	216,000	216,000	216,000
44516	WATER TAP FEES	95,818	69,600	69,600	78,000
44517	SEWER TAP FEES	33,692	14,400	14,400	16,000
44518	TURN ON/ OFF FEES	40,650	40,000	40,000	40,000
44519	WATER SALES - BULK	67,654	39,600	39,600	40,000
44520	UTILITY PRETREATMENT FEES	105,256	146,779	146,779	148,000
Total Service Fees		**29,313,693**	**29,434,997**	**29,434,997**	**30,792,578**
46110	ALLOCATED INTEREST EARNINGS	850,474	719,896	719,896	850,000
46210	BANK MONEY MARKET INTEREST	28,706	-	-	-
Total Interest Income		**879,180**	**719,896**	**719,896**	**850,000**
48410	MISCELLANEOUS INCOME	(78,281)	50,000	50,000	50,000
48412	MISC REVENUE UTILITY	21,645	20,000	20,000	20,000
48430	GAIN/(LOSS) SALE OF CAP ASSETS	68,358	-	-	-
48450	CREDIT CARD CONVENIENCE FEES	20	-	-	-
Total Miscellaneous Income		**11,742**	**70,000**	**70,000**	**70,000**
49131	TRANSFER FROM SPECIAL REVENUE	1,000	-	-	-
49410	CONTRIBUTIONS - WATER	650,309	-	-	-
49420	CONTRIBUTIONS - SEWER	889,251	-	-	-
49600	INSURANCE RECOVERIES	4,281	-	-	-
Total Other Financing Sources		**1,544,841**	**-**	**-**	**-**
Total Utility Fund Revenues		**31,749,456**	**30,224,893**	**30,224,893**	**31,712,578**

Utility Administration

Department Description

The Utility Administration Department is responsible for supplying supervision, technical, administrative and direct support to Public Works.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue implementation of a system-wide wastewater infrastructure rehabilitation program, outlined by the completed CMOM inspection.
	Continue implementation of the Water Conservation Plan, Water Resource and Emergency Management Plan, and StormWater Management Plan (SWMP).
	Continue compliance with all regulatory agency reporting and documentation.
Infrastructure	Continue the program for city-wide pavement rehabilitation using the 2021 results of the Pavement Assessment project.
Workforce	Continue to work towards department-wide licensing.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Completed all TCEQ, TWDB, and NTMWD water sample collections and reporting requirements.
	Processed approximately 1300 service requests to divisions
	Completed Stormwater MS4 inspection with TCEQ
Infrastructure	Executed agreement with a vendor to assist in rehabilitation of Stone Road
	Identified areas of drainage that are in need of repair
	Executed agreement with a vendor to assist with manhole rehabilitation
	Executed agrrement with a vendor to assist with phase 3 of the Lead and Copper Rule Revision

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT II	1.0	1.0	1.0	1.0
PUBLIC WORKS DIRECTOR	1.0	1.0	1.0	1.0
TRAINING COORDINATOR	-	-	-	1.0
Total	**2.0**	**2.0**	**2.0**	**3.0**

Enterprise Funds

UTILITY ADMINISTRATION

Budget FY 2024-2025

611-Utility Fund
Utility Administration

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	185,637	184,495	184,495	258,294
51130	OVERTIME	3,328	-	-	-
51140	LONGEVITY PAY	376	154	154	492
51160	CERTIFICATION INCENTIVE	-	1,200	1,200	1,200
51310	TMRS	28,553	28,806	28,806	40,999
51410	HOSPITAL & LIFE INSURANCE	25,913	29,873	29,873	44,122
51420	LONG-TERM DISABILITY	440	929	929	956
51440	FICA	10,235	11,523	11,523	16,119
51450	MEDICARE	2,394	2,694	2,694	3,770
51470	WORKERS COMP PREMIUM	452	1,076	1,076	548
51480	UNEMPLOYMENT COMP (TWC)	27	540	540	351
TOTAL PERSONNEL SERVICES		**257,355**	**261,290**	**261,290**	**366,851**
52010	OFFICE SUPPLIES	3,903	3,600	3,600	6,400
52070	COMPUTER SOFTWARE	-	-	-	620
52130	TOOLS/ EQUIP (NON-CAPITAL)	-	600	600	700
52710	WEARING APPAREL & UNIFORMS	-	480	480	1,500
52810	FOOD SUPPLIES	1,070	1,300	1,300	2,100
TOTAL SUPPLIES		**4,973**	**5,980**	**5,980**	**11,320**
54810	COMPUTER HARD/SOFTWARE	65,799	263,730	263,730	130,300
TOTAL MATERIALS FOR MAINTENANCE		**65,799**	**263,730**	**263,730**	**130,300**
56040	SPECIAL SERVICES	7,683	16,000	16,000	25,000
56080	ADVERTISING	-	250	250	250
56210	TRAVEL & TRAINING	(135)	500	500	2,700
56250	DUES & SUBSCRIPTIONS	63,435	77,650	77,650	91,500
56570	ENGINEERING/ARCHITECTURAL	-	32,035	13,580	18,455
TOTAL CONTRACTURAL SERVICES		**70,983**	**126,435**	**107,980**	**137,905**
58570	ENGINEERING/ARCHITECTURAL	11,800	17,000	2,950	14,050
58995	CONTRA CAPITAL OUTLAY	(11,800)	-	-	-
TOTAL CAPITAL OUTLAY		**-**	**17,000**	**2,950**	**14,050**
Total Utility Administration		**399,110**	**674,435**	**641,930**	**660,426**

Utilities - Water

Department Description

The Water Department's goal is to continuously supply safe, uninterrupted potable water service to Wylie residents and businesses. The City purchases water from the North Texas Municipal Water District (NTMWD). Department staff is responsible for maintaining approximately 190 miles of water distribution mains including approximately 16,000 service connections, three (3) pump stations, and three (3) elevated storage tanks. Typical duties include monthly sampling of water, operating and maintenance of valves and fire hydrants, hydrant meter program tracking, performing routine inspections of pump stations, and responding to water main emergency repairs. The Water Department is also responsible for maintaining water quality through routine testing, monitoring the backflow testing program, performing customer service inspections, flushing hydrants, reporting to regulatory agencies, supporting the cross-connection control program, and close coordination with the NTMWD.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue to implement the Cross Connection Control Program.
	Continue Unidirectional Flushing (UDF) in the distribution system.
	Continue to GPS locate all water mains, valves, and fire hydrants.
	Prepare the Consumer Confidence Report and submit it to the Texas Commission on Environmental Quality (TCEQ).
	Prepare the Water Conservation Report and submit it to the North Texas Municipal Water District (NTMWD).
	Complete the Lead Copper Rule Revision Phase 1 &2 Per EPA and TCEQ
	Complete the Lead Copper Rule Revision Phase 3 Per EPA and TCEQ
	Prepare the Water Use Survey and Water Loss Audit Reports and submit them to the Texas Water Development Board (TWDB).
	Complete the City of Wylie Water Conservation and Drought Contingency Plans Per TCEQ and Texas Water Development Board

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Performed interior inspection and cleaning of water storage reservoirs.
	Collected GPS data of water mains, valves, and fire hydrants.
	Continued with valve exercise and maintenance program.
	Completed Consumer Confidence Report and submitted to the TCEQ.
	Completed Water Conservation Report and submitted to the NTMWD.
	Completed Water Use Survey and Water Loss Audit and submitted to the TWDB.
	Completed the Lead Copper Rule Revision Phase 1&2
	Completed the City of Wylie Water Conservation and Drought Contingency Plans
Infrastructure	Prepare the Water Use Survey and Water Loss Audit Reports and submit them to the Texas Water Development Board (TWDB).
	Complete the City of Wylie Water Conservation and Drought Contingency Plans Per TCEQ and Texas Water Development Board

Enterprise Funds

UTILITIES - WATER

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
CREW LEADER	2.0	-	-	-
EQUIPMENT OPERATOR I	2.0	6.0	6.0	6.0
EQUIPMENT OPERATOR II	-	4.0	4.0	4.0
GIS ANALYST	-	-	-	1.0
MAINTENANCE WORKER	6.0	-	-	-
MAINTENANCE WORKER II	2.0	-	-	-
PUBLIC WORKS SUPERVISOR	-	2.0	2.0	2.0
UTILITIES MANAGER	1.0	1.0	1.0	1.0
WATER QUALITY MANAGER	-	-	-	1.0
WATER QUALITY SPECIALIST	2.0	2.0	3.0	3.0
WATER UTILITY SUPERVISOR	1.0	1.0	1.0	-
Total	**16.0**	**16.0**	**17.0**	**18.0**

Activity Demand / Activity Workload

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Water Division - Total of miles of water mains maintained	100%	188	188	188	190	100%
Water Division - Total of fire hydrants maintained	100%	1,800	1,938	100%	1,981	100%
Water Division - Water Leaks Repaired (Main Lines)	100%	1	10	100%	8	100%
Water Division - Water Leak Repaired (Service Lines)	100%	22	50	100%	51	100%
Water Division - Water Leaks Repaired (Curb Stop)	100%	32	47	100%	42	100%
Water Division - Water Leaks Repaired (CO-OP Main)	100%	4	14	100%	35	100%

Efficiency / Effectiveness

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Water Division - Provide and monitor adequate water pressure and volume delivered for the City's water distribution system and fire protection needs (Maintain an average water pressure of 45 PSI in the Upper and Lower Pressure Planes of the Water System) (% of time system meets 45 PSI)	45 PSI	45 PSI	45 PSI	45 PSI	45 PSI	45 PSI
Water Division - Provide responsive service during the regular hours to customer requests and inquiries within prescribed parameters (Response times: water main break or sewer backups - 30 minutes)	30 Min	30 Min	30 Min	30 Min	30 Min	30 Min
Water Division - Provide responsive service after hours to customer requests and inquiries within prescribed parameters (Response times: water main break or sewer backups - 1 hour)	1 Hour	1 Hour	1 Hour	1 Hour	1 Hour	1 Hour
Water Division - Provide water quality management services (Provide water quality testing per TCEQ requirements)	100%	100%	100%	100%	100%	100%

Budget FY 2024-2025

611-Utility Fund
Utilities - Water

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	765,045	976,358	976,358	1,115,795
51130	OVERTIME	40,317	50,000	50,000	87,000
51140	LONGEVITY PAY	5,128	5,765	5,765	12,094
51160	CERTIFICATION INCENTIVE	138	-	-	-
51310	TMRS	121,933	157,975	157,975	191,588
51410	HOSPITAL & LIFE INSURANCE	131,210	189,482	189,482	216,513
51420	LONG-TERM DISABILITY	1,903	3,655	3,655	4,128
51440	FICA	47,829	63,189	63,189	75,323
51450	MEDICARE	11,186	14,779	14,779	17,616
51470	WORKERS COMP PREMIUM	12,595	15,313	15,313	11,609
51480	UNEMPLOYMENT COMP (TWC)	170	4,590	4,590	2,223
TOTAL PERSONNEL SERVICES		**1,137,454**	**1,481,106**	**1,481,106**	**1,733,889**
52010	OFFICE SUPPLIES	188	200	200	1,000
52040	POSTAGE & FREIGHT	36	200	200	300
52070	COMPUTER SOFTWARE	-	-	-	620
52130	TOOLS/ EQUIP (NON-CAPITAL)	26,407	53,300	53,300	29,500
52250	MEDICAL & SURGICAL	-	800	800	1,000
52310	FUEL & LUBRICANTS	37,687	63,000	63,000	75,600
52350	METER/SERVICE CONNECT SUPPLIES	53,423	70,675	70,675	102,100
52380	CHEMICALS	5,126	10,600	10,600	16,600
52510	BOTANICAL & AGRICULTURAL	1,540	4,000	4,000	8,000
52710	WEARING APPAREL & UNIFORMS	13,165	10,500	10,500	12,700
52810	FOOD SUPPLIES	2,166	2,550	2,550	3,400
TOTAL SUPPLIES		**139,738**	**215,825**	**215,825**	**250,820**
54210	STREETS & ALLEYS	24,550	30,000	30,000	35,000
54250	STREET SIGNS & MARKINGS	662	3,400	3,400	6,500
54310	UTILITY PLANT - WATER	301,096	78,500	78,500	203,500
54330	WATER MAINS & FIRE HYDRANTS	288,825	75,000	75,000	92,500
54530	HEAVY EQUIPMENT	33,827	40,000	40,000	68,000
54630	TOOLS & EQUIPMENT	191	2,000	2,000	5,000
54810	COMPUTER HARD/SOFTWARE	-	3,300	3,300	11,150
54910	BUILDINGS	16,683	6,000	6,000	6,000
TOTAL MATERIALS FOR MAINTENANCE		**665,834**	**238,200**	**238,200**	**427,650**

UTILITIES - WATER

Budget FY 2024-2025

611-Utility Fund
Utilities - Water

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56040	SPECIAL SERVICES	128,358	367,404	291,430	212,814
56050	UNIFORM CONTRACT	-	10,000	10,000	15,000
56110	COMMUNICATIONS	2,381	3,780	3,780	6,600
56150	LAB ANALYSIS	-	200	200	200
56180	RENTAL	1,112	5,000	5,000	10,000
56210	TRAVEL & TRAINING	12,094	26,200	26,200	35,800
56250	DUES & SUBSCRIPTIONS	7,357	8,640	8,640	8,740
56610	UTILITIES-ELECTRIC	177,883	200,000	200,000	275,000
56680	TRASH DISPOSAL	392	500	500	1,000
TOTAL CONTRACTURAL SERVICES		**329,577**	**621,724**	**545,750**	**565,154**
58310	WATER MAINS/HYDRANTS & ETC	-	136,000	136,000	1,500,000
58510	MOTOR VEHICLES	-	610,000	488,240	246,760
58570	ENGINEERING/ARCHITECTURAL	11,572	10,949	10,949	100,000
58850	MAJOR TOOLS & EQUIPMENT	1,133,870	786,871	736,937	615,934
58995	CONTRA CAPITAL OUTLAY	(1,145,442)	-	-	-
TOTAL CAPITAL OUTLAY		**-**	**1,543,820**	**1,372,126**	**2,462,694**
Total Utilities - Water		**2,272,603**	**4,100,675**	**3,853,007**	**5,440,207**

Engineering Department

Department Description

The Engineering Department oversees the planning, design, and construction of capital improvement projects (CIPs), and reviews development engineering plans and subdivision plats. The Department coordinates with other departments on the identification and design of projects and evaluates the impact of development on existing infrastructure. The Department also communicates with developers, engineers, citizens, the Texas Department of Transportation, the North Texas Municipal Water District, the North Central Texas Council of Governments, and surrounding local governments to achieve project and objective completion. Functions of the Department include construction inspection, CIP management, development project management, and the implementation of design and construction standards.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue to provide design review and construction and right-of-way inspections of residential subdivisions, commercial projects, and utility installations throughout the City.
	Begin construction of the Dogwood Drive Waterline Replacement project.
	Begin design of the Hilltop Waterline Replacement project.
	Begin design of the Rush Creek Lift Station expansion project.
Infrastructure	Continue construction activities relating to the Eubanks Lane Improvements project.
	Continue construction activities relating to the McMillen Drive Improvements project.
	Continue construction activities related to the E FM 544 Improvements project.
	Begin construction of the Park Boulevard Improvements project.
	Begin construction of three (3) new traffic signals.
	Begin design of the expansion of Kreymer Lane from Hwy 78 to Troy Road.
	Continue development of a city-wide Stormwater Fee.
	Continue design of downtown improvements as approved by budget. Projects anticipated are the Birmingham Street Extension, Jackson Avenue Improvements, Ballard Street Improvements, and additional traffic signals.
	Begin design of the DOE LED Streetlight Retrofit project.
	Continue to coordinate with TxDOT on FM 2514 and Country Club/ FM 544 Intersection projects through construction.
Economic Growth	Continue Impact Fee Study Updates.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Provided construction and right-of-way inspections on residential, commercial, and utility construction city-wide.
	Completed construction of the Newport Harbor, East Brown, and Nortex Pump Station Backup Generators project.
	Completed design of a traffic signal at Creek Crossing Lane and Sachse Road.

ENGINEERING DEPARTMENT

Infrastructure	Completed construction of the Ballard 1.5 Million Gallon Elevated Storage Tank.
	Completed design and acquisitions for the E FM 544 Improvements project.
	Completed design of the Dogwood Drive Waterline Replacement project.
	Coordinated with TxDOT and Collin County on HSIP Intersections, FM 2514, Park Boulevard Extension, and Country Club at FM 544 Intersection Projects.
	Completed design of the Park Boulevard Improvements project.
Planning Management	Completed development of the Wastewater System Model.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
CITY ENGINEER	1.0	1.0	1.0	1.0
ENGINEERING CONSTRUCTION SUPVR / ADA COORDINATOR	1.0	1.0	1.0	1.0
ENGINEERING DEVELOPMENT MANAGER	1.0	1.0	1.0	1.0
ENGINEERING INSPECTOR	-	-	2.0	2.0
ENGINEERING PROJECT MANAGER	1.0	1.0	1.0	1.0
RIGHT-OF-WAY INSPECTOR	1.0	1.0	-	-
UTILITIES INSPECTOR	1.0	1.0	-	-
Total	**6.0**	**6.0**	**6.0**	**6.0**

Activity Demand / Activity Workload

Measure	FY 2023 Actual	FY 2024 Target	FY 2024 Estimate	FY 2025 Target
Track and Report the Number of Site Plan / SUP Plans Reviewed	36	33	37	35
Track and Report the Number of Right-of-Way Permits Issued	83	222	150	200
Track and Report the Number of Right-of-Way Inspections Performed	150	150	150	200
Track and Report the Number of Construction Inspections Performed	574	2207	1,050	1200
Track and Report the Number of Capital Improvements Projects Managed	19	20	18	20
Track and Report the Number of Civil Plans Reviewed and Authorized for Construction	21	34	30	35

Efficiency / Effectiveness

Measure	Benchmark	FY 2023 Actual	FY 2024 Target	FY 2024 Estimate	FY 2025 Target
Percent(%) of Civil Construction Plan Reviews Performed in 10 Business Days	100%	80%	50%	85%	90%
Percent(%) of Site Plan or Pre-Development Plan In-House Reviews Performed in 5 Business Days	100%	90%	80%	90%	100%

Enterprise Funds

ENGINEERING DEPARTMENT

Budget FY 2024-2025

611-Utility Fund
City Engineer

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	570,168	583,757	583,757	577,699
51130	OVERTIME	25,593	40,000	40,000	30,000
51140	LONGEVITY PAY	2,528	2,787	2,787	3,977
51145	SICK LEAVE BUYBACK	-	-	-	-
51310	TMRS	86,966	97,114	97,114	96,461
51410	HOSPITAL & LIFE INSURANCE	71,534	83,479	83,479	94,683
51420	LONG-TERM DISABILITY	1,077	1,956	1,956	2,137
51440	FICA	33,389	38,846	38,846	37,924
51450	MEDICARE	7,809	9,084	9,084	8,869
51470	WORKERS COMP PREMIUM	1,206	1,591	1,591	1,428
51480	UNEMPLOYMENT COMP (TWC)	54	1,620	1,620	819
TOTAL PERSONNEL SERVICES		**800,324**	**860,234**	**860,234**	**853,997**
52010	OFFICE SUPPLIES	1,055	1,200	1,200	1,200
52070	COMPUTER SOFTWARE	-	3,346	1,066	3,000
52130	TOOLS/ EQUIP (NON-CAPITAL)	1,959	1,534	1,534	1,600
52310	FUEL & LUBRICANTS	7,449	9,750	9,750	12,000
52710	WEARING APPAREL & UNIFORMS	2,072	2,100	2,100	2,100
52810	FOOD SUPPLIES	326	754	900	900
TOTAL SUPPLIES		**12,861**	**18,684**	**16,550**	**20,800**
54510	MOTOR VEHICLES	-	540	540	780
54810	COMPUTER HARD/SOFTWARE	1,000	-	-	-
TOTAL MATERIALS FOR MAINTENANCE		**1,000**	**540**	**540**	**780**
56040	SPECIAL SERVICES	-	376	230	200
56080	ADVERTISING	-	200	200	200
56110	COMMUNICATIONS	1,446	1,800	1,800	2,280
56210	TRAVEL & TRAINING	3,592	8,470	8,470	9,000
56250	DUES & SUBSCRIPTIONS	700	2,000	2,000	2,000
56570	ENGINEERING/ARCHITECTURAL	33,163	405,240	405,240	250,000
TOTAL CONTRACTURAL SERVICES		**38,901**	**418,086**	**417,940**	**263,680**
58570	ENGINEERING/ARCHITECTURAL	15,626	116,040	56,775	61,545
58995	CONTRA CAPITAL OUTLAY	(11,683)	-	-	-
TOTAL CAPITAL OUTLAY		**3,943**	**116,040**	**56,775**	**61,545**
Total City Engineer		**857,029**	**1,413,584**	**1,352,039**	**1,200,802**

Utilities - Wastewater

Department Description

The goal of the Wastewater Division is to supply uninterrupted wastewater services to Wylie residents and businesses. The City delivers its sewage to the City's treatment plant operated under contract by NTMWD. The department's staff is responsible for maintaining approximately 222.08 miles of sewer collection lines and ten (10) lift stations. Typical duties include routine inspections of pumps and lift stations, emergency repairs to sewer mains, high-pressure jetting of mains, and responding to sewer stoppages.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue to perform wastewater collection system repairs and rehabilitation of severe inflow and infiltration deficiencies identified during the Capacity Management Operations and Maintenance (CMOM) assessment.
	Continue to perform grease trap inspections at commercial sites.
	Operate and maintain the collection system to prevent Sanitary Sewer Overflows (SSOs).
	Perform smoke testing as needed to identify Inflow and Infiltration (I/I) in the wastewater collection system.
	Continue to submit reports to the TCEQ regarding the condition of the City's wastewater collection system.
Infrastructure	Camera inspect, clean, and repair wastewater lateral lines, manholes, and main lines identified during the CMOM study as having severe inflow and infiltration issues.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Performed systematic camera inspections and jetting of main lines as a preventive maintenance measure city-wide.
	Performed approximately 109 commercial grease trap inspections to maintain system integrity by preventing grease accumulation in main lines.
	Responded to emergency calls during the May 28, 2024 High WindsThunder Storm.
Infrastructure	Replaced (2) lift station pumps at Readwood Lift Station Relined 1,600 linear feet of a 15 inch sewer main Kreymer East Estates.
	Performed 37 repairs to the wastewater conveyance system.
	Performed camera inspections of approximately 72,834 feet of the wastewater conveyance system.
	Performed approximately 78,320 feet of sewer main cleaning.
	Rehab 12 Manholes cured in place citywide that have Inflow and Infiltration issues.

UTILITIES - WASTEWATER

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
CREW LEADER	2.0	-	-	-
EQUIPMENT OPERATOR I	2.0	6.0	6.0	6.0
EQUIPMENT OPERATOR II	-	4.0	4.0	4.0
FLEET MAINTENANCE TECHNICIAN	-	-	-	1.0
MAINTENANCE WORKER	6.0	-	-	-
MAINTENANCE WORKER II	2.0	-	-	-
PUBLIC WORKS SUPERVISOR	-	2.0	2.0	2.0
Total	**12.0**	**12.0**	**12.0**	**13.0**

Activity Demand / Activity Workload

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Wastewater Division - Total Linear feet of Wastewater mains Hydro-Jetted	200,000	25,398 LF	105,434 LF	100,000LF	78,380LF	100,000LF
Wastewater Division - Total linear feet of mains camera inspected	40,000	6,125	7,210	2,000 LF	72,834LF	60,000LF
Wastewater Division - Total Grease Trap Inspections	100%	150	135	100	109	100
Wastewater Division - Total number of Sewer Lateral Lines Repaired	100%	24	49	100%	37	100%
Wastewater Division - Total number of manholes maintained		2,865	3,755	100%	3,817	100%
Wastewater Division - Total of miles of Wastewater Collection System Mains maintained		204 Miles	219 miles	100%	222.08 Miles	100%

Efficiency / Effectiveness

Measure	Benchmark	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Wastewater Division - Provide responsive service during the regular hours to customer requests and inquiries within prescribed parameters (Response times: sewer backups - 30 minutes)	30 Min	30 Min	30 Min	30 Min	30 Min	30 Min
Wastewater Division - Provide responsive service after hours to customer requests and inquiries within prescribed parameters (Response times: sewer backups - 1 hour)	1 Hour	1 Hour	1 Hour	1 Hour	1 Hour	1 Hour

UTILITIES - WASTEWATER

Budget FY 2024-2025

611-Utility Fund
Utilities - Sewer

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	394,253	581,580	581,580	681,882
51130	OVERTIME	21,352	38,000	38,000	72,500
51140	LONGEVITY PAY	2,372	2,240	2,240	4,663
51310	TMRS	63,769	96,383	96,383	119,702
51410	HOSPITAL & LIFE INSURANCE	75,460	119,438	119,438	162,764
51420	LONG-TERM DISABILITY	965	2,223	2,223	2,523
51440	FICA	24,991	38,552	38,552	47,061
51450	MEDICARE	5,845	9,017	9,017	11,007
51470	WORKERS COMP PREMIUM	10,247	11,395	11,395	7,560
51480	UNEMPLOYMENT COMP (TWC)	130	3,240	3,240	1,638
TOTAL PERSONNEL SERVICES		**599,384**	**902,068**	**902,068**	**1,111,300**
52010	OFFICE SUPPLIES	199	200	200	1,000
52040	POSTAGE & FREIGHT	-	100	100	250
52070	COMPUTER SOFTWARE	-	-	-	620
52130	TOOLS/ EQUIP (NON-CAPITAL)	21,923	12,000	12,000	22,000
52250	MEDICAL & SURGICAL	-	600	600	1,000
52310	FUEL & LUBRICANTS	19,510	24,300	24,300	31,500
52380	CHEMICALS	3,491	8,500	8,500	12,500
52510	BOTANICAL & AGRICULTURAL	1,090	2,500	2,500	2,500
52710	WEARING APPAREL & UNIFORMS	10,643	7,600	7,600	8,900
52810	FOOD SUPPLIES	568	1,800	1,800	2,400
TOTAL SUPPLIES		**57,424**	**57,600**	**57,600**	**82,670**
54210	STREETS & ALLEYS	8,966	30,000	30,000	30,000
54250	STREET SIGNS & MARKINGS	835	2,000	2,000	4,500
54350	METER & SERVICE CONNECTIONS	3,033	10,000	10,000	14,500
54410	UTILITY PLANT - SEWER	68,662	116,523	116,523	220,000
54430	SANITARY SEWERS	40,173	76,805	76,805	185,000
54530	HEAVY EQUIPMENT	39,630	51,610	51,610	92,500
54630	TOOLS & EQUIPMENT	169	2,500	2,500	2,500
54910	BUILDINGS	368	6,000	6,000	15,000
TOTAL MATERIALS FOR MAINTENANCE		**161,836**	**295,438**	**295,438**	**564,000**

Budget FY 2024-2025

611-Utility Fund
Utilities - Sewer

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56040	SPECIAL SERVICES	118,322	189,579	189,579	223,800
56050	UNIFORM CONTRACT	-	10,000	10,000	15,000
56080	ADVERTISING	-	500	500	500
56110	COMMUNICATIONS	628	2,000	2,000	3,800
56180	RENTAL	1,801	6,000	6,000	6,000
56210	TRAVEL & TRAINING	9,125	23,525	23,525	27,225
56250	DUES & SUBSCRIPTIONS	83	2,820	2,820	4,020
56570	ENGINEERING/ARCHITECTURAL	-	761	761	-
56610	UTILITIES-ELECTRIC	41,625	55,000	55,000	75,000
56680	TRASH DISPOSAL	-	500	500	500
TOTAL CONTRACTURAL SERVICES		**171,584**	**290,685**	**290,685**	**355,845**
58510	MOTOR VEHICLES	-	-	-	60,000
58850	MAJOR TOOLS & EQUIPMENT	-	106,395	106,395	355,000
58995	CONTRA CAPITAL OUTLAY	(299,613)	-	-	-
TOTAL CAPITAL OUTLAY		**(299,613)**	**106,395**	**106,395**	**415,000**
Total Utilities - Sewer		**690,615**	**1,652,186**	**1,652,186**	**2,528,815**

Customer Service

Department Description

Customer Service is a division of the Finance Department. It is responsible for the billing and collection of utility fees, revenue collections for all departments, utility customer service, permitting applications and contractor registrations. Our mission is to ensure all citizens and utility and permit customers that we uphold respectful and responsive customer service.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community Focused Government	75% Watersmart adoption rate
Financial Health	65% of customers on paperless billing
Community Focused Government **Workforce**	Update building ordinance to include adding Certificate of Insurance on all main contractor registrations so we can better verify who is doing the work on the permit being pulled.
Workforce	Implement Citizen Serve
	Implement Invoice Cloud Contract to allow Citizen Serve payments
Community Focused Government	50% of customers on auto pay

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Community Focused Government	70% Watersmart adoption rate
	60% of customers on paperless billing
	Complete updated contract with CWD
	Implemented customer auto draft and the ability to schedule a single credit card payment online.
	Implemented Cloud Store to allow customers to pay for addional fees such as hudrants, open records, festival, PD records, tap fees
Workforce	Complete cross training of new Utility clerks in the field to learn how to better answer customer field related questions
	Run bulk program through Meter Services without getting code enforcement involved
	Provide training to other departments that could utilize the metering software so they can better help citizens with leak and backflow questions
	Crosstrained employees on all 9 softwares used on a daily basis to complete all task between permits and UB

CUSTOMER SERVICE

Workforce	64% of customers paying on Invoice Cloud Customer Portal.
	42% of customers on Auto Pay
	Moved Permits under utility billing
	Restructured department to Customer Service
Community Focused Government	Crosstrain employees on permits, ub and code compliance
	Added Ipads at the UB windows to allow customers to set up services electronically to allow for more paperless activity
	New Ipads for meter services to allow for mobile service orders to read better and more user friendly in the field without service interuptions

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
AMI ANALYST	1.0	-	-	-
AMI FIELD SPECIALIST	1.0	1.0	1.0	1.0
CUSTOMER SERVICE MANAGER	-	-	1.0	1.0
CUSTOMER SERVICE REPRESENTATIVE	-	-	4.0	3.0
CUSTOMER SERVICE SUPERVISOR	-	-	1.0	1.0
SENIOR CUSTOMER SERVICE REPRESENTATIVE	-	-	1.0	2.0
SENIOR UTILITY BILLING CLERK	1.0	1.0	-	-
UTILITY BILLING CLERK	3.0	3.0	-	-
UTILITY BILLING SUPERVISOR	-	1.0	-	-
UTILITY FIELD TECHNICIAN	-	-	-	1.0
UTILITY SERVICES MANAGER	1.0	1.0	-	-
UTILITY TECHNICIAN	2.0	2.0	2.0	2.0
Total	**9.0**	**9.0**	**10.0**	**11.0**

Activity Demand / Activity Workload

Measure	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Number of new active customers	3,041	1,500	2,382	1,500
Number of new build meter sets	199	245	377	400
Number of paperless billing	3,500	4,700	10,813	11,000
Number of Watersmart Users	7,500	10,000	13,356	14,000
Number of Invoice Cloud Online Portal Users			13,880	15,000
Number of completed Service Orders			7,248	9,000
Number of Re reads			5,232	5,500
Number of Cut off			1,102	2,000

Enterprise Funds

CUSTOMER SERVICE

Budget FY 2024-2025

611-Utility Fund
Customer Service

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	475,128	517,392	517,392	660,525
51130	OVERTIME	138	13,000	13,000	24,800
51140	LONGEVITY PAY	2,360	2,820	2,820	6,765
51160	CERTIFICATION INCENTIVE	2,607	3,600	3,600	3,600
51230	CLOTHING ALLOWANCE	-	-	-	720
51310	TMRS	71,306	83,206	83,206	108,940
51410	HOSPITAL & LIFE INSURANCE	81,911	93,201	93,201	147,685
51420	LONG-TERM DISABILITY	907	1,940	1,940	2,444
51440	FICA	27,646	33,283	33,283	42,830
51450	MEDICARE	6,466	7,784	7,784	10,017
51470	WORKERS COMP PREMIUM	2,594	3,814	3,814	3,885
51480	UNEMPLOYMENT COMP (TWC)	85	2,430	2,430	1,404
TOTAL PERSONNEL SERVICES		**671,148**	**762,470**	**762,470**	**1,013,615**
52010	OFFICE SUPPLIES	2,819	7,850	7,850	7,850
52130	TOOLS/ EQUIP (NON-CAPITAL)	-	1,150	1,150	3,050
52310	FUEL & LUBRICANTS	6,140	12,000	12,000	16,000
52350	METER/SERVICE CONNECT SUPPLIES	121,439	140,000	140,000	140,000
52710	WEARING APPAREL & UNIFORMS	423	2,460	2,460	2,460
52810	FOOD SUPPLIES	-	700	700	700
TOTAL SUPPLIES		**130,821**	**164,160**	**164,160**	**170,060**
54510	MOTOR VEHICLES	-	720	720	960
54810	COMPUTER HARD/SOFTWARE	51,792	60,000	60,000	73,220
TOTAL MATERIALS FOR MAINTENANCE		**51,792**	**60,720**	**60,720**	**74,180**
56040	SPECIAL SERVICES	60,649	99,950	99,950	111,650
56080	ADVERTISING	-	15,000	15,000	15,000
56110	COMMUNICATIONS	4,823	7,000	7,000	11,000
56180	RENTAL	1,580	2,500	2,500	3,000
56210	TRAVEL & TRAINING	5,378	7,000	7,000	7,000
56250	DUES & SUBSCRIPTIONS	-	304	304	304
56330	BANK SERVICE CHARGES	3,693	3,500	3,500	3,500
56340	CCARD ONLINE SERVICE FEES	306,621	436,000	436,000	444,500
TOTAL CONTRACTURAL SERVICES		**382,744**	**571,254**	**571,254**	**595,954**
58510	MOTOR VEHICLES	-	-	-	52,000
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**52,000**
Total Customer Service		**1,236,505**	**1,558,604**	**1,558,604**	**1,905,809**

Utility Fund Combined Services

Department Description

This department reflects expenditures incurred by the City's Utility Fund, as a single entity, in the conduct of its operations. These expenditures include water purchases, sewer treatment costs, debt service, communications, postage, insurance premiums and engineering fees.

Enterprise Funds

UTILITY FUND COMBINED SERVICES

Budget FY 2024-2025

611-Utility Fund
Combined Services

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
52040	POSTAGE & FREIGHT	60,633	72,000	72,000	60,000
TOTAL SUPPLIES		**60,633**	**72,000**	**72,000**	**60,000**
54510	MOTOR VEHICLES	846	-	-	-
TOTAL MATERIALS FOR MAINTENANCE		**846**	**-**	**-**	**-**
56040	SPECIAL SERVICES	6,245	37,989	37,989	161,553
56310	INSURANCE	124,197	160,644	160,644	176,000
56410	PENSION EXPENSE	(53,339)	-	-	-
56530	COURT & LEGAL COSTS	12,102	60,000	60,000	60,000
56630	UTILITIES-WATER (SERVICES)	6,338,042	7,554,692	7,554,692	7,563,377
56640	UTILITIES-SEWER	7,749,458	8,259,444	8,259,444	8,974,284
TOTAL CONTRACTURAL SERVICES		**14,176,705**	**16,072,769**	**16,072,769**	**16,935,214**
57110	DEBT SERVICE-BOND DEBT	-	775,000	775,000	810,000
57210	DEBT SERVICE-INTEREST	318,450	288,044	288,044	251,869
57410	PRINCIPAL PAYMENT	-	320,345	320,345	320,345
57415	INTEREST EXPENSE	56,853	50,253	50,253	50,253
57610	DEPRECIATION EXPENSE	2,841,840	-	-	-
57611	AMORTIZATION EXPENSE	(56,086)	-	-	-
TOTAL DEBT SERVICE AND CAP. REPL		**3,161,057**	**1,433,642**	**1,433,642**	**1,432,467**
58995	CONTRA CAPITAL OUTLAY	(2,211,755)	-	-	-
TOTAL CAPITAL OUTLAY		**(2,211,755)**	**-**	**-**	**-**
59111	TRANSFER TO GENERAL FUND	2,563,305	2,640,204	2,640,204	2,719,410
Total Other Financing (Uses)		**2,563,305**	**2,640,204**	**2,640,204**	**2,719,410**
Total Combined Services		**17,750,791**	**20,218,615**	**20,218,615**	**21,147,091**

Sewer Repair and Replacement Fund

Department Description

The Sewer Repair and Replacement Fund was established several years ago to create a source of funds that can be used for large sewer repair and maintenance projects. Utility customers are charged $2.00 per month on their utility bills and these revenues are accrued in an account for maintenance of the wastewater system.

Fund Summary

SWR REPAIR & REPLACEMENT

Audited Sewer Repair and Replacement Fund Unassigned Ending Balance 09/30/23	**$**	**2,818,652**
Projected '24 Revenues	$	486,834
Available Funds		3,305,486
Projected '24 Expenditures		(36,185)
Estimated Ending Fund Balance 09/30/24	$	3,269,301
Estimated Beginning Fund Balance - 10/01/24	**$**	**3,269,301**
Budgeted Revenues '25		538,000
Budgeted Expenditures '25		(1,573,368)
Estimated Ending Fund Balance 09/30/25	**$**	**2,233,933**

Proposed Budget FY 2025

620-Swr Repair & Replacement
Swr Repair & Replacement Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
44512	SEWER SALES	405,345	412,000	412,000	418,000
TOTAL SERVICE FEES		**405,345**	**412,000**	**412,000**	**418,000**
46110	ALLOCATED INTEREST EARNINGS	85,401	74,834	74,834	120,000
TOTAL INTEREST INCOME		**85,401**	**74,834**	**74,834**	**120,000**
Total Swr Repair & Replacement Revenues		**490,746**	**486,834**	**486,834**	**538,000**

620-Swr Repair & Replacement
Swr Repair & Replacement Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
58410	SANITARY SEWER	299,613	1,500,000	36,185	1,573,368
TOTAL CAPITAL OUTLAY		**299,613**	**1,500,000**	**36,185**	**1,573,368**
Total Swr Repair & Replacement Expenditures		**299,613**	**1,500,000**	**36,185**	**1,573,368**

CITY OF
WYLIE

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Special Revenue Other Funds

FISCAL YEAR
2024-2025

Wylie Economic Development Corporation

The Wylie citizens, as authorized by the Texas State Legislature, created the Wylie Economic Development Corporation (WEDC) via the passage of a half-cent sales tax increase in 1990. Funds received by the WEDC are used solely to enhance and promote economic development within the Wylie community.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT II	-	1.0	1.0	1.0
BRE DIRECTOR	1.0	1.0	1.0	1.0
MKT & COMMS COORDINATOR	-	-	0.5	-
OFFICE MANAGER	-	-	1.0	1.0
SENIOR ASSISTANT	1.0	1.0	-	-
WEDC ASSISTANT DIRECTOR	-	-	1.0	1.0
WEDC EXEC DIRECTOR	1.0	1.0	1.0	1.0
Total	**3.0**	**4.0**	**5.5**	**5.0**

The primary objectives of the WEDC are to increase local employment opportunities while enhancing and diversifying the City of Wylie's tax base. The WEDC currently employs five full-time professional staff members that report directly to the Executive Director, and the Director reports to a 5-member Board of Directors appointed by the Wylie City Council. Ex-Officio Members of the Board include the sitting Mayor and current City Manager. Meetings typically occur on the third Wednesday of each month at 7:30 a.m. and on an as-needed basis at WEDC offices located at 250 S. Highway 78.

The Wylie City Council provides oversight of the WEDC via approval of Bylaws, appointment of Board Members, approval of annual budgets, review of monthly expenditures and project approval. The City of Wylie Finance Department processes all financial functions of the WEDC and coordinates an annual Financial Audit by an independent, third-party firm.

WEDC Board of Directors	Current Appointment	Term Expires
Melisa Whitehead, President	06/2022	06/2025
Demond Dawkins, Vice President	06/2024	06/2027
Blake Brininstool, Treasurer	06/2024	06/2027
Whitney McDougall, Secretary	07/2023	06/2025
Harold Smith, Board Member	06/2024	06/2026

WYLIE ECONOMIC DEVELOPMENT CORPORATION

Fund Summary

Wylie Economic Development Corp

Audited Wylie Economic Development Corp Fund Ending Balance 09/30/23	**$**	**12,625,730**	
Projected '24 Revenues		4,846,361	
Available Funds		17,472,091	
Projected '24 Expenditures		(9,102,034)	
Estimated Ending Fund Balance 09/30/24	$	8,370,057	
Estimated Beginning Fund Balance - 10/01/24	**$**	**8,370,057**	(a)
Budgeted Revenues '25		9,228,547	
Budgeted Expenditures '25		(15,277,656)	
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**2,320,948**	(d)

a) Sales Tax is a 10% higher than FY24 and includes $4.1 MM in Gain/Loss Sale or Property.

WYLIE ECONOMIC DEVELOPMENT CORPORATION

Budget FY 2024-2025

111-Wylie Economic Development Corp
Wylie Economic Development Corp Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
40210	SALES TAX	4,611,796	4,536,561	4,536,561	4,990,217
Total Taxes		**4,611,796**	**4,536,561**	**4,536,561**	**4,990,217**
46110	ALLOCATED INTEREST EARNINGS	381,356	112,000	350,000	112,000
Total Interest Income		**381,356**	**112,000**	**350,000**	**112,000**
48110	RENTAL INCOME	116,558	48,600	4,800	4,800
48410	MISCELLANEOUS INCOME	996	1,250	-	-
48430	GAIN/(LOSS) SALE OF CAP ASSETS	75,397	2,655,970	(45,000)	4,121,530
Total Miscellaneous Income		**192,951**	**2,705,820**	**(40,200)**	**4,126,330**
Total Wylie Economic Development Corp Revenues		**5,186,103**	**7,354,381**	**4,846,361**	**9,228,547**

WYLIE ECONOMIC DEVELOPMENT CORPORATION

Budget FY 2024-2025

111-Wylie Economic Development Corp Development Corp-WEDC Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	338,686	460,570	440,500	470,558
51130	OVERTIME	2,812	-	-	-
51140	LONGEVITY PAY	916	1,200	1,200	2,808
51310	TMRS	52,556	71,611	68,500	74,650
51410	HOSPITAL & LIFE INSURANCE	50,062	81,169	81,000	79,944
51420	LONG-TERM DISABILITY	679	1,714	1,600	1,741
51440	FICA	19,752	28,245	27,000	29,349
51450	MEDICARE	4,619	6,691	6,400	6,864
51470	WORKERS COMP PREMIUM	1,089	2,100	2,100	994
51480	UNEMPLOYMENT COMP (TWC)	40	1,600	1,600	585
TOTAL PERSONNEL SERVICES		**471,211**	**654,900**	**629,900**	**667,493**
52010	OFFICE SUPPLIES	6,450	5,000	5,000	5,000
52040	POSTAGE & FREIGHT	248	300	300	300
52810	FOOD SUPPLIES	2,637	3,000	3,000	3,000
TOTAL SUPPLIES		**9,335**	**8,300**	**8,300**	**8,300**
54610	FURNITURE & FIXTURES	2,074	2,500	2,500	2,500
54810	COMPUTER HARD/SOFTWARE	3,475	7,650	7,650	7,650
TOTAL MATERIALS FOR MAINTENANCE		**5,549**	**10,150**	**10,150**	**10,150**
56030	INCENTIVES	855,812	1,929,250	1,179,250	1,741,250
56040	SPECIAL SERVICES	12,167	37,270	67,270	87,270
56041	SPECIAL SERVICES-REAL ESTATE	336,302	234,500	234,500	71,000
56042	SPECIAL SERVICES-INFRASTRUCTURE	51,143	10,324,000	4,683,333	9,020,667
56080	ADVERTISING	133,089	196,125	226,125	226,125
56090	COMMUNITY DEVELOPMENT	61,566	66,200	66,200	74,450
56110	COMMUNICATIONS	5,669	7,900	7,900	7,900
56180	RENTAL	27,000	27,000	27,000	27,000
56210	TRAVEL & TRAINING	56,489	73,000	77,000	95,500
56250	DUES & SUBSCRIPTIONS	53,399	60,733	60,733	91,053
56310	INSURANCE	6,449	6,800	6,800	6,800
56510	AUDIT & LEGAL SERVICES	28,282	53,000	53,000	53,000
56570	ENGINEERING/ARCHITECTURAL	389,189	530,175	530,175	855,300
56610	UTILITIES-ELECTRIC	2,746	2,400	2,400	2,400
TOTAL CONTRACTURAL SERVICES		**2,019,302**	**13,548,353**	**7,221,686**	**12,359,715**
57410	PRINCIPAL PAYMENT	575,973	600,096	600,096	606,744
57415	INTEREST EXPENSE	656,025	631,902	631,902	625,254
TOTAL DEBT SERVICE AND CAP. REPL		**1,231,998**	**1,231,998**	**1,231,998**	**1,231,998**
58110	LAND-PURCHASE PRICE	345,442	1,000,000	-	1,000,000
58995	CONTRA CAPITAL OUTLAY	(345,442)	-	-	-
TOTAL CAPITAL OUTLAY		**-**	**1,000,000**	**-**	**1,000,000**
Total Development Corp-Wedc		**3,737,395**	**16,453,701**	**9,102,034**	**15,277,656**

4B Sales Tax Revenue Fund

Department Description

The Wylie Parks and Recreation Facility Development Corporation promotes park and recreation development within the City of Wyle. This special revenue fund is restricted by State legislation to improve the city's appeal as a place to live, work, and visit. It is supported by a half-cent of sales tax collected within the city's boundaries. This fund includes 4B Brown House, 4B Community Park Center, 4B Parks, 4B Recreation Center, 4B Stonehaven House, and 4B Combined Services.

Fund Summary

4B Sales Tax Revenue Fund

Audited 4B Sales Tax Revenue Fund Ending Balance 09/30/23	**$**	**6,848,645**
Projected '24 Revenues		5,717,351
Available Funds		12,565,996
Projected '24 Expenditures		(7,322,253) [a]
Estimated Ending Fund Balance 09/30/24	$	5,243,743
Estimated Beginning Fund Balance - 10/01/24	**$**	**5,243,743**
Budgeted Revenues '25		6,214,492 [b]
Budgeted Expenditures '25		(6,006,560)
New Fleet and Equipment One Time Uses	$	(2,723,490)
Carryforward Expenditures	$	(489,496)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**2,238,689** [c]

a) Carry forward items are taken out of projected 2024 expense and included in 2025 expense. See manager's letter for detailed list totaling $489,496.

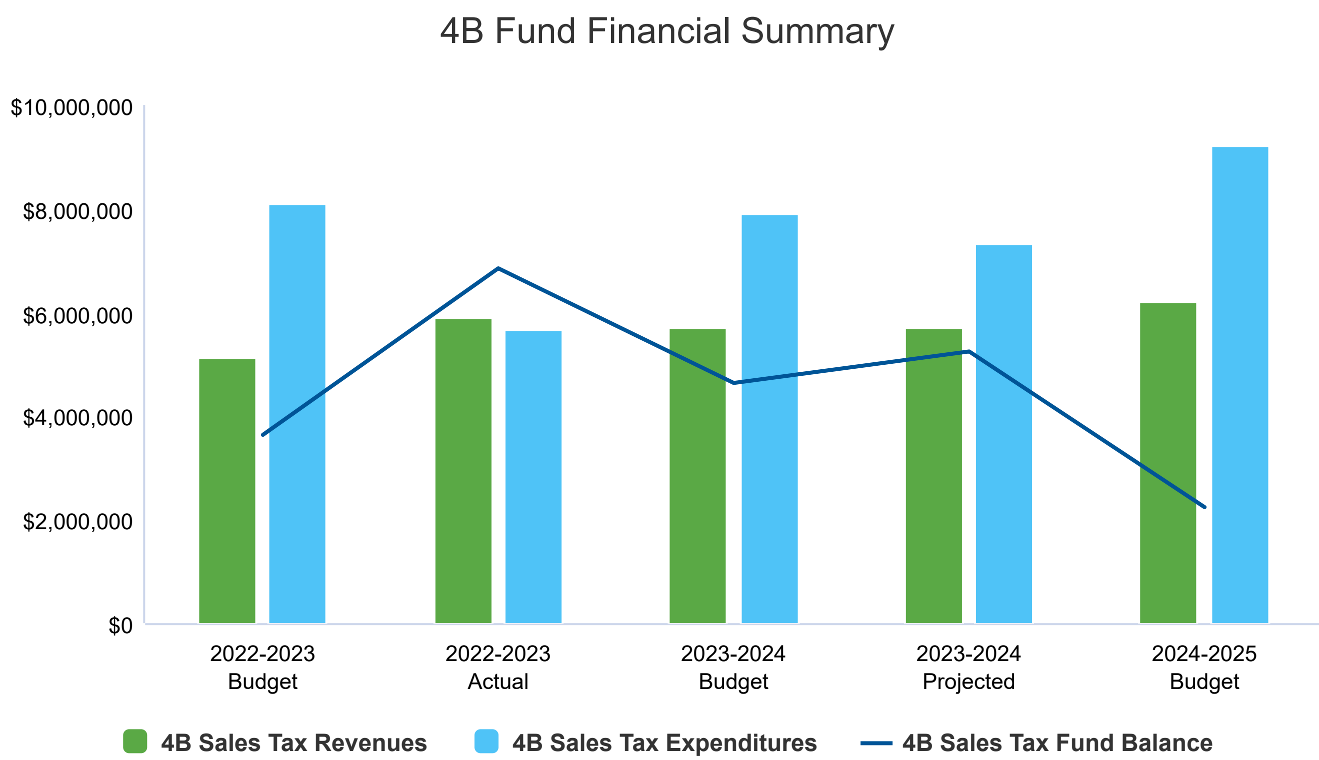
b) Total includes sales tax revenue and revenue from the Recreation Center.

c) Policy requirement is 25% of budgeted sales tax revenue ($4,990,217 x 25% = $1,247,554)

4B SALES TAX FUND

The 4B Sales Tax Fund promotes park and recreation development in the City of Wylie. It is supported by a half cent sales tax. The 4B Sales Tax Fund supports our welcome center, our community park center, part of our parks and athletic fields and our recreation center.

There are several projects underway in the parks for FY 2025. A dog park, two splashpads and renovations to our community park center were funded by the general fund excess fund balance in FY 2022 with a small amount funded through 4B fund balance in FY 2023. One million in fund balance is being used to improve drainage and irrigation at Founders park and another $565,000 to add parking at Founders and Community parks. These improvements will enhance the parks and recreation areas available to our citizens.



	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
4B Sales Tax Revenues	$ 5,140,846	$ 5,915,517	$ 5,717,351	$ 5,717,351	$ 6,214,492
4B Sales Tax Expenditures	$ 8,106,190	$ 5,666,792	$ 7,930,129	$ 7,322,253	$ 9,219,546
4B Sales Tax Fund Balance	$ 3,634,577	$ 6,848,645	$ 4,635,867	$ 5,243,743	$ 2,238,689

4B Sales Tax Revenue Fund
Summary of Revenues and Expenditures

	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
Revenues:				
Sales Taxes	4,611,796	4,536,561	4,536,561	4,990,217
Service Fees	1,067,672	940,000	940,000	945,000
Interest & Misc. Income	236,049	219,939	219,939	279,275
Transfers from Other Funds (OFS)	-	20,851	20,851	-
Total Revenues	**$ 5,915,517**	**$ 5,717,351**	**$ 5,717,351**	**$ 6,214,492**
Expenditures:				
Brown House	253,853	419,695	329,315	493,030
Community Park Center	574,537	750,737	750,737	886,340
4B Parks	1,100,638	3,778,793	3,382,297	4,519,282
Recreation Center	2,069,214	2,472,126	2,472,126	2,760,879
Stonehaven House	5,500	121,000	-	121,000
Combined Services	1,663,050	387,778	387,778	439,015
Total Expenditures	**$ 5,666,792**	**$ 7,930,129**	**$ 7,322,253**	**$ 9,219,546**

4B SALES TAX REVENUE FUND

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
4B Sales Tax Revenue Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
40210	SALES TAX	4,611,796	4,536,561	4,536,561	4,990,217
Total Taxes		**4,611,796**	**4,536,561**	**4,536,561**	**4,990,217**
44150	RECREATION MEMBERSHIP FEES	647,661	600,000	600,000	600,000
44152	RECREATION MERCHANDISE	21,009	10,000	10,000	15,000
44156	RECREATION CLASS FEES	399,002	330,000	330,000	330,000
Total Service Fees		**1,067,672**	**940,000**	**940,000**	**945,000**
46110	ALLOCATED INTEREST EARNINGS	192,547	174,664	174,664	234,000
Total Interest Income		**192,547**	**174,664**	**174,664**	**234,000**
48120	COMMUNITY ROOM FEES	37,854	45,000	45,000	45,000
48410	MISCELLANEOUS INCOME	5,648	275	275	275
Total Miscellaneous Income		**43,502**	**45,275**	**45,275**	**45,275**
49600	INSURANCE RECOVERIES	-	20,851	20,851	-
Total Other Financing Sources		**-**	**20,851**	**20,851**	**-**
Total 4B Sales Tax Revenue Fund Revenues		**5,915,517**	**5,717,351**	**5,717,351**	**6,214,492**

4B Brown House

Department Description

The Parks and Recreation 4B Brown House supports the operation of the Welcome Center at the Historic Thomas and Mattie Brown House. The Welcome Center ensures the ongoing preservation of local history. This establishment welcomes visitors and provides a rare glimpse into Wylie's rich and colorful background. Funding comes from sales tax revenue. Wylie Parks and Recreation's mission is to spark connection with self, family, and community through meaningful park and recreation experiences.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue assessing and adjusting services and amenities to meet the needs of guests.
	Continue to enhance the Welcome Center experience with new history exhibits, tours, and educational opportunities.
	Continue to support downtown events and cooperative services, e.g. Boo on Ballard, Bluegrass, and Arts Festival.
	Continue intricate facility maintenance and preservation.
Financial Health	Prepare One Year Business Plan.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Community Focused Government	Support downtown events: Pedal Care Race, Picnic on Ballard, Bluegrass, Boo On Ballard, and Arts Festival.
	Launch of the Victorian Christmas Market.
	Extensive repairs to woodwork and exterior painting.
Culture	Robust Wylie-focused history and educational exhibits about the early days of American Base Ball, Gibson Girls, the Railroad, Victorian holiday celebrations, Food Glorious Food, Victorian clothing, Mourning Habits of the Victorians, Dia de Los Muertos, Houdini, and Orson Welles.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
GUEST SERVICES SPECIALIST	0.5	3.0	3.0	0.5
PARKS AND RECREATION SUPERVISOR	1.0	1.0	1.0	1.0
RECREATION MONITOR - BROWN HOUSE	2.5	2.5	2.5	3.0
Total	**4.0**	**6.5**	**6.5**	**4.5**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Attendance - General Hourly Headcount	795	400	500	6,700	7,000
Celebrations - Participants, No Charge Downtown Events	3,000	3,000	3,000	3,500	3,500

4B BROWN HOUSE

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
4B Brown House

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	57,394	66,279	66,279	70,678
51112	SALARIES - PART TIME	84,593	97,388	97,388	129,260
51130	OVERTIME	-	1,000	1,000	1,150
51140	LONGEVITY PAY	380	428	428	951
51310	TMRS	11,633	11,419	11,419	14,698
51410	HOSPITAL & LIFE INSURANCE	12,319	13,876	13,876	15,281
51420	LONG-TERM DISABILITY	139	244	244	262
51440	FICA	8,614	10,445	10,445	12,526
51450	MEDICARE	2,015	2,443	2,443	2,930
51470	WORKERS COMP PREMIUM	240	321	321	424
51480	UNEMPLOYMENT COMP (TWC)	87	810	810	468
TOTAL PERSONNEL SERVICES		**177,414**	**204,653**	**204,653**	**248,628**
52010	OFFICE SUPPLIES	877	1,008	1,008	1,008
52130	TOOLS/ EQUIP (NON-CAPITAL)	14,556	7,655	7,655	13,455
52210	JANITORIAL SUPPLIES	179	2,621	2,621	1,211
52250	MEDICAL & SURGICAL	96	360	360	360
52610	RECREATIONAL SUPPLIES	-	3,910	3,910	3,910
52650	RECREATION MERCHANDISE	5,917	7,500	7,500	7,500
52710	WEARING APPAREL & UNIFORMS	-	625	625	625
52810	FOOD SUPPLIES	207	525	525	525
TOTAL SUPPLIES		**21,832**	**24,204**	**24,204**	**28,594**
54910	BUILDINGS	8,510	142,800	52,420	162,800
TOTAL MATERIALS FOR MAINTENANCE		**8,510**	**142,800**	**52,420**	**162,800**
56040	SPECIAL SERVICES	31,339	27,583	27,583	32,853
56080	ADVERTISING	5,571	5,960	5,960	5,960
56110	COMMUNICATIONS	1,254	1,500	1,500	1,500
56140	REC CLASS EXPENSES (BH)	540	2,900	2,900	2,900
56180	RENTAL	-	1,900	1,900	1,900
56210	TRAVEL & TRAINING	2,572	3,250	3,250	3,250
56250	DUES & SUBSCRIPTIONS	4,821	4,945	4,945	4,645
TOTAL CONTRACTURAL SERVICES		**46,097**	**48,038**	**48,038**	**53,008**
Total 4B Brown House		**253,853**	**419,695**	**329,315**	**493,030**

4B Community Park Center

Department Description

The Parks and Recreation 4B Community Park Center supports the operation of the Community Park Center. Programs support the well-being of Wylie citizens, ages 55 years and older, by providing recreational and educational opportunities. The division ensures the ongoing operations and marketing of these programs. Funding comes from sales tax revenue. Wylie Parks and Recreation's mission is to spark connection with self, family, and community through meaningful park and recreation experiences.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue assessing and adjusting services and amenities to meet the needs of guests.
	Offer rentals and programs for all ages.
	Replace a bus with a van.
Financial Health	Prepare One Year Business Plan.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Renovations included ADA restrooms, a separate fitness area, cosmetic upgrades, flooring upgrades, and additional parking and lighting.
	Support downtown events: Pedal Car Race, Picnic on Ballard, Bluegrass, Boo On Ballard, and Arts Festival.
	Rebranding of the facility, including a name change.
Community Focused Government	Provided facility and staff support for elections.

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	1.0	1.0	1.0	1.0
BUS DRIVER	0.5	0.5	0.5	0.5
GUEST SERVICES SPECIALIST	2.0	2.0	2.0	2.5
PARKS AND RECREATION SUPERVISOR	1.0	1.0	1.0	1.0
RECREATION MONITOR - CPC	4.0	4.0	4.0	4.0
RECREATION PROGRAMMER - COMMUNITY PARK CENTER	1.0	1.0	1.0	1.0
Total	**9.5**	**9.5**	**9.5**	**10.0**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Attendance - General Hourly Headcount	47,011	38,500	40,000	41,023	43,000
Paid Activities - Participants	1,724	1,175	1,200	1,561	1,400

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
4B Community Park Center

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	150,599	168,651	168,651	226,179
51112	SALARIES - PART TIME	199,890	237,001	237,001	250,348
51130	OVERTIME	2,036	2,000	2,000	3,450
51140	LONGEVITY PAY	1,100	1,236	1,236	2,844
51310	TMRS	36,953	37,280	37,280	45,980
51410	HOSPITAL & LIFE INSURANCE	30,862	34,929	34,929	49,906
51420	LONG-TERM DISABILITY	365	632	632	837
51440	FICA	21,158	25,351	25,351	29,858
51450	MEDICARE	4,948	5,929	5,929	6,983
51470	WORKERS COMP PREMIUM	3,012	4,215	4,215	2,532
51480	UNEMPLOYMENT COMP (TWC)	157	2,160	2,160	1,170
TOTAL PERSONNEL SERVICES		**451,080**	**519,384**	**519,384**	**620,087**
52010	OFFICE SUPPLIES	1,680	1,848	1,848	1,998
52130	TOOLS/ EQUIP (NON-CAPITAL)	9,642	10,500	10,500	17,300
52210	JANITORIAL SUPPLIES	706	3,020	3,020	3,020
52250	MEDICAL & SURGICAL	696	1,200	1,200	1,200
52310	FUEL & LUBRICANTS	5,762	9,000	9,000	9,000
52610	RECREATIONAL SUPPLIES	27,022	25,730	31,730	43,730
52650	RECREATION MERCHANDISE	273	4,475	4,475	4,475
52710	WEARING APPAREL & UNIFORMS	1,378	2,380	2,380	2,380
52810	FOOD SUPPLIES	519	700	700	750
TOTAL SUPPLIES		**47,678**	**58,853**	**64,853**	**83,853**
54530	HEAVY EQUIPMENT	15,022	18,500	12,500	13,000
54910	BUILDINGS	2,920	4,900	4,900	13,900
TOTAL MATERIALS FOR MAINTENANCE		**17,942**	**23,400**	**17,400**	**26,900**
56040	SPECIAL SERVICES	15,198	16,885	16,885	16,885
56080	ADVERTISING	3,002	3,503	3,503	3,503
56110	COMMUNICATIONS	1,657	2,172	2,172	2,172
56140	REC CLASS EXPENSES	15,348	27,025	27,025	27,025
56180	RENTAL	1,672	1,800	1,800	2,300
56210	TRAVEL & TRAINING	12,846	17,325	17,325	17,825
56250	DUES & SUBSCRIPTIONS	5,738	7,090	7,090	7,490
56360	ACTIVENET ADMINISTRATIVE FEES	2,376	3,300	3,300	3,300
TOTAL CONTRACTURAL SERVICES		**57,837**	**79,100**	**79,100**	**80,500**
58510	MOTOR VEHICLES	-	70,000	70,000	75,000
TOTAL CAPITAL OUTLAY		**-**	**70,000**	**70,000**	**75,000**
Total 4B Community Park Center		**574,537**	**750,737**	**750,737**	**886,340**

4B Parks

Department Description

The Parks and Recreation Department 4B Parks supports the maintenance of athletic fields and some park maintenance. This division is responsible for developing and maintaining athletic complexes and parks throughout the city. Funding comes from sales tax revenue. Wylie Parks and Recreation's mission is to spark connection with self, family, and community through meaningful park and recreation experiences. In Fiscal Year 2025, 10 positions were moved from General Fund Parks. These positions were Equipment Operators and seasonal mowers.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue assessing and adjusting services and amenities to meet the needs of guests.
	Generate the PARD/PW Service Center renovation plan.
	Generate Community Park parking design and initiate construction.
	Generate Founders Park parking design.
	Generate Braddock Park concept plan.
	Add/replace equipment: Ride On Broadcaster, Spray Rig, Front Loader, and Truck.
	Expand Pickleball Courts.
	Replace playgrounds at Riverway and Sage Creek parks.
	Add shade covering at the new Pirate Cove Playground.
	Renovate South Fields at Founders Park.
Financial Health	Prepare One Year Business Plan.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Hired new Equipment Operator I for the Athletics Division.
	Completed Community Park Playground Phase 2 Installation.
	Completed Community Park Playground Poured-In-Place Surfacing.
	Replaced one Zero Turn Mower.
	Replaced a 5900 Large Mower for Athletic Fields.
	Installed a new pavilion at the Library Garden.
	Replaced Pirate Cove Playground at Founders Park.
	Completed the construction of the new Dog Park at the Municipal Complex.
	Completed the North Field Renovation at Founders Park.
	Supported downtown events: Pedal Car Race, Picnic on Ballard, Bluegrass, Boo On Ballard, and Arts Festival.

4B PARKS

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
EQUIPMENT OPERATOR I	1.0	3.0	4.0	13.0
EQUIPMENT OPERATOR II	-	1.0	1.0	2.0
IRRIGATION TECHNICIAN	-	1.0	1.0	1.0
MAINTENANCE WORKER	3.0	-	-	-
PARKS AND RECREATION SUPERVISOR	1.0	1.0	1.0	1.0
SUMMER MOWER	-	-	-	0.8
Total	**5.0**	**6.0**	**7.0**	**17.8**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Rentals - Participants, Youth Sports Local Leagues	5,066	5,500	5,500	4,784	5,000
Rentals - Participants, Private Teams	13,898	10,000	12,000	14,500	12,000

4B PARKS

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
4B Parks

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	276,230	356,527	356,527	856,981
51112	SALARIES - PART TIME	-	-	-	28,080
51130	OVERTIME	13,895	16,500	16,500	45,500
51140	LONGEVITY PAY	2,624	3,019	3,019	9,849
51310	TMRS	45,496	58,287	58,287	143,480
51410	HOSPITAL & LIFE INSURANCE	61,545	85,043	85,043	211,859
51420	LONG-TERM DISABILITY	482	1,349	1,349	3,171
51440	FICA	17,417	23,314	23,314	58,151
51450	MEDICARE	4,073	5,453	5,453	13,600
51470	WORKERS COMP PREMIUM	4,183	5,287	5,287	7,418
51480	UNEMPLOYMENT COMP (TWC)	68	1,890	1,890	2,457
TOTAL PERSONNEL SERVICES		**426,013**	**556,669**	**556,669**	**1,380,546**
52130	TOOLS/ EQUIP (NON-CAPITAL)	32,767	-	-	-
52710	WEARING APPAREL & UNIFORMS	3,683	740	740	740
TOTAL SUPPLIES		**36,450**	**740**	**740**	**740**
56040	SPECIAL SERVICES	-	1,000	1,000	26,000
56210	TRAVEL & TRAINING	-	1,500	1,500	1,500
56570	ENGINEERING/ARCHITECTURAL	-	50,000	24,000	151,000
TOTAL CONTRACTURAL SERVICES		**-**	**52,500**	**26,500**	**178,500**
58150	LAND-BETTERMENTS	459,192	2,912,262	2,612,262	2,370,000
58510	MOTOR VEHICLES	-	65,851	-	135,851
58530	HEAVY EQUIPMENT	-	-	-	140,000
58570	ENGINEERING/ARCHITECTURAL	165,434	28,771	24,126	313,645
58850	MAJOR TOOLS & EQUIPMENT	13,549	162,000	162,000	-
TOTAL CAPITAL OUTLAY		**638,175**	**3,168,884**	**2,798,388**	**2,959,496**
Total 4B Parks		**1,100,638**	**3,778,793**	**3,382,297**	**4,519,282**

4B Recreation Center

Department Description

The Parks and Recreation 4B Recreation Center supports the operation of the Wylie Recreation Center, which supports the well-being of Wylie citizens by providing access to recreational and education programs. The division ensures the ongoing operations and marketing of recreational programs at the Wylie Recreation Center. Funding comes from sales tax revenue and recreation fees for memberships. Wylie Parks and Recreation's mission is to spark connection with self, family, and community through meaningful park and recreation experiences.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Health, Safety, and Well-Being	Continue assessing and adjusting services and amenities to meet the needs of guests.
Financial Health	Continue analyzing and addressing user fees to support a reasonable cost recovery.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being	Support downtown events: Pedal Car Race, Picnic on Ballard, Bluegrass, Boo On Ballard, and Arts Festival.
	2024 Best Fitness Facility - Wylie News Reader Poll.
	Provided 22% "NEW" camp and class opportunities. The national benchmark is 20%.
	Added more Open Play times for pickleball, volleyball, and badminton.
	19% increase in Rec Pass Holders from FY '23. 43% of Summer Camp registrations have Rec Passes.
	Updated the following fitness equipment: two treadmills, two AMTs, and a diverging lat pulldown.
Financial Health	Rec Pass Revenue increased per month by an average of 38%.
	Completed a Rental Fee and Amenity Assessment.
	17% increase in Summer Camp revenue over FY '23.
	Added a tap to pay option for increased payment opportunities.
	Participant:Brochure Rate 1:2 (national benchmark is 1:50).
	Launched One Year Business Plan.

4B RECREATION CENTER

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
ADMIN ASSISTANT I	1.0	1.0	1.0	1.0
CUSTODIAN	-	-	1.5	1.5
GUEST SERVICES SPECIALIST	7.0	7.0	7.5	8.5
MAINTENANCE TECHNICIAN	1.0	1.0	1.0	1.0
PARKS AND RECREATION SUPERVISOR	1.0	2.0	2.0	2.0
RECREATION MANAGER	1.0	-	-	-
RECREATION MONITOR - RECREATION	13.0	13.0	13.0	13.0
RECREATION PROGRAMMER - RECREATION	3.0	3.0	3.0	3.0
Total	**27.0**	**27.0**	**29.0**	**30.0**

Activity Demand / Activity Workload

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2024 Actual	FY 2025 Target
Attendance - General Hourly Headcount	330,307	381,000	350,000	385,000	380,000
Paid Activities - Participants	5,089	5,250	5,500	6,000	5,750
Rentals - Hours Per Year, Private Parties	500	500	525	645	575

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
4B Recreation Center

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	368,044	477,066	461,466	623,834
51112	SALARIES - PART TIME	575,499	698,531	690,731	745,914
51130	OVERTIME	4,213	7,000	7,000	8,050
51140	LONGEVITY PAY	2,224	2,645	2,645	6,227
51270	REC INSTRUCTOR PAY	87,774	60,000	60,000	83,000
51310	TMRS	82,200	101,930	99,512	130,142
51410	HOSPITAL & LIFE INSURANCE	94,063	124,140	119,800	161,861
51420	LONG-TERM DISABILITY	1,129	1,808	1,750	2,309
51440	FICA	62,644	77,267	75,816	84,922
51450	MEDICARE	14,651	18,070	17,731	19,859
51470	WORKERS COMP PREMIUM	13,808	16,731	16,731	3,772
51480	UNEMPLOYMENT COMP (TWC)	596	5,940	5,940	2,925
TOTAL PERSONNEL SERVICES		**1,306,845**	**1,591,128**	**1,559,122**	**1,872,815**
52010	OFFICE SUPPLIES	4,246	6,002	6,002	6,302
52130	TOOLS/ EQUIP (NON-CAPITAL)	12,747	13,620	20,220	20,020
52210	JANITORIAL SUPPLIES	13,072	29,979	29,979	28,149
52250	MEDICAL & SURGICAL	3,197	3,980	3,980	3,940
52310	FUEL & LUBRICANTS	1,205	6,300	6,300	6,300
52610	RECREATIONAL SUPPLIES	87,798	96,380	104,780	103,700
52650	RECREATION MERCHANDISE	6,426	12,175	12,175	13,225
52710	WEARING APPAREL & UNIFORMS	3,125	4,670	4,670	4,950
52810	FOOD SUPPLIES	572	1,200	1,200	1,500
TOTAL SUPPLIES		**132,388**	**174,306**	**189,306**	**188,086**
54530	HEAVY EQUIPMENT	20,612	31,240	31,240	26,740
54910	BUILDINGS	29,054	32,720	34,720	35,120
TOTAL MATERIALS FOR MAINTENANCE		**49,666**	**63,960**	**65,960**	**61,860**
56040	SPECIAL SERVICES	84,935	67,364	103,370	29,070
56080	ADVERTISING	99,467	113,010	113,010	114,120
56110	COMMUNICATIONS	1,008	1,800	1,800	1,800
56140	REC CLASS EXPENSES (REC CTR)	153,883	161,250	161,250	188,250
56180	RENTAL	704	3,300	3,300	3,300
56210	TRAVEL & TRAINING	16,147	29,400	29,400	26,200
56250	DUES & SUBSCRIPTIONS	12,267	15,038	15,038	15,408
56310	INSURANCE	33,080	48,000	48,000	48,000
56360	ACTIVENET ADMINISTRATIVE FEES	69,827	58,600	58,600	73,000
56610	UTILITIES-ELECTRIC	73,706	98,970	98,970	98,970
56630	UTILITIES-WATER	35,291	46,000	25,000	40,000
TOTAL CONTRACTURAL SERVICES		**580,315**	**642,732**	**657,738**	**638,118**
Total 4B Recreation Center		**2,069,214**	**2,472,126**	**2,472,126**	**2,760,879**

4B Stonehaven House

Department Description

The Parks and Recreation Department 4B Stonehaven House supports the maintenance of Stonehaven House.

Fiscal Year 2025 Goals and Objectives

Strategic Goals		Objectives
	Community Focused Government	Resume discussions with the Wylie Historical Society regarding possible site management partnerships.

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
n/a	

4B STONEHAVEN HOUSE

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
4B Stonehaven House

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
54910	BUILDINGS	5,500	121,000	-	121,000
TOTAL MATERIALS FOR MAINTENANCE		**5,500**	**121,000**	**-**	**121,000**
Total 4B Stonehaven House		**5,500**	**121,000**	**-**	**121,000**

4B Combined Services

Department Description

This division reflects expenditures for debt service payments.

Special Revenue Other Funds

4B COMBINED SERVICES

Budget FY 2024-2025

112-4B Sales Tax Revenue Fund
Combined Services

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56040	SPECIAL SERVICES	-	713	713	48,240
TOTAL CONTRACTURAL SERVICES		**-**	**713**	**713**	**48,240**
59132	TRANSFER TO 4B DEBT SERVICE	388,050	165,000	165,000	390,775
59430	TRANSFER TO CAPITAL PROJ FUND	1,275,000	222,065	222,065	-
Total Other Financing (Uses)		**1,663,050**	**387,065**	**387,065**	**390,775**
Total Combined Services		**1,663,050**	**387,778**	**387,778**	**439,015**

Parks Acquisition and Improvement Fund

Department Description

Park Acquisition and Improvement funds are derived from development fees, which may be accepted instead of parkland dedications. The City is divided into three park zones: West, Central, and East. The funds are available to acquire, develop, and improve parkland in the zone where the fee was collected. They may also be used to match grant requirements.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
No specific projects.	

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Health, Safety, and Well-Being:	Central Zone: Scoreboard replacement at Community Park Baseball Complex.

PARKS ACQUISITION AND IMPROVEMENT FUND

Fund Summary

PARK A & I FUND

Audited PARK A&I Fund Unassigned Ending Balance 09/30/23	**$**	**775,194**
Projected '24 Revenues	$	198,352
Available Funds		973,546
Projected '24 Expenditures		(38,500) [(a)]
Estimated Ending Fund Balance 09/30/24	$	935,046
Estimated Beginning Fund Balance - 10/01/24	**$**	**935,046**
Budgeted Revenues '25		208,000
Budgeted Expenditures '25		-
Carryforward Expenditures	$	(45,000)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**1,098,046**

a) Carry forward items are taken out of projected 2024 expense and included in 2025 expense.$45,000

PARKS ACQUISITION AND IMPROVEMENT FUND

Budget FY 2024-2025

121-Park A & I Fund
Park A & I Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
44134	PARK LAND DEVELOPMENT	577,061	178,000	178,000	178,000
Total Service Fees		**577,061**	**178,000**	**178,000**	**178,000**
46110	ALLOCATED INTEREST EARNINGS	24,093	20,352	20,352	30,000
Total Interest Income		**24,093**	**20,352**	**20,352**	**30,000**
Total Park A & I Fund Revenues		**601,154**	**198,352**	**198,352**	**208,000**

Special Revenue Other Funds

PARKS ACQUISITION AND IMPROVEMENT FUND

Budget FY 2024-2025

121-Park A & I Fund
Park Acq & Imp-West Zone

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
58150	LAND-BETTERMENTS	52,980	-	-	-
TOTAL CAPITAL OUTLAY		**52,980**	**-**	**-**	**-**
59430	TRANSFER TO CAPITAL PROJ FUND	200,000	-	-	-
Total Other Financing (Uses)		**200,000**	**-**	**-**	**-**
Total Park Acq & Imp-West Zone		**252,980**	**-**	**-**	**-**

Budget FY 2024-2025

121-Park A & I Fund
Park Acq & Imp-Cent Zone

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
58150	LAND-BETTERMENTS	42,268	45,000	-	45,000
TOTAL CAPITAL OUTLAY		**42,268**	**45,000**	**-**	**45,000**
Total Park Acq & Imp-Cent Zone		**42,268**	**45,000**	**-**	**45,000**

PARKS ACQUISITION AND IMPROVEMENT FUND

Budget FY 2024-2025

121-Park A & I Fund
Park Acq & Imp-East Zone

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
58150	LAND-BETTERMENTS	36,873	38,500	38,500	-
TOTAL CAPITAL OUTLAY		**36,873**	**38,500**	**38,500**	**-**
Total Park Acq & Imp-East Zone		**36,873**	**38,500**	**38,500**	**-**

Fire Training Center Fund

Department Description

The Fire Training Center Fund is a special revenue fund that was established in FY 2001. The Fire training center is physically located behind Fire Station 2, it is also used as a regional training center by other city departments and area fire departments. Major funding comes from response fees collected within our response area for emergency services rendered. These fees are collected by a 3rd party contracted vendor and vary from year to year.

Other funding comes from fees assessed on users. A master use plan has been drawn up that will develop the acres available in order to meet the growing needs due to population and commercial growth. Expenditures from this fund are related to public safety training, as well as upkeep and maintenance of the fire training facilities.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Infrastructure	Expend funds dedicated to the public safety training field to maintain the training facility, improve training offerings, and provide quality training to Wylie public safety personnel.
Workforce	
Planning Management	

FIRE TRAINING CENTER FUND

Fund Summary

FIRE TRAINING CENTER FUND

Audited Fire Training Center Fund Unassigned Ending Balance 09/30/23	**$**	**299,412**	
Projected '24 Revenues	$	351,616	(a)
Available Funds		651,028	
Projected '24 Expenditures		(25,000)	
Estimated Ending Fund Balance 09/30/24	$	626,028	
Estimated Beginning Fund Balance - 10/01/24	**$**	**626,028**	
Budgeted Revenues '25		52,000	
Budgeted Expenditures '25		(25,000)	
Carryforward Expenditures		(496,001)	(b)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**157,027**	

a) Includes $300,000 transfer from Fire Development Fund

b) Carryforward for construction of new fire training center

FIRE TRAINING CENTER FUND

Proposed Budget FY 2025

132-Fire Training Center
Fire Training Center Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
42110	FIRST RESPONDER FEES	46,136	43,800	43,800	40,000
TOTAL LICENSE AND PERMITS		**46,136**	**43,800**	**43,800**	**40,000**
46110	ALLOCATED INTEREST EARNINGS	9,053	7,816	7,816	12,000
TOTAL INTEREST INCOME		**9,053**	**7,816**	**7,816**	**12,000**
49131	TRANSFER FROM SPECIAL REVENUE FUND	-	300,000	300,000	-
49600	INSURANCE RECOVERIES	3,000	-	-	-
TOTAL OTHER FINANCING SOURCES		**3,000**	**300,000**	**300,000**	**-**
Total Fire Training Center Revenues		**58,189**	**351,616**	**351,616**	**52,000**

132-Fire Training Center
Fire Training Center Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
52130	TOOLS/ EQUIP (NON-CAPITAL)	33,101	11,000	11,000	20,000
52630	AUDIO-VISUAL	-	5,000	5,000	5,000
TOTAL SUPPLIES		**33,101**	**16,000**	**16,000**	**25,000**
56040	SPECIAL SERVICES	-	9,000	9,000	-
TOTAL CONTRACTURAL SERVICES		**-**	**9,000**	**9,000**	**-**
58910	BUILDINGS	-	500,000	-	496,001
TOTAL CAPITAL OUTLAY		**-**	**500,000**	**-**	**496,001**
Total Fire Training Center Expenditures		**33,101**	**525,000**	**25,000**	**521,001**

Fire Development Fund

Department Description

The Fire Development Fee Fund benefits the City of Wylie by providing a portion of the capital expenditure money to maintain fire protection service levels caused by increases in growth and population. The City established fire development fees by Ordinance No. 2007-12. The fund cannot be used for any operations or replacement costs. Projects in the coming years are Fire Station 5 property, and construction of Fire Station 5, as well as the new apparatus for each.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Financial Health **Economic Growth**	Receive revenues from Fire Development Fees
Planning Management **Financial Health**	Began the land location process for construction of Fire Station 5

Fiscal Year 2024 Accomplishments

Strategic Goals	Accomplishments
Planning Management **Financial Health**	

FIRE DEVELOPMENT FUND

Fund Summary

FIRE DEVELOPMENT FEES FUND

Audited Fire Development Fund Unassigned Ending Balance 09/30/23	**$**	**1,299,342**
Projected '24 Revenues	$	228,140
Available Funds		1,527,482
Projected '24 Expenditures		(300,000) [a]
Estimated Ending Fund Balance 09/30/24	$	1,227,482
Estimated Beginning Fund Balance - 10/01/24	**$**	**1,227,482**
Budgeted Revenues '25		201,600
Budgeted Expenditures '25		-
Carryforward Expenditures	$	(55,000)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**1,374,082**

a) Carry forward items are taken out of projected 2024 expense and included in 2025 expense. $55,000

FIRE DEVELOPMENT FUND

Proposed Budget FY 2025

133-Fire Development Fees
Fire Development Fees Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
44127	FIRE DEVELOPMENT REVENUE	298,867	200,000	200,000	150,000
TOTAL SERVICE FEES		**298,867**	**200,000**	**200,000**	**150,000**
46110	ALLOCATED INTEREST EARNINGS	35,311	28,140	28,140	51,600
TOTAL INTEREST INCOME		**35,311**	**28,140**	**28,140**	**51,600**
Total Fire Development Fees Revenues		**334,178**	**228,140**	**228,140**	**201,600**

133-Fire Development Fees
Fire Development Fees Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56040	SPECIAL SERVICES	-	55,000	-	55,000
TOTAL CONTRACTURAL SERVICES		**-**	**55,000**	**-**	**55,000**
58570	ENGINEERING/ARCHITECTURAL	1,138	-	-	-
TOTAL CAPITAL OUTLAY		**1,138**	**-**	**-**	**-**
59155	TRANSFER TO FIRE TRAINING CENTER	-	300,000	300,000	-
TOTAL OTHER FINANCING (USES)		**-**	**300,000**	**300,000**	**-**
Total Fire Development Fees Expenditures		**1,138**	**355,000**	**300,000**	**55,000**

Municipal Court Technology Fund

Department Description

Texas Code of Criminal Procedure, Article 102.0172 provides for the establishment of a Municipal Court Technology Fund and the assessment and collection of a Municipal Court Technology Fee. For offenses occurring on or after January 1, 2020, this fund became a component of the Local Consolidated Fee, provided by the Local Government Code, Article 134.103. A person convicted of a misdemeanor offense in the Municipal Court shall pay, in addition to all other costs, the Municipal Court Technology Fee. This money may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or a municipal court of record.

MUNICIPAL COURT TECHNOLOGY FUND

Fund Summary

MUNICIPAL COURT TECH FUND

Audited Municipal Court Technology Fund Unassigned Ending Balance 09/30/23	**$**	**28,731**
Projected '24 Revenues	$	8,677
Available Funds		37,408
Projected '24 Expenditures		(9,000)
Estimated Ending Fund Balance 09/30/24	$	28,408
Estimated Beginning Fund Balance - 10/01/24	**$**	**28,408**
Budgeted Revenues '25		9,140
Budgeted Expenditures '25		(3,000)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**34,548**

Proposed Budget FY 2025

151-Municipal Court Tech Fund
Municipal Court Tech Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
45135	COURT TECHNOLOGY FEES	7,397	8,000	8,000	8,000
TOTAL FINES AND FORFEITURES		**7,397**	**8,000**	**8,000**	**8,000**
46110	ALLOCATED INTEREST EARNINGS	812	677	677	1,140
TOTAL INTEREST INCOME		**812**	**677**	**677**	**1,140**
Total Municipal Court Tech Fund Revenues		**8,209**	**8,677**	**8,677**	**9,140**

151-Municipal Court Tech Fund
Municipal Court Tech Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
52130	TOOLS/ EQUIP (NON-CAPITAL)	1,289	9,000	9,000	3,000
TOTAL SUPPLIES		**1,289**	**9,000**	**9,000**	**3,000**
Total Municipal Court Tech Fund Expenditures		**1,289**	**9,000**	**9,000**	**3,000**

Municipal Court Building Security Fund

Department Description

Texas Code of Criminal Procedure, Article 102.017, provides for the establishment of the Building Security Fund and the assessment and collection of a Building Security Fee. For offenses occurring on or after January 1, 2020, this fund became a component of the Local Consolidated Fee, provided by the Local Government Code, Article 134.103. A person convicted of a misdemeanor offense in the Municipal Court shall pay, in addition to all other costs, the Building Security Fee. This money may only be used for security personnel, services, or items related to buildings that house the operation of a municipal court.

MUNICIPAL COURT BUILDING SECURITY FUND

Fund Summary

MUNICIPAL COURT BLDG SEC

Audited Municipal Court Building Security Fund Unassigned Ending Balance 09/30/23	**$**	**31,771**
Projected '24 Revenues	$	8,837
Available Funds		40,608
Projected '24 Expenditures		(9,250)
Estimated Ending Fund Balance 09/30/24	$	31,358
Estimated Beginning Fund Balance - 10/01/24	**$**	**31,358**
Budgeted Revenues '25		11,200
Budgeted Expenditures '25		(9,250)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**33,308**

MUNICIPAL COURT BUILDING SECURITY FUND

Proposed Budget FY 2025

152-Municipal Court Bldg Sec
Municipal Court Bldg Sec Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
45136	COURT BLDG SEC FEES	8,923	8,000	8,000	10,000
TOTAL FINES AND FORFEITURES		**8,923**	**8,000**	**8,000**	**10,000**
46110	ALLOCATED INTEREST EARNINGS	958	837	837	1,200
TOTAL INTEREST INCOME		**958**	**837**	**837**	**1,200**
Total Municipal Court Bldg Sec Revenues		**9,881**	**8,837**	**8,837**	**11,200**

152-Municipal Court Bldg Sec
Municipal Court Bldg Sec Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
52130	TOOLS/ EQUIP (NON-CAPITAL)	2,778	-	-	-
TOTAL SUPPLIES		**2,778**	**-**	**-**	**-**
56210	TRAVEL & TRAINING	3,035	9,250	9,250	9,250
TOTAL CONTRACTURAL SERVICES		**3,035**	**9,250**	**9,250**	**9,250**
Total Municipal Court Bldg Sec Expenditures		**5,813**	**9,250**	**9,250**	**9,250**

Judicial Efficiency Fund

Fund Description

Local Government Code, Section 133.103, provides for the establishment of the Judicial Efficiency Fee which is a component of the Time Payment Fee. A person convicted of an offense dated on or before December 31, 2019, shall pay, in addition to all other costs, the Time Payment Fee if the person has not satisfied the full payment of fine and court costs on or before the 31st day after the date judgment is entered. Code of Criminal Procedure, Article 102.030, provides for the establishment of the Time Payment Reimbursement Fee. A person convicted of an offense dated on or after January 1, 2020, shall pay, in addition to all other costs, the Time Payment Reimbursement Fee if the person has not satisfied the full payment of fine and court costs on or before the 31st day after the date judgment is entered. The money from these fees are to be used for the purpose of improving the efficiency of the administration of justice in the Municipal Court.

JUDICIAL EFFICIENCY FUND

Fund Summary

JUDICIAL EFFICIENCY FUND

Audited Municipal Court Judicial Efficiency Fund Unassigned Ending Balance 09/30/23	**$**	**9,349**
Projected '24 Revenues	$	1,219
Available Funds		10,568
Projected '24 Expenditures		-
Estimated Ending Fund Balance 09/30/24	$	10,568
Estimated Beginning Fund Balance - 10/01/24	**$**	**10,568**
Budgeted Revenues '25		2,360
Budgeted Expenditures '25		-
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**12,928**

Proposed Budget FY 2025

153-Judicial Efficiency Fund
Judicial Efficiency Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
45137	JUDICIAL EFFICIENCY FEES	1,944	1,000	1,000	2,000
TOTAL FINES AND FORFEITURES		**1,944**	**1,000**	**1,000**	**2,000**
46110	ALLOCATED INTEREST EARNINGS	263	219	219	360
TOTAL INTEREST INCOME		**263**	**219**	**219**	**360**
Total Judicial Efficiency Fund Revenues		**2,207**	**1,219**	**1,219**	**2,360**

153-Judicial Efficiency Fund
Judicial Efficiency Fund Expenditures

	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
No Expenditures	-	-	-	-

Truancy Court Fund

Fund Description

Texas Family Code, Section 65.107, provides the establishment of a Truant Conduct court cost. The court may order a person who is found to have engaged in truant conduct, to pay a Truant Conduct court cost. The money from this cost may only be used to offset the cost of the operations of the truancy court.

TRUANCY COURT FUND

Fund Summary

TRUANCY COURT FUND

Audited Truancy Court Fund Unassigned Ending Balance 09/30/23	**$**	**21,909**
Projected '24 Revenues	$	3,549
Available Funds		25,458
Projected '24 Expenditures		(1,000)
Estimated Ending Fund Balance 09/30/24	$	24,458
Estimated Beginning Fund Balance - 10/01/24	**$**	**24,458**
Budgeted Revenues '25		5,840
Budgeted Expenditures '25		(5,000)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**25,298**

TRUANCY COURT FUND

Proposed Budget FY 2025

154-Truancy Court Fund
Truancy Court Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
45142	TRUANT CONDUCT FEE	2,650	3,000	3,000	5,000
TOTAL FINES AND FORFEITURES		**2,650**	**3,000**	**3,000**	**5,000**
46110	ALLOCATED INTEREST EARNINGS	651	549	549	840
TOTAL INTEREST INCOME		**651**	**549**	**549**	**840**
Total Truancy Court Fund Revenues		**3,301**	**3,549**	**3,549**	**5,840**

154-Truancy Court Fund
Truancy Court Fund Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
56510	AUDIT & LEGAL SERVICES	-	1,000	1,000	5,000
TOTAL CONTRACTURAL SERVICES		**-**	**1,000**	**1,000**	**5,000**
Total Truancy Court Fund Expenditures		**-**	**1,000**	**1,000**	**5,000**

Municipal Jury Fund

Fund Description

Local Government Code, Section 134.103, provides the Municipal Jury Fee as a component of the Local Consolidated Fee. A person convicted of a misdemeanor offense shall pay, in addition to all other costs, the Municipal Jury Fee. This money may only be used only to fund juror reimbursements and otherwise finance jury services.

MUNICIPAL JURY FUND

Fund Summary

MUNICIPAL JURY FUND

Audited Municipal Jury Fund Unassigned Ending Balance 09/30/23	**$**	**534**
Projected '24 Revenues	$	1,011
Available Funds		1,545
Projected '24 Expenditures		-
Estimated Ending Fund Balance 09/30/24	$	1,545
Estimated Beginning Fund Balance - 10/01/24	**$**	**1,545**
Budgeted Revenues '25		524
Budgeted Expenditures '25		-
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**2,069**

Proposed Budget FY 2025

155-Municipal Jury Fund
Municipal Jury Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
45143	MUNICIPAL JURY FEES	178	1,000	1,000	500
TOTAL FINES AND FORFEITURES		**178**	**1,000**	**1,000**	**500**
46110	ALLOCATED INTEREST EARNINGS	14	11	11	24
TOTAL INTEREST INCOME		**14**	**11**	**11**	**24**
Total Municipal Jury Fund Revenues		**192**	**1,011**	**1,011**	**524**

155-Municipal Jury Fund
Municipal Jury Fund Expenditures

	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
No Expenditures	-	-	-	-

Hotel Occupancy Tax Fund

Department Description

The Hotel Occupancy Tax was created by Ordinance No. 2004-23 amending Section 106-42 of the Wylie Code of Ordinances. The Hotel Occupancy Tax is imposed on a person who pays for a room or space in a hotel costing $15.00 or more each day. The Hotel Occupancy Tax is levied (i) upon the cost of occupancy of any room or space furnished by any hotel where such cost of occupancy is at the rate of $2.00 or more per day, such tax to be equal to seven percent (7%) of the consideration paid by the occupant of such room, space or facility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies, (ii) and hotel occupancy tax provided herein shall be imposed in the city extraterritorial jurisdiction, provided, however, that the levy of such taxes shall not result in a combined rate of state, county or municipal hotel occupancy taxes in the extraterritorial jurisdiction which exceeds fifteen percent (15%) of the price paid for a room in a hotel.

Fiscal Year 2024 Accomplishments

Strategic Goals	Objectives
Community Focused Government	Hired an Event Coordinator to help with events.

HOTEL OCCUPANCY TAX FUND

Fund Summary

HOTEL TAX

Audited Hotel Tax Fund Unassigned Ending Balance 09/30/23	**$**	**856,620**
Projected '24 Revenues	$	242,419
Available Funds		1,099,039
Projected '24 Expenditures		(272,819)
Estimated Ending Fund Balance 09/30/24	$	826,220
Estimated Beginning Fund Balance - 10/01/24	**$**	**826,220**
Budgeted Revenues '25		271,200
Budgeted Expenditures '25		(229,096)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**868,324**

Staffing

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
SPECIAL EVENTS COORDINATOR	-	-	1.0	1.0
Total	**-**	**-**	**1.0**	**1.0**

Special Revenue Other Funds

HOTEL OCCUPANCY TAX FUND

Proposed Budget FY 2025

161-Hotel Tax
Hotel Tax Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
40230	HOTEL OCCUPANCY TAX	295,050	228,000	228,000	240,000
TOTAL TAXES		**295,050**	**228,000**	**228,000**	**240,000**
46110	ALLOCATED INTEREST EARNINGS	18,210	14,419	14,419	31,200
TOTAL INTEREST INCOME		**18,210**	**14,419**	**14,419**	**31,200**
48410	MISCELLANEOUS INCOME	101,297	-	-	-
TOTAL MISCELLANEOUS INCOME		**101,297**	**-**	**-**	**-**
Total Hotel Tax Revenues		**414,557**	**242,419**	**242,419**	**271,200**

161-Hotel Tax
Hotel Tax Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
51110	SALARIES	-	55,160	55,160	54,995
51140	LONGEVITY PAY	-	48	48	174
51310	TMRS	-	8,558	8,558	8,700
51410	HOSPITAL & LIFE INSURANCE	-	10,887	10,887	11,570
51420	LONG-TERM DISABILITY	-	215	215	203
51440	FICA	-	3,423	3,423	3,421
51450	MEDICARE	-	801	801	800
51470	WORKERS COMP PREMIUM	-	107	107	116
51480	UNEMPLOYMENT COMP (TWC)	-	270	270	117
TOTAL PERSONNEL SERVICES		**-**	**79,469**	**79,469**	**80,096**
56040	SPECIAL SERVICES	43,362	72,150	72,150	75,000
56080	ADVERTISING	15,603	35,000	35,000	38,000
TOTAL CONTRACTURAL SERVICES		**58,965**	**107,150**	**107,150**	**113,000**
58850	MAJOR TOOLS & EQUIPMENT	46,510	52,000	52,000	-
TOTAL CAPITAL OUTLAY		**46,510**	**52,000**	**52,000**	**-**
59111	TRANSFER TO GENERAL FUND	170,450	-	-	-
59180	TRANSFER TO PUBLIC ARTS	34,200	34,200	34,200	36,000
59611	TRANSFER TO UTILITY FUND	1,000	-	-	-
TOTAL OTHER FINANCING (USES)		**205,650**	**34,200**	**34,200**	**36,000**
Total Hotel Tax Expenditures		**311,125**	**272,819**	**272,819**	**229,096**

Public Arts Fund

Department Description

The Public Arts Advisory Board consists of seven members, appointed by the City Council for a two year term. The Public Arts Advisory Board was created by Ordinance No. 2006-37. Funding for the public arts program is accomplished by annually designating one (1) percent of eligible CIP funding for public art, which is derived from the City's capital project fund, enterprise fund and/or grants. Additional funding is raised through community events focused on the arts. Through the Public Art Advisory Board, provide a variety of public art, in all disciplines, to create an environment of creativity, history and quality of life for all. Provide quality visual and performing art events to attract citizens and visitors to the City and provide creativity, innovation, and variety through art, music, and literature.

Fiscal Year 2025 Goals and Objectives

Strategic Goals	Objectives
Community Focused Government **Culture**	Continue providing and facilitating visual and performing art events to attract citizens and visitors to the City: Expand the Wylie Arts Festival to include more vendors and attract larger audiences Bluegrass on Ballard- Expand vendors for the Bluegrass on Ballard

PUBLIC ARTS FUND

Fund Summary

PUBLIC ARTS FUND

Audited Public Arts Fund Unassigned Ending Balance 09/30/23	**$**	**563,145**
Projected '24 Revenues	$	89,890
Available Funds		653,035
Projected '24 Expenditures		(70,500)
Estimated Ending Fund Balance 09/30/24	$	582,535
Estimated Beginning Fund Balance - 10/01/24	**$**	**582,535**
Budgeted Revenues '25		98,800
Budgeted Expenditures '25		(58,800)
Carryforward Expenditures		(134,100) [(a)]
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**488,435**

a) Carry forward for Municipal Trail Sculptures

Proposed Budget FY 2025

175-Public Arts Fund
Public Arts Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
46110	ALLOCATED INTEREST EARNINGS	17,687	15,690	15,690	22,800
TOTAL INTEREST INCOME		**17,687**	**15,690**	**15,690**	**22,800**
48130	ARTS FESTIVAL	64,305	40,000	40,000	40,000
TOTAL MISCELLANEOUS INCOME		**64,305**	**40,000**	**40,000**	**40,000**
49161	TRANSFER FROM HOTEL TAX	34,200	34,200	34,200	36,000
TOTAL OTHER FINANCING SOURCES		**34,200**	**34,200**	**34,200**	**36,000**
Total Public Arts Fund Revenues		**116,192**	**89,890**	**89,890**	**98,800**

175-Public Arts Fund
Public Arts Fund Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
52010	OFFICE SUPPLIES	-	1,600	1,600	800
TOTAL SUPPLIES		**-**	**1,600**	**1,600**	**800**
56040	SPECIAL SERVICES	8,138	6,000	6,000	8,000
TOTAL CONTRACTURAL SERVICES		**8,138**	**6,000**	**6,000**	**8,000**
58150	LAND-BETTERMENTS	55,100	197,000	62,900	184,100
TOTAL CAPITAL OUTLAY		**55,100**	**197,000**	**62,900**	**184,100**
Total Public Arts Fund Expenditures		**63,238**	**204,600**	**70,500**	**192,900**

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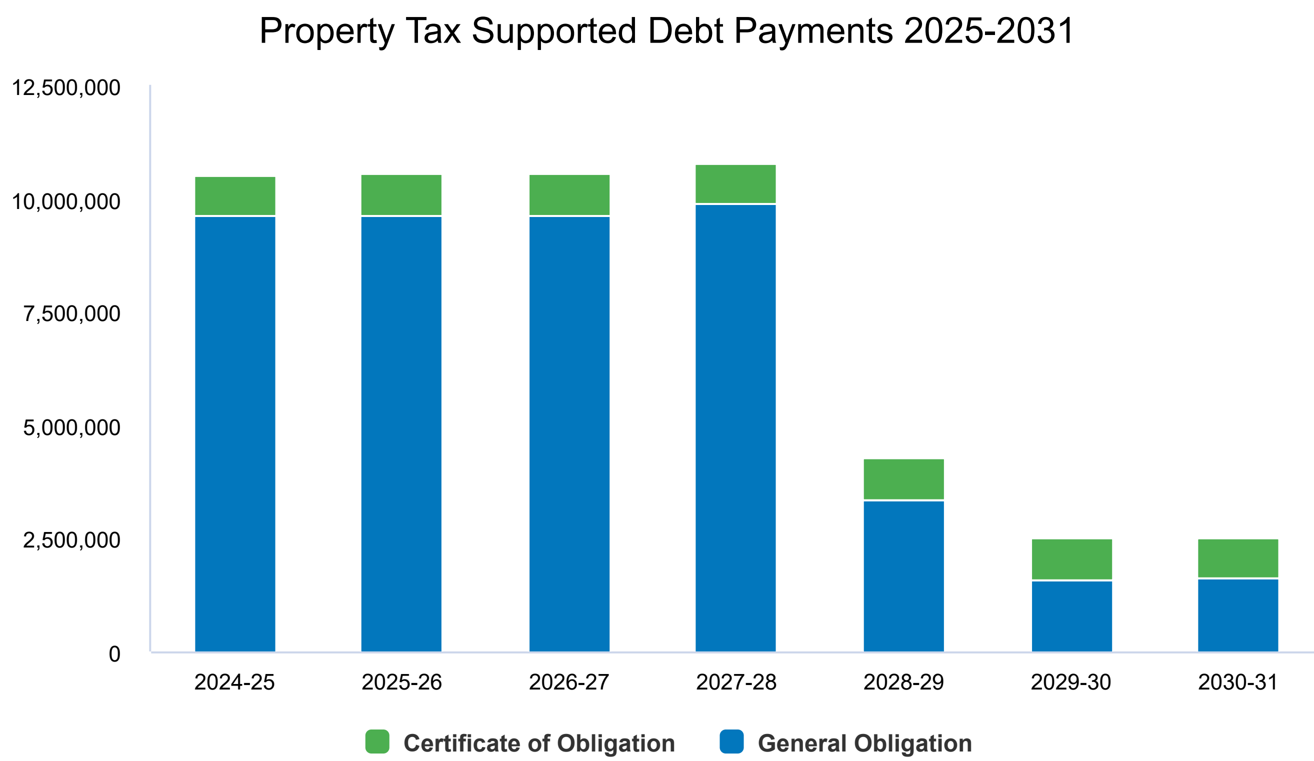
Debt Service Funds

FISCAL YEAR
2024-2025

The City's debt consists of General Obligation Bonds and Certificates of Obligation which are used to fund a variety of capital projects to enhance the quality of life of the citizens of Wylie.

A large portion of the property tax supported debt is from a voter approved bond issued to build the Municipal Complex which includes City Hall, a large indoor Recreation Center and the Smith Public Library. This debt will mature in fiscal year 28-29 . A bond election was held in November 2021 and $50 million in bonds were approved by voters for McMillen, Park and South Ballard street construction, general street repair and replacement and historic downtown district improvements. The bonds will be issued as needed. In FY 2022 , we issued $5.5 million and in FY 2023 we issued $17 million.. This link will open a file which will show more detail for each bond issuance. https://cms2.revize.com/revize/wylienew/FY%202023%20Debt%20Transparency%20Report.pdf



Fund Summary

Gen Oblig Debt Svc Fund

Audited GO Debt Service Fund Ending Balance 09/30/23	**$**	**532,087**
Projected '24 Revenues	$	10,894,906
Available Funds		11,426,993
Projected '24 Expenditures		(10,544,462)
Estimated Ending Fund Balance 09/30/24	$	882,531
Estimated Beginning Fund Balance - 10/01/24	**$**	**882,531**
Budgeted Revenues '25		9,979,057
Budgeted Expenditures '25		(10,548,987)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**312,601**

DEBT SERVICE FUNDS

Proposed Budget FY 2025

311-Gen Oblig Debt Svc Fund
Gen Oblig Debt Svc Fund Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
40110	PROPERTY TAXES - CURRENT	8,988,799	10,765,592	10,765,592	9,839,057
40120	PROPERTY TAXES - DELINQUENT	26,918	40,000	40,000	40,000
40190	PENALTY AND INTEREST - TAXES	34,695	10,000	10,000	10,000
TOTAL TAXES		**9,050,412**	**10,815,592**	**10,815,592**	**9,889,057**
46110	ALLOCATED INTEREST EARNINGS	65,502	79,314	79,314	90,000
TOTAL INTEREST INCOME		**65,502**	**79,314**	**79,314**	**90,000**
Total Gen Oblig Debt Svc Fund Revenues		**9,115,914**	**10,894,906**	**10,894,906**	**9,979,057**

311-Gen Oblig Debt Svc Fund
Gen Oblig Debt Svc Fund Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
57110	DEBT SERVICE-BOND DEBT	6,820,000	7,660,000	7,660,000	8,065,000
57210	DEBT SERVICE-INTEREST	2,601,003	2,868,462	2,868,462	2,467,987
57310	DEBT SERVICE-FISCAL AGENT FEES	5,750	16,000	16,000	16,000
TOTAL DEBT SERVICE AND CAP. REPL		**9,426,753**	**10,544,462**	**10,544,462**	**10,548,987**
Total Gen Oblig Debt Svc Fund Expenditures		**9,426,753**	**10,544,462**	**10,544,462**	**10,548,987**

DEBT SERVICE FUNDS

Fund Summary

4B Debt Service Fund-2013

Audited GO Debt Service Fund Ending Balance 09/30/23	**$**	**227,346**
Projected '24 Revenues	$	173,407
Available Funds		400,753
Projected '24 Expenditures		(387,100)
Estimated Ending Fund Balance 09/30/24	$	13,653
Estimated Beginning Fund Balance - 10/01/24	**$**	**13,653**
Budgeted Revenues '25		399,775
Budgeted Expenditures '25		(390,775)
Estimated Ending Unassigned Fund Balance 09/30/25	**$**	**22,653**

DEBT SERVICE FUNDS

Proposed Budget FY 2025

313-4B Debt Service Fund-2013
4B Debt Service Fund-2013 Combined Services Revenues

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
46110	ALLOCATED INTEREST EARNINGS	8,491	8,407	8,407	9,000
TOTAL INTEREST INCOME		**8,491**	**8,407**	**8,407**	**9,000**
49132	TRANSFER FROM 4B REVENUE	388,050	165,000	165,000	390,775
49133	TRANSFER FROM 4B DEBT SERVICE	189,505	-	-	-
TOTAL OTHER FINANCING SOURCES		**577,555**	**165,000**	**165,000**	**390,775**
Total 4B Debt Service Fund-2013 Revenues		**586,046**	**173,407**	**173,407**	**399,775**

313-4B Debt Service Fund-2013
4B Debt Service Fund-2013 Combined Services Expenditures

		FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
57110	DEBT SERVICE-BOND DEBT	360,000	370,000	370,000	385,000
57210	DEBT SERVICE-INTEREST	28,050	17,100	17,100	5,775
TOTAL DEBT SERVICE AND CAP. REPL		**388,050**	**387,100**	**387,100**	**390,775**
Total 4B Debt Service Fund-2013 Expenditures		**388,050**	**387,100**	**387,100**	**390,775**

Legal Debt Margin Information
Last Three Fiscal Years (Unaudited)

	2022	2023	2024
Debt Limit	$ 528,961,602	$ 619,902,730	$ 707,081,817
Total Net Debt Applicable to Limit	44,839,346	43,129,559	50,977,300
Legal Debt Margin	484,122,256	576,773,171	656,104,517
Total Net Debt Applicable to the Limit As a percentage of Debt Limit	8.48%	6.96%	7.21%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	$ 7,070,818,166
Debt Limit (10%) of Assessed Value) Debt Applicable to Limit:	707,081,817
Debt Applicable to Limit:	
General Obligation Bonds	61,500,000
Less: Amount Set Aside for Repayment of General Obligation Debt	(10,522,700)
Total Net Debt applicable to Limit	50,977,300
Legal Debt Margin	**$ 656,104,517**

(1) Under state law, the City of Wylie, Texas' outstanding general obligation debt should not exceed ten percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by the amount set aside for repaying general obligation bonds.

Property Tax Supported Debt
Debt Service Requirements
Fiscal Year 2024-2025

	Required Principal 2024-2025	Required Interest 2024-2025	Total Required 2024-2025
General Obligation Bonds:			
2013	440,000	6,600	446,600
2015	2,400,000	320,000	2,720,000
2016	3,180,000	603,000	3,783,000
2021	750,000	94,450	844,450
2022	200,000	415,100	615,100
2023	510,000	700,750	1,210,750
Total	**7,480,000**	**2,139,900**	**9,619,900**
Combination Tax & Revenue Certificates of Obligation:			
2018	370,000	217,831	587,831
2021	215,000	110,256	325,256
Total	**585,000**	**328,087**	**913,087**
Total Property Tax Supported Debt Service Requirements:			
	8,065,000	**2,467,987**	**10,532,987**

Utility Fund Supported Debt
Debt Service Requirements
Fiscal Year 2024-2025

	Required Principal 2024-2025	Required Interest 2024-2025	Total Required 2024-2025
General Obligation Bonds:			
2016	460,000	60,750	520,750
Total	**460,000**	**60,750**	**520,750**
Combination Tax & Revenue Certificates of Obligation:			
2017	350,000	191,119	541,119
Total	**350,000**	**191,119**	**541,119**
Total Utility Fund Supported Debt Service Requirements:			
	810,000	**251,869**	**1,061,869**

4B Sales Tax Supported Debt
Debt Service Requirements
Fiscal Year 2024-2025

	Required Principal 2024-2025	Required Interest 2023-2024	Total Required 2024-2025
General Obligation Bonds (Fund 313):			
2013	385,000	5,775	390,775
Total	**385,000**	**5,775**	**390,775**

Property Tax Supported Debt
Total Debt Service Requirements

Period Ending	Principal	Interest	Total Debt Service
General Obligation Bonds:			
9/30/2025	7,480,000	2,139,900	9,619,900
9/30/2026	7,860,000	1,781,675	9,641,675
9/30/2027	8,245,000	1,402,225	9,647,225
9/30/2028	8,875,000	1,009,150	9,884,150
9/30/2029	2,610,000	755,075	3,365,075
9/30/2030	930,000	677,875	1,607,875
9/30/2031	980,000	632,950	1,612,950
9/30/2032	1,030,000	585,675	1,615,675
9/30/2033	1,030,000	538,400	1,568,400
9/30/2034	1,075,000	491,225	1,566,225
9/30/2035	1,125,000	441,825	1,566,825
9/30/2036	1,180,000	390,000	1,570,000
9/30/2037	1,235,000	335,625	1,570,625
9/30/2038	1,285,000	283,675	1,568,675
9/30/2039	1,330,000	234,550	1,564,550
9/30/2040	1,380,000	183,600	1,563,600
9/30/2041	1,435,000	130,650	1,565,650
9/30/2042	1,495,000	75,525	1,570,525
9/30/2043	1,185,000	23,700	1,208,700
Total	**51,765,000**	**12,113,300**	**63,878,300**

Property Tax Supported Debt
Total Debt Service Requirements

Period Ending	Principal	Interest	Total Debt Service
Combination Tax & Revenue Certificates of Obligation:			
9/30/2025	585,000	328,087	913,087
9/30/2026	605,000	304,287	909,287
9/30/2027	630,000	279,587	909,587
9/30/2028	650,000	253,987	903,987
9/30/2029	680,000	229,537	909,537
9/30/2030	705,000	206,212	911,212
9/30/2031	730,000	183,387	913,387
9/30/2032	760,000	162,837	922,837
9/30/2033	780,000	143,366	923,366
9/30/2034	810,000	122,913	932,913
9/30/2035	835,000	101,387	936,387
9/30/2036	860,000	78,791	938,791
9/30/2037	885,000	54,916	939,916
9/30/2038	915,000	30,012	945,012
9/30/2039	325,000	14,481	339,481
9/30/2040	330,000	8,750	338,750
9/30/2041	335,000	2,931	337,931
Total	**11,420,000**	**2,505,468**	**13,925,468**

Utility Fund Supported Debt
Total Debt Service Requirements

Period Ending	Principal	Interest	Total Debt Service
General Obligation Bonds:			
9/30/2025	460,000	60,750	520,750
9/30/2026	480,000	37,250	517,250
9/30/2027	505,000	12,625	517,625
Total	**1,445,000**	**110,625**	**1,555,625**

Period Ending	Principal	Interest	Total Debt Service
Combination Tax & Revenue Certificates of Obligation:			
9/30/2025	350,000	191,119	541,119
9/30/2026	360,000	176,919	536,919
9/30/2027	370,000	162,319	532,319
9/30/2028	385,000	147,219	532,219
9/30/2029	400,000	131,519	531,519
9/30/2030	420,000	117,219	537,219
9/30/2031	435,000	104,394	539,394
9/30/2032	450,000	90,838	540,838
9/30/2033	470,000	76,463	546,463
9/30/2034	490,000	61,156	551,156
9/30/2035	510,000	44,906	554,906
9/30/2036	530,000	27,675	557,675
9/30/2037	555,000	9,362	564,362
Total	**5,725,000**	**1,341,108**	**7,066,108**

4B Sales Tax Supported Debt
Total Debt Service Requirements

Period Ending	Principal	Interest	Total Debt Service
General Obligation Bonds Fund 313:			
9/30/2025	385,000	5,775	390,775
Total	**385,000**	**5,775**	**390,775**

Capital Improvement Program

FISCAL YEAR
2024-2025

Capital Improvement Program Summary

Capital Purchases

Capital line items are used to cover large, one-time purchases such as vehicles or large pieces of equipment. The accounting threshold for capitalization is $15,000. The majority of the capital allocations in the General Fund, Utility Fund and 4B Sales Tax Fund consist of routine purchases of new/replacement vehicles and equipment. The FY 2024-2025 Budget includes the purchase of the following items:

General Fund				
Animal Control	Animal Services Vehicle Replacement	$	82,000	
	Animal Shelter Remodel	$	800,000	*
Code Enforcement	Code Compliance Officer Vehicle	$	37,000	
	Code Enforcement Vehicle Replacements	$	74,000	
Emergency Medical Services	Replacement Ambulance	$	450,000	
Fire	Replace Fleet Unit #276	$	140,000	
	Replacement Fleet #285 - Support	$	110,000	
	Horton Model 623 Ambulance	$	467,344	*
	Ambulance Chassis [2]	$	148,243	*
Police	Armored Vehicle	$	170,000	
	Replacement Vehicles	$	216,000	
Streets	15K Lb 2 Post Lift (Fleet)	$	16,000	
	6 Yard Dump Truck & Sander (Stormwater)	$	172,000	
	Flashing Pedestrian Crossing At Hensley And Cornerstone	$	20,000	
	Ptz Camera (Stormwater)	$	60,000	
	Skid Loader / Trailer (Stormwater)	$	75,000	
	Utility Truck (Traffic)	$	72,000	
	McCreary/Hensley Signal Design	$	16,121	*
	Sachse Road/Creek Crossing Signal Design	$	25,850	*
Utility Fund				
Utilities - Sewer	315 Replacement	$	60,000	
	Bypass Pumping Infrastructure	$	200,000	
	Concrete Saw / Trailer	$	80,000	
	Skid Steer Replacement	$	75,000	
Utilities - Water	Air Compressor	$	80,000	
	Chlorine Analyzers	$	60,000	
	Concrete Saw	$	65,000	
	Dogwood Drive Waterline Replacement	$	1,500,000	
	Excavator Replacement	$	150,000	
	Hilltop Lane Waterline Replacement Design	$	100,000	
	On Call Replacement Vehicle	$	65,000	
	Skid Steer Replacement	$	75,000	
	Water Quality Vehicle	$	66,000	
	Water Valve Exercise Trailer	$	130,000	
	4X2 Dump Truck	$	121,760	*
	Scada Upgrades	$	49,934	*
Utility Billing	Utility Technician Vehcile	$	52,000	

4B Sales Tax Revenue Fund				
4B Parks	Plans - Parking - Community Park	$	120,000	
	Construction - Parking - Community Park / South	$	300,000	
	Construction - Pickleball, Shade, Lights - Community Park	$	420,000	
	New - Playground Shade - Founders Park / Pirate Cove	$	200,000	
	New - Ride On Broadcaster - Parks / Athletics	$	20,000	
	Plans - Conceptual Drawings - Braddock Park	$	44,000	
	Plans - Parking - Founders Park/Pirate Cove	$	145,000	
	Renovation - South Field Drainage And Irrigation - Founders Park / South Field	$	1,000,000	
	Replace - Playground - Sage Creek Park	$	60,000	
	Replace - Front Loader Tractor - Parks / Athletics	$	40,000	
	Replace - One-Ton Unit #278 - Parks / Athletics	$	70,000	
	Replace - Playground - Riverway Park	$	70,000	
	Replace - Spray Rig - Parks / Athletics	$	80,000	
	Parks Unit 339	$	65,851	*
	Brown House Restrooms	$	300,000	*
4B CPC	New - Ford Transit - Cpc	$	75,000	

Items marked with an asterisk (*) are items carried-forward from the FY 2024-2025 budget. A carry forward item is any item that was budgeted for, but not completed, during the prior fiscal year. Since the unspent allocated funds from the prior year roll into the fund balance of the current year, there is no impact on the operating budget in the current year.

Capital Improvement Program Summary

Capital Projects

Other capital expenditures in the FY 2025 Budget are recorded in the City's Capital Project Funds. These funds are used to record revenues and expenditures associated with specific, long-term construction projects. Funding for these projects can come from various sources including bond proceeds, county funds, state funds and sometimes general fund fund balance. For FY 24-25, there are nineteen (19) CIP projects in progress, the largest of which are described below:

Street CIP

FM 544: Estimated Cost - $16,000,000

Funding: 2005 Bond Program and County Funds

Description: The improvement of FM 544 from Collins Boulevard to Vinson which is a section approximately 6,500 linear feet long. The plans include expanding this existing section of road from 2-lane to 4-lane.

Impact on Operating Budget: There is no additional operating impact on the General fund for FY 2025 as the debt payments are programmed into the budget.

Stone Road: Estimated Cost $6,000,000

Funding: General Fund Fund Balance

Description: This project calls for the rehabilitation of Stone Road and fixing drainage issues.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding was transferred to a Capital Fund from the General Fund Fund Balance in FY 2023.

Pleasant Valley Road: Estimated Cost $18,100,000

Funding: Thoroughfare Impact Fees, City of Sachse and County Funding

Description: This project calls for the widening of the existing Pleasant Valley Road in Dallas County to the Wylie City limits. The plans include expanding this existing section of road from a 2-lane to 4-lane section.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding for the 2025 portion is from impact fees.

McMillen Road: Estimated Cost - $26,000,000

Funding: 2021 Bond Program and County Funds

Description: The project calls for a widening of the existing section of McMillen Road from FM 1378 (Country Club Rd) to McCreary Road from a 2-lane to 4-lane roadway, including an expandable 4 lane bridge over Muddy Creek.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the debt payments are programmed into the budget.

Sachse Road: Estimated Cost $15,000,000

Funding: 2021 Bond Program, City of Sachse and County Funding

Description: This project calls for the widening of the existing Sachse Road in Dallas County from Creek Crossing Lane to the Wylie city limit line. The plan includes expanding the existing section of road from 2-lane to 4-lane and includes a bridge. This project is in conjunction with Dallas County and the City of Sachse.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the bond payments are programmed into the budget. The bond will account for $4,700,000 of the funding.

Park Boulevard: Estimated Cost $12,000,000

Funding: 2021 Bond and County Funding

Description: This project calls for the extension of Park Boulevard from Country Club Road to Parker Road. The bond funded portion will be from Country Club Road to the Wylie city limit line at N. Westgate Way. The plan includes expanding the existing section of road from a 2-lane to a 4-lane divided roadway. The road will eventually be extended to SH 78 as a County project with County funding.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding is from the county and bond proceeds which the payments are included in the budget. The FY 2021 bond will account for $10,000,000 of the funding.

Eubanks Lane: Estimated Cost $5,300,000

Funding: Thoroughfare Impact Fees and North Texas Municipal Water District

Description: The project is expanding the existing two-lane road to a four-lane concrete road from SH 78 to approximately 100’ north of the KCS Railroad crossing.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding for 2025 is from Impact Fees and Water District.

Miscellaneous Street and Alley Repairs: Estimated Cost $10,000,000

Funding: 2021 Bond Program

Description: Projects will be based on the 2020 PCI (Pavement Condition Index) study, ongoing Public Works Department analysis of needs and further discussion during future City Council meetings.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding for 2025 is from Bond Program funds. $4,000,000 of the approved amount has been issued.

Improvement to Historic Downtown Wylie District: Estimated Cost $20,000,000

Funding: 2021 Bond Program

Description: The project is the design of one-way directional traffic, wayfinding, and Birmingham Street, including signals, striping and drainage, as well as construction of appurtenances to achieve one-way directional traffic on Birmingham Street and Ballard Avenue.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding for 2025 is from Bond Program funds. $1,000,000 of the approved amount was issued.

Traffic Signals: Estimated Cost $2,500,000

Install traffic signals at Sachse Road and Creek Crossing, Woodbridge and Hensley and McCreary and Hensley. The traffic signals are expected to be completed in FY 2025.

Impact on Operating Budget: There is no additional operating impact on the General Fund for FY 2025 as the funding for 2025 is from Thoroughfare Impact Fees.

Parks and Recreation CIP

Two Splash Pads: Estimated Cost $2,775,000

Description: There will be one Splash Pad in the East Meadow of the Municipal Complex. This splash pad will be more expensive due to adding additional parking and a restroom. The other splash pad will be located at Community Park which has restrooms and plenty of available parking. The Splash Pads are nearing completion and will be open in FY 2025.

Impact on Operating Budget: The $1,300,000 funding is from the General Fund Fund balance that was transferred to a capital fund in FY 2022 . The additional funding amount came from 4B Sales Tax Fund and the Parks A&I Fund balances.

Water CIP

Ballard Street Elevated Storage Tank: Estimated Cost $8,500,000

Funding: Water Impact Fees and 2017 Tax and Revenue Certificate of Obligation

Description: The project calls for a 2 million gallon water storage tank to be constructed near the existing tower at Ballard Street and Alanis Drive. It will provide water to the lower service area which consists of the southern and eastern portions of the City. After construction of the new tank is completed the existing 250,000 gallon tank will be removed.

Impact on Operating Budget: There is no additional operating impact on the Utility Fund for FY 2025 as the Water Impact Fees are recorded in a separate fund and the bond payment is programmed into the budget.

Wastewater Treatment Plant Expansion: Estimated Cost $96,000,000

Funding: North Texas Municipal Water District

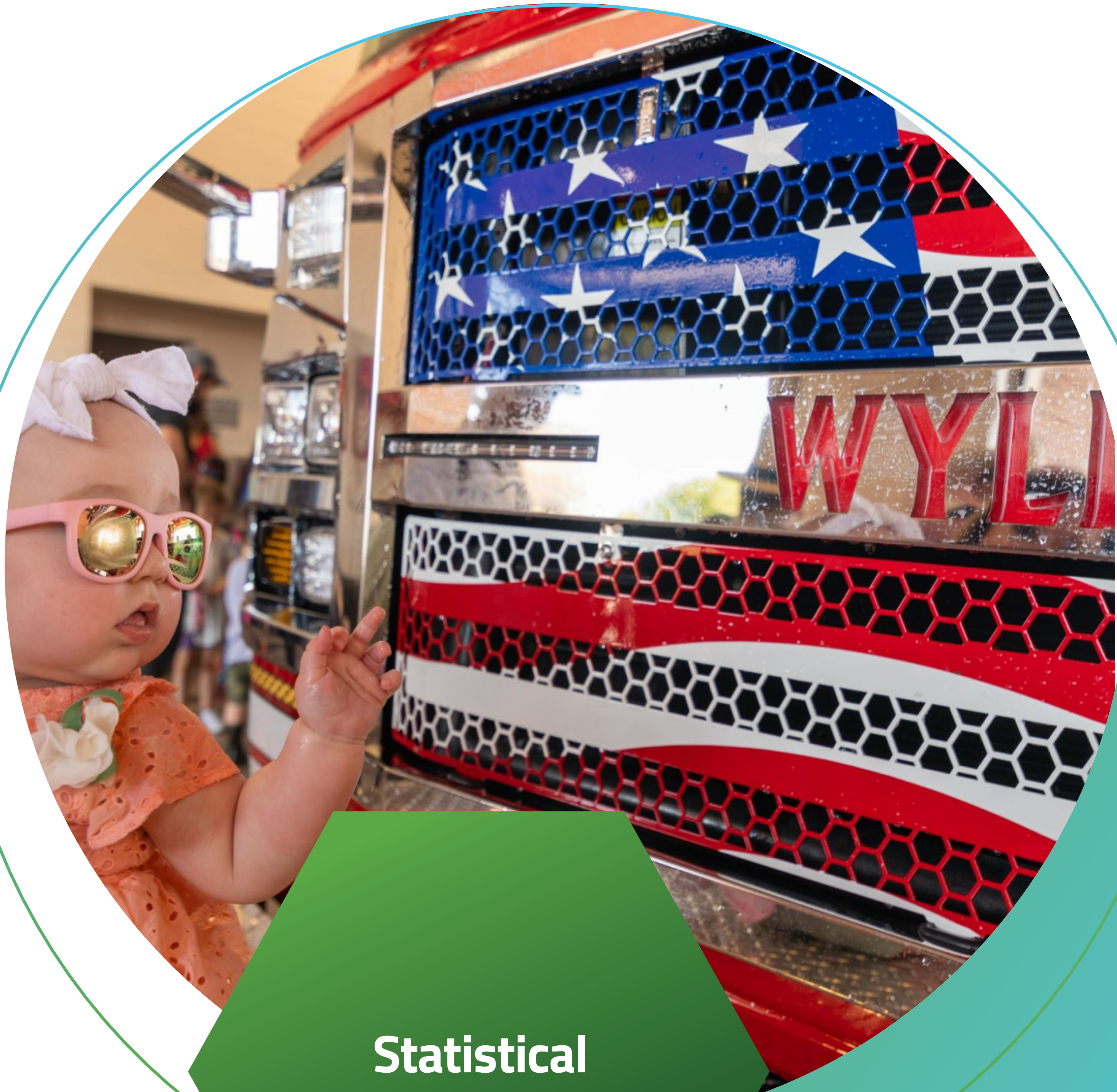
Description: The NTMWD's Muddy Creek Wastewater Treatment Plant is expanding to accommodate anticipated additional flows for future development. The current plant is sized to treat 5 MGD. The expansion will increase the plant's capacity to 15 MGD average annual daily flow.

Impact on Operating Budget: The debt from North Texas Municipal Water District will be factored into our water rate.

Projects may include developing, engineering, constructing, reconstructing, improving, repairing, extending, expanding and enhancing streets, thoroughfares, alleys and sidewalks in the Wylie downtown historic district, including necessary and related storm drainage facilities and improvements, utility relocations, street lighting, signage, noise abatements, traffic signalization and controls equipment and the acquisition of any needed land and rights-of-way. Follow this link for a CIP update summary report.

Capital Improvement Program Summary FY 2025 - 2029

Department	Project Name	Project Cost	Status	FY 2025		FY 2026		FY 2027		FY 2028	FY 2029	Total
	Public Buildings Projects											
Fire	Fire Station Training Center	8,500,000	Completed	179,210	CO							179,210
	Fire Vehicles	3,153,062	In Progress	1,849,338								1,849,338
	Subtotal	**$ 11,653,062**		**$ 2,028,548**		**$ -**		**$ -**		**$ -**	**$ -**	**$ 2,028,548**
	Parks Projects											
Parks	Splash Pads 2 Community Reinvestment Fund	2,775,000	In Progress	619,787								619,787
	Subtotal	**$ 2,775,000**		**$ 619,787**		**$ -**		**$ -**		**$ -**	**$ -**	**$ 619,787**
	Street Projects											
Public Works	E FM 544, (County and Bond Funded)	15,904,933	In Progress	9,277,204	CF/GO	4,938,715	CF/GO					14,215,919
Public Works	McMillan /McCreary to 1378 (County and Bond Funded)	25,776,450	In Progress	13,298,864	CF/GO	5,866,511	CF/GO					19,165,375
Public Works	Eubanks Lane City Funded and NTMWD	5,317,073	In Progress	2,815,122	WD							2,815,122
Public Works	Eubanks Lane (E Brown Street to SH 78	6,000,000	In Progress	-		500,000		3,000,000		2,500,000		6,000,000
Public Works	Park Boulevard (County and Bond Funded)	12,409,038	In Progress	5,795,294	CF/GO	4,000,000	CF/GO	703,260	CF/GO			10,498,554
Public Works	Kreymer Lane (Impact Fees and Unfunded)	13,200,000	In Progress	1,600,000	IF	1,600,000		7,000,000		3,000,000		13,200,000
Public Works	Pleasant Valley Road County Funded	18,100,000	In Progress	200,000	IF	900,000	CF	1,000,000	CF	9,000,000	7,000,000	18,100,000
Public Works	Sachse Rd Country Club to Dallas County Line Bond Funded	4,700,000	In Progress	200,000	GO	1,500,000		3,000,000	GO			4,700,000
Public Works	TXDOT HSIP Intersection Imp FM 544/McCreary & 78/Brown	1,510,000	In Progress	200,000								200,000
Public Works	Stone Road Construction	6,000,000	In Progress	5,715,975								5,715,975
Public Works	Miscellaneous Streets and Alleys Bond Funded	10,000,000	In Progress	1,390,000	GO	2,000,000		2,000,000		2,000,000		7,390,000
Public Works	Downtown Improvements	19,887,580	In Progress	-		4,130,120	GO	3,887,580		3,000,000	5,000,000	16,017,700
Public Works	Ann Drive (Kamber In to FM 5514)	1,352,000									1,352,000	1,352,000
Public Works	Elm Drive (Ballard to Watkins Elementary)	3,000,000						300,000		2,700,000		3,000,000
Public Works	Alanis Drive (SH 78 to Ballard Ave)	10,000,000						1,000,000		5,000,000	4,000,000	10,000,000
Public Works	Hensley Lane (Woodbridge Parkway to Sanden)	3,400,000								400,000	3,000,000	3,400,000
	Subtotal	**$ 156,557,074**		**$ 40,492,459**		**$ 25,435,346**		**$ 21,890,840**		**$ 27,600,000**	**$ 20,352,000**	**$ 135,770,645**
	Signals and Lighting											
Public Works	Sachse Rd/Creek Crossing Signal	825,800	In Progress	760,000	IF							760,000
Public Works	Woodbridge/Hensley Signal	921,882	In Progress	840,000	IF							840,000
Public Works	McCreary/Hensley Signal	690,224	In Progress	635,000	IF							635,000
Public Works	Kent Street/Birmingham Signal	800,000				100,000		700,000				800,000
Public Works	Street Lighting Various Locations	1,400,000				200,000		500,000		500,000	200,000	1,400,000
	Subtotal	**$ 4,637,906**		**$ 2,235,000**		**$ 300,000**		**$ 1,200,000**		**$ 500,000**	**$ 200,000**	**$ 4,435,000**
	Water/Wastewater Projects											
Public Works	Ballard Elevated Storage Tank	8,500,000	In Progress	535,000	IF/CO	988,400						1,523,400
Public Works	SH 78 Distribution Line No. 2 E Brown to Eubanks	573,400				573,400	IF					573,400
Public Works	Cotton Belt /Ave Waterline Replacement	133,000				133,000	IF					133,000
Public Works	SH 78 Spring Creek Pkwy Loop	976,000						750,000		2,250,000		3,000,000
Public Works	Rush Creek Lift Station Expansion	5,700,000		600,000	IF	3,100,000		2,000,000				5,700,000
Public Works	Rush Creek Trunk Sewer Replacement	1,800,000								200,000	1,600,000	1,800,000
	Subtotal	**$ 17,682,400**		**$ 1,135,000**		**$ 4,794,800**		**$ 2,750,000**		**$ 2,450,000**	**$ 1,600,000**	**$ 12,729,800**
Other	Impace Fee Study	300,000	In Progress	280,000								280,000
	Total Funded Capital Projects	**$ 179,177,380**		**$ 46,790,794**		**$ 30,530,146**		**$ 25,840,840**		**$ 30,550,000**	**$ 22,152,000**	**$ 153,215,445**



Statistical Section

FISCAL YEAR
2024-2025

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (Unaudited)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2016	2,403,735,226	493,073,892	184,902,709	160,657,963	2,921,053,864	0.8689
2017	2,796,346,833	524,315,031	174,771,677	169,870,475	3,325,563,066	0.8489
2018	3,184,597,754	591,109,898	210,303,769	209,198,308	3,776,813,114	0.7810
2019	3,616,909,043	650,624,491	201,759,611	209,789,356	4,259,503,789	0.7258
2020	3,980,455,949	702,559,463	214,177,830	220,278,824	4,676,914,418	0.6885
2021	4,152,109,035	771,948,729	188,882,599	231,292,765	4,881,647,598	0.6720
2022	4,583,130,357	756,764,219	190,265,923	240,544,476	5,289,616,023	0.6438
2023	5,355,320,430	849,037,364	190,977,521	196,307,017	6,199,028,298	0.5623
2024	6,166,716,674	908,264,589	211,874,622	215,937,719	7,070,918,166	0.5389
2025	6,674,061,245	1,085,657,275	210,237,906	237,531,491	7,732,424,935	0.5343

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years (Unaudited)

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
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	0.187642	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
2022	0.491864	0.151887	0.643751	1.4598	1.4603	0.1681	0.8122	4.5442
2023	0.427919	0.134414	0.562333	1.3979	1.4429	0.1524	0.8122	4.3678
2024	0.398412	0.140470	0.538882	1.2125	1.2575	0.1493	0.8122	3.9704
2025	0.417244	0.117057	0.534301	1.2102	1.2552	0.1493	0.8122	3.9612

(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.

Principal Property Tax Payers
Last Fiscal Year (Unaudited)

	2024		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
LPRE Wylie LLC	$ 59,612,562	1	0.77%
BVF-V Wylie LLC	56,947,433	2	0.74%
Seventy8 & Westgate LP	54,434,277	3	0.70%
VHP Owner LLC	46,649,733	4	0.60%
Woodbridge Wylie Owner LLC	46,362,386	5	0.60%
Mack (Wylie) LLC	41,529,360	6	0.54%
Tower Extrusion LTD	37,243,941	7	0.48%
Sanden International (USA) Inc.	34,169,103	8	0.44%
Oncor Electric Delivery Company LLC	31,347,680	9	0.41%
2000 Country Club Road LLC	28,708,909	10	0.37%
Holland Hitch of Tx Inc.	25,005,710	11	0.32%
CLF II LI Wylie Owner LLC	23,023,058	12	0.30%
Yes Southfork Collin LLC	22,316,700	13	0.29%
Wal-Mart Real Estate Business TR	17,258,900	14	0.22%
Bloomfield Homes LP	16,867,513	15	0.22%
Target Corporation	16,206,000	16	0.21%
Westdale Rustic Oaks LTD	15,979,285	17	0.21%
HT Country Club SS Owner LP	15,289,688	18	0.20%
Kroger Texas LP	15,278,631	19	0.20%
Sanden International (USA) Inc.	14,597,386	20	0.19%
Total	**$ 618,828,255**		**8.00%**

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

Demographic and Economic Statistics
Last Three Fiscal Years (Unaudited)

	2022	2023	2024
Population [1]	60,876	61,184	62,434
Personal Income (in thousands of dollars)	$ 2,226,053	$ 2,343,148	$ 2,546,808
Per Capita Personal Income	$ 36,567	$ 37,530	$ 40,792
Median Age	33.5	33.7	34.1
Education Level in Years of Schooling [2]			
Less than high school graduate	7.8%	7.8%	7.8%
High school graduate (or equivalent)	21.8%	21.8%	21.8%
Some college/associate's degree	34.1%	34.1%	34.1%
Bachelor's degree	25.8%	25.8%	25.8%
Masters, professional, or doctorate	10.5%	10.5%	10.5%
School Enrollment	18,703	19,176	19,357
Unemployment [3]	2.7%	4.2%	4.1%

[1] Population estimate from City of Wylie and Wylie Economic Development Corporation websites

[2] Education statistics for 2022-2024 per the 2020 U.S. Census for population 25 years of age and older.

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

Principal Employers
Current Year and Nine Years Ago (Unaudited)

	2024			2015		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Wylie ISD	3,496	1	27.02%	1,878	1	21.93%
North Texas Municipal Water Dist	840	2	6.49%	604	2	7.05%
Extruders / Tower Extrusion	472	3	3.65%	275	6	3.21%
City of Wylie	451	4	3.49%	325	5	3.80%
Wal-Mart	335	5	2.59%	343	4	4.01%
Sanden Intl. (USA), Inc.	241	6	1.86%	450	3	5.26%
Kroger	240	7	1.85%	-	-	0.00%
Home Depot	240	8	1.85%	150	10	1.75%
Target	238	9	1.84%	170	9	1.99%
Avanti Windows & Doors	163	10	1.26%	-	-	0.00%
Total	**6,716**		**51.90%**	**4,195**		**49.00%**

Source: Wylie Economic Development Corporation

Education

Wylie ISD

Total Student Enrollment: 19,357

High Schools & Alternative Education	
Wylie High School	3,202
Wylie East High School	2,732
Achieve Academy	129

Junior High Schools	
Burnett Junior High	1,074
Cooper Junior High	1,020
McMillan Junior High	1,008

Intermediate Schools	
Davis Intermediate	952
Draper Intermediate	957
Harrison Intermediate	1,086

Elementary Schools	
Akin Elementary	572
Birmingham Elementary	519
Bush Elementary	916
Cox Elementary	675
Dodd Elementary	602
Groves Elementary	668
Hartman Elementary	501
Smith Elementary	586
Tibbals Elementary	601
Watkins Elementary	827
Whitt Elementary	725

(Source: Wylie ISD)

Area Colleges and Universities:

Collin College (Wylie)
University of Texas-Dallas (Richardson)
Texas Woman's University (Denton)
University of North Texas (Denton)
Southern Methodist University (Dallas)

CITY OF
WYLIE

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Appendix Section

FISCAL YEAR
2024-2025

Approved Budget Calendar
FY 2025

Date		Description
February 13, 2024	T	Council Worksession - Capital Project Update
February 27, 2024	T	Council Worksession - 5 Year Plan
March 12, 2024	T	Council Worksession - Police Department Presentation on 5 Year Financial Plan
April 4, 2024	F	Receive Preliminary Values from CCAD
April 9, 2024	T	Council Worksession - Fire Department Presentation on 5 Year Financial Plan
April 17, 2024	W	Budget Kickoff
April 23, 2024	T	Council Worksession - Parks and Rec Department Presentation on 5 Year Financial Plan
April 29, 2024	M	Receive Certified Estimates of Values from CCAD
May 21, 2024	F	New or Upgraded personnel requests updated in budget software (all new position requests must include a completed JEM and JDQ)
May 21, 2024	F	New equipment and computer requests updated in budget software
May 21, 2024	T	First Estimate of Revenues (Due to Finance)
May 24, 2024	F	Budget input completed in Software (Due to Finance)
May 24, 2024	F	Preliminary Department Executive Summaries (Due to Finance) (not including requests)
May 28, 2024	T	Council Worksession - 5 Year Plan
May 31, 2024	F	Revenues/Budgets to City Managers Office (Director Meeting PDF)
June 6, 2024	TH	Departments meet with City Manager
June 11, 2024	T	JET Team Meeting
June 25, 2024	T	Budget Overview Packets to City Council (Budget Workshop Book)
June 25, 2024	T	Budget Work Session with City Council (General Fund)
July 9, 2024	T	Budget Work Session with City Council (All Funds)
July 12, 2024	F	Carry-forward Requests Due to Finance
July 20, 2024	S	Deadline for ARB to approve Appraisal Records
July 23, 2024	T	Budget Work Session with City Council (All Funds)
July 23, 2024	T	Approve water/sewer rates (Amend Ord. #2005-07)
July 25, 2024	TH	Certified Values Due from Appraisal Districts
July 25-July 29, 2024		Calculation of No New Revenue Tax Rate & Voter Approval Tax Rate from Tax Office
August 5, 2024	M	Proposed budget to Council, available to the public and filed with City Secretary
August 13, 2024	T	Meeting of governing body to discuss final tax rate; if proposed tax rate will exceed the No New Revenue Rate or Voter Approval Rate (whichever is lower), take record vote; schedule public hearings for tax rate and budget
August 14, 2024	W	Forward information to Wylie News for required publications
August 20, 2024	T	PUBLICATION OF REQUIRED NOTICES IN WYLIE NEWS
August 27, 2024	T	Public Hearing on Tax Rate/Adopt Tax Rate Must be at least 15 days after budget is filed with City Secretary If tax rate is not adopted at this meeting, a special called meeting will have to be held within seven days.
August 27, 2024	T	Public Hearing on FY 2025 Budget/Adopt Budget

ORDINANCE NO. 2024-25

AN ORDINANCE OF THE CITY OF WYLIE, TEXAS, ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR FISCAL YEAR 2024-2025, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; REPEALING ALL CONFLICTING ORDINANCES; CONTAINING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager and staff have prepared and filed with the City Secretary a proposed budget for operation of the City during Fiscal Year 2024-2025; and

WHEREAS, the proposed budget appears to be in form and substance which fully complies with all applicable provisions of the City Charter and State law; and

WHEREAS, the proposed budget has been available for public inspection and review; and

WHEREAS, the City Council on August 27, 2024, conducted a public hearing to receive input from the citizens of the City concerning the content of the budget; and

WHEREAS, the Council having considered the proposed budget at length, and having provided input into its preparation, has determined that the proposed budget and the revenues and expenditures contained therein 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 CITY COUNCIL OF THE CITY OF WYLIE, TEXAS:

Section 1. That the proposed budget of the revenues of the City and the expenses of conducting the affairs thereof, as summarized in the attached Exhibit A and fully incorporated herein by reference, be, and the same hereby is, completely adopted and approved as the Budget for the City for Fiscal Year 2024-2025.

Section 2. That the sum of one hundred eighty-seven million, eight hundred thirty thousand, six hundred twenty-three dollars, $187,830,623 is hereby appropriated for the City's FY 2024-2025 Budget. These funds are payment of operating, capital, and debt service expenses associated with the operation and administration of the City according to the various purposes and intents described in the FY 2024-2025 budget document.

Section 3. The specific authority is hereby given to the City Manager to transfer appropriations budgeted from an account classification or activity to another within any individual department or activity; and to transfer appropriations from designated appropriations to any individual department or activity as provided in the City Charter.

Section 4. 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 5. This ordinance shall be in full force and effect from and after its adoption by the City Council pursuant to the law and the City Charter.

Section 6. That all other ordinances and code provisions in conflict herewith are hereby repealed to the extent of any such conflict or inconsistency.

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, on this the 27th day of August, 2024.

Matthew Porter, Mayor

ATTEST:

Stephanie Storm, City Secretary

FY2025 PROPOSED BUDGET NOTICE FOR THE CITY OF WYLIE

This budget will raise more total property taxes than last year's budget by $3,108,597 or 8.14%, and of that amount, $1,151,646 is tax revenue to be raised from new property added to the tax roll this year.

NOTICE OF PUBLIC HEARING AND BUDGET SUMMARY FOR FY2025 CITY OF WYLIE

NOTICE IS HEREBY GIVEN, pursuant to Article VII Section 3 of the City of Wylie City Charter, that the Wylie City Council will conduct a public hearing on the proposed City Budget for Fiscal Year 2025 on the 27th day of August 2024, at 6:00 p.m. in the Council Chambers of the Wylie Municipal Complex, 300 Country Club Rd, Wylie, TX. Copies of the proposed budget are available for inspection by the public at the Rita and Truett Smith Public Library, the City Secretary's Office and the City Manager's Office during regular business hours, and can be viewed online at www.wylietexas.gov/departments/finance/budget.php.

The following is a General Summary of the budget which has been proposed.

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ALL OPERATING AND CAPITAL FUNDS

FISCAL YEAR 2024-2025 BUDGET

			DEBT SERVICE FUNDS			PROPRIETARY FUND	
	GENERAL FUND	SPECIAL REVENUE FUNDS	G O DEBT SERVICE	4B DEBT SERVICE	CAPITAL PROJECTS FUNDS	UTILITY FUND	TOTAL ALL FUNDS
ESTIMATED BEGINNING BALANCES	$ 25,982,232	$ 17,907,448	$ 882,531	$ 13,653	$ 62,277,906	$ 34,850,784	141,914,554
REVENUES:							
Ad Valorem Taxes	35,230,839	-	9,889,057	-	-	-	45,119,896
Non-Property Taxes	10,063,234	10,220,434	-	-	-	-	20,283,668
Franchise Fees	2,955,800	-	-	-	-	-	2,955,800
Licenses & Permits	1,046,000	40,000	-	-	-	-	1,086,000
Intergovernmental	5,049,926	-	-	-	1,378,554	-	6,428,480
Service Fees	6,459,688	1,273,000	-	-	1,610,000	31,210,578	40,553,266
Court Fees	350,750	25,500	-	-	-	-	376,250
Interest & Misc. Income	1,760,500	4,708,769	90,000	9,000	2,226,766	1,040,000	9,835,035
TOTAL REVENUES	62,916,737	16,267,703	9,979,057	9,000	5,215,320	32,250,578	126,638,395
Transfers from Other Funds	2,719,410	36,000	-	390,775	-	-	3,146,185
Issuance of Long Term Debt	-	-	-	-	-	-	-
TOTAL AVAILABLE RESOURCES	91,618,379	34,211,151	10,861,588	413,428	67,493,226	67,101,362	271,699,134
EXPENDITURES:							
General Government	16,174,849	17,250	-	-	-	-	16,192,099
Public Safety	41,415,118	576,001	-	-	-	-	41,991,119
Development Services	1,475,299	-	-	-	-	-	1,475,299
Streets	5,840,022	-	-	-	-	-	5,840,022
Community Services	5,143,517	9,259,767	-	-	-	-	14,403,284
Utilities	-	-	-	-	-	28,731,273	28,731,273
Debt Service	-	-	10,548,987	390,775	-	1,432,467	12,372,229
Capital Projects	-	-	-	-	46,828,089	1,573,368	48,401,457
Economic Development	-	15,277,656	-	-	-	-	15,277,656
TOTAL EXPENDITURES	70,048,805	25,130,674	10,548,987	390,775	46,828,089	31,737,108	184,684,438
Transfers to Other Funds	-	426,775	-	-		2,719,410	3,146,185
ENDING FUND BALANCE	$ 21,569,574	$ 8,653,702	$ 312,601	$ 22,653	$ 20,665,137	$ 32,644,844	$ 83,868,511

TOTAL REVENUES	$ 129,784,580
NET DECREASE (INCREASE) IN FUND BALANCE	58,046,043
TOTAL APPROPRIABLE FUNDS	$ 187,830,623

ORDINANCE NO. 2024-26

AN ORDINANCE FIXING THE TAX RATE AND LEVY FOR THE CITY OF WYLIE, TEXAS, UPON ALL TAXABLE PROPERTY IN THE CITY OF WYLIE, TEXAS, FOR THE PURPOSE OF PAYING THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025, AND FOR THE FURTHER PURPOSE OF CREATING A SINKING FUND TO RETIRE THE PRINCIPAL AND INTEREST OF THE BONDED INDEBTEDNESS OF THE CITY; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; CONTAINING A SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.02 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $18.83.

WHEREAS, the City Council has this date, by way of Ordinance duly passed, adopted a Budget of operation for the City for fiscal year 2024-2025; and

WHEREAS, the aforesaid Ordinance anticipates and requires the levy of an ad valorem tax on all taxable property in the City of Wylie; and

WHEREAS, it is necessary to levy such an ad valorem tax at a given rate to generate revenues sufficient to meet projected expenses; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of a tax rate for fiscal year 2024-2025; and

WHEREAS, notice of the proposed tax rate, the no-new revenue tax rate and the voter-approval tax rate has been published as required by law and the City has received no formal protest thereof.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Wylie, Texas, as follows:

Section 1. There is hereby levied for the fiscal year 2024-2025 upon all real property situated within the corporate limits of said City of Wylie, Texas, and upon all personal property which was owned within the corporate limits of said City of Wylie, Texas, on the first day of January, A.D. 2024, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of $0.534301 on each $100 of assessed valuation on all said property which said total tax herein so levied shall consist and be comprised of the following components:

Appendix Section

a) An ad valorem tax rate of $0.417244 on each $100 of assessed valuation of said taxable property is hereby levied for general city purposes and to pay the current operating expenses of said City of Wylie, Texas, for the fiscal year ending September 30, 2025, which tax, when collected shall be appropriated to and for the credit of the General Fund of said City of Wylie, Texas.

b) An ad valorem tax rate of $0.117057 on each $100 of assessed valuation of said taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Wylie, now outstanding and such tax when collected shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City of Wylie, Texas, for the fiscal year ending September 30, 2025.

Section 2. The City of Wylie shall have a lien on all taxable property located in the City of Wylie to secure the payment of taxes, penalty and interest, and all costs of collection, assessed and levied hereby.

Section 3. Taxes are payable in McKinney, Texas, at the Office of the Tax-Assessor Collector of Collin County. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 4. That the tax roll presented to the City Council, together with any supplements thereto, be and same are hereby accepted and approved.

Section 5. 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 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. 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 8. The repeal of any ordinance, or parts thereof, by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the municipality under any section or 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, on this the 27th day of August, 2024.

Matthew Porter

Matthew Porter, Mayor

ATTEST:

Stephanie Storm

Stephanie Storm, City Secretary

Appendix Section

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wylie	972-516-6000
Taxing Unit Name	Phone *(area code and number)*
300 Country Club Rd., Building 100, Wylie, TX 75098	www.wylietexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 7,457,702,680
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 730,905,316
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 6,726,797,364
4.	**Prior year total adopted tax rate.**		$ 0.538882 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 95,919,504	
	B. **Prior year values resulting from final court decisions:**	- $ 89,711,833	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 6,207,671
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 348,129,773	
	B. **Prior year disputed value:**	- $ 20,421,289	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 327,708,484
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 333,916,155

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,060,713,519
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 226,979 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 9,943,358 **C. Value loss.** Add A and B. [6]	$ 10,170,337
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use proper- ties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 10,170,337
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,050,543,182
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 37,994,108
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 156,913
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 38,151,021
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 8,314,895,529 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 8,314,895,529

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Appendix Section

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 273,676,296	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 273,676,296
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling pro- vision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 856,146,889
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 7,732,424,936
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 215,542,446
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 215,542,446
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 7,516,882,490
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.507537 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.398412 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,060,713,519

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 28,130,729
31.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year.	+ $ 119,448	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 119,448	
	E. Add Line 30 to 31D.		$ 28,250,177
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 7,516,882,490
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.375823 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0		
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Appendix Section

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts | Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.375823 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0	
	B. Divide Line 40A by Line 32 and multiply by $100 . . . . $ 0.000000 /$100	
	C. Add Line 40B to Line 39.	$ 0.375823 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.388976 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 10,532,987 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 700,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 9,832,987
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 697,427
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 9,135,560
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 103.31 % **C.** Enter the 2022 actual collection rate. .... 103.93 % **D.** Enter the 2021 actual collection rate. .... 100.93 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.93 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 9,051,382
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.117057 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.506033 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

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2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000/$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000/$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.507537/$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.507537/$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.506033/$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.506033/$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000/$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

Appendix Section

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.506033 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.594366 /$100
	B. Unused increment rate (Line 66)	$ 0.052521 /$100
	C. Subtract B from A	$ 0.541845 /$100
	D. Adopted Tax Rate	$ 0.538882 /$100
	E. Subtract D from C	$ 0.002963 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,070,918,166
	G. Multiply E by F and divide the results by $100	$ 209,511
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.614854 /$100
	B. Unused increment rate (Line 66)	$ 0.034816 /$100
	C. Subtract B from A	$ 0.580038 /$100
	D. Adopted Tax Rate	$ 0.562333 /$100
	E. Subtract D from C	$ 0.017705 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 6,199,027,298
	G. Multiply E by F and divide the results by $100	$ 1,097,537
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.678567 /$100
	B. Unused increment rate (Line 65)	$ 0.018202 /$100
	C. Subtract B from A	$ 0.660365 /$100
	D. Adopted Tax Rate	$ 0.643751 /$100
	E. Subtract D from C	$ 0.016614 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 5,289,616,023
	G. Multiply E by F and divide the results by $100	$ 878,816
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 2,185,864 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.028268 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.534301 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.375823
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.006466 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.117057 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.000000 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.538882 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,050,543,182
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,516,882,490
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.534301 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.507537 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.534301 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. .... $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [52]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/30/2024
Date

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

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Budget Process and Development

Submission of the Budget

On or before August 5 of each year, unless City Council has granted an extension, the city manager shall file with the city secretary and submit to the City Council a proposed budget for the ensuing fiscal year and the budget message. The City Council shall hold the required public hearings on and review the proposed budget and make any appropriate changes prior to publishing the final budget.

Budget Process and Development

1. Content. The budget shall provide a complete financial plan of all City funds and activities and, except as required by law or City Charter, shall be in such form as the city manager deems desirable or the City Council may require. A budget message explaining the budget both in fiscal terms and in terms of the work programs shall be submitted with the budget. It shall outline the proposed financial policies for the City for the ensuing fiscal year, describe the important features of the budget, and indicate any major changes from the current year in financial policies, expenditures, and revenue, with reasons for such changes. It shall also summarize the City's debt position and include such other material as the city manager deems desirable. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year. The proposed budget expenditures shall not exceed the total of estimated income. The budget message shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year, compared to the estimate for the budgeted year. The budget shall include:

   A. A clear, general summary of contents.

   B. A consolidated statement of receipts and expenditures of all funds listed and itemized individually.

   C. A proposed multi-year capital program for pending and proposed new capital projects, including but not limited to the amounts to be appropriated from the budget. The capital program may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

   D. The amount required for interest on the City's debts for sinking funds and for maturing serial bonds.

   E. The total amount of the City's outstanding debts, with a schedule of maturity on bond issues.

   F. An itemized estimate of the expenses of operating each department, division and office or agency.

2. Basis of Budgeting. Budgetary Basis refers to the basis of accounting used to estimate the City's financing sources and uses in the budget. Accrual Basis refers to the recording of revenues when they are earned (whether or not cash is received at that time) and the recording of expenses when they are incurred (whether or not cash disbursements have been made). Modified Accrual

Basis refers to the recording of revenues and other financial resources when they become both measurable and available. "Available" is defined as collectible in the current period or soon enough thereafter to be used to pay current period liabilities. The City of Wylie uses the Modified Accrual Basis to account for and budget for all Governmental Funds and uses the Accrual Basis to account for and budget for all Proprietary Funds in accordance with Generally Accepted Accounting Principles (GAAP).

3. Public Notice and Hearing. The City Council shall provide for a public hearing on the proposed budget and publish in the official newspaper a general summary of the proposed budget and a notice stating:

   A. The times and places where copies of the budget are available for inspection by the public.

   B. The time and place, for a public hearing on the budget, as required by law.

4. City Council Action.

   A. The City Council shall hold a public hearing on the budget as submitted at the time and place so advertised or at another time and place with proper notification. All interested persons shall be given the opportunity to be heard, either for or against any item on the proposed budget.

   B. At a regular or special meeting, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

   C. The City Council shall adopt the budget by ordinance. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated.

5. Failure to Adopt. If the City Council fails to adopt the budget by September 27, the amounts appropriated for operation during the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the City Council adopts a budget for the ensuing fiscal year. The levy of property tax normally approved as part of the budget adoption will be set such that the tax rate for the budgeted year shall equal the tax rate of the current fiscal year.

Amendments After Adoption

1. Supplemental Appropriations. If, during the fiscal year, the city manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the City Council may make supplemental appropriations to fund other appropriations as desired.

2. Emergency Appropriations. At any time in any fiscal year, the City Council may, pursuant to this section, make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, affecting life, health, property, or public peace.

3. Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the city manager that the revenues available will be insufficient to meet the amount appropriated, he/she shall report to the City Council indicating the estimated amount of deficit, any remedial

action taken by him/her and his/her recommendations as to any other steps to be taken. The City Council shall then take such further action that it deems necessary to prevent or minimize any deficit.

4. Transfer of Appropriations. At any time during the fiscal year, the city manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency. Upon written request by the city manager, the City Council may, by budget amendments, transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

5. Limitations. No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance.

6. Effective Date. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section shall be made effective immediately upon adoption of the appropriate ordinance or budget amendment.

Financial Management Policies

I. PURPOSE STATEMENT

The overriding goal of the Financial Management Policies is to enable the city to achieve a long-term stable and positive financial condition while conducting its operations consistent with the Council-Manager form of government established in the City Charter. The watchwords of the city's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policies is to provide guidelines for the financial management staff in planning and directing the city's day-to-day financial affairs and in developing recommendations to the City Manager.

The scope of the policies spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management, expenditure control and debt management.

II. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. **ACCOUNTING** - The city's Assistant Finance Director is responsible for establishing the chart of accounts, and for properly recording financial transactions.

B. **FUNDS** - Self-balancing groups of accounts are used to account for city financial transactions in accordance with generally accepted accounting principles. Each fund is created for a specific purpose except for the General Fund, which is used to account for all transactions not accounted for in other funds. Funds are created and fund names are changed by City Council.

C. **EXTERNAL AUDITING** - The city will be audited annually by outside independent auditors. The auditors must be a CPA firm of national reputation, and must demonstrate that they have the breadth and depth of staff to conduct the city's audit in accordance with generally accepted auditing standards, generally accepted government auditing standards, and contractual requirements. The auditors' report on the city's financial statements including any federal grant single audits will be completed within 120 days of the city's fiscal year end, and the auditors' management letter will be presented to the city staff within 150 days after the city's fiscal year end. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered. The city staff and auditors will jointly review the management letter with the City Council within 60 days of its receipt by the staff.

D. **EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL** - The external auditors are accountable to the City Council and will have access to direct communication with the City Council if the city staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

E. **EXTERNAL AUDITOR ROTATION** - The city will not require external auditor rotation, but will circulate requests for proposal for audit services periodically, normally at five-year intervals or less. An award of services to the same audit firm is allowable but will require rotation of the audit partner and audit manager after five consecutive years. The rest period for the audit partner will be a minimum of two years and the rest period for the audit manager will be a minimum of five years.

F. **EXTERNAL FINANCIAL REPORTING** - The city will prepare and publish an Annual Comprehensive Financial Report (ACFR). The ACFR will be prepared in accordance with generally accepted accounting principles, and will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and possibly awarding of the Certification of Achievement for Excellence in Financial Reporting. The ACFR will be published and presented to the City Council within 120 days after the end of the fiscal year. City staffing limitations may preclude such timely reporting. In such a case, the Finance Director will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons therefore.

III. INTERNAL CONTROLS

A. **WRITTEN PROCEDURES** - The Finance Director is responsible for developing city-wide written guidelines on accounting, cash handling, and other financial matters which will be approved by the City Manager.

The Finance Department will assist department managers as needed in tailoring these guidelines into detailed written procedures to fit each department's requirements.

B. **INTERNAL AUDIT** - The Finance Department may conduct reviews of the departments to determine if the departments are following the written guidelines as they apply to the departments. Finance will also review the written guidelines on accounting, cash handling and other financial matters. Based on these reviews Finance will recommend internal control improvements as needed.

C. **DEPARTMENT MANAGERS RESPONSIBLE** - Each department manager is responsible to the City Manager to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented, and that all independent and internal auditor internal control recommendations are addressed.

IV. OPERATING BUDGET

A. **PREPARATION** - The city's "operating budget" is the city's annual financial operating plan. It consists of governmental and proprietary funds, including the general obligation Debt Service Fund, but excluding capital projects funds. The budget is prepared by the City Manager with the assistance of the Finance Department and cooperation of all city departments. The City Manager transmits the document to the City Council. The budget should be presented to the City Council no later than August 5 or a date to be determined by the City Council, and should be enacted by the City Council prior to fiscal year end. The operating budget will be submitted to the GFOA annually for evaluation and possible awarding of the Award for Distinguished Budget Presentation.

B. **BALANCED BUDGETS** -An Operating budget will be balanced, with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses.

C. **PLANNING** - The budget process will be coordinated so as to identify major policy issues for City Council.

D. BUDGETED DRAWDOWN OF RESERVES - One-time purchases may be requested by the City Manager through the budget process, subject to the Fund Balance Policy in section IX of the Policies.

E. REPORTING - Periodic financial reports will be prepared to enable the department managers to manage their budgets and to enable the Budget Manager to monitor and control the budget as approved by the City Council. Monthly financial reports will be presented to the City Council. Such reports will include current year revenue and expenditures.

F. CONTROL - Operating Expenditure Control is addressed in Section VII of the Policies.

G. PERFORMANCE MEASURES AND PRODUCTIVITY INDICATORS - Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process.

V. CAPITAL BUDGET AND PROGRAM

A. PREPARATION - The city's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a fiscal year basis and adopted by ordinance. The capital budget will be prepared by the City Manager with assistance from the Finance Department and involvement of all required city departments.

B. CONTROL - All capital project expenditures must be appropriated in the capital budget. Finance must certify the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

C. PROGRAM PLANNING - The capital budget will include capital improvements programs for future years. The planning time frame should normally be five years. The replacement and maintenance for capital items should also be projected for the next five years at a minimum. Future maintenance and operations will be fully costed, so that these costs can be considered in the operating budget.

D. ALTERNATE RESOURCES - Where applicable, assessments, impact fees, or other user-based fees should be used to fund capital projects which have a primary benefit to certain property owners.

E. DEBT FINANCING - Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

F. STREET MAINTENANCE - The city recognizes that deferred street maintenance increases future capital costs by an estimated 5 to 10 times. Therefore, the City's goal is to allocate a portion of the General Fund budget each year to maintain the quality of streets. The amount will be established annually so that repairs will be made amounting to a designated percentage of the value of the streets.

G. **WATER/WASTEWATER MAIN REHABILITATION AND REPLACEMENT** - The city recognizes that deferred water/wastewater main rehabilitation and replacement increases future costs due to loss of potable water from water mains and inflow and infiltration into wastewater mains. Therefore, to ensure that the rehabilitation and replacement program is adequately funded, the City's goal will be to dedicate an amount equal to at least 1 % of the undepreciated value of infrastructure annually to provide for a water and wastewater main repair and replacement program.

H. **REPORTING** - Periodic financial reports will be prepared to enable the department managers to manage their capital budgets and to enable the finance department to monitor the capital budget as authorized by the City Manager.

VI. REVENUE MANAGEMENT

A. **SIMPLICITY** - The city will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The city will avoid nuisance taxes, fees, or charges as revenue sources.

B. **CERTAINTY** - An understanding of the revenue source increases the reliability of the revenue system. The city will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

C. **EQUITY** - The city will strive to maintain equity in the revenue system structure. That is, the city will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances, e.g., senior citizen property tax exemptions or partial property tax abatement.

D. **ADMINISTRATION** - The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost, and cost of services analysis.

E. **REVENUE ADEQUACY** - The city will require that there be a balance in the revenue system. That is, the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

F. **COST/BENEFIT OF ABATEMENT** - The city will use due caution in the analysis of any tax, fee, or water and wastewater incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as a part of such analysis and presented to the appropriate entity considering using such incentive.

G. **DIVERSIFICATION AND STABILITY** - In order to protect the government from fluctuations in revenue source due to fluctuations in the economy, and variations in weather (in the case of water and wastewater), a diversified revenue system will be maintained.

H. **NON-RECURRING REVENUES** - One-time revenues will not be used for ongoing operations. Non-recurring revenues will be used only for non-recurring expenditures. Care will be taken not to use these revenues for budget balancing purposes.

I. **PROPERTY TAX REVENUES** - Property shall be assessed at 100% of the fair market value as appraised by the Collin County Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law. A 100% collection rate will serve as a minimum for tax collection. All delinquent taxes will be aggressively pursued, with delinquents greater than 150 days being turned over to the City Attorney or a private attorney, and a penalty assessed to compensate the attorney as allowed by State law, and in accordance with the attorney's contract. Annual performance criteria will be developed for the attorney regarding the collection of delinquent taxes.

J. **PARKS AND RECREATION 4B SALES TAX REVENUE** - Parks and Recreation 4B sales tax revenue shall supplement but not supplant the funding for the Parks and Recreation System in the General Fund and the Recreation Center Department of the Parks and Recreation 4B Sales Tax Revenue Fund.

K. **USER-BASED FEES** - For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs and services. User charges may be classed as "full cost recovery," "partial costs recovery," and "minimal cost recovery," based upon City Council policy.

L. **IMPACT FEES** - Impact fees will be imposed for water, wastewater, and transportation in accordance with the requirements of State law. The staff working with the particular impact fee shall prepare a semi-annual report on the capital improvement plans and fees. Additionally, the impact fees will be re-evaluated at least every three years as required by law.

M. **GENERAL AND ADMINISTRATIVE CHARGES** - A method will be maintained whereby the General Fund can impose a charge to the enterprise funds for general and administrative services (indirect costs) performed on the enterprise funds' behalf. The calculation will be based upon the percentage of personnel time and other resources attributed to the Enterprise Fund by each department of the General Fund. The details will be documented and said information will be maintained in the Finance Department for review.

N. **UTILITY RATES** - The city will review utility rates annually and, if necessary, adopt new rates to generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects.

O. **PARKS AND RECREATION 4B FUND BALANCE** - The Parks and Recreation 4B Fund Balance shall be established to protect property tax payers from excessive volatility caused by the fluctuations in the Parks and Recreation 4B sales tax revenue. It will be funded with revenues of the Parks and Recreation 4B Fund. The city's goal will be to maintain the Fund Balance at 25% of the annual Parks and Recreation 4B sales tax budgeted revenue.

P. **UTILITY FUND BALANCE** - The Utility Fund shall maintain a Fund Balance to protect ratepayers from excessive utility rate volatility. It may not be used for any other purpose. It will be funded with surplus revenues of the Utility Fund. The City's goal will be to maintain the Utility Fund Balance at 90 days of budgeted expenditures.

Q. **INTEREST INCOME** - Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets which, wherever possible, will be in accordance with the equity balance of the fund from which monies were provided to be invested.

R. **REVENUE MONITORING** - Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

VII. EXPENDITURE CONTROL

A. **APPROPRIATIONS** - The level of budgetary control is the department level budget in the General Fund, and the fund level in all other funds. When budget adjustments (i.e., amendments), among departments and/or funds are necessary these must be approved by the City Council. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

B. **CONTINGENCY ACCOUNT EXPENDITURES** - The General Fund Contingency Account will be budgeted and approved by the City Council as a part of the budget process. The City Manager must approve all contingency account expenditures.

C. **VACANCY FUNDS** - Savings from position vacancies will be reviewed as a part of the midyear budget amendments and savings will be either allocated to other accounts by Council approval or become unbudgeted funds to add to the ending fund balance.

D. **CENTRAL CONTROL** - Significant vacancy (salary) and capital budgetary savings in any department will be centrally controlled by the City Manager.

E. **PURCHASING** - All purchases shall be made in accordance with the city's purchasing policies as defined in the Purchasing Manual. Authorization levels for appropriations previously approved by the City Council in the Operating Budget are as follows: Division Staff up to $1,000, for Directors up to $3,000, for Purchasing up to $10,000.00, for Finance Director up to $15,000.00. The City Manager can authorize expenditures over $15,000.00 with any purchases exceeding $50,000.00 to be approved by the City Council.

F. **PROFESSIONAL SERVICES** - Professional services contracts will be coordinated through the purchasing agent in compliance with statutory regulations.

G. **CONTRACT AUTHORITY** - By statute, contracts greater than or equal to $50,000.00 must be approved by Council, after which either the Mayor or the City Manager may then sign any necessary documents. By ordinance, contracts less than $50,000.00 may be authorized and signed by the City Manager, provided there is an appropriation for such contract. Signature authority for contracts equal to or less than $10,000 has been delegated by the City Manager to the Purchasing Manager.

H. PROMPT PAYMENT - All invoices will be paid within 30 days of receipt in accordance with the prompt payment requirements of State law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the city's investable cash, where such delay does not violate the agreed upon terms.

I. INFORMATION TECHNOLOGY - Certain information technology acquisitions will be centrally funded from the Information Technology Division. Acquisitions from this division may include all related professional services costs for researching and/or implementing an information technology project. Annual funding for replacements and for new technology will be budgeted in the IS department with the exception of the Utility Fund. Additional funding above the base amount may be provided for major projects with available one-time sources including debt proceeds and/or grants.

J. PREPAID EXPENDITURES - Final determination of expenditure coding in the General Ledger will be assigned to the Finance Department. Expenditure coding must remain consistent. Purchased items must fit the description of the line item they are being charged to. Amounts of $10,000 or more paid in advance or across budget years will be coded as prepaid items and charged to the next budget year. Department Directors are responsible for budgeting and paying these items accordingly.

VIII. ASSET MANAGEMENT

A. INVESTMENTS - The city's investment practices will be conducted in accordance with the City Council approved Investment Policies.

B. CASH MANAGEMENT - The city's cash flow will be managed to maximize the cash available to invest.

C. INVESTMENT PERFORMANCE - A monthly report on investment performance will be provided by the Finance Director to the City Manager for presentation to the City Council.

D. FIXED ASSETS AND INVENTORY - These assets will be reasonably safeguarded, properly accounted for, and prudently insured.

IX. FINANCIAL CONDITION AND RESERVES

A. NO OPERATING DEFICITS - Current expenditures will be paid with current revenues. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies on non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.

B. INTERFUND LOANS - Non-routine interfund loans shall be made only in emergencies where other temporary sources of working capital are not available and with the approval of the City Council. At the time an interfund loan is considered, a plan to repay it prior to fiscal year end shall also be considered. A fund will only lend money that it will not need to spend for the next 365 days. A loan may be made from a fund only if the fund has ending resources in excess of the minimum requirement for the fund. Loans will not be made from the city's enterprise funds (Water/Wastewater, etc.), except for projects related to the purpose of the fund. Total interfund loans outstanding from a fund shall not exceed 15% of the target fund balance for the fund. If any interfund loan is to be repaid from the proceeds of a future debt issue, a proper reimbursement resolution will be approved at the time the loan is authorized.

C. FUND BALANCE POLICY

1. Committed Fund Balance - The City Council is the City's highest level of decisionmaking authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

2. Assigned Fund Balance - The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

3. 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.

4. 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.

5. Minimum Utility Fund Balance - The Utility Fund shall maintain a Fund Balance to protect ratepayers from excessive utility rate volatility. It will be funded with surplus revenues of the Utility Fund. The City's goal will be to maintain the Utility Fund ending Fund Balance at 90 days of budgeted expenditures.

6. Minimum Parks and Recreation 4B Fund Balance-The Parks and Recreation 4B Fund Balance shall be established to protect property tax payers from excessive volatility caused by the fluctuations in the Parks and Recreation 4B sales tax revenue. It will be funded with revenues of the Parks and Recreation 4B Fund. The City's goal will be to maintain the Parks and Recreation 4B Fund ending Fund Balance at 25% of budgeted 4B sales tax revenues.

D. RISK MANAGEMENT PROGRAM - The city will aggressively pursue every opportunity to provide for the public's and city employees' safety and to manage its risks.

E. ENTERPRISE FUND SELF-SUFFICIENCY - The city's enterprise funds' resources will be sufficient to fund operating and capital expenditures. The enterprise funds will pay (where applicable) their fair share of general and administrative expenses, in-lieu-of-property taxes and/or franchise fees. If an enterprise fund is temporarily unable to pay all expenses, then the City Council may waive general and administrative expenses, in-lieu-of-property taxes and/or franchise fees until the fund is able to pay them. The City Council may pay out-of-pocket expenses that a fund is temporarily unable to pay with interfund loans, to be repaid at a future date.

X. DEBT MANAGEMENT

Debt Management is addressed in a separate Debt Management Policy.

XI. STAFFING AND TRAINING

A. ADEQUATE STAFFING - Staffing levels will be adequate for the fiscal functions of the city to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload scheduling alternatives will be explored before adding staff.

B. TRAINING - The city will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

XII. GRANTS FINANCIAL MANAGEMENT

A. GRANT SOLICITATION - The City Manager will be informed about available grants by the departments and will have final approval over which grants are applied for. The grants should be cost beneficial and meet the city's objectives.

B. RESPONSIBILITY - Departments will oversee the day to day operations of grant programs, will monitor performance and compliance, and will also keep the Finance Department and Purchasing informed of significant grant-related plans and activities. Departments will also report reestimated annual revenues and expenses to the Finance Department as needed. Finance Department staff members will serve as liaisons with grantor financial management personnel, will prepare invoices, and will keep the books of account for all grants. All goods and services obtained through grants are subject to City purchasing policies and must be coordinated with the purchasing agent.

XIII. ANNUAL REVIEW AND REPORTING

A. These Policies will be reviewed administratively by the City Manager at least annually, and will be presented to the City Council by the Finance Department for confirmation of any significant changes.

B. The Finance Director will report annually to the City Manager on compliance with these policies.

CITY OF
WYLIE

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Glossary Section

FISCAL YEAR
2024-2025

Account: A descriptive heading under which financial transactions that are similar in nature are recorded.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem: In proportion to value. A basis for levy of taxes on property.

Appropriation: Authorization granted by a legislative body to incur liabilities for purposes specified by the Appropriations Act. Specific appropriations are made at the fund level and are usually granted for a one year period.

Assessed Valuation: A valuation set on real estate or other property by a government as a basis for levying taxes. The City of Wylie's property values are established by the three County's Central Appraisal Districts that are inside the City's jurisdiction (Collin, Dallas, and Rockwall counties).

Balanced Budget: An operating budget will be balanced, with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Adjustment: A legal procedure utilized by the City Staff and City Council to revise the original legally adopted budget appropriation.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document generally consists of the compilation of a message from the budget-making authority with a summary of the proposed expenditures and the means of financing them, schedules supporting the summary, and drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

ACFR: Annual Comprehensive Financial Report.

Capital Improvement Program: The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital monies.

Capital Outlay: Expenditures that result in the acquisition of or addition to capital assets, such as land, buildings, machinery, furniture, and other equipment. The City's current capitalization policy requires expenditures to be at least $15,000 with the asset having a useful life in excess of one (1) year.

Certificates of Obligation (CO's): Similar to general obligation bonds except the certificates require no voter approval.

Contingency Fund: Assets or other resources set aside to provide for unforeseen expenditures otherwise not budgeted.

Current Taxes: Taxes levied and becoming due during the current fiscal period from the time the amount of tax levy is first established to the date on which a penalty for nonpayment is attached.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all tax supported debt, serial and term, including that payable from special assessments.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

Department: A functional unit of the City.

Encumbrance: Obligation in the form of a purchase order, contract, or salary commitment which is chargeable to appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges.

Expenditure: The cost of goods received or services rendered whether cash payments have been received or encumbered.

Fiscal Year: A twelve (12) month period of time to which the annual budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Wylie has adopted October 1 to September 30 as its fiscal year.

Full-Time Equivalent: The extent to which one employee occupies a full-time position. For example, a part-time employee who works four hours a day represents a .5 FTE.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances.

Fund Balance: The excess of a fund's current assets over its current liabilities.

Funding: Providing budgetary resources to cover the total cost of a program or project at the time it is undertaken.

General Fund: A fund used to account for all transactions of a government that are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a government that are financed from taxes and other general revenues.

General Obligation Bonds: Bonds backed by the full faith and credit of the issuing government. Bonds cannot be issued without voter approval and are typically issued with maturities between 15 and 30 years.

General Obligation Debt: Monies owed on interest and principal to holders or the City's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.

Governmental Funds: Those funds through which most government functions typically are financed (e.g., General, Special Revenue, Debt Service, and Capital Projects).

Grant: A contribution by one governmental entity to another. The contribution is typically made to aid in the support of a specified function (for example, road construction).

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Independent Audit: An audit performed by an independent auditor.

Independent Auditor: An auditor who is independent of the agency whose accounts are being audited.

Infrastructure: Long-lived capital assets normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, drainage systems, water and sewer systems, and lighting systems.

Interfund Transfer: The flow of assets between funds of the primary government without the equivalent flow of assets in return and without a requirement for repayment.

M&O Tax Rate: The tax rate calculated to provide the revenues needed to cover Maintenance & Operations.

No New Revenue Tax Rate: A formula which enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. The formula assumes that if values increase, the tax rate should decrease to generate the same amount of revenue as it did the year before (and vice versa).

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by City Charter and State Law. Refunding **Bonds:** Bonds issued in which the proceeds are used to repay previously issued bonds.

Revenue: The inflow of economic resources resulting from the delivery of services or activities that constitute the organization's major or central operations rather than from interfund transfers and debt issue proceeds.

Tax Base: The total value of all real, personal, and mineral property in the City as of January 1st of each year, as certified by the County Appraisal District. The tax base represents the net value after all exemptions.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Voter Approval Tax Rate: The maximum tax rate allowed by law without voter approval. The rate is divided into the maintenance and operations rate (M&O) and the debt service rate. The voter approval rate provides cities with the amount of revenue it spent last year for M&O plus 3.5% and sufficient funds to pay debts.

Commonly Used Acronyms

ACFR:	Annual Comprehensive Financial Report
CIP:	Capital Improvement Program
CO:	Certificate of Obligation
DFW:	Dallas / Fort Worth
FM:	Farm to Market Road
FTE:	Full-Time Equivalent
FY:	Fiscal Year
GFFB:	General Fund Fund Balance
GFOA:	Government Finance Officers Association
GO:	General Obligation
I&S:	Interest & Sinking (Debt)
M&O:	Maintenance & Operations
NTMWD:	North Texas Municipal Water District
PD:	Police Department
PPFCO:	Public Property Finance Contractual Obligation
WEDC:	Wylie Economic Development Corporation
WFR:	Wylie Fire and Rescue
WISD:	Wylie Independent School District

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CITY OF
WYLIE