City of Windcrest

DEPARTMENT HEAD REPORTS @ 5 P.M.
CITY COUNCIL MEETING @ 6 P.M. CITY COUNCIL CHAMBERS
April 19, 2021

CITY COUNCIL CHAMBERS @ 8601 MIDCROWN **DHR @ 5 P.M. & CCM @ 6 P.M.**

NOTICE IS HEREBY GIVEN THAT A CITY OF WINDCREST CITY COUNCIL MEETING WILL BE HELD AT WINDCREST CITY HALL LOCATED AT 8601 MIDCROWN, WINDCREST, TEXAS ON THE 19th DAY OF APRIL 2021, STARTING AT 6:00 P.M. DEPARTMENT HEAD REPORTS WILL BE HEARD AT 5:00 P.M.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF APRIL 19, 2021 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, APRIL 20, 2021 AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

The City of Windcrest Council Chambers are wheelchair accessible, and accessible parking spaces are available. In compliance with Americans with Disabilities Act, the City of Windcrest will provide reasonable accommodations for persons attending the meeting. To better serve you, requests should be received 48 hours prior to the meeting. Please contact the City Secretary's Office, at 210-655-0022 ext. 2150 or Fax 210-655-8776, or 711 Texas Relay.

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. MONTHLY DEPARTMENT HEAD REPORTS FOR MONTH ENDING MARCH FOR FY2020/2021

a) Briefing and discussion on the monthly Fire Department reports for the month of March, to include Summary of Calls along with response times for the City, County, and Annex area. [Dan Kramer, Fire Chief]

b) Briefing and discussion on the monthly Windcrest Volunteer Fire Association financial report for the month of March. [Daniel Andrade, President]

c) Briefing and discussion on the monthly Police Department reports including Code Enforcement and Animal Control reports for the month of March. [Darrell Volz, Chief of Police]

d) Briefing and discussion on the monthly Municipal Court report for the month of March. [Claudia Carrera, Municipal Assistant Court Administrator]

e) Briefing and discussion on the monthly Public Works and Landscaping reports for the month of March. [Chris Gamboa, Interim Director of Public Works]

f) Briefing and discussion on the monthly City of Windcrest Economic Development

Corporation report for the month of March. [Jennifer Newman, President of City of Windcrest Economic Development Corporation]

g) Briefing and discussion on the monthly Office of the City Secretary reports for the month of March. [Rachel C. Dominguez, City Secretary]

h) Briefing and discussion on Civic Center, past and upcoming City projects and events. [Elizabeth Dick, Public Affairs / Marketing / Event Specialist]

V. CITIZENS TO BE HEARD/CITIZEN PARTICIPATION

a) Citizens may address the City Council on topics not on the agenda for no more than three (3) minutes.

b) Citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes.

c) Only a maximum of six (6) members of the public will be permitted in the City Council Chambers at a time. All attendees will be required to be screened for present signs of COVID-19 prior to entering City Hall.

d) Four (4) hours prior to the meeting, an email to the city secretary at citysecretary@windcrest-tx.gov is required, to be added to the attendee list ensuring proper physical distance seating inside and outside City Council Chambers.

e) An email statement may be sent to the City Secretary @ citysecretary@windcrest-tx.gov to be read into the meeting to City Council. Statements will be provided to Council and available to the public not in attendance after the meeting.

f) A City Official may make a statement of specific factual information in response to an inquiry made by a member of the public, or a recitation of existing policy in response to an inquiry made by a member of the public.

THE FOLLOWING ITEMS MAY BE CONSIDERED AT ANY TIME DURING THE REGULAR COUNCIL MEETING:

VI. FINANCIAL REPORTS

a) City Council will receive a presentation from ABIP, PC and have discussion on the results of the City of Windcrest Annual Financial Audit Report for fiscal year ending September 30, 2020. [Rafael Castillo, Jr., City Manager; Don Hakala, Municipal Finance Officer

b) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month ending March 31, 2021 (FY20/21). [Rafael Castillo, Jr., City Manager; Don Hakala, Municipal Finance Officer]

c) Presentation, discussion, and acceptance of the City of Windcrest fiscal year 20/21 2nd Investment Report. [Rafael Castillo, Jr., City Manager; Don Hakala, Municipal Finance Officer]

VII. CONSENT AGENDA

a) City Council will review, discuss, and take action on Ordinance 2021-003(O), an ordinance allocating approximately $174,000 annually from the Windcrest Crime Control Prevention District fund; creating three (3) new sworn officer positions to include two (2) patrol officers and one (1) corporal. [Rafael Castillo, Jr., City Manager; Darrell Volz, Police Chief] **2nd Reading**

VIII. RESOLUTION

a) City Council will review, discuss and take action on Resolution 2021-513(R), a resolution appointing citizens to various boards and commissions for terms expiring on March 1, 2022 and March 1, 2023. [Rafael Castillo, Jr., City Manager]

b) City Council will review, discuss and take action on Resolution 2021-014(R), a resolution cancelling the May 3, 2021 regular scheduled city council meeting and public hearing and rescheduling the public hearing to be held on May 17, 2021 a regular scheduled council meeting date.

IX. DISCUSSION & ACTION

a) City Council will review, discuss and may take action on the proposed FY20/21 Budget Calendar. [Rafael Castillo, Jr., City Manager; Don Hakala, Municipal Finance Officer]

b) City Council will discussion and receive and update on the proposed amendments from the Planning and Zoning Commission on City Code related to Home Occupation. [Rafael Castillo, Jr., City Manager]

c) City Council will receive an update on the Parks and Recreation Commission dog park survey. [Rafael Castillo, Jr., City Manager]

d) City Council will receive an update and have discussion on the American Rescue Plan Act 2021. [Greg Turner, City Councilmember 1)

e) City Council will receive and have discussion on Legislative Updates. [Cindy Strzelecki, City Councilmember 2]

f) City Council will discuss and receive an update on the City of Windcrest strategic planning process. [Rafael Castillo Jr., City Manager]

X. EXECUTIVE SESSION

The City Council will convene in closed session to discuss the following matters:

a) Pursuant to Texas Government Code Sec. 551.071 (consultation with attorney) regarding anticipated litigation on Garbage Ordinance enforcement.

b) Pursuant to Texas Government Code Sec. 551.071 (consultation with attorney) and 551.072 (deliberations about real property) regarding the Bexar County Water Improvement District #10 contract with the city.

XI. CITY MANAGER'S REPORT

XII. GENERAL ANNOUNCEMENTS & FUTURE AGENDA ITEMS REQUESTED

Per Ordinance No. 618, repealing Ordinance No. 593; Section 9: Every agenda shall include an item entry granting a member the opportunity to propose an item for consideration of future agendas for Regular or Special Meetings. Any member may request the inclusion of such items at any meeting.

APR 16 '21 16:09

XIII. ADJOURNMENT

DECORUM REQUIRED: *Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.*

ACTION BY COUNCIL AUTHORIZED: *The City Council may vote and/or act upon any item within this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, pursuant to and in accordance with Texas Government Code § 551.072 (Deliberations about Real Property); § 551.073 (Deliberations about Gifts & Donations); § 551.076 (Deliberations about Security Devices); §551.087 (Economic Development); §551.074 (Personnel Matters) and, § 551.071to seek the advice of its attorney about pending or contemplated litigation, settlement offer or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflict with the Open Meetings Act and may invoke this right where the City Attorney, the Mayor or a majority of the Governing Body deems an executive session is necessary to allow privileged consultation between the City Attorney and the governing body, if considered necessary and legally justified under the Open Meetings Act. The attorney may appear in person, or appear in executive session by conference call in accordance with applicable state law.*

EXECUTIVE SESSIONS APPROVED BY CITY ATTORNEY: *This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.*

ATTENDANCE BY OTHER ELECTED OR APPOINTED OFFICIALS:
It is anticipated that members of other city boards, commissions and committees may attend the meeting in numbers that may constitute a quorum of such other city boards, commissions and committees, so that notice is hereby given that the meeting is also a meeting of the other city boards, commissions and committees whose members are in attendance. The members of the other city boards, commissions and committees may participate in discussions which occur at the meeting, but no action will be taken by the other boards, commissions and committees whose members are in attendance.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on April 19, 2021.

BY: Rachel C. Dominguez

Rachel C. Dominguez, City Secretary

Windcrest Fire Department

Monthly Report
For March 2021

TRAINING

- **Live Fire Training Scheduled for**
  - **April 16^{th} , 18^{th}, and 20^{th}**
  - **If a Council member would like to come out to view the training please let Chief Kramer know**

- **SCBA Training for the month of March**

EVENTS

- **Assisted Public Works with cleaning out the underneath of bridges for the ditches**

Apparatus Status

- **Engine 187 is in service**
- **Engine 187B is in service**
- **Brush 187 is OOS- Annual PM**
- **Squad 187 is in service**
- **Utility 187 is in service**
- **Chief 187 is in service**
- **AC 187 is in service**
- **FM 187 is in service**

Current Projects

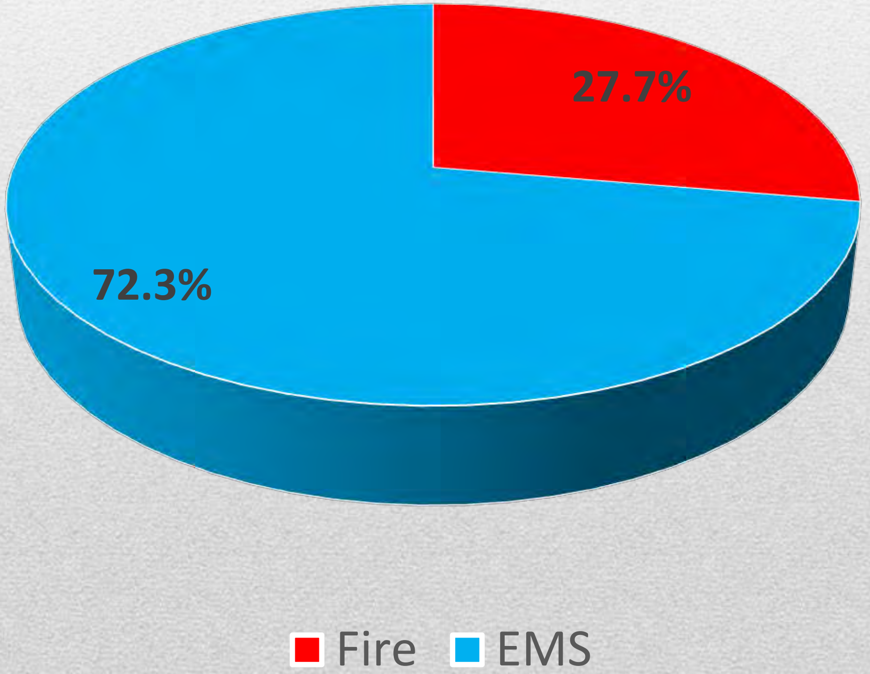
- **Developing Department Strategic Plan**
  - **Needed for Center for Public Safety Excellence Accreditation**
  - **Will identify goals of the department**
  - **Will identify capital needs of the department**
- **Center For Public Safety Excellence Accreditation**
  - **Timeline will be 3-5 years**
- **Texas Fire Chiefs Association Best Practices**
  - **Should submit for peer review mid-2021**
- **Integrated Preparedness Planning Workshop**
  - **Involving the whole community in identifying emergency management goals over the coming years**
  - **Required for the EMPG grant**

Volunteer Hours

Name	Oct. 2020	Nov. 2020	Dec. 2020	Jan. 2021	Feb. 2021	Mar. 2021	Apr. 2021	May. 2021	June. 2021	July. 2021	Aug. 2021	Sept. 2021	Total
Capt. Arnold	56.56	44.97	33.65	47.83	34.66	LOA							217.67
Engineer Martinez	41.45	46.96	0	44.67	118.34	92.72							344.14
FF Bishop	34.22	48	38.5	11.5	40	22							194.22
FF Botello	24.27	12.22	20.73	0	9.88	26.61							93.71
FF Budzinski	54.79	59.49	77.09	85.13	74.5	78.43							429.43
FF J. Gonzales	72.55	0	0	0	19.65	41.23							133.43
FF Hernandez	72.7	37.85	42.26	80.67	71.62	67.32							372.42
FF Paris	171.71	192.73	214.82	346.44	370.77	298.78							1595.25
FF Ramirez	38.13	0	0	36.98	31.35	0							106.46
Cadet J Arenas	216.78	122.12	106.24	112.54	254.54	189.14							1001.36
Prob. W. Baumann	118.46	89.19	156.78	90.72	153.22	90.71							699.08
Prob. J. Chavez	23.88	46.76	173.04	43.37	92.28	125.53							504.86
Cadet. S. Compean	14	52.58	51.78	62.44	41.65	54.2							276.65
Cadet. B. Jones	46.8	96.76	0	114.53	144.7	100.12							502.91
Cadet. Tannert	85.57	121.21	196.56	246.21	200.02	119.24							968.81
Cadet. Telfer				55.02	119.1	63.95							238.07
Cadet. Luevanos					57.04	15.93							72.97
Cadet. S. Lowe						30.65							30.65
Cadet A. Thorne						0							0
Cadet A. Pena						38.95							38.95
Total	1255.25	1245.62	1302.45	1424.58	1833.32	1455.51	0	0	0	0	0	0	8516.73

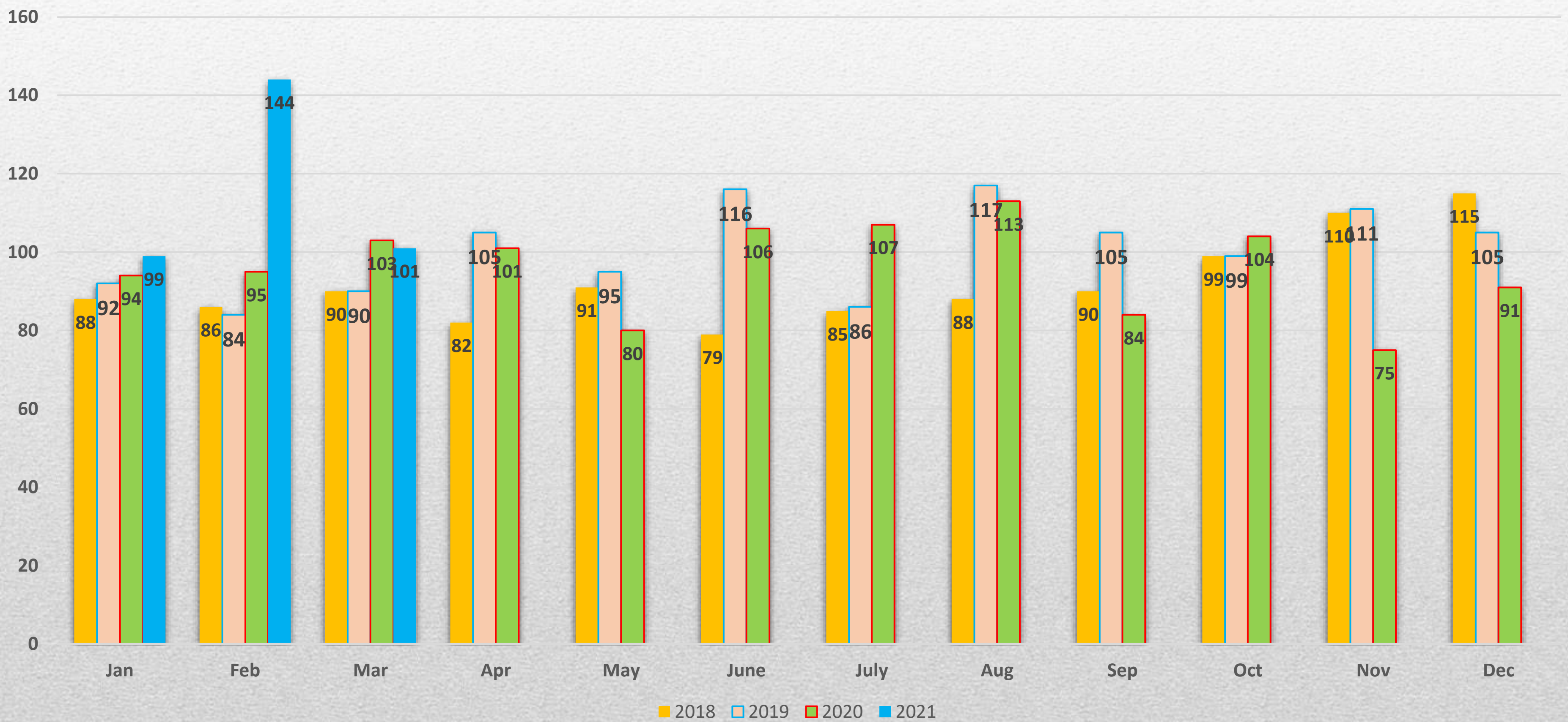
Summary Calls 2021

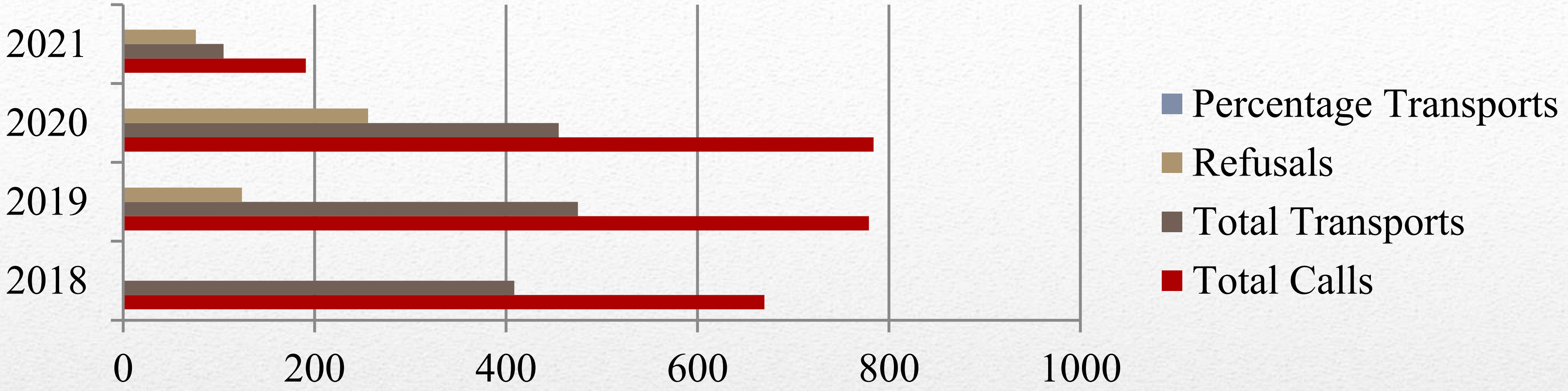
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Fire	30	60	28									
EMS	69	84	73									

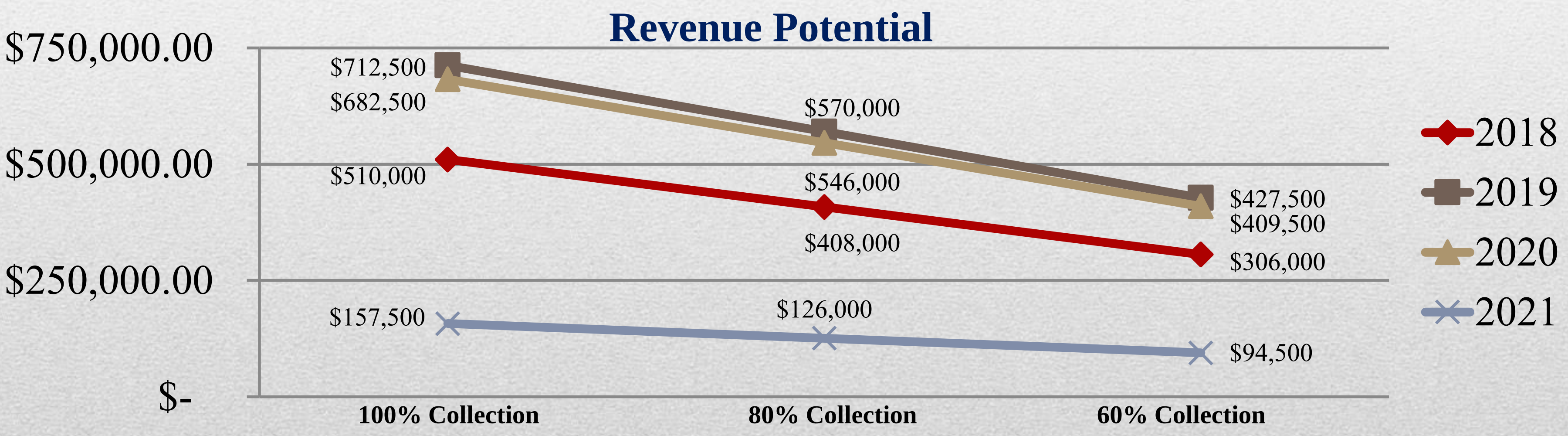


Historic Total Monthly Call Volume

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
2018	88	86	90	82	91	79	85	88	90	99	110	115
2019	92	84	90	105	95	116	86	117	105	99	111	105
2020	94	95	103	101	80	106	107	113	84	104	75	91
2021	99	144	101									







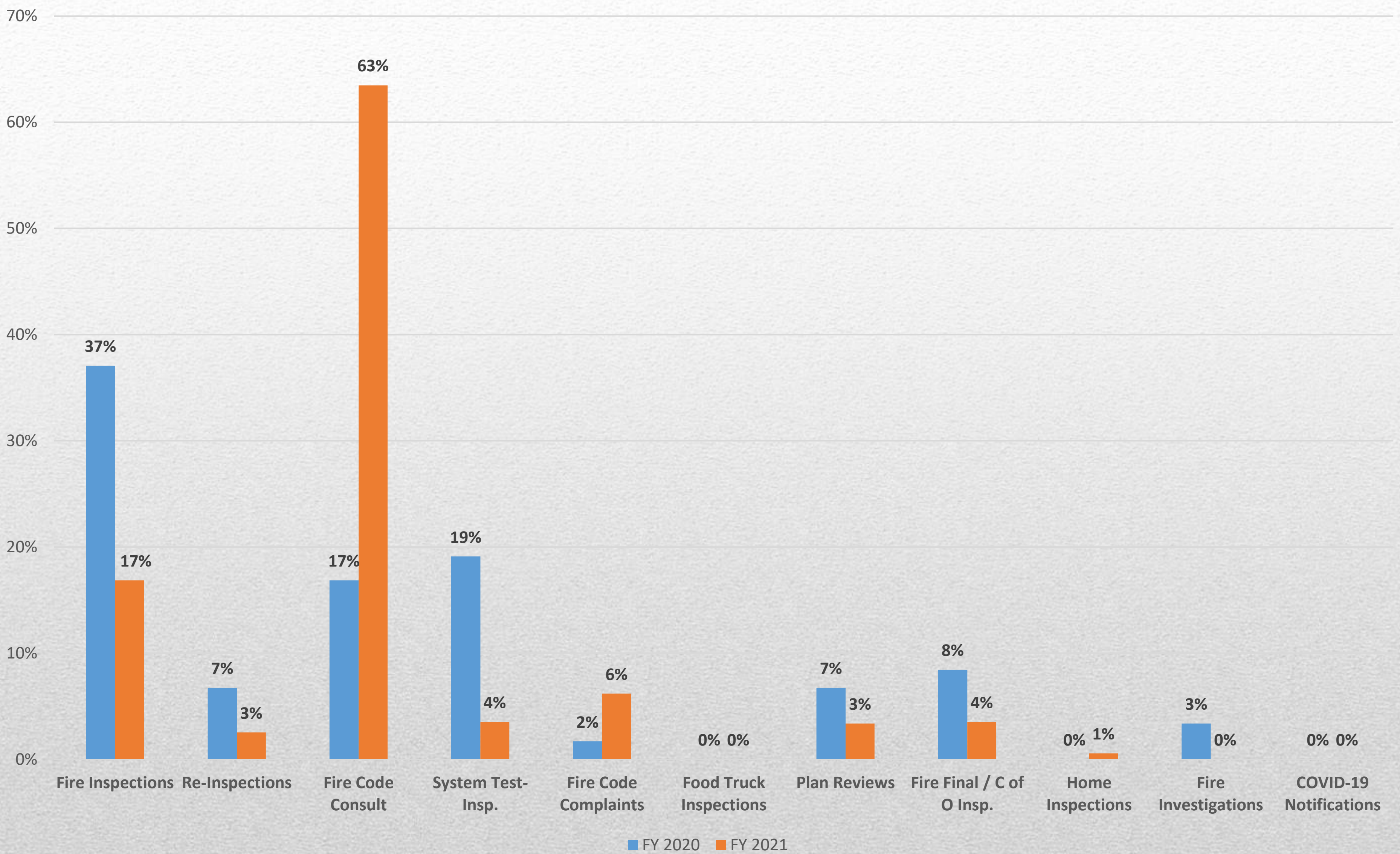
Fire-based EMS Study

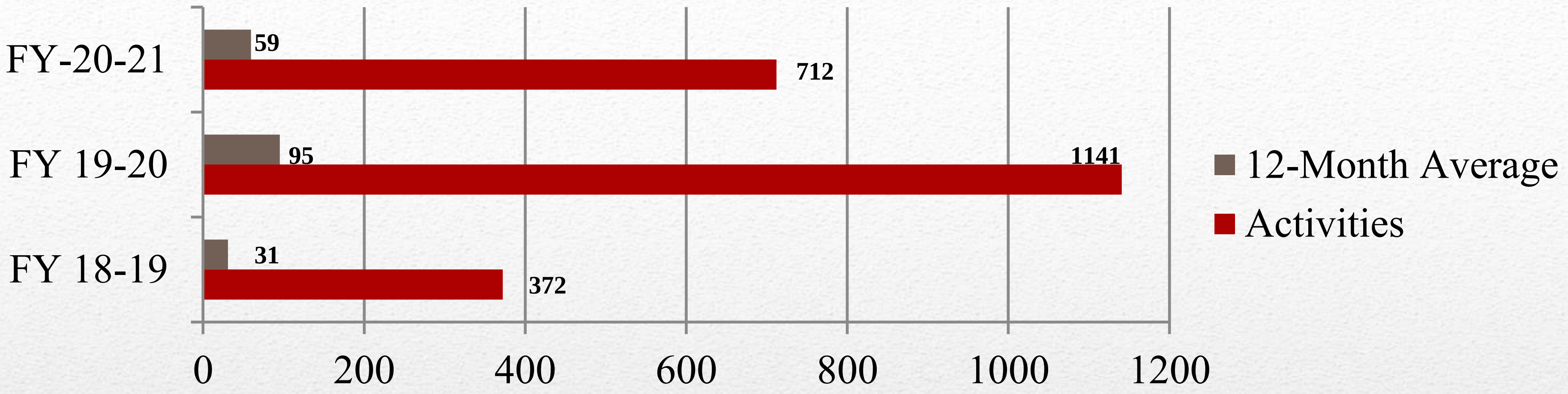
FIRE MARSHAL REPORT

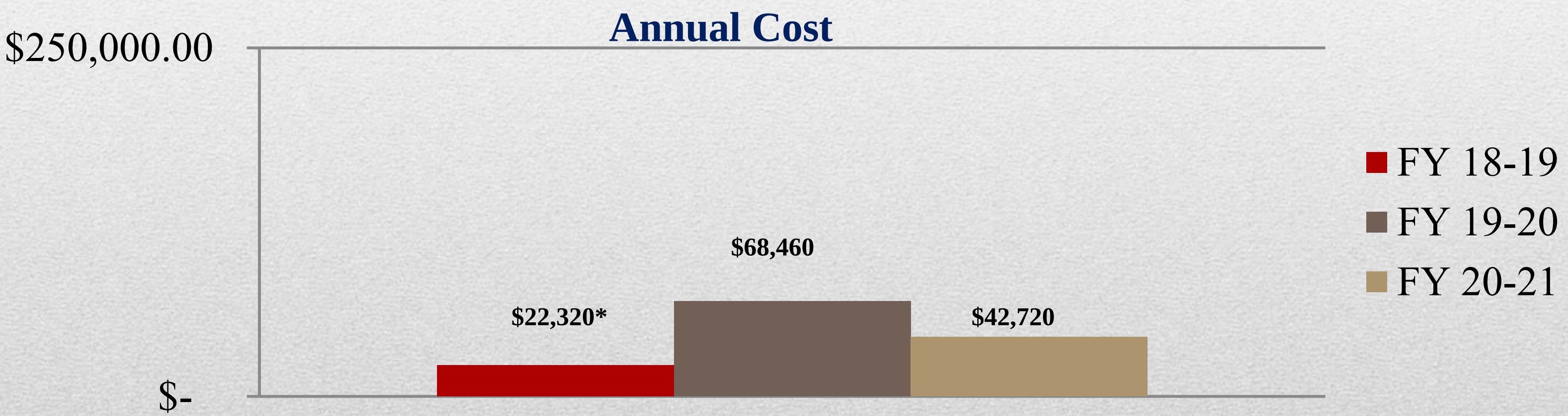
10/01/2020-3/31/2021

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Fire Inspections	32	28	15	18	12	15							120
Re-Inspections	9	2	4	0	1	2							18
Fire Code Consult	19	33	268	32	52	48							452
System Test-Insp.	5	2	5	3	5	5							25
Fire Code Complaints	9	3	6	8	5	13							44
Food Truck Inspections	0	0	0	0	0	0							0
Plan Reviews	4	3	4	3	6	4							24
Fire Final / C of O Insp.	5	3	3	4	1	9							25
Home Inspections	0	1	0	3	0	0							4
Fire Investigations	0	0	0	0	0	0							0
COVID-19 Notifications	0	0	0	0	0	0							0
Total	83	75	305	71	82	96	0	0	0	0	0	0	712

Fire Marshal Activity YOY







Fire Marshal Cost Study

* Fire Marshal was Interim Fire Chief from June 2018-March 2019

Dan Kramer
Fire Chief/Emergency Management Coordinator
Windcrest Fire Department
firechief@windcrest-tx.gov
210-655-0022 ext. 2180

WVFA March 2021 Balance Sheet

PROJECTED INCOME	Orig Budg	Amen Bud	Cur Per	YTD	Income Balance
SODA SALES	$400.00	$400.00	$0.00	$0.00	-$400.00
GENERAL DONATIONS	$4,000.00	$4,000.00	$10.00	$2,970.06	-$1,029.94
GALA/PICNIC REVENUE	$35,000.00	$35,000.00	$0.00	$0.00	-$35,000.00
COMMUNITY OUTREACH	$1,000.00	$1,000.00	$0.00	$0.00	-$1,000.00
FILL THE BOOT	$35,000.00	$83,000.00	$0.00	$83,664.88	$664.88
RESERVED TO OPERATIONS	$0.00	$15,000.00	$15,000.00	$15,000.00	$0.00
EMT/CARD CLASSES	$0.00	$0.00	$0.00	$0.00	$0.00
	$75,400.00	$138,400.00	$369.06	$101,634.94	-$36,765.06

BUDGETED EXPENSES	Orig Budg	Amen Budg	Cur Per	YTD	Budget Balance
SODA MACHINE	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00
STORAGE	$2,500.00	$2,500.00	$184.00	$954.40	$1,545.60
PICNIC & GALA GROSS EXPENSES	$20,000.00	$20,000.00	$0.00	$0.00	$20,000.00
COMMUNITY OUTREACH	$3,000.00	$3,000.00	$0.00	$109.39	$2,890.61
TECHNOLOGY FUNDS	$5,000.00	$5,000.00	$0.00	$25.00	$4,975.00
ADMINISTRATION	$1,000.00	$1,000.00	$43.72	$630.77	$369.23
ASSOCIATION FUNCTIONS	$1,500.00	$1,500.00	$168.95	$1,162.57	$337.43
FIRE/EMS EQUIPMENT	$15,000.00	$15,000.00	$0.00	$0.00	$15,000.00
TRAINING	$15,000.00	$25,000.00	$4,023.25	$7,281.91	$17,718.09
TRAINING TRAVEL EXPENSES	$3,000.00	$5,000.00	$668.46	$2,894.39	$2,105.61
AUXILIARY FUNDS	$0.00	$0.00	$0.00	$0.00	$0.00
SCHOLARSHIP FUNDS	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00
CHARITY DONATIONS	$1,500.00	$1,500.00	$0.00	$0.00	$1,500.00
SURITY BOND	$200.00	$200.00	$0.00	$0.00	$200.00
APPARATUS RESERVED	$0.00	$0.00	$0.00	$0.00	$0.00
LEGAL SERVICES	$5,000.00	$5,000.00	$0.00	$250.00	$4,750.00
EMERGENCY EXPENSES	$500.00	$500.00	$0.00	$0.00	$500.00
Dorm	$0.00	$3,000.00	$121.22	$121.22	$2,878.78
Fill the Boot	$25,000.00	$25,000.00	$0.00	$22,411.84	$2,588.16
	$100,200.00	**$115,200.00**	**$5,209.60**	**$35,841.49**	**$79,358.51**

BANK ACCOUNT TOTALS	
FROST BANK	$25,789.15
RBFCU Savings	$14,881.67
RBFCU Checking	$108,326.18
Bank Totals	**$148,997.00**

Windcrest Police Department Monthly - March 2021

PATROL OPERATIONS SECTION

	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
PROACTIVE POLICE ACTIVITIES	3115	2763	2350	4449	5118	4112	3250	3496	3525	3360	6022	3410	8228
TOTAL CALLS FOR SERVICE	3539	3138	2897	3014	3568	3105	3065	3493	3532	3163	3494	3482	9574
COVER CALLS (2 PLUS OFFICERS)	189	220	151	205	281	303	280	258	261	210	261	214	560
FELONY CHARGES	24	21	11	11	17	32	25	8	14	21	25	16	56
MISDEMEANOR CHARGES	84	55	20	29	55	86	78	58	54	58	65	24	159
D.W.I. ARREST	5	1	0	1	2	0	2	2	1	2	5	0	6
CURFEW VIOLATIONS (PATROL ONLY)	7	0	2	0	0	3	0	1	4	5	4	0	9
ARREST ON-CALL	20	10	13	13	22	19	21	21	24	18	22	11	43
ARREST ON-SIGHT	49	27	18	15	39	67	60	47	35	33	54	13	94
WARRANTS CLEARED (PATROL ONLY)	12	17	9	14	49	39	35	17	10	16	34	8	38
TOTAL MUNICIPAL COURT CITATIONS	633	442	396	69	396	869	873	819	611	566	708	301	1471
WARNING CITATIONS	360	338	233	41	165	227	254	179	182	135	221	77	931
PARKING VIOLATION NOTICES	189	132	81	202	199	231	276	118	176	168	168	176	402
CRIME PREVENTION NOTICES	360	423	367	442	513	528	535	227	315	348	314	357	1150
BUSINESS / RESIDENTIAL CHECKS	1567	1255	1076	2977	3196	1532	1506	1644	1734	1562	1648	1920	3898
IMPOUNDED VEHICLES	37	24	13	8	25	39	50	44	40	19	39	18	74
MENTAL HEALTH	6	5	5	NEW DATA ENTRY				6	6	7	10	8	16

SCHOOL RESOURCE OFFICER

	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
SCHOOL SAFETY PATROL HOURS	0	0	0	0	0	0	0	0	3	15	4	0	0
ORGANIZATION AND PREP HOURS	0	0	0	0	3	0	0	0	0	0	0	0	0
TOTAL EVENTS	0	0	0	0	1	0	0	0	0	1	0	0	0
TOTAL PRESENTATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0

DISPATCHER ACTIVITY

	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
OFFICER INITIATED CALLS	3203	2763	2493	2665	3165	2665	2671	3108	3123	2791	3180	3121	8459
TELEPHONE CALLS FOR SERVICE	301	325	322	264	306	334	275	305	376	341	271	298	948
911 CALL FOR SERVICE	28	43	64	83	96	102	113	69	25	22	37	52	135
WALK IN CALL FOR SERVICE	7	7	18	1	1	4	6	11	8	9	6	11	32

* PROACTIVE POLICE ACTIVITIES = TRAFFIC CITATIONS, PARKING VIOLATIONS, ON-SIGHT ACTIVITY, BUSINESS CHECKS, CRIME PREVENTION REMINDERS AND CURFEW VIOLATIONS BY PATROL ONLY

* WARRANTS CLEARED = ALL WARRANTS TO INCLUDE WINDCREST WARRANTS (PATROL ARREST ONLY)

* OFFICER INITIATED CALLS FOR SERVICE = CALLS GENERATED BY OFFICERS WITHOUT BEING DISPATCHED (OFFICERS MAY GENERATE CALL BUT DEAL WITH MORE THAN ONE ACTIVITY IN ONE CALL)

Windcrest Police Department Monthly - MARCH 2021

CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
FILED with DA	25	10	10	NEW DATA ENTRY			1	26	7	1	10	24	45
Closed, Pending Further Information	47	2	31	31	21	7	19	13	5	4	1	12	80
ACTIVE ARREST CASES PREPARING FOR THE DA	6	1	4	NEW DATA ENTRY			36	14	9	15	0	10	11
ACTIVE FUGITIVE	1	1	1	NEW DATA ENTRY			1	0	0	1	0	1	3
EXCEPTIONAL CLEARED	1	0	0	NEW DATA ENTRY			1	1	1	0	0	0	1
FILED w/ DA PENDING LABS	6	6	5	NEW DATA ENTRY			0	11	5	10	11	5	17
ACTIVE TOTAL	179	255	245	NEW DATA ENTRY			58	83	121	152	206	176	679
UNFOUNDED	1	1	3	NEW DATA ENTRY			1	1	0	0	1	0	5
ASSIGNED	54	58	51	66	82	106	101	49	50	63	61	52	163
FELONY CASES ASSIGNED	23	21	26	NEW DATA ENTRY				18	19	23	25	26	70
MISDEMEANOR CASES ASSIGNED	31	37	25	NEW DATA ENTRY				31	31	40	36	26	93
EVIDENCE VIDEO FOR COURT	21	17	62	15	1	42	40	128	77	7	37	58	100
EVIDENCE SUBMITTED TO CRIME LAB	5	9	4	0	17	18	13	76	17	7	16	10	18
BACKGROUND INVESTIGATIONS APPLICANTS	0	4	8	0	6	0	1	1	0	2	1	0	12

CITIZENS' PATROL SUMMARY

	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
PATROL HOURS	0	6	11	0	0	0	0	0	4	0	2	0	17
ORGANIZATION AND PREP	0	0	0	0	0	0	0	0	0	0	0	0	0
EVENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
TRAINING AND MEETINGS HOURS	0	0	0	0	0	0	0	0	0	0	0	0	0
CITIZEN PATROL PARTICIPANTS	0	1	5	0	0	0	0	0	4	0	2	0	6

Windcrest Police Department Current Crime Map - MARCH 2021

SPILLMAN IS UPDATING OUR MAP, UNABLE TO GET MAP THIS MONTH

WINDCREST POLICE DEPARTMENT

Incident	Reported	Nature	Incident address
2107974	13:33:24 03/13/21	THEFT $0 - $100	8600 BLK FOURWINDS DR
2106842	06:51:52 03/02/21	BURGLARY - BUILDING	8900 BLK FOURWINDS DR
2108172	16:33:19 03/15/21	BURGLARY - VEHICLE	8900 BLK FOURWINDS DR
2106984	10:29:52 03/03/21	THEFT $100 TO 750	4900 BLK WINDSOR HILL
2107014	20:24:29 03/03/21	CRIMINAL MISCHIEF $750 TO 2500	4900 BLK WINDSOR HILL
2109012	06:44:40 03/26/21	THEFT - $750-$2,500	4900 BLK WINDSOR HILL
2109180	20:17:14 03/27/21	THEFT - $0-$100	7200 BLK IH 35 N
2107344	16:56:58 03/06/21	THEFT $0 TO 100	7500 BLK IH 35 N
2107398	09:31:59 03/07/21	CRIMINAL MISCHIEF $0 TO 100	7500 BLK IH 35 N
2109059	12:56:38 03/26/21	BURGLARY - VEHICLE	7700 BLK IH 35 N
2107245	15:49:54 03/05/21	THEFT-VEHICLE	7900 BLK IH 35 N
2107247	16:39:58 03/05/21	THEFT-VEHICLE	7900 BLK IH 35 N
2107248	16:55:18 03/05/21	THEFT-VEHICLE	7900 BLK IH 35 N
2109018	07:23:59 03/26/21	THEFT - $750-$2,500	8200 BLK IH 35 N
2107854	15:27:42 03/12/21	THEFT OF SERVICE $0 - $100	8200 BLK IH 35N
2107436	22:29:19 03/07/21	AGG. ROBBERY	8300 BLK IH 35 N
2108060	16:12:20 03/14/21	THEFT $0 - $100	4800 BLK WALZEM RD
2108485	14:01:15 03/19/21	CRIMINAL MISCHIEF $750 - $2,500	4800 BLK WALZEM RD
2107429	17:35:22 03/07/21	THEFT $0 TO 100	5200 BLK WALZEM RD
2108745	19:04:18 03/22/21	THEFT - $0-$100	5400 BLK WALZEM RD
2108738	16:35:17 03/22/21	THEFT - $750-$2,500	5600 BLK WALZEM RD
2107268	19:58:16 03/05/21	THEFT $2500 TO 30K	8100 BLK MIDCROWN DR
2108175	17:35:26 03/15/21	VEHICLE THEFT	8600 BLK MIDCROWN DR
2107685	18:48:19 03/10/21	BURGLARY - VEHICLE	8800 BLK SPANISH MOSS
2108863	09:58:51 03/24/21	CRIMINAL MISCHIEF - $750-$2,500	8800 BLK TRADEWIND DR
2109158	14:35:53 03/27/21	THEFT - $100-$750	600 BLK GOLFCREST DR
2109266	20:22:30 03/28/21	CRIMINAL MISCHIEF - $100-$750	9300 BLK JIM SEAL DR

PIN MAPPING CALLS

Windcrest Police Department Monthly - MARCH 2021

ITEM	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
JUNK VEHICLE	15	5	4	15	10	17	20	12	3	8	12	20	24
STREET USED FOR STORAGE (VEHICLE)	9	3	0	9	3	6	8	5	3	2	4	10	12
RV-BOAT-TRAILER ON DRIVEWAY/STREET	12	7	4	10	13	16	10	6	4	8	11	18	23
VEHICLES ON GRASS	6	2	0	6	2	5	3	5	5	2	5	8	8
OVERGROWN VEGETATION (FRONT)	7	3	0	58	33	36	11	5	20	13	9	5	10
OVERGROWN VEGETATION (ALLEY)	11	2	10	30	25	41	44	15	6	8	15	13	23
VACATED PROPERTY	9	9	9	11	9	8	7	8	8	11	10	9	27
OVERHANGING TREE LIMBS (STREET-ALLEY)	10	1	5	13	10	15	21	45	5	58	47	21	16
NO ALARM PERMIT (RESIDENTIAL)	5	3	0	10	15	3	2	1	1	0	0	0	8
NO ALARM PERMIT (COMMERCIAL)	3	1	16	3	9	2	5	2	0	0	0	6	20
NO BUILDING PERMIT (RESIDENTIAL)	5	8	11	11	6	16	7	18	5	15	11	13	24
NO BUILDING PERMIT (COMMERCIAL)	13	1	1	8	32	13	15	12	26	7	9	15	15
SWIMMING POOLS (STAGNANT)	3	0	0	7	3	7	3	1	0	0	2	1	3
SWIMMING POOLS (UNSECURED)	1	1	1	0	1	0	0	0	0	1	0	2	3
SOLID WASTE-REFUSE COLLECT (NON-PAY)	0	1	0	0	0	2	5	11	2	7	3	1	1
UNSIGHTLY-UNSANITARY CONDITION	41	16	45	28	26	20	29	32	20	31	26	31	102
GRAFFITI AND TOOLS	8	3	2	2	1	2	5	2	3	1	1	4	13
NOISE NUISANCE	2	1	0	5	3	1	0	0	0	0	2	1	3
SIGN ORDINANCE (VIOLATION)	5	3	0	4	32	5	6	5	2	4	15	12	8
BUSINESS/RESIDENTIAL FOLLOW UP	219	108	95	272	275	271	275	229	117	225	254	235	422
DAYLIGHT CURFEW-YOUTH (VIOLATIONS)	0	0	0	2	3	2	0	0	0	0	0	0	0
SOLICITORS (VIOLATIONS)	5	3	0	0	6	10	6	3	2	1	9	3	8
SIGNS (BANDIT)	31	22	18	15	27	34	46	41	29	48	63	42	71
TOTAL ISSUES ADDRESSED	250	130	97	529	544	542	552	234	118	225	254	235	477
CITATIONS ISSUED (CODE)	0	0	0	0	1	0	2	2	1	0	0	0	0
CITATIONS ISSUED (TRAFFIC)	0	0	2	0	0	0	0	3	0	0	0	0	2
WRITTEN NOTICES ISSUED (CODE)	250	130	2493	272	275	271	275	229	117	225	254	235	2873
TOTAL ENFORCED	250	130	99	272	276	271	277	234	118	225	254	235	479

Windcrest Police Department Monthly - MARCH 2021

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

ITEM	JAN '21	FEB '21	MAR '21	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
CALLS FOR SERVICE (DISPATCHED)	28	24	18	27	32	42	34	39	44	38	32	37	70
CALLS FOR SERVICE (DIRECT)	3	2	48	2	3	4	2	3	5	2	1	2	53
TOTAL CALLS	31	26	66	29	35	46	36	42	49	40	33	39	123
DOGS RECOVERED	8	24	3	9	12	7	5	11	14	10	14	19	35
DOGS REGISTERED	12	3	16	0	0	12	18	12	6	11	6	7	31
DOGS QUARINTINED	0	0	0	0	0	0	1	0	0	0	0	1	0
DOGS IMPOUNDED	8	21	16	9	12	2	3	9	6	4	6	9	45
DOGS ADOPTED	3	2	13	3	5	1	2	5	0	4	3	1	18
DOGS FOSTERED	0	0	0	0	1	0	0	1	1	0	1	0	0
DOGS EUTHANIZED (INJURY AND/OR ILLNESS)	0	3	3	0	0	0	0	0	0	0	0	1	6
DOGS RETURNED TO OWNER (DIRECT)	0	3	16	0	1	5	2	2	4	3	6	8	19
DOGS RETURNED TO OWNER (IMPOUND FACILITY)	2	0	3	3	4	1	0	1	4	1	2	0	5
DOGS RUNNING AT LARGE (NO CATCH)	3	2	3	0	2	3	1	1	3	0	3	6	8
DOGS RECOVERED (WITH TAGS)	1	0	0	1	0	1	0	0	2	0	2	1	1
DOGS RECOVERED (WITH MICROCHIP)	0	1	0	1	2	2	1	2	3	1	1	3	1
CATS REGISTERED (DOMESTIC)	3	1	3	0	0	1	2	0	1	0	0	6	7
CATS STERILIZED (FERAL)	6	0	7	3	4	9	3	9	2	1	6	0	13
DECEASED DOMESTIC ANIMAL (ILL OR UNK)	0	4	3	0	1	0	0	2	0	1	1	2	7
WILD ANIMALS - (ILL OR UNK)	5	52	10	4	5	4	3	4	6	3	4	5	67
CITATIONS - LEASH VIOLATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CITATIONS - ANIM AT LARGE	0	0	1	0	1	1	0	1	2	0	0	4	1
CITATIONS - ANIM VAC	0	0	1	0	1	1	0	1	2	0	0	4	1
CITATIONS - ANIM REG	0	0	1	0	1	1	0	1	2	3	0	4	1
WARNING - ANIM AT LARGE	2	1	0	0	2	3	1	1	3	3	0	1	3
WARNING - ANIMAL VAC	2	0	0	0	0	0	0	1	1	3	0	1	2
WARNING - ANIMAL REG	2	0	2493	0	0	0	0	0	0	4	0	0	2495
COST - IMPOUND/SHELTER	$2,510.00	$2,125.00	$4,320.00	$1,981.00	$1,485.00	$2,227.00	$1,655.00	$2,565.00	$3,375.00	$2,375.00	$2,355.00	$2,515.00	$8,955.00
COST - VETERINARY/CARE	$1,193.00	$1,158.00	$493.00	$1,077.00	$272.00	$770.00	$2,132.00	$257.00	$2,084.50	$2,008.00	$404.00	$1,468.60	$2,844.00
TOTAL COST	$3,703.00	$3,283.00	$4,813.00	$3,058.00	$1,757.00	$2,997.00	$3,787.00	$2,822.00	$5,459.50	$4,383.00	$2,759.00	$3,983.60	$11,799.00

April 8, 2021

Darrell E. Volz
Chief of Police

Date

Please contact me with any questions concerning this report.
This reporting is required by the City of Windcrest Charter δ 5.02.3(h).

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT

	Oct. 20	Nov. 20	Dec. 20	Jan. 21	Feb. 21	Mar. 21	Apr. 21	May. 21	Jun. 21	Jul. 21	Aug. 21	Sept. 21	**TOTAL**	**Medium Average**
Cases Filed	566	708	301	633	442	396							3046	508
Fines Paid	9	11	3	10	10	48							91	15
Bond Forfeiture	0	0	0	0	0	0							0	0
Not Guilty	5	5	3	6	12	7							38	6
Guilty	167	157	81	155	121	304							985	85
Dismissed	35	37	21	11	15	69							188	31
Compliance Dismissals	20	14	8	8	11	7							68	11
Defensive Driving	47	28	28	45	14	24							186	31
Deferred Disposition	93	78	58	64	41	10							344	57
Insurance	0	0	1	0	1	1							3	1
Orders for Community Svc.	0	2	0	1	0	0							3	1
Appeals	0	0	0	0	0	0							0	0
TOTAL CASES HEARD	296	332	195	300	275	470							1868	311
Failure to Appear/Warrants	271	75	0	0	0	325							671	112
Warrant Officer Fine/Fee Addressed	$ 24,973.00	$ 30,777.78	$ 22,688.10	$ 28,496.55	$ 24,741.24	$ 49,773.37							$ 181,450.04	$30,241.67
Warrant Officer Activity	260	156	124	168	257	363							1328	221.33
Court Fines	$ 31,772.95	$ 28,258.72	$ 17,935.86	$ 25,691.17	$ 18,905.57	$ 56,853.41							$ 179,417.68	$ 29,902.95
State Fees	$ 26,893.67	$ 23,581.86	$ 11,959.08	$ 18,335.32	$ 14,842.25	$ 35,196.12							$ 130,808.30	$ 21,801.38
City Share of State Fees (10%)	$ 2,689.37	$ 2,358.19	$ 1,195.91	$ 1,833.53	$ 1,484.23	$ 3,519.60							$ 13,080.83	$ 2,180.14
Court Technology Fund	$ 1,115.05	$ 987.93	$ 487.12	$ 719.25	$ 618.65	$ 1,642.77							$ 5,570.77	$ 928.46
Court Building Security Fund	$ 1,273.54	$ 1,129.38	$ 552.30	$ 824.98	$ 702.17	$ 1,772.15							$ 6,254.52	$ 1,042.42
Fee to Omni/State	$ 1,005.89	$ 958.64	$ 403.17	$ 1,181.86	$ 629.34	$ 2,951.43							$ 7,130.33	$ 1,188.39
Collection Agency Fees	$ 2,125.44	$ 3,412.37	$ 1,700.04	$ 7,086.90	$ 2,515.64	$ 4,395.33							$ 21,235.72	$ 3,539.29
TOTAL CITY REVENUE	**$ 34,462.32**	**$ 30,616.91**	**$ 19,131.77**	**$ 27,524.70**	**$ 20,389.80**	**$ 60,373.01**							**$ 192,498.51**	**$ 32,083.09**
PRIOR Years Total Collections	**$ 53,459.52**	**$ 38,946.99**	**$ 52,541.45**	**$ 69,151.11**	**$ 67,355.24**	**$ 49,155.23**	**$ 36,393.18**	**$ 27,068.42**	**$ 43,672.54**	**$ 59,485.00**	**$ 50,725.03**	**$ 43,800.12**	**$ 591,753.83**	$ 49,312.82

Persons Arrested (Held in WCPD)	0	0	0	0	0	0							0
Persons Incarcerated (HELD IN GC)	0	0	0	0	0	0							0
Cost of Incarceration	$ -	$ -	$ -	$ -	$ -	$ -							$ -

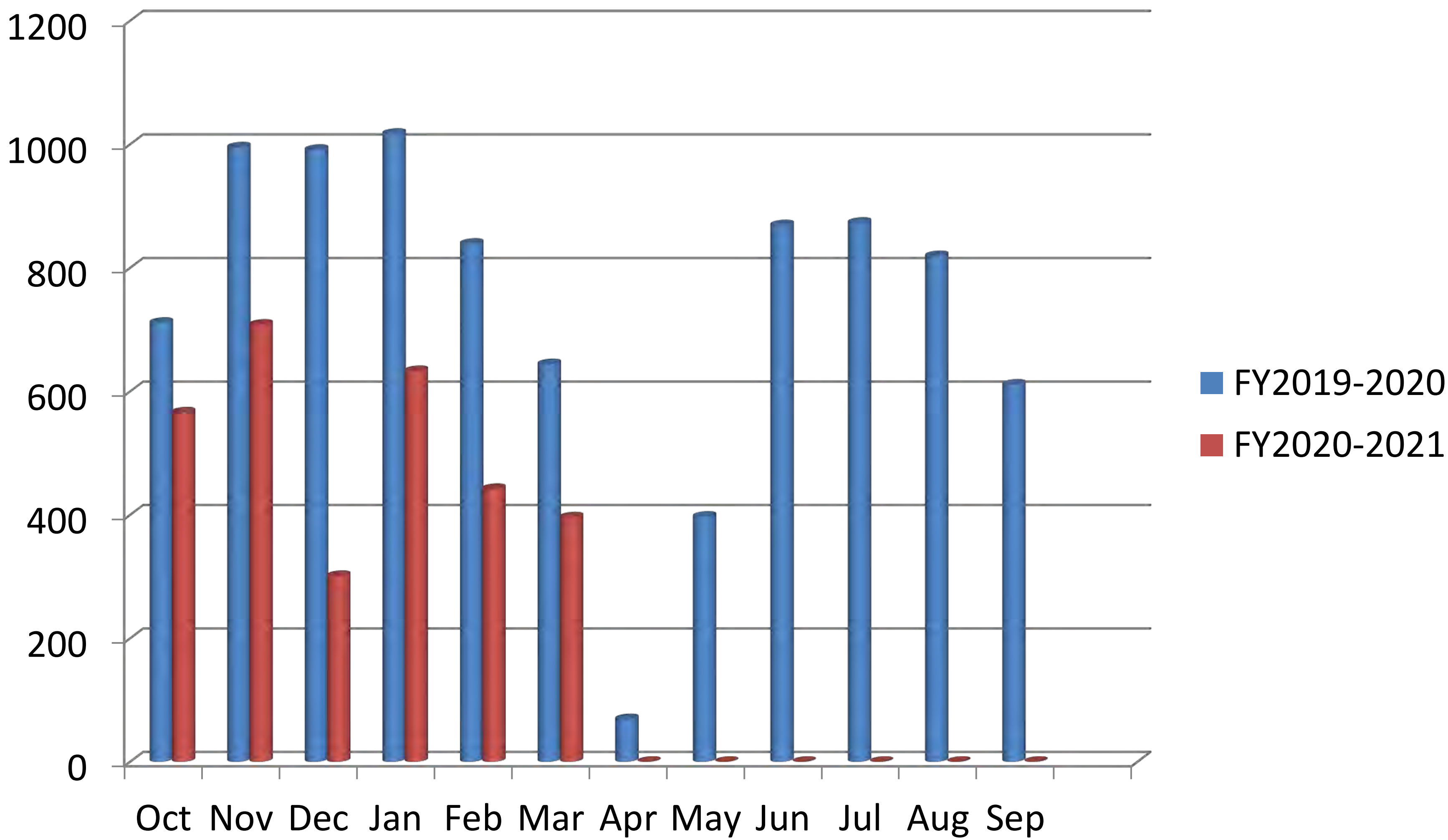
2019/2020Court Activity

Cases Filed	711	995	991	1017	839	644	69	397	869	873	819	611	8835	
Court Fines	$ 46,898.24	$ 36,398.64	$ 48,676.18	$ 64,162.48	$ 63,517.59	$ 46,315.91	$ 34,250.37	$ 25,667.76	$ 39,702.31	$ 54,077.25	$ 46,983.26	$ 40,727.50	$ 547,377.49	
TOTAL CASES HEARD	446	447	563	582	754	493	286	371	442	335	370	392	5481	
Persons Arrested	27	22	23	37	28	28	0	0	0	0	0	0	165	
Persons Incarcerated	2	1	0	0	0	0	0	0	0	0	0	0	3	
Cost of Incarceration	$350	$ 350.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0	$ 700.00	
Warrant Officer Fine/Fee Addressed3	$30,756.20	$36,973.88	$ 33,040.26	$44,855.53	$64,821.33	$ 45,589.09	$35,510.51	$31,997.49	$44,892.64	$51,960.26	$ 50,137.29	$ 54,247.55	$ 524,782.03	$43,731.84
Warrant Officer Activity	102	279	288	303	445	278	182	147	230	276	290	284	3104	259

CASES FILED

FY 2018/2019 vs. FY 2019/2020

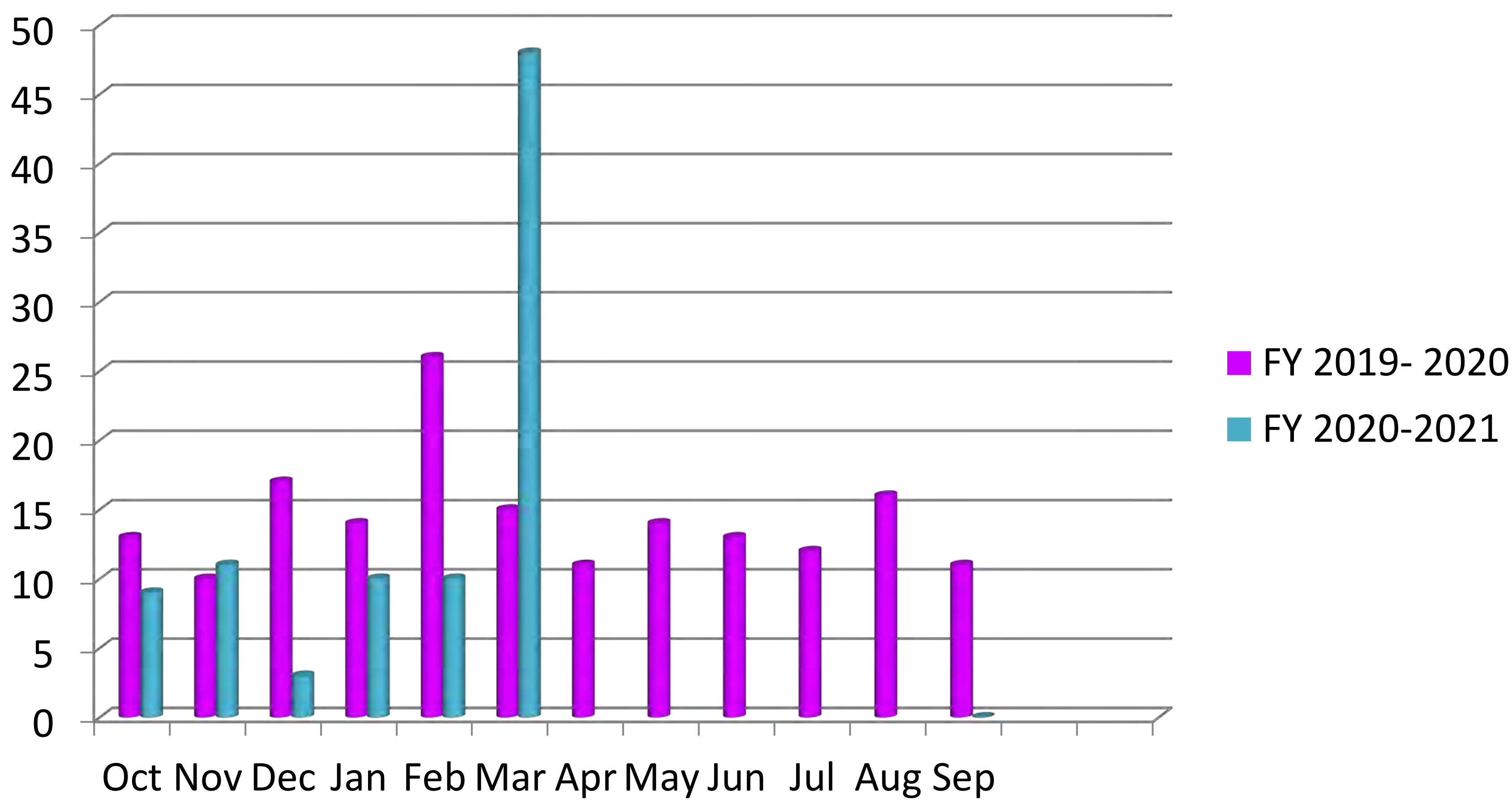
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

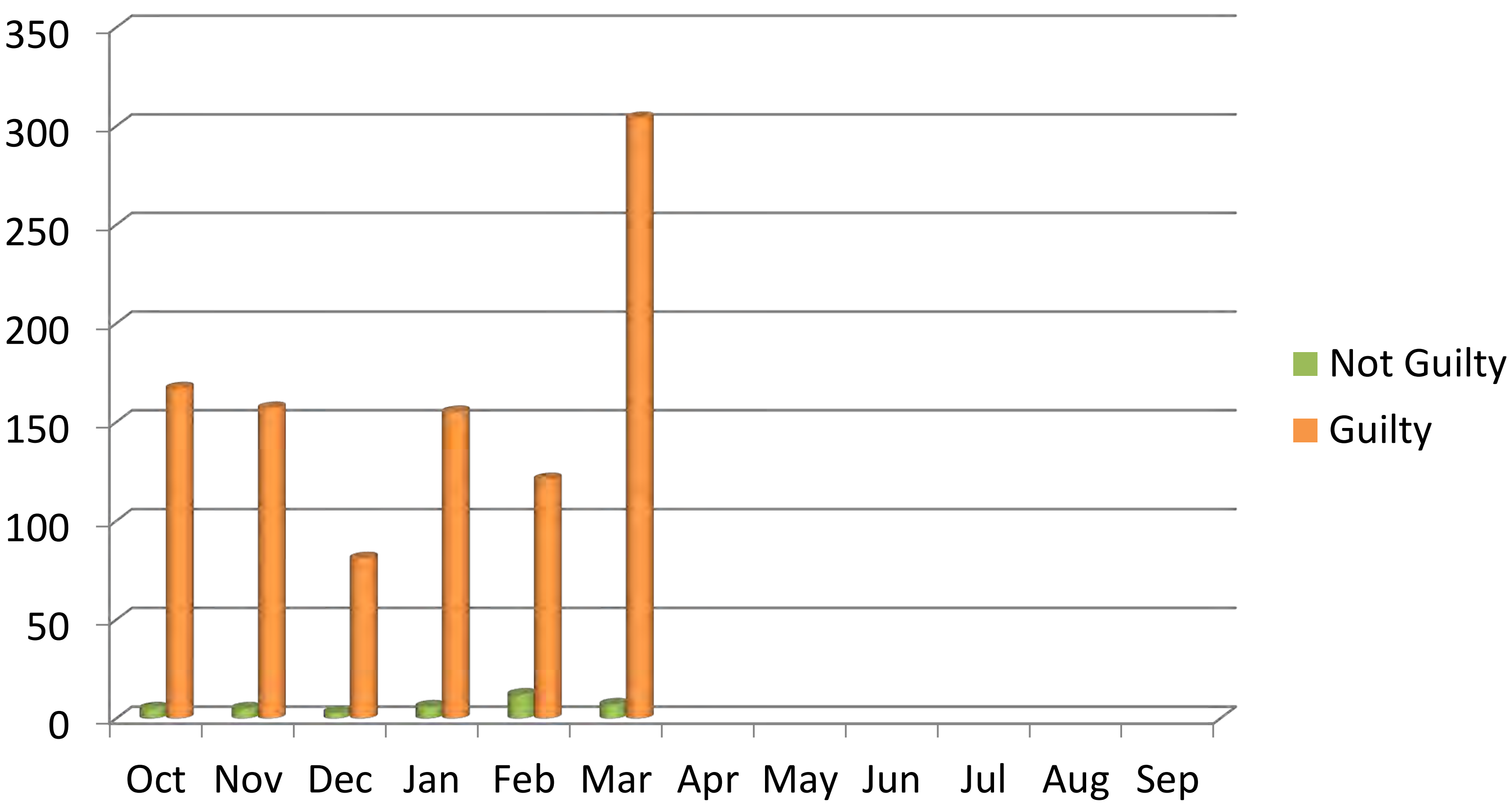
FY 2018/2019 vs. FY 2019/2020

(Number of cases in which defendants came in and paid in full and case was closed. Does not include defendants who were granted Deferred Disposition or Defensive Driving)



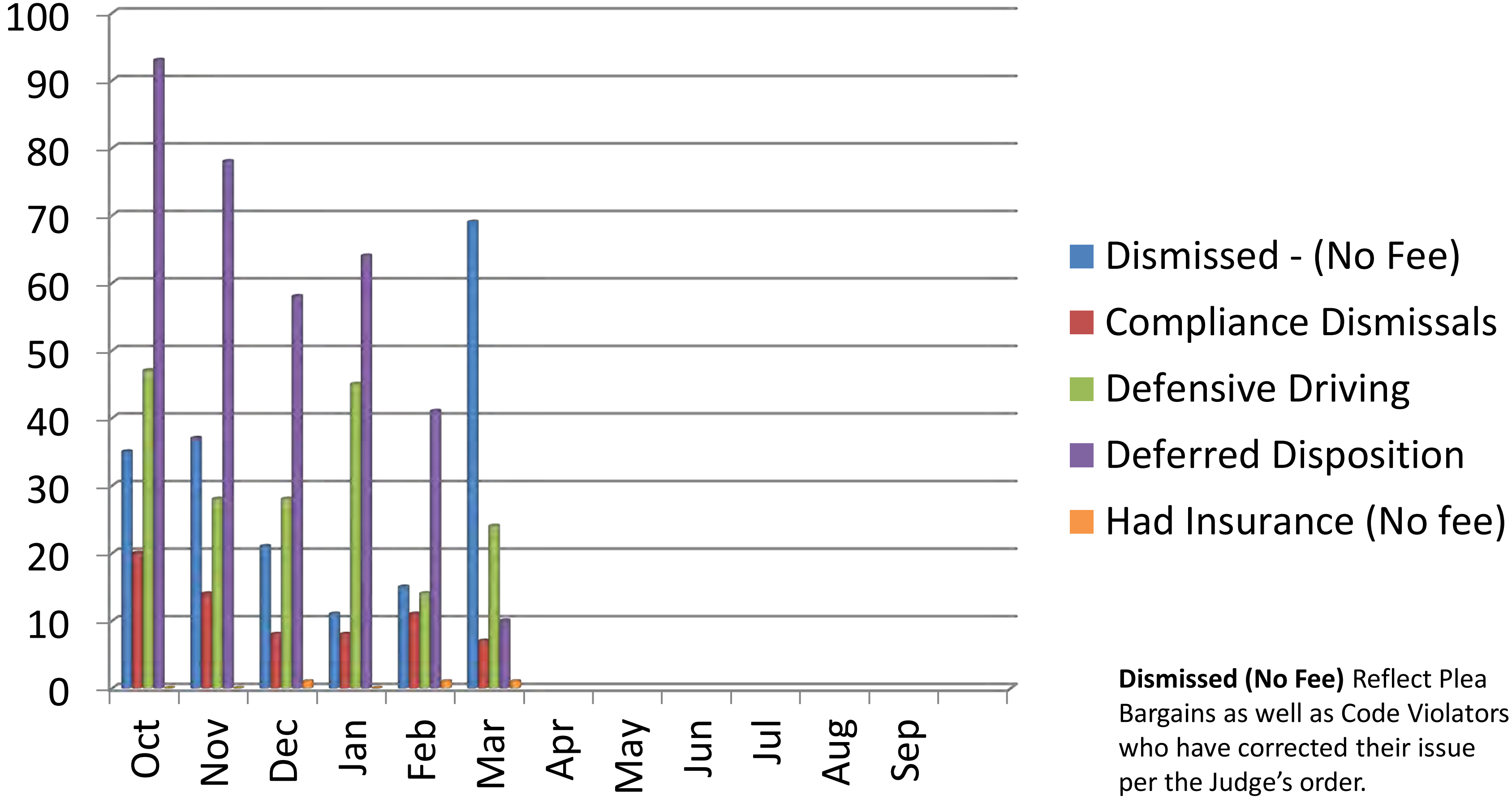
NOT GUILTY / GUILTY

(Numbers only, not $ amounts. Guilty column correlates with defendants who paid fines in FY 2018 – 2019 from above slide)



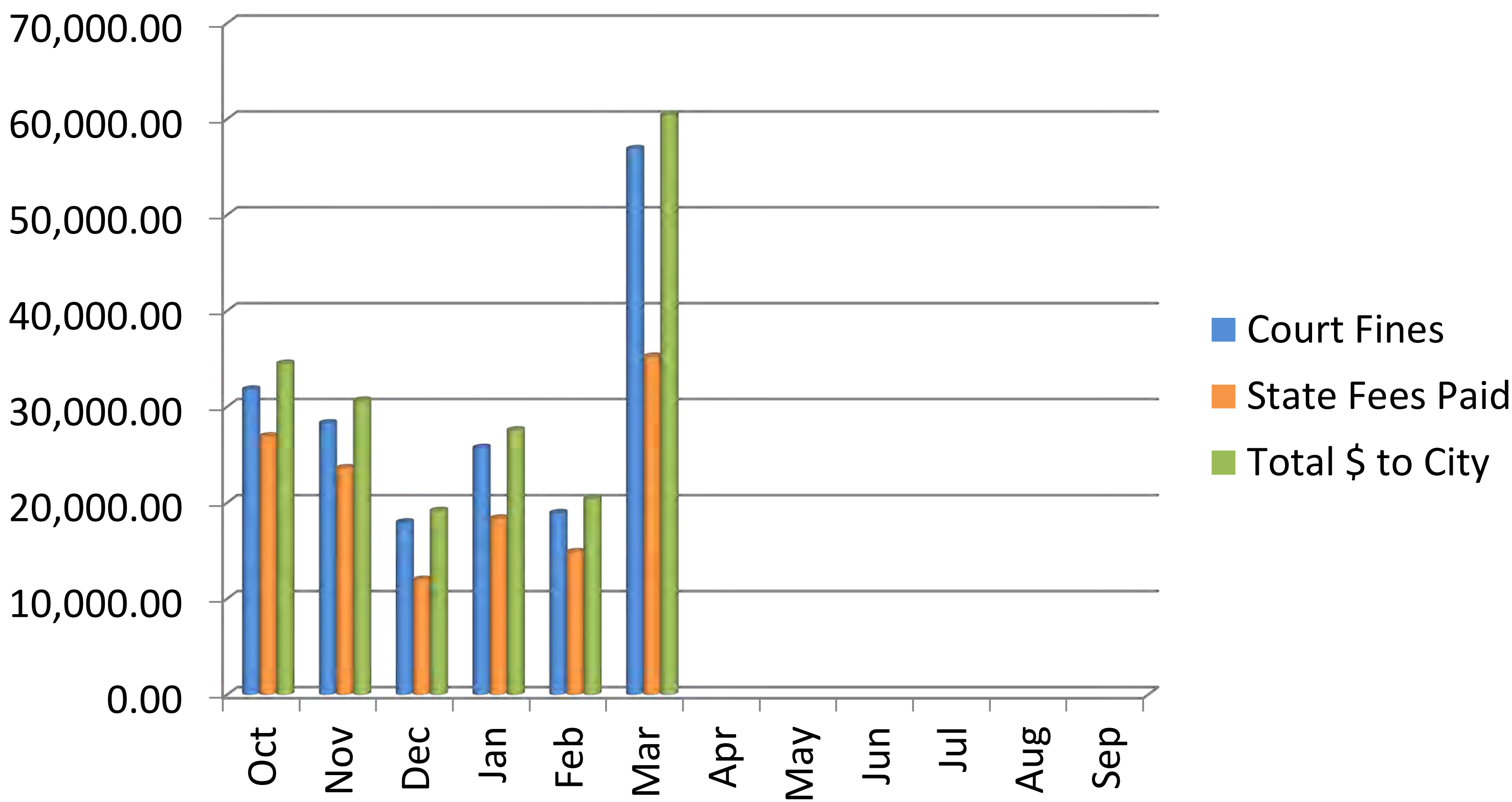
DISMISSALS

(Numbers only, not $ amounts)



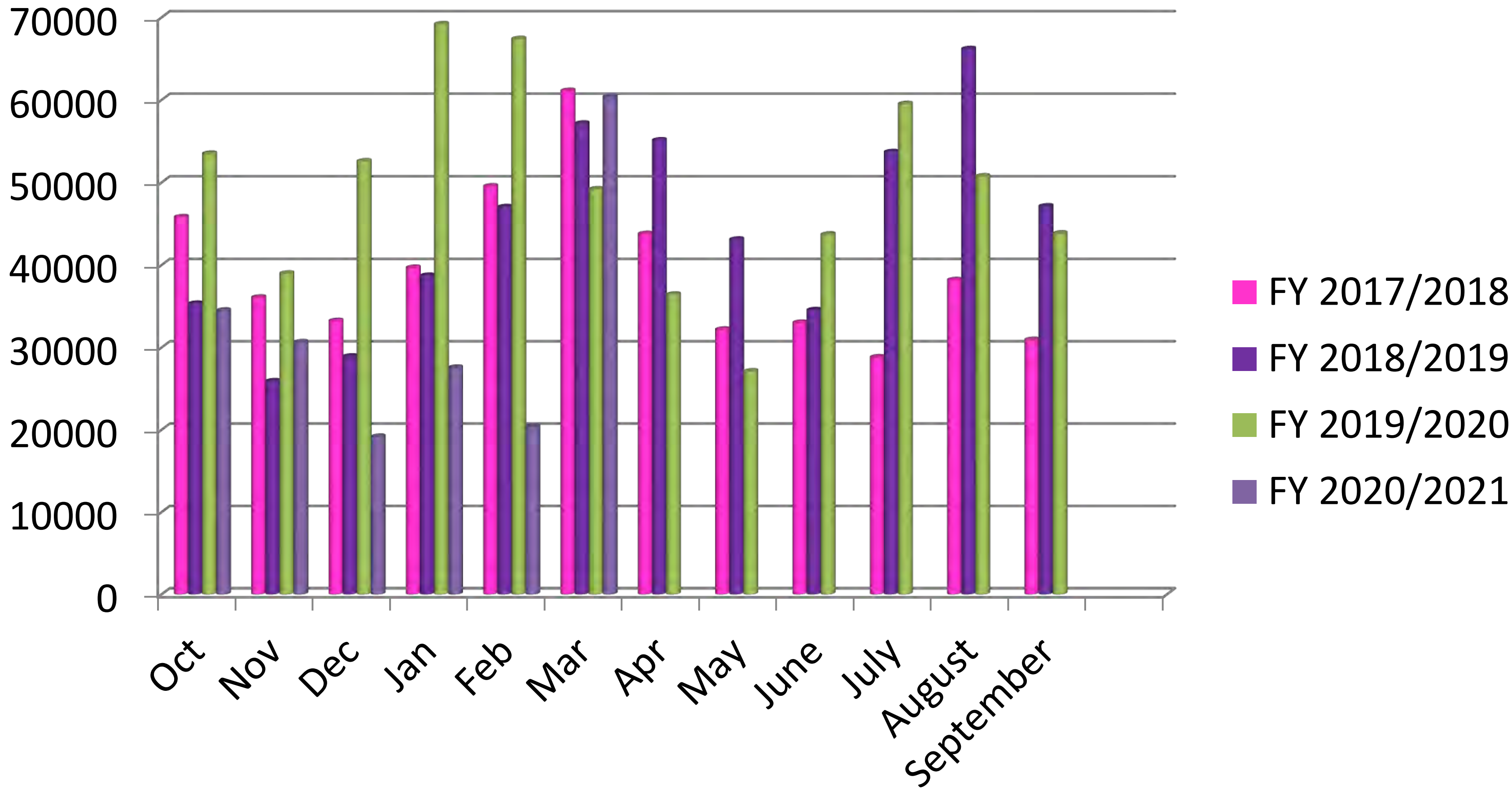
Dismissed (No Fee) Reflect Plea Bargains as well as Code Violators who have corrected their issue per the Judge's order.

DISTRIBUTION OF TOTAL COURT COLLECTIONS



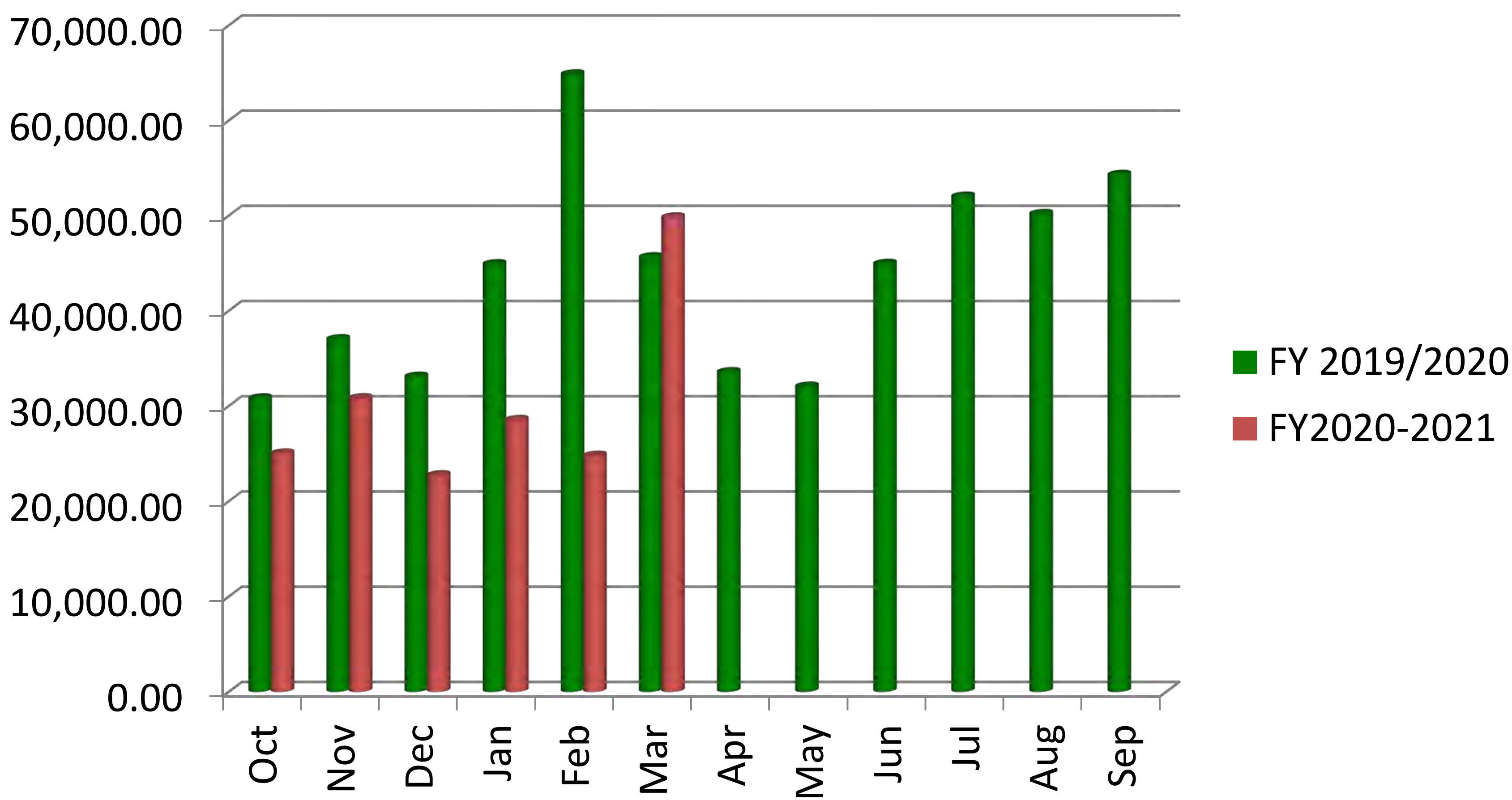
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2018– 2019 vs FY 2019 – 2020)



PROJECT HIGHLIGHTS

- Completed Tennis courts 90% at Takas Park.
- Refurbished the park benches at the playground at Takas Park.
- Completed the fence project at the Playground, Soccer field and behind the Tennis Court.
- Mowed, edged and trimmed all right of ways and easements.
- Pressure washed and painted the Gazebo at Takas Park.
- Pressure washed City Hall sidewalks.
- The street sweeper has been working over time to keep up with resident requests due to the number of leaves from winter storm and spring time.
- Picked up trash throughout the city and parks.
- Removed trash, furnishing and clothing from coverts and bridges due to vagrants.
- Assisted Fire and Medics with 18-wheeler accident on I-35.

ONGOING PROJECT:

Complete the top rails and board installation in the Tennis courts at Takas Park.

Spring and Dog days of summer:

- Pressure wash picnic tables and benches to evaluate the condition for restoration.
- Crack fill streets as needed.
- Remove dead trees in storm drain and scrape behind the Ball fields for better water flow.
- Paint curbs on center islands as requested.
- Scrape alleys and level off with new stabilized base.

- Repair bridges as needed.
- Install water lines behind the Softball field to irrigate the grass.

Windcrest Public Works
Street Report for Febuary 2021

	Feb.	March	YTD 2021
Facility Maintenance, Service & Repairs	176	160	336
Ant, Mosquitos & Weed Treatments	0	0	0
Pool Maintenance, Repairs & Service	6	40	46
Park Maintenance & Repairs	40	456	496
Pond Maintenance & Repairs	80	9	89
Fleet Mechanic	160	184	344
RV Storage Maintenance	0	6	6
STREET MAINTENANCE			
Crack Fill	0	0	0
Street Signs	8	32	40
Pot Holes & Repairs	0	2	2
Street Buttons	0	0	0
Street Markings & Painting	0	0	0
Tree Trimming / Chipping / Mulching	96	0	96
Street Sweeping	56	152	208
Alley Maintenance & Repairs	0	0	0
Storm Drain Clean up & Maintenance	93	15	108
Mow, Edge & Trim Eassments & Right of Ways	17	84	101
Vehicle & Equipment Clean up & Maintenance	24	154	178
Shop Maintenance / Yard Clean up	8	48	56
Street Lights Outage - Over Time Hours	0	0	0
LANDSCAPING: MOWING, EDGING, TRIMMING			
City Hall, Civic Center, Pool & Fire Dorms	40	128	168
Monuments & Islands	16	56	72
Watering City	0	0	0
Park Restrooms, Trash & City Right of Ways	112	160	272
TRAINING			
Classes / CEU's / Safety	0	72	72
Set out Decorations, Lights & Trees	0	0	0
Take down Decorations, Light & Trees	0	0	0
Christmas Over Time	0	0	0
OVERTIME & SPECIAL EVENTS			
Fourth of July	0		0

Windcrest Public Works
Street Report for Febuary 2021

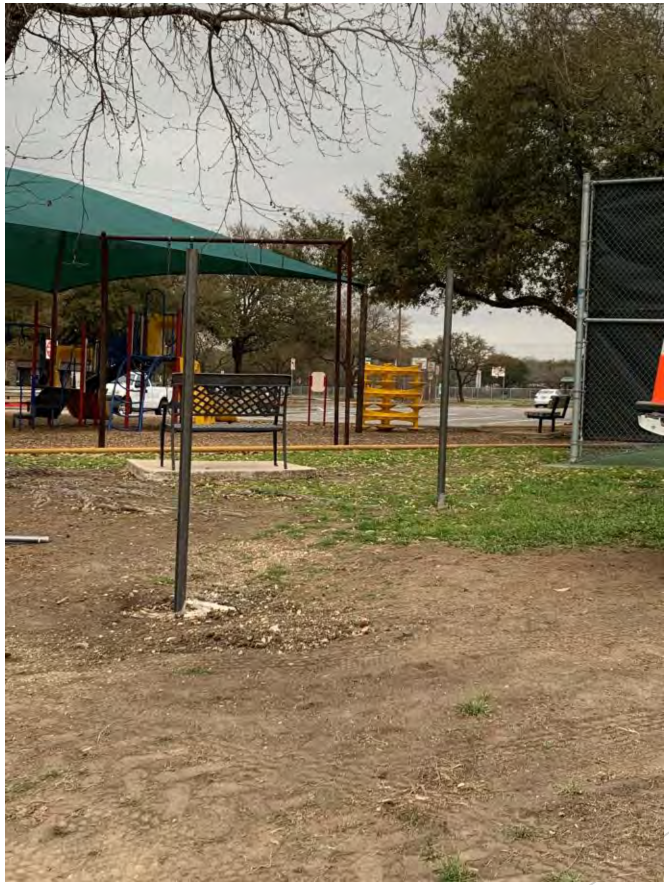
Fiesta	0		0
Fire Picnic	0		0
Police Trunk or Treat	0		0
Christmas	0		0
Emergency / Fire / Storms/ Police	1,520	24	1544
Miscellaneous	276	58	334
Total Hours:	2,728	1,840	4568

Renovation
Takas Park and Playground

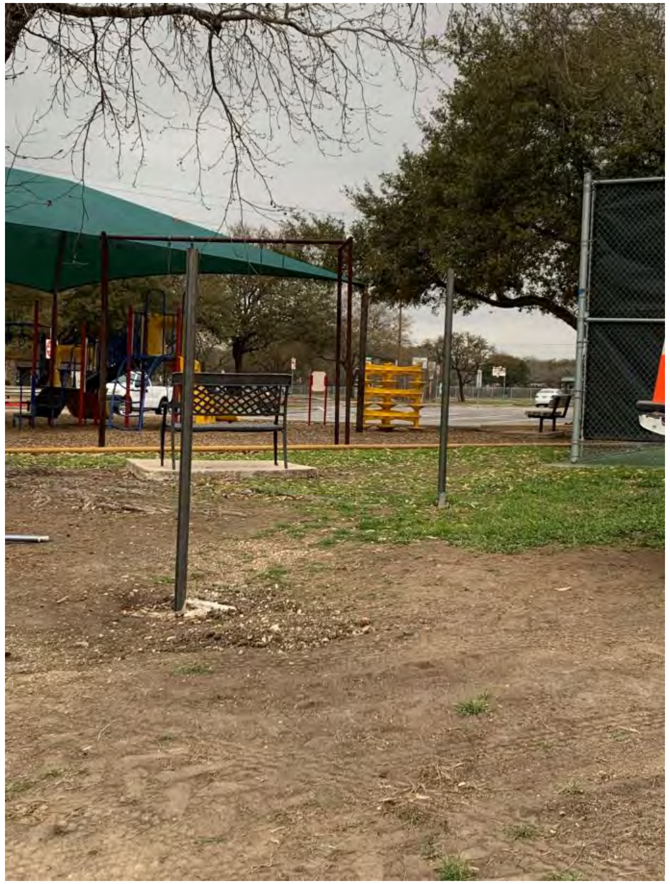
Fence Project

Public works started by removing all old fence and posts.

Finished removing fence from the playground area and set new posts.



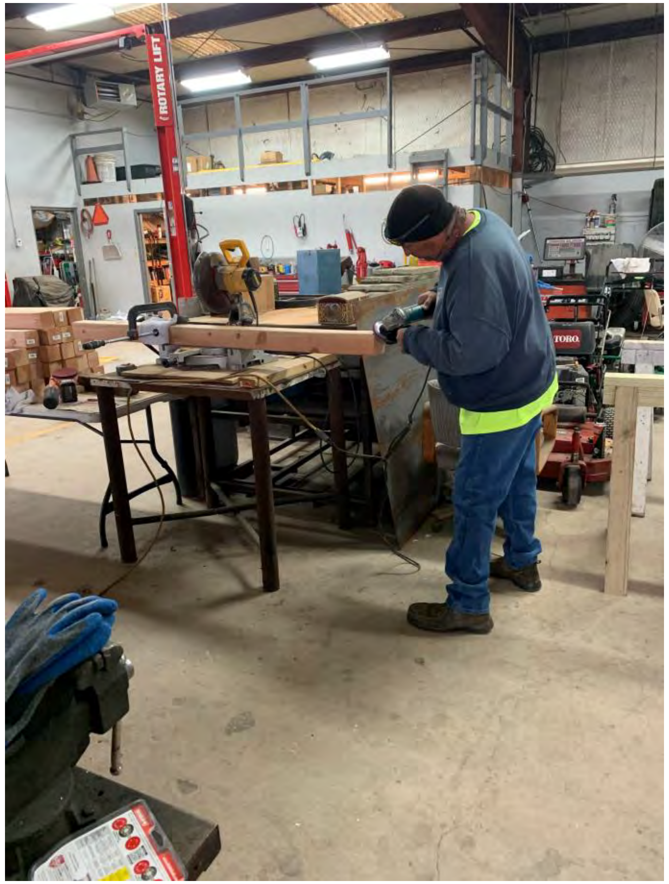
The existing fence behind the Tennis courts was moved to keep children from jumping over it
and P.W. can now mow behind it.



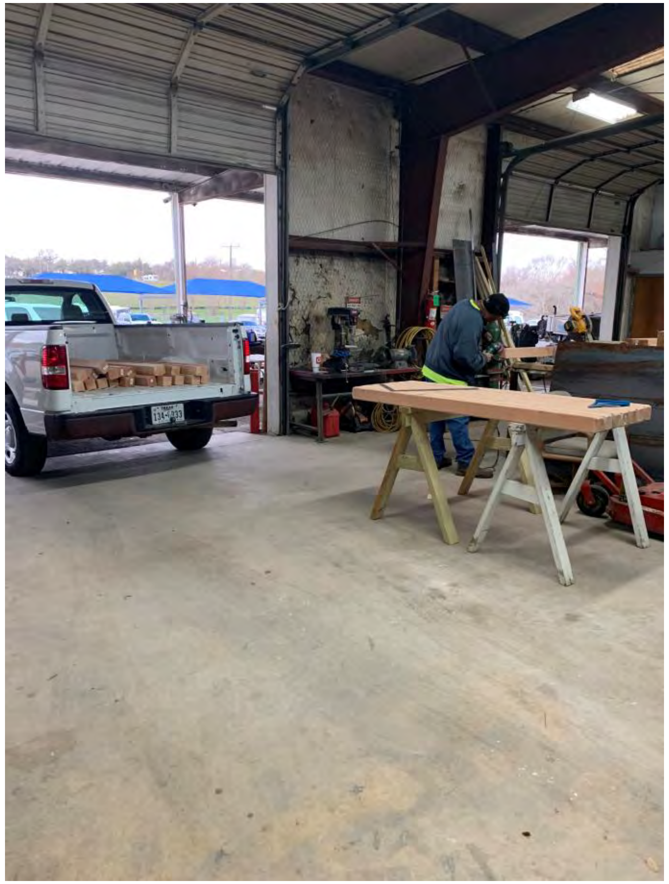
Park Bench Restoration

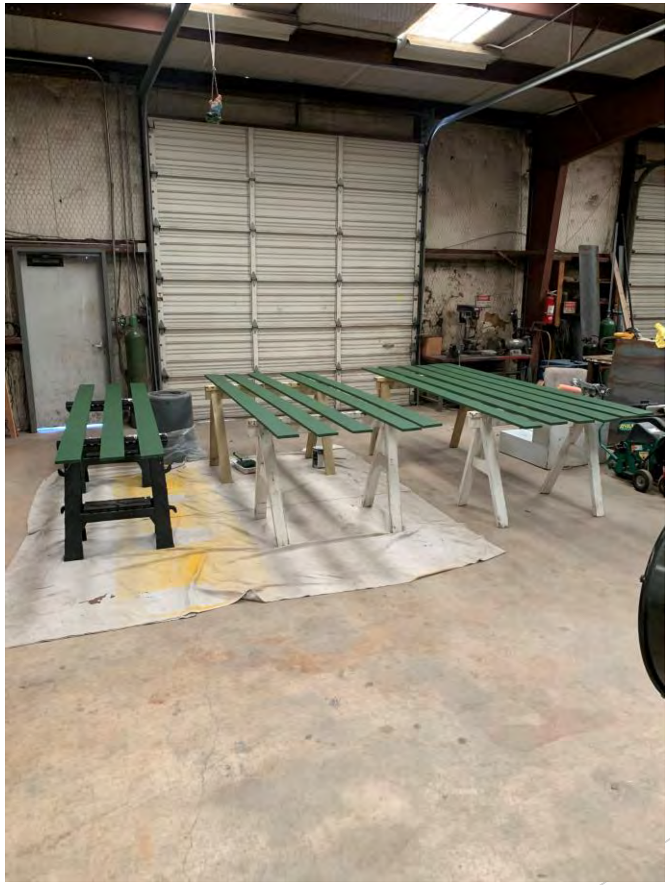
The benches were renovated to provide a cleaner and inviting place to sit while watching their children as they enjoy a nice day at the playground area. The boards were removed & replaced with new painted ones. The frames were cleaned and painted as well.

Reconstructing the park benches.



Sanding and painting boards for the benches and Tennis courts.





Bench Installation

Installing and securing for a nice place to sit while children enjoy a safe place to play.

Soccer season is here and a new fence will help keep the balls from going into the street.

Fence being installed at Soccer field.

Soccer field fence is now completed and is ready for use.

Tennis courts are also getting a face lift by installing boards to help keep the balls from getting out of the court.

New fence rails are installed to secure the boards to help keep the balls in the courts.

Gazebo by the Playground

The gazebo by the playground is also getting pressure washed and a new paint job. This will give the gazebo a clean and inviting place to relax.

Gazebo

The gazebo is now completed and ready for a nice place to sit and enjoy a book or family and friends to gather.

Future improvements

*Public Works will reinstall and level the Soccer goals and secure them.

*Install security gates at the playground to keep children from running into the parking lot.

* Inspect and repair picnic tables on walking trail.

WEDC Report to the City Council – April 19, 2021

Jennifer Newman, President of the Board

Project Activity

A Zaxby's franchise has one acre under contract next to the QuikTrip at IH 35 and Eisenhauer. It is applying for replatting of the site. The restaurant specializes in chicken dishes and has been in business since 1990.

At our April 14th meeting, the WEDC Board will consider approving a $9,999 Store Front Grant for Trutela Insurance at 8206 Rough Rider (behind Bill Miller off of Walzem). The company is investing over $160,000 to renovate the office building which will house a doctor's office on the first floor and the insurance operation on the second floor, 13 new jobs will be created.

A Grand Opening was held for the Watershed Car Wash on March 26th attended by the Mayor, Council and WEDC Board members. The opening has been the company's most successful ever, based on the number of cars washed per day (in the first week) and the number of monthly passes sold.

Real Estate

The WEDC is working with two new prospects interested in the old Shell Station on Walzem Road and two new leads for Rackspace Pad sites, next to IHOP and Appleby's. We are encouraged by the new prospect activity we have been able to generate in march.

Technical Assistance & Business Retention & Expansion Visits

Business Retention & Expansion visits were made to eight businesses including: Tri NGO, Brighter Days Counseling Services, Las Palapas, A Healing Place, Rheumatology Solutions, Tradewinds Apartments and MOB Financial Services.

Technical Assistance was provided to three businesses additional businesses: Romans Veterans Assistance Services, Watershed Carwash and Kai Fashion Boutique.

Social Media Statistics for March 2021

Facebook: 19 post reaching 422 people. 33 page views and 4 new page likes.

Instagram: 9 posts with 17 post interactions. We now have 52 followers.

Twitter: 11 tweets, 2481 Tweet impressions and 2354 profile visits.

LinkedIn: 4 posts and 6 page views.

Misc. Information

Karen attended a 4 ½ hour virtual seminar on March 3, 2021 sponsored by the Texas Comptroller of Public Accounts which covered Abatements, Economic Development Corporations, Hotel Occupancy Taxes as well as Investments and Value Limitation Agreements.

Office of City Secretary

Department Head Report for the month of March 2021

April 19, 2021

Contracted Inspections

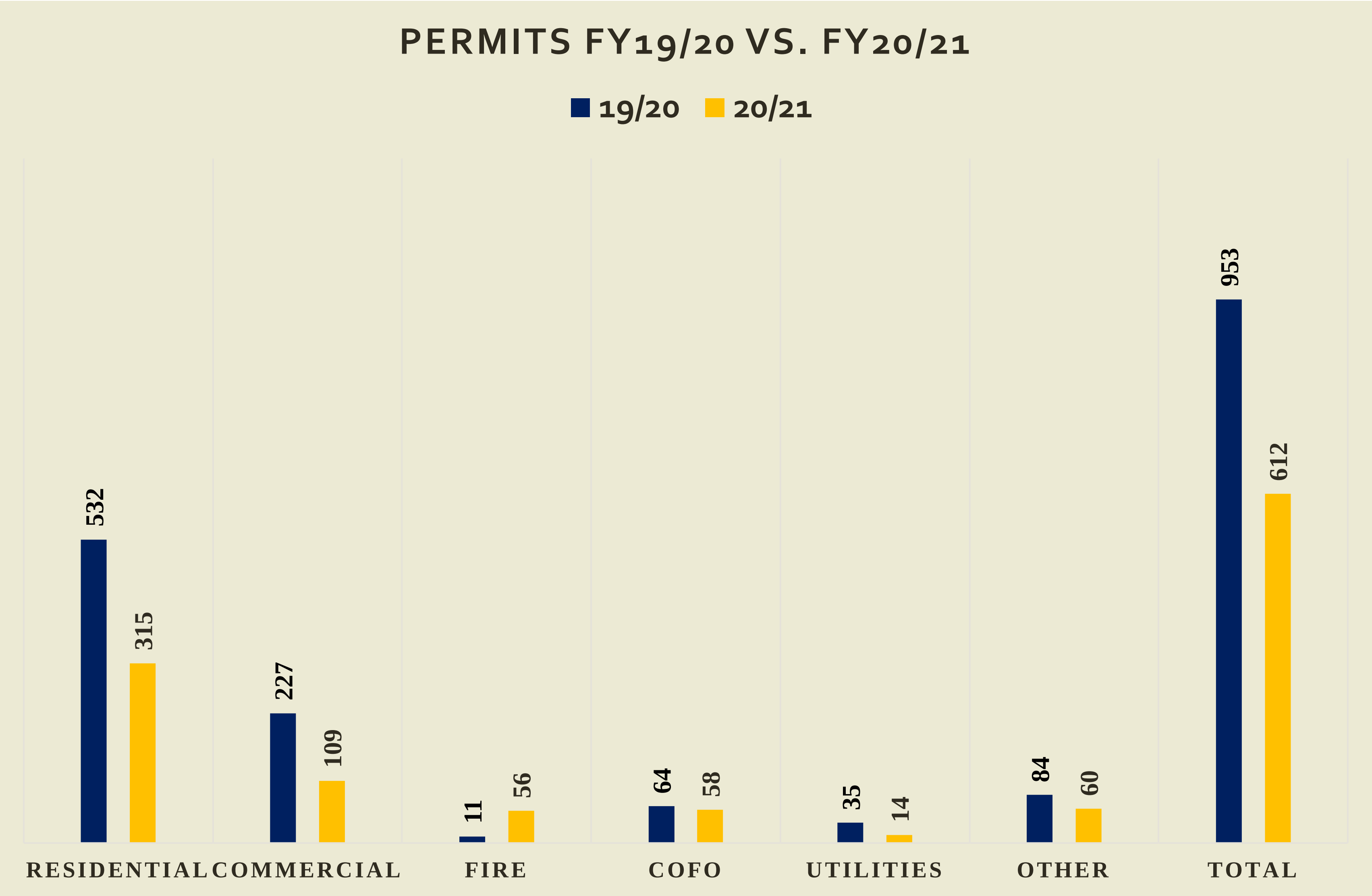
- Permit Inspections: 97
- Health Inspections: 13
- Plan Reviews: 35

Building Permits

- 116 - Permits Issued
- $178,922 -Total Valuation
- $11,959.80 - Total Payments

Public Information Requests

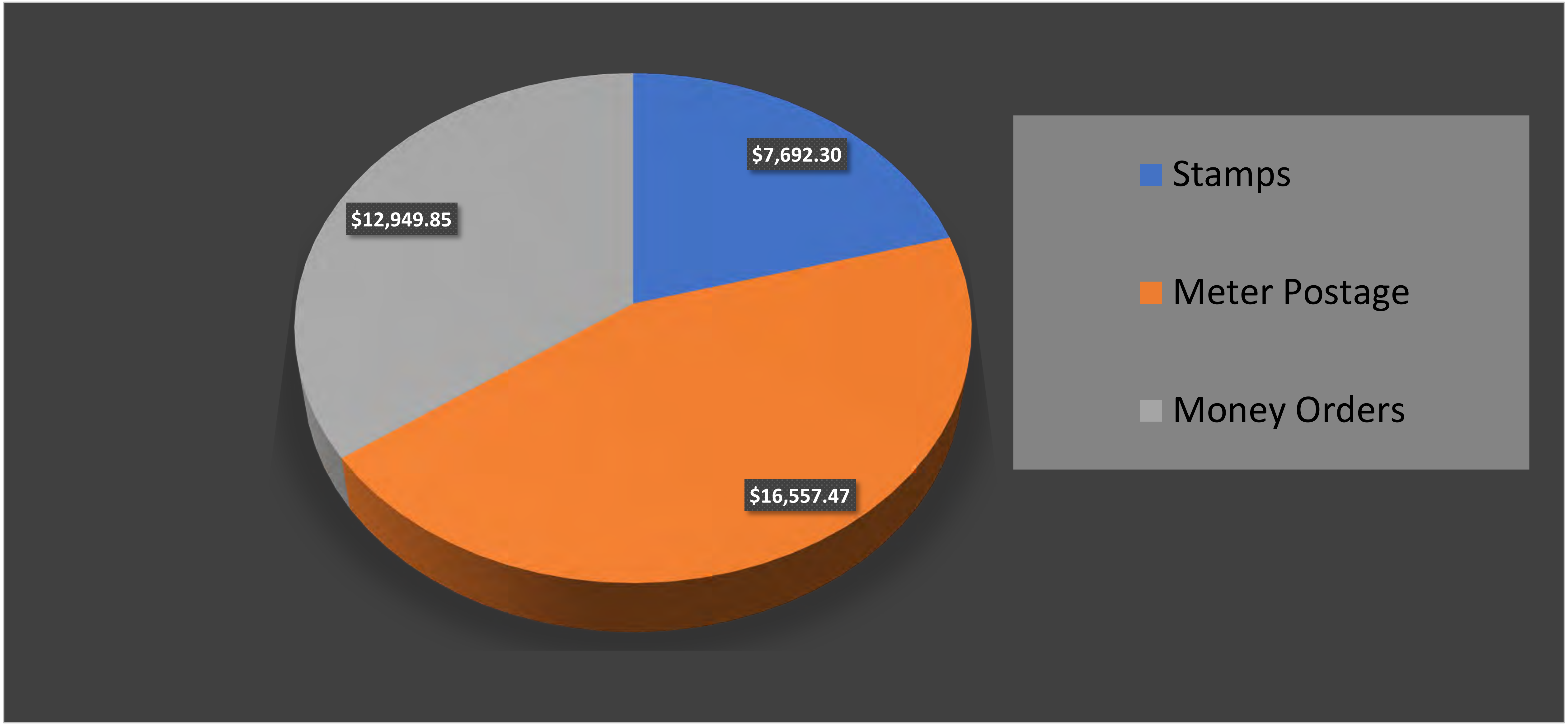
- 44 requests received
  - 32 WPD
  - 12 OCS/Permits Division


PERMITS FY19/20 VS. FY20/21
19/20
20/21
532
315
227
109
11
56
64
58
35
14
84
60
953
612
RESIDENTIAL
COMMERCIAL
FIRE
COFO
UTILITIES
OTHER
TOTAL

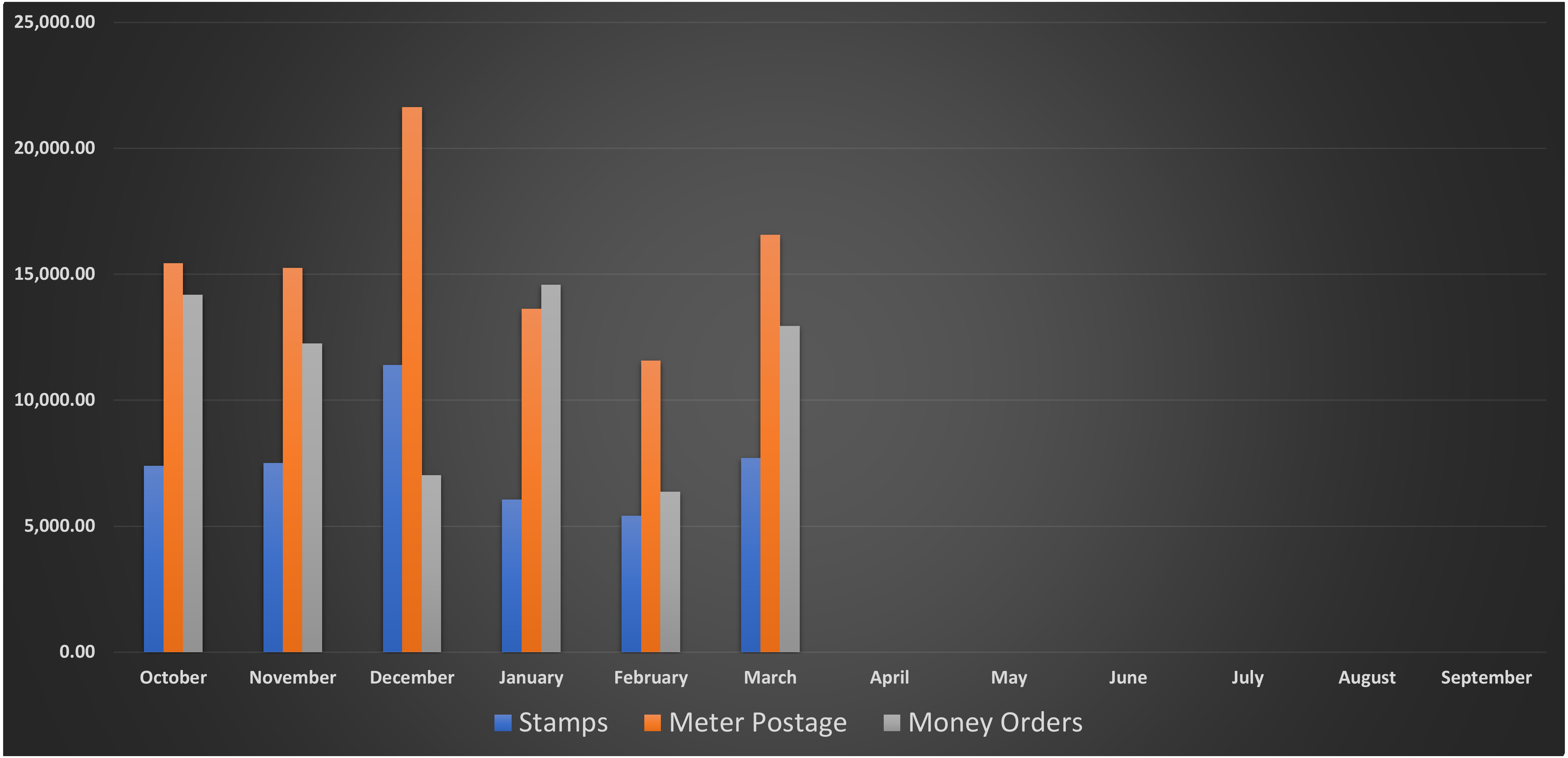
MARCH 2021

Department	Item Name	Qty Sold	Ext Price
007 Forever Stamps	Book of Flags	418	4,598.00
007 Forever Stamps	Flag Coil	42	2,310.00
007 Forever Stamps	Purple Heart Stamp	1,426	784.3
007 Forever Stamps		**1,886**	**7,692.30**
100 Money Orders	Money Order	40	12,949.85
100 Money Orders		**40**	**12,949.85**
101 MO Fee	Money Order Fee 1.30	29	37.7
101 MO Fee	Money Order Fee $1.75	11	19.25
101 MO Fee		**40**	**56.95**
110 Meter Postage	Priority Mail	187	2,619.61
110 Meter Postage	Express Flat Rate Envelope	31	816.85
110 Meter Postage	Padded Flat Rate Mailer	53	453.15
110 Meter Postage	Express Mail	8	309.1
110 Meter Postage	Medium Flat Rate	84	1,302.00
110 Meter Postage	Media Mail	21	89.6
110 Meter Postage	Certified Mail	73	262.8
110 Meter Postage	Retail Ground	198	3,164.05
110 Meter Postage	Retail Parcel Post	230	1,124.50
110 Meter Postage	.50 First Class Letter	3,651	1,862.01
110 Meter Postage	First Class Flat	298	462.69
110 Meter Postage	Certified w/Postage	70	334.59
110 Meter Postage	Express Flat Rate Padded Mailer	2	53.9
110 Meter Postage	Flat Rate Legal Mailer	3	24.75
110 Meter Postage	Insurance	11	84.1
110 Meter Postage	Priority Flat Rate Envelope	170	1,351.50
110 Meter Postage	Certified Return Receipt ONLY	104	670.8
110 Meter Postage	First Class Letter	91	73.97
110 Meter Postage	Small Flat Rate	34	287.3
110 Meter Postage	Return Receipt	2	5.7
110 Meter Postage	Large Flat Rate	55	1,204.50
110 Meter Postage		**5,376**	**16,557.47**
		7,342	**37,256.57**
	Total Customers: 1722		

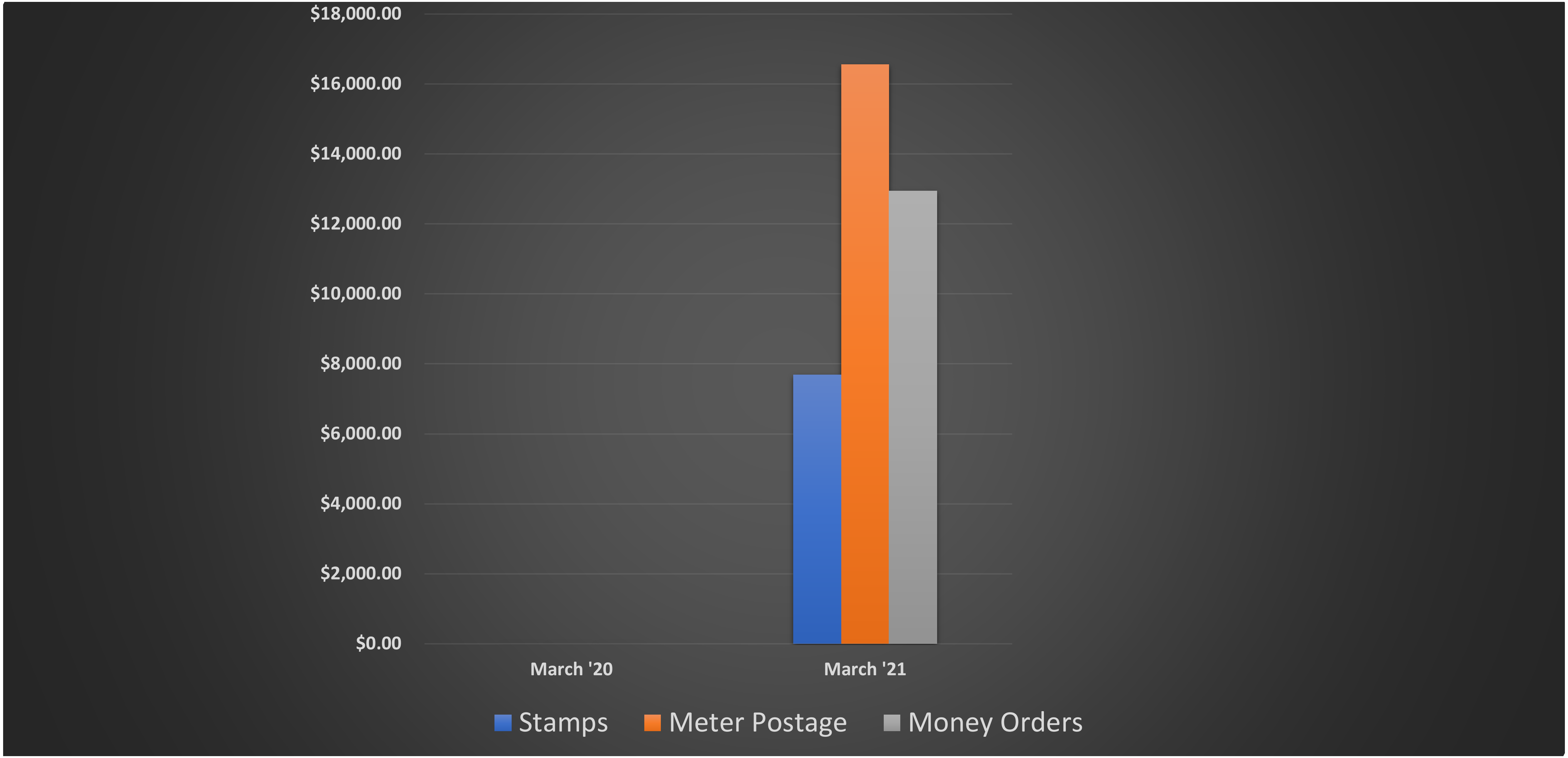
March Post Office Sales



Monthly Sales FY 20/21



2019 vs 2020


$18,000.00
$16,000.00
$14,000.00
$12,000.00
$10,000.00
$8,000.00
$6,000.00
$4,000.00
$2,000.00
$0.00
March '20
March '21
Stamps
Meter Postage
Money Orders

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CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2020

PREPARED BY:
THE FINANCE DEPARTMENT

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CPAs | ADVISORS

CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**

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CITY OF WINDCREST, TEXAS

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CITY OF WINDCREST, TEXAS

LIST OF PRINCIPAL OFFICIALS

September 30, 2020

Mayor	Dan Reese
City Council Members	Wes Manning Cindy Strzelecki Greg Turner Frank Archuleta Joan Pedrotti
City Manager	Rafael Castillo
Attorney	Ryan Henry

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Members of the City Council
City of Windcrest, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit (Windcrest Crime and Control Prevention District), each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the "City") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Windcrest Crime and Control Prevention District	Unmodified
Windcrest Economic Development Corporation	Disclaimer
General Fund	Unmodified
Capital Projects Fund Series 2019 A - Streets	Unmodified
Capital Projects Fund Series 2019 A - Fire	Unmodified
Garbage Utility	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Disclaimer of Opinion on the Discretely Presented Component Unit - (Windcrest Economic Development Corporation)

The financial statements of the Windcrest Economic Development Corporation have not been audited, and we were not engaged to audit the Windcrest Economic Development Corporation financial statements as part of our audit of the City's basic financial statements. The Windcrest Economic Development Corporation's financial activities are included in the City's basis financial statements as a discretely presented component unit.

Disclaimer of Opinion

Because we were not engaged to audit the Windcrest Economic Development Corporation and the audit was not available for inclusion in the financial statements we do not express an opinion on the financial statements of the Windcrest Economic Development Corporation.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit (Windcrest Crime and Control Prevention District), each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of September 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, Schedule of Changes in Net Pension Liability and OPEB Liability and Related Ratios, and Schedule of Employer Contributions identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is soley to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

San Antonio, Texas
April 19, 2021

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CITY OF WINDCREST, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

For the year ended September 30, 2020

This section of the City of Windcrest's annual financial report presents an overview, through management's discussion and analysis (MD&A), of the City's financial activities and performance during the fiscal year ended September 30, 2020. The MD&A should be read in conjunction with the accompanying financial statements, which follow this section.

Financial Highlights

City of Windcrest

- The City's total combined net position was $13,744,680 at September 30, 2020.

- During the year, the City's change in net position was an increase of $837,172 for governmental activities and an increase of $105,810 for business-type activities.

- The City's general fund reported a year end fund balance of $1,970,788, an increase of $141,579 from the previous year. The unassigned fund balance of $2,285,068 represents 30.29% of general fund operating expenditures, including capital outlay, for the year. The unassigned fund balance represents 31.57% of general fund operating expenditures when capital outlay expenses are not included with total expenditures.

- Total revenues for the City increased 9.17% from the previous year and total expenses increased 3.58%.

Crime Control and Prevention District (Component Unit)

- The Windcrest CCPD, which was created from a ¼ cent sales tax adopted in 2004 for the purpose of crime control and prevention activities, generated sales tax revenue in the amount of $925,773 during the year.

- This is the 15th year of operations for the District.

- The Windcrest CCPD reported total revenues of $928,574 and expenses of $942,800 during the year.

- The Windcrest CCPD reported net position of $1,308,392 at September 30, 2020.

Garbage Fund

- The City's garbage utility fund experienced an operating gain this year as total net position increased $105,810, leaving a deficit net position of $105,528 in this fund.

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OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, *and required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

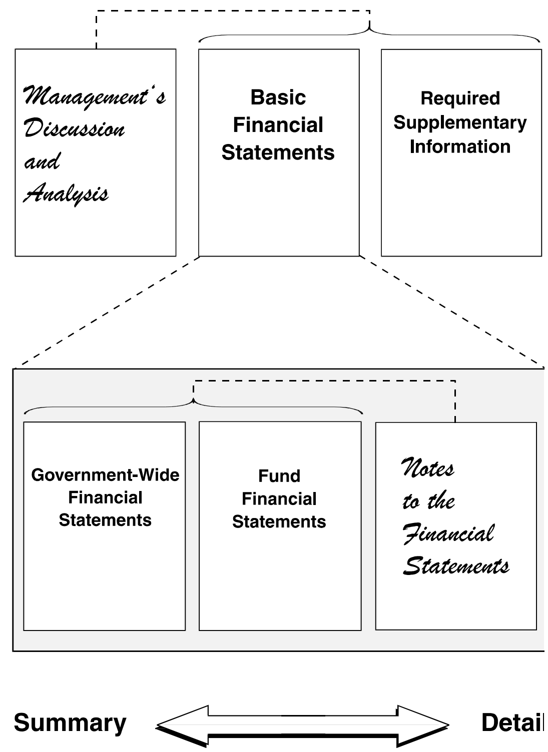
- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's overall financial status.

- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements.

- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.

- *Proprietary fund* statements offer *short-term* and *long-term* financial information about the activities the government operates *like businesses*, such as garbage collection.

Figure A-1, Required Components of the City's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the City's Government-wide and Fund Financial Statements

		Fund Statements	
Type of Statements	Government-wide	Governmental Funds	Proprietary Funds
Scope	Entire City's government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses: Garbage
Required financial statements	• Statement of net assets	• Balance sheet	• Statement of net assets
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of revenues, expenses & changes in fund net assets • Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, liabilities and deferred inflows/outflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position—the difference between the City's assets, liabilities and deferred inflows/outflows of resources—is one way to measure the City's financial health or *position*.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the City, one needs to consider additional nonfinancial factors such as changes in the City's tax base.

The government-wide financial statements of the City include the g*overnmental activities*. Most of the City's basic services are included here, such as public safety, public works and general administration. Property taxes, sales taxes, franchise fees and charges for services finance most of these activities.

The government–wide financial statements include also legally separate Economic Development Corporation and legally separate Crime Control and Prevention District for which the City is financially accountable.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.

- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- ***Governmental funds***—Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

- ***Proprietary funds***—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

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CITY OF WINDCREST'S NET POSITION INFORMATION:

TABLE 1
CITY OF WINDCREST'S NET POSITION

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2020	2019	2020	2019	2020	2019
Current assets:						
Cash and cash equivalents	$ 9,354,703	$ 10,774,313	$ 432	$ 61,146	$ 9,355,135	$ 10,835,459
Investments	25,000	233,688	-	432	25,000	234,120
Receivables, net	1,776,080	1,568,402	236,532	136,715	2,012,612	1,705,117
Due from component unit	-	145,000	-	-	-	145,000
Prepaid expense	1,435,296	586,166	-	-	1,435,296	586,166
Internal balances	162,293	284,672	(162,293)	(284,672)	-	-
Net pension asset	46,114	-	-	-	46,114	-
Total current assets	12,799,486	13,592,241	74,671	(86,379)	12,874,157	13,505,862
Non-current assets:						
Land	347,050	347,050	-	-	347,050	347,050
Construction in progress	562,267	245,016	-	-	562,267	245,016
Buildings and improvements	2,437,470	2,437,470	-	-	2,437,470	2,437,470
Improvements other than buildings	16,586,669	14,497,940	-	-	16,586,669	14,497,940
Furniture and equipment	5,285,086	4,783,832	-	-	5,285,086	4,783,832
Less: accumulated depreciation	(12,356,016)	(11,526,597)	-	-	(12,356,016)	(11,526,597)
Total non-current assets	12,862,526	10,784,711	-	-	12,862,526	10,784,711
Total assets	25,662,012	24,376,952	74,671	(86,379)	25,736,683	24,290,573
Deferred outflows of resources	222,431	616,199	-	-	222,431	616,199
Current liabilities:						
Accounts payable and other current liabilities	1,870,406	1,024,612	180,199	124,959	2,050,605	1,149,571
Total current liabilities	1,870,406	1,024,612	180,199	124,959	2,050,605	1,149,571
Non-current liabilities:						
Due within one year	496,151	446,208	-	-	496,151	446,208
Due in more than one year	9,261,277	10,452,405	-	-	9,261,277	10,452,405
Total non-current liabilities	9,757,428	10,898,613	-	-	9,757,428	10,898,613
Total liabilities	11,627,834	11,923,225	180,199	124,959	11,808,033	12,048,184
Deferred inflows of resources	406,401	56,890	-	-	406,401	56,890
Net position:						
Net investment in capital assets	10,415,790	10,059,768	-	-	10,415,790	10,059,768
Restricted	1,306,165	1,202,010	-	-	1,306,165	1,202,010
Unrestricted	2,128,253	1,751,258	(105,528)	(211,338)	2,022,725	1,539,920
Total net position	$ 13,850,208	$ 13,013,036	$ (105,528)	$ (211,338)	$ 13,744,680	$ 12,801,698

By far, the largest portion of the City's net position, $10,415,790 (76%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure). The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

A small portion of the City's net position (9.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $2,022,725 is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

During the year ended September 30, 2020, the City's total net position increased by $942,982. Total revenues were $10,612,140 and expenses were $9,956,377. A significant portion, 72.0% of the City's revenues came from taxes, 26.7% came from grants and charges for services, while the remaining amount came from investment earnings, gain from fixed asset disposal, and other miscellaneous revenues.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2020, compared to 2019.

TABLE 2
CITY OF WINDCREST'S CHANGES IN NET POSITION

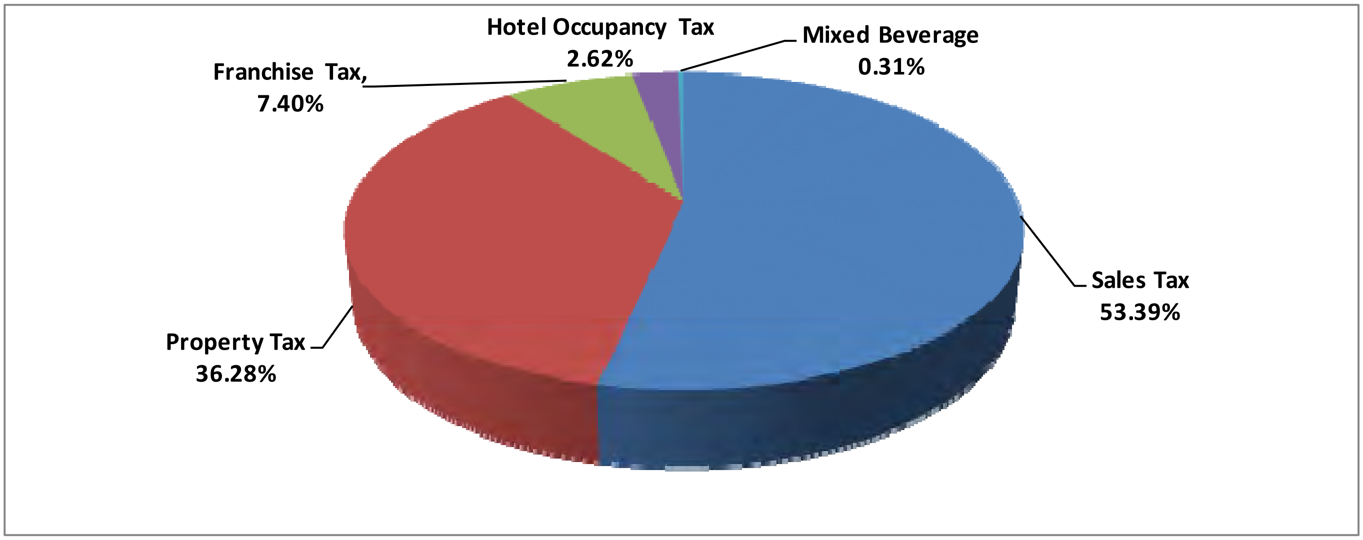
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2020	2019	2020	2019	2020	2019
REVENUES:						
Program revenues:						
Charges for services	$ 1,079,300	$ 1,176,112	$ 1,381,333	$ 1,243,179	$ 2,460,633	$ 2,419,291
Operating grants and contributions	159,727	36,198	-	-	159,727	36,198
Capital grants and contributions	287,219	-	-	-	287,219	-
General revenues:						
Property taxes	2,846,825	2,198,880	-	-	2,846,825	2,198,880
Other taxes	4,999,088	4,898,232	-	-	4,999,088	4,898,232
Investment earnings	67,352	84,623	158	463	67,510	85,086
Gain (loss) on fixed asset disposal	50,000	-	-	-	50,000	-
Other	28,357	83,064	-	-	28,357	83,064
Transfers	125,000	125,000	(125,000)	(125,000)	-	-
Total revenues	9,642,868	8,602,109	1,256,491	1,118,642	10,899,359	9,720,751
EXPENSES:						
General government	3,459,623	3,343,446	-	-	3,459,623	3,343,446
Public safety	3,496,269	3,016,525	-	-	3,496,269	3,016,525
Public works	1,678,987	1,991,490	-	-	1,678,987	1,991,490
Animal control	170,817	166,937	-	-	170,817	166,937
Garbage	-	-	1,150,681	1,094,302	1,150,681	1,094,302
Total expenses	8,805,696	8,518,398	1,150,681	1,094,302	9,956,377	9,612,700
Change in net position	837,172	83,711	105,810	24,340	942,982	108,051
NET POSITION - BEGINNING	13,013,036	12,929,325	(211,338)	(285,376)	12,801,698	12,643,949
PRIOR PERIOD ADJUSTMENT	-	-	-	49,698	-	49,698
NET POSITION - BEGINNING, AS RESTATED	13,013,036	12,929,325	(211,338)	(235,678)	12,801,698	12,693,647
NET POSITION – ENDING	$ 13,850,208	$ 13,013,036	$ (105,528)	$ (211,338)	$ 13,744,680	$ 12,801,698

Governmental activities. Key elements of changes in governmental activities from the prior year follow:

- Total revenues increased by $1,040,759, primarily due to an increase in property tax, sales tax, and grant proceeds.
- Total expenses increased by $287,298, with the largest increase in public safety expenses.

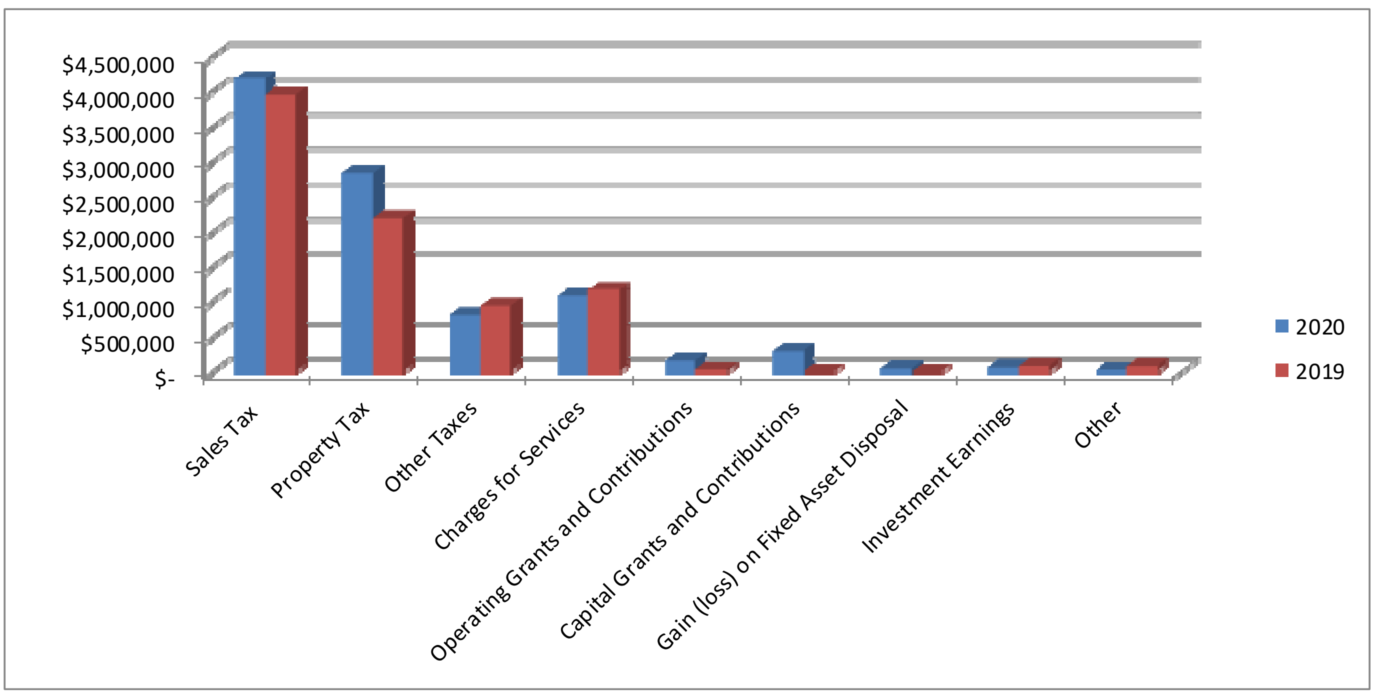
Property tax rates increased to $0.413544, with $0.327469 allocated to operations and $.086075 allocated to interest and sinking. Property taxes levied changed from $2,225,619 in 2019 to $3,168,286 in 2020, an increase of $942,667. As illustrated in the following graph, property taxes are one of the largest sources of revenue and increased by approximately 29.5% from the prior year. The growth in the property taxes is a result an increase in the tax rate and an increase of approximately 12.8% in taxable property value.

General Revenue by Source – Governmental Activities



The second largest revenue source, as illustrated in the graph below, is charges for services which are made up of fines and fees, intergovernmental revenue, municipal court fines, charges for services and other fees.

Total Revenues – Governmental Activities



The following table presents the net cost of the City's largest functions (total costs less program revenues). The net cost is funded by general revenues, which primarily include taxes.

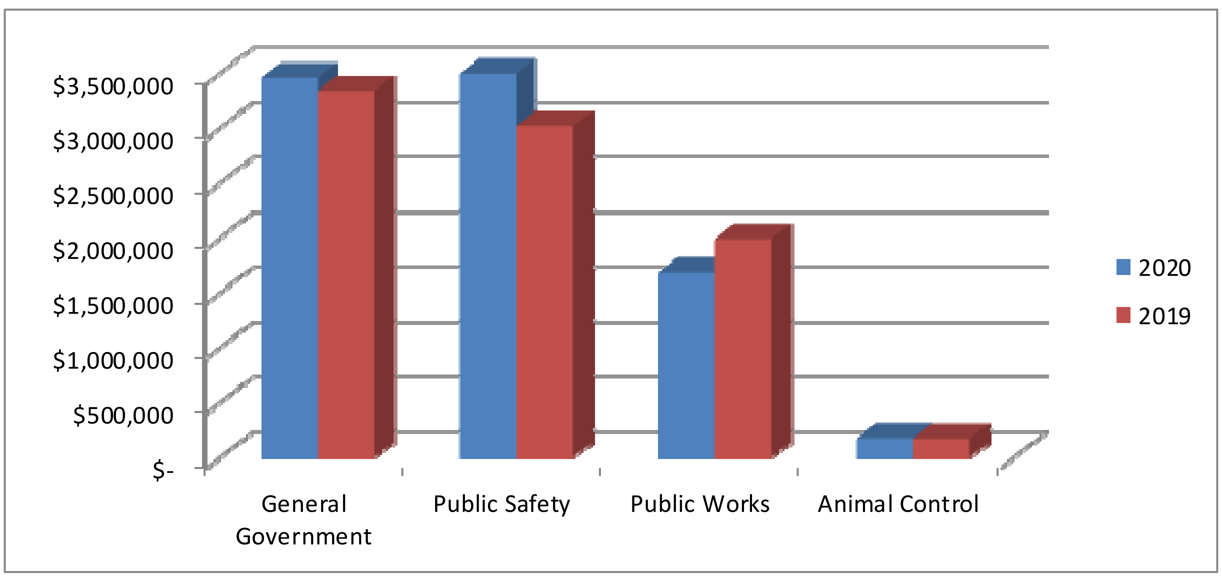
TABLE 3
CITY OF WINDCREST'S NET COST OF SELECT CITY FUNCTIONS

	Net Cost of Services	
	2020	2019
General government	$ (2,975,768)	$ (3,079,785)
Public safety	(2,631,546)	(2,331,559)
Public works	(1,501,584)	(1,728,147)
Animal control	(170,552)	(166,597)
Garbage utility	230,652	148,877

The net expense of all governmental activities this year before general revenues was $7,048,798. This net expense was funded by general revenues of $7,991,780.

Expenses in governmental activities increased by approximately 3.4%. General government and public safety were the largest cost centers, as illustrated in the graph below. Public safety increased by approximately 16% as a result of increases in personnel, benefits, and capital replacement.

Total Expenses – Governmental Activities



Business-type activities. Revenues of the City's business-type activities (garbage utility) were $1,256,491 and expenses were $1,150,681, yielding an operating income of $105,810. The net position of the garbage utility ended the year with a deficit of $105,528. The City increased their efforts to collect on delinquent fees and re-evaluated their billing techniques. In addition, City Council increased commercial and residential garbage rates for fiscal year 2020, to help reduce the deficit.

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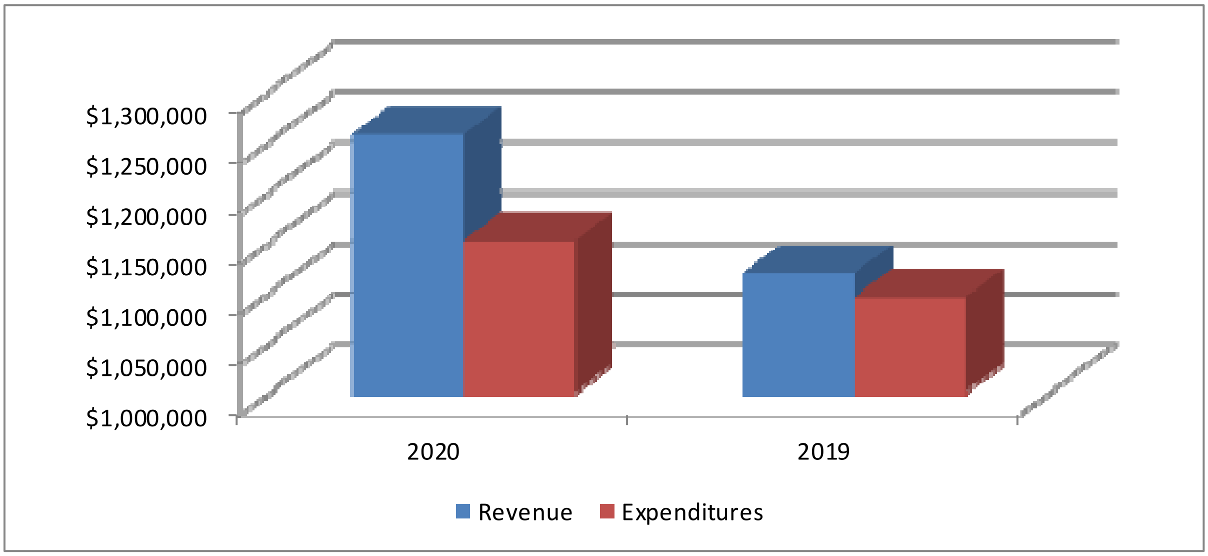
Revenues and Expenditures – Business-Type Activities



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

City's governmental fund reported combined ending fund balance of $10.6 million. Of this total, $2.3 million represents unrestricted fund balance, which is available for spending at the City's discretion. The remaining fund balance is non-spendable, restricted to indicate that it is not available for new spending because it has already been committed to pay debt service, for capital improvement projects, and other assigned purposes.

The general fund is the chief operating fund for the City of Windcrest. At the end of the fiscal year the unrestricted fund balance of the general fund was $2,285,068, while total fund balance was $2,297,779, an increase of $326,991 from the prior year.

The capital projects fund series 2019 a-streets and capital projects fund series 2019 b-fire were created in 2019 through bond issuances. The ending fund balance was $5,548,146 in the 2019 a-streets fund and $1,422,585 in the 2019 b-fire fund.

Revenues from governmental fund types totaled $9,438,804, an increase of $1,085,658 from the prior year. Governmental revenues are comprised of property taxes, sales taxes, mixed beverage tax, hotel occupancy taxes, franchise taxes, licenses, permits, fines, charges for services, grants, interest and miscellaneous revenue. Expenditures totaled $11,388,064, an increase of $3,401,068 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the City had budget amendments that increased the budgeted expenditures by $645,289.

Final actual revenues were $386,606 more than final budgeted revenues.

Final actual expenditures were $244,105 more than final budget expenditures.

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CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At the end of 2020, the City had invested $12,862,526 in a broad range of capital assets, including land, equipment, buildings, improvements, and vehicles, net of accumulated depreciation. This amount represents a net increase (including additions, deductions, and depreciation) of $2,077,815 from last year. More detailed information about the City's capital assets is presented in note 2 to the financial statements.

TABLE 4
CITY OF WINDCREST'S CAPITAL ASSETS AT YEAR-END

	GOVERNMENTAL ACTIVITIES	
	2020	2019
Land	$ 347,050	$ 347,050
Construction in progress	562,267	245,016
Buildings and improvements	2,437,470	2,437,470
Improvements other than buildings	16,586,669	14,497,940
Furniture and equipment	5,285,086	4,783,832
Total	25,218,542	22,311,308
Total accumulated depreciation	(12,356,016)	(11,526,597)
Net capital assets	$ 12,862,526	$ 10,784,711

Long-term debt. At year end, the primary government had capital leases of $137,531 which are secured by a street sweeper truck and light fixtures and poles. The primary government had two general obligation bonds with a combined ending balance of $8,235,000.

	GOVERNMENTAL ACTIVITIES	
	2020	2019
Capital leases	$ 137,531	$ 273,647
Bonds	8,235,000	8,465,000
Premium	1,044,936	1,104,179
Compensated absences	141,965	121,979
Total debt	$ 9,559,432	$ 9,964,805

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following factors were considered in developing the 2020-2021 budget:

- Assessed taxable property value increased from $764,933,205 in 2019 to $780,237,817 in 2020, an increase of $15,304,612.
- Revenues available for appropriation in the general fund budget for 2020-2021 are $8,072,860.
- Estimated general fund operating expenditures for the 2020-2021 budget are $7,487,346.
- The Ad Valorem tax rate for fiscal year 2020-2021 is budgeted at 0.409494, which consists of $0.323414 for Operation and Maintenance and $0.08608 for Interest and Sinking.
- ***2019 Series A Fund, 2019 Series B Fund, Streets (CIP) Fund.*** In FY 17-18 the City Council voted to proceed with the bond election in the FY 18-19 for the Streets Capital improvement Projects and Fire Capital Equipment which coincide with the City's 7-year Capital Improvement Plan (CIP). The $7,400,000 General Obligation Bond for the Streets (CIP) and $2,000,000 General Obligation Bond for the Fire Capital Equipment. The Streets (CIP) project consists of two phases. Phase 1 of the Streets (CIP) project started in fiscal year 18-19 and includes: Base Failure Repair, Milling, Asphalt Overlay, Permanent Pavement Marking. Phase 2 started in fiscal year 19-20 and continues in fiscal year 20-21.

Over the past decade, the City of Windcrest has experienced significant revenue growth as the local, regional, and national economies grew. The City's conservative approach in managing its resources has been instrumental in building healthy reserves that the City can use during challenging times. During the first six months of fiscal year ended September 30, 2020, prior to the pandemic, the City's General Fund revenues were outperforming and were on track to surpassing the adopted budget. As the pandemic occurred, the City was able to implement cost saving measures and strictly monitor expenditures vs. received revenues. As a result of its prudent fiscal management, the City has been able to maintain most of its service levels during the COVID-19 pandemic and has maintained a healthy General Fund Reserve. Although the focus of this report is based on the economic condition of the City prevailing as of September 30, 2020, there are always local, state, federal and global issues that require consideration because of their future economic impact to the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Windcrest's finances and to show the City's accountability to its taxpayers. If you have any questions about this report or need additional information, contact:

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BASIC FINANCIAL STATEMENTS

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CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION

September 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 9,354,703	$ 432	$ 9,355,135
Investments	25,000	-	25,000
Receivables (net of allowance for uncollectibles):			
Taxes	1,156,079	-	1,156,079
Fines	288,678	-	288,678
Accounts	331,323	236,532	567,855
Due from primary government	-	-	-
Prepaid expense	1,435,296	-	1,435,296
Internal balances	162,293	(162,293)	-
Net pension asset	46,114	-	46,114
Capital assets:			
Land	347,050	-	347,050
Construction in progress	562,267	-	562,267
Buildings and improvements	2,437,470	-	2,437,470
Improvements other than buildings	16,586,669	-	16,586,669
Furniture and equipment	5,285,086	-	5,285,086
Less: accumulated depreciation	(12,356,016)	-	(12,356,016)
Total capital assets	12,862,526	-	12,862,526
Total assets	25,662,012	74,671	25,736,683
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	188,183	-	188,183
Deferred outflows related to OPEB	34,248	-	34,248
Total deferred outflows of resources	222,431	-	222,431
LIABILITIES			
Accounts payable	761,796	113,646	875,442
Accrued liabilities	139,219	-	139,219
Due to other governments	721,169	47,634	768,803
Due to component units	197,956	-	197,956
Accrued interest payable	46,097	-	46,097
Unearned revenue	4,169	18,919	23,088
Noncurrent liabilities:			
Due within one year	496,151	-	496,151
Due in more than one year	9,261,277	-	9,261,277
Total liabilities	11,627,834	180,199	11,808,033
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	388,044	-	388,044
Deferred inflows related to OPEB	18,357	-	18,357
Total deferred inflows of resources	406,401	-	406,401
NET POSITION			
Net investment in capital assets	10,415,790	-	10,415,790
Restricted for:			
Streets	874,722	-	874,722
Other purposes	431,443	-	431,443
Economic Development Corporation	-	-	-
Crime Control and Prevention	-	-	-
Unrestricted	2,128,253	(105,528)	2,022,725
Total net position	$ 13,850,208	$ (105,528)	$ 13,744,680

The accompanying notes are an integral part of these financial statements.

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Component Units	
Economic Development Corp. (Unaudited)	Crime Control and Prevention District
$ 1,104,533	$ 215,814
-	-
163,477	163,084
-	-
-	-
197,956	-
-	-
-	-
614	6,143
-	-
-	-
3,350	-
-	104,641
-	1,702,201
(3,350)	(746,825)
-	1,060,017
1,466,580	1,445,058
2,475	24,921
445	4,201
2,920	29,122
19,374	53,140
-	12,622
42,525	-
-	-
-	-
-	-
444	4,490
3,966	39,847
66,309	110,099
7,547	53,618
172	2,071
7,719	55,689
-	1,060,017
-	-
-	-
1,395,472	-
-	248,375
-	-
$ 1,395,472	$ 1,308,392

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CITY OF WINDCREST, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2020

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 3,459,623	$ 364,462	$ 119,393	$ -
Public safety	3,496,269	574,818	40,334	249,571
Public works	1,678,987	139,755	-	37,648
Animal control	170,817	265	-	-
Total governmental activities	8,805,696	1,079,300	159,727	287,219
Business-type activities:				
Garbage utility	1,150,681	1,381,333	-	-
Total business-type activities	1,150,681	1,381,333	-	-
Total primary government	$ 9,956,377	$ 2,460,633	$ 159,727	$ 287,219
Component units				
Economic Development Corporation (unaudited)	$ 293,562	$ -	$ -	$ -
Crime Control and Prevention District	942,800	-	-	-
Total component units	$ 1,236,362	$ -	$ -	$ -

General revenues
Taxes:
Property, levied for general purposes
Sales
Hotel occupancy
Franchise
Mixed beverage
Investment earnings
Gain on fixed asset disposal
Miscellaneous
Transfers
Total general revenues

Change in net position

Net position - beginning

Net position - ending

The accompanying notes are an integral part of these financial statements.

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Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Economic Development Corporation (Unaudited)	Crime Control and Prevention District
$ (2,975,768)	$ -	$ (2,975,768)		
(2,631,546)	-	(2,631,546)		
(1,501,584)	-	(1,501,584)		
(170,552)	-	(170,552)		
(7,279,450)	-	(7,279,450)		
-	230,652	230,652		
-	230,652	230,652		
(7,279,450)	230,652	(7,048,798)		
			$ (293,562)	$ -
			-	(942,800)
			(293,562)	(942,800)
2,846,825	-	2,846,825	-	-
4,188,568	-	4,188,568	698,095	925,773
205,229	-	205,229	-	-
580,959	-	580,959	-	-
24,332	-	24,332	-	-
67,352	158	67,510	6,934	2,801
50,000		50,000	-	-
28,357	-	28,357	-	-
125,000	(125,000)	-	-	-
8,116,622	(124,842)	7,991,780	705,029	928,574
837,172	105,810	942,982	411,467	(14,226)
13,013,036	(211,338)	13,650,971	984,005	1,322,618
$ 13,850,208	$ (105,528)	$ 13,744,680	$ 1,395,472	$ 1,308,392

CITY OF WINDCREST, TEXAS

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2020

	General Fund	Capital Projects Fund Series 2019 A-Streets	Capital Projects Fund Series 2019 B-Fire	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 2,338,152	$ 5,816,495	$ 6	$ 1,200,050	$ 9,354,703
Investments	25,000	-	-	-	25,000
Receivables					
(net of allowance for uncollectibles):					
Taxes	881,844	-	-	183,667	1,065,511
Fines	288,678	-	-	-	288,678
Franchise fees	90,568	-	-	-	90,568
Other	330,725	-	-	598	331,323
Due from other funds	162,299	-	-	-	162,299
Prepaid items	12,711	-	1,422,585	-	1,435,296
Total assets	$ 4,129,977	$ 5,816,495	$ 1,422,591	$ 1,384,315	$ 12,753,378
LIABILITIES					
Accounts payable	$ 464,793	$ 268,349	$ -	$ 28,654	$ 761,796
Accrued liabilities	139,219	-	-	-	139,219
Due to component units	197,956	-	-	-	197,956
Due to other funds	-	-	6	-	6
Due to other governments	678,644	-	-	42,525	721,169
Unearned revenues	4,169	-	-	-	4,169
Total liabilities	1,484,781	268,349	6	71,179	1,824,315
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue - propery taxes	58,739	-	-	6,971	65,710
Deferred revenue - fines	288,678	-	-	-	288,678
Total deferred inflows of resources	347,417	-	-	6,971	354,388
FUND BALANCES					
Nonspendable	12,711	-	1,422,585	-	1,435,296
Restricted					
Capital projects	-	5,548,146	-	-	5,548,146
Streets	-	-	-	874,722	874,722
Other purposes	-	-	-	431,443	431,443
Unassigned	2,285,068	-	-	-	2,285,068
Total fund balances	2,297,779	5,548,146	1,422,585	1,306,165	10,574,675
Total liabilities, deferred inflows of resources and fund balances	$ 4,129,977	$ 5,816,495	$ 1,422,591	$ 1,384,315	$ 12,753,378

The accompanying notes are an integral part of these financial statements.

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CITY OF WINDCREST, TEXAS

RECONCILIATION OF BALANCE SHEET- GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30, 2020

Total fund balances - governmental funds balance sheet	$	10,574,675
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental funds are not financial resources and, therefore, are not reported in the funds.		12,862,526
The net pension asset used in governmental funds is not a financial resource and, therefore, is not reported in the funds.		46,114
Long-term liabilities, including capital leases, bond payable, other postemployment benefit liability, and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds.		(9,757,428)
Accrued interest payable is not due and payable in the current period and therefore, is not reported in the funds.		(46,097)
Deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are not reported in the funds.		(183,970)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		354,388
Net position of governmental activities - statement of net position	$	13,850,208

The accompanying notes are an integral part of these financial statements.

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CITY OF WINDCREST, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the year ended September 30, 2020

	General Fund	Capital Projects Fund Series 2019 A-Streets	Capital Projects Fund Series 2019 B-Fire	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	$ 2,193,600	$ -	$ -	$ 634,243	$ 2,827,843
Sales	3,490,473	-	-	698,095	4,188,568
Franchise	567,193	-	-	13,766	580,959
Hotel occupancy	-	-	-	205,229	205,229
Mixed beverage	24,332	-	-	-	24,332
Fines and fees	560,865	-	-	32,477	593,342
Licenses and permits	156,582	-	-	-	156,582
Intergovernmental	93,000	-	-	44,326	137,326
Charges for services	226,294	-	-	-	226,294
Grant proceeds	348,964	-	-	-	348,964
Donations	30,354	-	20,000	3,302	53,656
Investment earnings	17,638	39,270	7,835	2,609	67,352
Miscellaneous	26,357	-	-	2,000	28,357
Total revenues	7,735,652	39,270	27,835	1,636,047	9,438,804
EXPENDITURES					
Current:					
General government	3,038,340	-	-	-	3,038,340
Public safety	3,085,395	-	-	11,436	3,096,831
Public works	953,088	-	-	3,882	956,970
Animal control	160,331	-	-	-	160,331
Debt service:					
Principal	131,000	-	-	230,000	361,000
Interest	8,212	-	-	420,150	428,362
Capital outlay	306,414	1,764,082	593,445	682,289	3,346,230
Total expenditures	7,682,780	1,764,082	593,445	1,347,757	11,388,064
Excess (deficiency) of revenues over (under) expenditures	52,872	(1,724,812)	(565,610)	288,290	(1,949,260)
OTHER FINANCING SOURCES (USES)					
Other sources - sale of fixed assets	50,000	-	-	-	50,000
Transfers in	325,200	-	85,016	16,065	426,281
Transfers out	(101,081)	-	-	(200,200)	(301,281)
Total other financing sources	274,119	-	85,016	(184,135)	175,000
Net change in fund balances (uses)	326,991	(1,724,812)	(480,594)	104,155	(1,774,260)
Fund balance - beginning	1,970,788	7,272,958	1,903,179	1,202,010	12,348,935
Fund balance - ending	$ 2,297,779	$ 5,548,146	$ 1,422,585	$ 1,306,165	$ 10,574,675

The accompanying notes are an integral part of these financial statements.

CITY OF WINDCREST, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended September 30, 2020

Net change in fund balances - total governmental funds	$ (1,774,260)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report all capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This reconciling item represents the amount by which depreciation exceeded capital outlays in the current period.	2,077,815
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This reconciling item reflects the net of such expenses.	43,762
The issuance of long-term debt (i.e. bonds, capital leases) provides current financial resources to governmental funds, while the repayment of the principal consumes the current financial resources of governmental funds. This amount is the net effect of these differences.	400,257
Some revenues in the statement of activities do not provide current financial resources and are not included in the governmental funds.	89,598
Change in net position of governmental activities - statement of activities	$ 837,172

The accompanying notes are an integral part of these financial statements.

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CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUND

September 30, 2020

	Business-Type Activities
	Garbage Utility
ASSETS	
Current assets:	
Cash and cash equivalents	$ 432
Accounts receivable (net allowances for uncollectibles)	236,532
Total current assets	236,964
LIABILITIES	
Current liabilities:	
Accounts payable	113,646
Due to other funds	162,293
Due to other governments	47,634
Unearned revenues	18,919
Total liabilities	342,492
NET POSITION	
Unrestricted	(105,528)
Total net position	(105,528)
Total liabilities and net position	$ 236,964

The accompanying notes are an integral part of these financial statements.

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CITY OF WINDCREST, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND

For the year ended September 30, 2020

	Business-Type Activities
	Garbage Utility
OPERATING REVENUES	
Charges for services:	
Commercial customer charges	$ 757,421
Residential customer charges	607,997
Miscellaneous	15,915
Total operating revenues	1,381,333
OPERATING EXPENSES	
Contracted services - commercial sanitation	586,781
Contracted services - residential sanitation	535,292
Personel	10,662
Other	17,946
Total operating expenses	1,150,681
Operating income (loss)	230,652
NONOPERATING REVENUES	
Investment earnings	158
Transfers out	(125,000)
Total nonoperating revenues	(124,842)
Change in net position	105,810
Total net position - beginning	(211,338)
Total net position - ending	$ (105,528)

The accompanying notes are an integral part of these financial statements.

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CITY OF WINDCREST, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

For the year ended September 30, 2020

	Business-Type Activities
	Garbage Utility
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 1,280,154
Payments to suppliers and service providers	(1,205,796)
Payments to employees	(10,662)
Net cash provided by (used in) operating activities	63,696
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payments to other funds	(125,000)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	158
Net increase (decrease) in cash and cash equivalents	(61,146)
Cash and cash equivalents at beginning of year	61,578
Cash and cash equivalents at end of year	$ 432
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating income (loss)	$ 230,652
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Decrease (increase) in receivables	(99,817)
Increase (decrease) in accounts payable	28,796
Increase (decrease) in due to other funds	(122,379)
Increase (decrease) in due to other governments	27,806
Increase (decrease) in due to other governments	(1,362)
Net cash provided by (used in) operating activities	$ 63,696

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

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WINDCREST
TEXAS

(1) Summary of significant accounting policies

The accounting and reporting policies of the City of Windcrest, Texas (the City) relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America ("GAAP") applicable to state and local governments. Generally accepted accounting principles for local governments include the principles prescribed by the Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountants in the publication entitled State and Local Governments – Auditing and Accounting Guide. The more significant accounting policies of the City are described below:

Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Reporting entity

The City is governed by an elected mayor and five-member governing council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Discretely presented component units

The Windcrest Economic Development Corporation (WEDC) (the Corporation) was created pursuant to state law on September 25, 1998, to act on behalf of the City for the promotion, development and enhancement of economic development within the City. The Corporation is governed by seven members who are appointed by and serve at the pleasure of the City Council.

The Corporation is fiscally dependent on the City because it receives predominantly all of its revenue from the City's sales taxes. Separate financial statements for the Corporation can be obtained by contacting the Corporation located at 8940 Fourwinds Drive, Suite #206, Windcrest, Texas 78239.

The Windcrest Crime Control and Prevention District (the WCCP) was created for the promotion, development, and enhancement of crime control and prevention within the City on September 20, 2004. The WCCP was established under state law to allow the collection of $0.0025 sales tax revenue to supplement the Windcrest Police Department. The WCCP is governed by six members who are appointed by and serve at the pleasure of the City Council.

(1) Summary of significant accounting policies (continued)

Discretely presented component units (continued)

The WCCP is fiscally dependent on the City because it receives predominantly all of its revenue from the City's sales taxes. Separate financial statements for the WCCP are not issued.

Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise fund. Separate financial statements are provided for governmental funds and proprietary funds.

As discussed earlier, the City has two discretely presented component units that are shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are eliminations of charges that would distort the direct costs and program revenues reported for the various functions concerned.

Basis of presentation – fund financial statements

The focus of governmental fund measurement (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major governmental funds of the City:

The City reports the following major governmental funds:

The ***general fund*** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvements costs that are not paid through other funds are paid from this fund.

The ***capital projects fund – Series 2019 A*** accounts for the acquisition or construction of infrastructure and building projects being financed from the 2019 Series A bond proceeds for street projects.

The ***capital projects fund – Series 2019 B*** accounts for the acquisition or construction of infrastructure and building projects being financed from the 2019 Series B bond proceeds for fire protection projects.

The City reports the following major enterprise fund:

The ***garbage utility fund*** accounts for the provision of residential and commercial garbage collection services.

(1) Summary of significant accounting policies (continued)

Basis of presentation – fund financial statements (continued)

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded as soon as a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting.*

(1) Summary of significant accounting policies (continued)

Budgetary information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. During the year the general fund's budget exceeded actual expenses by $244,105.

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues

- **Cash and cash equivalents**. Cash and cash equivalents are considered to be cash on hand, demand deposits, savings accounts, local government investment pools, and investments with original maturities of three (3) months or less from the date of acquisition.

- **Investments**. At September 30, 2020, the City's investments are comprised of certificates of deposit with original maturities greater than three (3) months from the date of acquisition.

  State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) – (d). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations.

  The method used to value investments for financial reporting purposes is dependent upon the type of investment and the time remaining to maturity. Investments are valued at amortized cost if they have a remaining maturity at the time of purchase of one (1) year or less and the fair value of the investments is not affected by the impairment or the credit standing of the issuer or by other factors. All other investments are valued at fair value.

  Local government investment pools in Texas are established under the government of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code. In addition, to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires pools to (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service; and (3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares. The pools are not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless have a policy that will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Investments (continued)**

  The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

  Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the City has the ability to access.

  Level 2 - Inputs to the valuation methodology include:

  - Quoted prices for similar assets in active markets.
  - Quoted prices for identical or similar assets in inactive markets.
  - Inputs other than quoted prices that are observable for the asset.
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

  Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

  The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

  The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, while the City believes its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

- **Property taxes**. Property taxes are levied by October 1, on the assessed value listed as of the prior January 1 for all real and business personal property located in the City in conformity with the Texas Property Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payments of all taxes, penalties, and interest ultimately imposed.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Property taxes (continued)**

  Tax collections are, at times, prorated between the general fund and debt service fund based on the tax rate approved by the City Council. For the year ended September 30, 2020, the general fund rate was $0.327469. The debt service fund rate was $0.086075.

  Allowances for uncollectible tax receivables are based on historical collections.

- **Prepaid items**. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and the fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

- **Capital assets**. Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of $2,500 or more and an estimated useful life of three (3) years or more. Such assets are recorded at historical cost when purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the donation date.

  The cost of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

  Infrastructure assets acquired prior to October 1, 2003, are not reported in the financial statements.

  Land and construction in progress are not depreciated. The other property, plant, equipment and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building improvements	5 - 50
Improvements other than buildings	20 - 50
Vehicles	3 - 10
Furniture and equipment	3 - 10

- **Pensions.** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Other postemployment benefits.** The OPEB liabilities have been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the OPEB liabilities, deferred outflows of resources, and deferred inflows of resources related to the OPEB liabilities and OPEB expense.

- **Deferred outflows/inflows of resources.** In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

  In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

- **Compensated absences.** The City permits full-time employees to accumulate earned but unused vacation pay benefits up to certain limits. Upon resignation, the employee may receive pay for any unused accrued vacation provided the employee gives two weeks written notice of the resignation and is not subject to discharge for misconduct. Liabilities for compensated absences are recognized in the fund financial statement to the extent the liabilities have matured (i.e. are due for payment) and recognized as long-term liability in the government-wide financial statements. The general fund generally liquidates the liability when it matures. Unused sick leave may be accumulated to certain limits; however, in the event of termination, reimbursement to the employee is not made for accumulated sick leave; therefore, a liability does not exist at September 30, 2020.

- **Long-term obligations.** In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statements of net position. Bonds premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year they are incurred.

  In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued (and premiums received) are reported as other financing sources discounts on debt issuances are reported as other financing uses.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Net position flow assumptions.** Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

  It is the City's policy to consider restricted–net position to have been depleted before unrestricted–net position is applied.

- **Fund balance classification**

  The City has implemented GASB Statement 54 *"Fund Balance Reporting and Governmental Fund Type Definitions"*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

  - Nonspendable fund balance – amounts that are not in a spendable form (such as prepaids) or are required to be maintained intact.

  - Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

  - Committed fund balance – include amounts that can only be used for specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making that can, by adoption of a resolution, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

  - Assigned fund balance – for funds to be assigned, there must be an intended use which can be established by the Council or an official designated by the Council, such as a city manager or director of finance. Assigned fund balance is delegated by the City Council to the director of finance.

  - Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Fund balance classification (continued)**

  When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

  Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has authorized the Finance Director or City Manager to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally need to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

  The City's policy is to maintain an unassigned fund balance in the general fund equal to 25% of the current year's operating expenditures. At September 30, 2020, the general fund's unassigned fund balance is $2,285,068, which equals 31.57% of the current year's operating expenditures.

- **Program revenues.** Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

- **Sales and use taxes.** The City's sales and use tax is currently levied at 2.00%. The sales and use tax is allocated as follows: 1.25% to the City's general fund; .25% to the City's streets fund; .25% to ad valorem tax offset; and .25% to the WEDC.

- **Use of estimates.** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain report amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) Detailed notes

Deposits and investments

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not insured or collateralized. As of September 30, 2020, the City's cash on hand was $1,600. The carrying amount of deposits were $9,202,651 and the bank balances were $9,192,984. The City's deposits are not exposed to custodial credit risk since all deposits are fully collateralized less an amount insured by the FDIC.

The WCCP cash carrying balance was $215,814 which was fully collateralized and the WEDC carrying balance was $989,820.

As of September 30, 2020, the cash and investments are comprised of the following:

INVESTMENT TYPE	FAIR VALUE	WEIGHTED AVERAGE MATURITY (YEARS)
The City of Windcrest		
Cash and cash equivalents		
Cash on hand	$ 1,600	
Bank deposits	9,202,651	
TexPool (Local Government Investment Pool)	150,884	0.10
Total cash and cash equivalents	$ 9,355,135	
Investments		
Certificates of deposit	$ 25,000	0.79
Portfolio weighted average maturity		0.20
Discretely presented component unit:		
Windcrest Crime Control and Prevention		
Bank deposits	$ 215,814	

Local government investment pools in Texas are established under the government of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code. In addition, to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires pools to (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service; and (3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The pools operate in a manner consistent with the Securities and Exchange Commission's (SEC) Rule 2a7 of the Investment Company Act of 1940 but are not registered with the SEC as investment companies.

(2) Detailed notes (continued)

Deposits and investments (continued)

The pools use amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in this pool is the same as the value of the shares in the pool.

TexPool is an external investment tailored to meet the investment needs of Texas local governments and is valued at amortized cost. It does not have any minimum or maximum transaction or balance amounts and the investment balances are accessible on the same day as the request pending end of business time constraints. There are no limitations or restrictions on withdrawals from the pool.

Interest rate risk: In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its operating investment portfolio to no more than six months.

Credit risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. Standard & Poors has designated TexPool with a credit rating of AAAm. The City's certificates of deposit are not exposed to custodial credit risk since all certificates of deposit are fully insured by FDIC and pledge securities.

Concentration of credit risk: Disclosure is required for investments in any one issuer that represent 5% or more of total investment. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The City's investments in external investment pools and certificates of deposit exceeding 5% are excluded from this requirement.

Investment valuation: The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of assets. The City's investments for all funds at fiscal year-end are listed below at fair value, net of accruals. The City has the following recurring fair value measurements as of September 30, 2020:

	September 30, 2020
	The City of Windcrest
Investments measured at amortized cost:	
Certificates of deposit	$ 25,000
External investment pools - TexPool	150,884
Total investments at amortized cost	175,884
Total investments	$ 175,884

(2) Detailed notes (continued)

Deposits and investments (continued)

Accounts receivable

Accounts receivable at September 30, 2020 were as follows:

	General Fund	Nonmajor Governmental Funds	Garbage Utility Fund	WCCP	Total
Receivables:					
Taxes	$ 892,210	$ 184,897	$ -	$ 163,084	$ 1,240,191
Fines	577,355	-	-	-	577,355
Utilities	-	-	413,734	-	413,734
Franchise fees	90,568	-	-	-	90,568
Grants	316,486	-	-	-	316,486
Miscellaneous	14,239	598	-	-	14,837
Gross receivables	1,890,858	185,495	413,734	163,084	2,653,171
Less:					
Allowance for uncollectibles	(299,043)	(1,230)	(177,202)	-	(477,475)
Net total receivables	$ 1,591,815	$ 184,265	$ 236,532	$ 163,084	$ 2,175,696

Due to/from other funds

At September 30, 2020, the due to/from other fund balances represent temporary short-term loans to other funds as a result of overdraws of pooled cash. All balances are expected to be paid back within one year. The following is a summary of interfund receivables at year end:

	Due from Other Funds	Due to Other Funds
General fund		
Garbage utility fund	$ 162,293	$ -
Capital projects fund series 2019 B	6	-
Capital projects fund series 2019 B		
General fund	-	6
Garbage utility fund		
General fund	-	162,293
	$ 162,299	$ 162,299

(2) Detailed notes (continued)

Capital assets

Capital asset activity for the primary government for the year ended September 30, 2020, was as follows:

	Balance October 1, 2019	Issued / Additions	Retired / Deletions	Balance September 30, 2020
Governmental activities				
Capital assets not being depreciated:				
Land	$ 347,050	$ -	$ -	$ 347,050
Construction in progress	161,610	562,267	(161,610)	562,267
Total capital assets not being depreciated	508,660	562,267	(161,610)	909,317
Capital assets being depreciated:				
Buildings and improvements	2,437,470	-	-	2,437,470
Improvements other than buildings	14,581,346	2,005,323	-	16,586,669
Furniture and equipment	4,783,832	940,250	(438,996)	5,285,086
Total capital assets being depreciated	21,802,648	2,945,573	(438,996)	24,309,225
Less accumulated depreciation:				
Buildings and improvements	(1,826,665)	(49,210)	-	(1,875,875)
Improvements other than buildings	(5,789,084)	(947,940)	-	(6,737,024)
Furniture and equipment	(3,910,848)	(271,265)	438,996	(3,743,117)
Total accumulated depreciation	(11,526,597)	(1,268,415)	438,996	(12,356,016)
Total capital assets being depreciated, net	10,276,051	1,677,158	-	11,953,209
Governmental activities capital assets, net	$ 10,784,711	$ 2,239,425	$ (161,610)	$ 12,862,526

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

General government	$ 111,331
Public safety	420,309
Public works	726,407
Animal control	10,368
Total depreciation expense	$ 1,268,415

(2) Detailed notes (continued)

Capital assets (continued)

Discretely presented component units

Capital asset activity for the WCCP for the year ended September 30, 2020 was as follows:

	Balance October 1, 2019	Issued / Additions	Retired / Deletions	Balance September 30, 2020
Discretely presented component units:				
Capital assets being depreciated:				
Improvements other than buildings	$ -	$ 104,641	$ -	$ 104,641
Furniture and equipment	1,359,953	342,248	-	1,702,201
Total capital assets being depreciated	1,359,953	446,889	-	1,806,842
Less: accumulated depreciation:				
Improvements other than buildings	-	(21,459)	-	(21,459)
Furniture and equipment	(487,281)	(238,085)	-	(725,366)
Total accumulated depreciation	(487,281)	(259,544)	-	(746,825)
Total capital assets being depreciated, net	872,672	187,345	-	1,060,017
WCCP capital assets, net	$ 872,672	$ 187,345	$ -	$ 1,060,017

Depreciation expense was charged to functions/programs of the discretely presented component units as follows:

Public safety	$ 259,544

(2) Detailed notes (continued)

Transfers

Transfers during the year ended September 30, 2020, were:

	Transfers In	Transfers Out
General fund:		
Nonmajor funds	$ 200,200	$ 16,065
Garbage fund	125,000	-
Capital projects fund series 2019 B	-	85,016
Capital projects fund series 2019 B		
General fund	85,016	-
Nonmajor funds:		
General fund	16,065	200,200
Garbage fund:		
General fund	-	125,000
Total	$ 426,281	$ 426,281

The primary purpose of this interfund transfer was to support expenditures of one fund in accordance with the authority established for the transferring fund.

Long-term liabilities

Capital leases payable

The City leases certain property and equipment that includes vehicles and infrastructure assets. The City entered into a capital lease during the 2018 fiscal year to purchase a street sweeper. The City will make five annual payments of $48,169 for a total of $240,844 which represents the present cost of the street sweeper ($222,949) plus a 2.63% annual interest rate on the outstanding balance ($17,895). The City also entered into another capital lease for light fixtures and poles. The City will make 60 monthly payments of $7,587 for a total of $455,216 which represents the cost of the lights fixtures and poles ($398,698) plus an implied annual interest rate of 5.00% ($56,518). The effective interest rate on capital leases range from 2.63% - 5.00%.

Annual debt service requirements to maturity for the capital leases (direct borrowing) is as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2021	$ 90,597	$ 3,094	$ 93,691
2022	46,934	1,234	48,168
Total	$ 137,531	$ 4,328	$ 141,859

CITY OF WINDCREST, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(2) Detailed notes (continued)

Long-term liabilities (continued)

Capital leases payable (continued)

The following is an analysis of the property under capital lease as of September 30, 2020:

Equipment	$ 621,647
Less: accumulated depreciation	336,506
Net leased property	$ 285,141

Changes in long-term liabilities

	Balance October 1, 2019	Issued / Additions	Retired / Payments	Balance Septemer 30, 2020	Due Within One Year
Governmental activities					
Long-term debt					
General obligation bonds	$ 8,465,000	$ -	$ (230,000)	$ 8,235,000	$ 310,000
Premium on issuance	1,104,179	-	(59,243)	1,044,936	60,063
Capital lease - street sweeper	137,226	-	(44,560)	92,666	45,732
Capital lease - light and fixtures	131,305	-	(86,440)	44,865	44,865
Total long-term debt	9,837,710	-	(420,243)	9,417,467	460,660
Other long-term liabilities					
Compensated absences	121,979	50,481	(30,495)	141,965	35,491
Net pension liability (asset)	775,354	-	(821,468)	(46,114)	-
OPEB liability	163,569	34,427	-	197,996	-
Total other long-term liabilities	1,060,902	84,908	(851,963)	293,847	35,491
Total	$ 10,898,612	$ 84,908	$ (1,272,206)	$ 9,711,314	$ 496,151
Discretely presented component unit:					
WCCP:					
Other long-term liabilities					
Compensated absences	$ 7,671	$ 12,206	$ (1,918)	$ 17,959	$ 4,490
Net pension liability (asset)	80,563	-	(86,706)	(6,143)	-
OPEB liability	16,995	9,383	-	26,378	-
Total	$ 105,229	$ 21,589	$ (88,624)	$ 38,194	$ 4,490

(2) Detailed notes (continued)

Long-term liabilities (continued)

The annual requirement to amortize all long-term bonded debt outstanding as of September 30, 2020, including principal and interest payments, are as follows:

Year Ending	Governmental Activities		
September 30,	Principal	Interest	Total
2021	$ 310,000	$ 351,250	$ 661,250
2022	325,000	335,375	660,375
2023	340,000	318,750	658,750
2024	360,000	301,250	661,250
2025	380,000	282,750	662,750
2026-2030	2,180,000	1,113,475	3,293,475
2031-2035	2,515,000	611,700	3,126,700
2036-2039	1,825,000	149,700	1,974,700
	$ 8,235,000	$ 3,464,250	$ 11,699,250

Defined benefit pension plan

Plan description

The City of Windcrest participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

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

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Benefits provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total employee's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years. The contribution rate for the employees is 6%, and the City matching percent is currently 1.5 to 1.

Employees covered by benefit terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	50
Inactive employees entitled to but not yet receiving benefits	64
Active employees	69
Total	183

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the employer's contribution rate for each city is determined annually by the actuary using the entry age normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.27% and 7.40% in calendar years 2020 and 2019, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2020 and 2019, were $236,743 and $242,815, respectively, and were equal to the required contributions.

The Windcrest Crime and Control Prevention's (WCCP) contributions to TMRS for the fiscal year ended September 30, 2020 and 2019, were $31,541 and $25,230, respectively, and were equal to the required contributions.

The Windcrest Economic Development Corporation's (WEDC) contributions to TMRS for the fiscal year ended September 30, 2020 and 2019, were $3,151 and $1,857, respectively, and were equal to the required contributions.

Net pension asset

The City's net pension asset was measured as of December 31, 2019, and the total pension liability (TPL) used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 through December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for annuity purchase rate (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Allocation	Rate of Return (Arithmetic)
Global equity	30.00%	5.30%
Core fixed income	10.00%	1.25%
Non-core fixed income	20.00%	4.14%
Real return	10.00%	3.85%
Real estate	10.00%	4.00%
Absolute return	10.00%	3.48%
Private equity	10.00%	7.75%
Total	100.00%	

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Discount rate

The discount rate used to measure the total pension asset was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the net pension liability/(asset)

The schedule below presents the changes in the net pension liability (asset) as of December 31, 2019.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2018	$ 9,919,041	$ 9,057,194	$ 861,847
Changes for the year:			-
Service cost	443,803	-	443,803
Interest	668,625	-	668,625
Change of benefit terms	-	-	-
Difference between expected and actual experience	(180,314)	-	(180,314)
Change of assumptions	19,354	-	19,354
Contributions - employer	-	261,647	(261,647)
Contributions - employee	-	212,177	(212,177)
Net investment income	-	1,400,512	(1,400,512)
Benefit payments, including refunds of employee contributions	(470,775)	(470,775)	-
Administrative expenses	-	(7,912)	7,912
Other changes	-	(238)	238
Net changes	480,693	1,395,411	(914,718)
Balance at 12/31/2019	$ 10,399,734	$ 10,452,605	$ (52,871)

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Sensitivity of the net pension liability (asset) to changes in the discount rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 6.75% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$ 1,297,278	$ (46,114)	$ (1,136,642)

The following presents the net pension liability (asset) of the WCCP, calculated using the discount rate of 6.75% as well as what the WCCP's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
WCCP's net pension liability (asset)	$ 172,836	$ (6,143)	$ (151,435)

The following presents the net pension liability (asset) of the WEDC, calculated using the discount rate of 6.75% as well as what the WEDC's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
WEDC's net pension liability (asset)	$ 17,264	$ (614)	$ (15,126)

The following presents the combined net pension liability (asset) of the City, WCCP, and WEDC, calculated using the discount rate of 6.75% as well as what the combined net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Combined net pension liability (asset)	$ 1,487,378	$ (52,871)	$ (1,303,203)

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmrs.com.

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended September 30, 2020, the City recognized pension expense of $191,672, the WCCP recognized pension expense of $25,536, and the WEDC recognized pension expense of $2,551.

At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 5,128	$ 110,995
Changes in actuarial assumptions	11,488	-
Difference between projected and actual investment earnings	-	277,049
Contributions made subsequent to the measurement date	171,567	-
Total	$ 188,183	$ 388,044

The City reported $188,183 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Net Deferred Outflows (Inflows) of Resources	
2021	$ (124,582)
2022	(123,693)
2023	13,072
2024	(136,225)
Thereafter	-
Total	$ (371,428)

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

At September 30, 2020, the WCCP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 533	$ 14,561
Changes in actuarial assumptions	1,530	-
Difference between projected and actual investment earnings	-	39,057
Contributions made subsequent to the measurement date	22,858	-
Total	$ 24,921	$ 53,618

The WCCP reported $22,858 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Net Deferred Outflows (Inflows) of Resources	
2021	$ (17,292)
2022	(17,169)
2023	1,814
2024	(18,908)
Thereafter	-
Total	$ (51,555)

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

At September 30, 2020, the WEDC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 39	$ 1,470
Changes in actuarial assumptions	153	-
Difference between projected and actual investment earnings	-	6,077
Contributions made subsequent to the measurement date	2,283	-
Total	$ 2,475	$ 7,547

The WEDC reported $2,283 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Net Deferred Outflows (Inflows) of Resources	
2021	$ (2,467)
2022	(2,449)
2023	259
2024	(2,698)
Thereafter	-
Total	$ (7,355)

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan

Plan description

The City participates in the single-employer defined benefit defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Benefits payments

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary calculated based on the employee's actual earnings, for the 12-month period preceding the month of death. Retired employees are insured for $7,500. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated).

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City contribution rate is equal to the cost of providing one-year term life insurance. The contribution rate for the City was .21% and .21% respectively for calendar years 2020 and 2019. The City's contributions to TMRS were $6,806 and $6,854 for the fiscal years ended September 30, 2020 and 2019, respectively, and were equal to the required contributions.

The WCCP's contributions to TMRS were $906 and $712 for the fiscal years ended September 30, 2020 and 2019, respectively, and were equal to the required contributions.

The WEDC's contributions to TMRS were $91 and $52 for the fiscal years ended September 30, 2020 and 2019, respectively, and were equal to the required contributions.

Employees covered by benefit terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	32
Inactive employees entitled to but not yet receiving benefits	10
Active employees	69
	111

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

OPEB liability

The City's total OPEB liability of $197,996 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

The WCCP's total OPEB liability of $26,379 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

The WEDC's total OPEB liability of $2,635 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

The combined City, WCCP, and WEDC's total OPEB liability of $227,010 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.50% to 11.5% including inflation
Discount rate *	2.75%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements subject to the floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

Changes in the total OPEB liability:

Balance at December 31, 2018	$	181,815
Changes for the year:		
Service cost		8,487
Interest on the OPEB liability		6,883
Changes of benefit terms		-
Difference between expected and actual experienc		(7,944)
Change of assumptions		38,830
Benefit payments		(1,061)
Net changes		45,195
Balance at December 31, 2019	$	227,010

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City, calculated using the discount rate of 2.75%, as well as what the City's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease in Discount Rate (1.75%)	Current Discount Rate (2.75%)	1% Increase in Discount Rate (3.75%)
City's OPEB liability	$ 240,840	$ 197,997	$ 164,993

The following presents the total OPEB liability of the WCCP, calculated using the discount rate of 2.75%, as well as what the WCCP's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease in Discount Rate (1.75%)	Current Discount Rate (2.75%)	1% Increase in Discount Rate (3.75%)
WCCP's OPEB liability	$ 32,087	$ 26,378	$ 21,982

The following presents the total OPEB liability of the WEDC, calculated using the discount rate of 2.75%, as well as what the WEDC's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease in Discount Rate (1.75%)	Current Discount Rate (2.75%)	1% Increase in Discount Rate (3.75%)
WEDC's OPEB liability	$ 3,205	$ 2,635	$ 2,196

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

The following presents the total OPEB liability of the City, WCCP, and WEDC, calculated using the discount rate of 2.75%, as well as what the WEDC's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease in Discount Rate (1.75%)	Current Discount Rate (2.75%)	1% Increase in Discount Rate (3.75%)
Combined OPEB liability	$ 276,132	$ 227,010	$ 189,171

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:

For the year ended September 30, 2020, the City recognized OPEB expense of $13,336, the WCCP recognized OPEB expense of $1,386, and the WEDC recognized OPEB expense of $102.

At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ -	$ 10,625
Changes in actuarial assumptions	33,540	7,732
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	708	-
Total	$ 34,248	$ 18,357

The City reported $708 as deferred outflows of resources related to the OPEB liability resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

Plan Year December 31,	Amortization Expense
2021	$ 4,144
2022	4,144
2023	1,928
2024	4,546
2025	421
Thereafter	-
Total	$ 15,183

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

At September 30, 2020, the WCCP reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ -	$ 1,267
Changes in actuarial assumptions	4,106	804
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	95	-
Total	$ 4,201	$ 2,071

The WCCP reported $95 as deferred outflows of resources related to the OPEB liability resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

Plan Year December 31,	Amortization Expense
2021	$ 555
2022	555
2023	258
2024	609
2025	58
Thereafter	-
Total	$ 2,035

At September 30, 2020, the WEDC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ -	$ 113
Changes in actuarial assumptions	436	59
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	9	-
Total	$ 445	$ 172

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

The WEDC reported $9 as deferred outflows of resources related to the OPEB liability resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

Plan Year December 31,	Amortization Expense
2021	$ 72
2022	72
2023	34
2024	79
2025	7
Thereafter	-
Total	$ 264

Risk management

The City is exposed to various risks of loss related to torts; theft of and damage to property, and destruction of assets; public officials' errors and omissions; bodily injury and property damage; injury to employees and natural disasters. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for identified risks. TML is a multi-government group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML and liability to the City is generally limited to the contributed amounts. There were no significant reductions in coverage in the past fiscal year and settlements did not exceed insurance coverage for each of the past three fiscal years.

Commitments and contingencies

Commitments

In 2007, the City of Windcrest entered into an agreement with the City of San Antonio, Texas, under which the City of San Antonio released an area from its jurisdiction and allowed for the City of Windcrest to accept and annex the area into the municipal limits of the City of Windcrest. The boundary change agreement provides for the sharing of future tax revenues on the annexed area for the next 30 years. Under the terms of the agreement, the City of San Antonio and the City of Windcrest each receive 50% of the local sales taxes due to the City of Windcrest and distributed by the State Comptroller for taxable business activity conducted in the annexed area. The City of Windcrest had originally owed the City of San Antonio $1,423,584 under this agreement but as of September 30, 2020, the remaining liability balance was $297,677.

In 2020, the City of Windcrest entered into a agreement with the City of San Antonio to resolve prior disputes under the Master Economic Incentives Agreement (MEIA) and Boundary Change Agreement (BCA) . Under the terms of the Agreement the City of Windcrest agreed to perform a settle-up process annually and to pay the City of San Antonio five equal annual payments of $125,000 starting on October 9, 2020 and ending February 1, 2024

(2) Detailed notes (continued)

Net position deficit and management plans

The garbage utility fund had a deficit net position as of September 30, 2020. The garbage utility net position deficit decreased from ($211,338) in 2019 to ($105,528) in 2020 due primarily to higher garbage rates and a greater emphasis on collection. The City plans to increase their efforts to collect on delinquent fees, re-evaluate their billing techniques, and consider moving the residential portion of expenses and revenues into the general fund.

Tax incentives

The City enters into economic development agreements designed to improve the local economy, create jobs, and promote development within the City. The City's economic development agreements are authorized under Chapter 380 of the Texas Local Government Code and Chapter 311 (Tax Increment Financing Act) and 312 (Property Redevelopment and Tax Abatement Act) of the Texas Tax Code. Businesses may be eligible based on their positive employment, economic, or community impact. Businesses that receive tax incentives typically commit to building or expanding operations, revitalizing existing facilities, and/or improving the local infrastructure. Agreements usually contain recapture provisions which may require repayment or termination of incentives if the business does not meet the requirements of the economic incentive.

The City has an agreement with a business that incentivizes that business to maintain a set level of employment in order for that business's real and personal property to receive a 100% property tax abatement. Under the agreement if the business does not meet or only partially meets the employment requirements than the business will be required to make a payment to the City of Windcrest for property taxes abated in a proportionate amount to the percentage that the employment requirements were not met. In addition, if the business ceases use of the leased property for a continuous period of three months or more than the City of Windcrest has the right to terminate the agreement and the business will have to make a payment to the City of Windcrest for the amount of property taxes that would have been collected if the property was not exempt from property taxes for the year that the agreement is terminated as well as the amount that would have been paid in the previous years during the exemption period. The amount of property taxes that the City would have received is unknown due to the fact that Bexar Appraisal District has not assessed the value of the leased property. The agreement states that in the event that a payment needed to be made then the business would seek a qualified real estate appraiser to appraise the value of the leased property, then the City would have to agree with the appraisal prior to the payment being made.

The City has an agreement with a business that incentivized that business to build and maintain a location in the City in order to receive a 100% property tax abatement. Under the agreement if the business relocates or ceases business activities than the City shall have the right to payment from the business equal to 20% of the ad valorem property taxes that would have been assessed for the preceding tax year. The amount of property taxes that the City would have received is unknown due to the fact that Bexar Appraisal District has not assessed the value of the leased property. The agreement states that in the event that a payment needed to be made then the business would seek a qualified real estate appraiser to appraise the value of the leased property, then the City would have to agree with the appraisal prior to the payment being made.

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF WINDCREST, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the year ended September 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues				
Taxes	$ 6,221,037	$ 6,221,037	$ 6,275,598	$ 54,561
Licenses and permits	243,363	243,363	156,582	(86,781)
Intergovernmental	53,000	53,000	93,000	40,000
Charges for services	116,520	116,520	226,294	109,774
Fines	582,346	582,346	560,865	(21,481)
Grant proceeds	25,000	25,000	348,964	323,964
Donations	-	-	30,354	30,354
Investment earnings	33,780	33,780	17,638	(16,142)
Miscellaneous	74,000	74,000	26,357	(47,643)
Total revenues	7,349,046	7,349,046	7,735,652	386,606
Expenditures				
Current:				
General government	3,070,894	3,089,647	3,038,340	51,307
Public safety	2,857,102	3,136,654	3,085,395	51,259
Public works	955,527	976,590	953,088	23,502
Animal control	173,861	176,712	160,331	16,381
Debt service:				
Principal	-	-	131,000	(131,000)
Interest	-	-	8,212	(8,212)
Capital outlay	224,212	547,282	306,414	240,868
Total expenditures	7,281,596	7,926,885	7,682,780	244,105
Excess (deficiency) of revenues over (under) expenditures	67,450	(577,839)	52,872	630,711
Other financing sources (uses)				
Other sources - sale of fixed assets	-	-	50,000	50,000
Transfers in	395,000	395,000	325,200	(69,800)
Transfers out	-	-	(101,081)	(101,081)
Total other financing sources (uses)	395,000	395,000	274,119	(120,881)
Net change in fund balance	462,450	(182,839)	326,991	509,830
Fund balance, beginning	1,970,788	1,970,788	1,970,788	-
Fund balance, ending	$ 2,433,238	$ 1,787,949	$ 2,297,779	$ 509,830

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CITY OF WINDCREST, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND TMRS RELATED RATIOS

For the measurement period ended December 31,

	2019	2018	2017	2016	2015	2014
Total pension liability						
Service cost	$ 443,803	$ 439,605	$ 427,165	$ 370,018	$ 328,283	$ 275,134
Interest (on the total pension liability)	668,625	624,725	591,432	549,932	533,422	494,716
Difference between expected and actual experience	(180,314)	14,822	(122,172)	24,294	(142,145)	(2,409)
Change of assumptions	19,354	-	-	-	69,964	-
Benefit payments, including refunds of employee contributions	(470,775)	(390,996)	(427,824)	(288,176)	(278,972)	(203,164)
Net change in total pension liability	480,693	688,156	468,601	656,068	510,552	564,277
Total pension liability - beginning	9,919,041	9,230,885	8,762,284	8,106,216	7,595,664	7,031,387
Total pension liability - ending (a)	$ 10,399,734	$ 9,919,041	$ 9,230,885	$ 8,762,284	$ 8,106,216	$ 7,595,664
Plan fiduciary net position						
Contributions - employer	$ 261,647	$ 290,102	$ 258,551	$ 209,018	$ 190,467	$ 164,263
Contributions - employee	212,177	222,015	199,610	173,040	161,451	155,633
Net investment income	1,400,512	(276,107)	1,119,294	505,614	10,925	394,581
Benefit payments, including refunds of employee contributions	(470,775)	(390,996)	(427,824)	(288,176)	(278,972)	(203,164)
Administrative expense	(7,912)	(5,336)	(5,799)	(5,710)	(6,654)	(4,119)
Other	(238)	(278)	(295)	(308)	(329)	(339)
Net change in plan fiduciary net position	1,395,411	(160,600)	1,143,537	593,478	76,888	506,855
Plan fiduciary net position - beginning	9,057,194	9,217,794	8,074,257	7,480,779	7,403,891	6,897,036
Plan fiduciary net position - ending (b)	$ 10,452,605	$ 9,057,194	$ 9,217,794	$ 8,074,257	$ 7,480,779	$ 7,403,891
Net pension liability (asset) (a) - (b)	$ (52,871)	$ 861,847	$ 13,091	$ 688,027	$ 625,437	$ 191,773
Plan fiduciary net position as a percentage of total pension liability (asset)	100.51%	91.31%	99.86%	92.15%	92.28%	97.48%
Covered payroll	$ 3,536,279	$ 3,464,188	$ 3,326,828	$ 2,884,008	$ 2,690,844	$ 2,593,878
Net pension liability (asset) as a percentage of total covered payroll	-1.50%	24.88%	0.39%	23.86%	23.24%	7.39%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the sixth year of implementation of GASB 68. The City will develop the schedule prospectively.

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CITY OF WINDCREST, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – PENSION

For the year ended September 30, 2020

Schedule of contributions	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 271,435	$ 269,902	$ 261,364	$ 244,326	$ 202,494	$ 183,726
Contributions in relation to the actuarially determined contribution	271,435	269,902	261,364	244,326	202,494	183,726
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 3,715,577	$ 3,577,981	$ 3,326,842	$ 3,198,543	$ 2,809,689	$ 2,667,358
Contributions as a percentage of covered payroll	7.31%	7.54%	7.86%	7.64%	7.21%	9.28%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the sixth year of implementation of GASB 68. The City will develop the schedule prospectively.

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CITY OF WINDCREST, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY AND RELATED RATIOS

For the measurement period ended December 31,

	2019	2018	2017
OPEB liability			
Service cost	$ 8,487	$ 9,700	$ 8,317
Interest on the OPEB liability	6,883	6,433	6,205
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(7,944)	(9,153)	-
Change of assumptions	38,830	(13,983)	16,343
Benefit payments	(1,061)	(1,386)	(1,331)
Net change in OPEB liability	45,195	(8,389)	29,534
OPEB liability - beginning	181,815	190,204	160,670
OPEB liability - ending	$ 227,010	$ 181,815	$ 190,204
OPEB liability as a percentage of covered payroll	6.42%	5.25%	5.72%

*GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the third year of implementation of GASB 75. The City will develop the schedule prospectively.

CITY OF WINDCREST, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

For the year ended September 30,

	2020	2019	2018
Actuarially determined contributions	$ 7,803	$ 7,618	$ 7,132
Contributions in relation to the actuarially determined contributions	7,803	7,618	7,132
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 3,715,577	$ 3,577,981	$ 3,326,842
Contributions as a percentage of covered payroll	0.21%	0.21%	0.21%

GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the third year of implementation of GASB 75. The City will develop the schedule prospectively.

CITY OF WINDCREST, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended September 30, 2020

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

Methods and assumption used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years
Asset valuation method	10 year smoothed market, 12% soft corridor
Actuarial assumption:	
Inflation	2.50%
Salary increases	3.5% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB (10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other information:

There were no benefit changes during the year.

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OTHER SUPPLEMENTARY INFORMATION

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CITY OF WINDCREST, TEXAS

SPECIAL REVENUE FUNDS DESCRIPTIONS

Special revenue funds are used to account for specific revenues where expenditures are legally restricted for particular purposes. Funds included in the special revenue funds category that are non-major are described below.

School Crossing Guard Fund – used to account for revenues restricted by the State to provide for school crossing guards and maintenance of school zones.

Assets Seizure and Forfeitures (Federal) Fund – used to account for revenues provided by police seizures restricted by the Federal government to provide crime prevention and detection.

Assets Seizure and Forfeitures (State) Fund – used to account for revenues provided by police seizures restricted by the State government to provide crime prevention and detection.

County Fire Contributions Fund – used to account for funds provided by Bexar County to offset expenditures incurred in providing fire protection outside the City limits.

Police Donations Fund – used to account for donations provided for police protection within the City.

Police Education and Training Fund – used to account for L.E.O.S.E. funds received from the State to be used for police education and training.

Roosevelt Scholarship Fund – used to account for donations from the Windcrest Family Fund Day to provide for a scholarship to be awarded to a graduating Roosevelt High School senior.

Court Technology Fund – used to account for fees assessed for the purpose of improving technology.

Building Security Fund – used to account for fees assessed for providing security to City facilities.

Hotel-Motel Tax Fund – used to account for hotel occupancy taxes. These taxes may be used only to promote tourism and the convention and hotel industry.

PEG Fund – used to account for public, educational and governmental (PEG) franchise fees that can only be used for equipment expenses of operating a PEG television channel.

Streets Fund – accounts for the construction and maintenance of streets and infrastructure being financed from sales tax and grants.

Debt Service Fund – used for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term obligations of governmental funds.

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2020

	SPECIAL REVENUE			
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
Assets				
Cash and cash equivalents	$ 54,601	$ 497	$ 2,901	$ 5,646
Investments	-	-	-	-
Taxes receivable (net of allowance for uncollectibles):	-	-	-	-
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 54,601	$ 497	$ 2,901	$ 5,646
Liabilities and fund balances				
Liabilities				
Accounts payable	$ 9	$ -	$ -	$ -
Due to other governments	-	-	-	-
Accrued interest	-	-	-	-
Total liabilities	9	-	-	-
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Total deferrred inflows of resources	-	-	-	-
Fund balances				
Restricted	54,592	497	2,901	5,646
Total fund balances	54,592	497	2,901	5,646
Total liabilities and fund balances	$ 54,601	$ 497	$ 2,901	$ 5,646

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CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2020

SPECIAL REVENUE					
Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
$ 2,136	$ 4,937	$ 2,004	$ 37,782	$ 40,529	$ 232,418
-	-	-	-	-	-
-	-	-	-	-	13,309
-	-	-	-	-	-
-	-	-	-	-	-
$ 2,136	$ 4,937	$ 2,004	$ 37,782	$ 40,529	$ 245,727
$ -	$ -	$ -	$ 6,335	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,335	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,136	4,937	2,004	31,447	40,529	245,727
2,136	4,937	2,004	31,447	40,529	245,727
$ 2,136	$ 4,937	$ 2,004	$ 37,782	$ 40,529	$ 245,727

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CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2020

	SPECIAL REVENUE			
	PEG Fund	Streets Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 40,429	$ 776,170	$ -	$ 1,200,050
Investments	-	-	-	-
Taxes receivable (net of allowance for uncollectibles):	-	163,387	6,971	183,667
Other receivables	-	-	598	598
Due from other funds	-	-	-	-
Total assets	$ 40,429	$ 939,557	$ 7,569	$ 1,384,315
Liabilities and fund balances				
Liabilities				
Accounts payable	$ -	$ 22,310	$ -	$ 28,654
Due to other governments	-	42,525	-	42,525
Accrued interest	-	-	-	-
Total liabilities	-	64,835	-	71,179
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	6,971	6,971
Total deferrred inflows of resources	-	-	6,971	6,971
Fund balances				
Restricted	40,429	874,722	598	1,306,165
Total fund balances	40,429	874,722	598	1,306,165
Total liabilities and fund balances	$ 40,429	$ 939,557	$ 7,569	$ 1,384,315

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CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2020

	SPECIAL REVENUE			
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
REVENUES				
Taxes:				
Property taxes	$ -	$ -	$ -	$ -
Hotel-motel taxes	-	-	-	-
Sales tax	-	-	-	-
Franchise	-	-	-	-
Intergovernmental	6,678	-	-	-
Fines and fees	-	-	-	-
Donations	-	-	-	-
Investment earnings	86	3	2	-
Miscellaneous	-	-	-	-
Total revenues	6,764	3	2	-
EXPENDITURES				
Current:				
Public safety	1,628	-	-	69
Public works	-	-	-	-
Animal control	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,628	-	-	69
Excess (deficiency) of revenues over (under) expenditures	5,136	3	2	(69)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	5,136	3	2	(69)
Fund balance - beginning	49,456	494	2,899	5,715
Fund balances - ending	$ 54,592	$ 497	$ 2,901	$ 5,646

CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2020

SPECIAL REVENUE					
Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	205,229
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	16,676	15,801	-
615	2,687	-	-	-	-
10	24	-	127	5	2,089
-	-	2,000	-	-	-
625	2,711	2,000	16,803	15,806	207,318
235	1,325	-	5,679	2,500	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,417	24,975	-
235	1,325	-	21,096	27,475	-
390	1,386	2,000	(4,293)	(11,669)	207,318
-	-	-	-	-	-
-	-	-	-	-	(200,200)
-	-	-	-	-	(200,200)
390	1,386	2,000	(4,293)	(11,669)	7,118
1,746	3,551	4	35,740	52,198	238,609
$ 2,136	$ 4,937	$ 2,004	$ 31,447	$ 40,529	$ 245,727

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CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2020

	SPECIAL REVENUE			
	PEG Fund	Streets Fund	Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Property taxes	$ -	$ -	$ 634,243	$ 634,243
Hotel-motel taxes	-	-	-	205,229
Sales tax	-	698,095	-	698,095
Franchise	13,766	-	-	13,766
Intergovernmental	-	37,648	-	44,326
Fines and fees	-	-	-	32,477
Donations	-	-	-	3,302
Investment earnings	-	263	-	2,609
Miscellaneous	-	-	-	2,000
Total revenues	13,766	736,006	634,243	1,636,047
EXPENDITURES				
Current:				
Public safety	-	-	-	11,436
Public works	-	3,882	-	3,882
Animal control	-	-	-	-
Debt service:				
Principal	-	-	230,000	230,000
Interest	-	-	420,150	420,150
Capital outlay	-	641,897	-	682,289
Total expenditures	-	645,779	650,150	1,347,757
Excess (deficiency) of revenues over (under) expenditures	13,766	90,227	(15,907)	288,290
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	16,065	16,065
Transfers out	-	-	-	(200,200)
Total other financing sources (uses)	-	-	16,065	(184,135)
Net change in fund balances	13,766	90,227	158	104,155
Fund balance - beginning	26,663	784,495	440	1,202,010
Fund balances - ending	$ 40,429	$ 874,722	$ 598	$ 1,306,165

COMPLIANCE SECTION

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and
Members of the City Council
City of Windcrest, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit (Windcrest Crime and Control Prevention District), each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 19, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

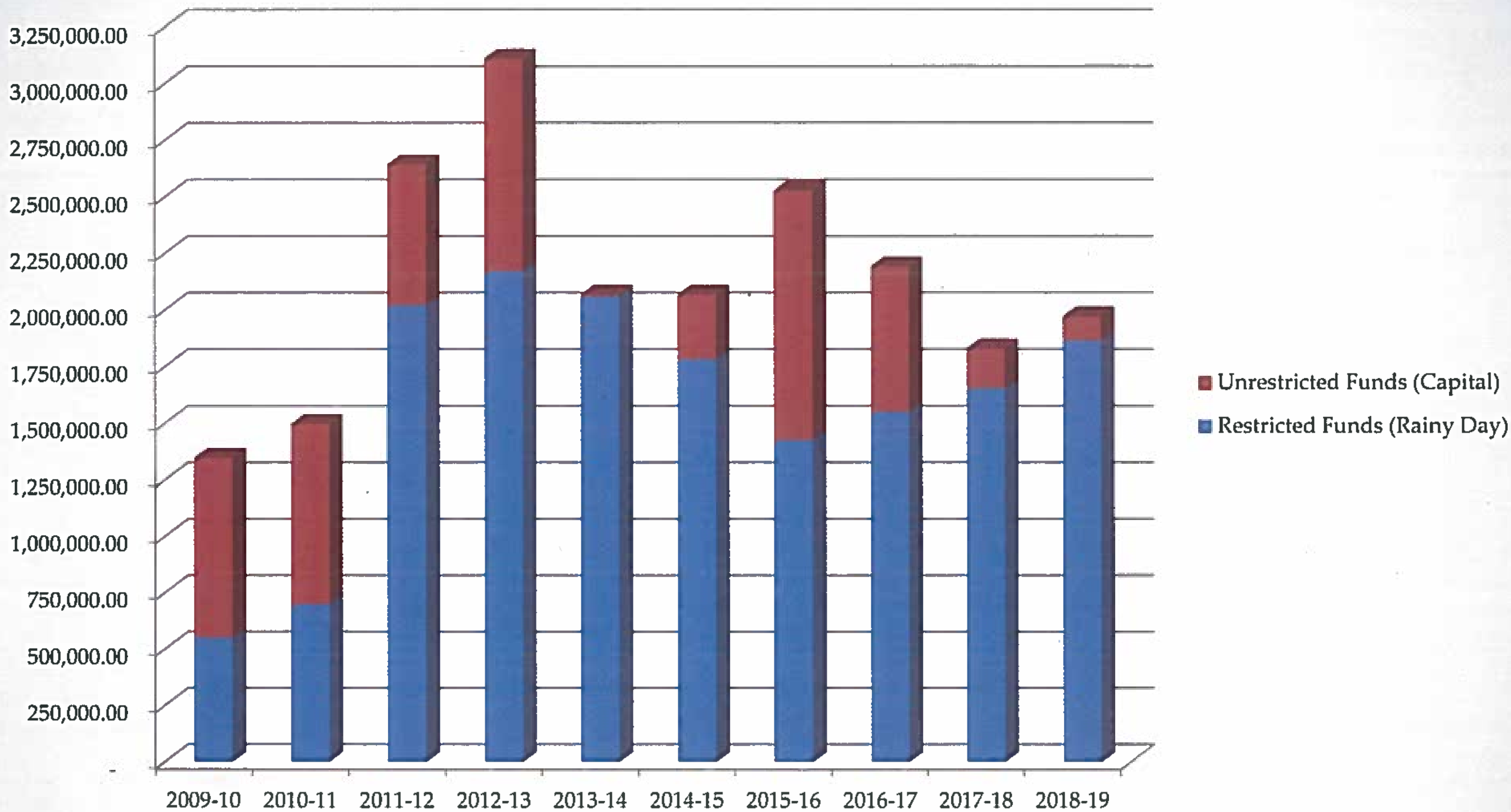
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

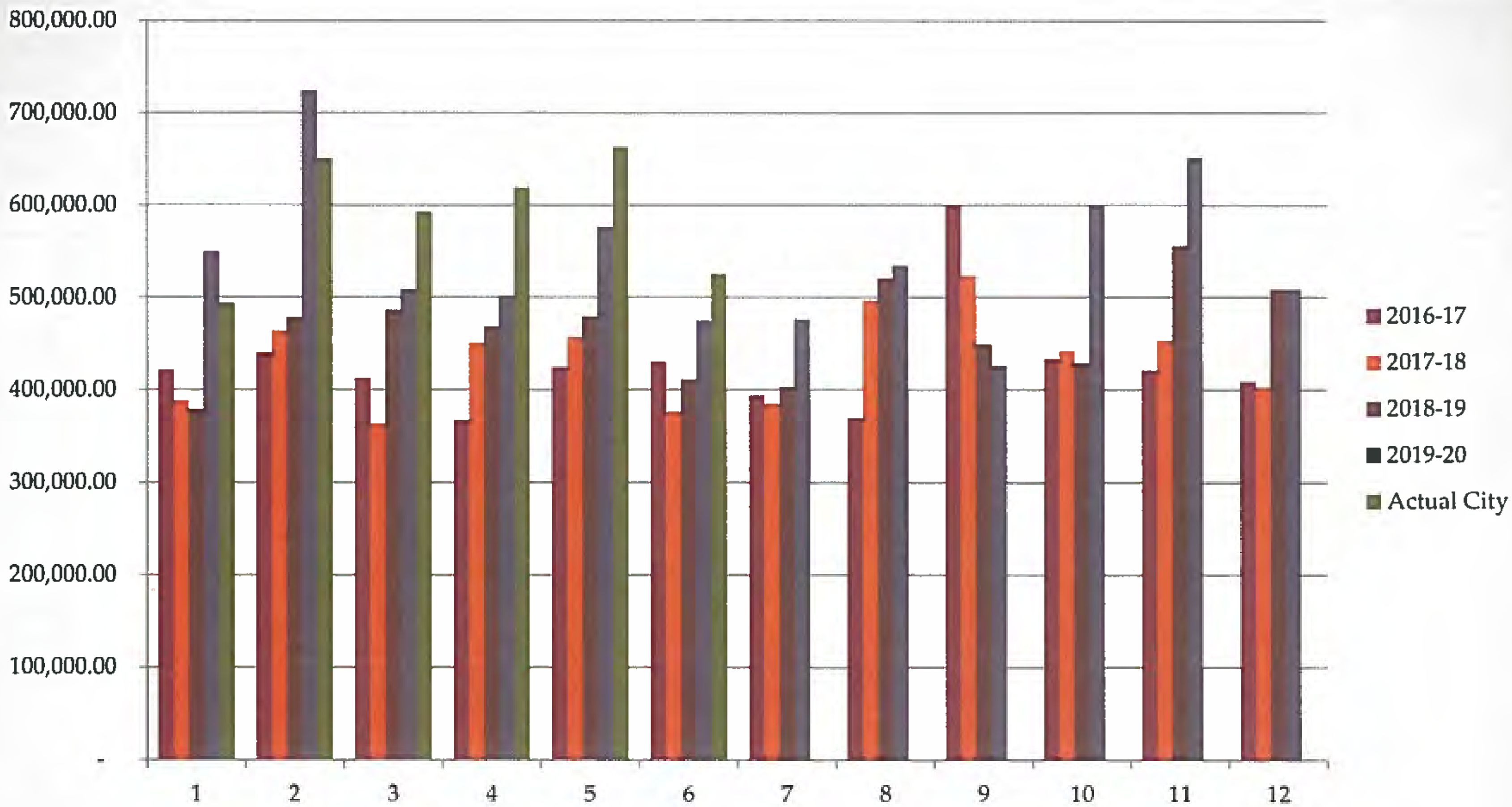
San Antonio, Texas
April 19, 2021

WINDCREST, TEXAS

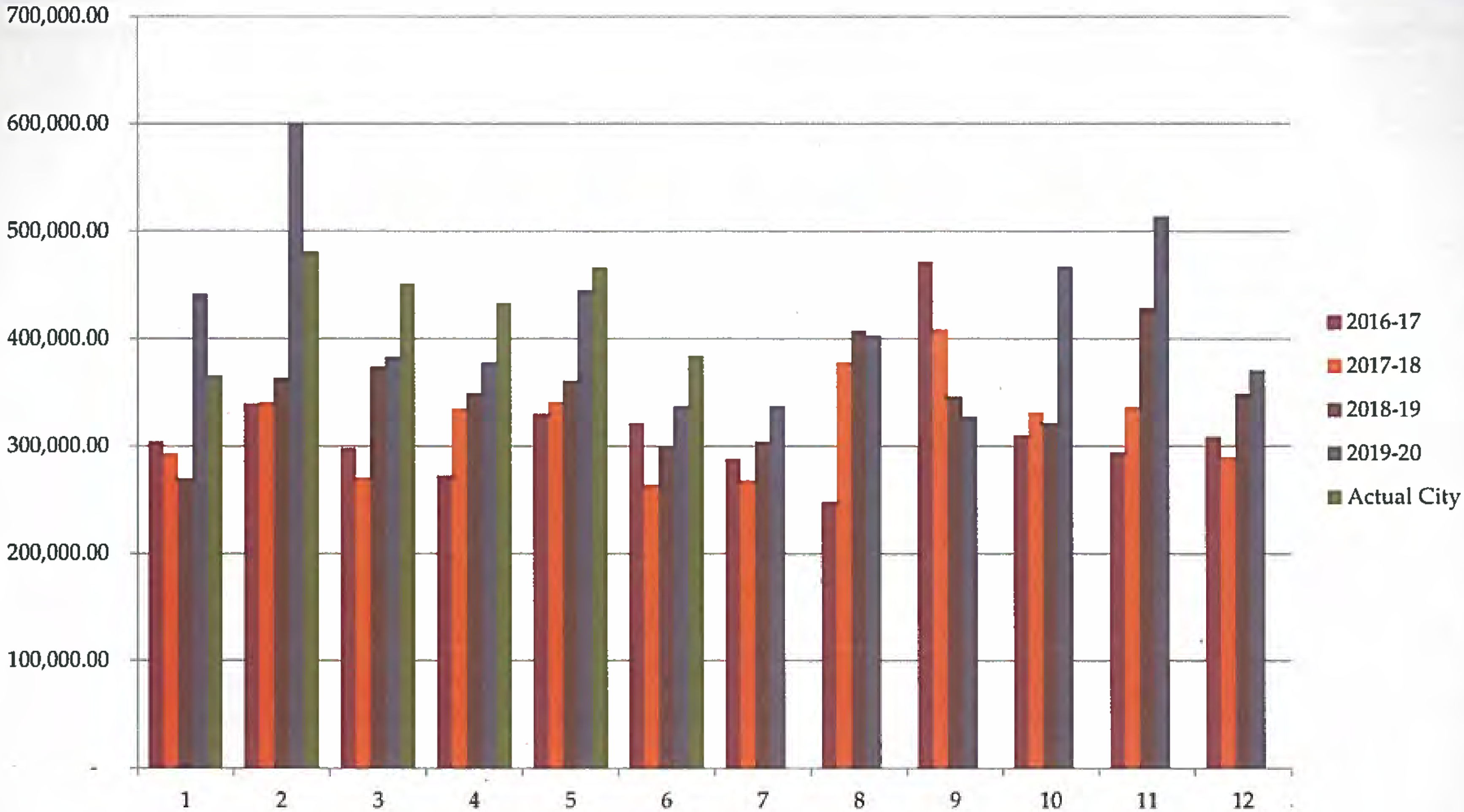
Monthly Finance Report
March 2021



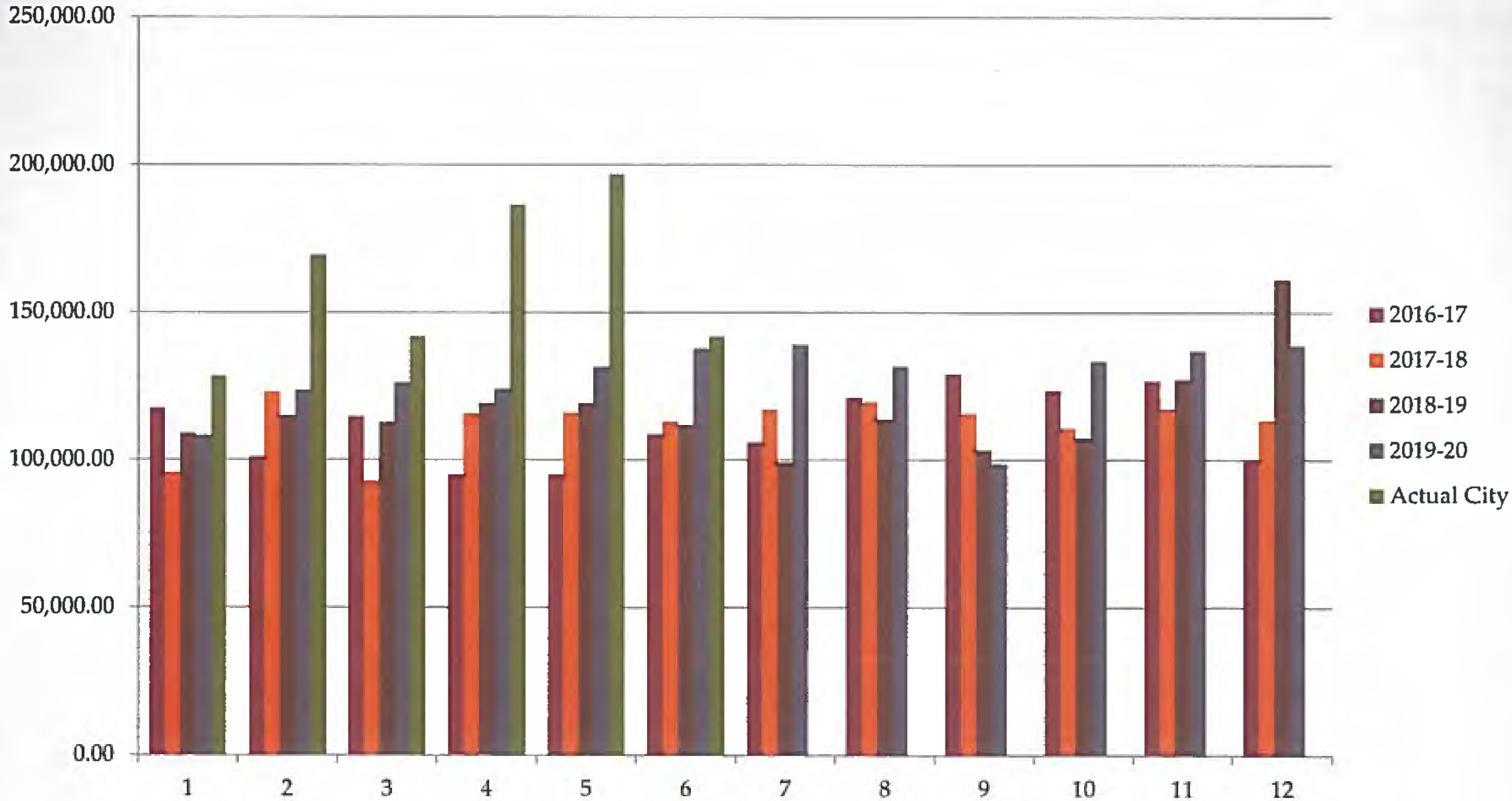
Fund Balance



City of Windcrest Total Sales Tax



City of Windcrest
Sales Tax less SA Annexation



City of Windcrest

Windcrest's Portion of SA Annexation

Fund	YTD Revenues	YTD Expenditures	Current Cash Balance
General	$4,374,405.99	$4,089,011.59	$708,608.16
Garbage	$743,801.11	$617,741.49	$27,404.39
Asset Seizure - Federal	$0.00	$0.00	$359.98
County Fire Contribution	$0.00	$0.00	$3,946.07
School Crossing Guard	$3,012.33	$54.52	$14,614.32
Police Donations	$2,785.06	$237.53	$1,699.06
Asset Seizure - State	$0.00	$0.00	$398.32
Police Education Training	$1,921.05	$754.50	$6,858.48
Economic Development Corporation	n/a	n/a	$1,036,576.54
Court Technology	$5,622.25	$375.00	$21,606.32
Court Building Security	$6,308.85	$0.00	$734.01
Hotel / Motel Tax	$70,162.17	$0.00	$305,463.39
Debt Service	$499,589.47	$489,500.00	$0.03
WCCPD	$341,247.83	$366,747.94	$406,135.85
Capital Projects – Streets	$268,061.98	$826,487.99	$44,103.45
Public, Education & Government	$7,001.41	$0.00	$0.00
2019 Series A	$245.79	$1,271,467.86	4,829,044.79
2019 series B	$0.00	$0.00	0.00
Pooled Cash			$2,340,688.43
Total Cash (Excluding EDC)			$8,711,665.05

Monthly Financial Report (MFR) as of
March 31, 2021

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Asset Seizure Fund - Federal	$	360
County Fire Contribution	$	-
School Crossing Guard	$	14,614
Police Donations	$	1,699
Asset Seizure Fund - State	$	398
Police Education Training Fund	$	6,858
Court Technology Fund	$	21,606
Court Building Security Fund	$	734

March 31, 2021

3/31/2021
Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for March 2021
This report covers 50.00% of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	$ 225,961	$ 181,793	$ 4,374,406	$ 4,220,207	52.93%
Expenditures (2)	$ 679,629	$ 526,510	$ 4,089,012	$ 3,341,359	53.25%
Net	$ (453,668)	$ (344,717)	$ 285,394	$ 878,849	
Garbage Fund:					
Income	$ 87,039	$ 62,421	$ 743,801	$ 617,080	57.07%
Expenditures	$ 112,546	$ 182,101	$ 617,741	$ 471,135	50.72%
	$ (25,507)	$ (119,680)	$ 126,060	$ 145,945	
Debt Service Fund:					
Income	$ -	$ 146,230	$ -	$ 525,775	
Transfers In	$ -	$ -	$ -	$ -	
Expenditures	$ -	$ -	$ -	$ 473,912	
Net	$ -	$ 146,230	$ -	$ 51,863	
Capital Projects Fund:					
Income	$ 46,995	$ 49,033	$ 268,062	$ 240,281	
Expenditures	$ -	$ -	$ 826,488	$ 536,367	
Transfers Out	$ -	$ -	$ -		
Net	$ 46,995	$ 49,033	$ (558,426)	$ (296,086)	
2019 Series A					
Income	$ 37	$ 5,618	$ 246	$ 38,491	
Expenditures	$ 548,459	$ -	$ 1,271,468	$ 1,115,615	
Transfers Out	$ -	$ -		$ -	
Net	$ (548,423)	$ 5,618	$ (1,271,222)	$ (1,077,124)	
2019 Series B					
Income	$ -	$ 21,215	$ -	$ 27,700	
Expenditures	$ -	$ 23,807	$ -	$ 23,807	
Transfers Out	$ -	$ -		$ -	
Net	$ -	$ (2,592)	$ -	$ 3,894	
Total Funds:					
Income	$ 360,032	$ 466,309	$ 5,386,515	$ 5,669,535	
Expenditures	$ 1,340,635	$ 732,417	$ 6,804,709	$ 5,962,195	
Transfers In / (Out)	$ -	$ -	$ -	$ -	
Net All Funds	$ (980,603)	$ (266,108)	$ (1,418,194)	$ (292,660)	
Sales Tax Collections (Actual Received):					
Crime Control District	$ 75,021	$ 67,698	$ 504,314	$ 446,766	
EDC	$ 75,117	$ 67,794	$ 506,545	$ 452,237	
General Fund	$ 300,477	$ 338,969	$ 2,026,189	$ 1,876,744	
Ad Valorem Tax Offset	$ 75,021	$ 67,794	$ 506,449	$ 452,237	
For Street Maintenance	$ 75,021	$ 67,794	$ 506,449	$ 452,237	
Net Sales Tax	**$ 600,659**	**$ 610,048**	**$ 4,049,947**	**$ 3,680,222**	
Annexed Area to S.A.	$ (141,900)	$ (137,663)	$ (964,676)	$ (751,949)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Donald Hakala/Rafael Castillo Jr.
Finance Director City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending March 2021

		Account	Interest Rate
Frost Bank Accounts:			
Pooled Checking	$	2,340,688	0.01%
General Fund Money Market	$	556,215	0.01%
General Fund Development Escrow	$	-	
General Fund Certificate of Deposit	$	25,000	0.20%
Garbage Fund Checking	$	26,495	0.01%
Garbage Fund Money Market	$	477	0.01%
Debt Service Fund	$	0	0.01%
Capital Projects Street Fund	$	24,931	0.01%
Hotel/Motel Occupancy Tax Fund	$	305,463	0.01%
Windcrest Crime Control & Prevention Dist. Fund	$	406,136	0.01%
Asset Forfeiture/Seizure Savings (Federal)	$	360	0.01%
School Crossing Guard Savings	$	14,614	0.01%
Police Donation Savings	$	1,699	0.01%
Asset Forfeiture/Seizure Savings (State)	$	398	0.01%
Police Education/Training Savings	$	6,858	0.01%
Municipal Court Technology Fund	$	21,606	0.01%
Municipal Court Building Security Fund	$	734	0.01%
2019 Series A	$	4,829,045	0.01%
2019 Series B	$	-	0.01%
Total - Frost National Bank	**$**	**8,560,721**	
INVESTMENTS:			
Texpool (breakout by fund on following page)	$	140,084	0.0187%
Texpool for Streets	$	10,860	0.0187%
Total TexPool	**$**	**150,944**	
TOTAL ALL FUNDS	**$**	**8,711,665**	

Texpool Breakout by Fund

Fund #	Fund Name	Balance 3/31/2021
1	General Fund	127,393.64
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
13	Economic Dev. Fund	-
5	County Fire Contribution	3,946.07
9	Asset Seizure Fund - State	-
	Total	140,083.94

BALANCE SHEET
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
======		
01-1100	CASH - FROST OPERATING	(99.90)
01-1102	CLAIM ON CASH	2,089,970.25
01-1105	SAVINGS	556,214.52
01-1110	PETTY CASH	1,700.00
01-1111	STORE PETTY CASH	100.00
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00
01-1125	INVESTMENT/TEXPOOL	127,393.64
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	8,376.81
01-1129	EXPENCE CARD A	1,107.70
01-1130	EXPENCE CARD B	1,005.98
01-1131	EXPENCE CARD C	1,286.45
01-1132	EXPENCE CARD D	1,044.22
01-1133	EXPENCE CARD E	1,189.88
01-1134	EXPENCE CARD F	807.00
01-1135	EXPENCE TRAVEL CARD 1	830.68
01-1136	EXPENCE TRAVEL CARD 2	411.24
01-1137	EXPENCE TRAVEL CARD 3	1,015.33
01-1138	EXPENCE TRAVEL CARD 4	99.79
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	125,000.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	0.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00
01-1383	DUE FROM HRA	0.00
01-1501	A/R-ADVALOREM TAXES	52,455.82
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(274,536.04)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(7,958.13)
01-1510	A/R-SALES TAX	(0.96)
01-1515	A/R-LIQUOR TAX	0.00
01-1562	A/R - GRANT FUNDS	0.00
01-1601	A/R-MISC FEES	10,769.28

BALANCE SHEET
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
01-1602	A/R WARRANTS - CITY PORTION	549,072.08		
01-1605	A/R-FRANCHISE	0.01		
01-1608	A/R - UNAPPLIED CREDITS	0.00		
01-1620	A/R-WATER DISTRICT #10	0.00		
01-1635	A/R-MISC. II	0.00		
01-1636	A/R POST OFFICE PETTY CASH	200.00		
			3,272,455.65	
	TOTAL ASSETS			3,272,455.65

LIABILITIES

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2200	WAGES PAYABLE	0.00
01-2205	FED WITHHOLDING	0.00
01-2210	FICA PAYABLE - EMPLOYER	0.00
01-2215	FICA PAYABLE - EMPLOYEE	0.00
01-2220	MEDICARE PAYABLE EMPLOYER	0.00
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00
01-2230	TMRS PAYABLE	20,148.57
01-2235	TWC TAXES PAYABLE	0.00
01-2240	TRUSTEE PAYABLE	0.00
01-2242	SEC 457B DEF.COMP. PAYABLE	6,040.00
01-2245	LIFE INSURANCE PAYABLE	(3,854.65)
01-2246	SHORT TERM DISABILITY	(4,374.31)
01-2248	LEGALSHIELD VOL DED	0.00
01-2250	SUPPLEMENTAL INSURANCE	9,422.95
01-2251	DEPENDENT DENTAL INSURANCE	(9,209.09)
01-2252	DEPENDENT VISION INSURANCE	(1,807.15)
01-2255	DEP HLTH/OPT LIFE PAYABLE	(3,099.00)
01-2256	A/P FSA Med Ded	(4,758.27)
01-2257	A/P FSA DEP DED	0.00
01-2258	DUE TO EWALD TRACTOR	0.00
01-2259	A/P MISC DED	4,029.85
01-2310	DUE TO GARBAGE FUND	0.00
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00
01-2325	DUE TO S.C.G. FUND	144.70
01-2330	DUE TO COUNTY FIRE CONTRI	0.00
01-2335	DUE TO DARE PROGRAM FUND	0.00
01-2340	DUE TO POLICE DONATION FUND	0.00
01-2345	DUE TO ASSET SEIZURE/STAT	0.00
01-2350	DUE TO POLICE TRAINING FUND	0.00
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00
01-2355	DUE TO EDC FUND	0.00
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	50,979.28
01-2401	A/P-GENERAL FUND	0.00

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-2402	A/P-COMP TO VICTIMS(CVC)	435.41	
01-2403	A/P-REHABILITATION(CR)	0.00	
01-2404	A/P-CRIMINAL JUSTICE(CJP)	10.00	
01-2405	A/P-PERSONNEL TRAIN(JCPT)	58.07	
01-2406	A/P-MANAGEMENT(LEMI)	0.00	
01-2407	A/P-OFFICIERS ADM(LEOA)	0.00	
01-2408	A/P-GENERAL REVENUE (GR)	0.00	
01-2409	A/P-LIAB INS (OCL)	0.00	
01-2410	A/P-SALES TAX	4,784.37	
01-2411	BOND ESCROW (COURT)	5,755.70	
01-2412	A/P-CONTINUING ED(LEOCE)	0.00	
01-2413	A/P TIME PAYMENT	170.56	
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00	
01-2415	A/P FUGITIVE APPREHENSION (FA)	15.00	
01-2416	A/P CONSOLIDATED CRT COST(CCC)	42,055.19	
01-2417	A/P JUVENILE CRIME(JCD)	12.01	
01-2418	A/P FTA FEE (FTA)	3,231.15	
01-2420	DEPOSITS-CONTRACTORS	0.00	
01-2421	A/P-RESTITUTION	0.00	
01-2422	DEPOSITS-VEHICLE STORAGE	4,119.38	
01-2423	AP-CHILD SAFETY SEAT & BELT	170.90	
01-2424	A/P CORRECTIONAL MGMT (CMI)	1.50	
01-2425	DEPOSITS-CIVIC CENTER	1,750.00	
01-2426	A/P INDIGENT DEFENSE FEE	350.51	
01-2427	DEPOSITS - TACO CABANA	(100.00)	
01-2428	A/P - MUNI SVC BUREAU	0.00	
01-2429	A/P - STATE TRAFFIC FEES	22,379.51	
01-2430	BOND REFUNDS (COURT)	3,176.00	
01-2431	A/P - STATE JURY FEE (SJRF)	713.08	
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00	
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00	
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	956.68	
01-2436	A/P-LINEBARGER COURT COLLECTIO	(2,829.88)	
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	4.93	
01-2438	BONDS APPLIED (COURT)	0.00	
01-2440	FROST BANK ESCROW FUNDS	0.00	
01-2449	A/P CAPITAL LEASE	0.00	
01-2450	A/P LEASE	0.00	
01-2451	A/P SALES TAX PAYBACK	0.00	
01-2455	A/P VFFP	0.00	
01-2470	ACCRUED COMPENSATED ABSENCES	0.00	
01-2471	PENDING PRIOR PERIOD AJE	(0.07)	
01-2475	ENCUMBRANCES	0.00	
01-2476	RESERVE FOR ENCUMBRANCES	0.00	
01-2477	PRIOR YEAR ENCUMBRANCES	0.00	
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00	
01-2501	DEFERRED REVENUE-TAXES	45,096.05	
01-2502	DEFERRED REVENUE - OTHER	0.00	
01-2503	DEFERRED REVENUE - WARRANTS	274,536.04	
	TOTAL LIABILITIES		470,514.97

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
EQUITY				
01-3201	FUND BALANCE	2,516,546.28		
01-3202	FUND BALANCE-RESTRICTED	0.00		
01-3205	FOR ECONOMIC IMPACT	0.00		
01-3207	FOR CASHFLOW	0.00		
01-3209	FOR EMERGENCY CONTINGENCY	0.00		
01-3213	FOR STREET MAINTENANCE	0.00		
01-3214	FOR STREET SWEEPER	0.00		
	TOTAL BEGINNING EQUITY	2,516,546.28		
	TOTAL REVENUE	4,374,405.99		
	TOTAL EXPENSES	4,089,011.59		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	285,394.40		
	TOTAL EQUITY & FUND BALANCE		2,801,940.68	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			3,272,455.65

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	8,264,256	8,264,256	225,960.54	4,374,405.99	4,228,531.03	0.00	52.93	3,889,850.00
TOTAL REVENUES	8,264,256	8,264,256	225,960.54	4,374,405.99	4,228,531.03	0.00	52.93	3,889,850.00
EXPENDITURE SUMMARY								
01-ADMINISTRATION								
SALARIES & BENEFITS	257,836	257,836	22,208.63	128,648.43	104,719.05	0.00	49.90	129,187.14
OTHER EXPENSES	95,500	95,500	395.32	21,167.03	50,363.46	0.00	22.16	74,332.97
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	353,336	353,336	22,603.95	149,815.46	155,082.51	0.00	42.40	203,520.11
02-POLICE DEPARTMENT								
SALARIES & BENEFITS	2,159,118	2,159,118	171,652.90	1,054,833.52	1,073,498.64	0.00	48.85	1,104,284.85
OTHER EXPENSES	156,700	156,700	7,857.29	84,494.67	50,220.76	0.00	53.92	72,205.33
CAPITAL EXPENSES	0	0	0.00	755.00	0.00	0.00	0.00	(755.00)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,315,818	2,315,818	179,510.19	1,140,083.19	1,123,719.40	0.00	49.23	1,175,735.18
03-FIRE DEPARTMENT								
SALARIES & BENEFITS	625,273	625,273	56,074.59	315,319.13	100,789.84	0.00	50.43	309,954.33
OTHER EXPENSES	261,300	261,300	47,047.28	245,075.60	145,553.41	11,842.99	98.32	4,381.41
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	26,126.43	0.00	(26,126.43)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	886,573	886,573	103,121.87	560,394.73	246,343.25	37,969.42	67.49	288,209.31
04-SPECIAL SERVICES								
SALARIES & BENEFITS	59,132	59,132	5,956.07	21,451.56	24,489.77	0.00	36.28	37,679.98
OTHER EXPENSES	113,200	113,200	5,382.42	81,276.58	70,410.70	3,750.00	75.11	28,173.42
CAPITAL EXPENSES	0	0	2,307.50	14,586.55	0.00	0.00	0.00	(14,586.55)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	172,332	172,332	13,645.99	117,314.69	94,900.47	3,750.00	70.25	51,266.85
06-PARKS & RECREATION								
OTHER EXPENSES	149,500	149,500	14,787.62	52,249.17	42,525.34	0.00	34.95	97,250.83
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	149,500	149,500	14,787.62	52,249.17	42,525.34	0.00	34.95	97,250.83
07-FLEET MECHANIC								
SALARIES & BENEFITS	61,374	61,374	4,485.44	21,847.11	30,634.18	0.00	35.60	39,526.94
OTHER EXPENSES	109,950	109,950	7,955.46	45,666.46	41,353.98	0.00	41.53	64,283.54
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	171,324	171,324	12,440.90	67,513.57	71,988.16	0.00	39.41	103,810.48

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS	377,628	377,628	22,490.72	159,541.85	169,250.63	0.00	42.25	218,086.08
OTHER EXPENSES	37,150	37,150	1,613.69	6,663.44	10,826.41	0.00	17.94	30,486.56
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	414,778	414,778	24,104.41	166,205.29	180,077.04	0.00	40.07	248,572.64
10-FACILITY DIVISION								
OTHER EXPENSES	226,000	226,000	23,571.19	102,226.09	62,421.18	1,067.50	45.71	122,706.41
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	226,000	226,000	23,571.19	102,226.09	62,421.18	1,067.50	45.71	122,706.41
11-CIVIC CENTER								
SALARIES & BENEFITS	169,488	169,488	14,208.29	77,031.20	43,477.79	0.00	45.45	92,456.64
OTHER EXPENSES	60,000	60,000	3,660.11	24,303.75	33,564.00	0.00	40.51	35,696.25
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	229,488	229,488	17,868.40	101,334.95	77,041.79	0.00	44.16	128,152.89
14-CONTRACT SERVICES								
OTHER EXPENSES	886,400	886,400	59,518.95	592,034.28	368,079.02	5,775.00	67.44	288,590.72
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	886,400	886,400	59,518.95	592,034.28	368,079.02	5,775.00	67.44	288,590.72
15-TECH SUPPORT								
OTHER EXPENSES	300,500	300,500	60,600.62	188,422.95	163,052.94	0.00	62.70	112,077.05
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	300,500	300,500	60,600.62	188,422.95	163,052.94	0.00	62.70	112,077.05
16-PUBLIC WORKS								
SALARIES & BENEFITS	576,446	576,446	35,894.21	264,677.17	277,252.33	0.00	45.92	311,769.10
OTHER EXPENSES	89,000	89,000	11,039.58	48,236.41	36,189.04	0.00	54.20	40,763.59
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	665,446	665,446	46,933.79	312,913.58	313,441.37	0.00	47.02	352,532.69
17-ANIMAL CONTROL								
SALARIES & BENEFITS	125,318	125,318	9,488.87	55,445.81	53,618.21	0.00	44.24	69,872.45
OTHER EXPENSES	58,800	58,800	4,785.72	17,695.57	21,571.16	0.00	30.09	41,104.43
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	184,118	184,118	14,274.59	73,141.38	75,189.37	0.00	39.73	110,976.88

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	71,952	71,952	4,512.76	35,047.54	32,152.99	0.00	48.71	36,904.59
OTHER EXPENSES	2,385	2,385	0.00	428.30	428.30	0.00	17.96	1,956.70
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	74,337	74,337	4,512.76	35,475.84	32,581.29	0.00	47.72	38,861.29
20-FINANCE								
SALARIES & BENEFITS	334,738	334,738	27,966.68	161,768.95	145,858.06	0.00	48.33	172,968.75
OTHER EXPENSES	40,250	40,250	3,952.83	20,983.92	21,832.71	0.00	52.13	19,266.08
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	374,988	374,988	31,919.51	182,752.87	167,690.77	0.00	48.74	192,234.83
25-CITY MANAGEMENT								
SALARIES & BENEFITS	196,759	196,759	(7,477.03)	92,577.69	88,706.23	0.00	47.05	104,181.68
OTHER EXPENSES	10,550	10,550	0.00	5,681.54	6,886.68	0.00	53.85	4,868.46
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	207,309	207,309	(7,477.03)	98,259.23	95,592.91	0.00	47.40	109,050.14
26-POOL								
SALARIES & BENEFITS	0	0	0.00	0.00	415.24	0.00	0.00	0.00
OTHER EXPENSES	45,800	45,800	436.62	1,433.27	2,963.87	0.00	3.13	44,366.73
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	45,800	45,800	436.62	1,433.27	3,379.11	0.00	3.13	44,366.73
27-POST OFFICE								
SALARIES & BENEFITS	52,580	52,580	3,935.30	23,422.23	23,337.94	0.00	44.55	29,158.07
OTHER EXPENSES	21,800	21,800	2,877.41	4,156.71	7,149.85	0.00	19.07	17,643.29
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	74,380	74,380	6,812.71	27,578.94	30,487.79	0.00	37.08	46,801.36
28-HUMAN RESOUCES								
OTHER EXPENSES	161,000	161,000	6,060.25	34,045.83	51,626.79	0.00	21.15	126,954.17
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	161,000	161,000	6,060.25	34,045.83	51,626.79	0.00	21.15	126,954.17
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	139,212	139,212	44,381.58	85,816.28	147,935.30	139,441.11	161.81	(86,045.30)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	139,212	139,212	44,381.58	85,816.28	147,935.30	139,441.11	161.81	(86,045.30)
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	8,032,640	8,032,640	679,628.87	4,089,011.59	3,503,155.80	188,003.03	53.25	3,755,625.26
REVENUE OVER/(UNDER) EXPENDITURES	231,616	231,616	(453,668.33)	285,394.40	725,375.23	(188,003.03)	42.05	134,224.74

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	2,485,395	2,485,395	(93,372.17)	2,434,007.13	2,323,320.66	0.00	97.93	51,387.87
01-4115 SALES TAX	2,915,356	2,915,356	187,979.02	1,072,226.04	960,212.83	0.00	36.78	1,843,129.96
01-4116 SALES TX-AD VALOREM TX OFFSET	728,540	728,540	46,994.75	268,056.48	240,053.32	0.00	36.79	460,483.52
01-4118 HOTEL OCC. TAX FUND TRANSER	230,000	230,000	0.00	0.00	0.00	0.00	0.00	230,000.00
01-4119 HOTEL OCC.TAX F. TRSFR CAPITAL	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	26,000	26,000	0.00	8,482.81	7,594.48	0.00	32.63	17,517.19
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	496,095	496,095	0.00	148,818.86	144,149.75	0.00	30.00	347,275.97
01-4205 AT&T TELECOM FRANCHISE FEES	35,000	35,000	0.00	6,947.32	23,999.11	0.00	19.85	28,052.68
01-4210 TIME WARNER CABLE & TEL FEES	75,000	75,000	0.00	34,956.46	39,696.52	0.00	46.61	40,043.54
01-4211 TWC - PEG Fee 1%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4215 OTHER TELECOM FEES	2,400	2,400	259.88	890.69	1,373.32	0.00	37.11	1,509.31
01-4230 FRANCHISE FEES -WATER	2,600	2,600	0.00	0.00	0.00	0.00	0.00	2,600.00
01-4301 INTEREST	17,610	17,610	33.19	218.73	16,800.54	0.00	1.24	17,391.27
01-4302 FRANCHISE FEE- SANITATION	1,125	1,125	18.13	164.95	52.49	0.00	14.66	960.05
01-4310 COURT FINES	563,896	563,896	56,853.41	188,742.50	317,675.93	0.00	33.47	375,153.66
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	27,000	27,000	0.00	(300.00)	0.00	0.00	1.11-	27,300.00
01-4402 SWIMMING POOL CONCESSIONS	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4403 SWIMMING POOL B-PARTIES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	5,520	5,520	400.00	3,020.00	2,125.00	0.00	54.71	2,500.00
01-4409 BUILDING PERMIT FEES	210,000	210,000	8,869.80	113,853.70	57,670.00	0.00	54.22	96,146.30
01-4410 FOOD PERMIT FEES	20,000	20,000	0.00	10,600.00	16,162.50	0.00	53.00	9,400.00
01-4411 FIRE DEPARTMENT FEES	0	0	2,925.00	6,140.01	0.00	0.00	0.00	(6,140.01)
01-4420 LIQUOR LICENSE FEES	4,000	4,000	0.00	2,110.00	2,737.50	0.00	52.75	1,890.00
01-4425 VEHICLE STORAGE FEES	34,469	34,469	(271.22)	123.74	0.00	0.00	0.36	34,345.26
01-4430 CIVIC CENTER FEES	28,000	28,000	2,040.00	7,495.00	12,065.00	0.00	26.77	20,505.00
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	25.00	165.00	120.00	0.00	36.67	285.00
01-4440 MISCELLANEOUS FEES	2,000	2,000	83.95	570.68	1,926.95	0.00	28.53	1,429.32
01-4441 ALARM & PERMIT FEES	4,500	4,500	450.00	1,050.00	2,650.00	0.00	23.33	3,450.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-4444 FOOD HANDLER TRAINING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	9,420.28	12,499.98	0.00	37.68	15,579.72
01-4451 EDC REIMBURSEMENT	10,000	10,000	0.00	0.00	10,000.00	0.00	0.00	10,000.00
01-4455 WCCPD REIMBURSEMENT	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
01-4460 MISCELLANEOUS INCOME	25,000	25,000	2,721.21	11,928.32	8,494.60	0.00	47.71	13,071.68
01-4461 WORKER'S COMP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4462 DONATIONS FD	0	0	4,023.25	4,548.25	0.00	0.00	0.00	(4,548.25)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	0.00	1,122.20	0.00	0.00	0.00
01-4470 LEASE OF LAND	135,000	135,000	4,583.34	27,500.04	20,833.35	0.00	20.37	107,499.96
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	1,200.00	1,200.00	0.00	0.00	(1,200.00)
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4500 COURT TECHNOLOGY TRANS IN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	75,000	75,000	0.00	0.00	0.00	0.00	0.00	75,000.00
01-4502 FIRE TRUCK REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4504 COURT SECURITY FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4505 GARBAGE FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4506 CARES ACT 2020 (BEXAR COUNTY)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	1,344.00	11,469.00	3,995.00	0.00	0.00	(11,469.00)

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4548 TRANSFER FROM FUNF 03	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,264,256	8,264,256	225,960.54	4,374,405.99	4,228,531.03	0.00	52.93	3,889,850.00

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-ADMINISTRATION								
SALARIES & BENEFITS								
01-501-010 ADMIN. SALARIES	186,922	186,922	14,261.11	85,730.26	77,547.67	0.00	45.86	101,191.54
01-501-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	600	600	46.16	283.55	300.04	0.00	47.26	316.45
01-501-018 ADMIN.EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-020 ADMIN. OVERTIME	2,700	2,700	19.08	283.81	973.29	0.00	10.51	2,416.19
01-501-030 SOCIAL SECURITY	14,552	14,552	1,031.76	6,207.38	5,781.68	0.00	42.66	8,344.59
01-501-040 HEALTH INSURANCE	35,738	35,738	3,636.86	25,119.85	13,128.46	0.00	70.29	10,618.15
01-501-050 RETIREMENT	13,815	13,815	1,030.06	6,331.55	6,141.37	0.00	45.83	7,483.31
01-501-060 WORKERS' COMPENSATION	2,861	2,861	2,078.68	4,156.76	807.64	0.00	145.29	(1,295.82)
01-501-070 UNEMPLOYMENT COMPENSATION	648	648	104.92	535.27	38.90	0.00	82.60	112.73
01-501-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	257,836	257,836	22,208.63	128,648.43	104,719.05	0.00	49.90	129,187.14
OTHER EXPENSES								
01-501-120 DUES & SUBSCRIPTIONS	1,000	1,000	19.95	1,791.27	76.69	0.00	179.13	(791.27)
01-501-130 BONDS & TRAINING	6,000	6,000	50.00	1,337.04	2,719.08	0.00	22.28	4,662.96
01-501-151 Contract Svc - Inspections	75,000	75,000	0.00	14,450.00	39,390.00	0.00	19.27	60,550.00
01-501-220 FOOD HEALTH OFFICER FEES	0	0	0.00	2,660.00	0.00	0.00	0.00	(2,660.00)
01-501-420 OFFICE SUPPLIES	4,500	4,500	316.70	865.05	2,342.89	0.00	19.22	3,634.95
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-440 ELECTION SUPPLIES	7,500	7,500	0.00	0.00	4,585.00	0.00	0.00	7,500.00
01-501-500 GENERAL/GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-590 POSTAGE	500	500	8.67	63.67	249.80	0.00	12.73	436.33
01-501-600 OFFICE EQUIPMENT & MAINT	1,000	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01-501-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	95,500	95,500	395.32	21,167.03	50,363.46	0.00	22.16	74,332.97
CAPITAL EXPENSES								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	353,336	353,336	22,603.95	149,815.46	155,082.51	0.00	42.40	203,520.11

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	1,144,892	1,144,892	101,339.08	664,378.16	663,392.33	0.00	58.03	480,513.84
01-502-012 CIVILIAN SALARIES	237,822	237,822	6,286.61	42,807.13	39,988.25	0.00	18.00	195,014.87
01-502-014 POLICE SPECIAL ASSIGNMENT SA	9,000	9,000	346.16	2,126.41	2,250.04	0.00	23.63	6,873.59
01-502-015 POL INCENTIVE PAY-BILING & S	3,000	3,000	417.15	2,768.52	3,360.69	0.00	92.28	231.48
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	29.02	229.04	414.27	0.00	9.54	2,170.96
01-502-017 POLICE SALARIES-CERTIFICATIO	12,600	12,600	634.70	4,469.28	4,823.72	0.00	35.47	8,130.72
01-502-018 POLICE EDUCATION PAY	2,100	2,100	184.64	1,356.77	969.36	0.00	64.61	743.23
01-502-020 POLICE OVERTIME	90,000	90,000	4,887.60	45,691.70	31,087.70	0.00	50.77	44,308.30
01-502-021 7K HOURS	40,000	40,000	3,254.62	23,747.80	27,658.38	0.00	59.37	16,252.20
01-502-022 CIVILIAN OVERTIME	30,000	30,000	595.59	3,091.63	5,562.21	0.00	10.31	26,908.37
01-502-023 POL INCENTIVE PAY - SDP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-025 STIPEND (CIVILIAN & POLICE)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-026 HAZARDOUS DUTY PAY	13,440	13,440	553.94	3,874.94	5,793.03	0.00	28.83	9,565.06
01-502-030 SOCIAL SECURITY	97,964	97,964	8,283.50	55,966.30	57,509.61	0.00	57.13	41,997.26
01-502-030CSOCIAL SECURITY CIVILIAN	20,065	20,065	531.32	3,526.66	3,651.67	0.00	17.58	16,538.17
01-502-040 HEALTH INSURANCE	246,432	246,432	20,616.81	107,499.07	91,117.12	0.00	43.62	138,932.95
01-502-050 RETIREMENT	93,001	93,001	8,004.72	54,847.66	58,088.23	0.00	58.98	38,153.69
01-502-050CRETIREMENT CIVILIAN	19,048	19,048	500.24	3,386.73	3,612.10	0.00	17.78	15,661.74
01-502-060 WORKERS' COMPENSATION	92,818	92,818	14,897.24	30,998.79	73,968.43	0.00	33.40	61,819.35
01-502-070 UNEMPLOYMENT COMPENSATION	4,536	4,536	289.96	4,066.93	251.50	0.00	89.66	469.07
01-502-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-096 EXEMPT VACATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	2,159,118	2,159,118	171,652.90	1,054,833.52	1,073,498.64	0.00	48.85	1,104,284.85
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	5,000	5,000	175.00	2,442.90	50.00	0.00	48.86	2,557.10
01-502-130 BONDS & TRAINING	7,500	7,500	0.00	2,339.86	787.86	0.00	31.20	5,160.14
01-502-400 CITIZEN'S PATROL	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
01-502-420 OFFICE SUPPLIES	5,000	5,000	1,319.39	4,585.62	1,302.80	0.00	91.71	414.38
01-502-430 MISCELLANEOUS SUPPLIES	900	900	55.86	21,087.41	1,616.86	0.00	2,343.05 (	20,187.41)
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	246.26	246.26	0.00	0.00	0.00 (	246.26)
01-502-432 MOBILE DATA/PHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-433 PD IT SOFTWARE HARDWARE & SU	500	500	460.44	3,207.56	3,866.32	0.00	641.51 (	2,707.56)
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	264.96	864.17	0.00	0.00	28.81	2,135.83
01-502-450 LAB FEES/CRIME SCENE SUPP	13,500	13,500	79.16	2,253.90	0.00	0.00	16.70	11,246.10
01-502-480 UNIFORM ALLOWANCE	30,000	30,000	1,820.25	13,448.22	16,947.70	0.00	44.83	16,551.78
01-502-485 WEAPONS & AMMUNITION	3,000	3,000	2,840.32	2,840.32	0.00	0.00	94.68	159.68
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	10,000	10,000	497.40	3,600.60	0.00	0.00	36.01	6,399.40
01-502-487 VEHICLE EQUIPMENT	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	0.00	0.00	0.00	0.00	7,000.00
01-502-491 MEMORIAL SERVICES	5,000	5,000	0.00	156.88	0.00	0.00	3.14	4,843.12
01-502-501 MISC. CRIME PREVENTION	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	0.00	0.00	244.80	0.00	0.00	1,000.00
01-502-540 VEHICLE FUEL	60,000	60,000	0.00	26,205.82	25,390.82	0.00	43.68	33,794.18
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-502-590 POSTAGE	500	500	98.25	1,215.15	13.60	0.00	243.03 (	715.15)

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-502-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	156,700	156,700	7,857.29	84,494.67	50,220.76	0.00	53.92	72,205.33
CAPITAL EXPENSES								
01-502-800 CAPITAL EXPENDITURES	0	0	0.00	755.00	0.00	0.00	0.00	(755.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	755.00	0.00	0.00	0.00	(755.00)
OTHER INCOME/EXPENSES								
01-502-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,315,818	2,315,818	179,510.19	1,140,083.19	1,123,719.40	0.00	49.23	1,175,735.18

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

03-FIRE DEPARTMENT
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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	389,799	389,799	35,039.50	202,150.70	71,048.19	0.00	51.86	187,648.63
01-503-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-017 FIRE SALARIES-CERTIFICATION	0	0	461.54	3,065.94	0.00	0.00	0.00 (	3,065.94)
01-503-020 FIRE OVERTIME	45,000	45,000	3,276.24	27,841.46	878.35	0.00	61.87	17,158.54
01-503-021 7K HOURS	0	0	0.00	10,887.67	0.00	0.00	0.00 (	10,887.67)
01-503-030 SOCIAL SECURITY	31,522	31,522	2,916.87	18,017.62	4,916.79	0.00	57.16	13,504.15
01-503-040 HEALTH INSURANCE	81,580	81,580	7,639.38	25,832.21	9,569.34	0.00	31.66	55,748.18
01-503-050 RETIREMENT	29,925	29,925	2,788.07	17,886.22	5,685.33	0.00	59.77	12,038.86
01-503-060 WORKERS' COMPENSATION	24,789	24,789	3,810.92	7,620.75	2,228.49	0.00	30.74	17,168.14
01-503-070 UNEMPLOYMENT COMPENSATION	1,458	1,458	142.07	2,016.56	31.02	0.00	138.31 (	558.56)
01-503-080 VOLUNTEER PENSION FUND	21,200	21,200	0.00	0.00	6,432.33	0.00	0.00	21,200.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	625,273	625,273	56,074.59	315,319.13	100,789.84	0.00	50.43	309,954.33
OTHER EXPENSES								
01-503-130 TRAINING	16,000	16,000	1,708.67	45,630.37 *	14,639.27	4,098.25	310.80 (	33,728.62)
01-503-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-150 HAZMAT PROGRAM	300	300	0.00	493.79	0.00	0.00	164.60 (	193.79)
01-503-221 MOBILE DATA TERMINAL SERVICE	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-503-226 PAGER MAINTENANCE - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-229 RADIO MAINTENANCE	7,500	7,500	0.00	85.00	0.00	0.00	1.13	7,415.00
01-503-396 EOC EQUIPMENT & SUPPLIES	5,000	5,000	3,486.06	6,142.77	902.92	0.00	122.86 (	1,142.77)
01-503-420 OFFICE SUPPLIES	8,000	8,000	1,586.15	9,434.23	4,927.82	1,734.72	139.61 (	3,168.95)
01-503-430 SUPPLIES & EQUIPMENT	32,500	32,500	7,156.41	31,513.67	8,900.09	0.00	96.97	986.33
01-503-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	65.98	101.95	79.00	0.00	6.80	1,398.05
01-503-450 MEDICAL SUPPLIES	20,000	20,000	4,520.43	20,606.98	9,932.32	2,223.48	114.15 (	2,830.46)
01-503-460 MEDICAL TRAINING	10,000	10,000	2,005.42	8,656.58	0.00	0.00	86.57	1,343.42
01-503-480 UNIFORM ALLOWANCE	16,000	16,000	1,963.54	7,343.64	11,366.88	1,334.80	54.24	7,321.56
01-503-503 VEHICLE PARTS - FIRE	20,000	20,000	1,062.81	12,381.98	14,377.10	0.00	61.91	7,618.02
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	5,398.00	11,847.22	0.00	32.13	11,402.00
01-503-590 POSTAGE	200	200	2.24	54.75	8.55	0.00	27.38	145.25
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	30,000	30,000	18,938.58	61,770.27	23,280.01	2,451.74	214.07 (	34,222.01)
01-503-610 DORM - TELEPHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-620 DORM - UTILITIES & CABLE	13,000	13,000	3,822.58	7,111.83	7,978.79	0.00	54.71	5,888.17
01-503-630 DORM - REPAIRS & MAINT	0	0	0.00	509.72	11,834.66	0.00	0.00 (	509.72)
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	10,000	10,000	0.00	556.05	2,019.36	0.00	5.56	9,443.95
01-503-730 ANNUAL PUMP TESTS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
01-503-740 MAINTENANCE CONTRACTS	22,000	22,000	728.41	14,383.64	16,695.65	0.00	65.38	7,616.36
01-503-741 EMS MEDICAL DIRECTION	20,000	20,000	0.00	10,000.00	5,000.00	0.00	50.00	10,000.00
01-503-750 SCBA TESTS	4,000	4,000	0.00	2,900.38	1,763.77	0.00	72.51	1,099.62
01-503-760 LADDER TESTS	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
TOTAL OTHER EXPENSES	261,300	261,300	47,047.28	245,075.60	145,553.41	11,842.99	98.32	4,381.41

*01-4513 Grant Proceeds WFD- YTD $11,469.00

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
CAPITAL EXPENSES								
01-503-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-801 CAPITAL EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-802 CAPITAL FACILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-803 CAPITAL FLEET	0	0	0.00	0.00	0.00	26,126.43	0.00	(26,126.43)
01-503-804 CAPITAL PPE(PERS. PROTECT.EQ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	26,126.43	0.00	(26,126.43)
OTHER INCOME/EXPENSES								
01-503-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-901 TRANSFER TO FUND 22	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	886,573	886,573	103,121.87	560,394.73	246,343.25	37,969.42	67.49	288,209.31

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-SPECIAL SERVICES								
SALARIES & BENEFITS								
01-504-009 SALARIES	28,043	28,043	2,987.63	12,845.62	9,698.50	0.00	45.81	15,197.38
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	2,400.00	7,240.97	13,426.00	0.00	50.28	7,159.03
01-504-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-030 SOCIAL SECURITY	4,012	4,012	183.60	553.93	1,045.02	0.00	13.81	3,457.97
01-504-040 HEALTH INSURANCE	8,962	8,962	0.00	0.00	0.00	0.00	0.00	8,962.00
01-504-050 RETIREMENT	2,764	2,764	0.00	3.06	0.00	0.00	0.11	2,760.83
01-504-060 WORKERS COMPENSATION	789	789	346.44	692.78	306.55	0.00	87.83	95.97
01-504-070 UNEMPLOYMENT COMP	162	162	38.40	115.20	13.70	0.00	71.11	46.80
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	59,132	59,132	5,956.07	21,451.56	24,489.77	0.00	36.28	37,679.98
OTHER EXPENSES								
01-504-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	127.00	2,025.11	0.00	6.35	1,873.00
01-504-140 EMPLOYEE APPRECIATION FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-400 CITIZEN'S PATROL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	203.87	0.00	0.00	1,000.00
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	30,000	30,000	2,205.34	12,175.67	24,131.17	0.00	40.59	17,824.33
01-504-461 ARTVIBE EVENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-465 JULY 4TH EVENT	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-504-470 LIGHT UP	35,000	35,000	1,170.70	54,273.82	24,826.83	0.00	155.07	(19,273.82)
01-504-475 50th ANNIVERSARY EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-486 FIREMAN'S PICNIC & WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-490 WINDCREST YOUTH ACTIVITIES	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-504-590 POSTAGE	800	800	415.58	429.35	0.00	0.00	53.67	370.65
01-504-610 NEWSLETTER	15,000	15,000	1,310.83	7,614.28	7,431.47	0.00	50.76	7,385.72
01-504-630 LEGAL ADVERTISING	13,000	13,000	0.00	0.00	4,265.23	0.00	0.00	13,000.00
01-504-635 ADVERTISING	700	700	279.97	532.83	3,623.10	0.00	76.12	167.17
01-504-645 MAYOR - COUNCIL EXPENSES	0	0	0.00	0.00	2,462.40	0.00	0.00	0.00
01-504-650 MILEAGE & ENTERTAIMNENT EXPE	0	0	0.00	0.00	1,441.52	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	6,058.63	0.00	3,750.00	490.43	(7,808.63)
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-654 PLACE 3 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-655 PLACE 4 - COUNCIL EXPENSE	1,500	1,500	0.00	65.00	0.00	0.00	4.33	1,435.00
01-504-656 PLACE 5 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
TOTAL OTHER EXPENSES	113,200	113,200	5,382.42	81,276.58	70,410.70	3,750.00	75.11	28,173.42
CAPITAL EXPENSES								
01-504-800 CAPITAL EXPENDITURES	0	0	2,307.50	14,586.55	0.00	0.00	0.00	(14,586.55)
TOTAL CAPITAL EXPENSES	0	0	2,307.50	14,586.55	0.00	0.00	0.00	(14,586.55)
OTHER INCOME/EXPENSES								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	172,332	172,332	13,645.99	117,314.69	94,900.47	3,750.00	70.25	51,266.85

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-PARKS & RECREATION								
OTHER EXPENSES								
01-506-100 UTILITIES	25,000	25,000	2,079.43	16,115.26	6,395.94	0.00	64.46	8,884.74
01-506-130 TRAINING	2,000	2,000	268.07	268.07	0.00	0.00	13.40	1,731.93
01-506-240 CONTRACT MAINTENANCE OUTS	8,000	8,000	1,455.00	2,880.00	1,500.00	0.00	36.00	5,120.00
01-506-250 CONTRACT MAINT.-GREEN BEL	60,000	60,000	2,388.76	12,759.67	14,332.16	0.00	21.27	47,240.33
01-506-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-260 GREEN BELT CLEANING	3,000	3,000	0.00	0.00	86.60	0.00	0.00	3,000.00
01-506-430 SUPPLIES	7,000	7,000	1,250.08	1,541.98	1,411.85	0.00	22.03	5,458.02
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-520 EQUIPMENT REPAIR	9,500	9,500	545.53	6,312.51	4,037.32	0.00	66.45	3,187.49
01-506-630 FACILITY MAINTENANCE	20,000	20,000	2,128.88	5,855.61	10,065.78	0.00	29.28	14,144.39
01-506-631 POND MAINTENANCE	0	0	1,950.23	2,800.64	0.00	0.00	0.00	(2,800.64)
01-506-635 TREES / SHRUBS/LANDSCAPING	15,000	15,000	2,721.64	3,715.43	4,695.69	0.00	24.77	11,284.57
01-506-640 LITTLE LEAGUE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	149,500	149,500	14,787.62	52,249.17	42,525.34	0.00	34.95	97,250.83
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	149,500	149,500	14,787.62	52,249.17	42,525.34	0.00	34.95	97,250.83

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
07-FLEET MECHANIC								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	41,971	41,971	3,228.80	17,758.40	22,760.69	0.00	42.31	24,212.26
01-507-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-015 MECHANIC INCENTIVE PAY-BILIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-020 OVERTIME	1,000	1,000	0.00	332.97	595.09	0.00	33.30	667.03
01-507-030 SOCIAL SECURITY	3,287	3,287	247.00	1,383.98	1,559.65	0.00	42.10	1,903.28
01-507-040 HEALTH INSURANCE	8,910	8,910	742.13	774.40	3,643.55	0.00	8.69	8,135.60
01-507-050 RETIREMENT	3,121	3,121	232.16	1,324.21	1,846.04	0.00	42.43	1,796.81
01-507-060 WORKERS' COMPENSATION	2,585	2,585	0.00	0.00	220.17	0.00	0.00	2,585.11
01-507-070 UNEMPLOYMENT COMPENSATION	500	500	35.35	273.15	8.99	0.00	54.63	226.85
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	61,374	61,374	4,485.44	21,847.11	30,634.18	0.00	35.60	39,526.94
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	0.00	0.00	405.00	0.00	0.00	1,000.00
01-507-315 VEHICLE DEDUCTIBLE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-420 OFFICE SUPPLIES	250	250	80.57	80.57	0.00	0.00	32.23	169.43
01-507-430 FLEET TOOLS & SUPPLIES	6,000	6,000	1,977.75	6,401.94	3,724.24	0.00	106.70	(401.94)
01-507-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-450 ENVIRONMENTAL FEES	700	700	0.00	453.00	0.00	0.00	64.71	247.00
01-507-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-501 VEHICLE PARTS-ADMIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-502 VEHICLE PARTS-POLICE	13,000	13,000	1,739.67	7,958.77	4,543.99	0.00	61.22	5,041.23
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	0.00	408.38	0.00	0.00	3,500.00
01-507-506 VEHICLE PARTS-PARKS & REC	1,000	1,000	0.00	823.05	94.33	0.00	82.31	176.95
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	33.10	0.00	0.00	0.00
01-507-515 VEHICLE PARTS-EMC/TECH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	10,000	10,000	49.99	4,696.79	2,796.15	0.00	46.97	5,303.21
01-507-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-519 VEHICLE PARTS-INSPECTION	500	500	38.29	160.83	107.32	0.00	32.17	339.17
01-507-520 EQUIPMENT REPAIR	15,000	15,000	1,972.96	6,224.41	4,751.45	0.00	41.50	8,775.59
01-507-540 VEHICLE FUEL	18,000	18,000	0.00	7,061.65	12,165.96	0.00	39.23	10,938.35
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	20,000	20,000	2,096.23	10,793.68	1,441.83	0.00	53.97	9,206.32
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	4,000	4,000	0.00	0.00	0.00	0.00	0.00	4,000.00
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	67.98	0.00	0.00	0.00	(67.98)
01-507-615 VEHICLE OUTSIDE MAINT-EMC/TE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	15,000	15,000	0.00	943.79	10,386.39	0.00	6.29	14,056.21
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	0.00	495.84	0.00	0.00	0.00
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-701 TML STORM DAMAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	109,950	109,950	7,955.46	45,666.46	41,353.98	0.00	41.53	64,283.54

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
CAPITAL EXPENSES								
01-507-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	171,324	171,324	12,440.90	67,513.57	71,988.16	0.00	39.41	103,810.48

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
========								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	273,147	273,147	16,222.41	120,550.13	126,707.82	0.00	44.13	152,596.59
01-508-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	0.00	179.34	303.59	0.00	29.89	420.66
01-508-017 CERTIFICATION PAY - COURT	0	0	46.16	387.41	276.96	0.00	0.00	(387.41)
01-508-018 COURT EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-020 COURT OVERTIME	10,000	10,000	117.74	788.18	3,678.16	0.00	7.88	9,211.82
01-508-030 SOCIAL SECURITY	22,381	22,381	1,139.75	9,375.20	10,220.86	0.00	41.89	13,006.15
01-508-040 HEALTH INSURANCE	44,718	44,718	1,951.37	16,107.07	18,103.17	0.00	36.02	28,610.93
01-508-050 RETIREMENT	21,248	21,248	789.99	7,241.15	8,656.42	0.00	34.08	14,006.51
01-508-060 WORKER'S COMPENSATION	4,400	4,400	2,078.68	4,156.76	1,246.33	0.00	94.47	243.44
01-508-070 UNEMPLOYMENT COMPENSATION	1,134	1,134	144.62	756.61	57.32	0.00	66.72	377.39
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	377,628	377,628	22,490.72	159,541.85	169,250.63	0.00	42.25	218,086.08
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	500	500	110.00	201.61	100.00	0.00	40.32	298.39
01-508-130 BONDS & TRAINING	7,250	7,250	200.00	600.00	2,834.60	0.00	8.28	6,650.00
01-508-150 JUDGE	5,250	5,250	346.16	2,501.41	2,400.04	0.00	47.65	2,748.59
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	8,500	8,500	0.00	0.00	350.00	0.00	0.00	8,500.00
01-508-170 JURY SERVICE FEES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-508-185 EQUIPMENT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-420 OFFICE SUPPLIES	9,250	9,250	542.12	1,712.53	3,132.27	0.00	18.51	7,537.47
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	88.34	122.86	0.00	29.45	211.66
01-508-480 UNIFORM ALLOWANCE	1,600	1,600	0.00	0.00	81.99	0.00	0.00	1,600.00
01-508-481 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-590 POSTAGE	2,000	2,000	415.41	1,559.55	1,804.65	0.00	77.98	440.45
TOTAL OTHER EXPENSES	37,150	37,150	1,613.69	6,663.44	10,826.41	0.00	17.94	30,486.56
CAPITAL EXPENSES								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	414,778	414,778	24,104.41	166,205.29	180,077.04	0.00	40.07	248,572.64

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-FACILITY DIVISION								
OTHER EXPENSES								
01-510-100 UTILITIES	140,000	140,000	18,322.18	54,531.73	29,825.01	0.00	38.95	85,468.27
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	27,000	27,000	2,082.00	11,597.00	12,052.37	0.00	42.95	15,403.00
01-510-240 CONTRACT MAINTENANCE	0	0	0.00	125.00	0.00	0.00	0.00	(125.00)
01-510-430 SUPPLIES	12,000	12,000	278.10	2,557.19	3,922.04	0.00	21.31	9,442.81
01-510-630 FACILITY MAINTENANCE	30,000	30,000	2,829.14	32,340.87	16,196.76	1,067.50	111.36	(3,408.37)
01-510-631 DORM MAINT 421 DALECREST	7,000	7,000	59.77	1,074.30	0.00	0.00	15.35	5,925.70
01-510-632 DORM MAINT 461 GOLFCREST	7,000	7,000	0.00	0.00	0.00	0.00	0.00	7,000.00
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	0.00	0.00	425.00	0.00	0.00	3,000.00
01-510-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	226,000	226,000	23,571.19	102,226.09	62,421.18	1,067.50	45.71	122,706.41
CAPITAL EXPENSES								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	226,000	226,000	23,571.19	102,226.09	62,421.18	1,067.50	45.71	122,706.41

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
11-CIVIC CENTER								
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	112,723	112,723	8,495.21	55,297.07	32,241.64	0.00	49.06	57,425.44
01-511-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-018 CC EDUCATION PAY	0	0	23.08	141.78	0.00	0.00	0.00	(141.78)
01-511-020 OVERTIME - CIVIC CENTER	5,000	5,000	293.04	3,712.99	1,772.05	0.00	74.26	1,287.01
01-511-030 SOCIAL SECURITY	9,029	9,029	664.81	4,278.39	2,192.22	0.00	47.39	4,750.33
01-511-040 HEALTH INSURANCE	26,579	26,579	2,599.77	6,330.34	3,624.05	0.00	23.82	20,248.66
01-511-050 RETIREMENT	8,571	8,571	633.54	4,069.84	2,168.76	0.00	47.48	4,501.54
01-511-060 WORKERS' COMPENSATION	7,100	7,100	1,385.78	2,771.21	1,469.84	0.00	39.03	4,329.02
01-511-070 UNEMPLOYMENT COMPENSATION	486	486	113.06	429.58	9.23	0.00	88.39	56.42
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	169,488	169,488	14,208.29	77,031.20	43,477.79	0.00	45.45	92,456.64
OTHER EXPENSES								
01-511-100 UTILITIES	27,000	27,000	989.82	4,608.28	7,828.66	0.00	17.07	22,391.72
01-511-430 SUPPLIES	15,000	15,000	951.83	2,316.54	6,844.10	0.00	15.44	12,683.46
01-511-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	18,000	18,000	1,718.46	17,378.93	18,891.24	0.00	96.55	621.07
01-511-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	60,000	60,000	3,660.11	24,303.75	33,564.00	0.00	40.51	35,696.25
CAPITAL EXPENSES								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	229,488	229,488	17,868.40	101,334.95	77,041.79	0.00	44.16	128,152.89

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-CONTRACT SERVICES								
OTHER EXPENSES								
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	0.00	1,045.00	5,015.00	0.00	6.97	13,955.00
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	7,120.00	32,720.00	93,896.47	0.00	34.44	62,280.00
01-514-255 SPECIAL LEGAL FEES	190,000	190,000	12,243.64	72,434.42	63,285.78	0.00	38.12	117,565.58
01-514-258 FINANCIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-260 DUES & FEES-BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-270 DUES & FEES - BEXAR CO ELECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-290 AUDIT	30,000	30,000	18,549.00	18,549.00	10,500.00	0.00	61.83	11,451.00
01-514-300 EMS	70,000	70,000	10,000.00	35,000.00	30,000.00	0.00	50.00	35,000.00
01-514-310 MUNICIPAL INSURANCE	140,000	140,000	0.00	124,495.70	109,708.28	0.00	88.93	15,504.30
01-514-320 ENGINEER / ARCHITECT	15,000	15,000	0.00	8,504.80	0.00	0.00	56.70	6,495.20
01-514-325 SALES TAX COLLECTION SERVICE	35,000	35,000	0.00	24,193.00	30,398.00	0.00	69.12	10,807.00
01-514-326 SALES TAX-MEIA	250,000	250,000	0.00	250,000.00	0.00	0.00	100.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	0.00	0.00	0.00	0.00	12,000.00
01-514-400 CREDIT CARD TERMINAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-403 RECORDS MANAGEMENT	25,000	25,000	10,701.31	19,266.36	20,769.49	5,775.00	100.17	(41.36)
01-514-405 RECORDS STORAGE RENTAL	8,200	8,200	805.00	4,991.00	4,186.00	0.00	60.87	3,209.00
01-514-410 RECORDS DESTRUCTION	1,200	1,200	100.00	835.00	320.00	0.00	69.58	365.00
TOTAL OTHER EXPENSES	886,400	886,400	59,518.95	592,034.28	368,079.02	5,775.00	67.44	288,590.72
CAPITAL EXPENSES								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	886,400	886,400	59,518.95	592,034.28	368,079.02	5,775.00	67.44	288,590.72

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-TECH SUPPORT								
OTHER EXPENSES								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	202.76	0.00	0.00	0.00
01-515-130 EMC/TECH TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-200 COMPUTER CONTRACTS	95,000	95,000	21,621.64	41,637.15	71,688.77	0.00	43.83	53,362.85
01-515-201 COMPUTER MAINTENANCE	7,000	7,000	897.13	4,448.17	3,834.75	0.00	63.55	2,551.83
01-515-205 TELECOMMUNICATIONS CONTRACT	40,000	40,000	2,012.13	5,202.13	11,573.29	0.00	13.01	34,797.87
01-515-210 TELEPHONE MAINT.CONTRACT	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-515-215 MOBILE PHONES CONTRACT	25,000	25,000	4,980.29	17,261.63	11,228.57	0.00	69.05	7,738.37
01-515-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-221 MOBILE DATA TERMINAL SERVICE	7,000	7,000	0.00	0.00	17,970.86	0.00	0.00	7,000.00
01-515-286 CONTRACTSERVICES - IT	90,000	90,000	31,089.43	104,310.03	37,697.72	0.00	115.90	(14,310.03)
01-515-332 WEBSITE MAINTENANCE	6,500	6,500	0.00	5,002.48	0.00	0.00	76.96	1,497.52
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	887.76	0.00	0.00	0.00
01-515-395 EMERGENCY MGMT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-396 EOC EQUIPMENT & SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-430 TECH SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	27,000	27,000	0.00	10,561.36	7,968.46	0.00	39.12	16,438.64
01-515-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	300,500	300,500	60,600.62	188,422.95	163,052.94	0.00	62.70	112,077.05
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	300,500	300,500	60,600.62	188,422.95	163,052.94	0.00	62.70	112,077.05

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	399,200	399,200	22,122.40	170,215.87	188,452.12	0.00	42.64	228,984.28
01-516-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	46.16	283.55	300.04	0.00	47.26	316.45
01-516-018 P.W. EDUCATION PAY	0	0	0.00	0.00	150.02	0.00	0.00	0.00
01-516-020 PUBLIC WORKS OVERTIME	10,000	10,000	0.00	8,135.08	9,192.86	0.00	81.35	1,864.92
01-516-030 SOCIAL SECURITY	34,200	34,200	1,690.14	13,519.95	15,814.59	0.00	39.53	20,679.60
01-516-040 HEALTH INSURANCE	79,912	79,912	5,731.45	49,953.77	43,439.85	0.00	62.51	29,958.23
01-516-050 RETIREMENT	32,467	32,467	1,593.92	12,419.90	15,651.86	0.00	38.25	20,047.32
01-516-060 WORKERS' COMPENSATION	13,447	13,447	4,503.81	9,006.34	4,172.83	0.00	66.97	4,441.01
01-516-070 UNEMPLOYMENT COMPENSATION	1,620	1,620	206.33	1,142.71	78.16	0.00	70.54	477.29
01-516-080 CONTRACT LABOR	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	576,446	576,446	35,894.21	264,677.17	277,252.33	0.00	45.92	311,769.10
OTHER EXPENSES								
01-516-100 UTILITIES	25,000	25,000	1,594.66	7,370.13	6,415.43	0.00	29.48	17,629.87
01-516-130 TRAINING	2,500	2,500	0.00	0.00	200.32	0.00	0.00	2,500.00
01-516-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-240 CONTRACT OUT MAINTENANCE	5,000	5,000	3,337.25	4,420.25	800.00	0.00	88.41	579.75
01-516-430 SUPPLIES	15,000	15,000	3,258.94	9,210.67	5,663.07	0.00	61.40	5,789.33
01-516-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	1,393.36	6,159.31	12,939.57	0.00	34.22	11,840.69
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	43.98	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	4,500	4,500	397.83	1,257.42	0.00	0.00	27.94	3,242.58
01-516-530 STREET SIGNS & MARKERS	9,000	9,000	485.80	12,392.55	5,346.21	0.00	137.70	(3,392.55)
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	10,000	10,000	571.74	3,868.26	4,780.46	0.00	38.68	6,131.74
01-516-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	3,557.82	0.00	0.00	0.00	(3,557.82)
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	89,000	89,000	11,039.58	48,236.41	36,189.04	0.00	54.20	40,763.59
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	665,446	665,446	46,933.79	312,913.58	313,441.37	0.00	47.02	352,532.69

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-ANIMAL CONTROL								
SALARIES & BENEFITS								
01-517-010 SALARIES-ANIMAL CONTROL	77,798	77,798	6,030.16	37,090.90	35,125.79	0.00	47.68	40,707.24
01-517-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	276.92	1,701.08	1,799.98	0.00	47.25	1,898.92
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	377.16	1,376.62	2,662.49	0.00	19.67	5,623.38
01-517-030 SOCIAL SECURITY	6,900	6,900	518.41	3,116.28	3,205.84	0.00	45.16	3,783.88
01-517-040 HEALTH INSURANCE	17,719	17,719	1,721.71	8,883.75	7,252.25	0.00	50.14	8,835.25
01-517-050 RETIREMENT	6,551	6,551	487.24	2,989.18	3,164.04	0.00	45.63	3,561.46
01-517-060 WORKER'S COMPENSATION	5,426	5,426	0.00	0.00	390.02	0.00	0.00	5,426.32
01-517-070 UNEMPLOYMENT COMPENSATION	324	324	77.27	288.00	17.80	0.00	88.89	36.00
TOTAL SALARIES & BENEFITS	125,318	125,318	9,488.87	55,445.81	53,618.21	0.00	44.24	69,872.45
OTHER EXPENSES								
01-517-230 VET/INPOUNDING/SHELTER	28,900	28,900	465.72	12,824.32	8,896.09	0.00	44.37	16,075.68
01-517-231 INPOUNDING/SHELTER	24,400	24,400	4,320.00	4,320.00	11,497.11	0.00	17.70	20,080.00
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-517-420 EQUIPMENT	2,100	2,100	0.00	547.35	32.41	0.00	26.06	1,552.65
01-517-430 SUPPLIES	900	900	0.00	3.90	550.55	0.00	0.43	896.10
01-517-433 IT SOFTWARE HARDWARE &SUPP	0	0	0.00	0.00	595.00	0.00	0.00	0.00
01-517-480 UNIFORMS	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	58,800	58,800	4,785.72	17,695.57	21,571.16	0.00	30.09	41,104.43
CAPITAL EXPENSES								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	184,118	184,118	14,274.59	73,141.38	75,189.37	0.00	39.73	110,976.88

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
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SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	51,189	51,189	2,989.22	22,844.76	20,598.07	0.00	44.63	28,344.04
01-519-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	0.00	0.87	2.32	0.00	0.00 (	0.87)
01-519-018 INSPECTION EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-020 OVERTIME	1,800	1,800	0.00	217.17	606.42	0.00	12.07	1,582.83
01-519-026 HAZARDOUS DUTY PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-030 SOCIAL SECURITY	4,054	4,054	228.67	1,799.33	1,827.47	0.00	44.39	2,254.31
01-519-040 HEALTH INSURANCE	8,907	8,907	1,059.49	8,313.06	7,198.40	0.00	93.33	593.94
01-519-050 RETIREMENT	3,848	3,848	214.93	1,728.34	1,802.42	0.00	44.91	2,119.97
01-519-060 WORKER'S COMPENSATION	1,992	1,992	0.00	0.00	109.45	0.00	0.00	1,992.38
01-519-070 UNEMPLOYMENT COMPENSATION	162	162	20.45	144.01	8.44	0.00	88.90	17.99
TOTAL SALARIES & BENEFITS	71,952	71,952	4,512.76	35,047.54	32,152.99	0.00	48.71	36,904.59
OTHER EXPENSES								
01-519-120 DUES & SUBSCRIPTIONS	135	135	0.00	0.00	0.00	0.00	0.00	135.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	750	750	0.00	428.30	428.30	0.00	57.11	321.70
01-519-430 SUPPLIES & EQUIPMENT	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-480 UNIFORMS	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,385	2,385	0.00	428.30	428.30	0.00	17.96	1,956.70
CAPITAL EXPENSES								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	74,337	74,337	4,512.76	35,475.84	32,581.29	0.00	47.72	38,861.29

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-FINANCE								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	254,669	254,669	19,432.10	120,536.53	110,370.09	0.00	47.33	134,132.24
01-520-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-015 FINANCE BILINGUAL PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	600	600	46.16	283.55	300.04	0.00	47.26	316.45
01-520-020 FINANCE OVERTIME	3,000	3,000	0.00	93.10	684.07	0.00	3.10	2,906.90
01-520-030 FINANCE SOCIAL SECURITY	19,554	19,554	1,488.28	9,238.73	9,374.12	0.00	47.25	10,314.94
01-520-040 FINANCE HEALTH INSURANCE	35,830	35,830	3,798.81	18,549.25	14,757.87	0.00	51.77	17,280.75
01-520-050 FINANCE RETIREMENT	18,520	18,520	1,400.48	8,906.65	9,261.73	0.00	48.09	9,612.98
01-520-060 WORKER'S COMPENSATION	1,918	1,918	1,732.24	3,463.98	1,074.12	0.00	180.64	(1,546.35)
01-520-070 UNEMPLOYMENT COMPENSATION	648	648	68.61	697.16	36.02	0.00	107.59	(49.16)
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	334,738	334,738	27,966.68	161,768.95	145,858.06	0.00	48.33	172,968.75
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	750	750	0.00	561.04	190.00	0.00	74.81	188.96
01-520-130 BONDS & TRAINING	5,500	5,500	350.00	810.92	2,208.42	0.00	14.74	4,689.08
01-520-260 DUES & FEES- BCAD	13,000	13,000	3,555.00	8,610.00	6,742.00	0.00	66.23	4,390.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	14,000	14,000	0.00	8,087.86	10,392.46	0.00	57.77	5,912.14
01-520-420 OFFICE SUPPLIES	6,000	6,000	47.83	2,005.10	2,199.83	0.00	33.42	3,994.90
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,000	1,000	0.00	909.00	100.00	0.00	90.90	91.00
01-520-600 OFFICE EQUIP. & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	40,250	40,250	3,952.83	20,983.92	21,832.71	0.00	52.13	19,266.08
CAPITAL EXPENSES								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	374,988	374,988	31,919.51	182,752.87	167,690.77	0.00	48.74	192,234.83

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	160,557	160,557	12,461.30	76,547.99	73,613.83	0.00	47.68	84,008.81
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	12,393	12,393	887.50	4,749.55	5,102.21	0.00	38.33	7,643.22
01-525-040 HEALTH INSURANCE	9,360	9,360	1,034.93	4,826.03	3,806.15	0.00	51.56	4,533.97
01-525-050 RETIREMENT	11,765	11,765	895.96	5,617.34	5,826.82	0.00	47.75	6,147.69
01-525-060 WORKER'S COMPENSATION	1,523	1,523	(22,756.72)	692.78	348.22	0.00	45.49	829.99
01-525-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	144.00	9.00	0.00	88.89	18.00
01-525-080 CONTRACT LABOR - HR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-525-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	196,759	196,759	(7,477.03)	92,577.69	88,706.23	0.00	47.05	104,181.68
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	750	750	0.00	78.90	112.00	0.00	10.52	671.10
01-525-130 BONDS & TRAINING	1,000	1,000	0.00	275.00	370.00	0.00	27.50	725.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	196.59	0.00	0.00	19.66	803.41
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	5,050.00	6,404.68	0.00	74.26	1,750.00
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	81.05	0.00	0.00	8.11	918.95
01-525-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-655 Cell Phone Allowance	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	10,550	10,550	0.00	5,681.54	6,886.68	0.00	53.85	4,868.46
OTHER INCOME/EXPENSES								
01-525-900 TRANSFER TO EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	207,309	207,309	(7,477.03)	98,259.23	95,592.91	0.00	47.40	109,050.14

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS								
01-526-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	415.24	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	415.24	0.00	0.00	0.00
OTHER EXPENSES								
01-526-100 UTILITIES	7,000	7,000	31.64	126.56	965.45	0.00	1.81	6,873.44
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	404.98	404.98	0.00	0.00	0.00	(404.98)
01-526-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-526-430 MISCELLANEOUS SUPPLIES	4,000	4,000	0.00	0.00	71.16	0.00	0.00	4,000.00
01-526-431 POOL CHEMICALS	15,000	15,000	0.00	901.73	858.04	0.00	6.01	14,098.27
01-526-480 UNIFORM ALLOWANCE	1,800	1,800	0.00	0.00	0.00	0.00	0.00	1,800.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
01-526-630 FACILITY MAINTENANCE	7,000	7,000	0.00	0.00	1,069.22	0.00	0.00	7,000.00
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	45,800	45,800	436.62	1,433.27	2,963.87	0.00	3.13	44,366.73
CAPITAL EXPENSES								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	45,800	45,800	436.62	1,433.27	3,379.11	0.00	3.13	44,366.73

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
27-POST OFFICE								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	36,648	36,648	2,496.00	15,314.16	16,128.01	0.00	41.79	21,333.84
01-527-012 STIPEND	0	0	0.00	750.00	0.00	0.00	0.00	(750.00)
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	162.63	373.23	1,065.32	0.00	31.10	826.77
01-527-030 SOCIAL SECURITY	2,895	2,895	203.38	1,257.51	1,339.65	0.00	43.43	1,637.86
01-527-040 HEALTH INSURANCE	8,837	8,837	839.60	4,395.76	3,607.95	0.00	49.74	4,441.24
01-527-050 RETIREMENT	2,455	2,455	191.15	1,206.91	1,105.12	0.00	49.17	1,247.71
01-527-060 WORKER'S COMPENSATION	356	356	0.00	0.00	83.23	0.00	0.00	355.77
01-527-070 UNEMPLOYMENT COMPENSATION	190	190	42.54	124.66	8.66	0.00	65.77	64.88
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	52,580	52,580	3,935.30	23,422.23	23,337.94	0.00	44.55	29,158.07
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	14.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	536.12	936.48	1,574.33	0.00	15.61	5,063.52
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	0.00	0.00	0.00	0.00	0.00	3,200.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	12,200	12,200	2,341.29	3,220.23	5,561.52	0.00	26.40	8,979.77
01-527-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
TOTAL OTHER EXPENSES	21,800	21,800	2,877.41	4,156.71	7,149.85	0.00	19.07	17,643.29
CAPITAL EXPENSES								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	74,380	74,380	6,812.71	27,578.94	30,487.79	0.00	37.08	46,801.36

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
28-HUMAN RESOUCES								
OTHER EXPENSES								
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	0.00	2,040.00	2,040.00	0.00	51.00	1,960.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	1,101.00	3,810.25	1,136.87	0.00	25.40	11,189.75
01-528-141 ADP SERVICES	60,000	60,000	715.85	10,615.15	29,577.80	0.00	17.69	49,384.85
01-528-142 RECOGNITION PROGRAM	2,000	2,000	0.00	2,152.82	2,050.90	0.00	107.64	(152.82)
01-528-150 EMP MED COST ASSIST	50,000	50,000	4,243.40	15,427.61	16,821.22	0.00	30.86	34,572.39
01-528-162 INSURANCE INCREASE	30,000	30,000	0.00	0.00	0.00	0.00	0.00	30,000.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	161,000	161,000	6,060.25	34,045.83	51,626.79	0.00	21.15	126,954.17
OTHER INCOME/EXPENSES								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	161,000	161,000	6,060.25	34,045.83	51,626.79	0.00	21.15	126,954.17

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
30-CAPITAL								
OTHER EXPENSES								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
01-530-801 ADMIN CAPITAL	0	0	20,840.17	20,840.17	19,317.79	0.00	0.00	(20,840.17)
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	0	0	0.00	0.00	8,261.62	139,441.11	0.00	(139,441.11)
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	91,043	91,043	0.00	37,934.70	45,521.64	0.00	41.67	53,108.58
01-530-810 FACILITY CAPITAL	0	0	8,244.00	8,244.00	0.00	0.00	0.00	(8,244.00)
01-530-811 CIVIC CENTER CAPITAL	0	0	15,297.41	18,797.41	7,111.13	0.00	0.00	(18,797.41)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-816 PUBLIC WORKS CAPITAL	48,169	48,169	0.00	0.00	19,071.62	0.00	0.00	48,168.81
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	48,651.50	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	139,212	139,212	44,381.58	85,816.28	147,935.30	139,441.11	161.81	(86,045.30)
OTHER INCOME/EXPENSES								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	139,212	139,212	44,381.58	85,816.28	147,935.30	139,441.11	161.81	(86,045.30)

01 -GENERAL FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	8,032,640	8,032,640	679,628.87	4,089,011.59	3,503,155.80	188,003.03	53.25	3,755,625.26
REVENUE OVER/(UNDER) EXPENDITURES	231,616	231,616	(453,668.33)	285,394.40	725,375.23	(188,003.03)	42.05	134,224.74

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
02-1100	CASH	26,494.78		
02-1102	CLAIM ON CASH	157,968.35		
02-1105	SAVINGS	477.46		
02-1115	INVESTMENT - TEXPOOL	432.15		
02-1315	DUE FROM GENERAL FUND	0.00		
02-1601	A/R-COMMERCIAL GARBAGE	104,494.05		
02-1605	A/R-RESIDENTIAL GARBAGE	87,494.95		
02-1606	ALLOW FOR DOUBTFUL ACCTS	(177,201.88)		
02-1607	A/R-RECYCLING INCOME	0.00		
02-1608	A/R - UNAPPLIED CREDITS	(9,997.31)		
02-1610	A/R-ACCRUED INTEREST	0.00		
			190,162.55	
	TOTAL ASSETS			190,162.55
LIABILITIES				
02-2315	DUE TO GENERAL FUND	125,000.00		
02-2400	A/P PENDING	0.00		
02-2410	A/P-SALES TAX	44,629.10		
02-2415	A/P-GARBAGE CONTRACTOR	0.00		
02-2420	DEFERRED REVENUE-RESIDENT	0.00		
	TOTAL LIABILITIES		169,629.10	
EQUITY				
02-3201	FUND BALANCE	(105,526.17)		
	TOTAL BEGINNING EQUITY	(105,526.17)		
	TOTAL REVENUE	743,801.11		
	TOTAL EXPENSES	617,741.49		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	126,059.62		
	TOTAL EQUITY & FUND BALANCE		20,533.45	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			190,162.55

02 -GARBAGE FUND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,303,250	1,303,250	87,039.30	743,801.11	617,080.44	0.00	57.07	559,448.89
TOTAL REVENUES	1,303,250	1,303,250	87,039.30	743,801.11	617,080.44	0.00	57.07	559,448.89
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	59,426	59,426	4,614.06	21,245.60	0.00	0.00	35.75	38,180.32
OTHER EXPENSES	1,108,500	1,108,500	107,932.15	596,495.89	471,410.04	0.00	53.81	512,004.11
OTHER INCOME/EXPENSES	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL 00-GENERAL EXPENDITURES	1,217,926	1,217,926	112,546.21	617,741.49	471,410.04	0.00	50.72	600,184.43
TOTAL EXPENDITURES	1,217,926	1,217,926	112,546.21	617,741.49	471,410.04	0.00	50.72	600,184.43
REVENUE OVER/(UNDER) EXPENDITURES	85,324	85,324	(25,506.91)	126,059.62	145,670.40	0.00	147.74	(40,735.54)

02 -GARBAGE FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	653,100	653,100	86,194.14	480,849.91	296,685.17	0.00	73.63	172,250.09
02-4105 INCOME-RESIDENTIAL	621,000	621,000	(186.60)	309,013.87	302,296.11	0.00	49.76	311,986.13
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	1,315.06	23,398.17	17,944.34	0.00	80.68	5,601.83
02-4115 INCOME-INTEREST	150	150	0.20	1.18	154.82	0.00	0.79	148.82
02-4130 INCOME - MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4475 INCOME - BAD DEBT	0	0	(283.50)	(69,462.02)	0.00	0.00	0.00	69,462.02
TOTAL REVENUES	1,303,250	1,303,250	87,039.30	743,801.11	617,080.44	0.00	57.07	559,448.89

02 -GARBAGE FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
02-500-010 SALARIES	38,750	38,750	3,036.77	16,924.98	0.00	0.00	43.68	21,825.42
02-500-020 OVERTIME	2,700	2,700	14.82	314.37	0.00	0.00	11.64	2,385.63
02-500-030 SOCIAL SECURITY	3,171	3,171	233.44	1,318.79	0.00	0.00	41.59	1,852.17
02-500-040 HEALTH INSURANCE	9,000	9,000	740.29	740.29	0.00	0.00	8.23	8,259.71
02-500-050 RETIREMENT	3,141	3,141	219.41	1,231.50	0.00	0.00	39.21	1,909.40
02-500-060 WORKERS' COMPENSATION	2,494	2,494	346.49	692.83	0.00	0.00	27.78	1,800.83
02-500-070 UNEMPLOYMENT COMPENSATION	170	170	22.84	22.84	0.00	0.00	13.44	147.16
TOTAL SALARIES & BENEFITS	59,426	59,426	4,614.06	21,245.60	0.00	0.00	35.75	38,180.32
OTHER EXPENSES								
02-500-420 SUPPLIES	0	0	0.00	0.00	330.74	0.00	0.00	0.00
02-500-501 EXPENSES-COMMERCIAL	552,000	552,000	61,289.13	356,889.88	241,864.63	0.00	64.65	195,110.12
02-500-502 EXPENSES-RESIDENTIAL	528,000	528,000	45,428.20	227,141.00	220,107.70	0.00	43.02	300,859.00
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	3,500	3,500	1,214.82	2,838.82	2,057.00	0.00	81.11	661.18
02-500-591 EXPENSE - ALLY REPAIR	20,000	20,000	0.00	9,626.19	7,049.97	0.00	48.13	10,373.81
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL OTHER EXPENSES	1,108,500	1,108,500	107,932.15	596,495.89	471,410.04	0.00	53.81	512,004.11
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL OTHER INCOME/EXPENSES	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL 00-GENERAL EXPENDITURES	1,217,926	1,217,926	112,546.21	617,741.49	471,410.04	0.00	50.72	600,184.43
TOTAL EXPENDITURES	1,217,926	1,217,926	112,546.21	617,741.49	471,410.04	0.00	50.72	600,184.43
REVENUE OVER/(UNDER) EXPENDITURES	85,324	85,324	(25,506.91)	126,059.62	145,670.40	0.00	147.74	(40,735.54)

BALANCE SHEET
AS OF: MARCH 31ST, 2021

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
04-1102	CLAIM ON CASH	136.56		
04-1105	SAVINGS	359.98		
04-1115	INVESTMENTS	0.00		
04-1315	DUE FROM GENERAL FUND	0.00		
04-1515	A/R-ACCRUED INTEREST	0.00		
04-1550	A/R-MISCELLANEOUS	0.00		
			496.54	
	TOTAL ASSETS			496.54
LIABILITIES				
04-2315	DUE TO GENERAL FUND	0.00		
04-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
04-3201	FUND BALANCE-RESTRICTED	496.54		
	TOTAL BEGINNING EQUITY	496.54		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		496.54	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			496.54

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	2.07	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	2.07	0.00	0.00	0.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2.07	0.00	0.00	0.00

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.00	0.00	2.07	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	2.07	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2.07	0.00	0.00	0.00

CITY OF WINCREST
BALANCE SHEET
AS OF: MARCH 31ST, 2021

05 -COUNTY FIRE CONTRIBUTION

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
05-1102	CLAIM ON CASH	1,699.43		
05-1105	SAVINGS	0.00		
05-1115	INVESTMENTS	3,946.07		
05-1315	DUE FROM GENERAL FUND	0.00		
05-1515	A/R-ACCRUED INTEREST	0.00		
05-1550	A/R-MISCELLANEOUS	0.00		
			5,645.50	
	TOTAL ASSETS			5,645.50
LIABILITIES				
05-2315	DUE TO GENERAL FUND	0.00		
05-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
05-3201	FUND BALANCE-RESTRICTED	5,645.50		
	TOTAL BEGINNING EQUITY	5,645.50		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		5,645.50	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,645.50

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	87.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	87.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	87.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	(87.00)	0.00	0.00	0.00

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
05-4101 INCOME-BEXAR COUNTY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4120 GRANT PROCEEDS - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====================								
SALARIES & BENEFITS								
05-500-010 FIRE SUPPLIES	0	0	0.00	0.00	87.00	0.00	0.00	0.00
05-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	87.00	0.00	0.00	0.00
OTHER EXPENSES								
05-500-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
05-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	87.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	87.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	(87.00)	0.00	0.00	0.00

CITY OF WINCREST
BALANCE SHEET
AS OF: MARCH 31ST, 2021

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
06-1102	CLAIM ON CASH	42,935.16		
06-1105	SAVINGS	14,614.32		
06-1115	INVESTMENTS	0.00		
06-1315	DUE FROM GENERAL FUND	0.00		
06-1515	A/R-ACCRUED INTEREST	0.00		
06-1550	A/R-MISCELLANEOUS	0.00		
			57,549.48	
	TOTAL ASSETS			57,549.48
LIABILITIES				
06-2315	DUE TO GENERAL FUND	0.00		
06-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
06-3201	FUND BALANCE-RESTRICTED	54,591.67		
	TOTAL BEGINNING EQUITY	54,591.67		
	TOTAL REVENUE	3,012.33		
	TOTAL EXPENSES	54.52		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,957.81		
	TOTAL EQUITY & FUND BALANCE		57,549.48	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			57,549.48

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	6,337	6,337	437.33	3,012.33	2,735.58	0.00	47.54	3,324.67
TOTAL REVENUES	6,337	6,337	437.33	3,012.33	2,735.58	0.00	47.54	3,324.67
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	4,000	4,000	18.10	54.52	1,563.60	0.00	1.36	3,945.48
CAPITAL EXPENSES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	18.10	54.52	1,563.60	0.00	0.23	23,945.48
TOTAL EXPENDITURES	24,000	24,000	18.10	54.52	1,563.60	0.00	0.23	23,945.48
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	419.23	2,957.81	1,171.98	0.00	16.75-	(20,620.81)

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	6,237	6,237	437.22	3,011.68	2,651.70	0.00	48.29	3,225.32
06-4115 INCOME-INTEREST	100	100	0.11	0.65	83.88	0.00	0.65	99.35
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,337	6,337	437.33	3,012.33	2,735.58	0.00	47.54	3,324.67

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	4,000	4,000	18.10	54.52	1,563.60	0.00	1.36	3,945.48
TOTAL SALARIES & BENEFITS	4,000	4,000	18.10	54.52	1,563.60	0.00	1.36	3,945.48
CAPITAL EXPENSES								
06-500-800 CAPITAL EXPENDITURES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL CAPITAL EXPENSES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	18.10	54.52	1,563.60	0.00	0.23	23,945.48
TOTAL EXPENDITURES	24,000	24,000	18.10	54.52	1,563.60	0.00	0.23	23,945.48
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	419.23	2,957.81	1,171.98	0.00	16.75-	(20,620.81)

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
08-1102	CLAIM ON CASH	2,984.06		
08-1105	SAVINGS	1,699.06		
08-1315	DUE FROM GENERAL FUND	0.00		
			4,683.12	
	TOTAL ASSETS			4,683.12
LIABILITIES				
08-2315	DUE TO GENERAL FUND	0.00		
08-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
08-3201	FUND BALANCE	2,135.59		
	TOTAL BEGINNING EQUITY	2,135.59		
	TOTAL REVENUE	2,785.06		
	TOTAL EXPENSES	237.53		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,547.53		
	TOTAL EQUITY & FUND BALANCE		4,683.12	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,683.12

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,020	1,020	260.01	2,785.06	584.91	0.00	273.05	(1,765.06)
TOTAL REVENUES	1,020	1,020	260.01	2,785.06	584.91	0.00	273.05	(1,765.06)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
OTHER EXPENSES	500	500	0.00	188.08	194.99	0.00	37.62	311.92
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	237.53	194.99	0.00	9.50	2,262.47
TOTAL EXPENDITURES	2,500	2,500	0.00	237.53	194.99	0.00	9.50	2,262.47
REVENUE OVER/(UNDER) EXPENDITURES	(1,480)	(1,480)	260.01	2,547.53	389.92	0.00	172.13-	(4,027.53)

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	1,000	1,000	260.00	2,785.00	575.00	0.00	278.50	(1,785.00)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	20	20	0.01	0.06	9.91	0.00	0.30	19.94
TOTAL REVENUES	1,020	1,020	260.01	2,785.06	584.91	0.00	273.05	(1,765.06)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
08-500-010 MISCELLANEOUS EXPENSES	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
TOTAL SALARIES & BENEFITS	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
OTHER EXPENSES								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	500	500	0.00	188.08	194.99	0.00	37.62	311.92
TOTAL OTHER EXPENSES	500	500	0.00	188.08	194.99	0.00	37.62	311.92
CAPITAL EXPENSES								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	237.53	194.99	0.00	9.50	2,262.47
TOTAL EXPENDITURES	2,500	2,500	0.00	237.53	194.99	0.00	9.50	2,262.47
REVENUE OVER/(UNDER) EXPENDITURES	(1,480)	(1,480)	260.01	2,547.53	389.92	0.00	172.13-	(4,027.53)

CITY OF WINCREST
BALANCE SHEET
AS OF: MARCH 31ST, 2021

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
09-1102	CLAIM ON CASH	2,502.56		
09-1105	SAVINGS	398.32		
09-1115	INVESTMENTS	0.00		
09-1315	DUE FROM GENERAL FUND	0.00		
09-1515	A/R-ACCRUED INTEREST	0.00		
09-1550	A/R-MISCELLANEOUS	0.00		
			2,900.88	
	TOTAL ASSETS			2,900.88
LIABILITIES				
09-2315	DUE TO GENERAL FUND	0.00		
09-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
09-3201	FUND BALANCE	2,900.88		
	TOTAL BEGINNING EQUITY	2,900.88		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		2,900.88	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,900.88

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	3	3	0.00	0.00	2.29	0.00	0.00	3.00
TOTAL REVENUES	3	3	0.00	0.00	2.29	0.00	0.00	3.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3	3	0.00	0.00	2.29	0.00	0.00	3.00

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4115 INCOME-INTEREST	3	3	0.00	0.00	2.29	0.00	0.00	3.00
TOTAL REVENUES	3	3	0.00	0.00	2.29	0.00	0.00	3.00

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
======================								
SALARIES & BENEFITS								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3	3	0.00	0.00	2.29	0.00	0.00	3.00

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
10-1102	CLAIM ON CASH	(604.50)		
10-1105	SAVINGS	6,858.48		
10-1115	INVESTMENTS	0.00		
10-1315	DUE FROM GENERAL FUND	0.00		
10-1515	A/R ACCRUED INTEREST	0.00		
10-1550	A/R-MISCELLANEOUS	0.00		
10-1601	A/R-MISCELLANEOUS INCOME	0.00		
			6,253.98	
	TOTAL ASSETS			6,253.98
LIABILITIES				
10-2315	DUE TO GENERAL FUND	0.00		
10-2400	A/P PENDING	150.00		
	TOTAL LIABILITIES		150.00	
EQUITY				
10-3201	FUND BALANCE	4,937.43		
	TOTAL BEGINNING EQUITY	4,937.43		
	TOTAL REVENUE	1,921.05		
	TOTAL EXPENSES	754.50		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	1,166.55		
	TOTAL EQUITY & FUND BALANCE		6,103.98	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			6,253.98

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,000	1,000	0.05	1,921.05	2,710.45	0.00	192.11	(921.05)
TOTAL REVENUES	1,000	1,000	0.05	1,921.05	2,710.45	0.00	192.11	(921.05)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
TOTAL EXPENDITURES	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
REVENUE OVER/(UNDER) EXPENDITURES	0	0	(754.45)	1,166.55	2,710.45	0.00	0.00	(1,166.55)

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	0	0	0.00	1,918.84	2,686.81	0.00	0.00	(1,918.84)
10-4105 INCOME- OTHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
10-4115 INCOME-INTEREST	0	0	0.05	2.21	23.64	0.00	0.00	(2.21)
TOTAL REVENUES	1,000	1,000	0.05	1,921.05	2,710.45	0.00	192.11	(921.05)

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
10-500-050 EDUCATION/TRAINING	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
TOTAL SALARIES & BENEFITS	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
CAPITAL EXPENSES								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
TOTAL EXPENDITURES	1,000	1,000	754.50	754.50	0.00	0.00	75.45	245.50
REVENUE OVER/(UNDER) EXPENDITURES	0	0	(754.45)	1,166.55	2,710.45	0.00	0.00	(1,166.55)

11 -ROOSEVELT SCHOLARSHIP FND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
11-1102	CLAIM ON CASH	2,004.04		
11-1105	SAVINGS	0.00		
11-1115	INVESTMENTS	0.00		
11-1315	DUE FROM GENERAL FUND	0.00		
11-1515	A/R-ACCRUED INTEREST	0.00		
11-1550	A/R-MISCELLANEOUS	0.00		
			2,004.04	
	TOTAL ASSETS			2,004.04
LIABILITIES				
11-2315	DUE TO GENERAL FUND	0.00		
11-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
11-3201	FUND BALANCE	2,004.04		
	TOTAL BEGINNING EQUITY	2,004.04		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		2,004.04	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,004.04

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
11-4101 INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
======================								
SALARIES & BENEFITS								
11-500-050 EXPENDITURES-MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-500-060 MISC-SETUP 501.c3	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
11-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
14-1102	CLAIM ON CASH	15,088.11		
14-1105	CASH - SAVINGS	21,606.32		
14-1315	DUE FROM GENERAL FUND	0.00		
			36,694.43	
	TOTAL ASSETS			36,694.43
LIABILITIES				
14-2315	DUE TO GENERAL FUND	0.00		
14-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
14-3201	FUND BALANCE	31,447.18		
	TOTAL BEGINNING EQUITY	31,447.18		
	TOTAL REVENUE	5,622.25		
	TOTAL EXPENSES	375.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	5,247.25		
	TOTAL EQUITY & FUND BALANCE		36,694.43	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			36,694.43

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	15,635	15,635	1,642.94	5,622.25	9,591.41	0.00	35.96	10,012.75
TOTAL REVENUES	15,635	15,635	1,642.94	5,622.25	9,591.41	0.00	35.96	10,012.75
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
CAPITAL EXPENSES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
TOTAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
REVENUE OVER/(UNDER) EXPENDITURES	(990)	(990)	1,642.94	5,247.25	(4,494.82)	0.00	530.03-	(6,237.25)

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	15,500	15,500	1,642.77	5,621.28	9,467.38	0.00	36.27	9,878.72
14-4115 INCOME - INTEREST	135	135	0.17	0.97	124.03	0.00	0.72	134.03
TOTAL REVENUES	15,635	15,635	1,642.94	5,622.25	9,591.41	0.00	35.96	10,012.75

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
14-500-050 MISCELLANEOUS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
TOTAL SALARIES & BENEFITS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
CAPITAL EXPENSES								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
TOTAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
REVENUE OVER/(UNDER) EXPENDITURES	(990)	(990)	1,642.94	5,247.25	(4,494.82)	0.00	530.03-	(6,237.25)

BALANCE SHEET
AS OF: MARCH 31ST, 2021

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
15-1102	CLAIM ON CASH	46,103.61		
15-1105	CASH - SAVINGS	734.01		
15-1315	DUE FROM GENERAL FUND	0.00		
			46,837.62	
	TOTAL ASSETS			46,837.62
LIABILITIES				
15-2315	DUE TO GENERAL FUND	0.00		
15-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
15-3201	FUND BALANCE	40,528.77		
	TOTAL BEGINNING EQUITY	40,528.77		
	TOTAL REVENUE	6,308.85		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	6,308.85		
	TOTAL EQUITY & FUND BALANCE		46,837.62	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			46,837.62

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	11,559	11,559	1,772.16	6,308.85	7,938.26	0.00	54.58	5,250.15
TOTAL REVENUES	11,559	11,559	1,772.16	6,308.85	7,938.26	0.00	54.58	5,250.15
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	1,772.16	6,308.85	5,438.26	0.00	54.58	5,250.15

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	11,556	11,556	1,772.15	6,308.79	7,934.05	0.00	54.59	5,247.21
15-4115 INCOME - INTEREST	3	3	0.01	0.06	4.21	0.00	2.00	2.94
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,559	11,559	1,772.16	6,308.85	7,938.26	0.00	54.58	5,250.15

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
15-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	1,772.16	6,308.85	5,438.26	0.00	54.58	5,250.15

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
16-1102	CLAIM ON CASH	10,425.90		
16-1105	SAVINGS	305,463.39		
16-1115	INVESTMENTS	0.00		
16-1315	DUE FROM GENERAL FUND	0.00		
16-1357	DUE FROM TEXAS TAX NOTE FUND	0.00		
16-1515	A/R - ACCRUED INTEREST	0.00		
16-1550	A/R - MISCELLANEOUS	0.00		
			315,889.29	
	TOTAL ASSETS			315,889.29
LIABILITIES				
16-2315	DUE TO GENERAL FUND	0.00		
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00		
16-2375	DUE TO EDC FUND	0.00		
16-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
16-3201	FUND BALANCE	245,727.12		
	TOTAL BEGINNING EQUITY	245,727.12		
	TOTAL REVENUE	70,162.17		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	70,162.17		
	TOTAL EQUITY & FUND BALANCE		315,889.29	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			315,889.29

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	295,037	295,037	18,039.63	70,162.17	119,870.94	0.00	23.78	224,874.47
TOTAL REVENUES	295,037	295,037	18,039.63	70,162.17	119,870.94	0.00	23.78	224,874.47
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
REVENUE OVER/(UNDER) EXPENDITURES	45,037	45,037	18,039.63	70,162.17	119,870.94	0.00	155.79	(25,125.53)

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	294,687	294,687	18,037.15	70,151.28	117,863.38	0.00	23.81	224,535.36
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	350	350	2.48	10.89	2,007.56	0.00	3.11	339.11
TOTAL REVENUES	295,037	295,037	18,039.63	70,162.17	119,870.94	0.00	23.78	224,874.47

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
16-500-501 TRANSFER TO GENERAL FUND	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL OTHER EXPENSES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
CAPITAL EXPENSES								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
REVENUE OVER/(UNDER) EXPENDITURES	45,037	45,037	18,039.63	70,162.17	119,870.94	0.00	155.79	(25,125.53)

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
17-1102	CLAIM ON CASH	(9,237.61)		
17-1105	SAVINGS	0.00		
17-1115	INVESTMENTS	0.00		
17-1315	DUE FROM GENERAL FUND	0.00		
17-1316	DUE FROM 2019A BOND	4,061.59		
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00		
17-1501	A/R - ADVALOREM TAXES	1,920.52		
17-1505	ALLOW FOR DOUBTFUL ACCTS	(288.08)		
17-1515	A/R - ACCRUED INTEREST	0.00		
17-1550	A/R - MISCELLANEOUS	598.36		
			(2,945.22)	
	TOTAL ASSETS			(2,945.22)
				==============
LIABILITIES				
===========				
17-2315	DUE TO GENERAL FUND	0.00		
17-2316	ACCRUED INTEREST	4,061.59		
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00		
17-2400	A/P PENDING	0.00		
17-2501	DEFFERED REVENUE - TAXES	1,631.08		
	TOTAL LIABILITIES		5,692.67	
EQUITY				
======				
17-3201	FUND BALANCE	(18,727.36)		
	TOTAL BEGINNING EQUITY	(18,727.36)		
	TOTAL REVENUE	499,589.47		
	TOTAL EXPENSES	489,500.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	10,089.47		
	TOTAL EQUITY & FUND BALANCE		(8,637.89)	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			(2,945.22)
				==============

17 -DEBT SERVICE

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	665,000	665,000	105,212.79	499,589.47	525,775.07	0.00	75.13	165,410.53
TOTAL REVENUES	665,000	665,000	105,212.79	499,589.47	525,775.07	0.00	75.13	165,410.53
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL 00-GENERAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
REVENUE OVER/(UNDER) EXPENDITURES	3,000	3,000	105,212.79	10,089.47	51,862.58	0.00	336.32	(7,089.47)

17 -DEBT SERVICE

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4116 INCOME - SALES TAX (.25)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	665,000	665,000	105,212.79	499,589.47	525,775.07	0.00	75.13	165,410.53
TOTAL REVENUES	665,000	665,000	105,212.79	499,589.47	525,775.07	0.00	75.13	165,410.53

17 -DEBT SERVICE

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
OTHER EXPENSES								
17-500-211 GO SERIES 2019 A PRINCIPAL E	220,000	220,000	0.00	220,000.00	160,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	276,000	276,000	0.00	140,400.00	190,126.67	0.00	50.87	135,600.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	90,000	90,000	0.00	90,000.00	70,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	76,000	76,000	0.00	39,100.00	53,785.82	0.00	51.45	36,900.00
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL 00-GENERAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
REVENUE OVER/(UNDER) EXPENDITURES	3,000	3,000	105,212.79	10,089.47	51,862.58	0.00	336.32	(7,089.47)

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
18-1102	CLAIM ON CASH	(117,120.79)		
18-1105	CASH - SAVINGS	406,135.85		
18-1210	PREPAID MAINTENANCE	0.00		
18-1315	DUE FROM GENERAL FUND	0.00		
18-1510	A/R-SALES TAX	0.00		
18-1515	A/R - MISC.	0.00		
			289,015.06	
	TOTAL ASSETS			289,015.06
LIABILITIES				
18-2200	WAGES PAYABLE	0.00		
18-2230	TMRS PAYABLE	0.00		
18-2250	INSURANCE A/P	0.40		
18-2315	DUE TO GENERAL FUND	0.00		
18-2400	A/P PENDING	1,379.00		
18-2410	A/P - SALES TAX	0.00		
18-2451	A/P SALES TAX PAYBACK	0.00		
	TOTAL LIABILITIES		1,379.40	
EQUITY				
18-3201	FUND BALANCE	313,135.77		
	TOTAL BEGINNING EQUITY	313,135.77		
	TOTAL REVENUE	341,247.83		
	TOTAL EXPENSES	366,747.94		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(25,500.11)		
	TOTAL EQUITY & FUND BALANCE		287,635.66	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			289,015.06

18 -WCC&PD FUND

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	864,222	864,222	75,024.32	341,247.83	294,219.12	0.00	39.49	522,974.17
TOTAL REVENUES	864,222	864,222	75,024.32	341,247.83	294,219.12	0.00	39.49	522,974.17
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	685,481	685,481	60,280.85	295,466.25	246,468.23	0.00	43.10	390,015.00
OTHER EXPENSES	90,500	90,500	0.00	2,641.00	40,161.20	0.00	2.92	87,859.00
CAPITAL EXPENSES	0	0	5,554.02	68,640.69	267,830.13	0.00	0.00 (	68,640.69)
OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	828,981	828,981	65,834.87	366,747.94	554,459.56	0.00	44.24	462,233.31
TOTAL EXPENDITURES	828,981	828,981	65,834.87	366,747.94	554,459.56	0.00	44.24	462,233.31
REVENUE OVER/(UNDER) EXPENDITURES	35,241	35,241	9,189.45 (	25,500.11)(	260,240.44)	0.00	72.36-	60,740.86

18 -WCC&PD FUND

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-4101 INCOME - SALES TAX	861,222	861,222	75,021.42	341,230.22	291,460.68	0.00	39.62	519,991.78
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	3,000	3,000	2.90	17.61	2,758.44	0.00	0.59	2,982.39
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	864,222	864,222	75,024.32	341,247.83	294,219.12	0.00	39.49	522,974.17

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

18 -WCC&PD FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
18-500-009 SALARIES	469,863	469,863	36,659.73	192,552.93	157,782.79	0.00	40.98	277,310.24
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	4,500	4,500	346.16	2,126.41	2,250.04	0.00	47.25	2,373.59
18-500-015 INCENTIVE PAY-BILING & SHIFT	1,200	1,200	135.61	891.98	661.23	0.00	74.33	308.02
18-500-017 CERTIFICATION PAY	4,500	4,500	184.64	952.87	750.10	0.00	21.17	3,547.13
18-500-018 EDUCATION PAY	1,200	1,200	115.40	517.65	426.98	0.00	43.14	682.35
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,000	22,000	4,483.49	24,535.58	13,831.81	0.00	111.53	(2,535.58)
18-500-021 7K HOURS	7,000	7,000	451.80	3,377.40	2,983.23	0.00	48.25	3,622.60
18-500-026 HAZARDOUS DUTY PAY	5,640	5,640	249.22	1,506.56	701.60	0.00	26.71	4,133.44
18-500-030 SOCIAL SECURITY	38,931	38,931	3,199.65	16,948.05	14,101.78	0.00	43.53	21,983.04
18-500-040 HEALTH INSURANCE	81,576	81,576	8,144.37	28,070.12	21,822.34	0.00	34.41	53,505.88
18-500-050 RETIREMENT	39,959	39,959	3,064.81	16,598.98	14,086.12	0.00	41.54	23,360.11
18-500-060 WORKERS COMPENSATION	7,654	7,654	3,118.02	6,235.15	17,001.59	0.00	81.46	1,418.75
18-500-070 UNEMPLOYMENT COMPENSATION	1,458	1,458	127.95	1,152.57	68.62	0.00	79.05	305.43
TOTAL SALARIES & BENEFITS	685,481	685,481	60,280.85	295,466.25	246,468.23	0.00	43.10	390,015.00
OTHER EXPENSES								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	2,560.10	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	3,365.20	0.00	0.00	0.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	20,000	20,000	0.00	0.00	18,500.00	0.00	0.00	20,000.00
18-500-325 SALES TAX COLLECTION SERVICE	10,000	10,000	0.00	2,641.00	4,046.00	0.00	26.41	7,359.00
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	1,253.90	0.00	0.00	0.00
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	1,367.40	0.00	0.00	0.00
18-500-433 IT SOFWARE HARDWARE&SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	1,981.20	0.00	0.00	0.00
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	0	0	0.00	0.00	595.92	0.00	0.00	0.00
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	806.75	0.00	0.00	0.00
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	6.24	0.00	0.00	0.00
18-500-488 EMERGENCY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	0	0	0.00	0.00	5,186.12	0.00	0.00	0.00
18-500-490 MEMORIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	0	0	0.00	0.00	486.99	0.00	0.00	0.00
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	60,500	60,500	0.00	0.00	5.38	0.00	0.00	60,500.00
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	90,500	90,500	0.00	2,641.00	40,161.20	0.00	2.92	87,859.00

18 -WCC&PD FUND

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
CAPITAL EXPENSES								
18-500-800 CAPITAL EXPENDITURES	0	0	5,554.02	68,640.69	267,830.13	0.00	0.00	(68,640.69)
TOTAL CAPITAL EXPENSES	0	0	5,554.02	68,640.69	267,830.13	0.00	0.00	(68,640.69)
OTHER INCOME/EXPENSES								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	828,981	828,981	65,834.87	366,747.94	554,459.56	0.00	44.24	462,233.31
TOTAL EXPENDITURES	828,981	828,981	65,834.87	366,747.94	554,459.56	0.00	44.24	462,233.31
REVENUE OVER/(UNDER) EXPENDITURES	35,241	35,241	9,189.45	(25,500.11)	(260,240.44)	0.00	72.36-	60,740.86

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
19-1102	CLAIM ON CASH	237,129.15		
19-1105	CASH - SAVINGS	24,931.34		
19-1115	INVESTMENTS-TEXPOOL #159000002	10,860.03		
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08		
19-1204	PREPAID SALES TAX	0.26		
19-1315	DUE FROM GENERAL FUND	0.00		
19-1510	A/R-SALES TAX	(90.04)		
			281,142.82	
	TOTAL ASSETS			281,142.82
				==============
LIABILITIES				
===========				
19-2315	DUE TO GENERAL FUND	0.00		
19-2400	A/P PENDING	0.00		
19-2410	A/P - SALES TAX	0.00		
19-2441	Construction Retainage	2,495.47		
19-2451	A/P SALES TAX PAYBACK	0.00		
	TOTAL LIABILITIES		2,495.47	
EQUITY				
======				
19-3201	FUND BALANCE	837,073.36		
	TOTAL BEGINNING EQUITY	837,073.36		
	TOTAL REVENUE	268,061.98		
	TOTAL EXPENSES	826,487.99		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(558,426.01)		
	TOTAL EQUITY & FUND BALANCE		278,647.35	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			281,142.82
				==============

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	619,616	619,616	46,995.08	268,061.98	240,281.14	0.00	43.26	351,554.02
TOTAL REVENUES	619,616	619,616	46,995.08	268,061.98	240,281.14	0.00	43.26	351,554.02
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
OTHER EXPENSES	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20	(64,101.00)
CAPITAL EXPENSES	500,000	500,000	0.00	712,386.99	536,367.11	0.00	142.48	(212,386.99)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	555,000	555,000	0.00	826,487.99	536,367.11	0.00	148.92	(271,487.99)
TOTAL EXPENDITURES	555,000	555,000	0.00	826,487.99	536,367.11	0.00	148.92	(271,487.99)
REVENUE OVER/(UNDER) EXPENDITURES	64,616	64,616	46,995.08	(558,426.01)	(296,085.97)	0.00	864.22-	623,042.01

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4115 INCOME - INTEREST	300	300	0.33	5.50	227.82	0.00	1.83	294.50
19-4116 INCOME-SALES TAX (.25)	619,316	619,316	46,994.75	268,056.48	240,053.32	0.00	43.28	351,259.52
TOTAL REVENUES	619,616	619,616	46,995.08	268,061.98	240,281.14	0.00	43.26	351,554.02

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
OTHER EXPENSES								
19-500-320 ENGINEER/ARCHITECT	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20	(64,101.00)
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20	(64,101.00)
CAPITAL EXPENSES								
19-500-800 CAPITAL EXPENDITURES	500,000	500,000	0.00	712,386.99	536,367.11	0.00	142.48	(212,386.99)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	500,000	500,000	0.00	712,386.99	536,367.11	0.00	142.48	(212,386.99)
OTHER INCOME/EXPENSES								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	555,000	555,000	0.00	826,487.99	536,367.11	0.00	148.92	(271,487.99)
TOTAL EXPENDITURES	555,000	555,000	0.00	826,487.99	536,367.11	0.00	148.92	(271,487.99)
REVENUE OVER/(UNDER) EXPENDITURES	64,616	64,616	46,995.08	(558,426.01)	(296,085.97)	0.00	864.22-	623,042.01

BALANCE SHEET
AS OF: MARCH 31ST, 2021

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
20-1102	CLAIM ON CASH	47,430.15		
			47,430.15	
	TOTAL ASSETS			47,430.15
LIABILITIES				
20-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
20-3201	FUND BALANCE	40,428.74		
	TOTAL BEGINNING EQUITY	40,428.74		
	TOTAL REVENUE	7,001.41		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	7,001.41		
	TOTAL EQUITY & FUND BALANCE		47,430.15	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			47,430.15

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	12,000	12,000	0.00	7,001.41	6,826.11	0.00	58.35	4,998.59
TOTAL REVENUES	12,000	12,000	0.00	7,001.41	6,826.11	0.00	58.35	4,998.59
REVENUE OVER/(UNDER) EXPENDITURES	12,000	12,000	0.00	7,001.41	6,826.11	0.00	58.35	4,998.59

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-4105 INCOME OTHER	12,000	12,000	0.00	7,001.41	6,826.11	0.00	58.35	4,998.59
TOTAL REVENUES	12,000	12,000	0.00	7,001.41	6,826.11	0.00	58.35	4,998.59
REVENUE OVER/(UNDER) EXPENDITURES	12,000	12,000	0.00	7,001.41	6,826.11	0.00	58.35	4,998.59

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
21-1102	CLAIM ON CASH	(548,459.42)		
21-1105	CASH	4,829,044.79		
			4,280,585.37	
	TOTAL ASSETS			4,280,585.37
LIABILITIES				
21-2316	DUE TO DEBT SERVICE	4,061.59		
21-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		4,061.59	
EQUITY				
21-3201	FUND BALANCE	5,547,745.85		
	TOTAL BEGINNING EQUITY	5,547,745.85		
	TOTAL REVENUE	245.79		
	TOTAL EXPENSES	1,271,467.86		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(1,271,222.07)		
	TOTAL EQUITY & FUND BALANCE		4,276,523.78	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,280,585.37

21 -2019 SERIES A

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	2,000	2,000	36.91	245.79	38,490.98	0.00	12.29	1,754.21
TOTAL REVENUES	2,000	2,000	36.91	245.79	38,490.98	0.00	12.29	1,754.21
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
TOTAL 00-GENERAL EXPENDITURES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
TOTAL EXPENDITURES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
REVENUE OVER/(UNDER) EXPENDITURES	(998,000)	(998,000)	(548,422.51)	(1,271,222.07)	(1,077,124.00)	0.00	127.38	273,222.07

21 -2019 SERIES A

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	2,000	2,000	36.91	245.79	38,490.98	0.00	12.29	1,754.21
TOTAL REVENUES	2,000	2,000	36.91	245.79	38,490.98	0.00	12.29	1,754.21

21 -2019 SERIES A

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
OTHER EXPENSES								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGENEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
21-500-800 CAPITAL EXPENDITURES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
TOTAL CAPITAL EXPENSES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
TOTAL 00-GENERAL EXPENDITURES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
TOTAL EXPENDITURES	1,000,000	1,000,000	548,459.42	1,271,467.86	1,115,614.98	0.00	127.15	(271,467.86)
REVENUE OVER/(UNDER) EXPENDITURES	(998,000)	(998,000)	(548,422.51)	(1,271,222.07)	(1,077,124.00)	0.00	127.38	273,222.07

22 -2019 SERIES B

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
22-1102	CLAIM ON CASH	0.00		
22-1105	CASH	0.00		
22-1201	PREPAID 2019 SERIES B	1,422,585.35		
			1,422,585.35	
	TOTAL ASSETS			1,422,585.35
LIABILITIES				
22-2315	DUE TO GF	0.00		
22-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
22-3201	FUND BALANCE	1,422,585.35		
	TOTAL BEGINNING EQUITY	1,422,585.35		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		1,422,585.35	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,422,585.35

22 -2019 SERIES B

% OF YEAR COMPLETED: 50.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	27,700.42	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	27,700.42	0.00	0.00	0.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	3,893.63	0.00	0.00	0.00

22 -2019 SERIES B

% OF YEAR COMPLETED: 50.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
22-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4107 BOND ISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4115 INCOME-INTEREST	0	0	0.00	0.00	7,700.42	0.00	0.00	0.00
22-4460 MISCELLANEOUS INCOME	0	0	0.00	0.00	20,000.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	27,700.42	0.00	0.00	0.00

22 -2019 SERIES B

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
======================								
OTHER EXPENSES								
22-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
22-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	23,806.79	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	3,893.63	0.00	0.00	0.00

ORDINANCE NO. 2021-003(O)

AN ORDINANCE ALLOCATING FUNDING WITHIN THE WINDCREST CRIME CONTROL PREVENTION DISTRICT FY20/21 BUDGET FOR THE FUNDING OF THREE (3) NEW PAID POLICE OFFICER POSITIONS TO INCLUDE TWO (2) PATROL OFFICERS AND ONE (1) CORPORAL POSITION

WHEREAS, the Windcrest Crime Control Prevention District (WCCPD) passed their FY2020 - 2021 Budget in September 2020; and

WHEREAS, the City of Windcrest finds the City is in need of funding two (2) new patrol officers and one (1) new corporal position to the Windcrest Police Department; and

WHEREAS, the City of Windcrest finds the funding is within the primary guidelines of handling personnel in which the WCCP District was set up for and will help relieve and free up the City's general revenue funds for other purposes and the City of Windcrest finds that elimination of various budgeted expenditures will help to relieve and free up the WCCPD's funds for personnel and capital expenditures; and

WHEREAS, the City of Windcrest finds the funding is within the primary guidelines of handling personnel in which the WCCPD was set up for and approved by the WCCPD on January 14, 2021; and

WHEREAS, the City of Windcrest has determined the funding for these positions will benefit and protect the public health, safety, and general welfare of the community.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the FY 2020-2021 WCCPD Budget for the City of Windcrest is hereby amended as outlined below:

I.

SECTION 1. The City of Windcrest hereby authorizes the City Manager to make the appropriate changes upon approval of the proposed funding to the WCCPD's funds through the finance department.

SECTION 2. The City of Windcrest authorizes the expenditure of funds in the amount not to exceed $174,000.00 out of the District's available funds to provide for two (2) new patrol officer positions and one (1) corporal position for the remainder of the 2020-2021 fiscal year budget.

SECTION 3. The City of Windcrest authorizes the expenditure of funds for a permanent expenditure of funds each fiscal year hereafter for the funding of two (2) new patrol officer positions and one (1) corporal position.

SECTION 4. The financial allocations in this Ordinance are subject to approval by the Finance Officer. The Finance Officer may, subject to concurrence by the City Manager or the City Manager's designee, correct allocations as necessary to carry out the purpose of this Ordinance.

II.
CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of the Windcrest Code of Ordinances except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of Ordinance are hereby repealed.

III.
SEVERABILITY

That it is hereby declared to be the intent of the City Council of Windcrest that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, sentences, paragraphs, or sections.

IV.
PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meetings at which this Ordinance was approved and adopted was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government.

V.
EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by state and local law.

VI.
READINGS

FIRST READING approved by the City Council of the City of Windcrest this the 1st day of February, 2021.

SECOND READING DULY PASSED AND APPROVED, on the 16th day of April, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

____
Dan Reese, Mayor

ATTEST:

____
Rachel C. Dominguez, City Secretary

APPROVED AS TO FORM:

____
Ryan S. Henry, City Attorney

RESOLUTION NO. 2021-513(R)

A RESOLUTION APPOINTING CITIZENS TO THE CITY OF WINDCREST VARIOUS CITY BOARDS AND COMMISSIONS

WHEREAS, the City has the below listed boards and commission; and

WHEREAS, the different boards and commissions have varying terms and periodic appointment or reappointment is necessary by the City Council; and

WHEREAS, the City has determined it in the best interests of the City and citizens of Windcrest to appoint the specific volunteer individuals to the specified positions.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the City Council appoints the following individuals to the following positions:

Board or Commission	Place No.	Appointee	Term Expiration

DULY PASSED AND APPROVED, on the 19th day of April, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

____

Dan Reese, Mayor

ATTEST:

____

Rachel C. Dominguez, City Secretary

APPROVED:

____

Ryan S. Henry, City Attorney

Board Application

First Name	Amanda
Last Name	Briones
Home Phone	*Field not completed.*
Work Phone	*Field not completed.*
Mobile Phone	[redacted]
Address1	[redacted]
Address2	*Field not completed.*
City	Windcrest
State	Tx
Zip	78239
Mailing Address (if different from above)	*Field not completed.*
Email Address(es)	[redacted]
Do you live in the corporate limits of the City of Windcrest?	Yes
Are you 18 years or older?	Yes
Please indicate which Board or Commission you are interested in serving on	Parks & Recreation Commission
If "other" please specify	*Field not completed.*
Do you consent to the City conducting a background check on you?	Yes
Current/past occupations or areas of expertise	Special Education Teacher

First Name	Jose
Last Name	Briones
Home Phone	[redacted]
Work Phone	*Field not completed.*
Mobile Phone	[redacted]
Address1	[redacted]
Address2	*Field not completed.*
City	Windcrest
State	TX
Zip	78239
Mailing Address (if different from above)	*Field not completed.*
Email Address(es)	[redacted]
Do you live in the corporate limits of the City of Windcrest?	Yes
Are you 18 years or older?	Yes
Please indicate which Board or Commission you are interested in serving on	Parks & Recreation Commission
If "other" please specify	*Field not completed.*
Do you consent to the City conducting a background check on you?	Yes
Current/past occupations or areas of expertise	Welder/Fabricator
Professional and/or community activities	Welding on different types of metals and thicknesses on all welding processes. Knowledge with hand tools, measuring tapes, blueprint reading, layout and fabrication.

Board Application

First Name	Matthew
Last Name	Halbert
Home Phone	[redacted]
Work Phone	*Field not completed.*
Mobile Phone	*Field not completed.*
Address1	[redacted]
Address2	*Field not completed.*
City	Windcrest
State	TX
Zip	78239
Mailing Address (if different from above)	*Field not completed.*
Email Address(es)	[redacted]
Do you live in the corporate limits of the City of Windcrest?	Yes
Are you 18 years or older?	Yes
Please indicate which Board or Commission you are interested in serving on	Planning and Zoning
If "other" please specify	*Field not completed.*
Do you consent to the City conducting a background check on you?	Yes
Current/past occupations or areas of expertise	Architect Intern. Areas of interest include neighborhood revitalization and sustainable architecture and infrastructure.

Priority 2

WINDCREST
TEXAS

APPLICATION TO SERVE ON A CITY BOARD/COMMISSION/COMMITTEE

Please type or print clearly.

Please return with your resume and cover letter to the City Secretary
8601 Midcrown, Windcrest, Texas 78239

Name: Rita Davis

Home Phone: [redacted] Work Phone: ( ) -

Mobile Phone [redacted]

Physical address:

[redacted] Windcrest, TX 78239

(Street, City, State, Zip)

Mailing address: (if different from above)

—

(Street, City, State, Zip)

Email address(es):

[redacted]

Do you live in the corporate limits of the City of Windcrest? ☑ YES ☐ NO

Are you 18 years or older? ☑ YES ☐ NO

Please indicate which Board or Commission you are interested in serving on:

☑ Planning and Zoning ☐ Board of Adjustment ☐ Windcrest Economic Development

☐ Parks & Recreation Commission ☐ Other: ______

Do you consent to the City conducting a background check on you? ☑ YES ☐ NO

Current/past occupations or areas of expertise:

Windcrest City Council member 2010-14. Reviewed many plats and plans for development.

Professional and/or community activities:

Additional pertinent information/references:

The information on this Application is true and correct

Rita Davis
Signature

4/2/21
Date

CITY OF WINDCREST
DRAFT 3/19/2021. Budget & Tax Calendar
FY 2021-2022

Date	Event	Requirement/Action
March 15-19, 2021	Budget Instructions Distributed to Departments	▸ Budget printouts & request forms distributed to departments.
April, 2021	Regular Council Meeting	▸ Director of Finance presents a brief overview of the budget process to Council and seeks Council input on key budget policies and initiatives
April 1-15, 2021	Department Budget Requests Due	▸ Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
April 19-30, 2021	Budget Preparation	▸ City Manager & staff review requests; department heads meet w/Manager; staff prepares draft budgets. Departments meet with CM, FD, AFD, Budget review and discussion.
May, June, July	Special Council Meeting/Budget Workshop	▸ Budget Workshop, Department Presentations and discussion.
May, June, July	Special Council Meeting/Budget workshop	▸ Budget Workshop, Department Presentations and discussion.
May, June, July	Special Council Meeting/Budget workshop	▸ Budget Workshop, Department Presentations and discussion.
July 24-31, 2021	Certified Tax Roll	▸ BCAD delivers certified ad valorem tax values
August 2, 2021	File proposed budget with City Secretary	▸ Must be at least 30 days before budget adoption (budget may be modified after this date) Required by the City Ordinance 621. ▸ Post proposed budget on City website
August	Regular Council Meeting	▸ City Council acts on Tax Rate Public Hearing (PH) Notice, Budget Public Hearn (PH) Notice.
August	Notice of Public Hearings	▸ Publish in newspaper and on City website notice of PH's on tax rate. ▸ Publish notice of PH on budget (at least 10 days before PH)
August, September	Special Council Meeting	▸ PH on Budget (Ordinance 1st reading)
August, September	Special Council Meeting	▸ PH on Tax Rate (Ordinance 1st reading)
August, September	Special Council Meeting	▸ Adopt Budget (Ordinance 2nd reading) ▸ Resolution to Ratify Budget ▸ Adopt Tax Rate (Ordinance 2nd reading)

- *Dates and times in red are subject to change upon the City Council approval of the Budget Calendar FY 21-22.*

June 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY 2021

August 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	1	2	3
4 Independence Day	5 Independence Day Holiday	6	7	8	9	10
11	12 **CITY COUNCIL MEETING**	13	14	15	16	17
18	19 **CITY COUNCIL MEETING**	20	21	22	23	24
25	26 July 24-31, 2021 BCAD delivers certified ad valorem tax values	27 July 24-31, 2021 BCAD delivers certified ad valorem tax values	28 July 24-31, 2021 BCAD delivers certified ad valorem tax values	29 July 24-31, 2021 BCAD delivers certified ad valorem tax values	30 July 24-31, 2021 BCAD delivers certified ad valorem tax values	31 July 24-31, 2021 BCAD delivers certified ad valorem tax values

July 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST 2021

September 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 **CITY COUNCIL MTG.** File proposed budget with City Secretary	3	4	5	6	7
8	9	10	11	12	13	14
15	16 **CITY COUNCIL MEETING**	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

August 2021

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER 2021

October 2021

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1	2	3	4
5	6 Labor Day	7	8	9	10	11
12	13 **CITY COUNCIL MEETING**	14	15	16	17	18
19	20 **CITY COUNCIL MEETING**	21	22	23	24	25
26	27	28	29	30 Last Day to adopt budget	1	2

ORDINANCE NO. 2021-_____(O)

AN ORDINANCE PERMITTING CERTAIN TYPES OF HOME OCCUPATIONS WHILE MITIGATING NEGATIVE EFFECTS OF BURDENS TO THE COMMUNITY BY AMENDING CHAPTER 18, ARTICLE II, SECTION 18-21 HOME OCCUPATION AND SECTIONS 113-110 AND 113-5 AND ADOPTING ARTICLE VIII OF THE ZONING CODE OF THE WINDCREST CODE OF ORDINANCES

WHEREAS, the City of Windcrest is a home-rule municipality located within Bexar County, Texas; and

WHEREAS, the evaluation of permitted home occupations in the Windcrest Code of Ordinances was last updated in 2001; and

WHEREAS, changes in technology and work from home opportunities have become more accessible and common in workforce practices; and

WHEREAS, the City desires to make home occupations more available to its residents while also maintaining peaceful and enriching neighborhoods[1]; and

WHEREAS, the Windcrest Planning and Zoning Commission and City Council in compliance with the laws of the State of Texas and the City's municipal code, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all persons interested and the in the exercise of its legislative discretion, has determined it is appropriate, for good government and for the welfare and benefit of the public to amend the Code and allow for home occupations which do not have negative external effects on the surrounding community.

I.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that Article II, Section 18-21-Home Occupation of Chapter 18 of the Windcrest Code of Ordinances shall be amended with strike through text being deletions and underlined text being additions and shall read as follows:

Article II. – Business Regulations

[1] Official Comment: Official comments holds the same status as a legislative determination within the Whereas clauses and is for context, intent, and reference. However, such comments are not part of the Code of Ordinances. The Council acknowledged many people are working from home and their work is completely contained within one room or area as they work virtually through the computer. Some business/commercial work may include travel by the property owner/occupier, but no negative external effects of such business/commercial use is felt by the adjoining property owners. Especially in light of the recent COVID-19 pandemic, the Council instructed the City Attorney to make recommendations for an expanded definition, with a heavier focus on simply reducing or eliminating external effects on neighboring property owners and less on specifically defining existing occupations.

Sec. 18-21.-Home Occupations

~~A service-related occupation or profession engaged in by the occupants of a dwelling, limited to any of the following: accounting, architecture, dentistry, interior design, lawyer, physician, musician, artist, seamstress or computer services. The proprietor of a home occupation may not have any employees or assistants, install any signage, create any trash or refuse beyond the average amount normally generated by residences in the neighborhood, create any odor, dust, smoke, vibration, noise, heat, glare or electromagnetic interference which can be detected at, or beyond, the property line, store equipment, material or stock outdoors, store explosives or highly flammable or hazardous materials on the premises, nor permit off-site parking of customers, clients or commercial vehicles.~~

Home Occupations are allowed only as permitted under Article VIII, Section 113.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that Article III, Division II, Section 113-110 Use Regulations of Chapter 113 of the Windcrest Code of Ordinances shall be amended with strike through text being deletions and underlined text being additions and shall read as follows:

Sec. 113-110. - Use regulations.

The following regulations shall apply to the "R-1" One-Family Dwelling District:

A building or premises shall be used only for the following purposes:

(1)Single-family dwellings.

(2)Church (except temporary revival), to include normal functions such as schools, child care and bazaars.

(3)School, public or private, having a curriculum equal to a public elementary, high school, or institution of higher learning.

(4)Public parks, playgrounds, swimming pools (public or private), golf courses (except miniature golf) and golf clubs (public or private and related golf pro shops, residential tennis courts, tennis courts and clubs (public or private) and related tennis pro shops, arts and crafts shops and/or facilities (public or private), public recreation and community buildings.

(5)Municipal buildings, non-profit libraries or museums, police and fire stations.

(6)~~Customary~~ Authorized home occupations which are permitted as set forth in ~~Subchapter 23.500-22 of this chapter~~ Article VIII of this chapter.

(7)Country clubs.

(8)Water tanks and towers.

(9) Accessory buildings and accessory uses, customarily incident to the above uses when located on the same lot, including a private garage for one or more cars, and/or bona fide servant's quarters not for rent or used for commercial purposes.

(10) Signs authorized in accordance with chapter 109 of the Code.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that Article I In General, Section 113-5 Definitions, of Chapter 113 of the Windcrest Code of Ordinances shall be amended with strike through text being deletions and underlined text being additions and shall read as follows:

Sec. 113-5. – Definitions.

…

Home occupation means any business, profession, trade or occupation conducted within a dwelling or an accessory structure as defined and limited in ~~this~~ Article VIII of this Chapter. ~~in chapter 18, licenses, permits and business regulations, section 15-21 of the Code of Ordinances.~~

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that Article VIII, Home Occupations, be created under the Zoning Chapter of the Windcrest Code of Ordinances shall be amended as follows to add Sections 113-381 thru Section 113-388:

Sec. 113-381. – Definitions

(1) In addition to the definitions contained within chapter 113 of this Code, the following definitions apply to this section:

   a. *Home Occupation* means a profession, occupation, business, commercial or institutional use or a use of a non-residential and non-volunteer nature being operated, or engaged in, or performed by any person upon property which is zoned R-1, R-2, or is located in a zone that permits uses identified in the R-1 and R-2 Districts.

   b. *Permitted Home Occupation* means a home occupation which has met all the requirements of this section, including obtaining a business permit.[2]

   c. *Self-Contained Home Business* means a home occupation carried on within a dwelling unit or an accessory structure in a residential zone where the home business use is secondary to the residential use, is performed entirely within the allotted twenty-five percent (25%) of the gross area of the property as required under this Article and does not cause negative impacts to the adjoining property owners. Such business use must not change the character of the dwelling or the accessory building or change the residential character of the neighborhood.[3]

[2] Official Comment: There is a slight legal difference between a definition and a permitting/prohibition of the term as it is defined. As a result, while some use may qualify under the definition of a home occupation, it must still obtain the permit with the permit criteria. This allows the City to better regulate and adjust to circumstances as they arise regarding home occupations.

[3] Official Comment: This definition is intended to be a catchall for home occupations that the City would consider permitting that are contained entirely within the structures on the property and have little to no negative external effects on neighbors. This definition is flexible, so that it adjusts based on changes in technology and does not require the City to constantly update the laundry list of permitted home occupations, which are ever changing. This definition

d. *Telecommuting or Remote Employment* means an employment arrangement in which employees do not commute or travel to a central place of work, but instead work remotely and in a structure zoned residential. The definition does not include being self-employed and requires an employee/employer relationship with the owner or occupier of the property where the use occurs.[4]

e. *Telecommuting or Remote Employment use* means a commercial, business, institutional, or occupational use where the employer headquarters is located in a separate location from the residential property and an individual on the residential property is required to perform their job duties on the residential property.[5]

f. *Hobby Businesses*. Any commercial, business, institutional, or occupational use which is not a source of primary income and does not exceed $10,000.00 in gross income annually.

Sec. 113-382. – Prohibition

Home occupations are prohibited uses in residential zones unless authorized by this Code.

Sec. 113-383. – Permit Required.

In order to qualify as an authorized home occupation, the owner of the property or someone with control and a right of possession over the property must register and obtain a business permit from the City and meet all other qualifications of this section, unless expressly excluded. Registration and obtaining a business permit are a prerequisite to meet the definition of a permitted home occupation. No special use permits may be granted for a home occupation.[6]

Sec. 113-384. - Permitted Home Occupations in Residential Zones.

(1) The only home occupation uses authorized are those listed below, and which meet all criteria identified in Sec.113-385:

a. Attorney;
b. Accountant;
c. Realtor/broker/insurance agent;
d. Architecture;
e. Computer Services;
f. Self-Contained Home Business;

requires that the occupational use be performed by the person or persons who live on that property and does not allow houses to be used only for a home occupation with no one living at the location.

[4] In response to the COVID-19 pandemic, many employers are permitting or requiring their employees to work from home. For additional clarity and to prevent confusion, this definition was included to expressly exempt such use from the permits required under this ordinance as such use does not constitute a business in and of itself.

[5] To create a workable exception for telecommuting or remote employment, the specific use defining what constitutes telecommuting or remote employment under the City's zoning code is required to clarify the exact use that is entitled to the exception listed in Sec. 113-386.

[6] Because the zoning code expressly states special use permits cannot be issued in a residential zone pursuant to §113.321, and because home occupations are limited to residential zones, no special use permits can be issued for home occupations.

g. Telecommuting or Remote Employment;
h. Hobby Businesses;
i. Home use authorized by state law as a matter of right.[7]

Sec. 113-385. - Criteria.

(1) Permits for authorized home occupation uses identified in Sec. 113-384, may be issued by the designated city official only if they meet the following criteria.[8] These criteria must be maintained during the term of the use and the permit may be revoked if the permit holder violates any of the following criteria:
   a. Permitted home occupation use shall be incidental and subordinate to the use as a residence.
   b. Permitted home occupations may have only one (1) employee or assistant that works or regularly travels to or from the property, unless the employee(s) or assistant(s) also use the dwelling as their primary residency.
   c. Permitted home occupations may not install any signage.[9]
   d. Permitted home occupations may not create any trash or refuse beyond the average amount normally generated by residences in the neighborhood.
   e. Permitted home occupations may not create any odor, dust, smoke, vibration, heat, glare, or electromagnetic interference which can be detected at, or beyond, the property line.
   f. Permitted home occupations shall not produce or cause noise in violation of the city's code of ordinances.
   g. Permitted home occupations shall not store explosives, highly flammable or hazardous materials, or materials that are potentially explosive or hazardous.
   h. Activity of a permitted home occupations shall not indicate, from the exterior of the structure, that the premises are being used for anything other than a dwelling unit. No external evidence of the permitted home occupation shall be visible from a public right-of-way.
   i. Permitted home occupations shall not use alleys as a primary access point
   j. The appearance of the dwelling or accessory building in no way shall be altered, nor shall the occupation be conducted in a manner which would cause the residence to differ from its original residential character.
   k. The dwelling or accessory building must be maintained in conformity with the City's structural, international, and health and safety codes.
   l. Permitted home occupations shall not decrease the amount of off-street parking required for the residence.

[7] An example of this would be a community home with six or fewer care givers, which the City is precluded from regulating in residential zones under state law.
[8] The reason for the length of this list of criteria is because the Council wants to move away from the laundry-list of allowed uses which is changing and focus more on prohibiting those occupations which have negative external effects on neighbors. As a result, this is intended to encompass the list of negative external affects but is broad enough to adjust to changes in the types of occupations which may be created in the future.
[9] This prohibition already exists within the code.

m. No more than twenty-five percent (25%) of the gross area of the property shall be used for the permitted home occupation including the storage or warehousing of inventory or fabrication materials used in the permitted home occupation.
n. Delivery vehicles shall be limited to those types of vehicles which typically make deliveries to single-family neighborhoods, such as, but not limited to, the United States Postal Service, United Parcel Service, pickup trucks, and light vans.
o. Permitted home occupations shall not include the commercial repair services of large appliances, internal combustion engines, automobiles or motorcycles.[10]
p. Not more than one (1) commercial vehicle shall be used in conjunction with the home occupancy use or be permitted on the premises, the maximum size thereof not exceeding one (1) ton.
q. There shall be no storage of heavy equipment or machinery specially designed for executing construction involving earthwork operations or other large construction tasks. There shall also be no storage of construction materials that are intended to be used offsite.
r. Authorized business permits apply to a specific property and owner or occupier and shall not be transferable to different persons or to different locations.
s. The permit holder shall not conduct the home occupation in such a manner as to increase the amount of traffic on the property's adjoining roadway beyond the average amount normally generated by residences in the neighborhood.
t. A home occupation shall not be conducted in a way or in a manner which causes a threat to the health and safety of citizens or consumers.
u. The permit holder shall comply with all applicable federal, state, and local laws pertaining to the specific use involved.
v. The commercial sale of firearms, explosives, ammunition, or the manufacturing thereof for commercial sale is not a permitted home occupation under this article. This provision shall not be construed as prohibiting the hand loading or reloading of ammunition for private use and not for sale.
w. Only one (1) home occupation use permit shall be allowed per property.

Sec. 113-386 - Exceptions from Permit.

Telecommuting, remote employment, or hobby businesses as defined in Sec. 113-381 shall not require a permit but shall comply and maintain all criteria identified in Sec. 113-385 in order to qualify as an authorized home occupation.

Sec. 113-387. - Appeals.

In the event the applicant's permit is denied, the applicant may appeal in writing, on an approved form, to the City Manager's office within ten (10) calendar days. In the event the City Manager agrees with the denial, the applicant may appeal, in writing, to the Board of Adjustment. The Board of Adjustment has no authority to grant a variance or special exception but may consider whether the permit denial was improper under the terms of this section.

[10] This provision shall not be construed as prohibiting self-repair appliances, internal combustion engines, automobiles, or motorcycles for a personal use unrelated to the permitted home occupation.

Sec. 113-388. - Revocation.

In the event a permit holder fails to meet the continuing criteria for holding a valid permit, the designated City official may revoke the permit, after providing the permit holder written notice and a minimum of ten (10) days to cure the non-compliance. In the event the permit is revoked, the permit holder may appeal in writing, on an approved form, to the City Manager's office within ten (10) calendar days from the date of the revocation. The City Manager's determination is final.

II.
CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all provisions of the City of Windcrest Code of Ordinances except where the provisions of this Ordinance are in direct conflict with the provisions of such existing Ordinance, in which event the conflicting provisions of such existing Ordinance are hereby repealed and this Ordinance controls.

III.
SEVERABILITY

That it is hereby declared to be the intent of the City Council for the City of Windcrest that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, sentences, paragraphs, or sections.

IV.
PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

V.
EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by state and local law.

VI.
READINGS

DULY PASSED ON FIRST READING, on the __________ day of _________________, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the __________ day of _________________, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

____
Dan Reese, Mayor

ATTEST:

____
Rachel Dominguez, City Secretary

APPROVED:

____
Ryan Henry, City Attorney

United States Congressman
Henry **Cuellar**
Representing the 28th District of Texas

American Rescue Plan Total Allocations for Bexar County:

$947,143,000

American Rescue Plan Total County and City Allocation Projections: $735,480,000

Bexar County Allocation Projection: $388,580,000

City of San Antonio Allocation Projection: $326,580,000

China Grove Town Allocation Projection: $290,000

City of Converse Allocation Projection: $6,140,000

City of Elmendorf Allocation Projection: $470,000

City of Live Oak Allocation Projection: $3,600,000

City of Sandy Oaks Allocation Projection: $1,020,000

City of Selma Allocation Projection: $2,430,000

St. Hedwig Town Allocation Projection: $540,000

Universal City Allocation Projection: $4,550,000

City of Windcrest Allocation Projection: 1,280,000

American Rescue Plan Total School District Allocation Projections: $211,663,000

East Central Independent School District Allocation Projection: $18,107,000

Judson Independent School District Allocation Projection: $52,685,000

North East Independent School District Allocation Projection: $140,565,000

Randolph Field Independent School District Allocation Projection: $306,000

How can recipient governments use relief allocations from the State and Local Fiscal Recovery Funds?

The Department of Treasury will issue guidance detailing its interpretation and implementation of eligible uses, but the statutory language specifically authorizes use of the funds. Each of the following is a separate allowable use of the funds for the recipient:

• To respond to the pandemic or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

• For premium pay to eligible workers performing essential work (as determined by each recipient government) during the pandemic, providing up to $13 per hour above regular wages;

• For the provision of government services to the extent of the reduction in revenue due to the pandemic (relative to revenues collected in the most recent full fiscal year prior to the emergency);

• To make necessary investments in water, sewer, or broadband infrastructure;

In addition, a recipient may transfer its allocation to a private nonprofit organization, Tribal organization, public benefit corporation involved in the transportation of passengers or cargo, or special-purpose unit of State or local government, if the recipient government so chooses. The recipient entity would need to use the funds consistent with the purposes listed above.

The recipient government must send Treasury periodic reports with a detailed accounting of the uses of the funds (States and territories must also provide all modifications to tax revenue sources since March 3, 2020).

The language explicitly prohibits funds from being deposited into a pension fund.

States and territories are also prohibited from using the funds to offset, either directly or indirectly, a tax cut made since March 3, 2021.

While the State and Local Fiscal Recovery Fund eligible uses are broader than those of the CARES Act Coronavirus Relief Fund, guidance previously released for the Coronavirus Relief Fund may provide insight into how Treasury may interpret and implement these American Rescue Plan provisions.

LEA Use of ARP ESSER Funds

Of the total amount allocated to an LEA from the State's ARP ESSER award, the LEA must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

Remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic, including any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act (AEFLA), or Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE).

Specifically, ARP ESSER funds may be used to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff, as well as:

• coordinating preparedness and response efforts with State, local, Tribal, and territorial public health departments to prevent, prepare for, and respond to COVID-19;
• training and professional development on sanitizing and minimizing the spread of infectious diseases;
• purchasing supplies to sanitize and clean the LEA's facilities;
• repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards;
• improving indoor air quality;
• addressing the needs of children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;
• developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
• planning for or implementing activities during long-term closures, including providing meals to eligible students and providing technology for online learning;
• purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students that aids in regular and substantive educational interaction between students and their classroom instructors, including students from low-income families and children with disabilities;
• providing mental health services and supports, including through the implementation of evidence-based full-service community schools and the hiring of counselors;
• planning and implementing activities related to summer learning and supplemental after-school programs;
• addressing learning loss; and
• other activities that are necessary to maintain operation of and continuity of and services, including continuing to employ existing or hiring new LEA and school staff

LEA Safe Return to In-Person Instruction Plan

An LEA that receives ARP ESSER funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.

United States Congressman
HenryCuellar
Representing the 28th District of Texas

March 2021

H.R. 1319, The American Rescue Plan Act of 2021

An Urgently-Needed Package to Address The Coronavirus Health & Economic Crisis

Key Points:

- **The American Rescue Plan Act will crush the virus, return children safely to the classroom, get vaccines to the people, put dollars into families' pockets and put people back to work.**
- **Beat the virus and safely reopen schools** – Like the House bill, the Senate-passed bill will mount a national vaccination plan that includes setting up community vaccination sites nationwide. It will also take complementary measures to combat the virus, including scaling up testing and tracing, addressing shortages of personal protective equipment and other critical supplies, investing in high-quality treatments and addressing health inequities. The plan will also make investments necessary to safely reopen schools.
- **Deliver immediate relief to working families bearing the brunt of the crisis** – Like the House bill, the Senate-passed bill finishes the job on the President's promise to provide $2,000 per person in direct assistance to households across America with checks of $1,400 per person, following the $600 down payment enacted in December. The bill will also provide direct housing assistance, nutrition assistance for 40 million Americans, expand access to safe and reliable child care and affordable health care, extend unemployment insurance so that 18 million American workers can pay their bills and support 27 million children with an expanded Child Tax Credit and more than 17 million low-wage childless workers through an improved Earned Income Tax Credit.
- **Support communities struggling with the economic fallout** – Like the House bill, the Senate-passed bill will provide crucial support for the hardest-hit small businesses, especially those owned by entrepreneurs from racial and ethnic backgrounds that have experienced systemic discrimination, with EIDL grants, expanded PPP eligibility and more. The bill also provides crucial resources to protect the jobs of first responders, frontline public health workers, and other essential workers.

Overview of Some of the Various Key Provisions in the Bill

Direct Payments to Working Families & Expanding Child Tax Credit

INCREASING THE DIRECT PAYMENTS TO WORKING FAMILIES

- **Providing Working Families an Additional Direct Payment of $1,400 Per Person – Bringing the Total Relief Payment to $2,000 Per Person:** In December, Congress enacted a Covid relief package that provided a direct payment of $600 per person. The American Rescue Plan Act builds on that down payment, providing another $1,400 per person.
- **Individuals Who Received the Full $600 Down Payment in December Will Receive the Full $1,400 Payment Now, Keeping President Biden's Promise of a Total Relief Payment of $2,000:** The same income threshold as the December legislation to determine which individuals receive the full $1,400 payment, before the phase-out begins. Under the bill, single filers with incomes up to $75,000, head of household filers with incomes up to $112,500, and joint filers with incomes up to $150,000 will receive the full payment of $1,400.
- **Amending the House Bill to Make the Phase-Out of the Direct Payment Faster:** House Democrats worked to make the direct payments better targeted than the original proposal. Under the bill, ensuring that the payment was completely phased out for single filers making $80,000, head of household filers making $120,000, and joint filers making $160,000.

EXPANDING CHILD TAX CREDIT, THEREBY CUTTING CHILD POVERTY IN HALF

- **Making the Child Tax Credit Fully Refundable and Increasing Its Size for 2021:** The bill makes the child tax credit fully refundable for 2021 and increases the annual amount from the current $2,000 per child to $3,000 per child ($3,600 for a child under age 6). Currently, because the child tax credit is not fully refundable, there are 27 million American children who do not receive the full value of the current $2,000 tax credit because their parents do not earn enough money.
- **Directing the Secretary of the Treasury to Issue Advance Payments of the Child Tax Credit:** The bill directs the Secretary of the Treasury to issue advance payments of the child tax credit, based on the parents' 2019 or 2020 tax returns. Under the bill, parents could receive regular periodic monthly advance payment of the tax credit to ensure families have access to assistance throughout the year, rather than just at tax time. The advance payments would begin on July 1, 2021.
- **Phasing Out the Advance Payments for Upper-Income Households:** Those receiving the full advance payment of the child tax credit would be single filers earning up to $75,000, head of household filers earning up to $112,500, and joint filers earning up to $150,000. Above these thresholds, the advance payments are phased down.
- **Experts Estimate This Policy Would Cut the Child Poverty Rate in Half:** A study by Columbia University found that such a proposal would cut the child poverty rate in the United States in half.

Aggressive Action to Speed Up COVID-19 Vaccinations and Contain the Virus

ESTABLISHING A NATIONAL COVID-19 VACCINATION PROGRAM AND INCREASING VACCINATIONS ACROSS THE COUNTRY

- **Providing Over $20 Billion to Establish A National COVID-19 Vaccination Program and Improve the Administration and Distribution of Vaccinations, Including:**
- The bill provides $7.5 billion for FEMA to establish vaccination sites across the country.

- The bill provides $600 million to be directed to the Indian Health Service for vaccine-related activities.
- The bill provides $5.2 billion to the Biomedical Advanced Research and Development Authority (BARDA) to support advanced research, development, manufacturing, production, and purchase of vaccines, therapeutics, and ancillary medical products for COVID-19.
- The bill provides $1 billion for the CDC to undertake a vaccine awareness and engagement campaign.
- The bill includes a provision that would require coverage of COVID-19 vaccines and treatments in the Medicaid program at zero cost-sharing and increase the FMAP to 100 percent for vaccine administration through one year after the end of the PHE. It also would create a state option to provide the same coverage for the uninsured through the PHE.

SCALING UP COVID-19 TESTING, CONTACT TRACING, AND MITIGATION, IN ORDER TO STOP THE SPREAD OF THE VIRUS

- **$51 Billion to Expand Testing, Contact Tracing, and Mitigation and Related Activities, Including:**
  - Providing $47.8 billion for testing, contact tracing, and mitigation. These activities include implementing a national strategy for testing, contact tracing, surveillance, and mitigation; and the manufacturing, procurement, distribution, and administration of tests, including personal protective equipment (PPE) and supplies necessary for administration of the tests. Additionally, these funds can be used to help mitigate COVID-19 in congregate settings by improving infection control and providing needed supplies.
  - Funding the Defense Production Act to close the gap in domestic manufacturing to fulfill U.S. public health needs. Specifically, the bill provides $10 billion to boost domestic production of critical PPE, secure supply chains and increased capacity for vital vaccine production and to help onshore production of rapid COVID-19 tests.
  - Providing $1.5 billion to be directed to the Indian Health Service (HIS) for meeting IHS's testing, tracing, and mitigation needs.
  - Providing $1.75 billion for genomic surveillance so that the U.S. can begin to adequately detect and respond to emerging and potentially more dangerous strains of SARS-COV-2 throughout the world. This infrastructure will also be critical to responding to future viral outbreaks.
  - Providing $500 million to allow CDC to establish, expand, and maintain data surveillance and analytics, including to modernize the United States' disease warning system to forecast and track hotspots for COVID-19.

Providing the Resources Needed to Allow Schools to Safely Re-Open

PROVIDING RESOURCES FOR OUR SCHOOLS

- **Providing Nearly $130 billion to Help K-12 Schools Re-Open Safely:** The bill makes nearly $130 billion available to states and school districts for immediate and long-term relief so they can work with public health experts to safely re-open schools and make up for lost time in the classroom. This includes:
  - Repairing ventilation systems, reducing class sizes and implementing social distancing guidelines, purchasing personal protective equipment, and hiring support staff to care for students' health and well-being.
  - Ensures 20 percent of the funding that schools receive must be reserved to address and remediate learning loss among students.
  - The bill includes several new provisions related to K-12 funding:
    - Requires states to award K-12 funds to local school districts no later than 60 days after receipt and school districts to develop plans that ensure schools return to in-person learning;
    - Dedicates $800 million to help meet the needs of homeless young people;

- Funds evidence-based summer enrichment at $1.3 billion and afterschool support initiatives also at $1.3 billion;
- Allocates $3 billion for Individuals with Disabilities Education Act (IDEA); and
- Provides $2.75 billion for states to award grants to private K-12 schools.

- **Includes Funding to Support Colleges and Universities:** The bill includes nearly $40 billion for institutions of higher education to help make up for lost revenue due to the pandemic. Requires institutions to dedicate at least half of their funding for emergency financial aid grants to students to help prevent hunger, homelessness and other hardships facing students as a result of the pandemic. The bill also includes a provision to close the 90-10 loophole abused by predatory for-profit institutions, but now delays implementation until Oct. 1 and applies in FY 2023.
- **Student Loans:** An added a provision to the bill to make any future student loan forgiveness passed between December 2020 and January 2026 not taxable income.
- **The Bill Providing an Amended Version of House Provision On Expanding Internet Connectivity to Students and Communities:**
  - The House bill had provided $7.6 billion to reimburse schools and libraries – central points for connectivity in many communities – to purchase equipment such as hotspots, internet service, and computers on behalf of students and patrons. This equipment is essential for homework when in-person classes resume, as well as for hybrid and remote learning. The Senate-passed bill instead provides $7.1 billion for reimbursing schools and libraries for this purpose.
  - The bill ensures schools and libraries can quickly access this critical funding by relying on the Federal Communications Commission and its E-rate program to administer the funds equitably.

Immediate Economic Relief for Americans Hit Hardest

EXTENDING UNEMPLOYMENT BENEFITS

- **Currently, Federal Unemployment Benefits Expire on March 14:** Specifically, the Federal Pandemic Unemployment Compensation (FPUC), the Pandemic Unemployment Assistance Program (PUA) program (which provides unemployment benefits to some self-employed and pandemic-affected individuals who do not qualify for regular state unemployment benefits), and the Pandemic Emergency Unemployment Compensation (PEUC) program (which provides additional weeks for beneficiaries who have exhausted their normal benefits) expire on March 14.
- **The Bill Providing An Amended Version of Provisions Extending the Federal Pandemic Unemployment Compensation (FPUC):** The bill extends the federal supplemental benefit unemployment benefit through September 6, while keeping the benefit at the current $300 per week. The bill also exempts up to $10,200 in unemployment benefits received in 2020 from federal income taxes for households making less than $150,000.
- **Extending the Critical Pandemic UI Programs:** The bill also extends both the Pandemic Unemployment Assistance (PUA) program and the Pandemic Emergency Unemployment Compensation (PEUC) program through September 6.

EXPANDING HEALTH COVERAGE AND LOWERING AMERICANS' HEALTH CARE COSTS

- **Expanding Subsidies in ACA Marketplaces:** The bill significantly expands the subsidies in the ACA Marketplaces to cover more middle class families and to be more generous for those already receiving them, for 2021 and 2022. Specifically, it removes the current cap that makes any family with income above 400% of the poverty level ineligible for any subsidies. Under the bill, no one will have to pay more than 8.5 percent of their income for a silver plan in the ACA marketplaces. It also provides that individuals below 150% of the poverty level pay no premiums at all compared to 4% of their income currently. The Urban Institute estimates that these provisions could lead to 4.5 million more Americans gaining coverage.

- **ACA Subsidies for Those on Unemployment:** The bill provides that any individual who receives unemployment at any point in 2021 is treated as if their income were 133% of the poverty level for the purposes of the ACA marketplace subsidy. As a result, they can purchase an ACA silver plan for zero premium.
- **New Incentives for Medicaid Expansion:** The bill provides a new incentive for the 12 states that have not expanded Medicaid to do so by temporarily increasing the base Federal Medical Assistance Percentage (FMAP) by five percentage points for two years for any state that newly expands. If all 12 remaining states expanded Medicaid, more than 2 million uninsured people would gain access to Medicaid.
- **COBRA Subsidies:** The bill provides an amended version of the House provision providing COBRA subsidies. Whereas the House bill provided an 85% subsidy for individuals who lose their job and choose to use COBRA to continue their existing employer-sponsored health coverage, the Senate bill provides a 100% subsidy. Currently, those who would like to choose COBRA are required to pay the full cost of their coverage, including the employer contribution, making the cost prohibitive and preventing many from doing so.

HOUSING ASSISTANCE

- **Provides $27.5 Billion for Emergency Rental Assistance, to Help Ensure Struggling Families Continue to Have a Safe Place to Live During This Pandemic:** The bill provides robust funding for rental assistance: $22.5 billion for emergency rental and utility assistance to states, territories, counties, and cities to help stabilize renters during the pandemic, and help rental property owners of all sizes continue to cover their costs; $5 billion for emergency vouchers to transition those experiencing or at risk of homelessness, survivors of domestic violence, and victims of human trafficking to stable housing; $100 million for rural housing; $750 million for Native American housing; $100 million for housing counseling; and $20 million for fair housing.
- **Provides $10 Billion to Help Homeowners Struggling to Afford Their Housing as a Result of the Coronavirus Pandemic:** The bill provides $10 billion for the Homeowner Assistance Fund that allocates funds to states, territories, and tribes to address the ongoing needs of homeowners struggling to afford their housing due directly or indirectly to the impacts of the COVID-19 pandemic by providing direct assistance with mortgage payments, property taxes, property insurance, utilities, and other housing related costs. The bill increases the Homeowner Assistance Fund minimum state allocation to $50 million from $40 million in the House-passed bill.
- **Supports Solutions for Americans Experiencing Homelessness:** The bill provides $4.75 billion for state and local governments – through the HOME Investment Partnership program – to finance supportive services, affordable housing and the acquisition of non-congregate shelter spaces for the hundreds of thousands of Americans experiencing homelessness during this pandemic.
- **Bill Provides $5 Billion to Those Most in Need to Help Pay Their Utility Bills, Including by:**
  - Providing $4.5 billion to HHS for home energy assistance through the Low-Income Home

    Energy Assistance Program (LIHEAP).
  - Providing $500 million in additional funds for HHS for the Low-Income Household Drinking

    Water and Wastewater Emergency Assistance Program established by Congress at the end of 2020. This brings the total amount of money available to assist families with their water and

    sewer bills to over $1.1 billion.

FOOD SECURITY

- **Makes Key Investments in Food Security:** Like the House bill, the Senate-passed bill helps combat increasing food insecurity with key investments in SNAP, WIC, Pandemic EBT and other critical nutrition assistance, including:

- Extends SNAP maximum benefits by 15 percent (through September 30, 2021);
- Provides $1.1 billion in additional SNAP administrative funds to states to help meet the demand of increased caseloads and $25 million to improve the state SNAP online pilots; and
- Allocates $800 million for WIC – supporting low-income women and infants – and temporarily boosts the value of WIC Cash Value Vouchers for vulnerable mothers and their children. The bill added WIC recipients with special dietary needs to the list of vulnerable individuals eligible for the increase in Cash Value Vouchers; and
- Secures $37 million to cover food shortfalls in the Commodity Supplemental Food Program which seeks to improve the health and nutrition of low-income Americans over 60 years old through access to nutritious food.

- **Maintains and Expands the Pandemic-EBT (P-EBT) Program:** The bill invests more than $5 billion in P-EBT so that low-income families have access to school meals and food assistance during both the school year and summer months.
- **Expands Access to the USDA's Child and Adult Care Food Program (CACFP):** The bill temporarily expands the age of eligibility for CACFP at emergency homeless shelters to ensure more young adults can access needed nutrition support.

ENSURING ACCESSIBLE AND AFFORDABLE CHILD CARE AND EARLY LEARNING FOR FAMILIES

- **Rescues the Child Care System from the Brink of Collapse:** The bill provides $39 billion through the Child Care and Development Block Grant for child care providers as the country reopens and provides financial relief for families struggling to cover tuition.
- **Makes a Number of Improvements in the Child and Dependent Care Tax Credit, for 2021:** The bill makes several improvements to the Child and Dependent Care Tax Credit for 2021, including increasing the amount of child and dependent care expenses that are eligible for the credit to $8,000 for one qualifying individual and $16,000 for two or more qualifying individuals (such that the maximum credits would now be $4,000 and $8,000).
- **Increases the Annual Funding Level for the Child Care Entitlement to States.** The bill includes the House provision that increases the annual funding level for the Child Care Entitlement to States, from $2.917 billion per year to $3.550 billion per year. Additionally, the bill includes the House provision that waives the state match requirement for funds for fiscal years 2021 and 2022.
- **Includes Critical Funding for Head Start:** The bill provides $1 billion for Head Start to equip facilities with the resources to safely stay open, buy PPE, technology and hire more staff and ensure families can continue to access quality early learning opportunities.

CREATING TANF PANDEMIC EMERGENCY ASSISTANCE FUND TO HELP LOW-INCOME FAMILIES WITH CHILDREN

- **Creating A $1 Billion TANF Pandemic Emergency Assistance Fund:** Like the House bill, the Senate-passed bill establishes a $1 billion TANF Pandemic Emergency Assistance Fund, with the fund to be distributed to the states for providing emergency assistance to low-income families with children.

IMPROVING PENSION SECURITY

- **Stabilizing Multiemployer Pension Plans:** The economic crisis caused by the pandemic has undermined many pension plans. The bill stabilizes Multiemployer Pension Plans by creating a special financial assistance program under which cash payments would be made by the PBGC to financially troubled Multiemployer Pension Plans to ensure the plans can continue paying retirees' benefits, thereby protecting retirees who worked for decades to earn their benefits.
- **Stabilizing Single Employer Pension Plans:** Like the House bill, the Senate-passed bill also provides single employer pension plans with certain pension funding relief.

EXTENDING AND IMPROVING VARIOUS OTHER TAX CREDITS

- **Making A Number of Improvements to the Child and Dependent Care Tax Credit, for 2021:** The bill makes several improvements to the Child and Dependent Care Tax Credit for 2021, including increasing the amount of child and dependent care expenses that are eligible for the credit to $8,000 for one qualifying individual and $16,000 for two or more qualifying individuals (such that the maximum credits would now be $4,000 and $8,000).
- **Strengthening the Earned Income Tax Credit for Childless Adults, for 2021:** The bill raises the maximum Earned Income Tax Credit for childless adults from roughly $530 to close to $1,500, raises the income limit for the credit from about $16,000 to about $21,000, and eliminates the age cap for older workers, for 2021. This step will benefit more than 17 million low-income workers like cashiers and delivery drivers.
- **Extending Employee Retention Credit:** The bill extends through December 31, 2021, the Employee Retention Credit, created by the CARES Act, which expired on December 31, 2020. The bill also added certain improvements to the credit including better helping start-up businesses and expanding the credit to include employees who are working but whose businesses have suffered a significant revenue loss.
- **Extending Payroll Tax Credits for Paid Sick Leave and Paid Family and Medical Leave:** The bill extends, from March 31, 2021 to September 30, 2021, the payroll tax credit for employers created by the Families First Coronavirus Response Act for use to help employers defray the costs of the paid sick leave and paid family and medical leave required for employees impacted by the COVID-19 pandemic under that Act.

Support for Struggling Communities

SUPPORTING SMALL BUSINESSES AND NONPROFITS

- **Increases Paycheck Protection Program (PPP) Funding:** The bill includes $7.25 billion in additional funding for PPP and expands eligibility of 501(c) nonprofits of all sizes and types, except for 501(c)4 lobbying organizations.
- **Creates a Restaurant Revitalization Fund:** The bill increased the funding allocation for a new program at the SBA to offer assistance to restaurants and bars hard hit by the pandemic from$25 billion to $28.66 billion. $5 billion is set aside specifically for smaller establishments with less than $500,000 in 2019 annual revenue. During the first 21 days, applications from restaurants owned and operated by women, veterans, or socially and economically disadvantaged individuals will receive priority.
- **Supports Small Businesses By Providing $15 Billion for COVID-19 Emergency Grants Through the Economic Injury Disaster Loan (EIDL) Program:** The bill includes an additional $15 billion for targeted EIDL Advances to help those who applied for relief in 2020 but did not receive the full $10,000 grant.
- **Establishes the Community Navigator Pilot Program:** The bill establishes this program to increase the awareness of and participation in COVID-19 relief programs for business owners currently lacking access, with priority for businesses owned by socially and economically disadvantaged individuals, women, and veterans
- **State Small Business Credit Initiative:** The bill provides $10 billion to support up to $100 billion in small business financing through state, territorial, and tribal government programs. Of this amount, $2.5 billion is dedicated for support to business enterprises owned and controlled by socially and economically disadvantaged individuals, including minority-owned businesses.

PROVIDING SUPPORT FOR FIRST RESPONDERS AND OTHER ESSENTIAL WORKERS

- **Providing $350 billion For New Coronavirus Relief Funds To Help Keep First Responders, Frontline Health Care Workers, and Other Essential Workers on the Job:** The bill provides $350 billion for new Coronavirus Relief Funds for states, localities, the U.S. Territories, and the Tribal Governments, including to help keep critical workers on the job. These critical workers include frontline health care workers, police, firefighters, transit workers, teachers, EMS, and other vital workers who help keep us safe. Since the pandemic began, 1.4 million of these types of workers have lost their jobs, due to the tight budgets caused by the high expenses and reduced revenues created by the pandemic.

- **Additional Purposes for This Funding:** The bill adds as eligible categories for use of these funds investing in water, sewer and broadband infrastructure, as well as premium pay up to $13 an hour in additional wages for workers performing an essential function in the pandemic. The bill also specifies that the funds cannot be used for pensions or for tax cuts.
- **Requirement of Spending Funds by 2024:** The bill adds a requirement that, to be authorized under this section, funds must be spent by December 31, 2024.
- **Funding for Localities to Be Distributed in Two Tranches:** The bill adds a requirement that the funding for localities be distributed in two tranches.
- **The $350 billion In Funding in the Bill Is Broken Down as Follows:**
    - **States: Providing $195.3 billion for the states.**
    - **Localities: Providing $130.2 billion for local governments. Under the bill, local governments of every size would receive dedicated allotments.**
    - **Tribal Governments: Providing $20 billion to federally recognized tribal governments.**
    - **U.S. Territories: Providing $4.5 billion for the U.S. Territories.**
- **Bill Adds A $10 Billion Capital Project Fund:** The bill adds a $10 billion Capital Project Fund "to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency."
- **Bill Also Adds A $2 Billion Fund for Counties:** The bill also adds a $2 billion fund for counties, to be used for where "there is a negative revenue impact" from federal activities in a county.

PROVIDING CERTAINTY FOR FARM COMMUNITIES, GROWERS, AND PRODUCERS

- **Strengthens the Food Supply Chains:** The bill provides $3.6 billion for USDA to:
    - Increase food donations with commodity purchases from farmers for distribution to food banks, nonprofits, or restaurants, to help feed families and support farmers' bottom lines
    - Improve worker safety with resources for food and agriculture businesses to purchase personal protective equipment, test kits, and other measures that keep essential food workers safe
    - Invest in infrastructure that supports food processors, farmers markets, and producers to build resiliency in the food supply in the long term.
- **Provides Debt Relief for Socially Disadvantaged Farmers and Ranchers:** The bill provides $4 billion in USDA farm loan assistance to help farmers and ranchers of color who have faced discrimination for decades and to help them respond to the economic impacts of the pandemic. The bill gives the Secretary of Agriculture the flexibility to provide "up to 120 percent" of the outstanding debt rather than the fixed language included in the House bill.
- **Includes Funding to Support Farmers of Color:** The bill includes $1 billion in assistance and support for community-based organizations and 1890 Land Grant and other minority-serving institutions that work with farmers of color on land access, financial training, property issues, and training the next generation of farmers, ranchers and forest land owners and operators. The bill directs $5 million of this funding must be allocated for equity commissions.
- **Relief for Rural America's health needs:** The bill provides $500 million in USDA rural initiatives to help hospitals expand vaccine distribution, purchase needed medical supplies, bolsters telehealth capacity and helps hospitals facing lost revenue and high costs.

SUPPORTING TRIBAL GOVERNMENTS' RESPONSE TO COVID-19

- **Guarantees Funding to Assist Tribal Governments:** The bill includes $20 billion in direct relief to federally recognized tribal governments to combat the COVID-19 pandemic, reduce health inequities, and improve economic opportunities.

- **Helps the Indian Health Service Meet Pandemic Health Needs and Address Disparities:** The bill includes more than $6 billion for the Indian Health Service, with a focus on equitable and urgent access to vaccines, testing, tracing, and mental health resources.
- **Invests in Native American Education and Language Preservation:** The bill includes $850 million for Bureau of Indian Education-operated elementary and secondary schools as well as Tribal Colleges and Universities. The bill increases the allocation for emergency grants to support Native American language preservation from $10 million in the House bill to $20 million. This funding ensures elders can continue preserving the vitality of their sacred and diminishing languages during and after the coronavirus pandemic.
- **Bill Makes Additional Investments in Education:** The bill appropriates an additional $190 million from unused outlays from the Indian Health Service to the Department of Education for grants to educational organizations devoted to Tribes, Native Hawaiians and Alaska Natives.
- **Provides $900 Million for the Bureau of Indian Affairs (BIA):** The bill provides $900 million for essential tribal government services, tribal housing, child welfare assistance, public safety, potable water, and more.
- **Funds Housing Assistance and Supportive Services for Native Americans:** The bill includes $750 million to support the Indian Housing Block Grant and Indian Community Development Block Grant.
- **Provides Business Supports:** The bill provides emergency grants, lending, and investments to eligible tribally-owned businesses, with an additional $500 million tribal set-aside within the State Small Business Credit Initiative (SSBCI).

IMPROVING WORKER SAFETY & WORKERS' COMPENSATION COVERAGE

- **Strengthens Workplace Protections for Essential Workers:** The bill provides a slight increase to Department of Labor funding from $150 million in the House-passed bill to $200 million, helping to continue UI oversight and OSHA enforcement.
- **Ensures Workers' Compensation Coverage for Frontline Federal Workers:** Establishes a presumption that COVID-19 is work-related and authorizes eligibility for medical benefits, lost wages and survivor benefits for federal and postal workers.

SUPPORTING VETERANS AND SERVICEMEMBERS

- **Bill Makes Key Investments in Our Veterans Impacted by the Coronavirus Pandemic:**
    - **Ensures veterans will not have any copays or cost-sharing** for preventative treatment or services related to COVID-19 going back to April 2020 and authorizes the VA to reimburse those veterans who already submitted payments for their care during this period.
    - **Includes more than $14.5 billion for VA to provide health care services and other related supports** – including suicide prevention, Women's health services, telehealth expansion, medical facility improvements – to eligible veterans and allows up to $4 billion in spending for the Veterans Community Care Program.
    - **Provides nearly $400 million for up to 12 months of retraining assistance for veterans** who are unemployed as a result of the pandemic and do not have access to other veteran education benefits. This funding covers the cost of the rapid retraining program as well as a housing allowance for enrolled veterans.
    - **Includes $272 million for the VA to mitigate the impact of the coronavirus pandemic on the benefits claims and appeals backlog.**
    - **Provides emergency paid sick leave for VA's frontline and essential health workers.**

FEMA/ECONOMIC DEVELOPMENT ADMINISTRATION

- **FEMA's Disaster Relief Fund:** The bill includes $50 billion for the Disaster Relief Fund for reimbursements to state, local, Tribal and territorial governments dealing with ongoing response and recovery activities from the coronavirus pandemic. This funding could be used for vaccination efforts, National Guard deployments, providing PPE to frontline workers, and other FEMA resources and activities necessary to assist communities with the pandemic. The bill also includes limited funeral assistance for families who lost a loved one due to COVID, at 100% federal cost share.

- **Additional FEMA Funding:** The bill included new funding with $400 million for the Emergency Food and Shelter Program, $300 million for FEMA Firefighter grants, $100 million for FEMA Emergency Managers Performance Grants, and $110 million of humanitarian relief providing to support communities and organizations assisting with the humane, safe, and orderly reception of migrant families and individuals during COVID run through the Emergency Food and Shelter Program.
- **Economic Development Administration:** The bill provides $3 billion for the Economic Development Administration to provide support for communities and industries that have been disproportionately impacted by the pandemic.

SUPPORTING TRANSIT/AIRLINE INDUSTRY & WORKERS

- **Invests in Our Nation's Transit Systems Hard Hit by the Coronavirus Pandemic:** Transit ridership plummeted 79 percent in 2020 as a result of the COVID-19 pandemic. The bill includes $30 billion for transit agencies across the country to prevent, prepare and respond to the continued threat of the pandemic.
- **Bill Keeps Amtrak Fully Operational:** The House-passed bill included $1.5 billion to keep Amtrak fully operational through the end of FY 2021, ending worker furloughs and restoring full service. The Senate-passed bill increased the total amount of funding dedicated to Amtrak by an additional $200 million.
- **Provides Emergency Assistance to Airports and Helps Protect Aviation Industry Jobs:** Like the House bill, the Senate-passed bill includes:
  - $8 billion to support airports across the country as well as airport concessions and their employees.
  - $15 billion to extend the Payroll Support Program through September 30, 2021 stopping furloughs and layoffs for workers employed by passenger airlines and contractors servicing air carriers at airports.
  - $3 billion in temporary payroll support for U.S. aerospace manufacturing companies to help cover the wages, salaries and benefits of manufacturing employees most at risk of being furloughed or laid off as a result of the pandemic.

Other Provisions

OTHER CRITICAL HEALTH-RELATED PROVISIONS

- **Providing Significant Funding to Address Health Disparities:** The bill specifically:
  - Provides $7.6 billion in funding to support COVID-19 response at Community Health Centers.
  - Provides an additional $3.5 billion for the Indian Health Service.
  - Provides $1.4 billion for Older Americans Act funding to support community-based and in-house services for older adults struggling during the pandemic.
  - Provides $800 million to the National Health Service Corps to support primary care health and diversify our nation's clinician workforce.
  - Provides $240 million to support the Nurse Corps Loan Repayment Program, which helps support nurses working in critical shortage and underserved areas.
  - Provides $330 million for Teaching Health Centers that train the medical professionals who serve our most vulnerable populations.
  - Provides $150 million for the Maternal, Infant, and Early Childhood Home Visiting Program to improve the development, health and well-being of at-risk families with young children.
  - Includes a provision allowing states, for five years, to extend Medicaid eligibility to women for 12 months postpartum. (The House bill would've allowed this temporary policy for seven years.)

- **Providing $4 Billion for Expanding Behavioral and Mental Health Services:** The bill includes very similar provisions on expanding behavioral and mental health services as the House bill. The bill specifically:
  - Provides $1.5 billion for the Substance Abuse Prevention and Treatment block grant program.
  - Provides $1.5 billion for the Community Mental Health block grant program.
  - Provides $420 million for certified community behavioral health clinics.
  - Provides $280 million for programs that support mental and behavioral health and prevent burnout among health care providers and public safety officers.
  - Provides $120 million for Indian Health Service mental and behavioral health prevention and treatment programs.
  - Provides $100 million for Health Resources and Services Administration (HRSA) mental health services.
  - Provides $80 million specifically for the Pediatric Mental Health Care Access Program at HRSA.
- **Mobilizing A Public Health Jobs Program to Support the COVID-19 Response:** The bill provides additional funding to expand the public health workforce, including:
  - Providing $7.6 billion in funding to public health departments to hire 100,000 additional full-time employees into the public health workforce.
  - Providing $240 million for meeting the public health workforce needs of the Indian Health Service.
  - Providing $100 million to support the Medical Reserve Corps, which consists of a network of volunteer medical and public health professionals that support emergency response efforts and community health activities.
- **Helping Skilled Nursing Facilities Better Cope with COVID-19:** The bill takes steps to help skilled nursing facilities better cope with the challenges posed by COVID-19, including:
  - Providing $500 million to deploy strike teams to help nursing home facilities manage outbreaks of COVID-19 when they occur.
  - Providing $200 million to the Secretary of HHS for the purpose of carrying out infection control support related to COVID-19 in skilled nursing facilities through quality improvement organizations.
- **Addressing the Global COVID-19 Pandemic, With Assistance:** The bill addresses the global nature of the COVID-19 pandemic, including by:
  - Providing $8.7 billion for Global Health Funding for both bilateral and multilateral efforts to directly combat the virus and slow the threat of mutations by addressing immediate needs such as vaccine development, delivery, and distribution, and supporting health systems.
  - Providing $580 million for the United Nations Global Humanitarian Response Plan for COVID-19.
  - Providing $800 million for the Food for Peace program.
  - Providing $750 million for CDC global health programs.

PROMOTING COVID-19 RELATED RESEARCH

- **Bill Provides A Total of $750 Million for COVID-Related Research, Including:**
  - Providing $150 million for COVID-19 related research at the National Institute of Standards and Technology.
  - Providing $600 million for COVID-19 related research at the National Science Foundation.

Support for Working Families

- **Provides working families an additional direct payment of $1,400 per person:** Brings the total relief payment to $2,000 per person following the $600 payment enacted in December. Single filers with incomes up to $75,000, head of household filers with incomes up to $112,500, and married joint filers with incomes up to $150,000 will receive the full payment of $1,400.
    - This direct payment is projected to bring down childhood poverty by 45%

- **Extends the Federal Supplemental Unemployment Benefit of $300/week,** including both the Pandemic Unemployment Assistance (PUA) program and the Pandemic Emergency Unemployment Compensation (PEUC) program, through September 6.

- **Makes the Child Tax Credit fully refundable and increases its size for 2021:** Makes the child tax credit fully refundable for 2021 and increases the annual amount from the current $2,000 per child to $3,000 per child ($3,600 for a child under age 6). Currently, because the child tax credit is not fully refundable, there are 27 million American children who do not receive the full value of the current $2,000 tax credit because their parents do not earn enough money.

Support for Expanded Vaccine Distribution, Testing, and Tracing

- **Provides over $20 billion to establish a national COVID-19 vaccination program and improves the administration and distribution of vaccinations,** including $7.5 billion for FEMA to establish vaccination sites across the country.

- **Provides $51 billion to expand testing, contact tracing, and mitigation and related activities,** including implementing a national strategy for testing, contact tracing, surveillance, and mitigation; and the manufacturing, procurement, distribution, and administration of tests, including personal protective equipment (PPE) and supplies necessary for administration of tests.

Support for State and Local Governments

- **Includes the vital state and local aid I fought for** that will go directly to our communities to keep first responders on the job and ensure essential services are maintained as the battle against the effects of COVID-19 continues.
    - **This includes over $27 billion dollars in direct aid to Texas as a whole**

Support for Small Businesses

- **Increases Paycheck Protection Program (PPP) funding and expands nonprofit eligibility:** Includes $7.25 billion in additional funding for PPP and expands eligibility of 501(c) nonprofits of all sizes and types, except for 501(c)4 lobbying organizations.

- **Creates a Restaurant Revitalization Fund:** Provides $25 billion for a new program at SBA to assist restaurants and bars with 20 or fewer locations that have been hit hard by the pandemic.

- **Supports small businesses by providing $15 Billion for COVID-19 emergency grants through the Economic Injury Disaster Loan (EIDL) Program:** Includes an additional $15 billion for targeted EIDL Advances to help those who applied for relief in 2020 but did not receive the full $10,000 grant.

Support for our Students

- **Provides nearly $130 billion to help K-12 schools re-open safely:** Makes nearly $130 billion available to states and school districts for immediate and long-term relief including to repair ventilation systems, reduce class sizes and implement social distancing guidelines, purchase personal protective equipment, and hire support staff to care for students' health and well-being.
    - Ensures that 20 percent of the funding schools receive is reserved to address and remediate learning loss among students.
    - Remaining 80 percent of LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic
- **Provides nearly $40 billion for institutions of higher education** and requires institutions to dedicate at least half of their funding for emergency financial aid grants to students to help prevent hunger, homelessness, and other hardships facing students as a result of the pandemic.

- **Provides $7.6 billion to expand internet connectivity to students and communities:** Reimburses schools and libraries – central points for connectivity in many communities – to purchase equipment such as hotspots, internet service, and computers on behalf of students and patrons.

Support for Struggling Communities

- **Provides $350 billion for new Coronavirus Relief Funds to help keep first responders, frontline healthcare workers, and other essential workers on the job:** Provides $350 billion for new Coronavirus Relief Funds for states and localities to help keep critical workers on the job including frontline health care workers, police, firefighters, transit workers, teachers, EMS, and other vital workers who help keep us safe.

- **Provides nearly $400 million for up to 12 months of retraining assistance for veterans who are unemployed as a result of the pandemic** and do not have access to other veteran education benefits. Covers the cost of the rapid retraining program as well as a housing allowance for enrolled veterans.

Support for Housing Security

- **Provides $26 billion for emergency rental assistance:** $21.2 billion for emergency rental and utility assistance to states, counties, and cities to help stabilize renters during the pandemic, and help rental property owners of all sizes continue to cover their costs; $5 billion for emergency vouchers to transition those experiencing or at risk of homelessness, survivors of domestic violence, and victims of human trafficking to stable housing.

- **Provides $10 billion to help homeowners struggling as a result of the pandemic:** The bill provides $10 billion for the Homeowner Assistance Fund that allocates funds to states to address the ongoing needs of homeowners including direct assistance with mortgage payments, property taxes, property insurance, utilities, and other housing-related costs.

Support for Food Security

- **Makes key investments in SNAP and WIC:** Extends SNAP maximum benefits by 15 percent through September 30, 2021, provides $1.1 billion in additional SNAP administrative funds to states to help meet the demand of increased caseloads, and allocates $800 million for WIC to support low-income women and infants.

Texas Municipal League
Legislative UPDATE

April 16, 2021
Number 14

Bills on the Move

Significant Committee Action

H.B. 1869 (Burrows), relating to debt financing. Voted from House Ways and Means. The committee substitute (not yet available), as modified by a committee amendment, would provide that certain types of debt should continue to be considered "debt" for purposes of property tax rate calculations. The forms of debt that would continue to be financed from a city's debt service tax rate includes debt that meets one of the following requirements: (1) has been approved at an election; (2) includes self-supporting debt; (3) evidences a loan under a state or federal financial assistance program; (4) is issued for designated infrastructure, which means infrastructure, facilities, or equipment for the purposes of: (a) streets, roads, or highways; (b) telecommunications; (c) cyber security; or (d) as part of any utility system, water supply project, water plant, wastewater plant, water and wastewater distribution or conveyance facility, wharf, dock, or flood control, and drainage project; (5) is a refunding bond; or (6) is issued in response to a hurricane or tropical storm. Other, non-taxpayer approved debt not excepted above would move to the maintenance and operations side of the tax rate.

S.B. 22 (Creighton), relating to disease presumption. Voted from Senate State Affairs.

S.B. 726 (Schwertner), relating to eminent domain. TML provided written testimony. Voted from Senate State Affairs.

S.B. 1438 (Bettencourt), relating to tax rate calculation in disaster area. Voted from Senate Finance.

S.B. 1922 (Lucio), relating to regulation in certain areas. TML provided written testimony. Left pending in Senate State Affairs.

S.B. 1992 (Bettencourt), relating to the extraterritorial jurisdiction. TML provided written testimony. Left pending in Senate Local Government.

H.B. 1089 (Reynolds), relating to governmental liability. TML provided written testimony. Left pending in House Judiciary and Civil Jurisprudence.

H.B. 1656 (Murphy), relating to disaster orders. TML provided written testimony. Left pending in House State Affairs.

H.B. 2044 (Leman), relating to eminent domain. Voted from House Land and Resource Management.

H.B. 2242 (Patterson), relating to line of duty illness or injury leave. TML provided written testimony. Left pending in House County Affairs.

H.B. 3015 (Hernandez), relating to public information. TML provided written testimony. Left pending in House State Affairs.

H.B. 3519 (Deshotel), relating to the extraterritorial jurisdiction. TML provided written testimony. Left pending in committee.

Significant Floor Action

S.B. 10 (Bettencourt), relating to community censorship. Passed the Senate. The committee substitute for S.B. 10 contains language that would allow a city or county to provide compensation to a nonprofit state association or organization to advocate for or against or otherwise influence the outcome of legislation, so long as the association or organization does not contract with lobbyists or attempt to influence legislation related to property taxation. The committee substitutes also authorizes a city to reimburse an employee or officer of the city for direct travel related to advocacy. The committee substitute passed by the Senate is otherwise nearly the same as the as-filed version, and generally creates liability for a city if city funds are used in any manner to directly or indirectly influence or attempt to influence the outcome of any legislation pending before the legislature.

S.B. 14 (Creighton), relating to employment policies. Passed the Senate.

S.B. 23 (Huffman), relating to law enforcement funding. Passed the Senate.

S.B. 374 (Seliger), relating to annexation rights-of-way. Passed the Senate.

H.B. 1500 (Hefner), relating to firearm regulation. Passed the House.

TCEQ Proposes Rules Requiring Alternative Language for Certain Permits

The Texas Commission on Environmental Quality (TCEQ) is proposing rules that would require translations for certain proceedings and applications for TCEQ permits. Specifically, the rules would apply to: (1) all air quality permit applications; and (2) water quality or waste permit applications when the closest elementary or middle school nearest to the facility or proposed facility is required by Texas law to provide a bilingual education program. The required translations will result in additional costs for cities seeking these permits.

Under the proposed rules, applicants required to publish an alternative language notice of their permitting action would also be required to: (1) translate notice of any public meeting; (2) provide professional interpretation services at any public meeting; and (3) translate certain information related to a contested case hearing.

The comment period closes on **April 26, 2021**. Written comments may be submitted to Gwen Ricco, MC 205, Office of Legal Services, Texas Commission on Environmental Quality, P.O. Box 13087, Austin, Texas 78711-3087, or faxed to *fax4808@tceq.texas.gov*. Electronic comments may be submitted at: *https://www6.tceq.texas.gov/rules/ecomments/*. All comments should reference **Rule Project Number 2020-018-039-LS**.

TCEQ will also hold *virtual* public hearings on this proposal on **April 20** and **April 22**. TCEQ staff members will be available to discuss the proposal 30 minutes prior to and after the virtual hearings via the GoToMeeting Q&A chat function.

Public Hearing Details

Webinar link for all sessions https://www.gotomeeting.com/webinar/join-webinar.

Tuesday, April 20, 2021 @ 9:30 a.m. (CST) Webinar ID 328-027-147
Thursday, April 22, 2021 @ 1:30 p.m. (CST) Webinar ID 627-364-267

For those persons without computer or internet access who would like to participate in the webinars (in English): Call (844) 368-7161 and enter code 435007#.

EPA Announces Public Listening Sessions and Roundtables on the Lead and Copper Rule Revisions

The U.S. Environmental Protection Agency (EPA) announced upcoming public listening sessions and roundtables to ensure that communities and stakeholders have the opportunity to provide their perspectives to the agency on protections from lead in drinking water. Virtual public listening sessions will be held on **April 28,** 2021, and **May 5**, 2021. EPA will then host community-focused virtual roundtables, starting in May of 2021. Additional details are available at www.epa.gov/safewater. Those unable to attend any of the events will be able to submit comments via the docket at: http://www.regulations.gov, Docket ID: EPA-HQ-OW-2021-0255 until June 30, 2021.

Stay Engaged During the Legislative Session: Grassroots Involvement Program

During the upcoming Texas legislative session, Texas cities will face many challenges and opportunities. TML will need to mobilize our membership at key points during session. The Grassroots Involvement Program (GRIP) is one way to do so. Our GRIP survey focuses on a variety of items including your areas of expertise and involvement with other professional organizations. Most importantly, the GRIP survey asks how well you know various state legislators and if you are willing to communicate with those legislators during the session. With many unknowns on how the capitol will operate during a pandemic, TML's grassroots approach will be crucial to our efforts.

If you have a relationship with your legislator(s) or want to be more involved during session, please take the time to complete the GRIP survey. Past efforts have proven that such participation is a highly effective tool.

We ask that you complete the survey as soon as possible.

City Officials Testify

When the legislature is in session, nothing compares to the effectiveness of city officials testifying at the Capitol. City officials who take the time to attend legislative committee meetings – whether virtually or by traveling to Austin – to speak out on important city issues should be applauded by us all. The League extends its thanks to all those who are vigilantly representing cities during this session. If we missed your testimony let us know by an email to ford@tml.org, and we will recognize you in next week's edition.

The following officials testified in committee hearings held April 5 through April 9:

- Jamaal Smith, Assistant Director of Government Affairs, City of Houston
- Brandi Youngkin, Director of Governmental Relations, City of Plano
- Sally Bakko, Director of Policy and Government Relations, City of Galveston
- Richard Aubin, Councilmember, City of Garland
- David Billings, Mayor, Fate
- Jeff Coyle, Assistant City Manager, City of San Antonio
- Gil Hernandez, Mayor Pro Tem, City of Corpus Christi
- Bill Kelly, Director of Government Relations, City of Houston
- Connie Schroeder, Mayor, City of Bastrop
- Juan Ayala, Director – Office of Military & Veteran Affairs, City of San Antonio
- Robert Miklos, Mayor Pro Tem, City of Mesquite

- Marie Robb, Councilmember, City of Galveston
- Tyson Thompson, Development Services Manager, City of Fort Worth
- Mary Elliott, Planning Manager – Platting & Annexation Section, City of Fort Worth
- Jonathan Kringen, Chief Data Officer, City of Austin Police Department
- Rob Vires, Chief of Staff, City of Austin Fire Department
- Brian England, Deputy City Attorney, City of Garland
- DJ Harrell, Director of Development Services, City of Fort Worth
- Joe Freeland, San Antonio Water System
- Joseph Chacon, Interim Chief of Police, City of Austin
- Karen Hunt, Mayor, City of Coppell
- Mike Land, City Manager, City of Coppell
- Hilary Shine, Executive Director of Communications, City of Killeen
- David Erb, Director of Finance, City of Lewisville
- Robert Scott, Assistant City Manager/Chief Finance Officer, City of Carrollton
- Shane Shepperd, Economic Development Director, City of Lancaster
- Martha Castex Tatum, Vice Mayor Pro Tem, City of Houston
- Clifford Keheley, City Manager, City of Mesquite
- Meg Oswald, Associate Presiding Judge, Municipal Court, City of Houston
- Ronnie Morris, Assistant Police Chief, City of Grand Prairie
- Mario Gonzalez, Judge, Town of Horizon City
- Drew Corn, Town of Northlake
- Thomas Gwosdz, City Attorney, City of Victoria
- Terry Henley, Board of Adjustment Member, City of Meadows Place
- Bob Brown, Mayor, City of Lufkin
- Justin Berry, Police Department, City of Austin
- Casey Davis, Assistant Fire Chief, City of Burleson

Coronavirus (COVID-19) Updates

The Texas Municipal League is open for business. The building is closed to all but essential personnel and most staff is working remotely, but the League remains open for business and is fully ready to serve. Cities are encouraged to call or email for legal assistance, help with ordinances, or for general advice or assistance. Let us know how we can assist you and your city.

Call TML staff at 512-231-7400, or email the legal department for legal assistance at legalinfo@tml.org; Rachael Pitts for membership support at RPitts@tml.org; and the training team for questions about conferences and workshops at training@tml.org.

The League has prepared a coronavirus clearinghouse web page to keep cities updated. In addition, everyone who receives the *Legislative Update* should receive an email update each Tuesday with information on new developments. The email updates are our primary means of communication during the pandemic. Those emails are archived chronologically as well as by subject matter.