

CITY OF WINDCREST



AMENDED AGENDA DEPARTMENT HEAD REPORTS @ 5 P.M. CITY COUNCIL MEETING @ 6 P.M. April 18, 2022

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 18th DAY OF APRIL, 2022, 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 18, 2022 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, APRIL 19, 2022 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 FY 2021/2022

- 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. [Ivan Hernandez, Fire Chief]
- b) Briefing and discussion on the monthly Windcrest Volunteer Fire Association financial report for the month of March. [Terrill Woodley, 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 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 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 special events. [Elizabeth Dick, Civic Center and Special Events Specialist]

V. CITIZENS TO BE HEARD

- Citizens may address the City Council on topics not on the agenda for no more than three (3) minutes.
- Citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes.
- 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. PROCLAMATION

- a) Proclamation designating May 6 – May 12, 2022 Nurses Week for the City of Windcrest. [Dan Reese, Mayor]
- b) Proclamation designating May 1 – May 7, 2022 Professional Municipal Clerk week for the City of Windcrest. [Dan Reese, Mayor]

VII. PRESENTATIONS

- a) City Council will receive a presentation from Freeman Johnson, Eagle Scout, on an Eagle Scout project benefiting the City of Windcrest residents. [Rafael Castillo, Jr, City Manager]
- b) City Council will receive an updated and presentation from Robert Weidenbach, Assistant Fire Chief on the Automatic Vehicle Locator System. [Rafael Castillo, Jr, City Manager]

VIII. FINANCIALS

- a) Presentation, discussion and acceptance of the unaudited monthly financial report for the month ending March 31, 2022. [Rafael Castillo, Jr, City Manager]
- 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, 2021. [Rafael Castillo, Jr., City Manager]

IX. CONSENT AGENDA

- a) City Council will review, discuss, and take action on an Ordinance 2022-011(O), an ordinance amending Chapter 2 Administration, Section 2-66 Agendas of the City of Windcrest Code of Ordinances. [Rafael Castillo, Jr., City Manager]
- b) City Council will review, discuss, and take action on a Resolution 2022-515(R), a resolution approving the purchase of communication equipment for the Windcrest Police Department in the amount not to exceed \$30,537.50 from the Windcrest Crime Control Prevention District Fund. [Rafael Castillo, Jr., City Manager]
- c) City Council will review, discuss, and take action on Resolution 2022-516(R), a resolution approving the purchase of evidence lockers for the Windcrest Police Department in the amount not to exceed \$27,734.74 from the Windcrest Crime Control Prevention District fund. [Rafael Castillo, Jr., City Manager]

X. DISCUSSION AND ACTION

- a) City Council will receive a presentation and have discussion on Fire and EMT communication radios as presented by Motorola Solutions. [Rafael Castillo, Jr., City Manager]
- b) City Council will review, discuss, and may act on the lease of body worn and in-car cameras. Tasers and equipment for an interview room for the Windcrest Police Department. [Rafael Castillo, Jr, City Manager]
- c) City Council will review, discuss, and may act on setting a date for the Fiscal Year 2022/2023 Goal Setting work session. [Rafael Castillo, City Manager]
- d) City Council will review, discuss, and may act on short-term rental units, Chapter 113 Section 113-117 “R-1 One Family Dwelling District” and Chapter 113 Section 113-126 “R-2” Duplex and Apartment District, Ordinance 2017-753(O). [Dan Reese, Mayor]
- e) City Council will review, discuss, and may act on amendments to Chapter 6 Animals of the City of Windcrest Code of Ordinances. [Dan Reese, Mayor]

XI. EXECUTIVE SESSION

The City Council of the City of Windcrest reserves the right to adjourn into executive session at any time during course of the meeting to discuss any matter listed below:

- i. Litigation update on *City of Windcrest, Texas v Bexar County Water Control and Improvement District No. 10; Sue Alexander, In Her Official Capacity as Board President; Fernando Richards, JR., In His Official Capacity as Board Vice-President; Eugenia Snead, In Her Official Capacity as Board Treasurer; Diana Tuttle, In Her Official Capacity as Board Secretary; and Rick Cockerham, In His Official Capacity as Board Director* pursuant to Texas Government Code §551.071 (consultation with attorney)
- ii. Litigation update on *State of Texas v. Archuleta* pursuant to Texas Government Code §551.071 (consultation with attorney)
- iii. Legal issues associated with certain open records requests for information which have been provided and cost recovery methods allowed under the law pursuant to Texas Government Code §551.071 (consultation with attorney)

XII. CITY MANAGERS REPORT**XIII. 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.

XIV. 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, § 551.071 to 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.*

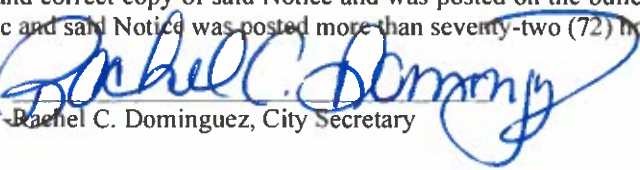
EXECUTIVE SESSIONS APPROVED BY CITY ATTORNEY: *This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the body 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 18, 2022.

BY:


Rachel C. Dominguez, City Secretary

Windcrest Fire Department

**Monthly Report
For March 2022**



EVENTS

- **Welcomed New Fire Chief- Ivan Hernandez**
 - **Attended the following**
 - **Little League Opening Ceremonies**
 - **Kids Fair at Compass Rose School**
 - **Career Day at Windcrest Elementary School**
 - **Community Event for Children Cross Roads Church**
 - **Assistant Chief met with Eastside Fire Chief's to discuss mutual aid response**
 - **Windcrest part of Eastside Alamo Area Strike Team for Brush Fires**
 - **Assisted with multiple Brush Fires in County**
 - **Assisted with Brush Fire in Medina County**
-

Apparatus Status

- Engine 187 is in Service
 - Engine 187B is in OOS getting repairs from Annual PM
 - Platform 187 is in service
 - Brush 187 is in service
 - Squad 187 is in service
 - Utility 187 OOS is being retired, parts being pulled for Squad 187
 - Chief 187 is in service
 - AC 187 is in service
 - FM 187 is in service
-

Current Projects

- Fire Department Radio evaluation
 - Received a Texas Forest Service Grant for Training Aids \$10,000- 100% covered
 - Reviewing needs from Training Aids
 - Deadline to use is Sept. 2022
 - Working with Code Enforcement on unsafe homes
 - Working with Fire Marshal, Code Enforcement on Red Tree Square and other safety concerns
-

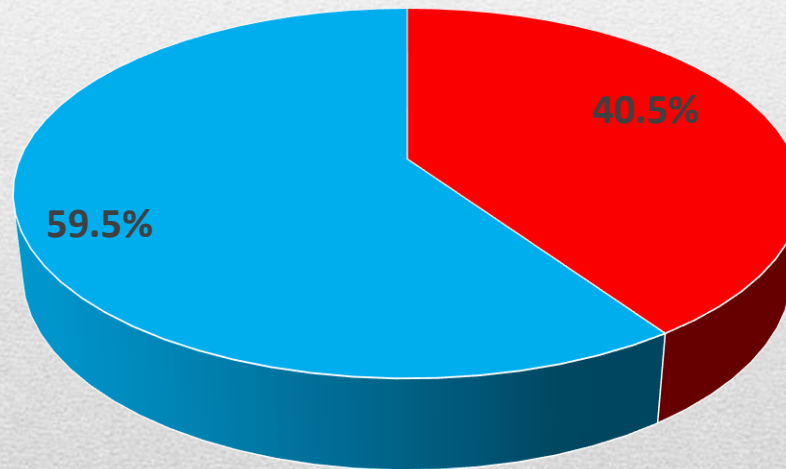
Volunteer Hours

Name	Oct. 2021	Nov. 2021	Dec. 2021	Jan. 2022	Feb. 2022	Mar. 2022	Apr. 2022	May. 2022	June. 2022	July. 2022	Aug. 2022	Sept. 2022	Total
Capt. Ayala						107.85							107.85
Lt. Woodley						198.15							198.15
Engineer Martinez	135.9	120.5	138.06	93.48	96	119.48							703.42
Engineer Chavez	61.33	51.33	49.2	60.1	115	19.1							356.06
FF J Arenas	142	40.1	199.6	238.86	70.94	71.86							763.36
FF W. Baumann	75.24	50.5	134.3	53.22	58.9	100.17							472.33
FF. A. Basen	42.9	41.4	43.45	15.45	45.68	35.02							223.9
FF. A Botello					78.12	74.06							152.18
FF Budzinski	78.4	53.5	46.42	94.9	74.52	75.95							423.69
FF S. Compean	105	106.1	110.3	40.21	56.77	116.96							535.34
FF J. Gonzales	40	41.19	30.9	2.95	0	4.23							119.27
FF Paris	82.63	109.98	256.92	239.08	80	91.97							860.58
FF A. Pena	41.33	17.63	72.08	30.9	8.67	40.01							210.62
FF Ramirez	37.81	38.1	41.1	31.36	2.83	73.6							224.8
FF Rivas				35.32	47.59	96.85							179.76
FF Telfer	43	43.48	95.32	78.45	81.34	72.39							413.98
FF A. Throne	62.75	Out	48.18	104.25	160	130.14							505.32
Total	1159.48	872.44	1520.36	1230.46	1083.04	1427.79	0	0	0	0	0	0	7293.57

- Required Volunteer Hours:
 - 10 hours a week= 40 hours a month
 - Dorm Members= 106 hours a month
-

Summary Calls 2022

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Fire	56	55	51									
EMS	74	81	75									

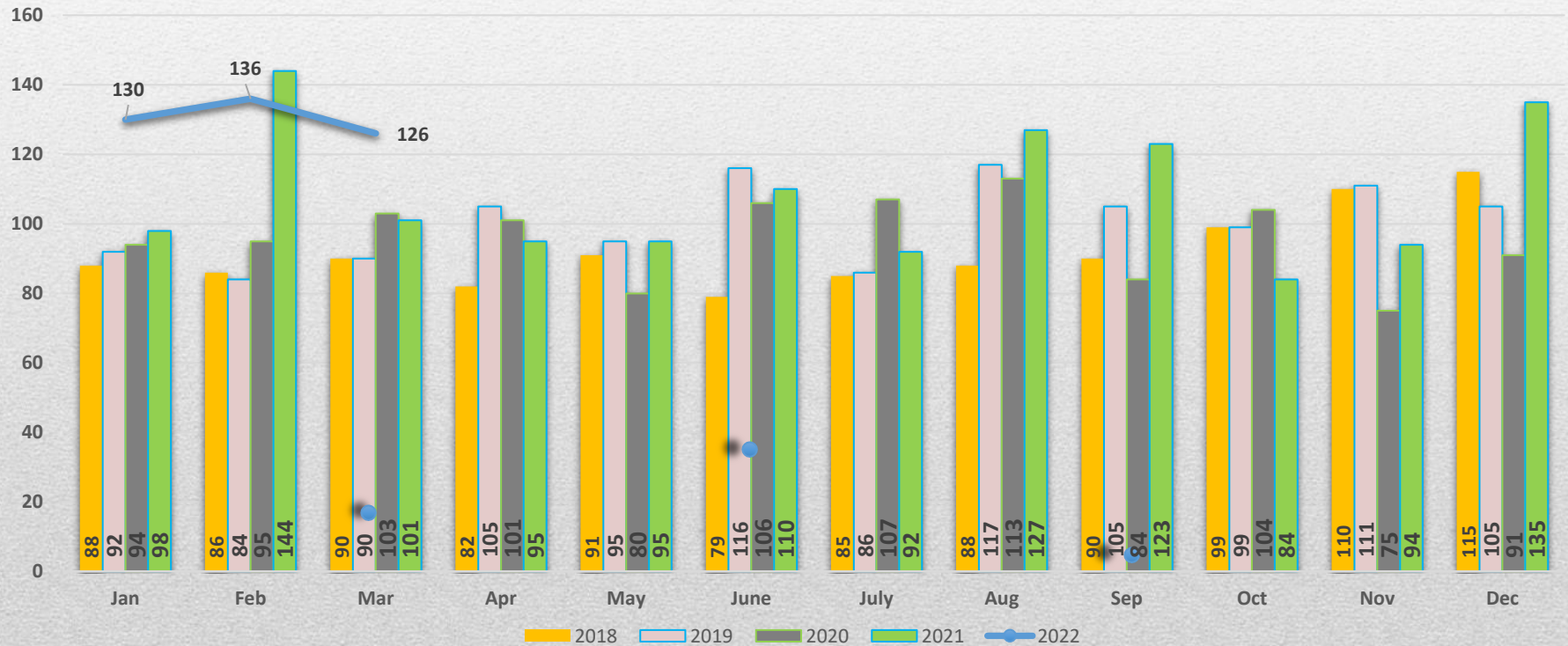


■ Fire ■ EMS

Historic Total Monthly Call Volume

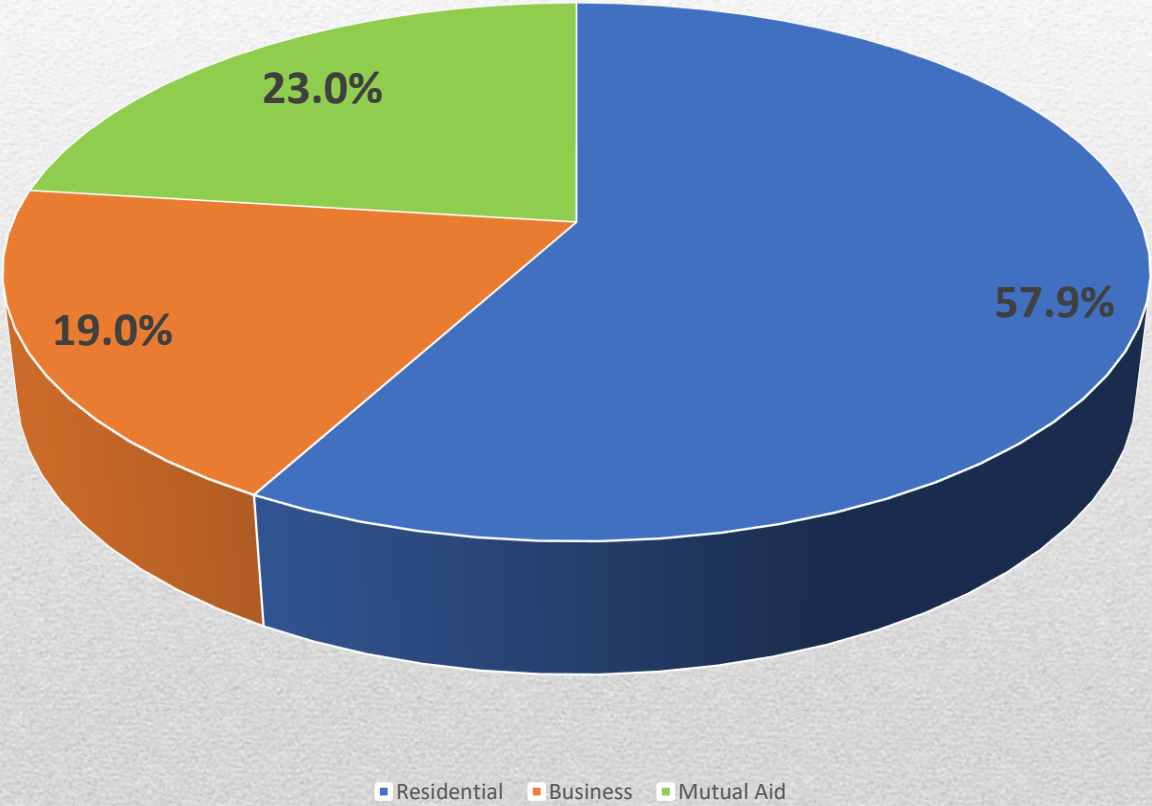
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
2018	88	86	90	82	91	79	85	88	90	99	110	115
2019	92	84	90	105	95	116	86	117	105	99	111	105
2020	94	95	103	101	80	106	107	113	84	104	75	91
2021	98	144	101	95	95	110	92	127	123	84	94	135
2022	130	136	126									

Total Calls



Percentage of Calls by Districts

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Residential	86	83	73									
Business	20	20	24									
Mutual Aid	24	33	29									





Ivan Hernandez

Fire Chief/Emergency Management Coordinator

Windcrest Fire Department

firechief@windcrest-tx.gov

210-655-0022 ext. 2180

Windcrest Volunteer Fire Association
Statement of Financial Position
As of March 31, 2022

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
Frost x7589 Money Market	25,108.42
RBFCU x9001 Savings	19,051.06
RBFCU x9010 Checking	122,417.07
Total Bank Accounts	<u>\$ 166,576.55</u>
Total Current Assets	<u>\$ 166,576.55</u>
TOTAL ASSETS	<u>\$ 166,576.55</u>

Friday, Apr 08, 2022 01:46:03 PM GMT-7 - Cash Basis

- **Fiesta Especial concluded, \$498 is how much was made day of. All left over frozen sausages and chips will be sold at the softball game.**
 - **Association sent 2 people to a training with Converse Fire Department for \$100.**
 - **Next event will be Boots vs Badges on May 21st starting at 9am.**
-

Windcrest Police Department Monthly - March 2022

PATROL OPERATIONS SECTION

	JAN '22	FEB '22	MAR '22	APR '21	MAY '21	JUN '21	JUL '21	AUG '21	SEP '21	OCT '21	NOV '21	DEC '21	2022 YTD
PROACTIVE POLICE ACTIVITIES	2959	3266	3426	2947	2706	2112	2529	2881	2909	2755	2580	3316	9651
TOTAL CALLS FOR SERVICE	4079	4378	4846	3387	3136	2540	2961	3341	2513	3616	3361	3755	13303
COVER CALLS (2 PLUS OFFICERS)	122	145	150	127	135	86	124	155	166	160	162	148	417
FELONY CHARGES	13	29	43	18	21	21	8	13	9	7	14	19	85
MISDEMEANOR CHARGES	47	71	107	30	50	33	31	31	68	48	58	33	225
D.W.I. ARREST	4	1	2	1	1	2	2	4	3	1	1	2	7
CURFEW VIOLATIONS	0	0	0	0	0	0	0	0	4	0	0	1	0
ARREST ON-CALL	10	6	20	15	21	21	12	21	21	23	24	14	36
ARREST ON-SIGHT	32	52	50	24	30	21	26	27	52	23	33	38	134
WARRANTS CLEARED	18	19	25	12	20	21	6	11	21	8	17	11	62
MUNICIPAL COURT CITATIONS	749	1017	1015	915	669	481	552	556	614	511	465	670	2781
WARNING CITATIONS	451	270	305	312	257	178	220	281	246	240	221	335	1026
PARKING VIOLATION NOTICES	10	4	7	31	18	26	22	26	19	7	0	17	21
CRIME PREVENTION NOTICES	997	1029	1101	706	673	552	661	710	831	774	756	794	3127
BUSINESS / RESIDENTIAL CHECKS	1171	1174	1253	962	1009	768	958	967	1017	975	994	1135	3598
IMPOUNDED VEHICLES	34	64	56	34	32	29	33	43	40	31	48	51	154
MENTAL HEALTH	2	3	4	3	3	6	6	7	7	3	3	9	9

SCHOOL RESOURCE OFFICER

SCHOOL SAFETY PATROL HOURS	0	0	0	0	0	0	4	36	52	51	31	0	0
ORGANIZATION AND PREP HOURS	0	0	0	0	0	0	0	2	1	0	4	0	0
TOTAL EVENTS	0	0	0	0	0	0	1	0	1	0	1	0	0
TOTAL PRESENTATIONS	0	0	0	0	0	0	0	0	0	0	1	0	0

DISPATCHER ACTIVITY

OFFICER INITIATED CALLS	3666	3961	4392	2956	2707	2111	2538	2913	2082	3171	2975	3322	12019
TELEPHONE CALLS FOR SERVICE	337	339	368	338	371	358	346	335	372	383	310	357	1044
911 CALL FOR SERVICE	72	63	77	90	55	67	70	83	56	55	70	71	212
WALK IN CALL FOR SERVICE	4	15	8	3	3	4	7	10	3	7	6	5	27

* 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 2022

TRAFFIC UNIT SUMMARY

SPECIAL OPS DIVISION	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	2022 YTD
Assignments		10	17										27
Enforcement Hours		89.50	156.00										245.50
Other Duty Hours		5.50	8.50										14.00
Miles Driven		670	1142										1812
Total Stops		136	274										410
Non-Resident Stops		129	267										396
Resident Stops		7	7										14
Total Citations		164	352										516
Speeding Citations		66	184										250
Other Citations		98	168										266
Total Warnings		42	30										72
Speeding Warnings		4	10										14
Other Warnings		38	20										58
Total Arrests		0	2										2
Misd. Charges		0	2										2
Felony Charges		0	0										0
Impounded Vehicles		7	8										15
Stops Per Hour		1.52	1.76										1.64
Citations Per Hour		1.83	2.26										2.04
Contacts Per Hour		2.30	2.45										2.38

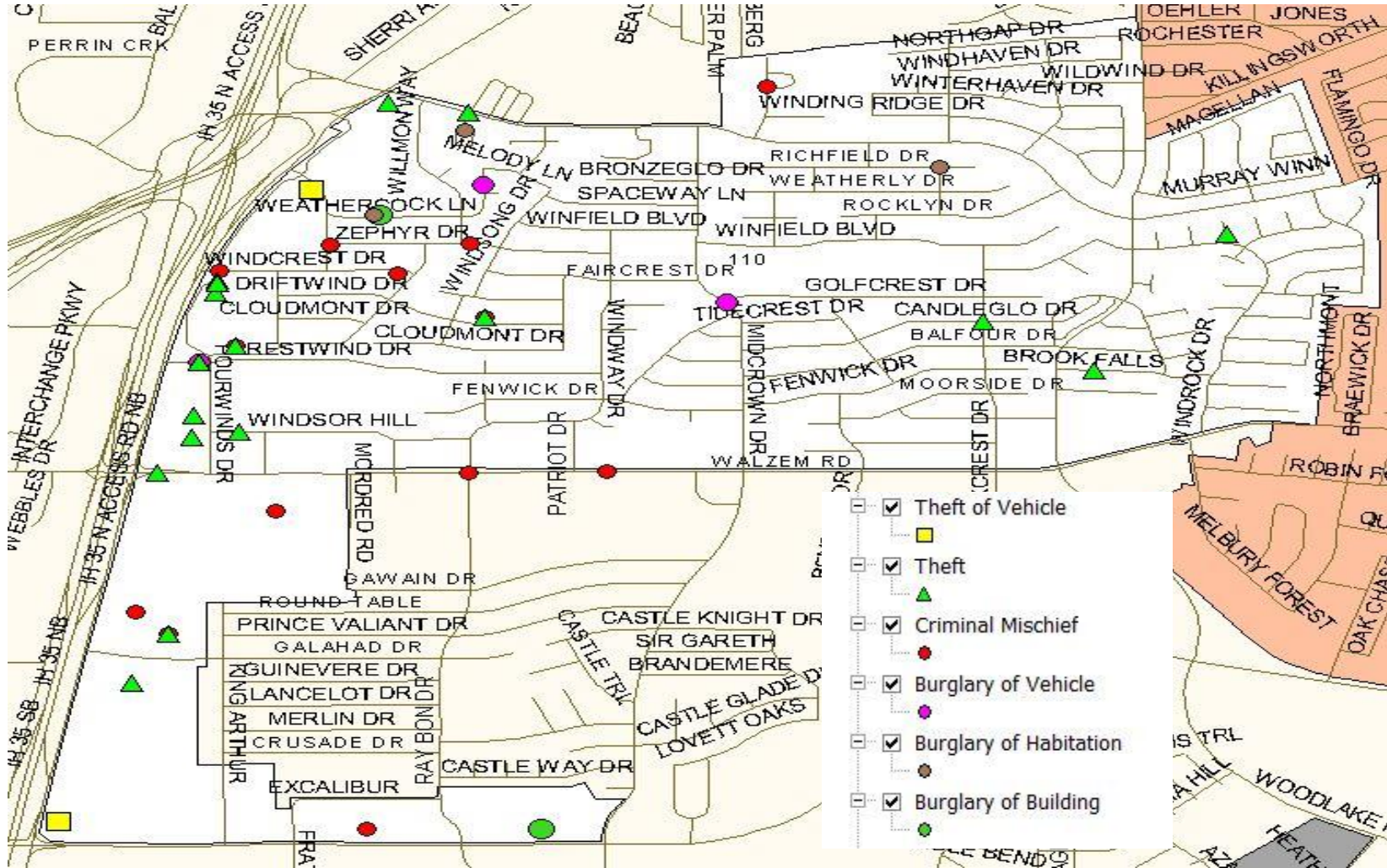
Windcrest Police Department Monthly - March 2022

CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN '22	FEB '22	MAR '22	APR '21	MAY '21	JUN '21	JUL '21	AUG '21	SEP '21	OCT '21	NOV '21	DEC '21	2022 YTD
FILED with DA	10	11	8	13	11	33	29	13	5	7	18	21	29
Closed, Pending Further Information	35	78	11	42	38	54	26	24	59	4	26	21	124
ACTIVE ARREST CASES PREPARING FOR THE DA	17	13	29	0	1	3	8	0	2	7	1	19	59
ACTIVE FUGITIVE	0	0	0	0	0	1	1	1	1	0	0	0	0
EXCEPTIONAL CLEARED	2	7	2	1	0	0	1	0	0	0	1	0	11
FILED w/ DA PENDING LABS	5	2	6	7	6	5	0	1	3	3	0	0	13
ACTIVE TOTAL	210	166	196	236	226	184	163	181	194	226	213	196	
UNFOUNDED	5	4	1	2	1	1	1	0	0	0	1	1	10
ASSIGNED	59	56	80	49	52	43	28	48	60	50	35	83	195
FELONY CASES ASSIGNED	21	25	41	19	24	18	11	16	22	14	14	52	87
MISDEMEANOR CASES ASSIGNED	38	31	39	30	28	25	17	32	38	36	21	31	108
EVIDENCE VIDEO FOR COURT	210	165	164	175	109	255	254	155	12	192	249	224	539
EVIDENCE SUBMITTED TO CRIME LAB	1	17	11	7	6	1	1	6	7	4	2	0	29
BACKGROUND INVESTIGATIONS APPLICANTS	3	7	1	3	0	6	4	2	4	3	0	5	11

CITIZENS' PATROL SUMMARY													
PATROL HOURS	39	55	50	7	22	32	19	18	27	49	43	38	144
ORGANIZATION AND PREP	0	4	0	0	0	0	1	0	1	2	2	1	4
EVENTS	0	1	0	0	1	1	0	0	1	2	1	1	1
TRAINING AND MEETINGS HOURS	0	0	2	2	2	2	0	0	0	0	0	0	2
CITIZEN PATROL PARTICIPANTS	16	19	21	3	13	9	8	6	11	15	20	17	56

Windcrest Police Department Current Crime Map - March 2022



WINDCREST POLICE DEPARTMENT

Incident	Reported	Nature	Incident address
2209944	11:50:05 03/09/22	BURGLARY-BUILDING	200 BLK WEATHERCOCK LN
2212922	23:50:50 03/28/22	BURGLARY-BUILDING	5100 BLK EISENHAUER RD
2209878	00:54:32 03/09/22	BURGLARY-HABITATION	200 BLK WEATHERCOCK LN
2209934	09:33:36 03/09/22	BURGLARY-HABITATION	9100 BLK WINDGARDEN CIRCLE
2212011	11:35:45 03/22/22	BURGLARY-HABITATION	700 BLK RICHFIELD DR
2209950	12:39:52 03/09/22	BURGLARY - VEHICLE	300 BLK WEATHERCOCK LN
2210320	09:03:38 03/11/22	BURGLARY - VEHICLE	300 BLK FENWICK
2210892	08:02:23 03/15/22	BURGLARY - VEHICLE	4900 BLK CRESTWIND DR
2208916	11:30:43 03/03/22	CRIMINAL MISCHIEF \$2500 TO 30k	5000 BLK WALZEM RD
2209787	09:17:30 03/08/22	CRIMINAL MISCHIEF \$0 TO 100	200 BLK WINDCREST DR
2210051	23:25:42 03/09/22	CRIMINAL MISCHIEF \$0 TO 100	5200 BLK WALZEM RD
2210471	11:00:40 03/12/22	CRIMINAL MISCHIEF \$100 TO 750	200 BLK ZEPHYR DR
2211468	14:36:16 03/18/22	CRIMINAL MISCHIEF \$100 TO 750	7700 BLK IH 35 N
2211500	17:28:01 03/18/22	CRIMINAL MISCHIEF \$100 TO 750	9300 BLK JIM SEAL DR
2211616	14:09:46 03/19/22	CRIMINAL MISCHIEF \$2500 TO 30k	300 BLK ZEPHYR DR
2211668	21:35:00 03/19/22	CRIMINAL MISCHIEF \$100 TO 750	8400 BLK FOURWINDS DR
2212588	12:35:47 03/26/22	CRIMINAL MISCHIEF \$750 TO 2500	7700 BLK IH 35 N
2212621	15:20:43 03/26/22	CRIMINAL MISCHIEF \$750 TO 2500	4900 BLK EISENHAUER RD
2212627	16:31:32 03/26/22	CRIMINAL MISCHIEF \$750 TO 2500	5300 BLK WALZEM RD
2212660	20:42:46 03/26/22	CRIMINAL MISCHIEF \$100 TO 750	8700 BLK FOURWINDS DR
2208602	14:12:51 03/01/22	THEFT \$750 TO 2500	4900 BLK CRESTWIND DR
2208605	14:22:58 03/01/22	THEFT MAIL	600 BLK CANDLEGLO DR
2208891	07:38:40 03/03/22	THEFT \$0 TO 100	8700 BLK TEAL WAY
2209118	12:53:29 03/04/22	THEFT \$100 TO 750	8200 BLK FOURWINDS DR
2210634	18:05:01 03/13/22	THEFT \$750 TO 2500	8400 BLK FOURWINDS DR
2211057	08:35:05 03/16/22	THEFT \$750 TO 2500	7700 BLK IH 35 N
2211083	09:57:49 03/16/22	THEFT \$0 TO 100	400 BLK DRIFTWIND DR
2211497	17:15:28 03/18/22	THEFT \$0 TO 100	7500 BLK IH 35 N
2211816	18:48:08 03/20/22	THEFT \$100 TO 750	5900 BLK BROOK FALLS
2212131	15:04:41 03/23/22	THEFT \$0 TO 100	8600 BLK FOURWINDS DR
2212301	17:22:48 03/24/22	THEFT \$100 TO 750	8600 BLK FOURWINDS DR
2209300	11:52:51 03/05/22	THEFT \$750 TO 2500	8600 BLK FOURWINDS DR
2209820	12:21:49 03/08/22	THEFT \$100 TO 750	8600 BLK FOURWINDS DR
2209955	13:21:17 03/09/22	THEFT \$100 TO 750	8600 BLK FOURWINDS DR
2212340	20:56:33 03/24/22	THEFT \$0 TO 100	4800 BLK WALZEM RD
2212537	02:58:30 03/26/22	THEFT \$0 TO 100	5100 BLK CRESTWAY RD
2212574	10:08:54 03/26/22	THEFT \$750 TO 2500	8200 BLK IH 35 N
2213112	15:33:32 03/30/22	THEFT \$100 TO 750	5200 BLK CRESTWAY RD
2213168	23:14:33 03/30/22	THEFT \$750 TO 2500	4900 BLK WINDSOR HILL
2209930	09:20:48 03/09/22	THEFT - VEHICLE	8800 BLK TRADEWIND DR
2210017	18:30:00 03/09/22	THEFT - VEHICLE	8800 BLK TRADEWIND DR
2212697	03:02:33 03/27/22	THEFT - VEHICLE	7200 BLK IH 35 N

PIN MAPPING CALLS

Windcrest Police Department Monthly - March 2022

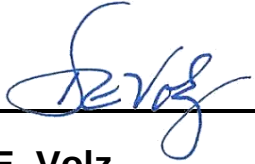
WINDCREST POLICE DEPARTMENT CODE COMPLIANCE UNIT

SPECIAL OPS DIVISION	JAN '22	FEB '22	MAR '22	APR '21	MAY '21	JUN '21	JUL '21	AUG '21	SEP '21	OCT '21	NOV '21	DEC '21	2022 YTD
JUNK VEHICLE	4	8	3	1	3	3	4	8	12	22	4	9	15
STREET USED FOR STORAGE (VEHICLE)	2	0	0	2	1	1	4	4	2	11	4	5	2
RV-BOAT-TRAILER ON DRIVEWAY/STREET	4	6	9	0	6	8	17	11	14	10	2	2	19
VEHICLES ON GRASS	0	1	1	3	1	1	2	3	0	1	0	1	2
OVERGROWN VEGETATION (FRONT)	5	1	6	3	17	15	38	27	29	24	8	2	12
OVERGROWN VEGETATION (ALLEY)	26	1	1	23	40	14	14	117	84	67	30	13	28
VACATED PROPERTY	10	9	4	7	10	8	8	10	12	12	10	10	23
OVERHANGING TREE LIMBS (STREET-ALLEY)	3	2	12	4	5	4	25	43	108	135	84	6	17
NO ALARM PERMIT (RESIDENTIAL)	0	0	0	2	0	0	0	0	0	0	0	0	0
NO ALARM PERMIT (COMMERCIAL)	0	1	38	1	2	1	0	1	0	0	0	0	39
NO BUILDING PERMIT (RESIDENTIAL)	2	1	5	3	8	3	5	3	10	7	4	2	8
NO BUILDING PERMIT (COMMERCIAL)	0	0	1	7	0	1	1	0	1	0	0	0	1
SWIMMING POOLS (STAGNANT)	0	0	0	1	2	2	4	2	4	1	2	0	0
SWIMMING POOLS (UNSECURED)	0	0	0	0	2	0	1	0	0	0	0	0	0
SOLID WASTE-REFUSE COLLECT (NON-PAY)	4	1	0	0	0	0	1	0	0	0	0	0	5
UNSIGHTLY-UNSANITARY CONDITION	11	9	14	31	42	20	22	47	40	33	3	9	34
GRAFFITI AND TOOLS	1	0	2	4	3	1	6	0	1	0	0	1	3
NOISE NUISANCE	0	0	1	0	0	0	1	1	1	0	0	0	1
SIGN ORDINANCE (VIOLATION)	0	22	25	20	10	1	3	0	0	0	0	3	47
BUSINESS/RESIDENTIAL FOLLOW UP	54	62	221	120	72	55	170	176	209	235	151	63	337
DAYLIGHT CURFEW-YOUTH (VIOLATIONS)	0	0	0	0	0	0	0	0	2	0	0	0	0
SOLICITORS (VIOLATIONS)	0	0	0	0	0	1	0	0	0	0	0	0	0
SIGNS (BANDIT)	15	10	8		12	23	30	20	15	15	25	15	33
TOTAL ISSUES ADDRESSED	141	134	351	232	236	162	356	473	544	573	327	141	626
CITATIONS ISSUED (CODE)	9	14	0	0	0	0	14	2	4	0	2	7	23
CITATIONS ISSUED (TRAFFIC)	0	0	2	0	0	0	0	0	1	2	0	1	2
WRITTEN NOTICES ISSUED (CODE)	132	86	0	120	92	55	170	286	290	289	151	78	218
TOTAL ENFORCED	141	100	353	120	92	55	184	288	295	291	153	86	594

Windcrest Police Department Monthly - March 2022

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

SPECIAL OPS DIVISION	JAN '22	FEB '22	MAR '22	APR '21	MAY '21	JUN '21	JUL '21	AUG '21	SEP '21	OCT '21	NOV '21	DEC '21	2022 YTD
CALLS FOR SERVICE (DISPATCHED)	23	22	14	24	14	16	23	11	19	14	20	19	59
CALLS FOR SERVICE (DIRECT)	35	31	44	23	26	35	25	37	32	36	30	60	110
TOTAL CALLS	58	53	58	47	40	51	48	48	51	50	50	79	169
DOGS RECOVERED	12	15	10	20	15	10	4	1	15	11	5	7	37
DOGS REGISTERED	14	14	16	14	15	13	11	4	12	10	7	6	44
DOGS QUARANTINED	2	0	0	1	1	0	0	1	0	0	0	2	2
DOGS IMPOUNDED	12	13	5	5	8	4	8	1	10	6	10	10	30
DOGS ADOPTED	3	2	6	3	3	5	0	2	0	4	1	2	11
DOGS FOSTERED	0	0	1	2	1	0	0	0	0	0	0	0	1
DOGS EUTHANIZED (INJURY AND/OR ILLNESS)	1	0	2	0	0	1	1	0	2	1	1	0	3
DOGS RETURNED TO OWNER (DIRECT)	4	17	3	5	6	3	4	0	7	9	5	7	24
DOGS RETURNED TO OWNER (IMPOUND FACILITY)	0	2	2	4	1	4	0	2	2	0	1	1	4
DOGS RUNNING AT LARGE (NO CATCH)	4	7	4	7	1	5	5	3	9	2	2	3	15
DOGS RECOVERED (WITH TAGS)	1	0	0	3	1	1	0	1	3	3	3	2	1
DOGS RECOVERED (WITH MICROCHIP)	2	3	3	4	5	3	0	0	3	1	3	2	8
CATS REGISTERED (DOMESTIC)	1	4	1	3	2	0	4	0	0	0	2	0	6
CATS STERILIZED (FERAL)	0	0	11	5	0	5	3	4	5	10	7	17	11
DECEASED DOMESTIC ANIMAL (ILL OR UNK)	5	1	0	1	0	4	5	2	3	1	3	7	6
WILD ANIMALS - (ILL OR UNK)	8	20	3	6	2	23	7	7	3	6	6	7	31
CITATIONS - LEASH VIOLATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CITATIONS - ANIM AT LARGE	6	0	0	1	0	0	4	2	3	0	0	7	6
CITATIONS - ANIM VAC	4	0	1	0	0	0	4	2	1	0	0	3	5
CITATIONS - ANIM REG	4	0	1	0	0	0	4	3	3	0	0	7	5
WARNING - ANIM AT LARGE	0	0	0	0	2	3	0	0	0	0	0	0	0
WARNING - ANIMAL VAC	0	0	0	0	3	3	0	0	0	0	0	0	0
WARNING - ANIMAL REG	0	0	0	0	3	3	0	0	0	0	0	0	0
COST - IMPOUND/SHELTER	\$4,405.00	\$5,170.00	\$6,945.00	\$4,100.00	\$0.00	\$6,000.00	\$2,925.00	\$2,555.00	\$2,610.00	\$3,610.00	\$7,030.00	\$4,190.00	\$16,520.00
COST - VETERINARY/CARE	\$4,859.14	\$0.00	\$0.00	\$1,299.46	\$937.86	\$0.00	\$442.54	\$817.12	\$273.42	\$0.00	\$967.68	\$166.14	\$4,859.14
TOTAL COST	\$9,264.14	\$5,170.00	\$6,945.00	\$5,399.46	\$937.86	\$6,000.00	\$3,367.54	\$3,372.12	\$2,883.42	\$3,610.00	\$7,997.68	\$4,356.14	\$21,379.14



Darrell E. Volz
Chief of Police

April 6, 2022

Date

Please contact me with any questions concerning this report.

This reporting is required by the City of Windcrest Charter § 5.02.3(h).

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT

	Oct. 2021	Nov. 2021	Dec. 2021	Jan. 2022	Feb. 2022	Mar. 2022	Apr. 2022	May. 2022	Jun. 2022	Jul. 2022	Aug. 2022	Sept. 2022	TOTAL	Medium Average
Cases Filed	511	465	670	749	1017	1152							4564	761
Fines Paid	24	26	21	36	36	49							192	32
Bond Forfeiture	0	0	0	0	0	0							0	0
Not Guilty	13	5	1	1	10	7							37	6
Guilty	342	308	225	273	274	369							1791	152
Dismissed	168	22	66	113	144	192							705	118
Compliance Dismissals	14	4	1	2	0	1							22	4
Defensive Driving	44	43	41	62	32	52							274	46
Deferred Disposition	102	85	69	105	63	64							488	81
Insurance	3	4	1	1	1	4							14	2
Orders for Community Svc.	0	1	0	0	0	1							2	0
Appeals	0	0	0	0	0	0							0	0
TOTAL CASES HEARD	704	579	427	592	560	741							3603	601
Failure to Appear/Warrants	488	654	181	564	595	423							2905	484
Warrant Officer Fine/Fee Addressed	\$17,539.14	\$20,485.24	\$ 21,090.24	\$24,980.10	\$29,291.84	\$44,563.45							\$157,950.01	\$26,325.00
Warrant Officer Activity	202	119	99	103	108	195							826	137.6666667
Court Fines	\$60,375.59	\$ 50,648.11	\$ 37,574.85	\$ 61,071.11	\$ 54,398.79	\$ 68,367.70							\$ 332,436.15	\$ 55,406.03
State Fees	\$48,651.59	\$ 39,736.37	\$ 26,424.98	\$ 74,731.88	\$ 36,315.69	\$ 45,018.95							\$ 270,879.46	\$ 45,146.58
City Share of State Fees (10%)	\$4,865.16	\$ 3,973.64	\$ 2,642.50	\$ 7,473.19	\$ 3,631.57	\$ 4,501.80							\$ 27,087.86	\$ 4,514.64
Court Technology Fund	\$2,152.45	\$ 1,759.39	\$ 1,194.45	\$ 1,629.60	\$ 1,636.55	\$ 2,122.84							\$ 10,495.28	\$ 1,749.21
Court Building Security Fund	\$943.14	\$ 2,081.48	\$ 1,402.90	\$ 1,926.73	\$ 1,898.66	\$ 2,475.72							\$ 10,728.63	\$ 1,788.11
Fee to Omni/State	\$1,987.76	\$ 1,208.26	\$ 1,020.35	\$ 304.08	\$ 1,537.80	\$ 1,017.07							\$ 7,075.32	\$ 1,179.22
Collection Agency Fees	\$4,185.12	\$ 2,605.90	\$ 3,591.00	\$ 4,110.28	\$ 4,262.70	\$ 7,706.13							\$ 26,461.13	\$ 4,410.19
TOTAL CITY REVENUE	\$65,240.75	\$ 54,621.75	\$ 40,217.35	\$ 68,508.30	\$ 58,030.36	\$ 72,869.50							\$ 359,488.01	\$ 59,914.67
PRIOR Years Total Collections	\$34,462.32	\$ 30,616.91	\$ 19,131.77	\$ 27,524.70	\$ 20,389.80	\$ 60,373.01	\$ 64,296.20	\$ 48,749.26	\$ 46,877.77	\$ 51,334.33	\$ 57,681.56	\$ 73,400.83	\$ 534,838.46	\$ 44,569.87

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

2020/2021Court Activity

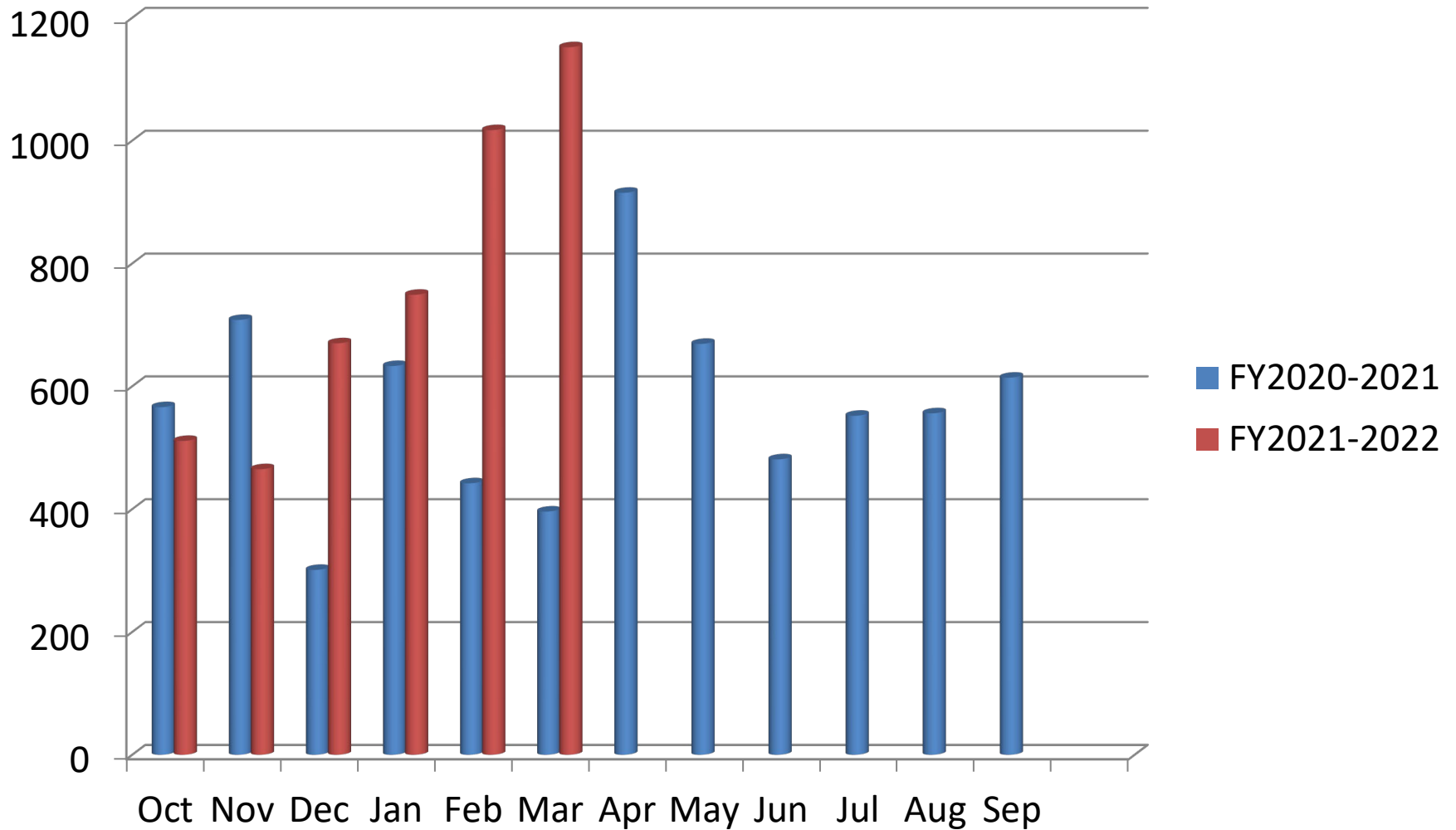
Cases Filed	566	708	301	633	442	396	915	669	481	552	556	614	6833	
Court Fines	\$ 31,772.95	\$ 28,258.72	\$ 17,935.86	\$ 25,691.17	\$ 18,905.57	\$ 56,853.41	\$ 61,146.23	\$ 45,220.25	\$ 52,692.06	\$ 47,253.03	\$ 53,339.76	\$ 66,513.63	\$ 505,582.64	
TOTAL CASES HEARD	296	332	195	300	275	470	454	404	561	779	703	685	5454	
Persons Arrested	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	
Persons Incarcerated	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	
Cost of Incarceration	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	
Warrant Officer Fine/Fee Addressed	\$24,973.00	\$30,777.78	\$ 22,688.10	\$28,496.55	\$24,741.24	\$ 49,773.24	\$35,495.04	\$27,319.70	\$23,695.20	\$20,465.44	\$ 25,465.57	\$ 23,750.07	\$ 337,640.93	\$28,136.74
Warrant Officer Activity	260	156	124	168	257	363	165	111	165	79	134	120	2102	175



CASES FILED

FY 2020/2021 vs. FY 2021/2022

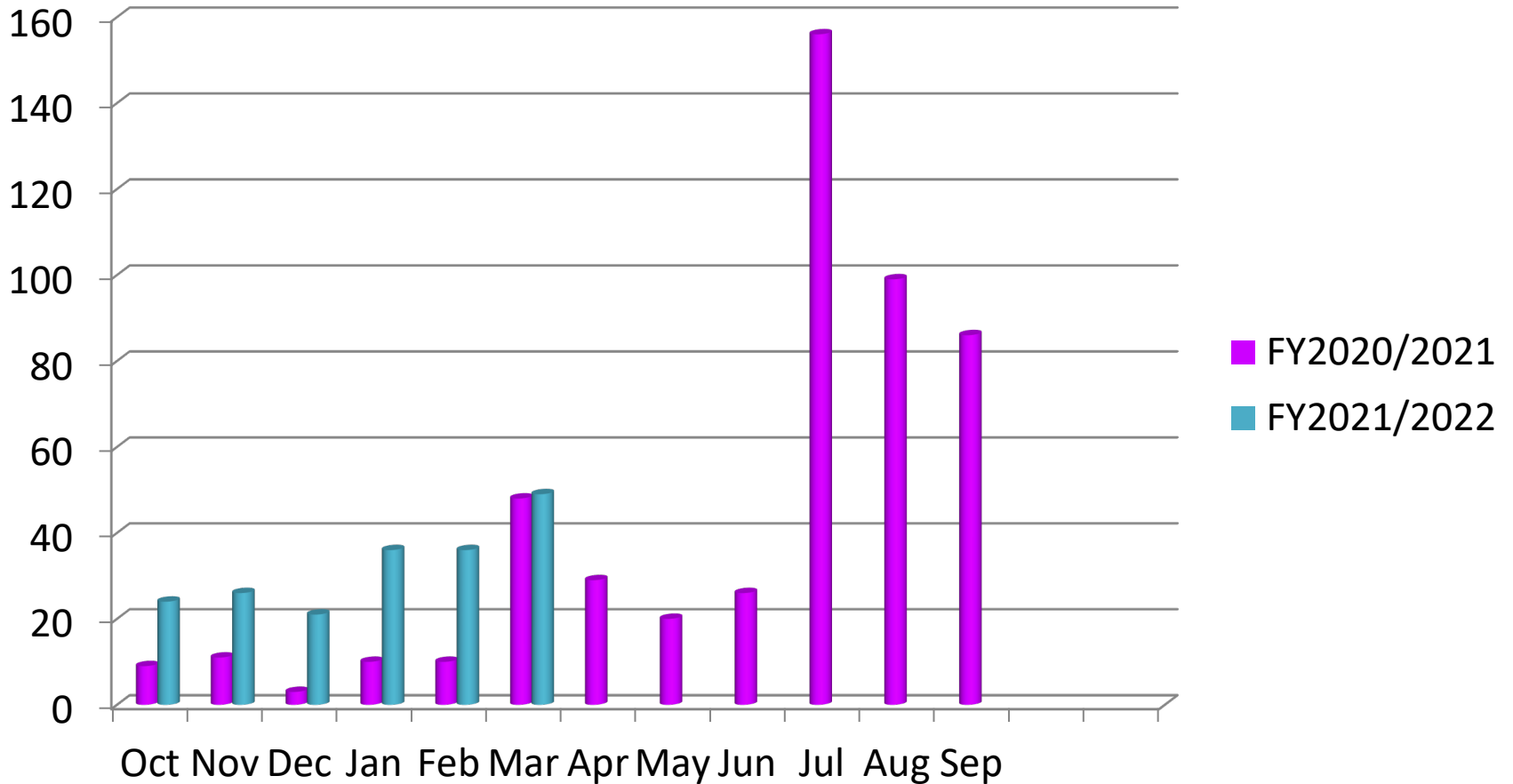
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

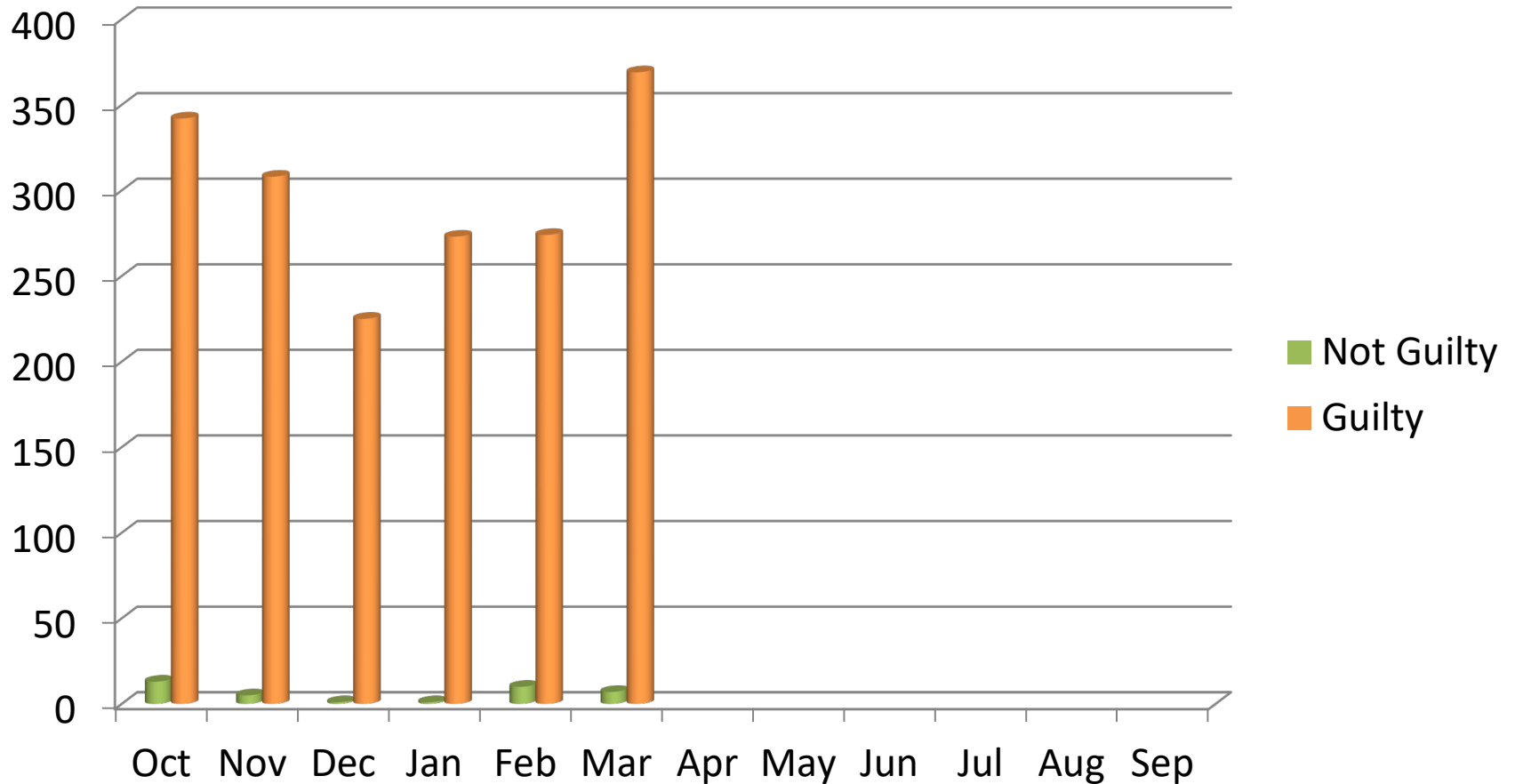
FY 2020-2021 vs. FY 2021/2022

(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)



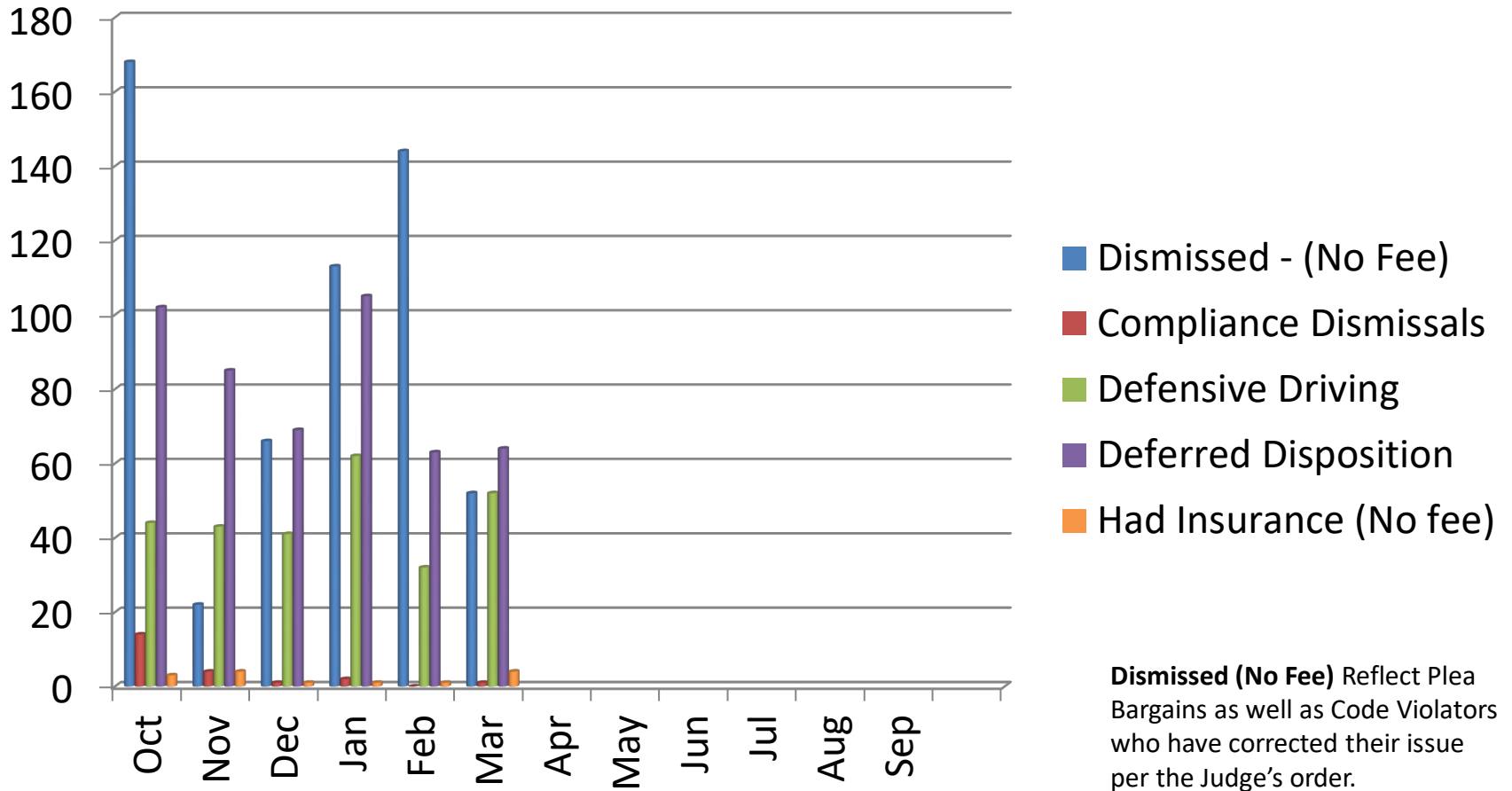
NOT GUILTY / GUILTY

(Numbers only, not \$ amounts. Guilty column correlates with defendants who paid fines in FY 2021 – 2022 from above slide)

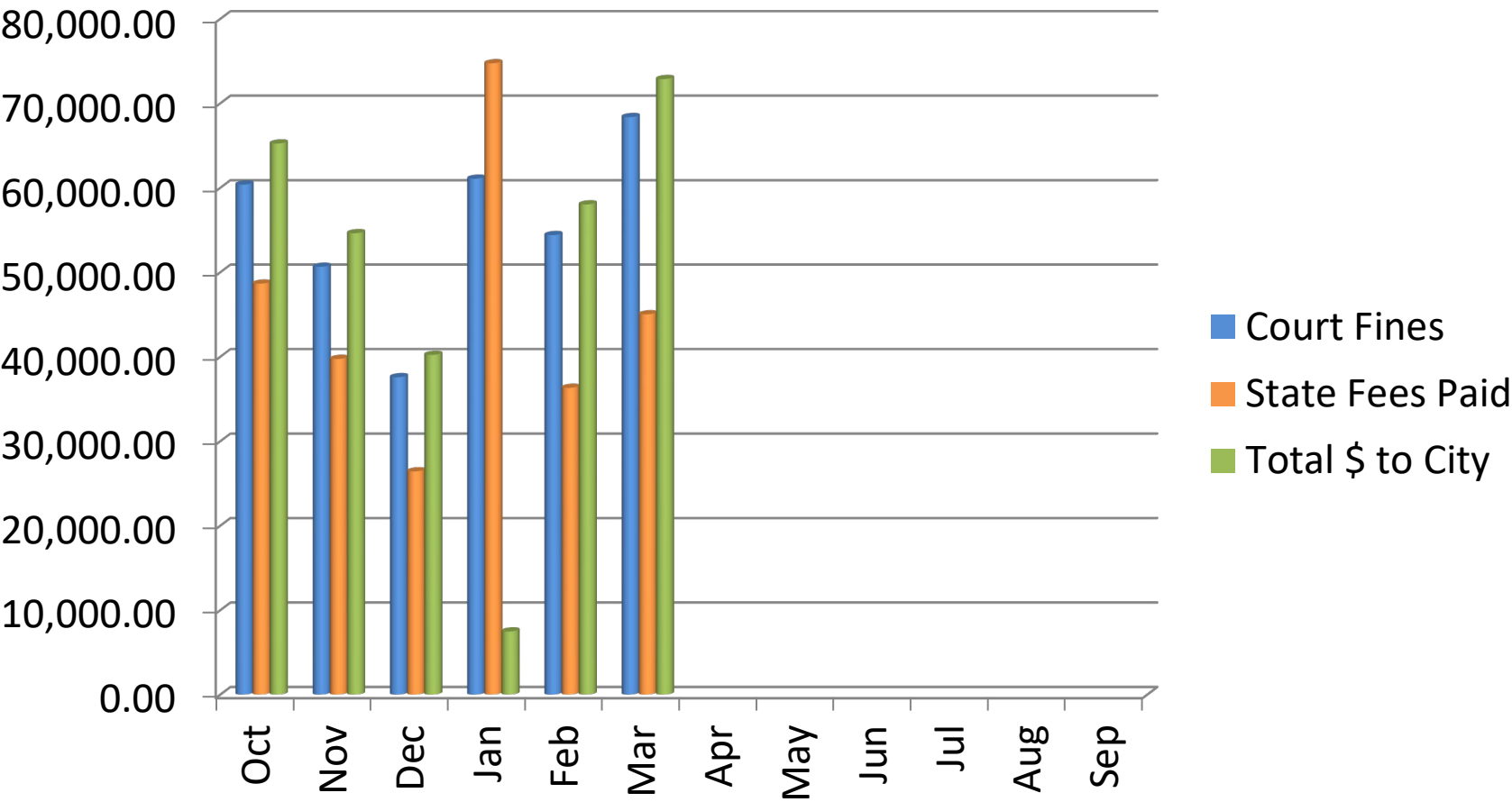


DISMISSALS

(Numbers only, not \$ amounts)

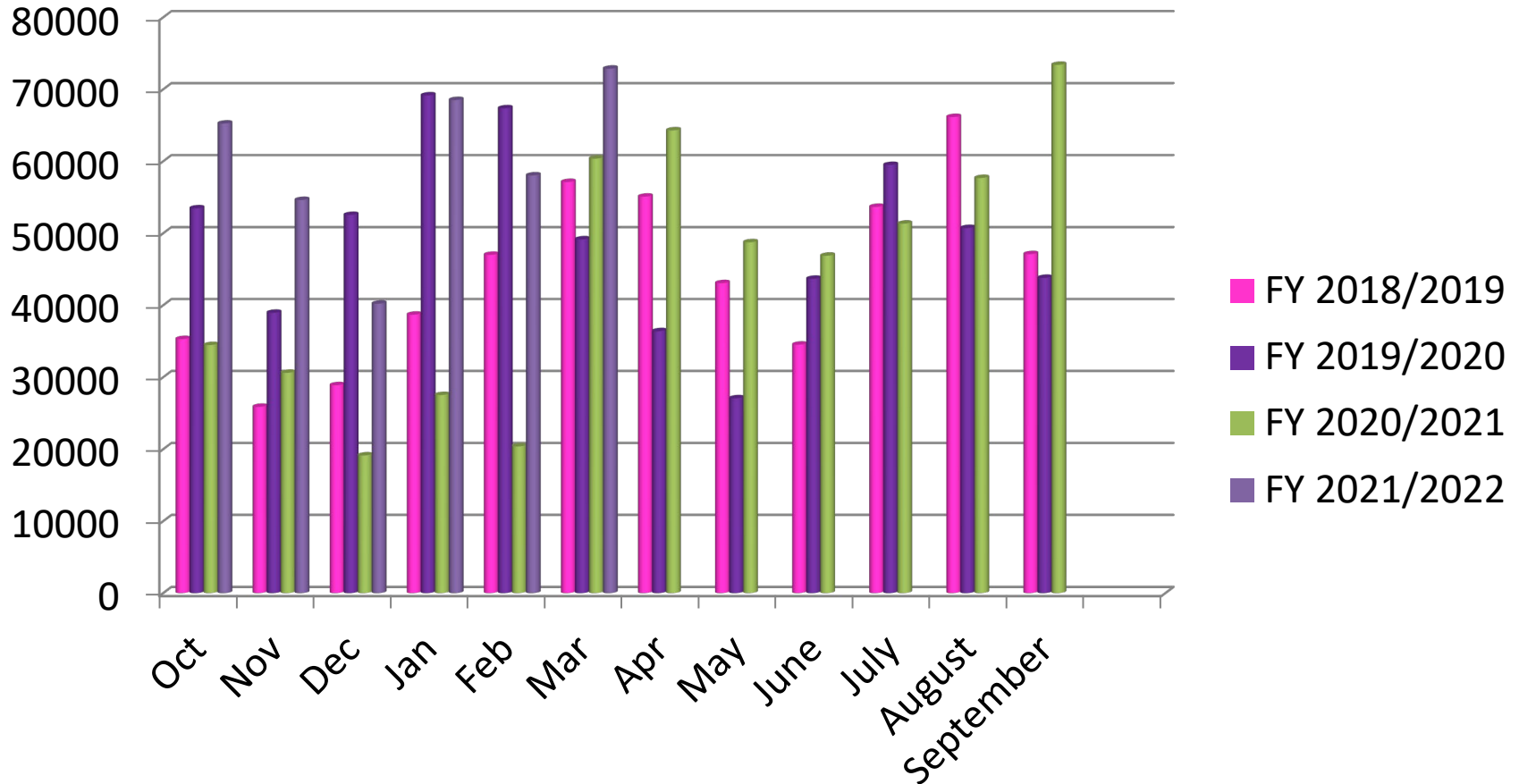


DISTRIBUTION OF TOTAL COURT COLLECTIONS



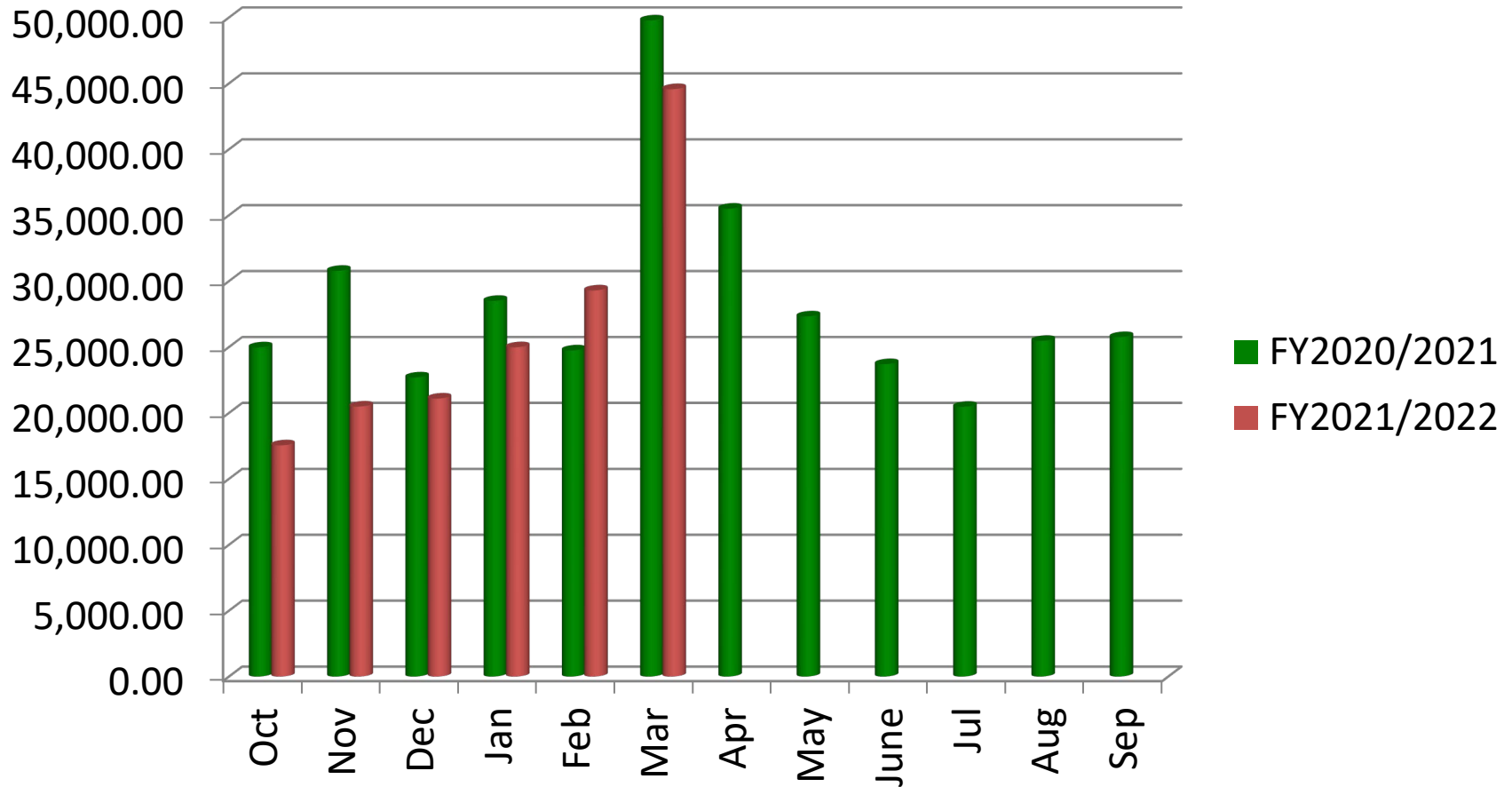
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2018– 2019 vs FY 2019 – 2020)



PROJECT HIGHLIGHTS

- **Cleaned out storm drain behind the Ballfields.**
- **Install mini refrigerator at fire dorm.**
- **Cleaned up Walzem Rd. sidewalks and curbs.**
- **Installed signs in Takas Park parking lot.**
- **Removed and install damaged street sign on Windsor Cross Dr. (High Winds).**
- **Trim trees next to Fire Bay.**
- **Cleaned up trash on Walzem Rd.**
- **Cleaned up storm drain behind Discount Tire.**
- **Remove and replace streetlight at Windgarden Circle Island (New LED Light).**
- **Trimmed Tree at 365 Fenwick dr. (resident request).**
- **Put out and pick up garage sale signs.**

- **Landscape:**
 - **Mow, edge, and trim all islands and easements.**
 - **Continued tree trimming throughout the parks and green belts.**
 - **Blew out leaves at City Hall and Civic Center.**

- **Clean up City Hall Parking lot for special event.**
- **Spray weeds om Walzem Rd. sidewalks and curbs.**

- **Street Sweeping:**
 - **Thirteen total days equaling 514.0 hours.**
 - **2 days of ponding water at a total of 105.0 hours.**
 - **2 Days of out of service.**

Future projects:

- **Start on Crack filling.**
- **Alley repairs.**
- **Working with Police, Fire and City Engineers on School safety improvements (Cross Walks, Fire Lines and School Signs).**

Scheduled work is subject to change due to weather, unexpected needs, and emergency requirements.

Sweeper Mileage Log

Total mileage recorded: March

619.0

Date	Description	Area	From	To	Odometer Start	Odometer Finish	Mileage
3/3/2022	Sweeping	Area 1	Midcrown Dr.	Crestway Dr.	35,183.0	35,225.0	42.0
3/4/2022	Sweeping	Area 1	Windy Knoll	Midcrown Dr.	35,225.0	35,256.0	31.0
3/7/2022	Sweeping	Area 2	Wildwind Dr.	Windboro Dr.	35,256.0	35,288.0	32.0
3/8/2022	Sweeping	Area 2	Crestway Dr.	Midcrown Dr.	35,288.0	35,320.0	32.0
3/9/2022	Sweeping	Area 2	Richfeild Dr.	Wildwind Dr.	35,320.0	35,351.0	31.0
3/10/2022	Sweeping	Area 2	Eagelcrest Dr.	Midcrown Dr.	35,351.0	35,389.0	38.0
3/11/2022	Sick						0.0
3/14/2022	Sweeping	Special project	5600 Walzem Rd.	5700 Walzem Rd.	35,389.0	35,401.0	12.0
3/15/2022	Sweeping	Special project	5200 Walzem Rd.	5400 Walzem Rd.	35,401.0	35,416.0	15.0
3/16/2022	Sweeping	Special project	5200 Walzem Rd.	5400 Walzem Rd.	35,416.0	35,454.0	38.0
3/17/2022	Sweeping	Special project	Walzem Rd.		35,454.0	35,458.0	4.0
3/18/2022	Vacation						0.0
3/21/2022	Sweeping	Area 3	Cresentfalls Dr.	Candleglo Dr.	35,458.0	35,487.0	29.0
3/22/2022	Ponding Water	Where needed.			35,457.0	35,523.0	66.0
3/23/2022	Sweeping	Area 3	Fenwick Dr.	Golfcrest Dr.	35,523.0	35,562.0	39.0
3/24/2022	Sweeping	Area 3	Crestway Dr.	Crestway Dr.	35,562.0	35,602.0	40.0
3/25/2022	Sweeping	Area 3	Midcrown Dr.	Crestway Dr.	35,602.0	35,627.0	25.0
3/28/2022	Sweeping	Area 4	Wilmon Way Dr.	Balfour Dr.	35,627.0	35,664.0	37.0
3/29/2022	Sweeping	Area 4	Fenwick Dr.	Midcrown Dr.	35,664.0	35,693.0	29.0

Date	Description	Area	From	To	Odometer Start	Odometer Finish	Mileage
3/30/2022	Ponding water	80% rain			35,693.0	35,732.0	39.0
3/31/2022	Sweeping	Sweeping	Special Event		35,732.0	35,772.0	40.0

Street Sweeper Schedule

Monthly

First Week

Autumn Sunset
Bayou Bend
Brook Falls
Catail Creek
Crescent Falls
Crestway Drive (1100 – 1300 blk)
Cypress Creek
Francis Drake
Golden Point
Golden View
Hickory Hollow
Hidden Hollow
James Cook
Lakwood Park
Magellan
Mallard Point
Marco Polo
Meadow Grove
Murry Winn
Pintail Point
Ponce De Leon
Rene La Salle
Sacagawea
Shady Brock
Shady Creek
Spanish Moss
Spindrift Drive
Teal Way
Vista Butte
Walter Raleigh
Willow Cross
Windrock Drive (6100-8600 blk)
Windy Cove
Windy Cross
Windy Knoll

Second Week

Crestway Drive
Jim Seal Drive
Jole Cove
Northbend Drive
Northgap Drive
Richfield Drive
Richfield Lane
Richfield Street
Richway
Rocklyn Drive
Rocklyn Lane
Waxwing Circle
Waxwing Drive
Weatherly Drive
Wedgefield Drive
Wildwind Drive
Windbluff Drive
Windhaven Drive
Winding Ridge Drive
Winding Ridge Drive
Windview Drive
Windy Hollow Drive
Winfield Blvd (500 – 700 blk)
Winterhaven Drive
Woodwick Drive

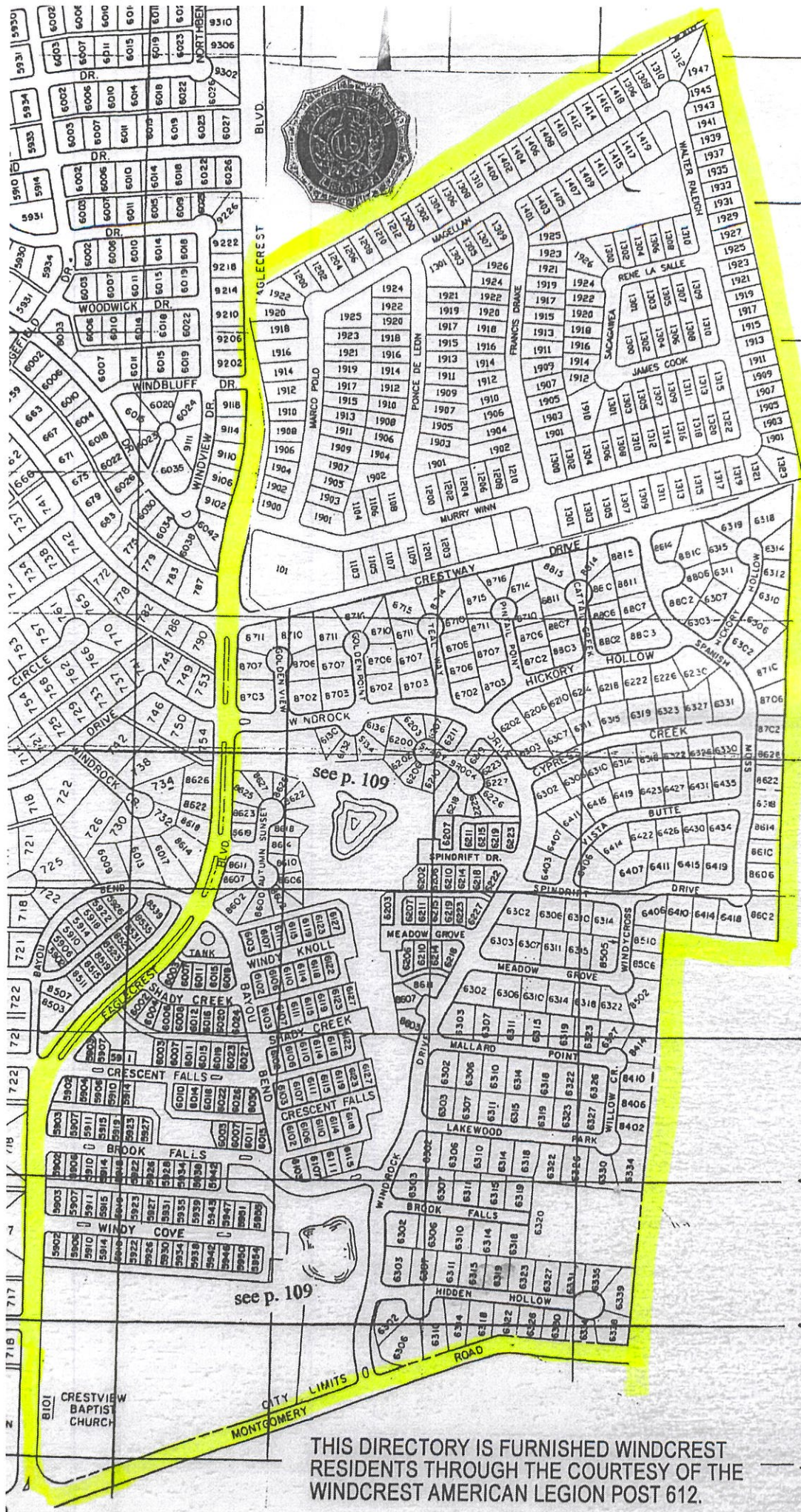
Third Week

Balfour Drive (500 – 700 blk)
Bayou Bend (5000 blk)
Bluegrass Lane
Candleglo Drive
Fawndale Lane
Fenway Lane
Fenwick Drive
Golfcrest Drive (500 – 700 blk)
Moorside Drive
Parkcrest Drive
Sunhaven Drive
Tidecrest Drive
Windrock Circle
Windrock Drive

Fourth Week

Balfour Drive (400 blk)
Bronzeglo Drive
Candleglo Drive (400 blk)
Cleardrift
Cloudmont Drive
Crestway
Crestwind Drive
Crosswind Drive
Dalecrest Drive
Driftwind Drive
Faircrest Drive
Fenwick Drive (200 – 400 blk)
Flippin Court
Fourwinds Drive
Galewind Drive
Golfcrest Drive (400 blk)
Harry Gans
Melody Lane
Metcalf
Weather Cock Lane
Midcrown Drive
Roughrider
Shadowcrest
Spaceway Lane
Tidecrest Drive
Tradewind Drive
Waycrest Drive
Westwind Circle
Willmon Way
Windcrest Drive
Windgarden
Windsong Drive
Windsor Cross
Windsor Hill Drive
Windvale Drive
Windway Drive
Windway Drive
Windway Drive
Winfield Blvd. (400 blk)
Zephyr Drive

Area 1 / First week



THIS DIRECTORY IS FURNISHED WINDCREST RESIDENTS THROUGH THE COURTESY OF THE WINDCREST AMERICAN LEGION POST 612.

Area 2

Second Week

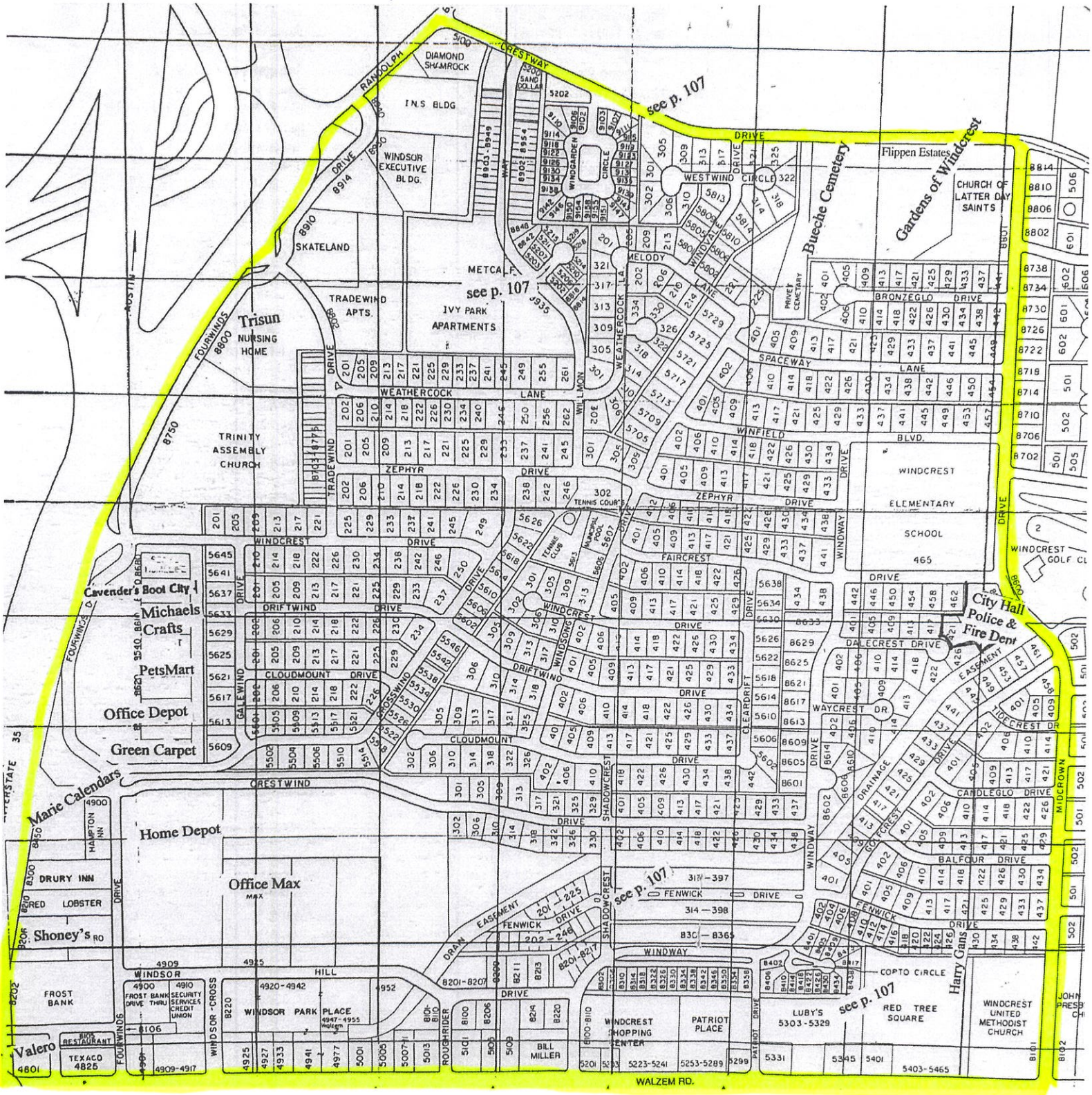
PLEASE PATRONIZE OUR ADVERTISERS AND
LET THEM KNOW YOU ARE FROM WINDCREST.
ADDRESSES AND
OBLIGATION



Area 3 / Third Week



Area 4 / Fourth Week





WEDC Report to the City Council – April 18, 2022

Jennifer Newman, President of the Board

Project Activity

WEDC, Quik Trip, and Rackspace have reached an agreement on traffic easements for the Firestone site, allowing for the final execution of the purchase contract.

The majority equity partner in the Four Winds North Tower has acquired full ownership to avoid bankruptcy. WEDC is working with Settlers Bay as they rebrand and make improvements. The building is now 31% occupied, with several new businesses having recently moved in. Settlers Bay is in negotiations to also acquire full ownership of the South Tower, where they are 60% owner. The new management and broker for the property is Transwestern.

The WEDC Board has granted preliminary approval to purchase a 0.3-acre tract for a Public Safety Center from the East Group on their parcel 3 King Arthur Road project. The amount approved is up to \$150,000, of which \$100,000 would be used for the land purchase, and \$50,000 would be available for infrastructure or technology costs related to the construction of the Public Safety Center. The commitment is contingent on the East Group finalizing the purchase and City Council approval. With the tremendous growth along Eisenhower, more than 900 jobs added in the almost 1 million square feet of new space, the WEDC board believes the center would bring much-needed city services to that area.

Technical Assistance & Business Retention & Expansion Visits

Technical Assistance was provided to 6 businesses and one citizen, including BRE visits to The UPS Store, Mrs. Kitchen, Clay Consulting, Eye to Eye Vision, Supercuts, Saigon Music, and Oriental Gifts.

Assistance was also provided to two businesses opening new operations in Windcrest: Trendsetters Barber & Beauty College and Kul Sool Won of Alamo Heights.

Social Media Analytics

The attached report covers the analytics for a 28-day period on all social media accounts.

Additional Information

Staff attended two hours of training on Google Analytics and an Overview of Civic Plus Website Analytics (the WEDC website company).

WEDC SOCIAL MEDIA ANALYTIC REPORT

FACEBOOK / INSTAGRAM / TIC TOC

Social Media Insight Report Attached

GOOGLE

Total # of Profile Views: 169	February 2022	March 2022
Number of Interactions	39	81
Searches triggered by our Business Profile	45	1
Called Us	0	0
Map Direction Requests	32	61
Number of Clicks to Website	7	19

LINKEDIN

Total Followers: 70	February 2022	March 2022
Monthly Number of Posts	0	3
Page Views	14	10
New Page Followers	3	5

Social Media Insights

01 Mar 22 - 31 Mar 22

-  Windcrest EDC
-  windcrestedc
-  Windcrestedc

Community growth



168

+5.66%

Likes

168

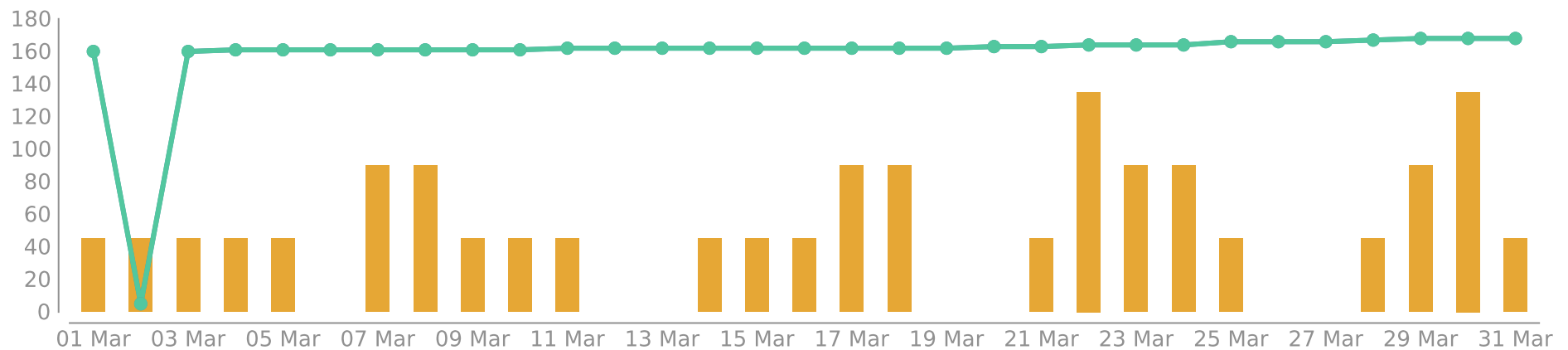
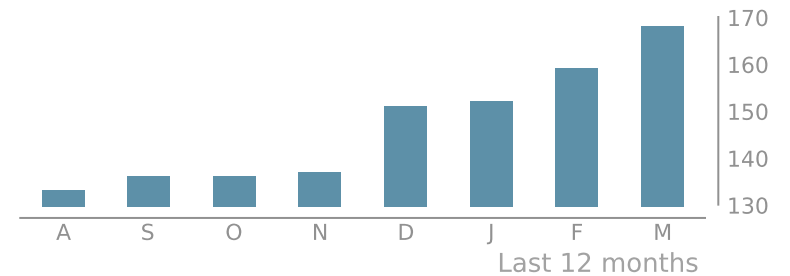
+5.66%

Followers

35

+25%

Posts



11

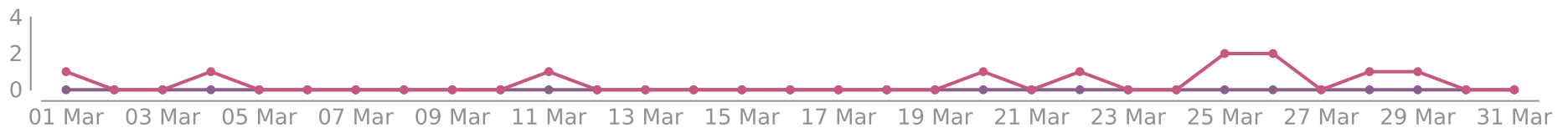
+37.5%

Acquired

0

+0%

Lost

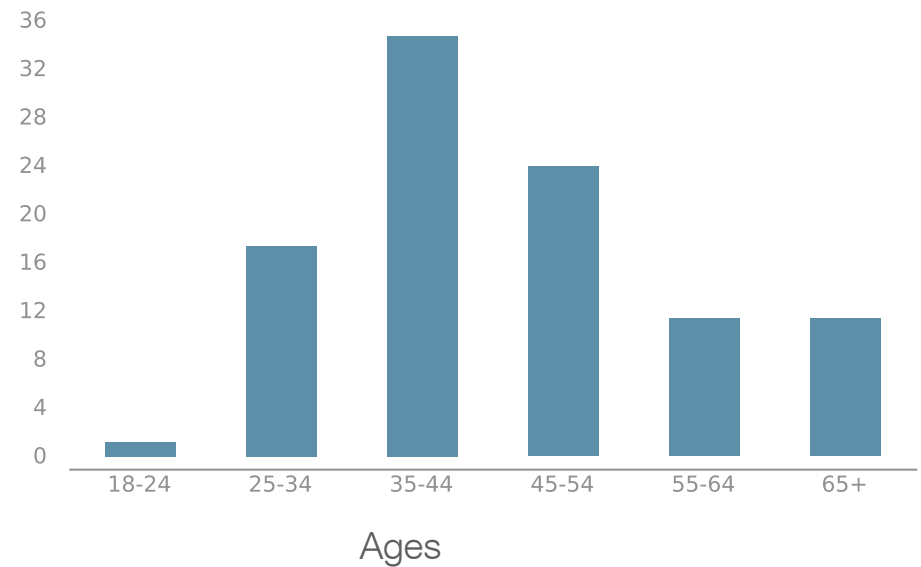
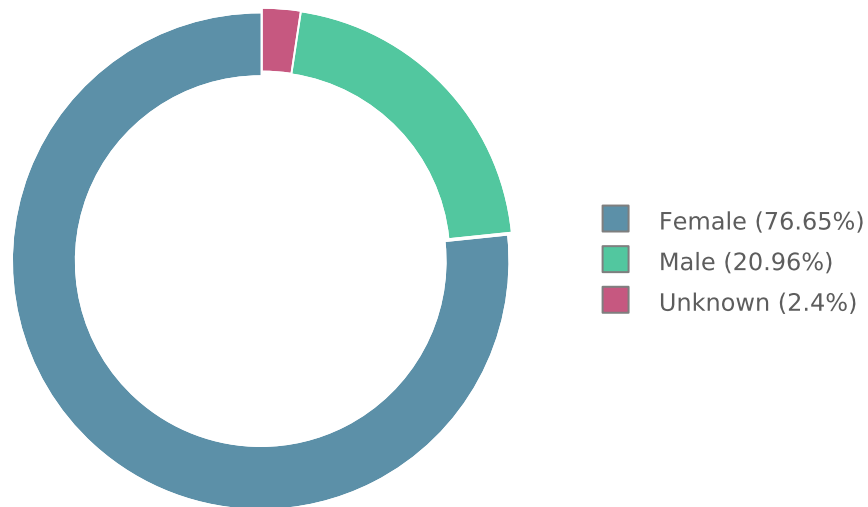


01 Mar - 31 Mar



Demographics: gender and age

 Windcrest EDC



01 Mar - 31 Mar

Demographics: countries and cities



Top 10 countries

United States	100.00%
---------------	---------

Top 10 cities

San Antonio, TX	58.08%
Windcrest, TX	19.76%
Live Oak, TX	2.40%
Kirby, TX	1.80%
Seguin, TX	1.80%
Converse, TX	1.20%
Schertz, TX	1.20%
Addison, TX	0.60%
Alamo Heights, TX	0.60%
Bulverde, TX	0.60%

01 Mar - 31 Mar



Page impressions



7,114

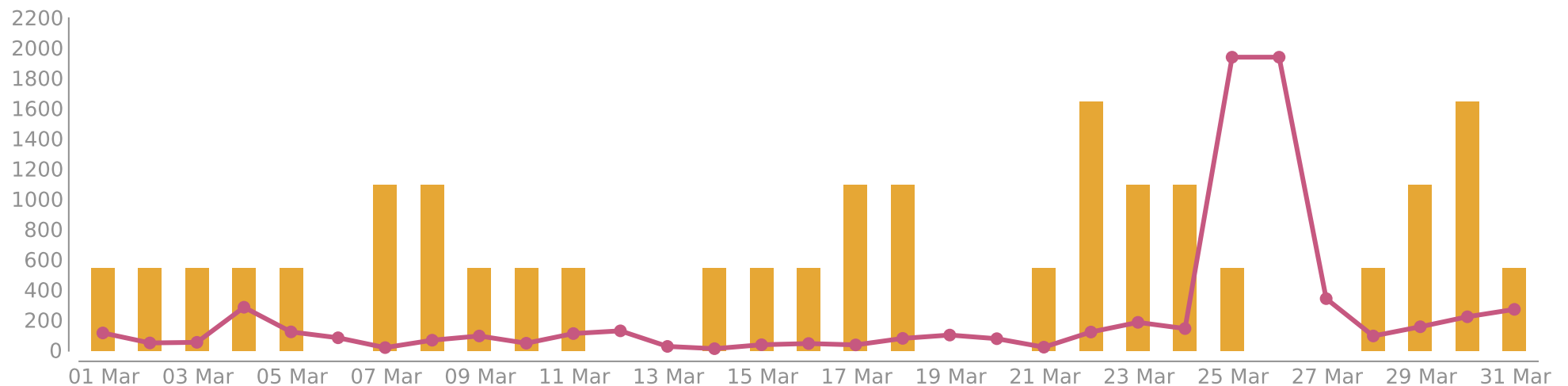
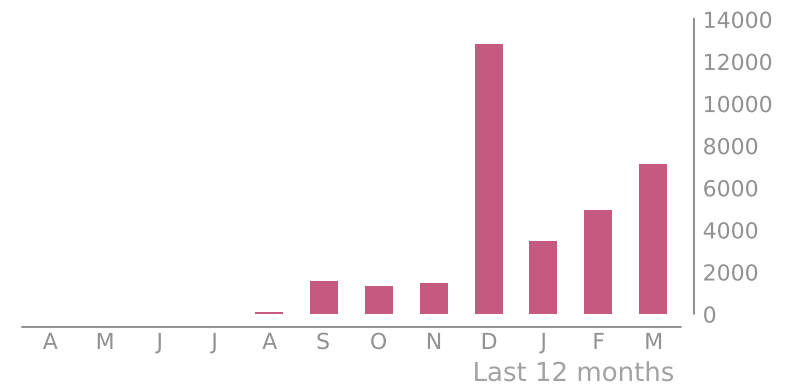
+44.71%

Impressions

35

+25%

Posts

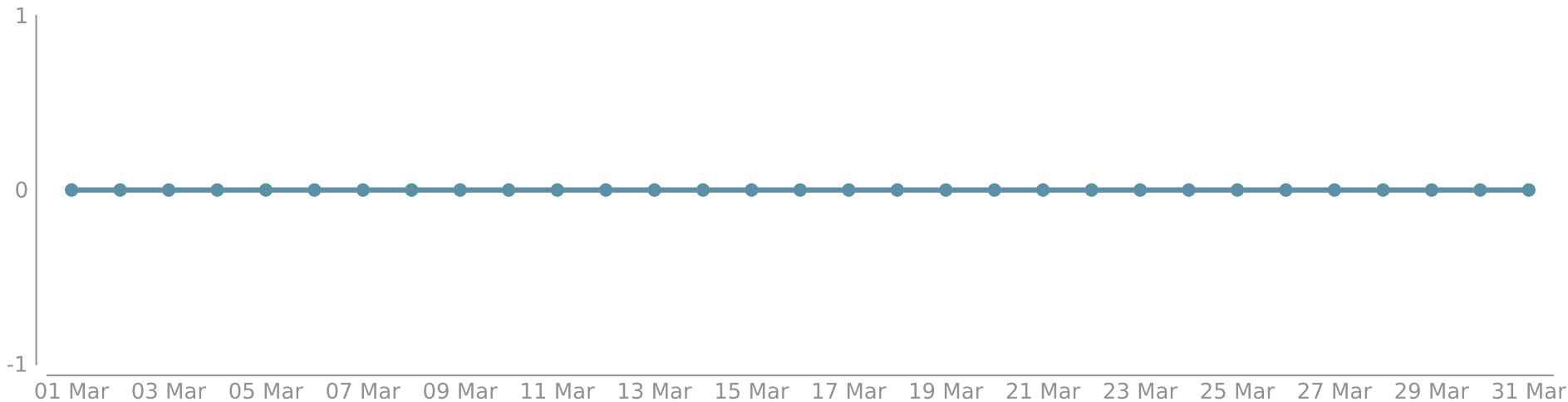
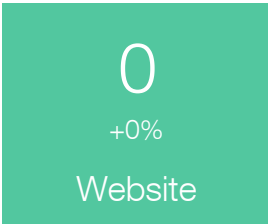
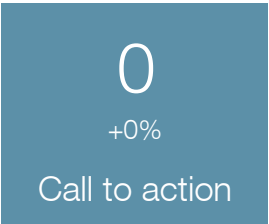


01 Mar - 31 Mar



Clicks on page

 Windcrest EDC



01 Mar - 31 Mar



Posts



103.33

-20.55%

Engagement

496

+45.88%

Interactions

137.14

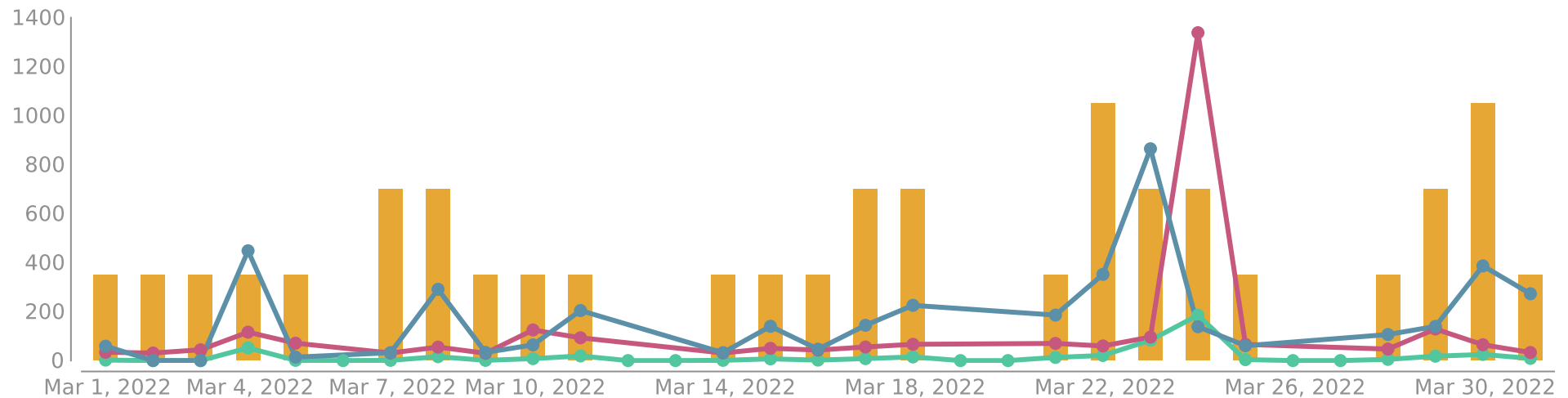
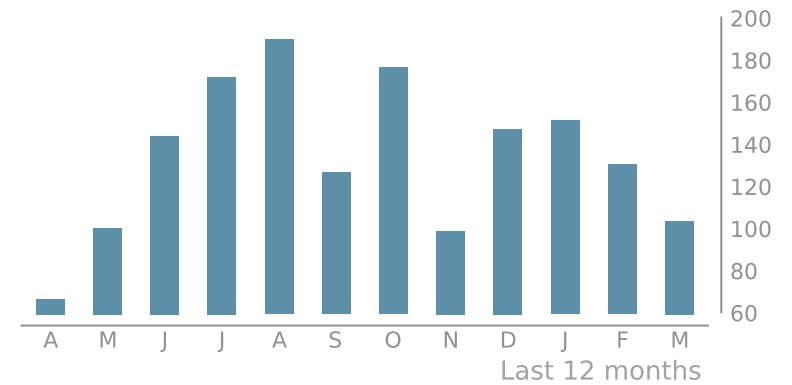
+46.9%

Avg reach per
post

35

+25%

Posts



01 Mar - 31 Mar



Interactions



177

+43.9%

Reactions

51

+466.67%

Comments

17

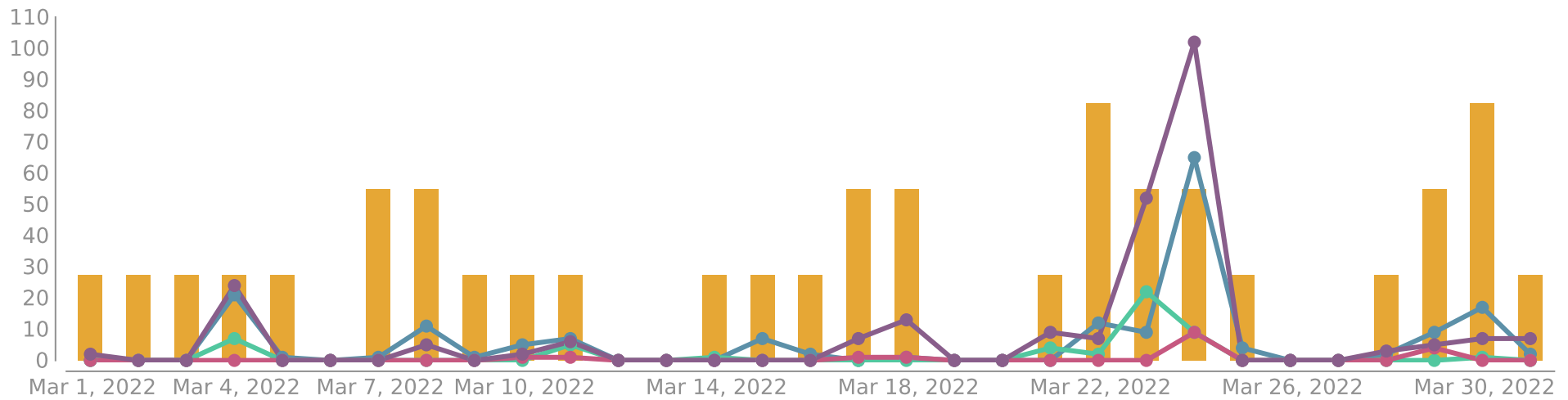
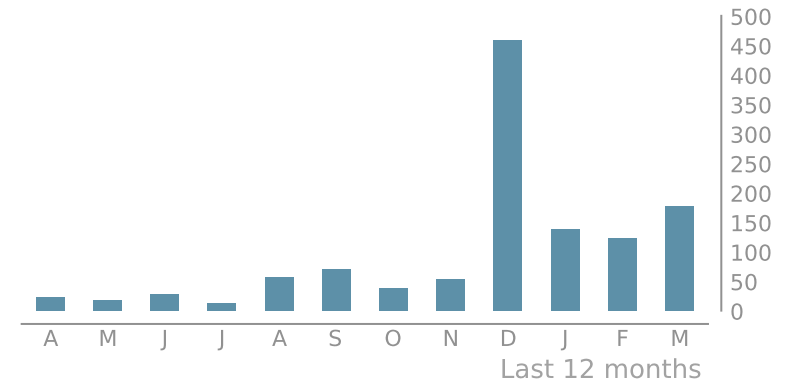
+21.43%

Shares

251

+29.38%

Clicks



01 Mar - 31 Mar



Ranking of posts



Showing 20 posts sorted by engagement.

Published		Text		Reactions	Comments	Shares	Clicks	Link clicks	Reach	Video views	Engagement
04 Mar 11:01		It's Employee Apprecia... Go		21	7	0	24	0	116	0	448.28
23 Mar 16:36		https://www.expressnev Go		6	3	0	31	24	91	0	439.56
23 Mar 10:01		Circle K or Quicktrip?... Go		3	19	0	21	0	101	0	425.74
31 Mar 10:01		Looking for something ... Go		2	0	0	7	0	33	25	272.73
30 Mar 11:50		Remember the next time... Go		11	1	0	5	0	82	0	207.32
08 Mar 08:50		A big CONGRATULATI Go		8	0	0	4	2	58	0	206.90
11 Mar 07:01		How old were you the l... Go		7	5	1	6	0	93	0	204.30
22 Mar 10:01		In honor of Women's Hi... Go		10	2	0	4	0	80	0	200.00
21 Mar 09:01		Everybody knows this a... Go		0	4	0	9	0	70	0	185.71

01 Mar - 31 Mar



Published		Text		Reactions	Comments	Shares	Clicks	Link clicks	Reach	Video views	Engagement
18 Mar 13:08		 Check out this article... Go		1	0	1	13	8	94	0	159.57
15 Mar 11:01		 This month's Business ... Go		7	0	0	0	0	50	0	140.00
30 Mar 17:30		 Perfect time to visit ... Go		5	0	0	1	0	55	0	109.09
28 Mar 10:01		 It's Women's History M... Go		2	0	0	3	0	47	0	106.38
24 Mar 12:01		 Who loves to change up... Go		5	0	0	3	0	79	0	101.27
29 Mar 15:17		 The Animal Defense Lea... Go		5	0	3	3	0	141	0	78.01
08 Mar 09:01		 In honor of Internatio... Go		3	0	0	1	0	52	0	76.92
22 Mar 08:41		 Summer 2022 Tennis Cam... Go		2	0	0	2	0	52	0	76.92
17 Mar 08:09		 Are you ready to chang... Go		0	0	1	5	0	80	0	75.00
24 Mar 08:37		 Windcrest's newest bus... Go		60	9	9	99	0	2598	0	68.13
17 Mar 10:01		 Are you feeling lucky ... Go		0	0	0	2	0	31	0	64.52

01 Mar - 31 Mar



Community growth



265

+14.72%

Followers

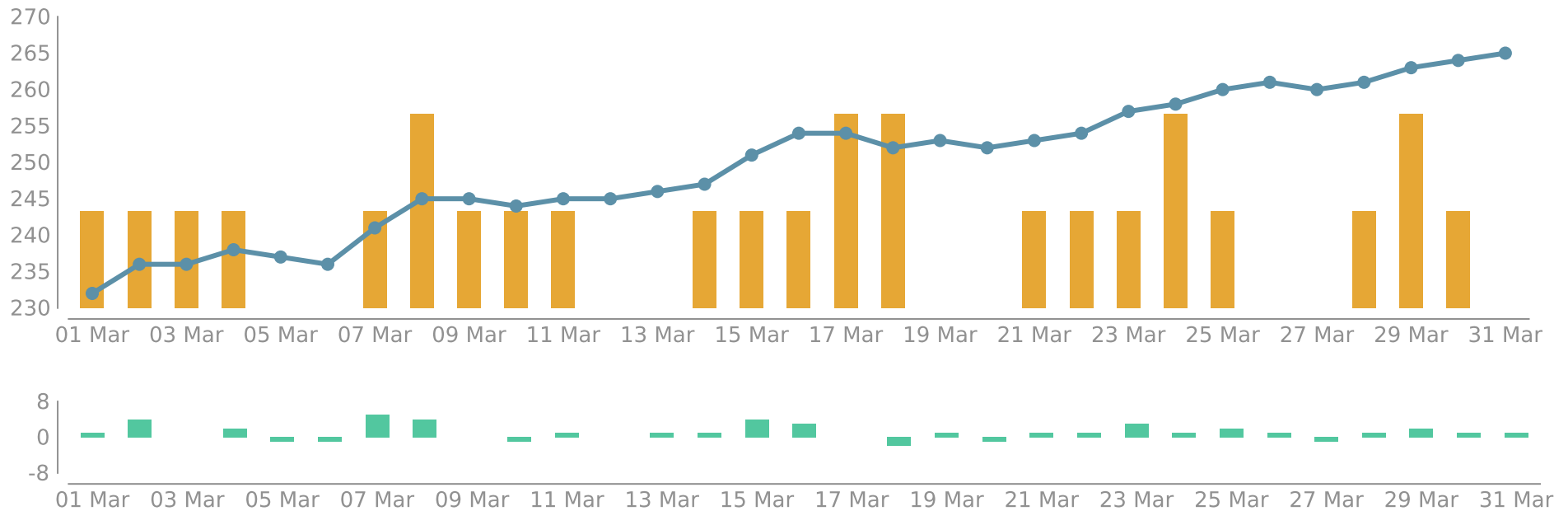
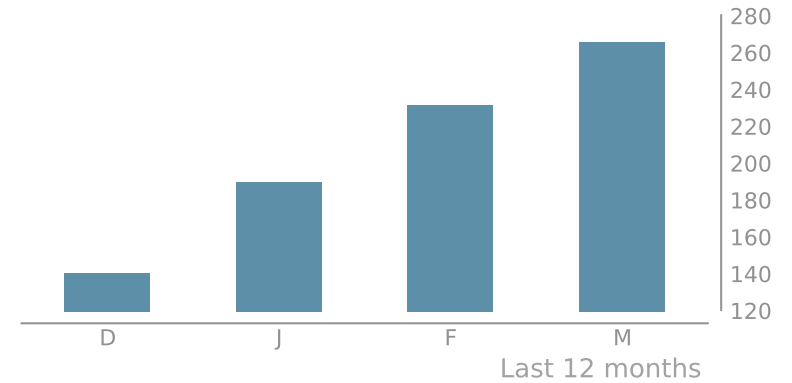
34

Growth

27

+35%

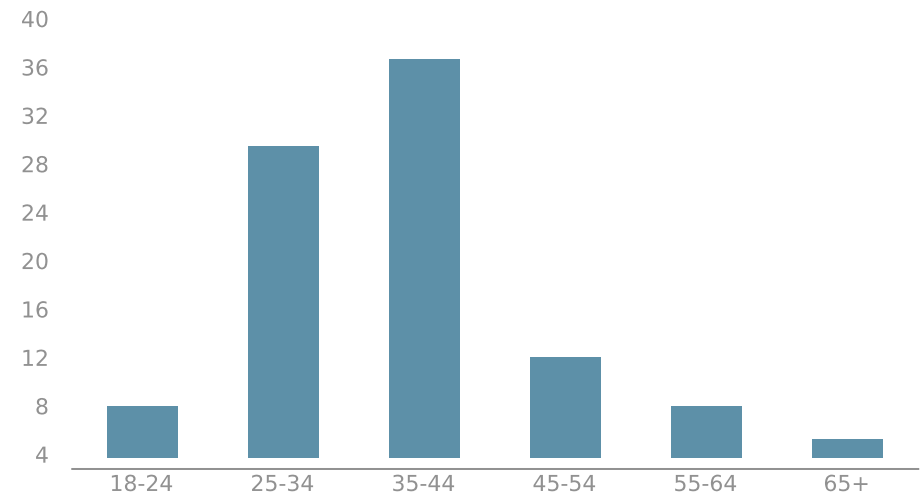
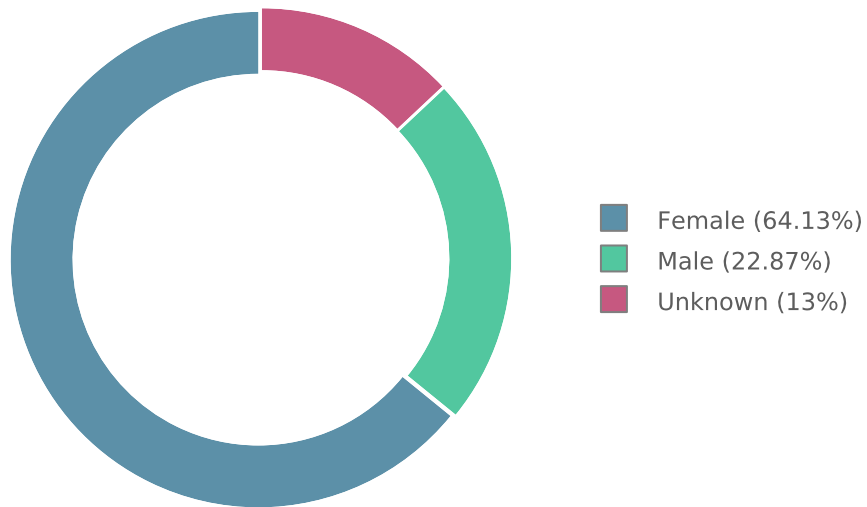
Posts



01 Mar - 31 Mar



Demographics: gender and age



Ages

01 Mar - 31 Mar



Demographics: countries and cities



Top 10 countries

United States	92.83%
Nigeria	1.79%
India	0.90%
Australia	0.45%
Brazil	0.45%
Canada	0.45%
Colombia	0.45%
Germany	0.45%
Gabon	0.45%
Philippines	0.45%

Top 10 cities

San Antonio, Texas	55.16%
Windcrest, Texas	14.80%
Seguin, Texas	1.79%
Austin, Texas	1.35%
Cibolo, Texas	1.35%
Converse, Texas	1.35%
New Braunfels, Texas	1.35%
Selma, Texas	1.35%
Alamo Heights, Texas	0.90%
Atascosa, Texas	0.90%

01 Mar - 31 Mar



Average reach per day



25.58K

+96.2%

Impressions

689.94

+95.85%

Average reach
per day

394

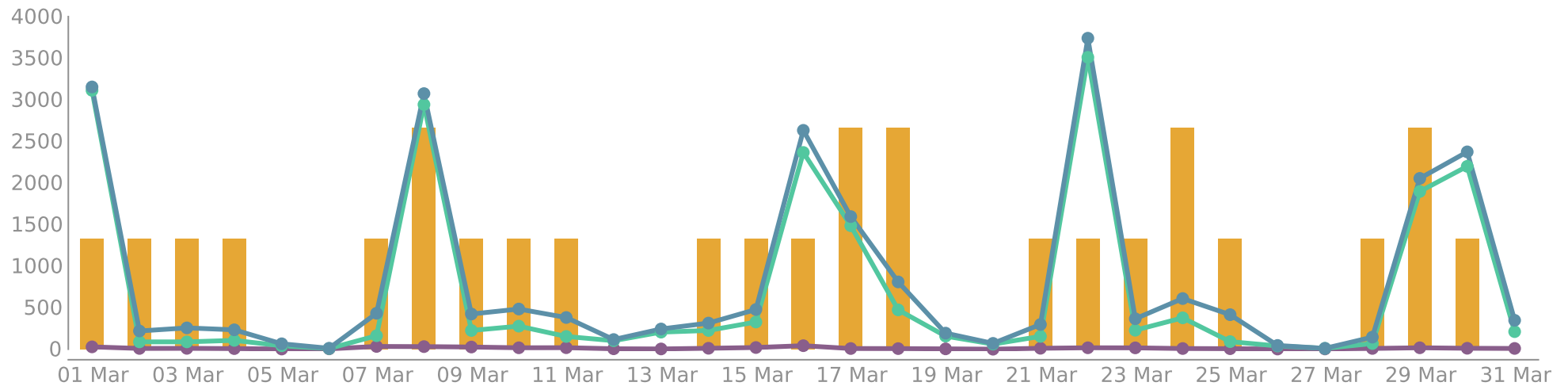
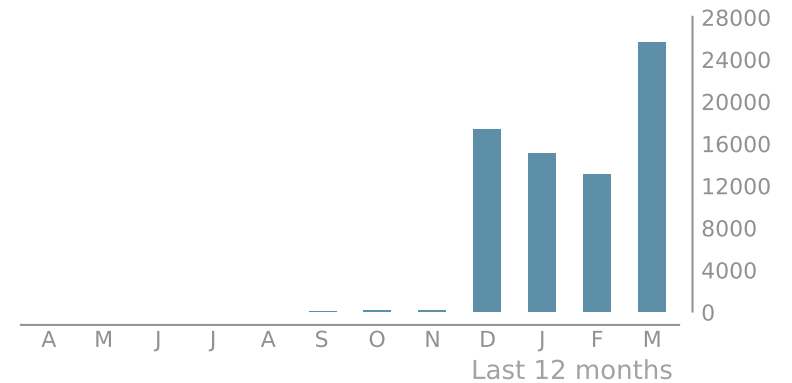
+16.22%

Profile views

27

+35%

Posts



01 Mar - 31 Mar



Posts



142.01

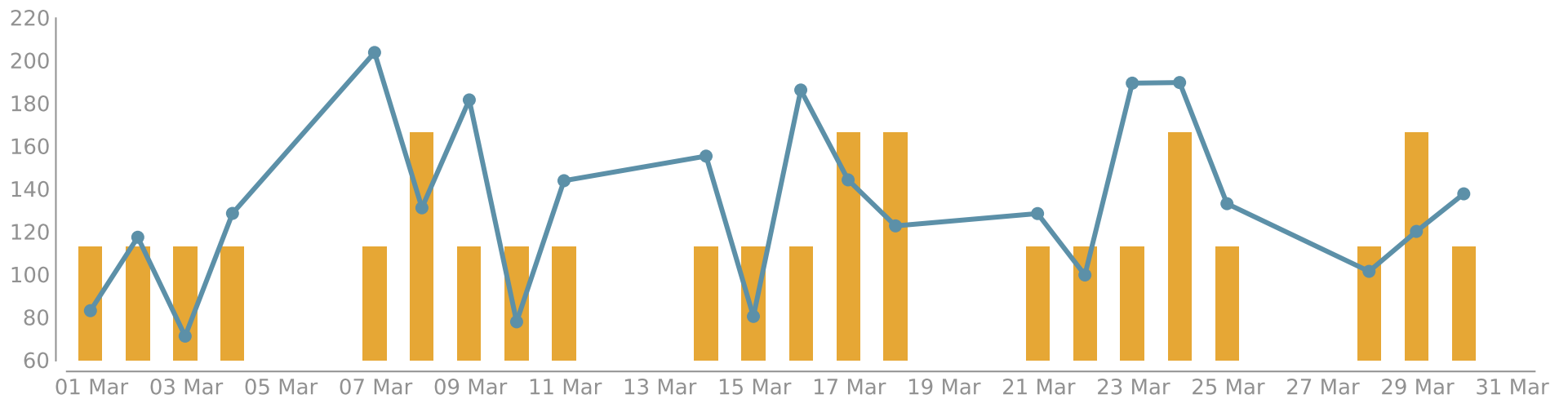
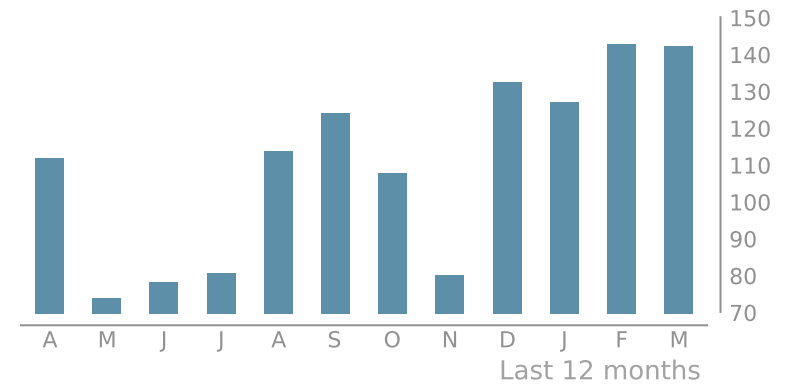
-0.45%

Engagement

27

+35%

Posts



01 Mar - 31 Mar



Interactions



231

+22.87%

Likes

56

+229.41%

Comments

2

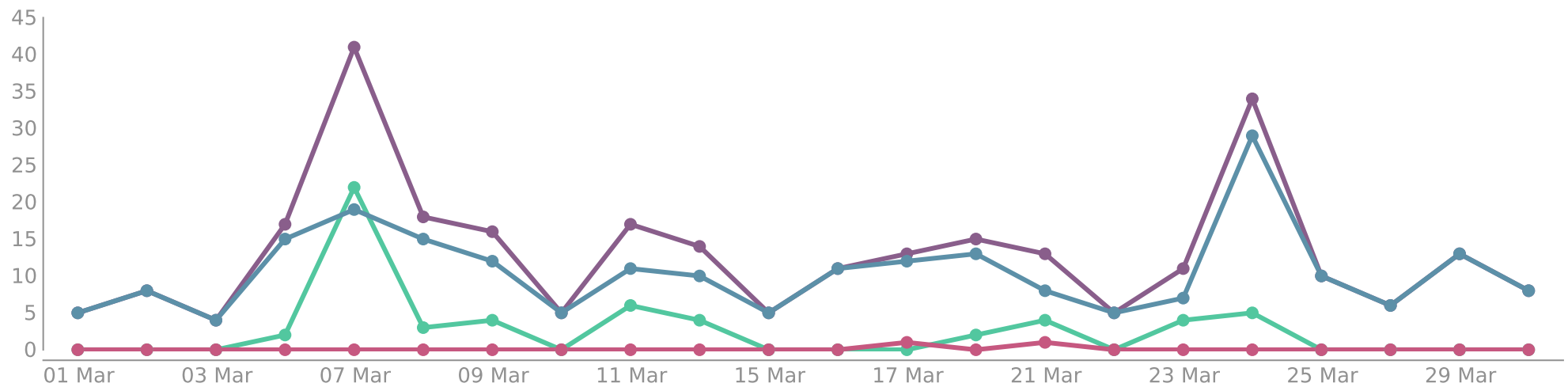
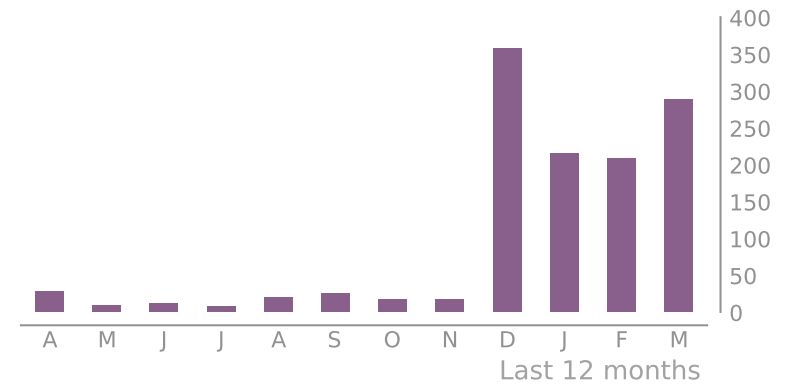
-33.33%

Saved

289

+38.94%

Interactions



01 Mar - 31 Mar



Ranking of posts



Showing 20 posts sorted by engagement.

Published		Text		Impressions	Likes	Saved	Comments	Reach	Engagement
24 Mar 2022 08:37		Windcrest's newest business, ON THE GRIND ...	Go	63	18	0	3	58	362.07
07 Mar 2022 11:01		Giveaway closed: Attention Spring Breakers...	Go	224	19	0	22	201	203.98
23 Mar 2022 11:01		Circle K or Quicktrip?? Which one are you ...	Go	64	7	0	4	58	189.66
16 Mar 2022 10:01		Spring weather means one thing: GOLF! Who ...	Go	66	11	0	0	59	186.44
09 Mar 2022 11:01		What are your plans for spring break? Head...	Go	101	12	0	4	88	181.82
17 Mar 2022 08:12		Are you ready to change the way you feel a...	Go	48	7	1	0	47	170.21
08 Mar 2022 09:58		A big Congratulations goes out to Pollo As...	Go	86	11	0	2	77	168.83
18 Mar 2022 13:09		Check out this article featuring WEDC Boar...	Go	78	9	0	2	69	159.42
14 Mar 2022 14:57		Happy Pi Day! What's your favorite pie fro...	Go	100	10	0	4	90	155.56

01 Mar - 31 Mar



Published		Text		Impressions	Likes	Saved	Comments	Reach	Engagement
11 Mar 2022 09:30		 How old were you the last time you skated ...	Go	134	11	0	6	118	144.07
30 Mar 2022 14:01		 Who's going to Windcrest's Fiesta Especial...	Go	63	8	0	0	58	137.93
25 Mar 2022 10:01		 Do you know where Johnny Cash met his firs...	Go	83	10	0	0	75	133.33
04 Mar 2022 10:01		 It's Employee Appreciation Day! Thank you ...	Go	144	15	0	2	132	128.79
21 Mar 2022 08:01		 Everybody knows this answer... right? ...	Go	112	8	1	4	101	128.71
29 Mar 2022 15:17		 The Animal Defense League invites you to j...	Go	53	6	0	0	48	125.00
02 Mar 2022 10:01		 Where are the best places to grab fish in ...	Go	73	8	0	0	68	117.65
29 Mar 2022 09:01		 Lingerie Line is a family-owned health bou...	Go	63	7	0	0	60	116.67
17 Mar 2022 09:01		 Are you feeling lucky today? Does every tr...	Go	46	5	0	0	43	116.28
24 Mar 2022 09:01		 Who loves to change up their hair? You hav...	Go	135	11	0	2	121	107.44
28 Mar 2022 09:01		 It's Women's History Month! Did you know t...	Go	63	6	0	0	59	101.69

01 Mar - 31 Mar



Ranking of hashtags



Showing 16 sorted by number of impressions.

	Number Of Posts	Impressions	Likes	Comments
#sanantonio	22	87	8	2
#sanantonioblogger	22	87	8	2
#sanantoniobusiness	22	87	8	2
#sanantoniotexas	22	87	8	2
#sanantoniotx	22	87	8	2
#texas	22	87	8	2
#texascountry	22	87	8	2
#texasliving	22	87	8	2
#texasstyle	22	87	8	2
#visittexas	22	87	8	2

01 Mar - 31 Mar



	Number Of Posts	Impressions	Likes	Comments
#windcrest	22	87	8	2
#windcresttexas	22	87	8	2
#windcresttx	22	87	8	2
#47	1	86	11	2
#7	1	86	11	2
#windcrestwin	1	86	11	2

01 Mar - 31 Mar



Stories



2,097

+27.4%

Impressions

26.7

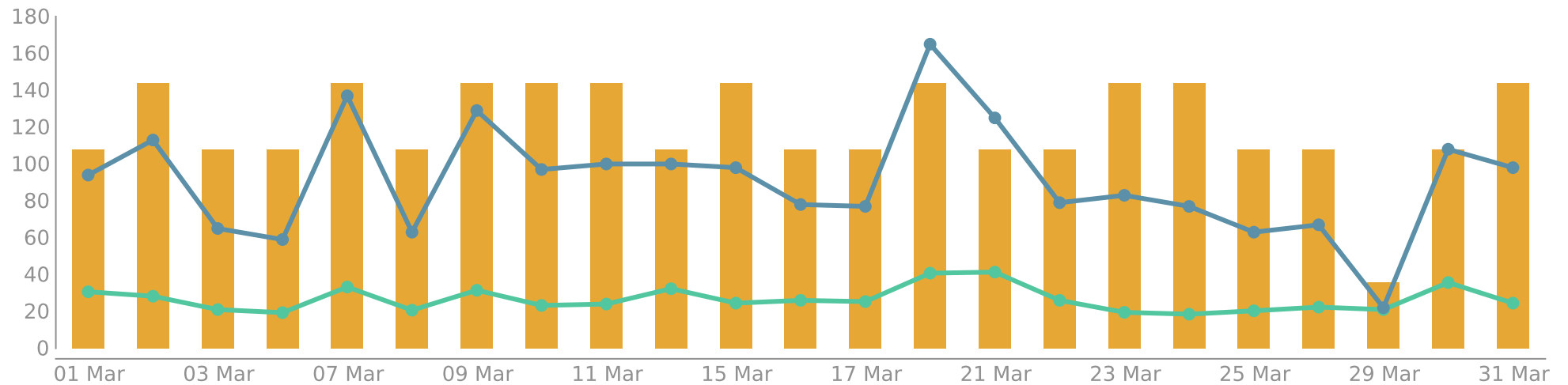
+5.03%

Avg reach per
Story

77

+20.31%

Stories



01 Mar - 31 Mar



Ranking of stories



Showing 20 sorted by number of impressions.

		Published	Impressions	Reach	Replies	Tap Back	Tap Forward	Exits
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 18, 2022 8:11 AM	49	48	0	2	26	6
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 21, 2022 5:55 AM	47	46	0	2	33	6
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 18, 2022 8:14 AM	46	46	0	0	31	3
		Mar 30, 2022 9:35 AM	42	41	0	0	29	4
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 7, 2022 6:08 AM	41	40	0	0	32	3
		Mar 21, 2022 5:57 AM	41	41	0	3	29	2

01 Mar - 31 Mar



		Published	Impressions	Reach	Replies	Tap Back	Tap Forward	Exits
		Mar 18, 2022 12:31 PM	38	37	0	0	27	4
		Mar 21, 2022 5:58 AM	37	37	0	1	25	6
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 7, 2022 6:11 AM	36	35	0	4	26	3
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 9, 2022 8:04 AM	36	35	0	2	31	2
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 9, 2022 8:05 AM	35	35	0	3	29	3
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 14, 2022 7:50 AM	35	34	0	0	23	4
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 14, 2022 4:06 PM	35	33	0	1	27	4
	#windcrest #windcresttx #windcresttexas #sanantonioblogger #sanantoniobusines...	Mar 30, 2022 9:40 AM	34	34	1	4	26	2

01 Mar - 31 Mar





#windcrest #windcresttx #windcresttexas
#sanantonioblogger #sanantoniobusines...

Published	Impressions	Reach	Replies	Tap Back	Tap Forward	Exits
Mar 9, 2022 8:06 AM	33	33	0	4	25	7

Mar 7, 2022 6:22 AM	32	31	0	1	23	5
---------------------------	----	----	---	---	----	---



Windcrest has made national news!

Mar 18, 2022 12:33 PM	32	32	1	1	27	3
-----------------------------	----	----	---	---	----	---



Mar 30, 2022 9:41 AM	32	32	0	3	24	3
----------------------------	----	----	---	---	----	---



#windcrest #windcresttx #windcresttexas
#sanantonioblogger #sanantoniobusines...

Mar 31, 2022 7:01 AM	31	31	0	0	21	2
----------------------------	----	----	---	---	----	---



#windcrest #windcresttx #windcresttexas
#sanantonioblogger #sanantoniobusines...

Mar 2, 2022 7:09 AM	30	30	0	2	18	3
---------------------------	----	----	---	---	----	---

01 Mar - 31 Mar



Views



Windcrestedc

9,308

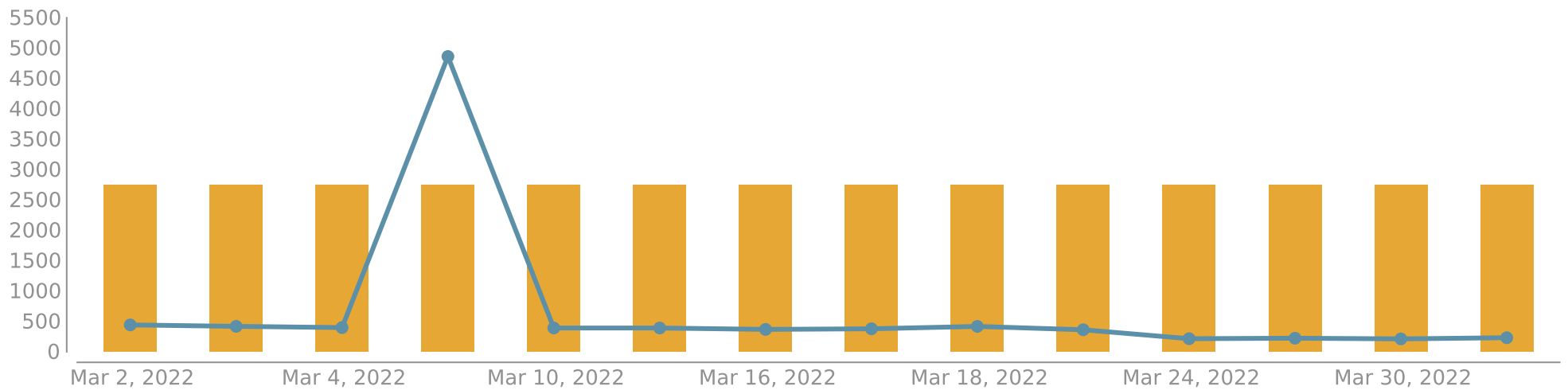
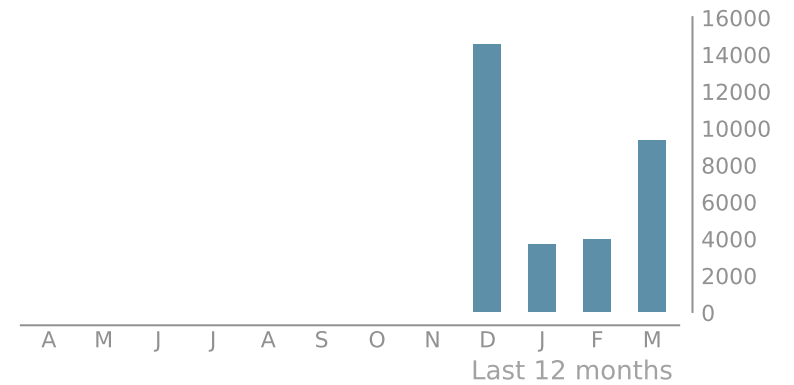
+137.57%

Views

14

+16.67%

Videos



01 Mar - 31 Mar



Interactions



Windcrestedc

138

+294.29%

Interactions

113

+253.12%

Likes

23

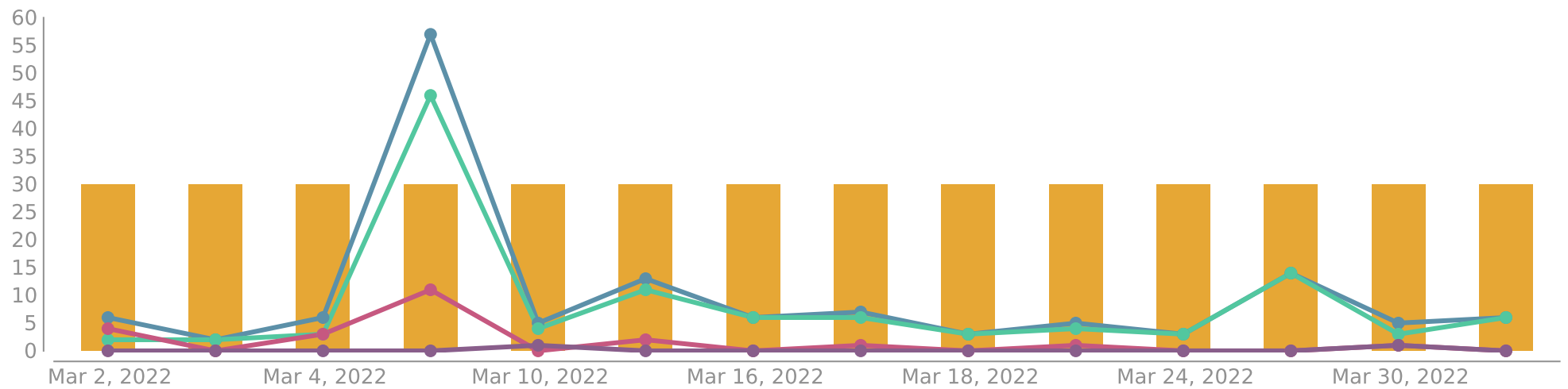
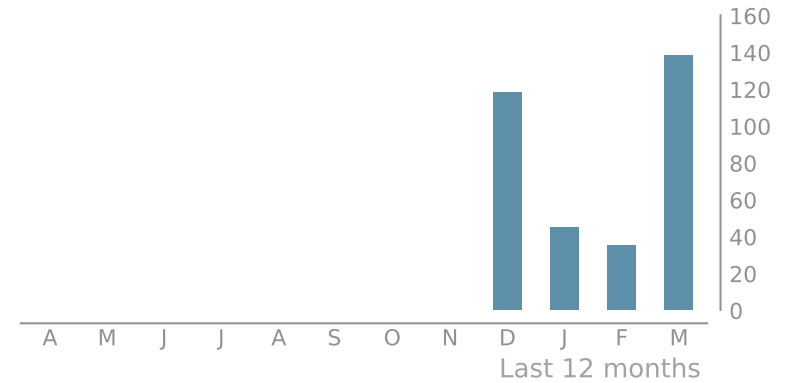
+2200%

Comments

2

+0%

Shares



01 Mar - 31 Mar



Ranking of videos



Showing 15 posts sorted by Views

Published		Text		Views	Likes	Comments	Shares	Duration
Mar 8, 2022 8:35 PM		The answer is in the video #windcrest #windcr...	Go	4,862	46	11	0	0m6s
Mar 1, 2022 9:29 PM		@windcrestedc What will the new business be? Di...	Go	442	2	4	0	0m8s
Mar 2, 2022 9:40 PM		What a year it was #windcrest #windcresttexas...	Go	418	2	0	0	0m7s
Mar 17, 2022 8:18 PM		Tell them we sent you #windcrest #smallbusi...	Go	417	3	0	0	0m13s
Mar 3, 2022 9:28 PM		What is this place and have you been here? #...	Go	398	3	3	0	0m7s
Mar 10, 2022 8:39 PM		Everyday that they're open, duh #windcrest #t...	Go	391	11	2	0	0m10s

01 Mar - 31 Mar



Published		Text		Views	Likes	Comments	Shares	Duration
Mar 9, 2022 8:30 PM		Melendez is definitely a favorite! #windcre...	Go	391	4	0	1	0m8s
Mar 16, 2022 8:34 PM		This is only a preview, we have plenty of place...	Go	378	6	1	0	0m9s
Mar 15, 2022 7:34 PM		#duet with @spurs We are right next door to gre...	Go	368	6	0	0	0m9s
Mar 22, 2022 7:23 PM		Not quite a diner #windcrest #sanantoniotx #e...	Go	362	4	1	0	0m8s
Mar 30, 2022 8:10 PM		On The Grind Coffee is now open!! #windcrest #t...	Go	231	6	0	0	0m14s
Mar 24, 2022 7:14 PM		Get ready for Fiesta next weekend! #windcrest...	Go	223	14	0	0	0m17s
Mar 23, 2022 8:09 PM		Come see how bright we can be #windcrest #tex...	Go	215	3	0	0	0m9s
Mar 29, 2022 8:06 PM		They have a drive thru so you'll never have to ...	Go	212	3	1	1	0m13s

01 Mar - 31 Mar



Published

Text

Views

Likes

Comments

Shares

Duration

Mar 31, 2022
9:45 PM



One of the best places around #windcrest #texas...

[Go](#)

87

1

0

0

0m10s

01 Mar - 31 Mar





Office of City Secretary

Department Head Report for the month of March 2022

April 18, 2022



CONTRACTED INSPECTIONS

- Permit Inspections: 86
- Health Inspections: 10
- Plan Reviews: 12
- Fire Inspections/Consults: 48
 - Permit Division: 3
 - Fire Department : 45

BUILDING PERMITS

- 46 - Permits Issued
- \$ 8,204.38 - Total Payments

PUBLIC INFORMATION REQUESTS

- 75 requests received
 - 63 WPD
 - 12 OCS/Permits Division



Windcrest Contract Postal Unit

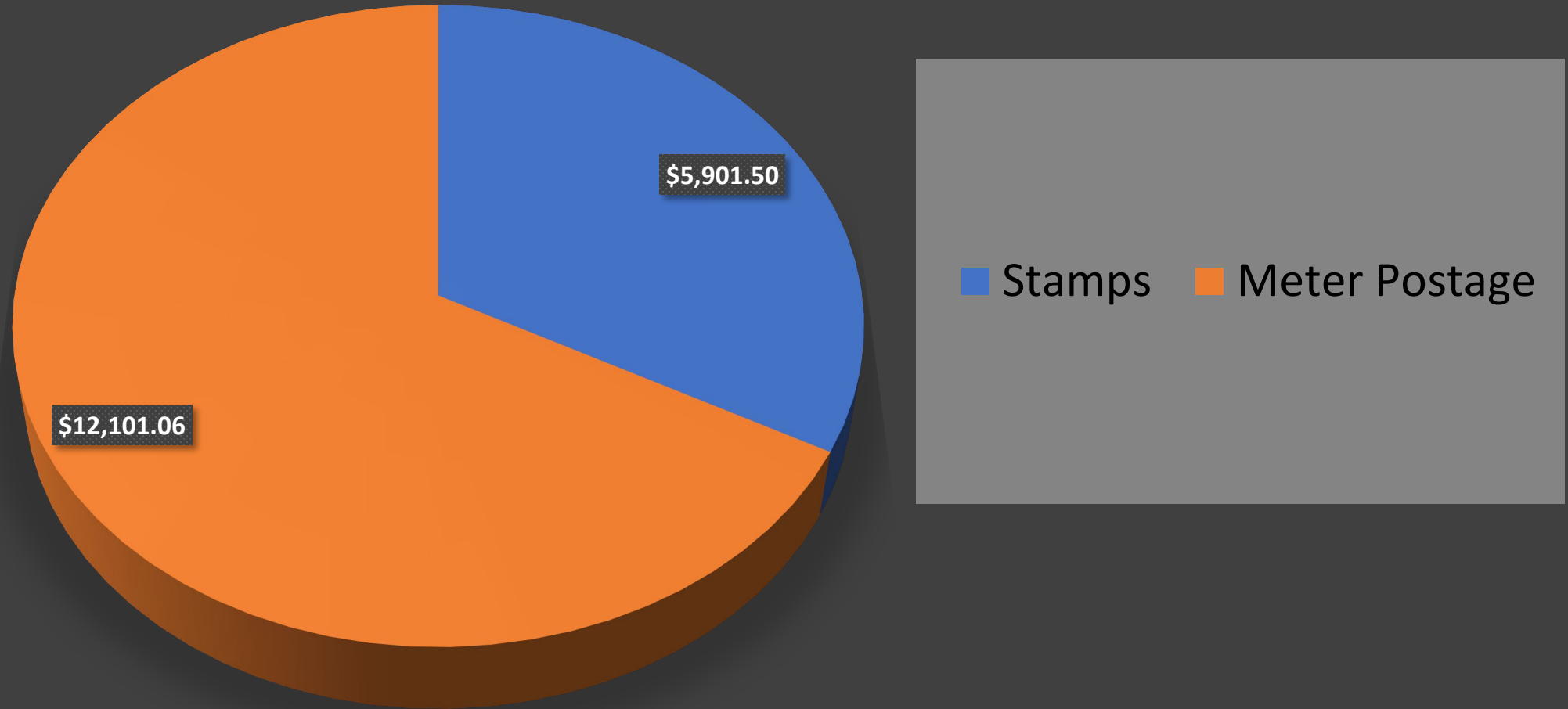
Item Summary

3/1/2022 to 3/31/2022

Department	Item Name	Qty Sold	Ext Price
007 Forever Stamps	Book of Flags	214	2,482.40
007 Forever Stamps	Purple Heart Stamp	1,395	809.1
007 Forever Stamps	Flag Coil	45	2,610.00
007 Forever Stamps		1,654	5,901.50
110 Meter Postage	First Class Letter	48	35.57
110 Meter Postage	Media Mail	28	110.11
110 Meter Postage	Priority Mail	93	1,381.34
110 Meter Postage	.53 First Class Letter	1,024	542.72
110 Meter Postage	Certified w /Postage	144	647.86
110 Meter Postage	Certified Mail	29	108.75
110 Meter Postage	Express Flat Rate Padded Mailer	4	110
110 Meter Postage	Express Mail	2	60.35
110 Meter Postage	Express Flat Rate Envelope	23	619.27
110 Meter Postage	Medium Flat Rate	57	917.7
110 Meter Postage	Small Flat Rate	27	255.15
110 Meter Postage	Padded Flat Rate Mailer	65	627.25
110 Meter Postage	Retail Parcel Post	216	1,106.92
110 Meter Postage	First Class Flat	211	420.27
110 Meter Postage	Certified Return Receipt ONLY	169	1,149.20
110 Meter Postage	Large Flat Rate	36	774
110 Meter Postage	Priority Flat Rate Envelope	116	1,038.20
110 Meter Postage	Retail Ground	155	2,124.15
110 Meter Postage	Insurance	12	72.25
110 Meter Postage		2,459	12,101.06
		4,113	18,002.56
	Total Customers : 1,307		

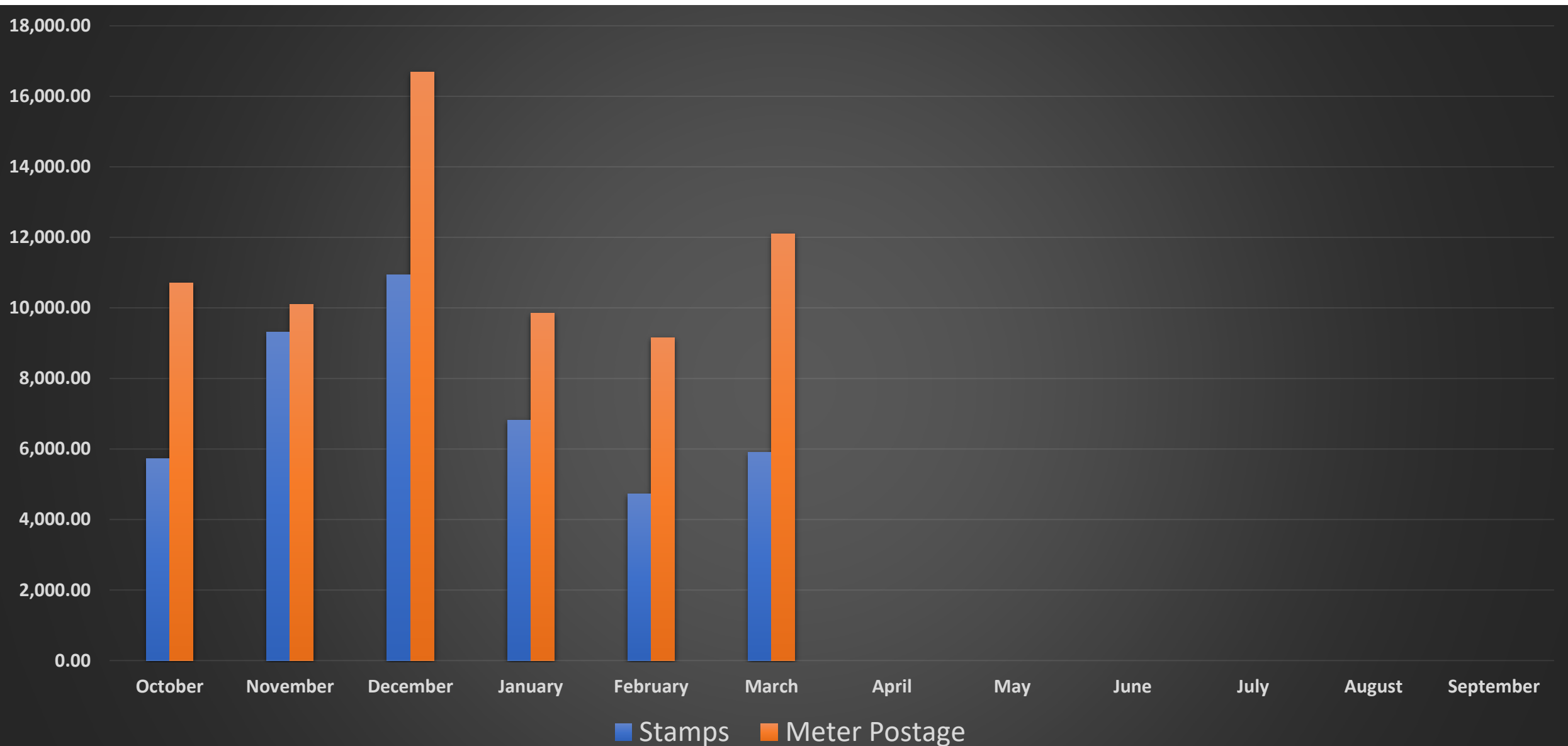


March Post Office Sales



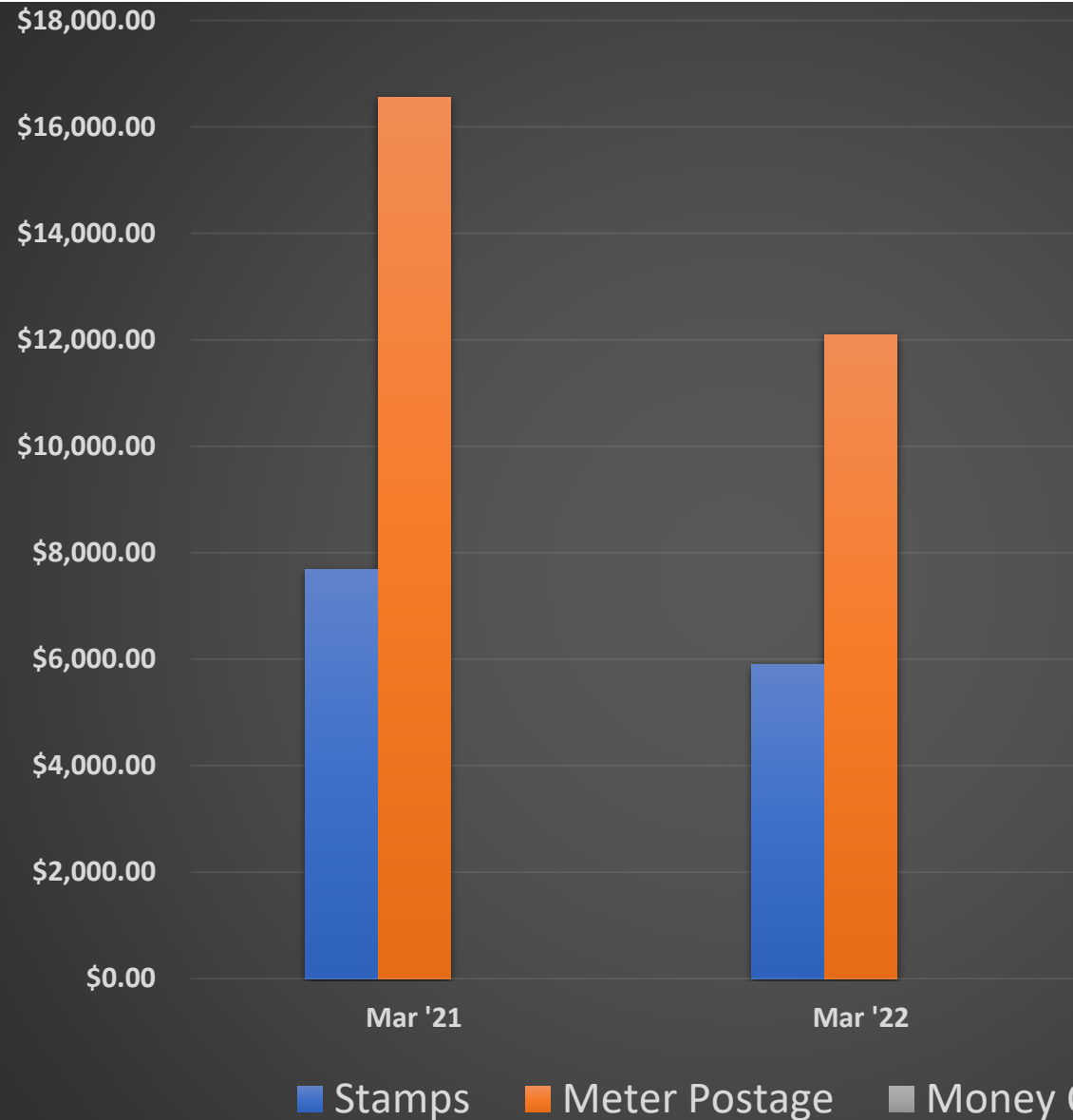


Monthly Sales FY 21/22





FY 20/21 vs FY 21/22



March 2022
Civic Center Report

Resident	Non-Resident	Deposit	Sound System	Security	Cleaning	Linens	Refunds
\$1450	\$ 0	\$600	\$200	\$385	\$600	\$0	\$600

Number of City Events 6

Civic Groups.....\$125

Total income \$3360

Net income after refunds and Security \$2375

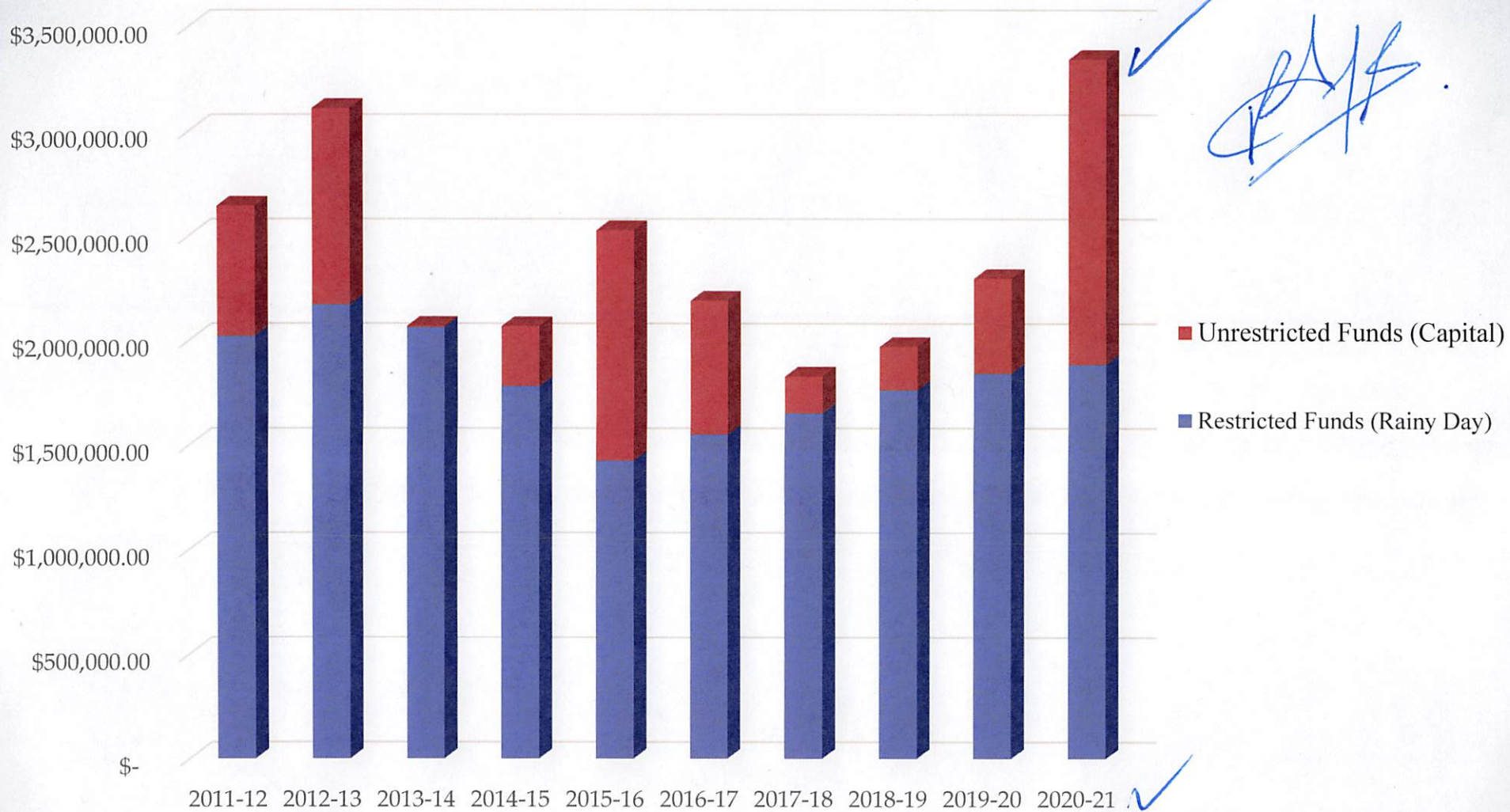
Respectively Submitted,

Elizabeth Dick

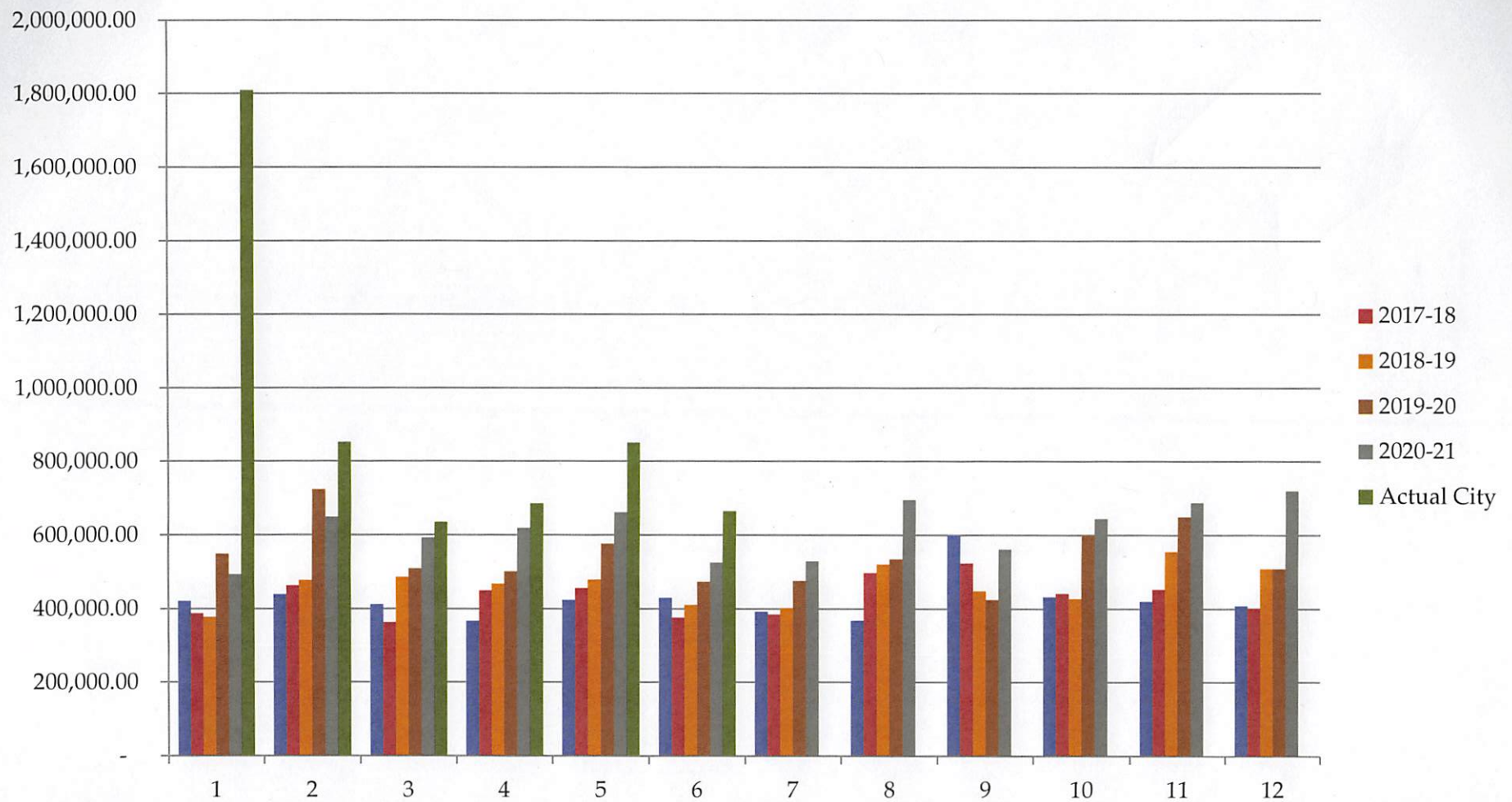


Monthly Finance Report
March 2022

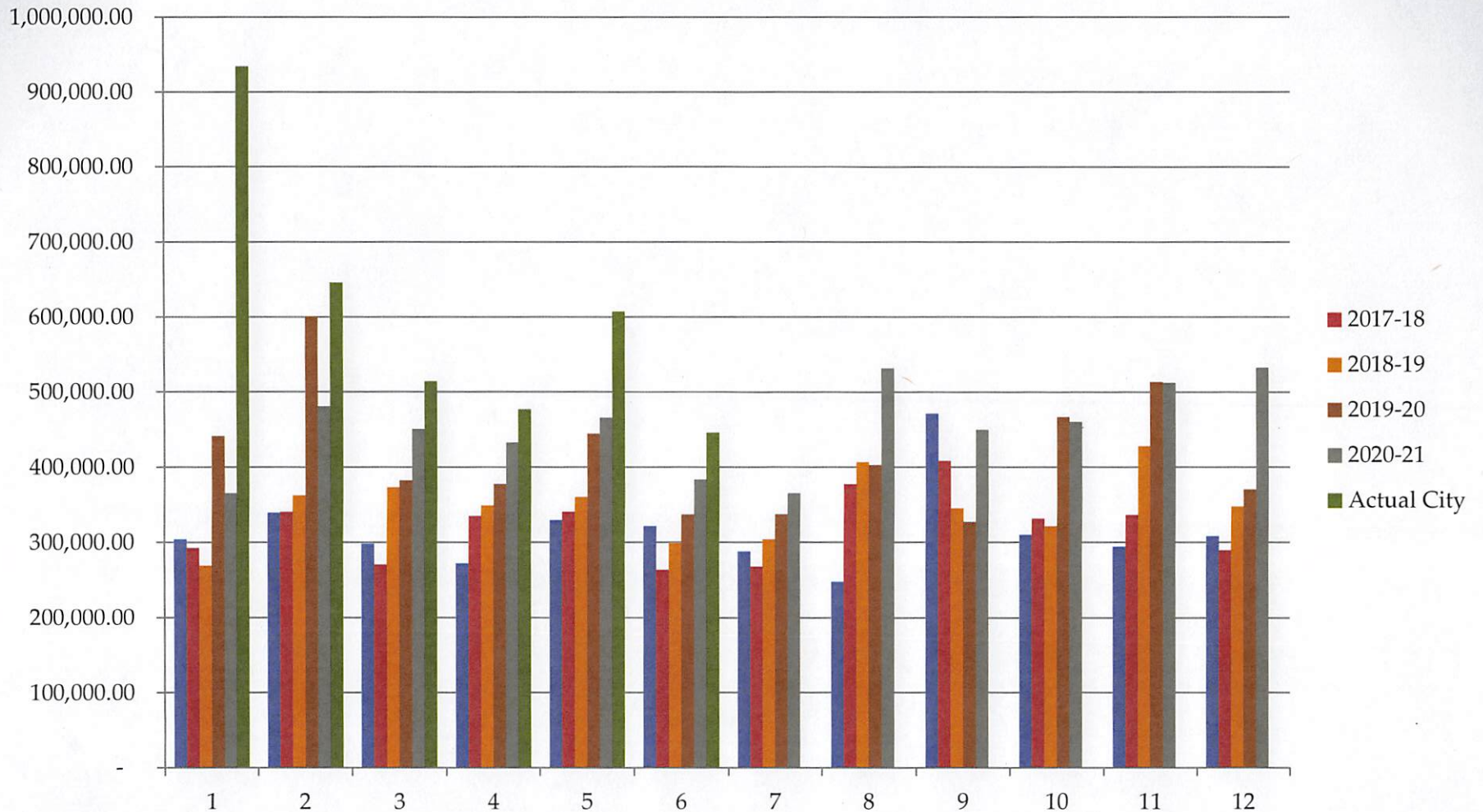
A handwritten signature in blue ink, appearing to be 'L. B. Smith', is located to the right of the title.



Fund Balance

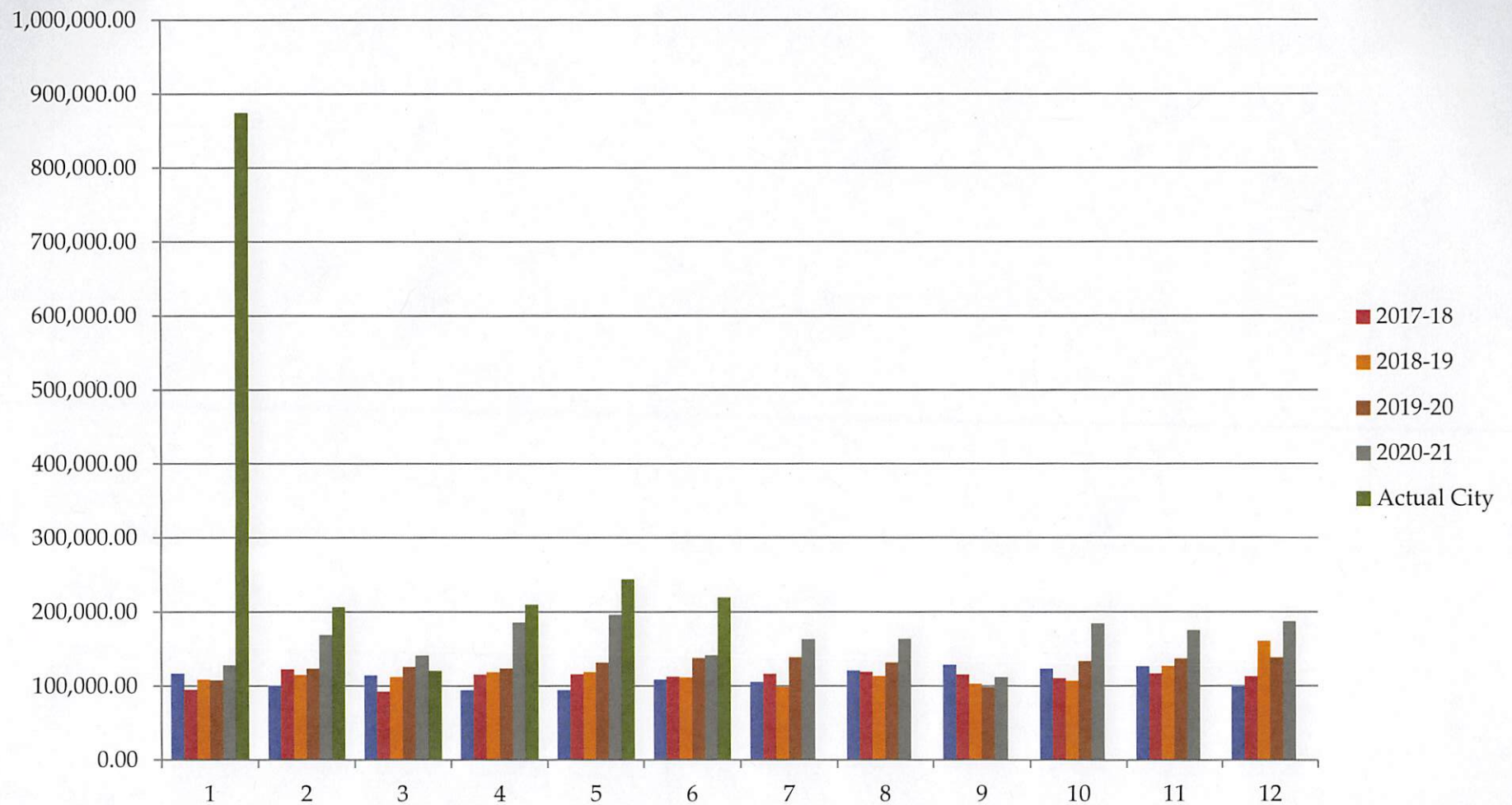


City of Windcrest Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation



City of Windcrest

Windcrest's Portion of SA Annexation

<u>Fund</u>	<u>YTD Revenues</u>	<u>YTD Expenditures</u>	<u>Current Cash Balance</u>
General	\$4,861,208.51	\$4,211,121.71	\$761,388.05
Garbage	\$1,008,548.13	\$1,033,803.58	\$27,406.77
Asset Seizure - Federal	\$0.00	\$0.00	\$359.98
County Fire Contribution	\$0.00	\$0.00	\$3,946.07
School Crossing Guard	\$2,570.54	\$951.59	\$14,615.63
Police Donations	\$14,080.06	\$299.15	\$1,699.18
Asset Seizure - State	\$0.00	\$0.00	\$398.32
Police Education Training	\$2,097.30	\$0.00	\$5,068.40
Economic Development Corporation	n/a	n/a	\$1,166,552.12
Court Technology	\$10,313.02	\$9,582.12	\$21,608.30
Court Building Security	\$10,511.73	\$0.00	\$734.13
Hotel / Motel Tax	\$115,655.77	\$0.00	\$262,456.82
Debt Service	\$657,232.92	\$496,750.00	\$0.03
WCCPD	\$470,380.37	\$579,428.45	\$851,169.18
Capital Projects – Streets	\$323,504.35	\$7,199.75	\$44,109.51
Public, Education & Government	\$3,374.32	\$0.00	\$0.00
2019 Series A	\$173.89	\$0.00	3,875,126.07
Pooled Cash			<u>\$5,096,826.49</u>
<u>Total Cash (Excluding EDC)</u>			<u>\$10,966,912.93</u>


 6

Finance Department
Momorandum

Subject: Unaudited Monthly Financial Report-Month ended March 31, 2022

Attached please find the Unaudited Monthly financial reports. This cover memo will highlight unusual events or variances related to the report period. Unaudited reports are prepared monthly to provide relevant financial information throughout the fiscal year, until the Annual Comprehensive Financial Report is prepared at the end of each accounting period.

Highlights for this reporting period are:

- The monthly financial report is prepared subsequent to the 2nd Council Meeting of the following month.

- Because various revenues are 30-60 days behind, March revenues do not reflect all cumulative revenues such as the Sales Tax and other miscellaneous types. March Sales Tax (March Economic activity), for example, will not be received until the end of May 2022.

- As of March 31, 2022, the City has \$10,966,913 in its cash portfolio, of which \$150,998 is invested in TexPool and had a yield of 0.23%. The remaining funds are invested at Frost Bank in various accountst and had a yield of 0.01% in the month of March 31, 2022.

- Year-to-Date General Fund budget completed: 50.00%

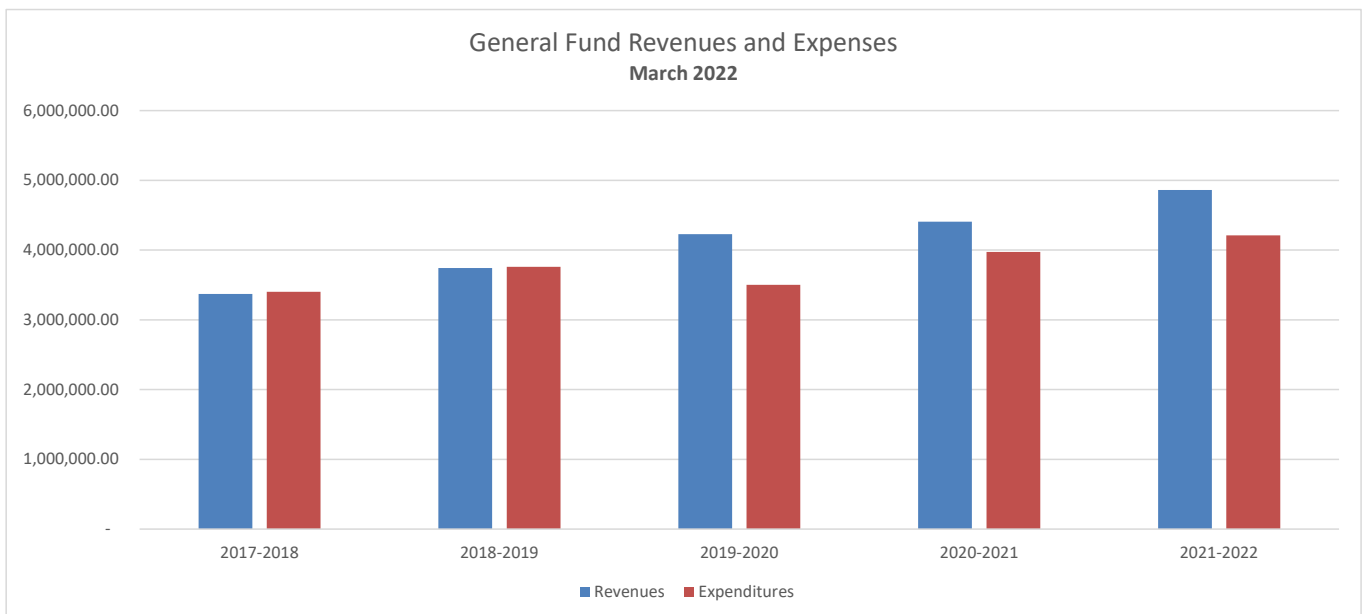
- Administartion Department budget completed: 50.25%

- Special Services Department budget completed: 65.89%

- Contract Services Department budget completed: 109.93%

- Tech Support Department budget completed: 57.40%

- Year-to-date revenues (56.59%) and expenses (48.05%) for the general fund are shown in a comparative chart below through the month ending March 30th for the most current 5 years. The differences in revenues and expenses are due to the specifics of that year's situation and timing and does not reflect any shortfall of revenues or excess spending.



The financial statements are for management use only and are subject to change. The financial statements presented are done so on a modified accrual basis and are subject to change at year end (September 30) when additional information is made available and financial adjustments are completed.

**Monthly Financial Report (MFR) as of
March 31, 2022**

Table of Contents

Treasurer's Report

Bank Account Summary

Sales Tax Graphs

- Total City of Windcrest Sales Tax
- City of Windcrest Sales Tax - SA Annexation
- Sales tax associated with the SA Annexation

General Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Garbage Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Economic Development Corporation:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series A Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series B Fund:

- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	360
County Fire Contribution	\$	-
School Crossing Guard	\$	14,616
Police Donations	\$	1,699
Asset Seizure Fund - State	\$	398
Police Education Training Fund	\$	5,068
Court Technology Fund	\$	21,608
Court Building Security Fund	\$	734

March 31, 2022

3/31/2022

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for March 2022

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)	\$ 339,932	\$ 225,961	\$ 4,861,209	\$ 4,374,406	56.59%
Expenditures (2)	\$ 569,931	\$ 679,629	\$ 4,211,122	\$ 4,089,012	48.05%
Net	\$ (229,999)	\$ (453,668)	\$ 650,087	\$ 285,394	
Garbage Fund:					
Income	\$ (1,776)	\$ 87,039	\$ 1,008,548	\$ 743,801	53.83%
Expenditures	\$ 564,736	\$ 112,546	\$ 1,033,804	\$ 617,741	55.28%
	\$ (566,512)	\$ (25,507)	\$ (25,255)	\$ 126,060	
Debt Service Fund:					
Income	\$ 99,901	\$ -	\$ 657,233	\$ -	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ -	\$ 496,750	\$ -	
Net	\$ 99,901	\$ -	\$ 160,483	\$ -	
Capital Projects Fund:					
Income	\$ 60,203	\$ 46,995	\$ 323,504	\$ 268,062	
Expenditures	\$ -	\$ -	\$ 7,200	\$ 826,488	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 60,203	\$ 46,995	\$ 316,305	\$ (558,426)	
2019 Series A					
Income	\$ 30	\$ 37	\$ 174	\$ 246	
Expenditures	\$ -	\$ 548,459	\$ -	\$ 1,271,468	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 30	\$ (548,423)	\$ 174	\$ (1,271,222)	
Total Funds:					
Income	\$ 498,290	\$ 360,032	\$ 6,850,668	\$ 5,386,515	
Expenditures	\$ 1,134,667	\$ 1,340,635	\$ 5,748,875	\$ 6,804,709	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ (636,377)	\$ (980,603)	\$ 1,101,793	\$ (1,418,194)	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 94,971	\$ 75,021	\$ 786,412	\$ 504,314	
EDC	\$ 95,064	\$ 75,117	\$ 785,676	\$ 506,545	
General Fund	\$ 380,256	\$ 300,477	\$ 3,042,706	\$ 2,026,189	
Ad Valorem Tax Offset	\$ 95,064	\$ 75,021	\$ 785,676	\$ 506,449	
For Street Maintenance	\$ 95,064	\$ 75,021	\$ 785,676	\$ 506,449	
Net Sales Tax	\$ 760,419	\$ 600,659	\$ 6,186,147	\$ 4,049,947	
Annexed Area to S.A.	\$ (219,493)	\$ (141,900)	\$ (1,874,864)	\$ (964,676)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Natalia Witmer/Rafael Castillo Jr.
Mun. Finance Officer/ City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending March 2022

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 5,096,826	0.01%
General Fund Money Market	\$ 608,944	0.01%
General Fund Development Escrow	\$ -	
General Fund Certificate of Deposit	\$ 25,000	0.20%
Garbage Fund Checking	\$ 26,497	0.01%
Garbage Fund Money Market	\$ 477	0.01%
Debt Service Fund	\$ 0	0.01%
Capital Projects Street Fund	\$ 24,934	0.01%
Hotel/Motel Occupancy Tax Fund	\$ 262,457	0.01%
Windcrest Crime Control & Prevention Dist. Fund	\$ 851,169	0.01%
Asset Forfeiture/Seizure Savings (Federal)	\$ 360	0.01%
School Crossing Guard Savings	\$ 14,616	0.01%
Police Donation Savings	\$ 1,699	0.01%
Asset Forfeiture/Seizure Savings (State)	\$ 398	0.01%
Police Education/Training Savings	\$ 5,068	0.01%
Municipal Court Technology Fund	\$ 21,608	0.01%
Municipal Court Building Security Fund	\$ 734	0.01%
2019 Series A	\$ 3,875,126	0.01%
2019 Series B	\$ -	0.01%
Total - Frost National Bank	\$ 10,815,915	
INVESTMENTS:		
Texpool (breakout by fund on following page)	\$ 140,135	0.2300%
Texpool for Streets	\$ 10,863	0.2300%
Total TexPool	\$ 150,998	
TOTAL ALL FUNDS	\$ 10,966,913	

Texpool Breakout by Fund

Balance		
Fund #	Fund Name	3/31/2022
1	General Fund	127,444.20
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.88
13	Economic Dev. Fund	-
5	County Fire Contribution	3,946.07
9	Asset Seizure Fund - State	-
	Total	140,135.30

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
-----------	---------------------	---------

ASSETS

=====		
01-1100	CASH - FROST OPERATING	(224.29)
01-1102	CLAIM ON CASH	4,307,938.82
01-1105	SAVINGS	608,943.85
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	127,444.20
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	5,476.81
01-1129	EXPENCE CARD A	1,209.66
01-1130	EXPENCE CARD B	2,548.59
01-1131	EXPENCE CARD C	1,648.67
01-1132	EXPENCE CARD D	1,031.82
01-1133	EXPENCE CARD E	1,598.46
01-1134	EXPENCE CARD F	1,907.09
01-1135	EXPENCE TRAVEL CARD 1	1,547.73
01-1136	EXPENCE TRAVEL CARD 2	1,101.28
01-1137	EXPENCE TRAVEL CARD 3	1,599.41
01-1138	EXPENCE TRAVEL CARD 4	1,548.41
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	0.00
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	(1,169.56)
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	78,434.08
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(399,652.72)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(11,854.87)
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	5,549.30

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-1602	A/R WARRANTS - CITY PORTION	799,305.44
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	<u>200.00</u>
		<u>5,562,931.23</u>
	TOTAL ASSETS	5,562,931.23
		=====
LIABILITIES		
=====		
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	40,739.06
01-2235	TWC TAXES PAYABLE	0.00
01-2240	TRUSTEE PAYABLE	0.00
01-2242	SEC 457B DEF.COMP. PAYABLE	1,270.00
01-2245	LIFE INSURANCE PAYABLE	31.31
01-2246	SHORT TERM DISABILITY	(921.81)
01-2248	LEGALSHIELD VOL DED	0.00
01-2250	SUPPLEMENTAL INSURANCE	1,779.91
01-2251	DEPENDENT DENTAL INSURANCE	(2,076.64)
01-2252	DEPENDENT VISION INSURANCE	(54.92)
01-2255	DEP HLTH/OPT LIFE PAYABLE	540.76
01-2256	A/P FSA Med Ded	4,175.50
01-2257	A/P FSA DEP DED	0.00
01-2258	DUE TO EWALD TRACTOR	0.00
01-2259	A/P MISC DED	0.00
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	382.26
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	371,259.79
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	742.56
01-2401	A/P-GENERAL FUND	0.00

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2402	A/P-COMP TO VICTIMS (CVC)	0.00
01-2403	A/P-REHABILITATION (CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE (CJP)	0.00
01-2405	A/P-PERSONNEL TRAIN (JCPT)	0.00
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	(74.09)
01-2411	BOND ESCROW (COURT)	11,047.00
01-2412	A/P-CONTINUING ED (LEOE)	0.00
01-2413	A/P TIME PAYMENT	544.13
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	0.00
01-2416	A/P CONSOLIDATED CRT COST (CCC)	81,975.36
01-2417	A/P JUVENILE CRIME (JCD)	0.00
01-2418	A/P FTA FEE (FTA)	3,980.57
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	3,100.00
01-2423	AP-CHILD SAFETY SEAT & BELT	87.50
01-2424	A/P CORRECTIONAL MGMT (CMI)	0.00
01-2425	DEPOSITS-CIVIC CENTER	3,640.00
01-2426	A/P INDIGENT DEFENSE FEE	311.61
01-2427	DEPOSITS - TACO CABANA	(100.00)
01-2428	A/P - MUNI SVC BUREAU	0.00
01-2429	A/P - STATE TRAFFIC FEES	36,336.94
01-2430	BOND REFUNDS (COURT)	3,626.00
01-2431	A/P - STATE JURY FEE (SJRF)	644.01
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)	859.07
01-2436	A/P-LINEBARGER COURT COLLECTIO	29,163.84
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	2.82
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	67,177.57
01-2502	DEFERRED REVENUE - OTHER	507,184.12
01-2503	DEFERRED REVENUE - WARRANTS	<u>399,652.72</u>
TOTAL LIABILITIES		<u>1,567,026.88</u>

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
01-3201	FUND BALANCE	3,345,817.55
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	<u>0.00</u>
	TOTAL BEGINNING EQUITY	3,345,817.55
	TOTAL REVENUE	4,861,208.51
	TOTAL EXPENSES	<u>4,211,121.71</u>
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	650,086.80
	TOTAL EQUITY & FUND BALANCE	<u>3,995,904.35</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE	5,562,931.23
		=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	8,590,456	8,590,456	339,932.03	4,861,208.51	4,408,038.24	0.00	56.59	3,729,247.48
TOTAL REVENUES	8,590,456	8,590,456	339,932.03	4,861,208.51	4,408,038.24	0.00	56.59	3,729,247.48
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	296,369	296,369	23,996.21	144,203.83	128,648.43	0.00	48.66	152,164.77
OTHER EXPENSES	29,500	29,500	833.45	15,156.50	21,167.03	4,404.06	66.31	9,939.44
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	325,869	325,869	24,829.66	159,360.33	149,815.46	4,404.06	50.25	162,104.21
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,173,648	2,173,648	172,133.71	1,061,365.65	1,054,833.52	0.00	48.83	1,112,282.77
OTHER EXPENSES	240,300	240,300	6,738.73	53,013.35	89,031.18	1,325.00	22.61	185,961.65
CAPITAL EXPENSES	0	0	0.00	0.00	755.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,413,948	2,413,948	178,872.44	1,114,379.00	1,144,619.70	1,325.00	46.22	1,298,244.42
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	747,103	747,103	46,530.36	329,609.50	318,199.13	0.00	44.12	417,493.08
OTHER EXPENSES	278,500	278,500	6,403.08	69,812.66	241,440.75	10,811.55	28.95	197,875.79
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 03-FIRE DEPARTMENT	1,025,603	1,025,603	52,933.44	399,422.16	559,639.88	10,811.55	40.00	615,368.87
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	49,400	49,400	2,870.88	20,902.01	21,451.56	0.00	42.31	28,497.99
OTHER EXPENSES	116,300	116,300	5,072.31	78,822.16	81,276.58	9,450.00	75.90	28,027.84
CAPITAL EXPENSES	0	0	0.00	0.00	14,586.55	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	165,700	165,700	7,943.19	99,724.17	117,314.69	9,450.00	65.89	56,525.83
<u>06-PARKS & RECREATION</u>								
OTHER EXPENSES	161,500	161,500	8,092.56	55,688.44	51,691.17	10,149.44	40.77	95,662.12
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	161,500	161,500	8,092.56	55,688.44	51,691.17	10,149.44	40.77	95,662.12
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	61,942	61,942	4,916.43	28,568.23	21,847.11	0.00	46.12	33,374.14
OTHER EXPENSES	113,950	125,039	3,331.10	44,744.81	46,407.17	0.00	35.78	80,294.19
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	175,892	186,981	8,247.53	73,313.04	68,254.28	0.00	39.21	113,668.33

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>08-COURT</u>								
SALARIES & BENEFITS	410,939	410,939	25,301.71	153,083.46	159,541.85	0.00	37.25	257,855.28
OTHER EXPENSES	38,150	38,150	5,127.49	15,022.46	6,663.44	1,494.79	43.30	21,632.75
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 08-COURT	449,089	449,089	30,429.20	168,105.92	166,205.29	1,494.79	37.77	279,488.03
<u>10-FACILITY DIVISION</u>								
OTHER EXPENSES	271,000	271,000	24,464.62	117,666.24	102,226.09	0.00	43.42	153,333.76
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 10-FACILITY DIVISION	271,000	271,000	24,464.62	117,666.24	102,226.09	0.00	43.42	153,333.76
<u>11-CIVIC CENTER</u>								
SALARIES & BENEFITS	182,120	182,120	13,948.94	83,975.36	77,031.20	0.00	46.11	98,144.20
OTHER EXPENSES	60,000	60,000	7,231.91	24,323.09	26,768.75	0.00	40.54	35,676.91
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 11-CIVIC CENTER	242,120	242,120	21,180.85	108,298.45	103,799.95	0.00	44.73	133,821.11
<u>14-CONTRACT SERVICES</u>								
OTHER EXPENSES	946,400	950,393	56,216.92	1,038,043.33	466,776.54	6,751.68	109.93 (	94,402.01)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 14-CONTRACT SERVICES	946,400	950,393	56,216.92	1,038,043.33	466,776.54	6,751.68	109.93 (	94,402.01)
<u>15-TECH SUPPORT</u>								
OTHER EXPENSES	345,500	348,500	26,278.98	179,077.59	186,812.69	20,944.30	57.40	148,478.11
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 15-TECH SUPPORT	345,500	348,500	26,278.98	179,077.59	186,812.69	20,944.30	57.40	148,478.11
<u>16-PUBLIC WORKS</u>								
SALARIES & BENEFITS	591,826	591,826	35,143.46	207,700.06	264,677.17	0.00	35.09	384,125.90
OTHER EXPENSES	89,000	89,000	5,706.36	30,336.95	45,771.41	0.00	34.09	58,663.05
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 16-PUBLIC WORKS	680,826	680,826	40,849.82	238,037.01	310,448.58	0.00	34.96	442,788.95
<u>17-ANIMAL CONTROL</u>								
SALARIES & BENEFITS	124,164	124,164	9,242.05	54,286.77	55,445.81	0.00	43.72	69,876.87
OTHER EXPENSES	59,900	59,900	5,685.45	24,863.10	17,695.57	0.00	41.51	35,036.90
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 17-ANIMAL CONTROL	184,064	184,064	14,927.50	79,149.87	73,141.38	0.00	43.00	104,913.77

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
<u>19-CODE ENFORCEMENT</u>								
SALARIES & BENEFITS	76,428	76,428	4,392.27	33,854.00	35,047.54	0.00	44.30	42,574.02
OTHER EXPENSES	3,935	3,935	0.00	0.00	428.30	0.00	0.00	3,935.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 19-CODE ENFORCEMENT	80,363	80,363	4,392.27	33,854.00	35,475.84	0.00	42.13	46,509.02
<u>20-FINANCE</u>								
SALARIES & BENEFITS	334,422	334,422	29,268.18	137,910.75	161,768.95	0.00	41.24	196,511.49
OTHER EXPENSES	14,500	14,500	531.37	8,001.36	22,331.07	0.00	55.18	6,498.64
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 20-FINANCE	348,922	348,922	29,799.55	145,912.11	184,100.02	0.00	41.82	203,010.13
<u>25-CITY MANAGEMENT</u>								
SALARIES & BENEFITS	205,465	205,465	15,775.86	96,779.86	92,577.69	0.00	47.10	108,685.46
OTHER EXPENSES	10,550	10,550	48.04	269.95	5,681.54	0.00	2.56	10,280.05
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 25-CITY MANAGEMENT	216,015	216,015	15,823.90	97,049.81	98,259.23	0.00	44.93	118,965.51
<u>26-POOL</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	29,000	29,000	581.36	2,894.01	1,433.27	0.00	9.98	26,105.99
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 26-POOL	29,000	29,000	581.36	2,894.01	1,433.27	0.00	9.98	26,105.99
<u>27-POST OFFICE</u>								
SALARIES & BENEFITS	57,447	57,447	3,740.17	21,043.14	23,422.23	0.00	36.63	36,404.14
OTHER EXPENSES	21,800	21,800	1,462.35	4,362.44	4,156.71	0.00	20.01	17,437.56
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 27-POST OFFICE	79,247	79,247	5,202.52	25,405.58	27,578.94	0.00	32.06	53,841.70
<u>28-HUMAN RESOURCES</u>								
OTHER EXPENSES	131,000	211,677	9,382.11	58,270.15	34,335.83	0.00	27.53	153,407.08
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 28-HUMAN RESOURCES	131,000	211,677	9,382.11	58,270.15	34,335.83	0.00	27.53	153,407.08
<u>30-CAPITAL</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	48,169	592,254	8,507.50	16,495.50	93,403.22	30,029.18	7.86	545,728.93
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 30-CAPITAL	48,169	592,254	8,507.50	16,495.50	93,403.22	30,029.18	7.86	545,728.93
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	<u>0</u>	<u>0</u>	<u>975.00</u>	<u>975.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(975.00)</u>
TOTAL 00-GENERAL EXPENDITURES	0	0	975.00	975.00	0.00	0.00	0.00	(975.00)

TOTAL EXPENDITURES 8,320,227 8,963,071 569,930.92 4,211,121.71 3,975,332.05 95,360.00 48.05 4,656,588.86

REVENUE OVER/(UNDER) EXPENDITURES 270,229 (372,615) (229,998.89) 650,086.80 432,706.19 (95,360.00) 148.87- (927,341.38)

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	2,285,395	2,285,395 (	51,908.07)	2,442,013.73	2,468,380.44	0.00	106.85 (	156,618.73)
01-4115 SALES TAX	3,315,356	3,315,356	240,806.02	1,294,001.67	1,072,226.04	0.00	39.03	2,021,354.33
01-4116 SALES TX-AD VALOREM TX OFFSET	806,540	806,540	60,201.51	323,500.43	268,056.48	0.00	40.11	483,039.57
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	2,305.08	9,330.36	10,788.78	0.00	35.89	16,669.64
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	35,000	35,000	0.00	0.00	0.00	0.00	0.00	35,000.00
01-4201 CPS ENERGY FRANCHISE FEES	496,095	496,095	0.00	154,604.21	148,818.86	0.00	31.16	341,490.62
01-4205 AT&T TELECOM FRANCHISE FEES	35,000	35,000	0.00	4,871.92	6,947.32	0.00	13.92	30,128.08
01-4210 TIME WARNER CABLE & TEL FEES	75,000	75,000	0.00	18,408.05	34,956.46	0.00	24.54	56,591.95
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	2.94	585.19	890.69	0.00	24.38	1,814.81
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	66.32	307.51	218.73	0.00	1.75	17,302.49
01-4302 FRANCHISE FEE- SANITATION	1,125	1,125	470.58	868.90	164.95	0.00	77.24	256.10
01-4310 COURT FINES	563,896	563,896	68,367.70	317,779.40	188,742.50	0.00	56.35	246,116.76
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	0	0	0.00	0.00 (	300.00)	0.00	0.00	0.00
01-4402 SWIMMING POOL CONCESSIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4403 SWIMMING POOL B-PARTIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	5,520	5,520	0.00	100.00	3,020.00	0.00	1.81	5,420.00
01-4409 BUILDING PERMIT FEES	210,000	210,000	8,045.38	54,625.44	113,853.70	0.00	26.01	155,374.56
01-4410 FOOD PERMIT FEES	20,000	20,000	0.00	200.00	11,775.00	0.00	1.00	19,800.00
01-4411 FIRE DEPARTMENT FEES	10,000	10,000	0.00	1,765.00	6,140.01	0.00	17.65	8,235.00
01-4420 LIQUOR LICENSE FEES	4,000	4,000	0.00	0.00	2,860.00	0.00	0.00	4,000.00
01-4425 VEHICLE STORAGE FEES	34,469	34,469	0.00 (	898.16)	123.74	0.00	2.61-	35,367.16
01-4430 CIVIC CENTER FEES	28,000	28,000	5,010.00	21,120.00	7,495.00	0.00	75.43	6,880.00
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	20.00	165.00	165.00	0.00	36.67	285.00
01-4440 MISCELLANEOUS FEES	2,000	2,000	932.40	4,400.70	570.68	0.00	220.04 (	2,400.70)
01-4441 ALARM & PERMIT FEES	4,500	4,500	200.00	1,750.00	1,050.00	0.00	38.89	2,750.00
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	6,249.99	11,503.61	0.00	25.00	18,750.01
01-4451 EDC REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	828.83	19,402.72	4,872.96	0.00	77.61	5,597.28
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	0.00	1,000.00	4,548.25	0.00	0.00 (	1,000.00)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4470 LEASE OF LAND	130,000	130,000	4,583.34	177,500.04	27,500.04	0.00	136.54 (	47,500.04)
01-4471 LEASE OF BUILDING SPACE	1,200	1,200	0.00	1,200.00	1,200.00	0.00	100.00	0.00
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	125,000	125,000	0.00	0.00	0.00	0.00	0.00	125,000.00
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	0.00	4,566.47	11,469.00	0.00	0.00 (	4,566.47)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
01-4514 GRANT PROCEEDS WPD	0	0	0.00	1,789.94	0.00	0.00	0.00	(1,789.94)
01-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4548 TRANSFER FROM FUNF 03	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,590,456	8,590,456	339,932.03	4,861,208.51	4,408,038.24	0.00	56.59	3,729,247.48

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
<u>01-ADMINISTRATION</u> =====								
<u>SALARIES & BENEFITS</u>								
01-501-010 ADMIN. SALARIES	215,648	215,648	16,054.80	99,871.62	85,730.26	0.00	46.31	115,775.91
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	278.61	283.55	0.00	46.44	321.39
01-501-018 ADMIN.EDUCATION PAY	900	900	69.24	69.24	0.00	0.00	7.69	830.76
01-501-020 ADMIN. OVERTIME	2,700	2,700	85.07	435.62	283.81	0.00	16.13	2,264.38
01-501-030 SOCIAL SECURITY	16,818	16,818	1,161.90	7,204.28	6,207.38	0.00	42.84	9,614.06
01-501-040 HEALTH INSURANCE	41,678	41,678	3,075.60	22,077.41	25,119.85	0.00	52.97	19,600.33
01-501-050 RETIREMENT	16,445	16,445	1,170.37	7,238.77	6,331.55	0.00	44.02	9,205.83
01-501-060 WORKERS' COMPENSATION	446	446	35.26	177.26	4,156.76	0.00	39.71	269.13
01-501-070 UNEMPLOYMENT COMPENSATION	1,134	1,134	195.40	1,130.13	535.27	0.00	99.66	3.87
01-501-080 CONTRACT LABOR	0	0	2,102.41	5,720.89	0.00	0.00	0.00 (	5,720.89)
01-501-095 TERMINATION PAY-OUT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	296,369	296,369	23,996.21	144,203.83	128,648.43	0.00	48.66	152,164.77
<u>OTHER EXPENSES</u>								
01-501-120 DUES & SUBSCRIPTIONS	2,500	2,500	0.00	309.95	1,791.27	0.00	12.40	2,190.05
01-501-130 BONDS & TRAINING	6,000	6,000	300.00	2,165.04	1,337.04	0.00	36.08	3,834.96
01-501-151 Contract Svc - Inspections	0	0	0.00	0.00	14,450.00	0.00	0.00	0.00
01-501-220 FOOD HEALTH OFFICER FEES	0	0	0.00	0.00	2,660.00	0.00	0.00	0.00
01-501-420 OFFICE SUPPLIES	4,500	4,500	238.20	1,265.29	865.05	170.80	31.91	3,063.91
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	15,000	15,000	295.25	5,760.49	0.00	4,233.26	66.63	5,006.25
01-501-441 ELECTION SECURITY	0	0	0.00	5,580.00	0.00	0.00	0.00 (	5,580.00)
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	0.00	75.73	63.67	0.00	15.15	424.27
01-501-600 OFFICE EQUIPMENT & MAINT	1,000	1,000	0.00	0.00	0.00	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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	29,500	29,500	833.45	15,156.50	21,167.03	4,404.06	66.31	9,939.44
<u>CAPITAL EXPENSES</u>								
01-501-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-501-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	325,869	325,869	24,829.66	159,360.33	149,815.46	4,404.06	50.25	162,104.21

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 =====								
<u>SALARIES & BENEFITS</u>								
01-502-010 POLICE SALARIES	1,159,332	1,159,332	97,412.09	570,054.49	664,378.16	0.00	49.17	589,277.51
01-502-012 CIVILIAN SALARIES	248,215	248,215	16,264.52	109,572.43	42,807.13	0.00	44.14	138,642.57
01-502-014 POLICE SPECIAL ASSIGNMENT SA	4,500	4,500	0.00	0.00	2,126.41	0.00	0.00	4,500.00
01-502-015 POL INCENTIVE PAY-BILING & S	2,400	2,400	396.66	2,386.23	2,768.52	0.00	99.43	13.77
01-502-016 CIV.INCENTIVE PAY-BILING & S	600	600	78.95	470.73	229.04	0.00	78.46	129.27
01-502-017 POLICE SALARIES-CERTIFICATIO	6,300	6,300	473.14	2,716.01	4,469.28	0.00	43.11	3,583.99
01-502-018 POLICE EDUCATION PAY	2,400	2,400	300.04	1,856.29	1,356.77	0.00	77.35	543.71
01-502-020 POLICE OVERTIME	90,000	90,000	6,668.75	38,938.69	45,691.70	0.00	43.27	51,061.31
01-502-021 7K HOURS	69,265	69,265	4,250.47	27,252.70	23,747.80	0.00	39.35	42,011.80
01-502-022 CIVILIAN OVERTIME	30,000	30,000	2,482.17	13,504.17	3,091.63	0.00	45.01	16,495.83
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	8,640	8,640	475.41	2,789.06	3,874.94	0.00	32.28	5,850.94
01-502-030 SOCIAL SECURITY	103,641	103,641	8,226.87	48,150.89	55,966.30	0.00	46.46	55,489.96
01-502-030CSOCIAL SECURITY CIVILIAN	21,421	21,421	1,450.69	9,552.60	3,526.66	0.00	44.59	11,868.58
01-502-040 HEALTH INSURANCE	240,805	240,805	18,676.37	113,355.97	107,499.07	0.00	47.07	127,448.75
01-502-050 RETIREMENT	99,652	99,652	8,516.47	46,892.15	54,847.66	0.00	47.06	52,759.93
01-502-050CRETIREMENT CIVILIAN	19,950	19,950	1,367.08	8,990.48	3,386.73	0.00	45.07	10,959.07
01-502-060 WORKERS' COMPENSATION	59,473	59,473	4,764.35	57,768.90	30,998.79	0.00	97.14	1,703.64
01-502-070 UNEMPLOYMENT COMPENSATION	7,056	7,056	329.68	7,113.86	4,066.93	0.00	100.82 (	57.86)
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	2,173,648	2,173,648	172,133.71	1,061,365.65	1,054,833.52	0.00	48.83	1,112,282.77
<u>OTHER EXPENSES</u>								
01-502-120 DUES & SUBSCRIPTIONS	22,000	22,000	487.15	1,505.83	2,442.90	0.00	6.84	20,494.17
01-502-130 BONDS & TRAINING	15,000	15,000	1,515.00	3,014.56	2,339.86	0.00	20.10	11,985.44
01-502-400 CITIZEN'S PATROL	2,500	2,500	39.98	568.06	0.00	0.00	22.72	1,931.94
01-502-420 OFFICE SUPPLIES	32,000	32,000	638.26	3,085.23	4,585.62	1,020.00	12.83	27,894.77
01-502-430 MISCELLANEOUS SUPPLIES	0	0	0.00	53.34	21,087.41	0.00	0.00 (	53.34)
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	108.61	246.26	0.00	0.00 (	108.61)
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	16,000	16,000	421.79	5,346.15	3,207.56	0.00	33.41	10,653.85
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	0.00	0.00	864.17	0.00	0.00	3,000.00
01-502-450 LAB FEES/CRIME SCENE SUPP	13,500	13,500	559.00	1,585.82	2,253.90	0.00	11.75	11,914.18
01-502-480 UNIFORM ALLOWANCE	30,000	30,000	0.00	11,600.00	13,448.22	305.00	39.68	18,095.00
01-502-485 WEAPONS & AMMUNITION	9,000	9,000	1,581.36	1,581.36	2,840.32	0.00	17.57	7,418.64
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	15,000	15,000	894.92	4,474.60	3,600.60	0.00	29.83	10,525.40
01-502-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	26.58	0.00	0.00	0.38	6,973.42
01-502-491 MEMORIAL SERVICES	5,000	5,000	26.51	1,001.18	156.88	0.00	20.02	3,998.82
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	0.00	0.00	0.00	1,000.00
01-502-540 VEHICLE FUEL	65,000	65,000	76.32	18,411.07	30,742.33	0.00	28.32	46,588.93
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-502-590 POSTAGE	3,000	3,000	498.44	650.96	1,215.15	0.00	21.70	2,349.04

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	240,300	240,300	6,738.73	53,013.35	89,031.18	1,325.00	22.61	185,961.65
<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>755.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	755.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-502-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,413,948	2,413,948	178,872.44	1,114,379.00	1,144,619.70	1,325.00	46.22	1,298,244.42

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
03-FIRE DEPARTMENT =====								
<u>SALARIES & BENEFITS</u>								
01-503-010 FIRE DEPT. SALARIES	376,880	376,880	22,483.97	184,829.33	202,150.70	0.00	49.04	192,050.88
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	6,000	6,000	0.00	2,093.41	3,065.94	0.00	34.89	3,906.59
01-503-020 FIRE OVERTIME	75,000	75,000	11,222.64	46,808.55	27,841.46	0.00	62.41	28,191.45
01-503-021 7K HOURS	61,959	61,959	0.00	0.00	10,887.67	0.00	0.00	61,958.54
01-503-030 SOCIAL SECURITY	39,768	39,768	2,462.77	21,268.10	18,017.62	0.00	53.48	18,499.56
01-503-040 HEALTH INSURANCE	83,355	83,355	3,749.28	34,057.51	25,832.21	0.00	40.86	49,297.97
01-503-050 RETIREMENT	38,897	38,897	2,423.25	16,848.71	17,886.22	0.00	43.32	22,048.22
01-503-060 WORKERS' COMPENSATION	48,976	48,976	4,072.86	16,291.44	7,620.75	0.00	33.26	32,684.32
01-503-070 UNEMPLOYMENT COMPENSATION	2,268	2,268	115.59	1,976.45	2,016.56	0.00	87.15	291.55
01-503-080 VOLUNTEER PENSION FUND	14,000	14,000	0.00	5,436.00	2,880.00	0.00	38.83	8,564.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	747,103	747,103	46,530.36	329,609.50	318,199.13	0.00	44.12	417,493.08
<u>OTHER EXPENSES</u>								
01-503-130 TRAINING	30,000	30,000	112.67	8,572.39	41,607.12	0.00	28.57	21,427.61
01-503-140 EMPLOYMENT SCREENING	0	500	11.00	11.00	0.00	0.00	2.20	489.00
01-503-150 HAZMAT PROGRAM	500	500	0.00	0.00	493.79	0.00	0.00	500.00
01-503-151 OUTSIDE PROF. SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
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	2,500	2,500	0.00	0.00	85.00	0.00	0.00	2,500.00
01-503-396 EOC EQUIPMENT & SUPPLIES	5,000	4,500	1,033.36	2,232.42	6,142.77	350.00	57.39	1,917.58
01-503-420 OFFICE SUPPLIES	9,000	9,000	321.35	2,850.62	9,434.23	0.00	31.67	6,149.38
01-503-430 SUPPLIES & EQUIPMENT	32,500	32,500	677.93	5,916.13	31,513.67	118.86	18.57	26,465.01
01-503-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	0.00	1,118.01	101.95	0.00	74.53	381.99
01-503-450 MEDICAL SUPPLIES	20,000	20,000	255.00	2,871.30	20,606.98	95.04	14.83	17,033.66
01-503-460 MEDICAL TRAINING	10,000	10,000	0.00	1,200.00	8,656.58	0.00	12.00	8,800.00
01-503-480 UNIFORM ALLOWANCE	16,000	16,000	2,520.16	5,111.12	7,343.64	130.00	32.76	10,758.88
01-503-503 VEHICLE PARTS - FIRE	20,000	20,000	218.85	1,776.23	12,381.98	3,163.10	24.70	15,060.67
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	3,801.31	6,116.40	0.00	22.63	12,998.69
01-503-590 POSTAGE	200	200	0.00	32.84	54.75	0.00	16.42	167.16
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	40,000	40,000	350.00	7,097.50	61,440.27	4,752.15	29.62	28,150.35
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	902.76	3,582.45	7,111.83	0.00	27.56	9,417.55
01-503-630 DORM - REPAIRS & MAINT	0	0	0.00	0.00	509.72	0.00	0.00	0.00
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	0.00	556.05	0.00	0.00	10,000.00
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	20,000	20,000	0.00	17,509.35	14,383.64	2,202.40	98.56	288.25
01-503-741 EMS MEDICAL DIRECTION	20,000	20,000	0.00	5,000.00	10,000.00	0.00	25.00	15,000.00
01-503-750 SCBA TESTS	4,000	4,000	0.00	1,129.99	2,900.38	0.00	28.25	2,870.01
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	278,500	278,500	6,403.08	69,812.66	241,440.75	10,811.55	28.95	197,875.79

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>CAPITAL EXPENSES</u>								
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	0.00	0.00	0.00
01-503-804 CAPITAL PPE (PERS. PROTECT.EQ)	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	1,025,603	1,025,603	52,933.44	399,422.16	559,639.88	10,811.55	40.00	615,368.87

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
<u>04-SPECIAL SERVICES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-504-009 SALARIES	0	0	0.00	0.00	12,845.62	0.00	0.00	0.00
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	0.00	6,000.00	7,240.97	0.00	41.67	8,400.00
01-504-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-030 SOCIAL SECURITY	0	0	0.00	459.00	553.93	0.00	0.00 (	459.00)
01-504-040 HEALTH INSURANCE	0	0	697.00	697.00	0.00	0.00	0.00 (	697.00)
01-504-050 RETIREMENT	0	0	0.00	0.00	3.06	0.00	0.00	0.00
01-504-060 WORKERS COMPENSATION	0	0	0.00	0.00	692.78	0.00	0.00	0.00
01-504-070 UNEMPLOYMENT COMP	0	0	0.00	168.00	115.20	0.00	0.00 (	168.00)
01-504-080 CONTRACT LABOR	35,000	35,000	2,173.88	13,578.01	0.00	0.00	38.79	21,421.99
01-504-095 TERMINATION PAY-OUT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	49,400	49,400	2,870.88	20,902.01	21,451.56	0.00	42.31	28,497.99
<u>OTHER EXPENSES</u>								
01-504-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	2,455.42	127.00	0.00	122.77 (	455.42)
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	0.00	0.00	0.00	1,000.00
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	8,909.26	0.00	0.00	0.00 (	8,909.26)
01-504-460 SPECIAL EVENTS	30,000	30,000	2,130.80 (	9,195.25)	12,175.67	0.00	30.65-	39,195.25
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	96.48	54,664.34	54,273.82	9,450.00	183.18 (	29,114.34)
01-504-471 911 REMEMBRANCE RACE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-490 WINDCREST YOUTH ACTIVITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-590 POSTAGE	800	800	0.00	0.00	429.35	0.00	0.00	800.00
01-504-610 NEWSLETTER	15,000	15,000	1,434.77	8,356.72	7,614.28	0.00	55.71	6,643.28
01-504-630 LEGAL ADVERTISING	13,000	13,000	1,122.26	4,713.78	0.00	0.00	36.26	8,286.22
01-504-635 ADVERTISING	5,000	5,000	0.00	4,221.88	532.83	0.00	84.44	778.12
01-504-645 MAYOR - COUNCIL EXPENSES	0	0	288.00	588.24	0.00	0.00	0.00 (	588.24)
01-504-650 MILEAGE & ENTERTAINMENT EXPE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	0.00	6,058.63	0.00	0.00	2,000.00
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	0.00	2,077.77	0.00	0.00	138.52 (	577.77)
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	0.00	759.34	0.00	0.00	50.62	740.66
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	1,270.66	65.00	0.00	84.71	229.34
01-504-656 PLACE 5 - COUNCIL EXPENSE	<u>1,500</u>	<u>1,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>
TOTAL OTHER EXPENSES	116,300	116,300	5,072.31	78,822.16	81,276.58	9,450.00	75.90	28,027.84
<u>CAPITAL EXPENSES</u>								
01-504-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>14,586.55</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	14,586.55	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-504-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
TOTAL 04-SPECIAL SERVICES	165,700	165,700	7,943.19	99,724.17	117,314.69	9,450.00	65.89	56,525.83

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
<u>06-PARKS & RECREATION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-506-100 UTILITIES	25,000	25,000	371.24	1,239.96	16,115.26	0.00	4.96	23,760.04
01-506-130 TRAINING	2,000	2,000	125.00	265.00	268.07	0.00	13.25	1,735.00
01-506-240 CONTRACT MAINTENANCE OUTS	8,000	8,000	830.00	2,760.00	2,880.00	0.00	34.50	5,240.00
01-506-250 CONTRACT MAINT.-GREEN BEL	60,000	60,000	3,862.80	28,217.53	12,759.67	0.00	47.03	31,782.47
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	173.80	0.00	0.00	5.79	2,826.20
01-506-430 SUPPLIES	7,000	7,000	111.98	2,291.89	1,541.98	0.00	32.74	4,708.11
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	529.52	1,499.29	6,312.51	0.00	15.78	8,000.71
01-506-630 FACILITY MAINTENANCE	20,000	20,000	548.70	13,287.75	5,855.61	0.00	66.44	6,712.25
01-506-631 POND MAINTENANCE	12,000	12,000	1,585.00	5,769.20	2,242.64	10,149.44	132.66 (	3,918.64)
01-506-635 TREES / SHRUBS/LANDSCAPING	15,000	15,000	128.32	184.02	3,715.43	0.00	1.23	14,815.98
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	161,500	161,500	8,092.56	55,688.44	51,691.17	10,149.44	40.77	95,662.12
<u>CAPITAL EXPENSES</u>								
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-506-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	161,500	161,500	8,092.56	55,688.44	51,691.17	10,149.44	40.77	95,662.12

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 =====								
<u>SALARIES & BENEFITS</u>								
01-507-010 MECHANIC SALARIES	42,810	42,810	3,292.80	19,513.48	17,758.40	0.00	45.58	23,296.59
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	123.48	456.46	332.97	0.00	45.65	543.54
01-507-030 SOCIAL SECURITY	3,351	3,351	261.34	1,527.68	1,383.98	0.00	45.58	1,823.79
01-507-040 HEALTH INSURANCE	9,262	9,262	756.25	4,537.50	774.40	0.00	48.99	4,724.22
01-507-050 RETIREMENT	3,277	3,277	245.97	1,436.21	1,324.21	0.00	43.83	1,840.78
01-507-060 WORKERS' COMPENSATION	1,990	1,990	166.01	844.89	0.00	0.00	42.45	1,145.23
01-507-070 UNEMPLOYMENT COMPENSATION	252	252	70.58	252.01	273.15	0.00	100.00 (	0.01)
01-507-090 TERMINATION PAY-OUT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	61,942	61,942	4,916.43	28,568.23	21,847.11	0.00	46.12	33,374.14
<u>OTHER EXPENSES</u>								
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	0.00	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	0.00	16.51	80.57	0.00	6.60	233.49
01-507-430 FLEET TOOLS & SUPPLIES	10,000	10,000	671.31	4,597.31	5,856.84	0.00	45.97	5,402.69
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	0.00	453.00	0.00	0.00	700.00
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	239.40	0.00	0.00	0.00 (	239.40)
01-507-502 VEHICLE PARTS-POLICE	13,000	13,000	2,318.97	8,583.69	7,958.77	0.00	66.03	4,416.31
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	50.28	118.02	0.00	0.00	3.37	3,381.98
01-507-506 VEHICLE PARTS-PARKS & REC	1,000	1,000	0.00	59.92	823.05	0.00	5.99	940.08
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	510.00	0.00	0.00	0.00 (	510.00)
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	0.00	3,064.89	4,696.79	0.00	30.65	6,935.11
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	45.95	114.87	160.83	0.00	22.97	385.13
01-507-520 EQUIPMENT REPAIR	15,000	15,000	0.00	1,761.06	6,224.41	0.00	11.74	13,238.94
01-507-540 VEHICLE FUEL	18,000	18,000	64.59	6,266.68	8,347.46	0.00	34.81	11,733.32
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	20,000	20,000	180.00	13,228.29	10,793.68	0.00	66.14	6,771.71
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	0.00	67.98	0.00	0.00	0.00
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	26,089	0.00	6,184.17	943.79	0.00	23.70	19,904.83
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	0.00	0.00	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	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
TOTAL OTHER EXPENSES	113,950	125,039	3,331.10	44,744.81	46,407.17	0.00	35.78	80,294.19

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>CAPITAL EXPENSES</u>								
01-507-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-507-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	175,892	186,981	8,247.53	73,313.04	68,254.28	0.00	39.21	113,668.33

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 =====								
<u>SALARIES & BENEFITS</u>								
01-508-010 COURT SALARIES	294,241	294,241	18,693.83	113,200.75	120,550.13	0.00	38.47	181,039.93
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	0.29	179.34	0.00	0.05	599.71
01-508-017 CERTIFICATION PAY - COURT	600	600	0.00	70.89	387.41	0.00	11.82	529.11
01-508-018 COURT EDUCATION PAY	0	0	46.16	46.16	0.00	0.00	0.00 (	46.16)
01-508-020 COURT OVERTIME	10,000	10,000	450.14	2,650.26	788.18	0.00	26.50	7,349.74
01-508-021 7K HOURS	7,527	7,527	0.00	0.00	0.00	0.00	0.00	7,527.35
01-508-026 HAZARDOUS DUTY PAY	0	0	9.23	9.23	0.00	0.00	0.00 (	9.23)
01-508-030 SOCIAL SECURITY	24,415	24,415	1,521.48	9,061.12	9,375.20	0.00	37.11	15,353.74
01-508-040 HEALTH INSURANCE	50,939	50,939	2,995.39	19,524.33	16,107.07	0.00	38.33	31,415.13
01-508-050 RETIREMENT	19,983	19,983	1,146.74	6,799.97	7,241.15	0.00	34.03	13,182.70
01-508-060 WORKER'S COMPENSATION	618	618	51.53	257.65	4,156.76	0.00	41.71	360.07
01-508-070 UNEMPLOYMENT COMPENSATION	2,016	2,016	387.21	1,462.81	756.61	0.00	72.56	553.19
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	410,939	410,939	25,301.71	153,083.46	159,541.85	0.00	37.25	257,855.28
<u>OTHER EXPENSES</u>								
01-508-120 DUES & SUBSCRIPTIONS	500	500	0.00	113.62	201.61	190.00	60.72	196.38
01-508-130 BONDS & TRAINING	7,250	7,250	200.00	3,106.46	600.00	0.00	42.85	4,143.54
01-508-150 JUDGE	5,250	5,250	3,446.16	6,189.32	2,501.41	0.00	117.89 (	939.32)
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	0.00	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	464.08	2,567.10	1,712.53	1,304.79	41.86	5,378.11
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	104.09	88.34	0.00	34.70	195.91
01-508-480 UNIFORM ALLOWANCE	1,600	1,600	0.00	0.00	0.00	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	3,000	3,000	1,017.25	2,941.87	1,559.55	0.00	98.06	58.13
TOTAL OTHER EXPENSES	38,150	38,150	5,127.49	15,022.46	6,663.44	1,494.79	43.30	21,632.75
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	449,089	449,089	30,429.20	168,105.92	166,205.29	1,494.79	37.77	279,488.03

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
<u>10-FACILITY DIVISION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-510-100 UTILITIES	140,000	140,000	17,264.19	77,248.49	54,531.73	0.00	55.18	62,751.51
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	2,058.00	12,348.00	11,597.00	0.00	45.73	14,652.00
01-510-240 CONTRACT MAINTENANCE	0	0	0.00	175.00	125.00	0.00	0.00 (	175.00)
01-510-430 SUPPLIES	12,000	12,000	0.00	2,574.23	2,557.19	0.00	21.45	9,425.77
01-510-630 FACILITY MAINTENANCE	75,000	75,000	4,640.83	23,764.44	32,340.87	0.00	31.69	51,235.56
01-510-631 DORM MAINT 421 DALECREST	7,000	7,000	451.60	756.08	1,074.30	0.00	10.80	6,243.92
01-510-632 DORM MAINT 461 GOLFCREST	7,000	7,000	50.00	800.00	0.00	0.00	11.43	6,200.00
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-510-700 CONTINGENCIES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	271,000	271,000	24,464.62	117,666.24	102,226.09	0.00	43.42	153,333.76
<u>CAPITAL EXPENSES</u>								
01-510-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-510-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	271,000	271,000	24,464.62	117,666.24	102,226.09	0.00	43.42	153,333.76

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
<u>11-CIVIC CENTER</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-511-010 CIVIC CENTER SALARIES	112,628	112,628	8,808.28	55,225.90	55,297.07	0.00	49.03	57,402.05
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	139.30	141.78	0.00	0.00	(139.30)
01-511-020 OVERTIME - CIVIC CENTER	5,000	5,000	507.45	3,986.91	3,712.99	0.00	79.74	1,013.09
01-511-030 SOCIAL SECURITY	8,999	8,999	682.82	4,211.85	4,278.39	0.00	46.81	4,786.69
01-511-040 HEALTH INSURANCE	27,785	27,785	1,559.61	7,880.94	6,330.34	0.00	28.36	19,904.22
01-511-050 RETIREMENT	8,799	8,799	652.23	4,016.33	4,069.84	0.00	45.65	4,782.24
01-511-060 WORKERS' COMPENSATION	18,153	18,153	1,514.28	7,571.40	2,771.21	0.00	41.71	10,581.94
01-511-070 UNEMPLOYMENT COMPENSATION	756	756	201.19	942.73	429.58	0.00	124.70	(186.73)
01-511-095 TERMINATION PAY-OUT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	182,120	182,120	13,948.94	83,975.36	77,031.20	0.00	46.11	98,144.20
<u>OTHER EXPENSES</u>								
01-511-100 UTILITIES	27,000	27,000	3,783.52	16,988.42	4,608.28	0.00	62.92	10,011.58
01-511-430 SUPPLIES	15,000	15,000	2,298.49	3,972.08	2,316.54	0.00	26.48	11,027.92
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	1,149.90	3,362.59	19,843.93	0.00	18.68	14,637.41
01-511-700 CONTINGENCIES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	60,000	60,000	7,231.91	24,323.09	26,768.75	0.00	40.54	35,676.91
<u>CAPITAL EXPENSES</u>								
01-511-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-511-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	242,120	242,120	21,180.85	108,298.45	103,799.95	0.00	44.73	133,821.11

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>14-CONTRACT SERVICES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-514-151 CONTRACT SVC - INSPECTIONS	75,000	75,000	3,150.00	18,260.00	0.00	0.00	24.35	56,740.00
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	1,710.00	4,515.00	1,045.00	0.00	30.10	10,485.00
01-514-221 FIRE INSPECTION FEES	7,000	7,000	3,480.00	11,920.00	0.00	0.00	170.29 (	4,920.00)
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	6,400.00	38,855.00	32,720.00	0.00	40.90	56,145.00
01-514-255 SPECIAL LEGAL FEES	190,000	190,000	9,562.58	101,470.33	72,434.42	0.00	53.41	88,529.67
01-514-260 DUES & FEES-BCAD	16,000	16,000	3,824.00	7,648.00	0.00	0.00	47.80	8,352.00
01-514-290 AUDIT	30,000	30,000	18,000.00	24,077.71	18,549.00	0.00	80.26	5,922.29
01-514-300 EMS	70,000	70,000	5,000.00	30,000.00	35,000.00	0.00	42.86	40,000.00
01-514-310 MUNICIPAL INSURANCE	140,000	140,000	2,000.00	120,870.40	124,237.96	0.00	86.34	19,129.60
01-514-320 ENGINEER / ARCHITECT	65,000	65,000	0.00 (	2,006.40)	8,504.80	0.00	3.09-	67,006.40
01-514-322 RACIAL PROFILING	20,000	20,000	0.00	9,890.00	0.00	0.00	49.45	10,110.00
01-514-325 SALES TAX COLLECTION SERVICE	35,000	35,000	0.00	505,925.00	24,193.00	0.00	1,445.50 (	470,925.00)
01-514-326 SALES TAX-MEIA	125,000	125,000	0.00	125,000.00	125,000.00	0.00	100.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	0.00	0.00	100.00	0.00
01-514-400 CREDIT CARD TERMINAL	17,000	17,000	0.00	7,233.00	0.00	0.00	42.55	9,767.00
01-514-403 RECORDS MANAGEMENT	25,000	28,993	2,745.34	16,332.29	19,266.36	6,751.68	79.62	5,909.03
01-514-405 RECORDS STORAGE RENTAL	8,200	8,200	0.00	5,313.00	4,991.00	0.00	64.79	2,887.00
01-514-410 RECORDS DESTRUCTION	<u>1,200</u>	<u>1,200</u>	<u>345.00</u>	<u>740.00</u>	<u>835.00</u>	<u>0.00</u>	<u>61.67</u>	<u>460.00</u>
TOTAL OTHER EXPENSES	946,400	950,393	56,216.92	1,038,043.33	466,776.54	6,751.68	109.93 (	94,402.01)
<u>CAPITAL EXPENSES</u>								
01-514-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-514-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	946,400	950,393	56,216.92	1,038,043.33	466,776.54	6,751.68	109.93 (	94,402.01)

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 =====								
<u>OTHER EXPENSES</u>								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	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	105,000	105,000	8,527.82	46,971.47	41,637.15	3,829.30	48.38	54,199.23
01-515-201 COMPUTER MAINTENANCE	24,000	24,000	885.03	4,466.66	4,448.17	0.00	18.61	19,533.34
01-515-205 TELECOMMUNICATIONS CONTRACT	15,000	15,000	0.00	3,518.27	5,202.13	0.00	23.46	11,481.73
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	30,000	30,000	4,241.91	17,301.96	15,651.37	0.00	57.67	12,698.04
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	0.00	0.00	0.00	7,000.00
01-515-286 CONTRACTSERVICES - IT	130,000	130,000	9,580.65	79,728.85	104,310.03	12,852.05	71.22	37,419.10
01-515-287 CONTRACT SERVICES-IT POLICE	0	0	0.00	4,515.20	0.00	2,666.90	0.00 (	7,182.10)
01-515-288 CONTRACT SERVICES-IT FIRE	0	0	0.00	1,476.05	0.00	1,596.05	0.00 (	3,072.10)
01-515-289 CONTRACT SERVICES-IT ADMIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-290 CONTRACT SERVICES-IT FINANCE	0	0	0.00	320.00	0.00	0.00	0.00 (	320.00)
01-515-291 CONTRACT SERVICES-IT COURT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-292 CONTRACT SERVICES-IT PUBILC	0	0	992.57	1,141.57	0.00	0.00	0.00 (	1,141.57)
01-515-332 WEBSITE MAINTENANCE	6,500	9,500	0.00	9,382.56	5,002.48	0.00	98.76	117.44
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	<u>25,000</u>	<u>25,000</u>	<u>2,051.00</u>	<u>10,255.00</u>	<u>10,561.36</u>	<u>0.00</u>	<u>41.02</u>	<u>14,745.00</u>
TOTAL OTHER EXPENSES	345,500	348,500	26,278.98	179,077.59	186,812.69	20,944.30	57.40	148,478.11
<u>CAPITAL EXPENSES</u>								
01-515-800 CAPITAL EXPENSE	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-515-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 15-TECH SUPPORT	 345,500	 348,500	 26,278.98	 179,077.59	 186,812.69	 20,944.30	 57.40	 148,478.11

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
<u>16-PUBLIC WORKS</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-516-010 PUBLIC WORKS SALARIES	390,917	390,917	22,241.42	139,304.81	170,215.87	0.00	35.64	251,612.05
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	278.61	283.55	0.00	46.44	321.39
01-516-018 P.W. EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-020 PUBLIC WORKS OVERTIME	10,000	10,000	157.29 (	2,383.02)	8,135.08	0.00	23.83-	12,383.02
01-516-030 SOCIAL SECURITY	30,716	30,716	1,716.61	10,491.28	13,519.95	0.00	34.16	20,224.76
01-516-040 HEALTH INSURANCE	83,355	83,355	5,284.09	31,666.06	49,953.77	0.00	37.99	51,689.42
01-516-050 RETIREMENT	30,033	30,033	2,017.31	10,268.21	12,419.90	0.00	34.19	19,765.25
01-516-060 WORKERS' COMPENSATION	38,936	38,936	3,233.06	16,224.66	9,006.34	0.00	41.67	22,711.46
01-516-070 UNEMPLOYMENT COMPENSATION	2,268	2,268	447.52	1,849.45	1,142.71	0.00	81.55	418.55
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	591,826	591,826	35,143.46	207,700.06	264,677.17	0.00	35.09	384,125.90
<u>OTHER EXPENSES</u>								
01-516-100 UTILITIES	25,000	25,000	3,852.59	11,714.75	7,370.13	0.00	46.86	13,285.25
01-516-130 TRAINING	2,500	2,500	0.00	0.00	0.00	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	0.00	2,313.00	1,955.25	0.00	46.26	2,687.00
01-516-430 SUPPLIES	15,000	15,000	471.65	3,801.31	9,210.67	0.00	25.34	11,198.69
01-516-431 EMPLOYEE APPRECIATION LUNCHE	0	0	193.89	236.39	0.00	0.00	0.00 (	236.39)
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	161.71	3,309.57	6,159.31	0.00	18.39	14,690.43
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	4,500	4,500	0.00	1,979.46	1,257.42	0.00	43.99	2,520.54
01-516-530 STREET SIGNS & MARKERS	9,000	9,000	828.55	4,037.95	12,392.55	0.00	44.87	4,962.05
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	99.00	238.32	3,868.26	0.00	2.38	9,761.68
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	98.97	98.97	3,557.82	0.00	0.00 (	98.97)
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>2,607.23</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00 (</u>	<u>2,607.23)</u>
TOTAL OTHER EXPENSES	89,000	89,000	5,706.36	30,336.95	45,771.41	0.00	34.09	58,663.05
<u>CAPITAL EXPENSES</u>								
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-516-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	680,826	680,826	40,849.82	238,037.01	310,448.58	0.00	34.96	442,788.95

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 =====								
<u>SALARIES & BENEFITS</u>								
01-517-010 SALARIES-ANIMAL CONTROL	79,354	79,354	5,678.58	34,266.19	37,090.90	0.00	43.18	45,087.91
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	1,597.23	1,701.08	0.00	44.37	2,002.77
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	543.88	2,553.94	1,376.62	0.00	36.48	4,446.06
01-517-030 SOCIAL SECURITY	6,774	6,774	500.74	2,960.26	3,116.28	0.00	43.70	3,813.79
01-517-040 HEALTH INSURANCE	18,523	18,523	1,479.66	8,877.96	8,883.75	0.00	47.93	9,645.48
01-517-050 RETIREMENT	6,624	6,624	471.28	2,782.88	2,989.18	0.00	42.02	3,840.63
01-517-060 WORKER'S COMPENSATION	1,785	1,785	148.86	744.30	0.00	0.00	41.71	1,040.24
01-517-070 UNEMPLOYMENT COMPENSATION	<u>504</u>	<u>504</u>	<u>142.13</u>	<u>504.01</u>	<u>288.00</u>	<u>0.00</u>	<u>100.00</u>	<u>(0.01)</u>
TOTAL SALARIES & BENEFITS	124,164	124,164	9,242.05	54,286.77	55,445.81	0.00	43.72	69,876.87
<u>OTHER EXPENSES</u>								
01-517-230 VET/INPOUNDING/SHELTER	28,900	28,900	515.45	1,589.49	12,824.32	0.00	5.50	27,310.51
01-517-231 INPOUNDING/SHELTER	24,400	24,400	5,170.00	21,762.68	4,320.00	0.00	89.19	2,637.32
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	249.40	0.00	0.00	16.63	1,250.60
01-517-420 EQUIPMENT	2,100	2,100	0.00	0.00	547.35	0.00	0.00	2,100.00
01-517-430 SUPPLIES	1,500	1,500	0.00	966.53	3.90	0.00	64.44	533.47
01-517-433 IT SOFTWARE HARDWARE &SUPP	500	500	0.00	295.00	0.00	0.00	59.00	205.00
01-517-480 UNIFORMS	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
TOTAL OTHER EXPENSES	59,900	59,900	5,685.45	24,863.10	17,695.57	0.00	41.51	35,036.90
<u>CAPITAL EXPENSES</u>								
01-517-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-517-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 17-ANIMAL CONTROL	 184,064	 184,064	 14,927.50	 79,149.87	 73,141.38	 0.00	 43.00	 104,913.77

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
<u>19-CODE ENFORCEMENT</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-519-010 INSPECTION SALARIES	50,185	50,185	2,881.28	21,506.72	22,844.76	0.00	42.85	28,678.30
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	0.97	6.66	0.87	0.00	0.00	(6.66)
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	2,449.56	217.17	0.00	136.09	(649.56)
01-519-021 7K HOURS	3,800	3,800	0.00	0.00	0.00	0.00	0.00	3,800.00
01-519-026 HAZARDOUS DUTY PAY	240	240	27.70	167.19	0.00	0.00	69.66	72.81
01-519-030 SOCIAL SECURITY	4,285	4,285	222.14	1,935.86	1,799.33	0.00	45.18	2,349.14
01-519-040 HEALTH INSURANCE	9,262	9,262	789.38	4,706.53	8,313.06	0.00	50.82	4,555.19
01-519-050 RETIREMENT	4,190	4,190	209.52	1,822.43	1,728.34	0.00	43.50	2,367.34
01-519-060 WORKER'S COMPENSATION	2,415	2,415	201.41	1,007.05	0.00	0.00	41.71	1,407.46
01-519-070 UNEMPLOYMENT COMPENSATION	<u>252</u>	<u>252</u>	<u>59.87</u>	<u>252.00</u>	<u>144.01</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	76,428	76,428	4,392.27	33,854.00	35,047.54	0.00	44.30	42,574.02
<u>OTHER EXPENSES</u>								
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	0	0	0.00	0.00	428.30	0.00	0.00	0.00
01-519-430 SUPPLIES & EQUIPMENT	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
01-519-480 UNIFORMS	800	800	0.00	0.00	0.00	0.00	0.00	800.00
01-519-700 CONTINGENCIES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	3,935	3,935	0.00	0.00	428.30	0.00	0.00	3,935.00
<u>CAPITAL EXPENSES</u>								
01-519-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-519-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	80,363	80,363	4,392.27	33,854.00	35,475.84	0.00	42.13	46,509.02

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
<u>20-FINANCE</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-520-010 FINANCE SALARIES	253,193	253,193	24,543.87	109,859.17	120,536.53	0.00	43.39	143,333.80
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	278.61	283.55	0.00	46.44	321.39
01-520-020 FINANCE OVERTIME	3,000	3,000	0.00	0.00	93.10	0.00	0.00	3,000.00
01-520-030 FINANCE SOCIAL SECURITY	19,736	19,736	1,190.86	7,166.08	9,238.73	0.00	36.31	12,570.38
01-520-040 FINANCE HEALTH INSURANCE	37,047	37,047	2,315.98	12,869.50	18,549.25	0.00	34.74	24,177.38
01-520-050 FINANCE RETIREMENT	19,253	19,253	1,122.52	6,747.12	8,906.65	0.00	35.04	12,505.87
01-520-060 WORKER'S COMPENSATION	585	585	48.79	234.27	3,463.98	0.00	40.05	350.67
01-520-070 UNEMPLOYMENT COMPENSATION	1,008	1,008	0.00	756.00	697.16	0.00	75.00	252.00
01-520-095 TERMINATION PAY-OUT - FINANC	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	334,422	334,422	29,268.18	137,910.75	161,768.95	0.00	41.24	196,511.49
<u>OTHER EXPENSES</u>								
01-520-120 DUES & SUBSCRIPTIONS	1,500	1,500	0.00	764.00	561.04	0.00	50.93	736.00
01-520-130 BONDS & TRAINING	5,500	5,500	175.00)	2,688.09	810.92	0.00	48.87	2,811.91
01-520-260 DUES & FEES- BCAD	0	0	0.00	1,650.00	8,610.00	0.00	0.00	1,650.00)
01-520-400 BANK/CREDIT CARD TERMINAL CH	0	0	0.00	0.00	9,435.01	0.00	0.00	0.00
01-520-420 OFFICE SUPPLIES	6,000	6,000	699.04	2,309.36	2,005.10	0.00	38.49	3,690.64
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,500	1,500	7.33	589.91	909.00	0.00	39.33	910.09
01-520-600 OFFICE EQUIP. & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-700 CONTINGENCIES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	14,500	14,500	531.37	8,001.36	22,331.07	0.00	55.18	6,498.64
<u>CAPITAL EXPENSES</u>								
01-520-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-520-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	348,922	348,922	29,799.55	145,912.11	184,100.02	0.00	41.82	203,010.13

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>25-CITY MANAGEMENT</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-525-010 CITY MANAGEMENT SALARIES	168,585	168,585	13,078.84	81,009.54	76,547.99	0.00	48.05	87,575.10
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	13,007	13,007	934.22	4,971.09	4,749.55	0.00	38.22	8,035.81
01-525-040 HEALTH INSURANCE	9,262	9,262	789.89	4,739.34	4,826.03	0.00	51.17	4,522.38
01-525-050 RETIREMENT	12,986	12,986	941.68	5,825.85	5,617.34	0.00	44.86	7,159.79
01-525-060 WORKER'S COMPENSATION	374	374	31.23 (	17.96)	692.78	0.00	4.80-	392.38
01-525-070 UNEMPLOYMENT COMPENSATION	252	252	0.00	252.00	144.00	0.00	100.00	0.00
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	205,465	205,465	15,775.86	96,779.86	92,577.69	0.00	47.10	108,685.46
<u>OTHER EXPENSES</u>								
01-525-120 DUES & SUBSCRIPTIONS	750	750	0.00	129.85	78.90	0.00	17.31	620.15
01-525-130 BONDS & TRAINING	1,000	1,000	0.00	0.00	275.00	0.00	0.00	1,000.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	48.04	94.01	196.59	0.00	9.40	905.99
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	0.00	5,050.00	0.00	0.00	6,800.00
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	46.09	81.05	0.00	4.61	953.91
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	10,550	10,550	48.04	269.95	5,681.54	0.00	2.56	10,280.05
<u>OTHER INCOME/EXPENSES</u>								
01-525-900 TRANSFERS	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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	216,015	216,015	15,823.90	97,049.81	98,259.23	0.00	44.93	118,965.51

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
<u>26-POOL</u>								
=====								
<u>SALARIES & BENEFITS</u>								
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	0.00	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-526-100 UTILITIES	7,000	7,000	0.00	641.79	126.56	0.00	9.17	6,358.21
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	0.00	0.00	404.98	0.00	0.00	0.00
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	319.88	0.00	0.00	8.00	3,680.12
01-526-431 POOL CHEMICALS	10,000	10,000	581.36	1,932.34	901.73	0.00	19.32	8,067.66
01-526-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-630 FACILITY MAINTENANCE	7,000	7,000	0.00	0.00	0.00	0.00	0.00	7,000.00
01-526-700 CONTINGENCIES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	29,000	29,000	581.36	2,894.01	1,433.27	0.00	9.98	26,105.99
<u>CAPITAL EXPENSES</u>								
01-526-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-526-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	29,000	29,000	581.36	2,894.01	1,433.27	0.00	9.98	26,105.99

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 =====								
<u>SALARIES & BENEFITS</u>								
01-527-010 POST OFFICE SALARIES	38,259	38,259	2,366.36	13,525.82	15,314.16	0.00	35.35	24,733.08
01-527-012 STIPEND	0	0	0.00	0.00	750.00	0.00	0.00	0.00
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	0.00	123.32	373.23	0.00	10.28	1,076.68
01-527-030 SOCIAL SECURITY	3,019	3,019	181.03	1,044.20	1,257.51	0.00	34.59	1,974.41
01-527-040 HEALTH INSURANCE	9,262	9,262	750.80	3,754.00	4,395.76	0.00	40.53	5,507.72
01-527-050 RETIREMENT	2,952	2,952	170.38	981.61	1,206.91	0.00	33.26	1,969.92
01-527-060 WORKER'S COMPENSATION	2,462	2,462	205.34	1,232.04	0.00	0.00	50.05	1,229.64
01-527-070 UNEMPLOYMENT COMPENSATION	295	295	66.26	382.15	124.66	0.00	129.61 (	87.31)
01-527-095 TERMINATION PAY-OUT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	57,447	57,447	3,740.17	21,043.14	23,422.23	0.00	36.63	36,404.14
<u>OTHER EXPENSES</u>								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	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	0.00	558.80	936.48	0.00	9.31	5,441.20
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	1,462.35	3,803.64	3,220.23	0.00	31.18	8,396.36
01-527-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-710 INVENTORY ADJUSTMENTS	<u>400</u>	<u>400</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>
TOTAL OTHER EXPENSES	21,800	21,800	1,462.35	4,362.44	4,156.71	0.00	20.01	17,437.56
<u>CAPITAL EXPENSES</u>								
01-527-800 CAPITAL EXPENSE	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-527-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	79,247	79,247	5,202.52	25,405.58	27,578.94	0.00	32.06	53,841.70

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								
=====								
<u>OTHER EXPENSES</u>								
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	580.00	1,160.00	2,330.00	0.00	29.00	2,840.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	1,508.92	5,310.14	3,810.25	0.00	35.40	9,689.86
01-528-141 ADP SERVICES	60,000	60,000	4,975.55	35,125.25	10,615.15	0.00	58.54	24,874.75
01-528-142 RECOGNITION PROGRAM	2,000	2,000	0.00	2,000.00	2,152.82	0.00	100.00	0.00
01-528-150 EMP MED COST ASSIST	50,000	50,000	2,317.64	14,674.76	15,427.61	0.00	29.35	35,325.24
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-180 COLA 4%	0	80,677	0.00	0.00	0.00	0.00	0.00	80,677.23
01-528-701 PRIOR YEAR ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	131,000	211,677	9,382.11	58,270.15	34,335.83	0.00	27.53	153,407.08
 <u>OTHER INCOME/EXPENSES</u>								
01-528-900 UNALLOCATED FUNDS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	131,000	211,677	9,382.11	58,270.15	34,335.83	0.00	27.53	153,407.08

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
<u>30-CAPITAL</u>								
=====								
<u>OTHER EXPENSES</u>								
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
01-530-801 ADMIN CAPITAL	0	66,000	0.00	0.00	20,840.17	0.00	0.00	66,000.00
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	330,097	0.00	0.00	0.00	17,541.68	5.31	312,555.12
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	0	140,000	0.00	0.00	45,521.64	0.00	0.00	140,000.00
01-530-810 FACILITY CAPITAL	0	7,988	8,507.50	16,495.50	8,244.00	8,507.50	313.01 (	17,015.00)
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	0.00	18,797.41	3,980.00	0.00 (	3,980.00)
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	0.00	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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	48,169	592,254	8,507.50	16,495.50	93,403.22	30,029.18	7.86	545,728.93
<u>OTHER INCOME/EXPENSES</u>								
01-530-925 TRANSFER OUT TO STREETS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	48,169	592,254	8,507.50	16,495.50	93,403.22	30,029.18	7.86	545,728.93

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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 =====								
<u>SALARIES & BENEFITS</u>								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	<u>0</u>	<u>0</u>	<u>975.00</u>	<u>975.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(975.00)</u>
TOTAL SALARIES & BENEFITS	0	0	975.00	975.00	0.00	0.00	0.00	(975.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	975.00	975.00	0.00	0.00	0.00	(975.00)
TOTAL EXPENDITURES	8,320,227	8,963,071	569,930.92	4,211,121.71	3,975,332.05	95,360.00	48.05	4,656,588.86
REVENUE OVER/ (UNDER) EXPENDITURES	270,229	(372,615)	(229,998.89)	650,086.80	432,706.19	(95,360.00)	148.87-	(927,341.38)

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	26,497.16	
02-1102	CLAIM ON CASH	(79,838.44)	
02-1105	SAVINGS	477.46	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1200	BUILDING AND IMPROVEMENTS	12,240.00	
02-1201	FURNITURE AND EQUIPMENT	11,479.64	
02-1220	ACC. DEPR.-BULDINGS&IMPROV.	(306.00)	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	158,964.62	
02-1605	A/R-RESIDENTIAL GARBAGE	137,854.81	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(126,463.69)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(11,226.30)	
02-1610	A/R-ACCRUED INTEREST	<u>0.00</u>	
		<u>130,111.41</u>	
	TOTAL ASSETS		130,111.41
			=====
LIABILITIES			
=====			
02-2315	DUE TO GENERAL FUND	0.00	
02-2400	A/P PENDING	0.00	
02-2410	A/P-SALES TAX	41,323.05	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	<u>0.00</u>	
	TOTAL LIABILITIES		<u>41,323.05</u>
EQUITY			
=====			
02-3201	FUND BALANCE	<u>114,043.81</u>	
	TOTAL BEGINNING EQUITY	114,043.81	
	TOTAL REVENUE	1,008,548.13	
	TOTAL EXPENSES	<u>1,033,803.58</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	25,255.45)	
	TOTAL EQUITY & FUND BALANCE	<u>88,788.36</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		130,111.41
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>1,873,524</u>	<u>1,873,524</u>	(<u>1,776.12</u>)	<u>1,008,548.13</u>	<u>743,801.11</u>	<u>0.00</u>	<u>53.83</u>	<u>864,975.99</u>
TOTAL REVENUES	1,873,524	1,873,524	(1,776.12)	1,008,548.13	743,801.11	0.00	53.83	864,975.99
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	58,470	58,470	3,713.51	31,787.68	21,245.60	0.00	54.37	26,682.03
OTHER EXPENSES	1,686,662	1,686,662	561,022.75	996,683.35	596,495.89	0.00	59.09	689,978.65
CAPITAL EXPENSES	0	0	0.00	5,332.55	0.00	0.00	0.00	(5,332.55)
OTHER INCOME/EXPENSES	<u>125,000</u>	<u>125,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>125,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	1,870,132	1,870,132	564,736.26	1,033,803.58	617,741.49	0.00	55.28	836,328.13
TOTAL EXPENDITURES	1,870,132	1,870,132	564,736.26	1,033,803.58	617,741.49	0.00	55.28	836,328.13
REVENUE OVER/(UNDER) EXPENDITURES	3,392	3,392	(566,512.38)	(25,255.45)	126,059.62	0.00	744.47-	28,647.86

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	1,201,549	1,201,549	25.00	654,167.34	480,849.91	0.00	54.44	547,381.66
02-4105 INCOME-RESIDENTIAL	642,965	642,965 (	2,087.15)	331,514.72	309,013.87	0.00	51.56	311,450.40
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	190.62	22,660.72	23,398.17	0.00	78.14	6,339.28
02-4115 INCOME-INTEREST	10	10	0.20	1.18	1.18	0.00	11.80	8.82
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	95.21	204.17 (	69,462.02)	0.00	0.00 (	204.17)
TOTAL REVENUES	1,873,524	1,873,524 (	1,776.12)	1,008,548.13	743,801.11	0.00	53.83	864,975.99

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
02-500-010 SALARIES	38,742	38,742	2,509.46	25,130.54	16,924.98	0.00	64.87	13,611.93
02-500-020 OVERTIME	2,700	2,700	0.00	0.00	314.37	0.00	0.00	2,700.00
02-500-030 SOCIAL SECURITY	3,170	3,170	191.98	1,103.51	1,318.79	0.00	34.81	2,066.84
02-500-040 HEALTH INSURANCE	9,262	9,262	761.12	4,112.28	740.29	0.00	44.40	5,149.44
02-500-050 RETIREMENT	3,100	3,100	180.68	1,037.44	1,231.50	0.00	33.47	2,062.46
02-500-060 WORKERS' COMPENSATION	1,243	1,243	0.00	0.00	692.83	0.00	0.00	1,243.27
02-500-070 UNEMPLOYMENT COMPENSATION	<u>252</u>	<u>252</u>	<u>70.27</u>	<u>403.91</u>	<u>22.84</u>	<u>0.00</u>	<u>160.28</u>	<u>(151.91)</u>
TOTAL SALARIES & BENEFITS	58,470	58,470	3,713.51	31,787.68	21,245.60	0.00	54.37	26,682.03
<u>OTHER EXPENSES</u>								
02-500-120 DUES & SUBSCRIPTIONS	300	300	0.00	0.00	0.00	0.00	0.00	300.00
02-500-250 LEGAL & CITY ATTORNEY	6,000	6,000	0.00	2,939.08	0.00	0.00	48.98	3,060.92
02-500-420 SUPPLIES	1,500	1,500	0.00	71.98	0.00	0.00	4.80	1,428.02
02-500-501 EXPENSES-COMMERCIAL	926,918	926,918	454,337.67	748,547.22	356,889.88	0.00	80.76	178,370.84
02-500-502 EXPENSES-RESIDENTIAL	566,944	566,944	105,384.20	241,668.80	227,141.00	0.00	42.63	325,275.14
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	5,000	5,000	421.94	2,043.25	2,838.82	0.00	40.87	2,956.75
02-500-591 EXPENSE - ALLY REPAIR	175,000	175,000	0.00	534.08	9,626.19	0.00	0.31	174,465.92
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
02-500-610 EQUIPMENT LEASE	0	0	878.94	878.94	0.00	0.00	0.00	(878.94)
02-500-700 DEPRECIATION	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	1,686,662	1,686,662	561,022.75	996,683.35	596,495.89	0.00	59.09	689,978.65
<u>CAPITAL EXPENSES</u>								
02-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>5,332.55</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,332.55)</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	5,332.55	0.00	0.00	0.00	(5,332.55)
<u>OTHER INCOME/EXPENSES</u>								
02-500-900 EXPENSES-TRANSFER GENERAL FU	<u>125,000</u>	<u>125,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>125,000.00</u>
TOTAL OTHER INCOME/EXPENSES	125,000	125,000	0.00	0.00	0.00	0.00	0.00	125,000.00
TOTAL 00-GENERAL EXPENDITURES	1,870,132	1,870,132	564,736.26	1,033,803.58	617,741.49	0.00	55.28	836,328.13
TOTAL EXPENDITURES	1,870,132	1,870,132	564,736.26	1,033,803.58	617,741.49	0.00	55.28	836,328.13
REVENUE OVER/ (UNDER) EXPENDITURES	3,392	3,392	(566,512.38)	(25,255.45)	126,059.62	0.00	744.47-	28,647.86

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	<u>0.00</u>	
			<u>496.54</u>
	TOTAL ASSETS		496.54
			=====
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	<u>496.54</u>	
	TOTAL BEGINNING EQUITY	496.54	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00	
	TOTAL EQUITY & FUND BALANCE		<u>496.54</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		496.54
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>SALARIES & BENEFITS</u>								
04-500-050 MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
04-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

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	<u>0.00</u>		
			<u>5,645.50</u>	
	TOTAL ASSETS			5,645.50
				=====
LIABILITIES				
=====				
05-2315	DUE TO GENERAL FUND	0.00		
05-2400	A/P PENDING	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
EQUITY				
=====				
05-3201	FUND BALANCE-RESTRICTED	<u>5,645.50</u>		
	TOTAL BEGINNING EQUITY	5,645.50		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>0.00</u>		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		<u>5,645.50</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,645.50
				=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
05-500-010 FIRE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-500-050 MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
05-500-431 EMPLOYEE APPRECIATION LUNCHE	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
05-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	31,455.64	
06-1105	SAVINGS	14,615.63	
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	<u>0.00</u>	
			<u>46,071.27</u>
TOTAL ASSETS			46,071.27
			=====
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	<u>44,452.32</u>	
	TOTAL BEGINNING EQUITY	44,452.32	
TOTAL REVENUE		2,570.54	
TOTAL EXPENSES		<u>951.59</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		1,618.95	
TOTAL EQUITY & FUND BALANCE		<u>46,071.27</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			46,071.27
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>6,505</u>	<u>6,505</u>	<u>515.04</u>	<u>2,570.54</u>	<u>3,012.33</u>	<u>0.00</u>	<u>39.52</u>	<u>3,934.46</u>
TOTAL REVENUES	6,505	6,505	515.04	2,570.54	3,012.33	0.00	39.52	3,934.46
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,000	2,000	508.42	951.59	54.52	0.00	47.58	1,048.41
CAPITAL EXPENSES	<u>25,000</u>	<u>25,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	27,000	27,000	508.42	951.59	54.52	0.00	3.52	26,048.41
TOTAL EXPENDITURES	27,000	27,000	508.42	951.59	54.52	0.00	3.52	26,048.41
REVENUE OVER/(UNDER) EXPENDITURES	(20,495)	(20,495)	6.62	1,618.95	2,957.81	0.00	7.90-	(22,113.95)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	6,500	6,500	514.93	2,569.89	3,011.68	0.00	39.54	3,930.11
06-4115 INCOME-INTEREST	5	5	0.11	0.65	0.65	0.00	13.00	4.35
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,505	6,505	515.04	2,570.54	3,012.33	0.00	39.52	3,934.46

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
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	393.80	0.00	0.00	0.00	(393.80)
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	<u>2,000</u>	<u>2,000</u>	<u>508.42</u>	<u>557.79</u>	<u>54.52</u>	<u>0.00</u>	<u>27.89</u>	<u>1,442.21</u>
TOTAL SALARIES & BENEFITS	2,000	2,000	508.42	951.59	54.52	0.00	47.58	1,048.41
<u>CAPITAL EXPENSES</u>								
06-500-800 CAPITAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>
TOTAL CAPITAL EXPENSES	25,000	25,000	0.00	0.00	0.00	0.00	0.00	25,000.00
TOTAL 00-GENERAL EXPENDITURES	27,000	27,000	508.42	951.59	54.52	0.00	3.52	26,048.41
TOTAL EXPENDITURES	27,000	27,000	508.42	951.59	54.52	0.00	3.52	26,048.41
REVENUE OVER/ (UNDER) EXPENDITURES	(20,495)	(20,495)	6.62	1,618.95	2,957.81	0.00	7.90-	(22,113.95)

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	16,710.18	
08-1105	SAVINGS	1,699.18	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>18,409.36</u>
	TOTAL ASSETS		18,409.36
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	0.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>4,628.45</u>	
	TOTAL BEGINNING EQUITY	4,628.45	
	TOTAL REVENUE	14,080.06	
	TOTAL EXPENSES	<u>299.15</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	13,780.91	
	TOTAL EQUITY & FUND BALANCE	<u>18,409.36</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		18,409.36
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>300.01</u>	<u>14,080.06</u>	<u>2,785.06</u>	<u>0.00</u>	<u>1,408.01</u>	(<u>13,080.06</u>)
TOTAL REVENUES	1,000	1,000	300.01	14,080.06	2,785.06	0.00	1,408.01	(13,080.06)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	500	500	0.00	0.00	49.45	0.00	0.00	500.00
OTHER EXPENSES	500	500	299.15	299.15	188.08	0.00	59.83	200.85
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	299.15	299.15	237.53	0.00	29.92	700.85
TOTAL EXPENDITURES	1,000	1,000	299.15	299.15	237.53	0.00	29.92	700.85
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.86	13,780.91	2,547.53	0.00	0.00	(13,780.91)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	300.00	14,080.00	2,785.00	0.00	1,408.00 (	13,080.00)
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	0	0	0.01	0.06	0.06	0.00	0.00 (	0.06)
TOTAL REVENUES	1,000	1,000	300.01	14,080.06	2,785.06	0.00	1,408.01 (	13,080.06)

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 =====								
<u>SALARIES & BENEFITS</u>								
08-500-010 MISCELLANEOUS EXPENSES	<u>500</u>	<u>500</u>	<u>0.00</u>	<u>0.00</u>	<u>49.45</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL SALARIES & BENEFITS	500	500	0.00	0.00	49.45	0.00	0.00	500.00
<u>OTHER EXPENSES</u>								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	<u>500</u>	<u>500</u>	<u>299.15</u>	<u>299.15</u>	<u>188.08</u>	<u>0.00</u>	<u>59.83</u>	<u>200.85</u>
TOTAL OTHER EXPENSES	500	500	299.15	299.15	188.08	0.00	59.83	200.85
<u>CAPITAL EXPENSES</u>								
08-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	299.15	299.15	237.53	0.00	29.92	700.85
TOTAL EXPENDITURES	1,000	1,000	299.15	299.15	237.53	0.00	29.92	700.85
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.86	13,780.91	2,547.53	0.00	0.00 (	13,780.91)

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	<u>0.00</u>		
			<u>2,900.88</u>	
	TOTAL ASSETS			2,900.88
				=====
LIABILITIES				
=====				
09-2315	DUE TO GENERAL FUND	0.00		
09-2400	A/P PENDING	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
EQUITY				
=====				
09-3201	FUND BALANCE	<u>2,900.88</u>		
	TOTAL BEGINNING EQUITY	2,900.88		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>0.00</u>		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		<u>2,900.88</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,900.88
				=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>SALARIES & BENEFITS</u>								
09-500-050 MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
09-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-1102	CLAIM ON CASH	0.00	
10-1105	SAVINGS	5,068.40	
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	<u>0.00</u>	
			<u>5,068.40</u>
	TOTAL ASSETS		5,068.40
			=====
LIABILITIES			
=====			
10-2315	DUE TO GENERAL FUND	0.00	
10-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
10-3201	FUND BALANCE	<u>2,971.10</u>	
	TOTAL BEGINNING EQUITY	2,971.10	
	TOTAL REVENUE	2,097.30	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,097.30	
	TOTAL EQUITY & FUND BALANCE	<u>5,068.40</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		5,068.40
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>0.04</u>	<u>2,097.30</u>	<u>1,921.05</u>	<u>0.00</u>	<u>209.73</u>	(<u>1,097.30</u>)
TOTAL REVENUES	1,000	1,000	0.04	2,097.30	1,921.05	0.00	209.73	(1,097.30)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	1,000	1,000	0.00	0.00	754.50	0.00	0.00	1,000.00
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	0.00	754.50	0.00	0.00	1,000.00
TOTAL EXPENDITURES	1,000	1,000	0.00	0.00	754.50	0.00	0.00	1,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.04	2,097.30	1,166.55	0.00	0.00	(2,097.30)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	2,097.15	1,918.84	0.00	0.00 (	2,097.15)
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	0.04	0.15	2.21	0.00	0.00 (	0.15)
TOTAL REVENUES	1,000	1,000	0.04	2,097.30	1,921.05	0.00	209.73 (	1,097.30)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>SALARIES & BENEFITS</u>								
10-500-050 EDUCATION/TRAINING	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>754.50</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
TOTAL SALARIES & BENEFITS	1,000	1,000	0.00	0.00	754.50	0.00	0.00	1,000.00
<u>CAPITAL EXPENSES</u>								
10-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	0.00	0.00	754.50	0.00	0.00	1,000.00
TOTAL EXPENDITURES	1,000	1,000	0.00	0.00	754.50	0.00	0.00	1,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.04	2,097.30	1,166.55	0.00	0.00 (	2,097.30)

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	19,331.77	
14-1105	CASH - SAVINGS	21,608.30	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>40,940.07</u>
	TOTAL ASSETS		40,940.07
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>40,209.17</u>	
	TOTAL BEGINNING EQUITY	40,209.17	
	TOTAL REVENUE	10,313.02	
	TOTAL EXPENSES	<u>9,582.12</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	730.90	
	TOTAL EQUITY & FUND BALANCE	<u>40,940.07</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		40,940.07
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>15,510</u>	<u>15,510</u>	<u>2,123.01</u>	<u>10,313.02</u>	<u>5,622.25</u>	<u>0.00</u>	<u>66.49</u>	<u>5,196.98</u>
TOTAL REVENUES	15,510	15,510	2,123.01	10,313.02	5,622.25	0.00	66.49	5,196.98
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	3,150.00	6,989.12	375.00	910.00	157.98 (	2,899.12)
CAPITAL EXPENSES	<u>10,000</u>	<u>10,000</u>	<u>0.00</u>	<u>2,593.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25.93</u>	<u>7,407.00</u>
TOTAL 00-GENERAL EXPENDITURES	15,000	15,000	3,150.00	9,582.12	375.00	910.00	69.95	4,507.88
TOTAL EXPENDITURES	15,000	15,000	3,150.00	9,582.12	375.00	910.00	69.95	4,507.88
REVENUE OVER/(UNDER) EXPENDITURES	510	510 (	1,026.99)	730.90	5,247.25 (	910.00)	35.12-	689.10

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	2,122.84	10,312.03	5,621.28	0.00	66.53	5,187.97
14-4115 INCOME - INTEREST	10	10	0.17	0.99	0.97	0.00	9.90	9.01
TOTAL REVENUES	15,510	15,510	2,123.01	10,313.02	5,622.25	0.00	66.49	5,196.98

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>SALARIES & BENEFITS</u>								
14-500-050 MISCELLANEOUS	<u>5,000</u>	<u>5,000</u>	<u>3,150.00</u>	<u>6,989.12</u>	<u>375.00</u>	<u>910.00</u>	<u>157.98</u> (	<u>2,899.12)</u>
TOTAL SALARIES & BENEFITS	5,000	5,000	3,150.00	6,989.12	375.00	910.00	157.98 (	2,899.12)
<u>CAPITAL EXPENSES</u>								
14-500-800 CAPITAL EXPENDITURES	<u>10,000</u>	<u>10,000</u>	<u>0.00</u>	<u>2,593.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25.93</u>	<u>7,407.00</u>
TOTAL CAPITAL EXPENSES	10,000	10,000	0.00	2,593.00	0.00	0.00	25.93	7,407.00
TOTAL 00-GENERAL EXPENDITURES	15,000	15,000	3,150.00	9,582.12	375.00	910.00	69.95	4,507.88
TOTAL EXPENDITURES	15,000	15,000	3,150.00	9,582.12	375.00	910.00	69.95	4,507.88
REVENUE OVER/(UNDER) EXPENDITURES	510	510 (	1,026.99)	730.90	5,247.25 (	910.00)	35.12-	689.10

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	9,777.60	
15-1105	CASH - SAVINGS	734.13	
15-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>10,511.73</u>
	TOTAL ASSETS		10,511.73
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	0.00	
15-2451	A/P CAPITAL	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
15-3201	FUND BALANCE	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
	TOTAL REVENUE	10,511.73	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	10,511.73	
	TOTAL EQUITY & FUND BALANCE		<u>10,511.73</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		10,511.73
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>14,432</u>	<u>14,432</u>	<u>2,475.73</u>	<u>10,511.73</u>	<u>6,308.85</u>	<u>0.00</u>	<u>72.84</u>	<u>3,920.27</u>
TOTAL REVENUES	14,432	14,432	2,475.73	10,511.73	6,308.85	0.00	72.84	3,920.27
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
CAPITAL EXPENSES	<u>5,000</u>	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	<u>7,500</u>	<u>7,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>
TOTAL EXPENDITURES	7,500	7,500	0.00	0.00	0.00	0.00	0.00	7,500.00
REVENUE OVER/(UNDER) EXPENDITURES	6,932	6,932	2,475.73	10,511.73	6,308.85	0.00	151.64 (	3,579.73)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	14,432	14,432	2,475.72	10,511.67	6,308.79	0.00	72.84	3,920.33
15-4115 INCOME - INTEREST	0	0	0.01	0.06	0.06	0.00	0.00 (	0.06)
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	14,432	14,432	2,475.73	10,511.73	6,308.85	0.00	72.84	3,920.27

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>SALARIES & BENEFITS</u>								
15-500-050 MISCELLANEOUS	<u>2,500</u>	<u>2,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>
TOTAL SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
<u>CAPITAL EXPENSES</u>								
15-500-800 CAPITAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
TOTAL CAPITAL EXPENSES	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL 00-GENERAL EXPENDITURES	7,500	7,500	0.00	0.00	0.00	0.00	0.00	7,500.00
TOTAL EXPENDITURES	7,500	7,500	0.00	0.00	0.00	0.00	0.00	7,500.00
REVENUE OVER/(UNDER) EXPENDITURES	6,932	6,932	2,475.73	10,511.73	6,308.85	0.00	151.64 (	3,579.73)

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	57,824.40	
16-1105	SAVINGS	262,456.82	
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	<u>0.00</u>	
			<u>320,281.22</u>
TOTAL ASSETS			320,281.22
			=====
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	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
16-3201	FUND BALANCE	<u>204,625.45</u>	
	TOTAL BEGINNING EQUITY	204,625.45	
TOTAL REVENUE		115,655.77	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	115,655.77	
TOTAL EQUITY & FUND BALANCE		<u>320,281.22</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			320,281.22
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>294,717</u>	<u>294,717</u>	<u>27,531.50</u>	<u>115,655.77</u>	<u>70,162.17</u>	<u>0.00</u>	<u>39.24</u>	<u>179,060.87</u>
TOTAL REVENUES	294,717	294,717	27,531.50	115,655.77	70,162.17	0.00	39.24	179,060.87
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	285,000	285,000	0.00	0.00	0.00	0.00	0.00	285,000.00
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-GENERAL EXPENDITURES	285,000	285,000	0.00	0.00	0.00	0.00	0.00	285,000.00
TOTAL EXPENDITURES	285,000	285,000	0.00	0.00	0.00	0.00	0.00	285,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	9,717	9,717	27,531.50	115,655.77	70,162.17	0.00	1,190.29 (	105,939.13)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	27,529.44	115,646.46	70,151.28	0.00	39.24	179,040.18
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	30	30	2.06	9.31	10.89	0.00	31.03	20.69
TOTAL REVENUES	294,717	294,717	27,531.50	115,655.77	70,162.17	0.00	39.24	179,060.87

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
16-500-501 TRANSFER TO GENERAL FUND	<u>285,000</u>	<u>285,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>285,000.00</u>
TOTAL OTHER EXPENSES	285,000	285,000	0.00	0.00	0.00	0.00	0.00	285,000.00
<u>CAPITAL EXPENSES</u>								
16-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	285,000	285,000	0.00	0.00	0.00	0.00	0.00	285,000.00
TOTAL EXPENDITURES	285,000	285,000	0.00	0.00	0.00	0.00	0.00	285,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	9,717	9,717	27,531.50	115,655.77	70,162.17	0.00	1,190.29 (	105,939.13)

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	175,979.65	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1316	DUE FROM 2019A BOND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	12,078.91	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(1,811.84)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	<u>598.36</u>	
			<u>186,845.08</u>
TOTAL ASSETS			186,845.08
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2316	ACCRUED INTEREST	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFFERED REVENUE - TAXES	<u>10,267.07</u>	
	TOTAL LIABILITIES		<u>10,267.07</u>
EQUITY			
=====			
17-3201	FUND BALANCE	<u>16,095.09</u>	
	TOTAL BEGINNING EQUITY	16,095.09	
TOTAL REVENUE		657,232.92	
TOTAL EXPENSES		<u>496,750.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		160,482.92	
TOTAL EQUITY & FUND BALANCE		<u>176,578.01</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			186,845.08
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>665,000</u>	<u>665,000</u>	<u>99,901.22</u>	<u>657,232.92</u>	<u>499,589.47</u>	<u>0.00</u>	<u>98.83</u>	<u>7,767.08</u>
TOTAL REVENUES	665,000	665,000	99,901.22	657,232.92	499,589.47	0.00	98.83	7,767.08
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	<u>660,375</u>	<u>660,375</u>	<u>0.00</u>	<u>496,750.00</u>	<u>489,500.00</u>	<u>0.00</u>	<u>75.22</u>	<u>163,625.00</u>
TOTAL 00-GENERAL EXPENDITURES	660,375	660,375	0.00	496,750.00	489,500.00	0.00	75.22	163,625.00
TOTAL EXPENDITURES	660,375	660,375	0.00	496,750.00	489,500.00	0.00	75.22	163,625.00
REVENUE OVER/ (UNDER) EXPENDITURES	4,625	4,625	99,901.22	160,482.92	10,089.47	0.00	3,469.90 (	155,857.92)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	99,901.22	657,232.92	499,589.47	0.00	98.83	7,767.08
TOTAL REVENUES	665,000	665,000	99,901.22	657,232.92	499,589.47	0.00	98.83	7,767.08

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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 =====								
<u>OTHER EXPENSES</u>								
17-500-211 GO SERIES 2019 A PRINCIPAL E	230,000	230,000	0.00	230,000.00	220,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	264,050	264,050	0.00	134,900.00	140,400.00	0.00	51.09	129,150.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	95,000	95,000	0.00	95,000.00	90,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	71,325	71,325	0.00	36,850.00	39,100.00	0.00	51.66	34,475.00
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	660,375	660,375	0.00	496,750.00	489,500.00	0.00	75.22	163,625.00
TOTAL 00-GENERAL EXPENDITURES	660,375	660,375	0.00	496,750.00	489,500.00	0.00	75.22	163,625.00
TOTAL EXPENDITURES	660,375	660,375	0.00	496,750.00	489,500.00	0.00	75.22	163,625.00
REVENUE OVER/(UNDER) EXPENDITURES	4,625	4,625	99,901.22	160,482.92	10,089.47	0.00	3,469.90 (	155,857.92)

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(225,914.52)	
18-1105	CASH - SAVINGS	851,169.18	
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.	<u>0.00</u>	
		625,254.66	
	TOTAL ASSETS		625,254.66
			=====
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	0.00	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.40</u>
EQUITY			
=====			
18-3201	FUND BALANCE	<u>734,302.34</u>	
	TOTAL BEGINNING EQUITY	734,302.34	
	TOTAL REVENUE	470,380.37	
	TOTAL EXPENSES	<u>579,428.45</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	109,048.08)	
	TOTAL EQUITY & FUND BALANCE	<u>625,254.26</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		625,254.66
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>1,030,595</u>	<u>1,030,595</u>	<u>94,977.07</u>	<u>470,380.37</u>	<u>341,247.83</u>	<u>0.00</u>	<u>45.64</u>	<u>560,214.29</u>
TOTAL REVENUES	1,030,595	1,030,595	94,977.07	470,380.37	341,247.83	0.00	45.64	560,214.29
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	912,978	912,978	60,697.00	333,003.17	295,466.25	0.00	36.47	579,975.30
OTHER EXPENSES	119,400	119,400	0.00	73,972.00	2,641.00	0.00	61.95	45,428.00
CAPITAL EXPENSES	65,000	358,609	0.00	172,453.28	68,640.69	6,509.95	49.90	179,646.17
OTHER INCOME/EXPENSES	<u>53,000</u>	<u>53,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>53,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	1,150,378	1,443,988	60,697.00	579,428.45	366,747.94	6,509.95	40.58	858,049.47
TOTAL EXPENDITURES	1,150,378	1,443,988	60,697.00	579,428.45	366,747.94	6,509.95	40.58	858,049.47
REVENUE OVER/(UNDER) EXPENDITURES	(119,784)	(413,393)	34,280.07	(109,048.08)	(25,500.11)	(6,509.95)	27.95	(297,835.18)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	1,030,545	1,030,545	94,970.80	406,028.39	341,230.22	0.00	39.40	624,516.27
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	64,320.74	0.00	0.00	0.00	64,320.74
18-4115 INCOME - INTEREST	50	50	6.27	31.24	17.61	0.00	62.48	18.76
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4515 ARPA FUNDS	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	1,030,595	1,030,595	94,977.07	470,380.37	341,247.83	0.00	45.64	560,214.29

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								
=====								
<u>SALARIES & BENEFITS</u>								
18-500-009 SALARIES	611,133	611,133	42,681.69	223,827.69	192,552.93	0.00	36.63	387,305.31
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	0.00	0.00	2,126.41	0.00	0.00	4,500.00
18-500-015 INCENTIVE PAY-BILING & SHIFT	1,200	1,200	98.91	634.92	891.98	0.00	52.91	565.08
18-500-017 CERTIFICATION PAY	3,500	3,500	265.42	1,660.11	952.87	0.00	47.43	1,839.89
18-500-018 EDUCATION PAY	1,200	1,200	161.56	684.16	517.65	0.00	57.01	515.84
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,200	22,200	453.02	15,861.43	24,535.58	0.00	71.45	6,338.57
18-500-021 7K HOURS	18,420	18,420	542.15	3,428.01	3,377.40	0.00	18.61	14,991.53
18-500-026 HAZARDOUS DUTY PAY	3,600	3,600	281.56	1,707.50	1,506.56	0.00	47.43	1,892.50
18-500-030 SOCIAL SECURITY	51,940	51,940	3,305.81	18,457.73	16,948.05	0.00	35.54	33,482.16
18-500-040 HEALTH INSURANCE	111,141	111,141	6,875.74	33,575.92	28,070.12	0.00	30.21	77,564.72
18-500-050 RETIREMENT	50,808	50,808	3,202.85	17,821.53	16,598.98	0.00	35.08	32,986.58
18-500-060 WORKERS COMPENSATION	30,313	30,313	2,528.62	12,647.28	6,235.15	0.00	41.72	17,666.01
18-500-070 UNEMPLOYMENT COMPENSATION	<u>3,024</u>	<u>3,024</u>	<u>299.67</u>	<u>2,696.89</u>	<u>1,152.57</u>	<u>0.00</u>	<u>89.18</u>	<u>327.11</u>
TOTAL SALARIES & BENEFITS	912,978	912,978	60,697.00	333,003.17	295,466.25	0.00	36.47	579,975.30
<u>OTHER EXPENSES</u>								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	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	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
18-500-325 SALES TAX COLLECTION SERVICE	10,000	10,000	0.00	71,722.00	2,641.00	0.00	717.22 (	61,722.00)
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
18-500-433 IT SOFTWARE 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	0.00	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	0.00	0.00	0.00	0.00
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	0.00	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	0.00	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	0.00	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	0.00	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	99,400	99,400	0.00	2,250.00	0.00	0.00	2.26	97,150.00
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	119,400	119,400	0.00	73,972.00	2,641.00	0.00	61.95	45,428.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>CAPITAL EXPENSES</u>								
18-500-800 CAPITAL EXPENDITURES	<u>65,000</u>	<u>358,609</u>	<u>0.00</u>	<u>172,453.28</u>	<u>68,640.69</u>	<u>6,509.95</u>	<u>49.90</u>	<u>179,646.17</u>
TOTAL CAPITAL EXPENSES	65,000	358,609	0.00	172,453.28	68,640.69	6,509.95	49.90	179,646.17
<u>OTHER INCOME/EXPENSES</u>								
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	<u>53,000</u>	<u>53,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>53,000.00</u>
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	1,150,378	1,443,988	60,697.00	579,428.45	366,747.94	6,509.95	40.58	858,049.47
TOTAL EXPENDITURES	1,150,378	1,443,988	60,697.00	579,428.45	366,747.94	6,509.95	40.58	858,049.47
REVENUE OVER/ (UNDER) EXPENDITURES	(119,784)	(413,393)	34,280.07	(109,048.08)	(25,500.11)	(6,509.95)	27.95	(297,835.18)

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	431,728.28	
19-1105	CASH - SAVINGS	24,933.56	
19-1115	INVESTMENTS-TEXPOOL #159000002	10,863.07	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.88	
19-1204	PREPAID SALES TAX	0.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.04)	
		<u>475,748.01</u>	
	TOTAL ASSETS		475,748.01
			=====
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	38,638.93	
19-2451	A/P SALES TAX PAYBACK	<u>0.00</u>	
	TOTAL LIABILITIES	<u>38,638.93</u>	
EQUITY			
=====			
19-3201	FUND BALANCE	<u>120,804.48</u>	
	TOTAL BEGINNING EQUITY	120,804.48	
	TOTAL REVENUE	323,504.35	
	TOTAL EXPENSES	<u>7,199.75</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	316,304.60	
	TOTAL EQUITY & FUND BALANCE	<u>437,109.08</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		475,748.01
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>806,550</u>	<u>806,550</u>	<u>60,203.10</u>	<u>323,504.35</u>	<u>268,061.98</u>	<u>0.00</u>	<u>40.11</u>	<u>483,045.65</u>
TOTAL REVENUES	806,550	806,550	60,203.10	323,504.35	268,061.98	0.00	40.11	483,045.65
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
OTHER EXPENSES	160,000	160,000	0.00	0.00	114,101.00	0.00	0.00	160,000.00
CAPITAL EXPENSES	640,000	640,000	0.00	7,199.75	712,386.99	0.00	1.12	632,800.25
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-GENERAL EXPENDITURES	805,000	805,000	0.00	7,199.75	826,487.99	0.00	0.89	797,800.25
TOTAL EXPENDITURES	805,000	805,000	0.00	7,199.75	826,487.99	0.00	0.89	797,800.25
REVENUE OVER/(UNDER) EXPENDITURES	1,550	1,550	60,203.10	316,304.60 (	558,426.01)	0.00	406.75 (	314,754.60)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	10	10	95,065.65	65,117.92	5.50	0.00	1,179.20 (	65,107.92)
19-4116 INCOME-SALES TAX (.25)	806,540	806,540 (	34,862.55)	258,386.43	268,056.48	0.00	32.04	548,153.57
19-4460 MISC. INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	806,550	806,550	60,203.10	323,504.35	268,061.98	0.00	40.11	483,045.65

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 =====								
<u>SALARIES & BENEFITS</u>								
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
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	160,000	160,000	0.00	0.00	114,101.00	0.00	0.00	160,000.00
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	160,000	160,000	0.00	0.00	114,101.00	0.00	0.00	160,000.00
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	640,000	640,000	0.00	7,199.75	712,386.99	0.00	1.12	632,800.25
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	640,000	640,000	0.00	7,199.75	712,386.99	0.00	1.12	632,800.25
<u>OTHER INCOME/EXPENSES</u>								
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	805,000	805,000	0.00	7,199.75	826,487.99	0.00	0.89	797,800.25
TOTAL EXPENDITURES	805,000	805,000	0.00	7,199.75	826,487.99	0.00	0.89	797,800.25
REVENUE OVER/ (UNDER) EXPENDITURES	1,550	1,550	60,203.10	316,304.60 (	558,426.01)	0.00	406.75 (	314,754.60)

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1102	CLAIM ON CASH	60,828.50	
20-1605	A/R - FRANCHISE	<u>0.00</u>	
			<u>60,828.50</u>
	TOTAL ASSETS		60,828.50
			=====
LIABILITIES			
=====			
20-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
20-3201	FUND BALANCE	<u>57,454.18</u>	
	TOTAL BEGINNING EQUITY	57,454.18	
	TOTAL REVENUE	3,374.32	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	3,374.32	
	TOTAL EQUITY & FUND BALANCE	<u>60,828.50</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		60,828.50
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>13,700</u>	<u>13,700</u>	<u>0.00</u>	<u>3,374.32</u>	<u>7,001.41</u>	<u>0.00</u>	<u>24.63</u>	<u>10,325.68</u>
TOTAL REVENUES	13,700	13,700	0.00	3,374.32	7,001.41	0.00	24.63	10,325.68
REVENUE OVER/ (UNDER) EXPENDITURES	13,700	13,700	0.00	3,374.32	7,001.41	0.00	24.63	10,325.68

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	13,700	13,700	0.00	3,374.32	7,001.41	0.00	24.63	10,325.68
TOTAL REVENUES	13,700	13,700	0.00	3,374.32	7,001.41	0.00	24.63	10,325.68
REVENUE OVER/ (UNDER) EXPENDITURES	13,700	13,700	0.00	3,374.32	7,001.41	0.00	24.63	10,325.68

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1102	CLAIM ON CASH	391,770.04	
21-1105	CASH	<u>3,875,126.07</u>	
			<u>4,266,896.11</u>
	TOTAL ASSETS		4,266,896.11
=====			
LIABILITIES			
=====			
21-2316	DUE TO DEBT SERVICE	0.00	
21-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
21-3201	FUND BALANCE	<u>4,266,722.22</u>	
	TOTAL BEGINNING EQUITY	4,266,722.22	
	TOTAL REVENUE	173.89	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	173.89	
	TOTAL EQUITY & FUND BALANCE	<u>4,266,896.11</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		4,266,896.11
=====			

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>400</u>	<u>400</u>	<u>29.62</u>	<u>173.89</u>	<u>245.79</u>	<u>0.00</u>	<u>43.47</u>	<u>226.11</u>
TOTAL REVENUES	400	400	29.62	173.89	245.79	0.00	43.47	226.11
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	150,000	150,000	0.00	0.00	0.00	0.00	0.00	150,000.00
CAPITAL EXPENSES	<u>520,000</u>	<u>520,000</u>	<u>0.00</u>	<u>0.00</u>	<u>1,271,467.86</u>	<u>0.00</u>	<u>0.00</u>	<u>520,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	670,000	670,000	0.00	0.00	1,271,467.86	0.00	0.00	670,000.00
TOTAL EXPENDITURES	670,000	670,000	0.00	0.00	1,271,467.86	0.00	0.00	670,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	(669,600)	(669,600)	29.62	173.89	(1,271,222.07)	0.00	0.03-	(669,773.89)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	400	400	29.62	173.89	245.79	0.00	43.47	226.11
TOTAL REVENUES	400	400	29.62	173.89	245.79	0.00	43.47	226.11

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>OTHER EXPENSES</u>								
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 ENGINEER/ARCHITECT	150,000	150,000	0.00	0.00	0.00	0.00	0.00	150,000.00
21-500-500 MISC. EXPENSE	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	150,000	150,000	0.00	0.00	0.00	0.00	0.00	150,000.00
<u>CAPITAL EXPENSES</u>								
21-500-800 CAPITAL EXPENDITURES	<u>520,000</u>	<u>520,000</u>	<u>0.00</u>	<u>0.00</u>	<u>1,271,467.86</u>	<u>0.00</u>	<u>0.00</u>	<u>520,000.00</u>
TOTAL CAPITAL EXPENSES	520,000	520,000	0.00	0.00	1,271,467.86	0.00	0.00	520,000.00
TOTAL 00-GENERAL EXPENDITURES	670,000	670,000	0.00	0.00	1,271,467.86	0.00	0.00	670,000.00
TOTAL EXPENDITURES	670,000	670,000	0.00	0.00	1,271,467.86	0.00	0.00	670,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	(669,600)	(669,600)	29.62	173.89	(1,271,222.07)	0.00	0.03-	(669,773.89)

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	<u>0.00</u>	
			<u>0.00</u>
	TOTAL ASSETS		0.00
			=====
LIABILITIES			
=====			
22-2315	DUE TO GF	0.00	
22-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
22-3201	FUND BALANCE	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00	
	TOTAL EQUITY & FUND BALANCE		<u>0.00</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		0.00
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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	0.00	0.00	0.00	0.00
22-4460 MISCELLANEOUS INCOME	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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

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								
=====								
<u>OTHER EXPENSES</u>								
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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
22-500-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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

CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2021

PREPARED BY:
THE FINANCE DEPARTMENT



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



WINDCREST
TEXAS

CITY OF WINDCREST, TEXAS

TABLE OF CONTENTS

September 30, 2021

	<u>PAGE</u>
INTRODUCTORY SECTION	
List of Principal Officials	i
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Management's Discussion and Analysis (unaudited)	5-15
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	18-19
Statement of Activities	20-21
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	22
Reconciliation of Balance Sheet - Governmental Funds to the Statement of Net Position	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Proprietary Fund:	
Statement of Net Position	26
Statement of Revenues, Expenses, and Changes in Net Position	27
Statement of Cash Flows	28
Notes to the Financial Statements	31-63

CITY OF WINDCREST, TEXAS

TABLE OF CONTENTS

September 30, 2021

PAGE

FINANCIAL SECTION (Continued)

Required Supplementary Information (unaudited):

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund	67
Schedule of Changes in the Net Pension Liability (Asset) and Texas Municipal Retirement System (TMRS) Related Ratios	68-69
Schedule of Contributions –Pension	70-71
Schedule of Changes in the Other Postemployment Benefit (OPEB) Liability and Related Ratios	72
Schedule of Contributions – Other Postemployment Benefits (OPEB)	73
Notes to Required Supplementary Information	74

Other Supplementary Information:

Combining Fund Statements:

Combining Balance Sheet – Nonmajor Governmental Funds	78-80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	82-84
Windcrest Crime Control and Prevention – Balance Sheet	85
Windcrest Crime Control and Prevention – Schedule of Revenues, Expenditures and Changes in Fund Balance	86

COMPLIANCE SECTION

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	89-90
---	-------

INTRODUCTORY SECTION



WINDCREST
TEXAS

CITY OF WINDCREST, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2021

Mayor

Dan Reese

City Council Members

Wes Manning
Cindy Strzelecki
Greg Turner
Frank Archuleta
Joan Pedrotti

City Manager

Rafael Castillo

Attorney

Ryan Henry



WINDCREST
TEXAS

FINANCIAL SECTION



WINDCREST
TEXAS

INDEPENDENT AUDITOR'S 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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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

<u>Opinion Unit</u>	<u>Type of Opinion</u>
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
Streets Fund	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 basic 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, 2021, 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 18, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

ABIP, PC

San Antonio, Texas
April 18, 2022



WINDCREST
TEXAS

CITY OF WINDCREST, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

For the year ended September 30, 2021

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, 2021. 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 \$16,194,719 at September 30, 2021.
- During the year, the City's change in net position was an increase of \$2,230,466 for governmental activities and an increase of \$219,573 for business-type activities.
- The City's general fund reported a year end fund balance of \$3,345,818, an increase of \$1,048,039 from the previous year due to increased sales tax and fines. The unassigned fund balance of \$3,323,759 represents 42.47% of general fund operating expenditures, including capital outlay, for the year. The unassigned fund balance represents 44.59% of general fund operating expenditures when capital outlay expenses are not included with total expenditures. The City's unassigned fund balance exceeded 25% of operating expenditures (\$1,863,514) by \$1,460,245.
- Total revenues for the City increased 20.43% from the previous year and total expenses increased 7.23%.

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 \$1,270,378 during the year.
- This is the 15th year of operations for the District.
- The Windcrest CCPD reported total revenues of \$1,327,065 and expenses of \$1,127,574 during the year.
- The Windcrest CCPD reported net position of \$1,507,883 at September 30, 2021.

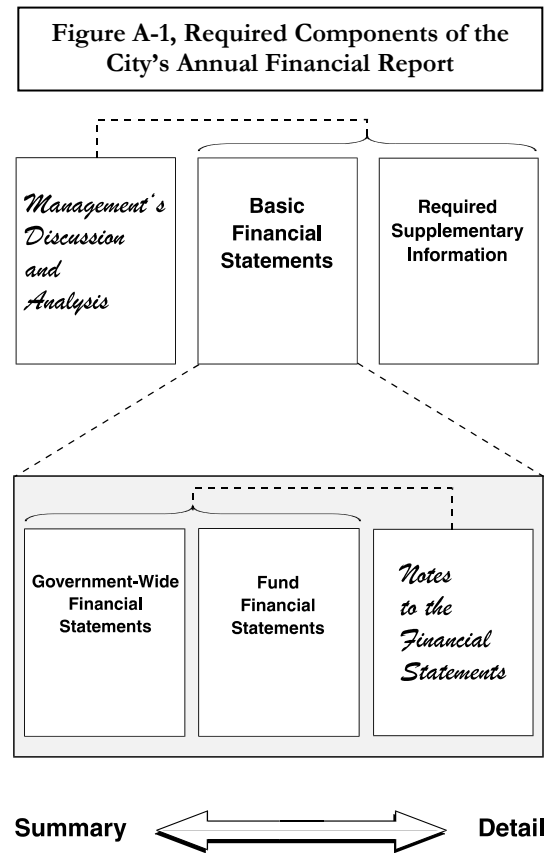
Garbage Fund

- The City's garbage utility fund experienced an operating gain this year as total net position increased \$219,573, resulting in net position of \$114,045 in this fund.

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.



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			
<i>Type of Statements</i>	Government-wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	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
<i>Required financial statements</i>	• 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
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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
<i>Type of inflow/outflow information</i>	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 *governmental 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.

CITY OF WINDCREST'S NET POSITION INFORMATION:

TABLE 1
CITY OF WINDCREST'S NET POSITION

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2021	2020	2021	2020	2021	2020
Current assets:						
Cash and cash equivalents	\$ 8,024,021	\$ 9,354,703	\$ 14,334	\$ 432	\$ 8,038,355	\$ 9,355,135
Investments	25,000	25,000	-	-	25,000	25,000
Receivables, net	2,909,678	1,776,080	228,662	236,532	3,138,340	2,012,612
Prepaid expense	22,059	1,435,296	-	-	22,059	1,435,296
Internal balances	-	162,293	-	(162,293)	-	-
Net pension asset	117,819	46,114	-	-	117,819	46,114
Total current assets	11,098,577	12,799,486	242,996	74,671	11,341,573	12,874,157
Non-current assets:						
Land	347,050	347,050	-	-	347,050	347,050
Construction in progress	-	562,267	-	-	-	562,267
Buildings and improvements	2,467,310	2,437,470	12,240	-	2,479,550	2,437,470
Improvements other than buildings	20,862,499	16,586,669	-	-	20,862,499	16,586,669
Furniture and equipment	6,769,514	5,285,086	11,480	-	6,780,994	5,285,086
Less: accumulated depreciation	(13,601,960)	(12,356,016)	(306)	-	(13,602,266)	(12,356,016)
Total non-current assets	16,844,413	12,862,526	23,414	-	16,867,827	12,862,526
Total assets	27,942,990	25,662,012	266,410	74,671	28,209,400	25,736,683
Deferred outflows of resources	253,988	222,431	-	-	253,988	222,431
Current liabilities:						
Accounts payable and other current liabilities	2,434,393	1,870,406	152,365	180,199	2,586,758	2,050,605
Total current liabilities	2,434,393	1,870,406	152,365	180,199	2,586,758	2,050,605
Non-current liabilities:						
Due within one year	469,612	496,151	-	-	469,612	496,151
Due in more than one year	8,880,704	9,261,277	-	-	8,880,704	9,261,277
Total non-current liabilities	9,350,316	9,757,428	-	-	9,350,316	9,757,428
Total liabilities	11,784,709	11,627,834	152,365	180,199	11,937,074	11,808,033
Deferred inflows of resources	331,595	406,401	-	-	331,595	406,401
Net position:						
Net investment in capital assets	12,153,509	10,415,790	23,414	-	12,176,923	10,415,790
Restricted	500,283	1,306,165	-	-	500,283	1,306,165
Unrestricted	3,426,882	2,128,253	90,631	(105,528)	3,517,513	2,022,725
Total net position	\$ 16,080,674	\$ 13,850,208	\$ 114,045	\$ (105,528)	\$ 16,194,719	\$ 13,744,680

By far, the largest portion of the City's net position, \$12,176,923 (75%) 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 (3.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$3,517,513 is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

During the year ended September 30, 2021, the City's total net position increased by \$2,450,039. Total revenues were \$13,126,141 and expenses were \$10,676,102. A significant portion, 69.0% of the City's revenues came from taxes, 29.9% 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, 2021, compared to 2020.

TABLE 2
CITY OF WINDCREST'S CHANGES IN NET POSITION

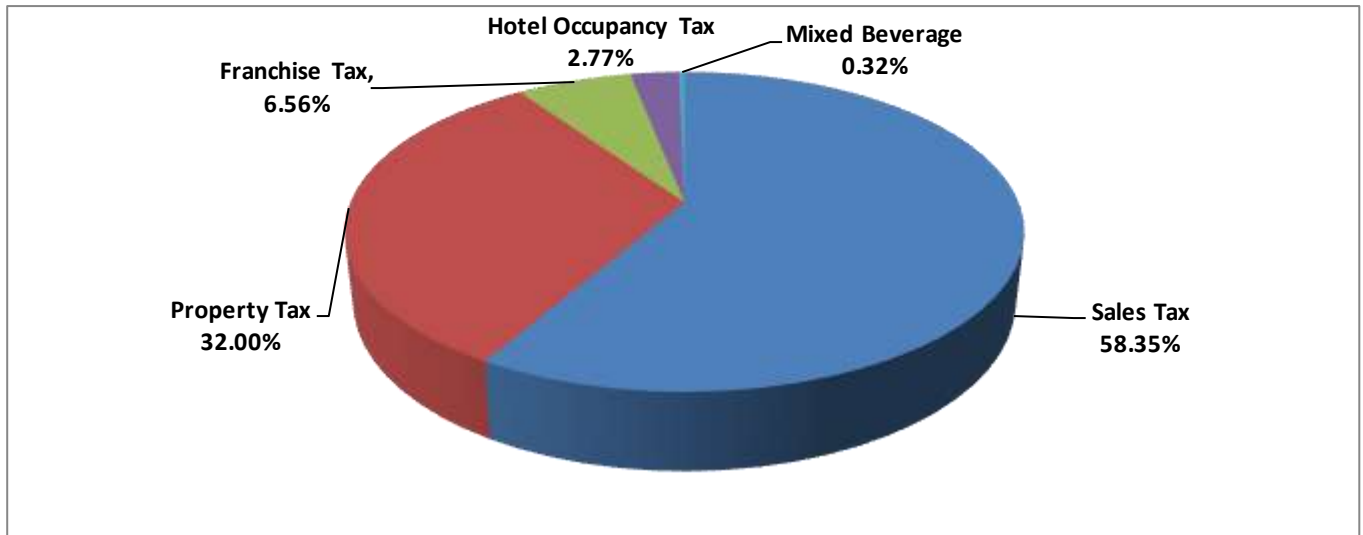
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2021	2020	2021	2020	2021	2020
REVENUES:						
Program revenues:						
Charges for services	\$ 1,202,700	\$ 1,079,300	\$ 1,875,561	\$ 1,381,333	\$ 3,078,261	\$ 2,460,633
Operating grants and contributions	81,490	159,727	-	-	81,490	159,727
Capital grants and contributions	765,420	287,219	-	-	765,420	287,219
General revenues:						
Property taxes	2,899,528	2,846,825	-	-	2,899,528	2,846,825
Other taxes	6,162,350	4,999,088	-	-	6,162,350	4,999,088
Investment earnings	902	67,352	2	158	904	67,510
Gain (loss) on fixed asset disposal	48,142	50,000	-	-	48,142	50,000
Other	90,046	28,357	-	-	90,046	28,357
Transfers	125,000	125,000	(125,000)	(125,000)	-	-
Total revenues	<u>11,375,578</u>	<u>9,642,868</u>	<u>1,750,563</u>	<u>1,256,491</u>	<u>13,126,141</u>	<u>10,899,359</u>
EXPENSES:						
General government	3,476,793	3,459,623	-	-	3,476,793	3,459,623
Public safety	3,566,616	3,496,269	-	-	3,566,616	3,496,269
Public works	1,947,461	1,678,987	-	-	1,947,461	1,678,987
Animal control	154,242	170,817	-	-	154,242	170,817
Garbage	-	-	1,530,990	1,150,681	1,530,990	1,150,681
Total expenses	<u>9,145,112</u>	<u>8,805,696</u>	<u>1,530,990</u>	<u>1,150,681</u>	<u>10,676,102</u>	<u>9,956,377</u>
Change in net position	2,230,466	837,172	219,573	105,810	2,450,039	942,982
NET POSITION - BEGINNING	<u>13,850,208</u>	<u>13,013,036</u>	<u>(105,528)</u>	<u>(211,338)</u>	<u>13,744,680</u>	<u>12,801,698</u>
NET POSITION - ENDING	<u>\$ 16,080,674</u>	<u>\$ 13,850,208</u>	<u>\$ 114,045</u>	<u>\$ (105,528)</u>	<u>\$ 16,194,719</u>	<u>\$ 13,744,680</u>

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

- Total revenues increased by \$1,732,710, primarily due to an increase in sales tax, grant proceeds, and contributions.
- Total expenses increased by \$339,416, with the largest increase in public works expenses.

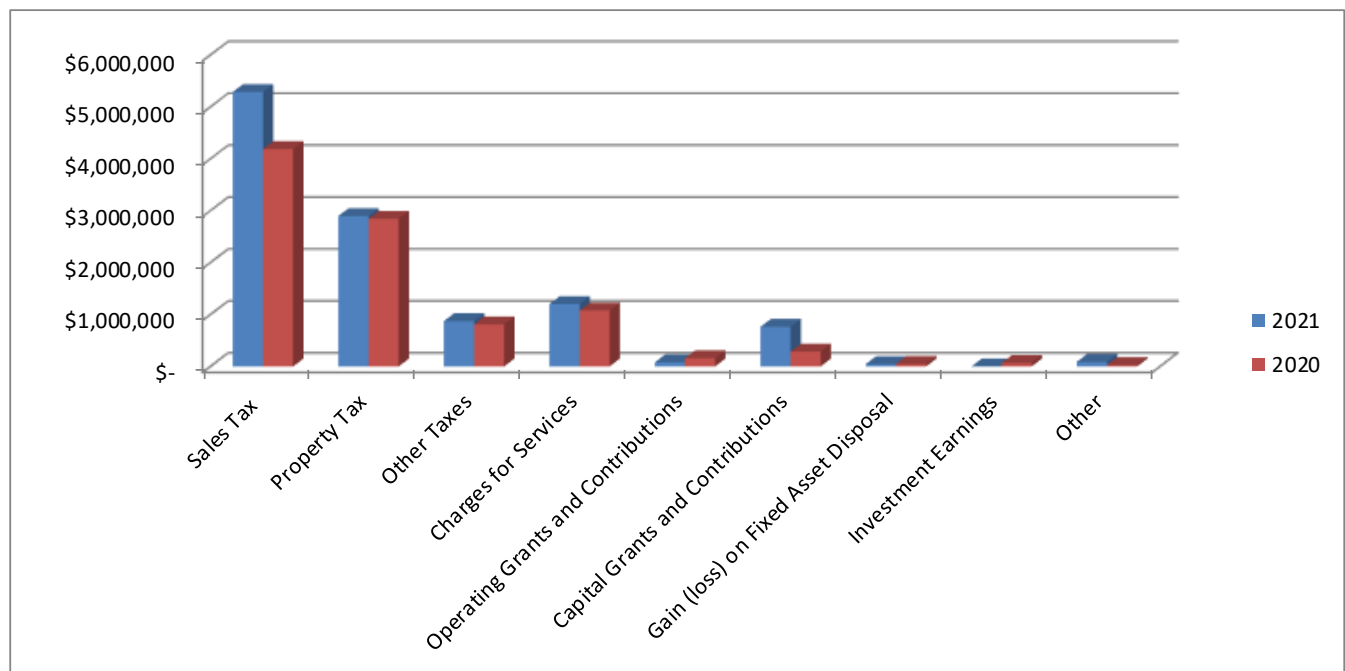
Property tax rates decreased to \$0.409494, with \$0.323414 allocated to operations and \$0.08608 allocated to interest and sinking. Property taxes levied changed from \$3,168,286 in 2020 to \$3,197,559 in 2021, an increase of \$29,273. As illustrated in the following graph, property taxes are one of the largest sources of revenue and increased by approximately 1.85% from the prior year. The small growth in the property taxes is a result of a decrease in the tax rate and an increase of approximately 1.9% 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, permits, leases, 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.

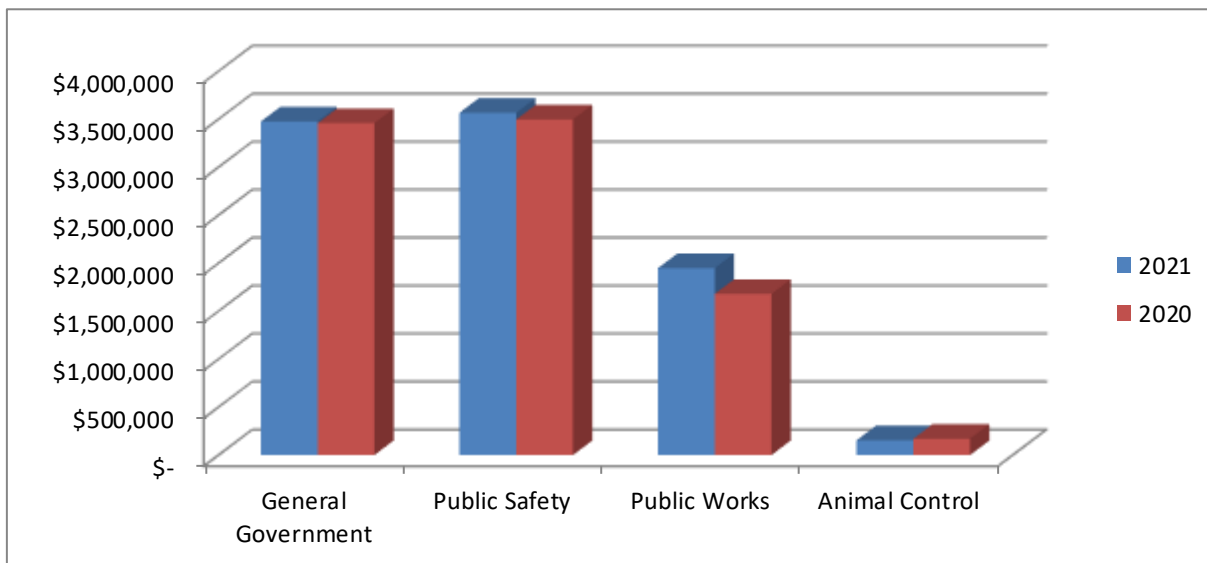
TABLE 3
CITY OF WINDCREST'S NET COST OF SELECT CITY FUNCTIONS

	Net Cost of Services	
	2021	2020
General government	\$ (2,799,862)	\$ (2,975,768)
Public safety	(2,795,458)	(2,631,546)
Public works	(1,346,200)	(1,501,584)
Animal control	(153,982)	(170,552)
Garbage utility	344,571	230,652

The net expense of all governmental activities this year before general revenues was \$6,750,931. This net expense was funded by general revenues of \$9,200,970.

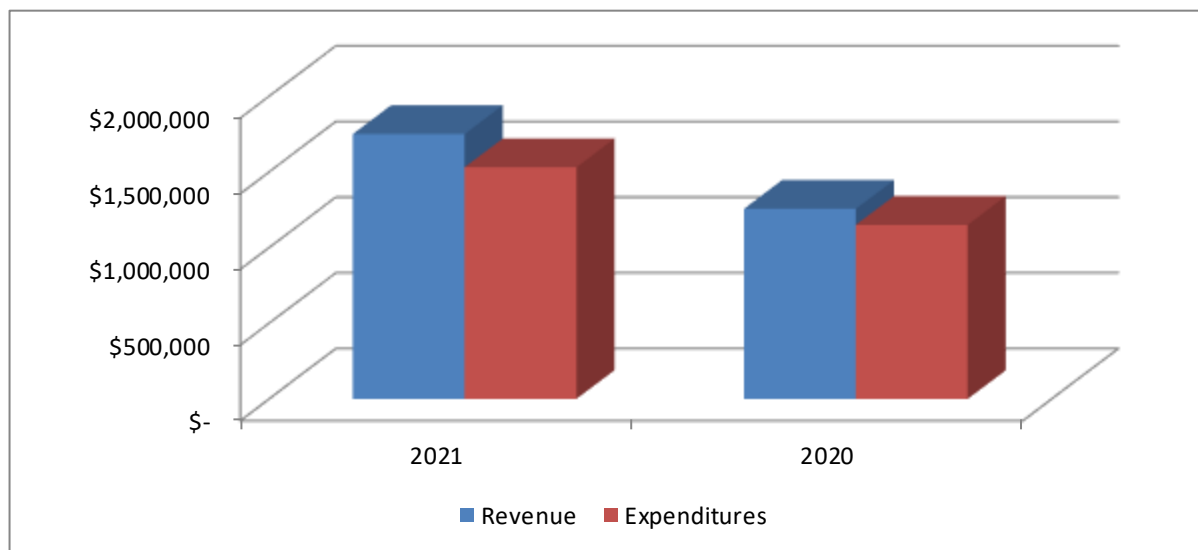
Expenses in governmental activities increased by approximately 3.9%. General government and public safety were the largest cost centers, as illustrated in the graph below. Public works increased by approximately 16% as a result of increases in street construction.

Total Expenses – Governmental Activities



Business-type activities. Revenues of the City's business-type activities (garbage utility) were \$1,750,563 and expenses were \$1,530,990, yielding an operating income of \$219,573. The net position of the garbage utility ended the year with a surplus of \$114,045. 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 2021, to eliminate the deficit and create a positive net position.

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 funds reported combined ending fund balance of \$8.0 million. Of this total, \$3.3 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 \$3,323,759, while total fund balance was \$3,345,818, an increase of \$1,048,039 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 \$4,266,722 in the 2019 a-streets fund and there was no fund balance left in the 2019 b-fire fund.

Revenues from governmental fund types totaled \$11,079,726, an increase of \$1,640,922 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, leases, interest, and miscellaneous revenue. Expenditures totaled \$13,719,220, an increase of \$2,331,156 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 \$309,480.

Final actual revenues were \$665,582 more than final budgeted revenues.

Final actual expenditures were \$423,282 more than final budget expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At the end of 2021, the City had invested \$16,867,827 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 \$4,005,301 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		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2021	2020	2021	2020	2021	2020
Land	\$ 347,050	\$ 347,050	\$ -	\$ -	\$ 347,050	\$ 347,050
Construction in progress	-	562,267	-	-	-	562,267
Buildings and improvements	2,467,310	2,437,470	12,240	-	2,479,550	2,437,470
Improvements other than buildings	20,862,499	16,586,669	-	-	20,862,499	16,586,669
Furniture and equipment	6,769,514	5,285,086	11,480	-	6,780,994	5,285,086
Total	30,446,373	25,218,542	23,720	-	30,470,093	25,218,542
Total accumulated depreciation	(13,601,960)	(12,356,016)	(306)	-	(13,602,266)	(12,356,016)
Net capital assets	<u>\$ 16,844,413</u>	<u>\$ 12,862,526</u>	<u>\$ 23,414</u>	<u>\$ -</u>	<u>\$ 16,867,827</u>	<u>\$ 12,862,526</u>

Long-term debt. At year end, the primary government had capital leases of \$46,934 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 \$7,925,000.

	GOVERNMENTAL ACTIVITIES	
	2021	2020
Capital leases	\$ 46,934	\$ 137,531
Bonds	7,925,000	8,235,000
Premium	985,692	1,044,936
Compensated absences	153,740	141,965
Total debt	<u>\$ 9,111,366</u>	<u>\$ 9,559,432</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following factors were considered in developing the 2021-2022 budget:

- Assessed taxable property value increased from \$780,237,817 in 2020 to \$810,526,491 in 2021, an increase of \$30,288,674.
- Revenues available for appropriation in the general fund budget for 2021-2022 are \$8,590,456.
- Estimated general fund operating expenditures for the 2021-2022 budget are \$8,320,227.
- The Ad Valorem tax rate for fiscal year 2021-2022 is budgeted at 0.409494, which consists of \$0.323494 for Operation and Maintenance and \$0.08800 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 and fiscal year 21-22.

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.

The City's management team identified strategies to offset potential revenue declines that may continue into Fiscal Year 2021-2022, including conservative estimate for budgeted revenues and deferral of major expenditures, to allow assessment of the economic recovery.

Still dealing with the uncertainty, in a post pandemic time, there were no major additions (increases) or reductions (decreases) in services approved in Fiscal year 2021-2022 Adopted Budget and the city staff is committed to provide the same or better level of services to the City of Windcrest residents and visitors.

Although the focus of this report is based on the economic condition of the City prevailing as of September 30, 2021, 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:

Rafael Castillo, Jr.
City Manager
City of Windcrest
8601 Midcrown
Windcrest, Texas 78239
rcastillo@windcrest-tx.gov

Natalia Witmer
Municipal Finance Officer
City of Windcrest
8601 Midcrown
Windcrest, Texas 78239
nwitmer@windcrest-tx.gov



WINDCREST
TEXAS

BASIC FINANCIAL STATEMENTS

CITY OF WINDCREST, TEXAS
STATEMENT OF NET POSITION

September 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 8,024,021	\$ 14,334	\$ 8,038,355
Investments	25,000	-	25,000
Receivables (net of allowance for uncollectibles):			
Taxes	2,495,878	-	2,495,878
Fines	399,653	-	399,653
Accounts	14,147	228,662	242,809
Due from primary government	-	-	-
Prepaid expense	22,059	-	22,059
Net pension asset	117,819	-	117,819
Capital assets:			
Land	347,050	-	347,050
Buildings and improvements	2,467,310	12,240	2,479,550
Improvements other than buildings	20,862,499	-	20,862,499
Furniture and equipment	6,769,514	11,480	6,780,994
Less: accumulated depreciation	(13,601,960)	(306)	(13,602,266)
Total capital assets	<u>16,844,413</u>	<u>23,414</u>	<u>16,867,827</u>
Total assets	<u>27,942,990</u>	<u>266,410</u>	<u>28,209,400</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	201,034	-	201,034
Deferred outflows related to OPEB	52,954	-	52,954
Total deferred outflows of resources	<u>253,988</u>	<u>-</u>	<u>253,988</u>
LIABILITIES			
Accounts payable	339,994	110,241	450,235
Accrued liabilities	139,686	-	139,686
Due to other governments	1,245,248	34,949	1,280,197
Due to component units	162,599	-	162,599
Accrued interest payable	43,556	-	43,556
Unearned revenue	503,310	7,175	510,485
Noncurrent liabilities:			
Due within one year	469,612	-	469,612
Due in more than one year	8,880,704	-	8,880,704
Total liabilities	<u>11,784,709</u>	<u>152,365</u>	<u>11,937,074</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	313,285	-	313,285
Deferred inflows related to OPEB	18,310	-	18,310
Total deferred inflows of resources	<u>331,595</u>	<u>-</u>	<u>331,595</u>
NET POSITION			
Net investment in capital assets	12,153,509	23,414	12,176,923
Restricted for:			
Streets	120,804	-	120,804
Other purposes	379,479	-	379,479
Economic Development Corporation	-	-	-
Crime Control and Prevention	-	-	-
Unrestricted	<u>3,426,882</u>	<u>90,631</u>	<u>3,517,513</u>
Total net position	<u>\$ 16,080,674</u>	<u>\$ 114,045</u>	<u>\$ 16,194,719</u>

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

Component Units	
Economic Development Corp. (Unaudited)	Crime Control and Prevention District
\$ 1,000,329	\$ 367,685
-	-
380,153	380,383
-	-
-	-
163,304	-
5,279	8,477
1,465	16,021
-	-
3,350	-
-	104,641
-	1,698,284
(3,350)	(977,430)
-	825,495
1,550,530	1,598,061
2,500	27,287
674	6,938
3,174	34,225
1,932	3,924
6,333	18,319
154,459	-
-	-
-	-
-	-
444	5,529
4,302	49,078
167,470	76,850
5,769	45,356
189	2,197
5,958	47,553
-	825,495
-	-
-	-
1,380,276	-
-	682,388
-	-
\$ 1,380,276	\$ 1,507,883

CITY OF WINDCREST, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 3,476,793	\$ 507,648	\$ 22,204	\$ 147,079
Public safety	3,566,616	694,792	59,286	17,080
Public works	1,947,461	-	-	601,261
Animal control	154,242	260	-	-
Total governmental activities	<u>9,145,112</u>	<u>1,202,700</u>	<u>81,490</u>	<u>765,420</u>
Business-type activities:				
Garbage utility	<u>1,530,990</u>	<u>1,875,561</u>	-	-
Total business-type activities	1,530,990	1,875,561	-	-
Total primary government	<u>\$ 10,676,102</u>	<u>\$ 3,078,261</u>	<u>\$ 81,490</u>	<u>\$ 765,420</u>
Component units				
Economic Development Corporation (unaudited)	\$ 902,860	\$ -	\$ -	\$ -
Crime Control and Prevention District	<u>1,108,352</u>	<u>-</u>	<u>56,651</u>	<u>-</u>
Total component units	<u>\$ 2,011,212</u>	<u>\$ -</u>	<u>\$ 56,651</u>	<u>\$ -</u>
General revenues				
Taxes:				
Property, levied for general purposes				
Sales				
Hotel occupancy				
Franchise				
Mixed beverage				
Investment earnings				
Gain (loss) 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.

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government			Economic Development Corporation (Unaudited)	Crime Control and Prevention District
Governmental Activities	Business-type Activities	Total		
\$ (2,799,862)	\$ -	\$ (2,799,862)		
(2,795,458)	-	(2,795,458)		
(1,346,200)	-	(1,346,200)		
(153,982)	-	(153,982)		
(7,095,502)	-	(7,095,502)		
-	344,571	344,571		
-	344,571	344,571		
(7,095,502)	344,571	(6,750,931)		
			\$ (902,860)	\$ -
			-	(1,051,701)
			(902,860)	(1,051,701)
2,899,528	-	2,899,528	-	-
5,288,029	-	5,288,029	881,338	1,270,378
250,745	-	250,745	-	-
594,575	-	594,575	-	-
29,001	-	29,001	-	-
902	2	904	429	36
48,142	-	48,142	-	(19,222)
90,046	-	90,046	-	-
125,000	(125,000)	-	-	-
9,325,968	(124,998)	9,200,970	881,767	1,251,192
2,230,466	219,573	2,450,039	(21,093)	199,491
13,850,208	(105,528)	13,650,971	1,401,369	1,308,392
\$ 16,080,674	\$ 114,045	\$ 16,194,719	\$ 1,380,276	\$ 1,507,883

CITY OF WINDCREST, TEXAS

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2021

	General Fund	Capital Projects Fund Series 2019 A-Streets	Capital Projects Fund Series 2019 B-Fire	Streets Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,281,664	\$ 4,374,720	\$ -	\$ -	\$ 367,637	\$ 8,024,021
Investments	25,000	-	-	-	-	25,000
Receivables (net of allowance for uncollectibles):						
Taxes	1,972,500	-	-	380,063	30,710	2,383,273
Fines	399,653	-	-	-	-	399,653
Franchise fees	112,605	-	-	-	-	112,605
Other	9,586	-	-	-	4,561	14,147
Prepaid items	22,059	-	-	-	-	22,059
Total assets	\$ 5,823,067	\$ 4,374,720	\$ -	\$ 380,063	\$ 402,908	\$ 10,980,758
LIABILITIES						
Accounts payable	\$ 140,857	\$ 107,998	\$ -	\$ 77,977	\$ 13,162	\$ 339,994
Accrued liabilities	139,686	-	-	-	-	139,686
Due to component units	162,599	-	-	-	-	162,599
Due to other governments	1,063,966	-	-	181,282	-	1,245,248
Unearned revenues	503,310	-	-	-	-	503,310
Total liabilities	2,010,418	107,998	-	259,259	13,162	2,390,837
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue - property taxes	67,178	-	-	-	10,267	77,445
Deferred revenue - fines	399,653	-	-	-	-	399,653
Total deferred inflows of resources	466,831	-	-	-	10,267	477,098
FUND BALANCES						
Nonspendable	22,059	-	-	-	-	22,059
Restricted						
Capital projects	-	4,266,722	-	-	-	4,266,722
Streets	-	-	-	120,804	-	120,804
Other purposes	-	-	-	-	379,479	379,479
Unassigned	3,323,759	-	-	-	-	3,323,759
Total fund balances	3,345,818	4,266,722	-	120,804	379,479	8,112,823
Total liabilities, deferred inflows of resources and fund balances	\$ 5,823,067	\$ 4,374,720	\$ -	\$ 380,063	\$ 402,908	\$ 10,980,758

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

CITY OF WINDCREST, TEXAS

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

September 30, 2021

Total fund balances - governmental funds balance sheet	\$ 8,112,823
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.	16,844,413
The net pension asset used in governmental funds is not a financial resource and, therefore, is not reported in the funds.	117,819
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.	(9,350,316)
Accrued interest payable is not due and payable in the current period and therefore, is not reported in the funds.	(43,556)
Deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are not reported in the funds.	(77,607)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	<u>477,098</u>
Net position of governmental activities - statement of net position	<u>\$ 16,080,674</u>

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

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2021

	General Fund	Capital Projects Fund Series 2019 A-Streets	Capital Projects Fund Series 2019 B-Fire	Streets Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Property	\$ 2,210,246	\$ -	\$ -	\$ -	\$ 677,547	\$ 2,887,793
Sales	4,406,688	-	-	881,341	-	5,288,029
Franchise	577,550	-	-	-	17,025	594,575
Hotel occupancy	-	-	-	-	250,745	250,745
Mixed beverage	29,001	-	-	-	-	29,001
Fines and fees	555,371	-	-	-	34,412	589,783
Licenses and permits	203,466	-	-	-	-	203,466
Intergovernmental	53,000	601,261	-	-	6,919	661,180
Charges for services	245,476	-	-	-	-	245,476
Grant proceeds	228,813	-	-	-	-	228,813
Donations	4,748	-	-	-	5,169	9,917
Investment earnings	433	429	-	8	32	902
Miscellaneous	90,046	-	-	-	-	90,046
Total revenues	<u>8,604,838</u>	<u>601,690</u>	<u>-</u>	<u>881,349</u>	<u>991,849</u>	<u>11,079,726</u>
EXPENDITURES						
Current:						
General government	3,091,128	-	-	-	-	3,091,128
Public safety	3,387,203	-	-	-	12,852	3,400,055
Public works	821,710	-	-	7,340	-	829,050
Animal control	154,016	-	-	-	-	154,016
Debt service:						
Principal	90,597	-	-	-	310,000	400,597
Interest	3,093	-	-	-	352,050	355,143
Capital outlay	<u>371,090</u>	<u>1,883,114</u>	<u>1,422,585</u>	<u>1,733,511</u>	<u>78,931</u>	<u>5,489,231</u>
Total expenditures	<u>7,918,837</u>	<u>1,883,114</u>	<u>1,422,585</u>	<u>1,740,851</u>	<u>753,833</u>	<u>13,719,220</u>
Excess (deficiency) of revenues over (under) expenditures	<u>686,001</u>	<u>(1,281,424)</u>	<u>(1,422,585)</u>	<u>(859,502)</u>	<u>238,016</u>	<u>(2,639,494)</u>
OTHER FINANCING SOURCES (USES)						
Other sources - sale of fixed assets	52,642	-	-	-	-	52,642
Transfers in	416,873	-	-	105,584	1,893	524,350
Transfers out	<u>(107,477)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(291,873)</u>	<u>(399,350)</u>
Total other financing sources	<u>362,038</u>	<u>-</u>	<u>-</u>	<u>105,584</u>	<u>(289,980)</u>	<u>177,642</u>
Net change in fund balances (uses)	1,048,039	(1,281,424)	(1,422,585)	(753,918)	(51,964)	(2,461,852)
Fund balance - beginning	<u>2,297,779</u>	<u>5,548,146</u>	<u>1,422,585</u>	<u>874,722</u>	<u>431,443</u>	<u>10,574,675</u>
Fund balance - ending	<u>\$ 3,345,818</u>	<u>\$ 4,266,722</u>	<u>\$ -</u>	<u>\$ 120,804</u>	<u>\$ 379,479</u>	<u>\$ 7,992,019</u>

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, 2021

Net change in fund balances - total governmental funds	\$ (2,461,852)
--	----------------

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.	3,981,887
--	-----------

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.	137,114
--	---------

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.	448,066
--	---------

Some revenues in the statement of activities do not provide current financial resources and are not included in the governmental funds.	<u>125,251</u>
---	----------------

Change in net position of governmental activities - statement of activities	<u>\$ 2,230,466</u>
---	---------------------

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

CITY OF WINDCREST, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND

September 30, 2021

	Business-Type Activities
	<u>Garbage Utility</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 14,334
Accounts receivable (net allowances for uncollectibles)	<u>228,662</u>
Total current assets	<u>242,996</u>
Capital assets:	
Buildings and improvements	12,240
Furniture and equipment	11,480
Accumulated depreciation	<u>(306)</u>
Capital assets net of accumulated depreciation	<u>23,414</u>
Total assets	<u>266,410</u>
LIABILITIES	
Current liabilities:	
Accounts payable	110,241
Due to other governments	34,949
Unearned revenues	<u>7,175</u>
Total liabilities	<u>152,365</u>
NET POSITION	
Net investment in capital assets	23,414
Unrestricted	<u>90,631</u>
Total net position	<u>114,045</u>

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

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2021

	<u>Business-Type Activities</u>
	<u>Garbage Utility</u>
OPERATING REVENUES	
Charges for services:	
Commercial customer charges	\$ 1,201,048
Residential customer charges	632,119
Miscellaneous	<u>42,394</u>
Total operating revenues	<u>1,875,561</u>
OPERATING EXPENSES	
Contracted services - commercial sanitation	869,580
Contracted services - residential sanitation	545,138
Personnel	72,904
Bad debt expense	18,724
Depreciation	306
Other	<u>24,338</u>
Total operating expenses	<u>1,530,990</u>
Operating income (loss)	<u>344,571</u>
NONOPERATING REVENUES	
Investment earnings	2
Transfers out	<u>(125,000)</u>
Total nonoperating revenues	<u>(124,998)</u>
Change in net position	219,573
Total net position - beginning	<u>(105,528)</u>
Total net position - ending	<u><u>\$ 114,045</u></u>

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

CITY OF WINDCREST, TEXAS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND**

For the year ended September 30, 2021

	Business-Type Activities
	Garbage Utility
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 1,852,963
Payments to suppliers and service providers	(1,617,439)
Payments to employees	(72,904)
Net cash provided by (used in) operating activities	<u>162,620</u>
CASH FLOWS FROM NONCAPITAL ACTIVITIES	
Payments to other funds	<u>(125,000)</u>
CASH FLOWS FROM CAPITAL ACTIVITIES	
Purchase of capital assets	<u>(23,720)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>2</u>
Net increase (decrease) in cash and cash equivalents	13,902
Cash and cash equivalents at beginning of year	<u>432</u>
Cash and cash equivalents at end of year	<u><u>\$ 14,334</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating income (loss)	\$ 344,571
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	306
Change in assets and liabilities:	
Decrease (increase) in receivables	7,870
Increase (decrease) in accounts payable	(3,405)
Increase (decrease) in due to other funds	(162,293)
Increase (decrease) in due to other governments	(12,685)
Increase (decrease) in unearned revenues	<u>(11,744)</u>
Net cash provided by (used in) operating activities	<u><u>\$ 162,620</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS



WINDCREST
TEXAS

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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 **streets fund** accounts for the construction and maintenance of streets and infrastructure being financed from sales tax and grants.

The City reports the following major enterprise fund:

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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*.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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 \$423,282.

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, 2021, 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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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, 2021, the general fund rate was \$0.323414. The debt service fund rate was \$0.08608.

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:

<u>Assets</u>	<u>Years</u>
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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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, 2021.
- **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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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, 2021, the general fund's unassigned fund balance is \$3,323,759, which equals 44.59% 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: 1.00% to the City's general fund; .25% to the City's streets fund; .25% to ad valorem tax offset; .25% to the WEDC, and .25% to the WCCP.
- **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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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, 2021, the City's cash on hand was \$1,800. The carrying amount of deposits were \$7,885,598 and the bank balances were \$8,772,397. 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 \$367,685 which was fully collateralized and the WEDC carrying balance was \$885,504.

As of September 30, 2021, 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	\$ 1,800	
Bank deposits	7,885,598	
TexPool (Local Government Investment Pool)	<u>150,957</u>	0.09
Total cash and cash equivalents	<u>\$ 8,038,355</u>	
Investments		
Certificates of deposit	<u>\$ 25,000</u>	0.79
Portfolio weighted average maturity		0.19
Discretely presented component unit:		
Windcrest Crime Control and Prevention		
Bank deposits	<u>\$ 367,685</u>	

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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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, 2021:

	<u>September 30, 2021</u>
	<u>The City of Windcrest</u>
Investments measured at amortized cost:	
Certificates of deposit	\$ 25,000
External investment pools - TexPool	<u>150,957</u>
Total investments at amortized cost	<u>175,957</u>
 Total investments	 <u>\$ 175,957</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

(2) Detailed notes (continued)

Deposits and investments (continued)

Accounts receivable

Accounts receivable at September 30, 2021 were as follows:

	General Fund	Streets Fund	Nonmajor Governmental Funds	Garbage Utility Fund	WCCP
Receivables:					
Taxes	\$ 1,984,356	\$ 380,063	\$ 35,916	\$ -	\$ 163,084
Fines	799,305	-	-	-	-
Utilities	-	-	-	355,125	-
Franchise fees	112,605	-	-	-	-
Grants	-	-	-	-	-
Miscellaneous	9,586	-	1,167	-	-
Gross receivables	2,905,852	380,063	37,083	355,125	163,084
Less:					
Allowance for uncollectibles	(411,508)	-	(1,812)	(126,463)	-
Net total receivables	<u>\$ 2,494,344</u>	<u>\$ 380,063</u>	<u>\$ 35,271</u>	<u>\$ 228,662</u>	<u>\$ 163,084</u>

(the remainder of this page intentionally left blank)

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Capital assets

Capital asset activity for the primary government for the year ended September 30, 2021, was as follows:

	Balance October 1, 2020	Issued / Additions	Retired / Deletions	Balance September 30, 2021
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 347,050	\$ -	\$ -	\$ 347,050
Construction in progress	562,267	-	(562,267)	-
Total capital assets not being depreciated	909,317	-	(562,267)	347,050
Capital assets being depreciated:				
Buildings and improvements	2,437,470	29,840	-	2,467,310
Improvements other than buildings	16,586,669	4,275,830	-	20,862,499
Furniture and equipment	5,285,086	1,745,828	(261,400)	6,769,514
Total capital assets being depreciated	24,309,225	6,051,498	(261,400)	30,099,323
Less accumulated depreciation:				
Buildings and improvements	(1,875,875)	(45,913)	-	(1,921,788)
Improvements other than buildings	(6,737,024)	(1,101,024)	-	(7,838,048)
Furniture and equipment	(3,743,117)	(355,907)	256,900	(3,842,124)
Total accumulated depreciation	(12,356,016)	(1,502,844)	256,900	(13,601,960)
Total capital assets being depreciated, net	11,953,209	4,548,654	(4,500)	16,497,363
Governmental activities capital assets, net	\$ 12,862,526	\$ 4,548,654	\$ (566,767)	\$ 16,844,413
Business-type activities				
Capital assets being depreciated:				
Buildings and improvements	\$ -	\$ 12,240	\$ -	\$ 12,240
Furniture and equipment	-	11,480	-	11,480
Total capital assets being depreciated	-	23,720	-	23,720
Less accumulated depreciation:				
Buildings and improvements	-	(306)	-	(306)
Furniture and equipment	-	-	-	-
Total accumulated depreciation	-	(306)	-	(306)
Total capital assets being depreciated, net	-	23,414	-	23,414
Governmental activities capital assets, net	\$ -	\$ 23,414	\$ -	\$ 23,414

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Capital assets (continued)

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

General government	\$ 124,166
Public safety	235,387
Public works	1,139,739
Animal control	<u>3,552</u>
 Total depreciation expense	 <u>\$ 1,502,844</u>

Discretely presented component unit

Capital asset activity for the WCCP for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Issued / Additions	Retired / Deletions	Balance September 30, 2021
Discretely presented component unit:				
Capital assets being depreciated:				
Improvements other than buildings	\$ 104,641	\$ -	\$ -	\$ 104,641
Furniture and equipment	<u>1,702,201</u>	<u>102,535</u>	<u>(106,452)</u>	<u>1,698,284</u>
Total capital assets being depreciated	<u>1,806,842</u>	<u>102,535</u>	<u>(106,452)</u>	<u>1,802,925</u>
Less: accumulated depreciation:				
Improvements other than buildings	(21,459)	(20,618)	-	(42,077)
Furniture and equipment	<u>(725,366)</u>	<u>(297,217)</u>	<u>87,230</u>	<u>(935,353)</u>
Total accumulated depreciation	<u>(746,825)</u>	<u>(317,835)</u>	<u>87,230</u>	<u>(977,430)</u>
 Total capital assets being depreciated, net	 <u>1,060,017</u>	 <u>(215,300)</u>	 <u>(19,222)</u>	 <u>825,495</u>
 WCCP capital assets, net	 <u>\$ 1,060,017</u>	 <u>\$ (215,300)</u>	 <u>\$ (19,222)</u>	 <u>\$ 825,495</u>

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

Public safety	<u>\$ 317,835</u>
---------------	-------------------

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Transfers

Transfers during the year ended September 30, 2021, were:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund:		
Nonmajor funds	\$ 291,873	\$ 1,893
Garbage fund	125,000	-
Streets fund	-	105,584
Streets fund		
General fund	105,584	-
Nonmajor funds:		
General fund	1,893	291,873
Garbage fund:		
General fund	-	125,000
Total	<u>\$ 524,350</u>	<u>\$ 524,350</u>

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
2022	\$ 46,934	\$ 1,234	\$ 48,168
Total	<u>\$ 46,934</u>	<u>\$ 1,234</u>	<u>\$ 48,168</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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, 2021:

Equipment	\$ 621,647
Less: accumulated depreciation	<u>(464,889)</u>
Net leased property	<u>\$ 156,758</u>

Changes in long-term liabilities

	Balance October 1, 2020	Issued / Additions	Retired / Payments	Balance September 30, 2021	Due Within One Year
Governmental activities					
Long-term debt					
General obligation bonds	\$ 8,235,000	\$ -	\$ (310,000)	\$ 7,925,000	\$ 325,000
Premium on issuance	1,044,936	-	(59,244)	985,692	59,243
Capital lease - street sweeper	92,666	-	(45,732)	46,934	46,934
Capital lease - light and fixtures	<u>44,865</u>	<u>-</u>	<u>(44,865)</u>	<u>-</u>	<u>-</u>
Total long-term debt	9,417,467	-	(459,841)	8,957,626	431,177
Other long-term liabilities					
Compensated absences	141,965	47,266	(35,491)	153,740	38,435
Net pension liability (asset)	(46,114)	-	(71,705)	(117,819)	-
OPEB liability	<u>197,996</u>	<u>40,954</u>	<u>-</u>	<u>238,950</u>	<u>-</u>
Total other long-term liabilities	<u>293,847</u>	<u>88,220</u>	<u>(107,196)</u>	<u>274,871</u>	<u>38,435</u>
Total	<u>\$ 9,711,314</u>	<u>\$ 88,220</u>	<u>\$ (567,037)</u>	<u>\$ 9,232,497</u>	<u>\$ 469,612</u>
Discretely presented component unit:					
WCCP:					
Other long-term liabilities					
Compensated absences	\$ 17,959	\$ 8,646	\$ (4,490)	\$ 22,115	\$ 5,529
Net pension liability (asset)	(6,143)	-	(9,878)	(16,021)	-
OPEB liability	<u>26,378</u>	<u>6,115</u>	<u>-</u>	<u>32,493</u>	<u>-</u>
Total	<u>\$ 38,194</u>	<u>\$ 14,761</u>	<u>\$ (14,368)</u>	<u>\$ 38,587</u>	<u>\$ 5,529</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Long-term liabilities (continued)

The annual requirement to amortize all long-term bonded debt outstanding as of September 30, 2021, including principal and interest payments, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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	395,000	263,375	658,375
2027-2031	2,280,000	1,013,800	3,293,800
2032-2036	2,450,000	512,400	2,962,400
2037-2039	1,395,000	85,300	1,480,300
	<u>\$ 7,925,000</u>	<u>\$ 3,113,000</u>	<u>\$ 11,038,000</u>

Defined benefit pension plan

Plan description

The City of Windcrest participates as one of 895 plans in the defined benefit cash-balance 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, Governor appointed Board of Trustees; however, 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 (Annual Report) that can be obtained at www.tmr.com.

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

(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 member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits with interest. The retiring members may select one of seven monthly benefit payment 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 member's contribution 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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	54
Inactive employees entitled to but not yet receiving benefits	61
Active employees	<u>74</u>
Total	<u>189</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Contributions

The contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary using the entry age normal (EAN) actuarial cost method. The City's contribution rate is based on the 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 6.97% and 7.27% in calendar years 2021 and 2020, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2021 and 2020, were \$249,537 and \$236,743, 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, 2021 and 2020, were \$33,929 and \$31,541, 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, 2021 and 2020, were \$3,095 and \$3,151, respectively, and were equal to the required contributions.

Net pension asset

The City's net pension asset was measured as of December 31, 2020, 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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 in fiscal year 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Allocation</u>	<u>Rate of Return (Arithmetic)</u>
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	<u>10.00%</u>	7.75%
Total	<u>100.00%</u>	

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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 members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the net pension liability/(asset)

The schedule below presents the changes in the net pension liability (asset) as of December 31, 2020.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/2019	\$ 10,399,734	\$ 10,452,605	\$ (52,871)
Changes for the year:			
Service cost	483,380	-	483,380
Interest	704,466	-	704,466
Change of benefit terms	-	-	-
Difference between expected and actual experience	28,499	-	28,499
Change of assumptions	-	-	-
Contributions - employer	-	279,791	(279,791)
Contributions - employee	-	230,914	(230,914)
Net investment income	-	793,408	(793,408)
Benefit payments, including refunds of employee contributions	(409,786)	(409,786)	-
Administrative expenses	-	(5,134)	5,134
Other changes	-	(200)	200
Net changes	806,559	888,993	(82,434)
Balance at 12/31/2020	<u>\$ 11,206,293</u>	<u>\$ 11,341,598</u>	<u>\$ (135,305)</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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:

	<u>1% Decrease in Discount Rate (5.75%)</u>	<u>Discount Rate (6.75%)</u>	<u>1% Increase in Discount Rate (7.75%)</u>
City's net pension liability (asset)	\$ <u>1,325,487</u>	\$ <u>(117,819)</u>	\$ <u>(1,290,289)</u>

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:

	<u>1% Decrease in Discount Rate (5.75%)</u>	<u>Discount Rate (6.75%)</u>	<u>1% Increase in Discount Rate (7.75%)</u>
WCCP's net pension liability (asset)	\$ <u>180,241</u>	\$ <u>(16,021)</u>	\$ <u>(175,455)</u>

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:

	<u>1% Decrease in Discount Rate (5.75%)</u>	<u>Discount Rate (6.75%)</u>	<u>1% Increase in Discount Rate (7.75%)</u>
WEDC's net pension liability (asset)	\$ <u>16,478</u>	\$ <u>(1,465)</u>	\$ <u>(16,041)</u>

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:

	<u>1% Decrease in Discount Rate (5.75%)</u>	<u>Discount Rate (6.75%)</u>	<u>1% Increase in Discount Rate (7.75%)</u>
Combined net pension liability (asset)	\$ <u>1,522,206</u>	\$ <u>(135,305)</u>	\$ <u>(1,481,785)</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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.tmr.com.

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

For the year ended September 30, 2021, the City recognized pension expense of \$90,634, the WCCP recognized pension expense of \$12,324, and the WEDC recognized pension expense of \$1,127.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 17,757	\$ 56,777
Changes in actuarial assumptions	6,095	-
Difference between projected and actual investment earnings	-	256,508
Contributions made subsequent to the measurement date	<u>177,182</u>	<u>-</u>
Total	<u>\$ 201,034</u>	<u>\$ 313,285</u>

The City reported \$177,182 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Net Deferred Outflows (Inflows) of Resources</u>	
2022	\$ (130,176)
2023	5,887
2024	(150,057)
2025	(15,087)
Thereafter	<u>-</u>
Total	<u>\$ (289,433)</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

At September 30, 2021, 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	\$ 2,382	\$ 7,565
Changes in actuarial assumptions	812	-
Difference between projected and actual investment earnings	-	37,791
Contributions made subsequent to the measurement date	24,093	-
Total	<u>\$ 27,287</u>	<u>\$ 45,356</u>

The WCCP reported \$24,093 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, 2022. 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	
2022	\$ (18,963)
2023	858
2024	(21,859)
2025	(2,198)
Thereafter	-
Total	<u>\$ (42,162)</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

At September 30, 2021, 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	\$ 216	\$ 756
Changes in actuarial assumptions	81	-
Difference between projected and actual investment earnings	-	5,013
Contributions made subsequent to the measurement date	2,203	-
Total	<u>\$ 2,500</u>	<u>\$ 5,769</u>

The WEDC reported \$2,203 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, 2022. 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	
2022	\$ (2,461)
2023	111
2024	(2,837)
2025	(285)
Thereafter	-
Total	<u>\$ (5,472)</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan

Plan description

The City participates in a single-employer defined benefit plan, which operates like a 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 members. 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 members provides a lump-sum payment approximately equal to the member's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired members are insured for \$7,500; this coverage is an "other postemployment benefit" or OPEB. As the SDBF covers both active and retiree members, 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 based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. There is a one-year delay between the actuarial valuation that serves as the basis for the City's contribution rate and the calendar year when the rate goes into effect. 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 .22% and .21% respectively for calendar years 2021 and 2020. The City's contributions to TMRS were \$7,682 and \$6,854 for the fiscal years ended September 30, 2021 and 2020, respectively, and were equal to the required contributions.

The WCCP's contributions to TMRS were \$1,045 and \$906 for the fiscal years ended September 30, 2021 and 2020, respectively, and were equal to the required contributions.

The WEDC's contributions to TMRS were \$95 and \$91 for the fiscal years ended September 30, 2021 and 2020, respectively, and were equal to the required contributions.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

Employees covered by benefit terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but not yet receiving benefits	11
Active employees	<u>74</u>
	118

OPEB liability

The City's total OPEB liability of \$197,996 was measured as of December 31, 2020, 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, 2020, 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, 2020, and was determined by an actuarial valuation as of that date.

The combined City, WCCP, and WEDC's total OPEB liability of \$274,413 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

Actuarial assumptions:

The total OPEB liability in the December 31, 2020 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 *	2.00%
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, 2020.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

Changes in the total OPEB liability:

Balance at December 31, 2019	\$ 227,010
Changes for the year:	
Service cost	12,315
Interest on the OPEB liability	6,396
Changes of benefit terms	-
Difference between expected and actual experience	(7,625)
Change of assumptions	37,472
Benefit payments	<u>(1,155)</u>
Net changes	<u>47,403</u>
Balance at December 31, 2020	<u>\$ 274,413</u>

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 2.00%, as well as what the City's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	<u>1% Decrease in Discount Rate (1.00%)</u>	<u>Current Discount Rate (2.00%)</u>	<u>1% Increase in Discount Rate (3.00%)</u>
City's OPEB liability	<u>\$ 293,978</u>	<u>\$ 238,950</u>	<u>\$ 196,784</u>

The following presents the total OPEB liability of the WCCP, calculated using the discount rate of 2.00%, 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 (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	<u>1% Decrease in Discount Rate (1.00%)</u>	<u>Current Discount Rate (2.00%)</u>	<u>1% Increase in Discount Rate (3.00%)</u>
WCCP's OPEB liability	<u>\$ 39,976</u>	<u>\$ 32,493</u>	<u>\$ 26,759</u>

The following presents the total OPEB liability of the WEDC, calculated using the discount rate of 2.00%, 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 (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	<u>1% Decrease in Discount Rate (1.00%)</u>	<u>Current Discount Rate (2.00%)</u>	<u>1% Increase in Discount Rate (3.00%)</u>
WEDC's OPEB liability	<u>\$ 3,655</u>	<u>\$ 2,970</u>	<u>\$ 2,446</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(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 2.00%, 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 (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	<u>1% Decrease in Discount Rate (1.00%)</u>	<u>Current Discount Rate (2.00%)</u>	<u>1% Increase in Discount Rate (3.00%)</u>
Combined OPEB liability	\$ <u>337,609</u>	\$ <u>274,413</u>	\$ <u>225,989</u>

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

For the year ended September 30, 2021, the City recognized OPEB expense of \$25,584, the WCCP recognized OPEB expense of \$3,479, and the WEDC recognized OPEB expense of \$318.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ -	\$ 13,001
Changes in actuarial assumptions	50,158	5,309
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	<u>2,796</u>	<u>-</u>
Total	<u>\$ 52,954</u>	<u>\$ 18,310</u>

The City reported \$2,796 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

<u>Plan Year December 31,</u>	<u>Amortization Expense</u>
2022	\$ 9,270
2023	7,053
2024	9,672
2025	5,547
2026	306
Thereafter	<u>-</u>
Total	<u>\$ 31,848</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

At September 30, 2021, the WCCP reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ -	\$ 1,645
Changes in actuarial assumptions	6,558	552
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	<u>380</u>	<u>-</u>
Total	<u>\$ 6,938</u>	<u>\$ 2,197</u>

The WCCP reported \$380 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

<u>Plan Year December 31,</u>	<u>Amortization Expense</u>
2022	\$ 1,269
2023	966
2024	1,324
2025	760
2026	42
Thereafter	<u>-</u>
Total	<u>\$ 4,361</u>

At September 30, 2021, the WEDC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ -	\$ 149
Changes in actuarial assumptions	639	40
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	<u>35</u>	<u>-</u>
Total	<u>\$ 674</u>	<u>\$ 189</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

The WEDC reported \$35 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

<u>Plan Year</u> <u>December 31,</u>	<u>Amortization</u> <u>Expense</u>
2022	\$ 131
2023	100
2024	137
2025	78
2026	4
Thereafter	-
Total	<u>\$ 450</u>

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. As of September 30, 2021, the City of Windcrest's liability to the City of San Antonio was \$933,233 for sales tax collected during FY21 for the annexed area.

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.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2021

(2) Detailed notes (continued)

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 then 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.



WINDCREST
TEXAS

REQUIRED SUPPLEMENTARY INFORMATION



WINDCREST
TEXAS

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Taxes	\$ 6,767,511	\$ 6,767,511	\$ 7,223,485	\$ 455,974
Licenses and permits	238,800	238,800	203,466	(35,334)
Intergovernmental	63,000	63,000	53,000	(10,000)
Charges for services	201,520	201,520	245,476	43,956
Fines	598,815	598,815	555,371	(43,444)
Grant proceeds	25,000	25,000	228,813	203,813
Donations	-	-	4,748	4,748
Investment earnings	17,610	17,610	433	(17,177)
Miscellaneous	27,000	27,000	90,046	63,046
Total revenues	<u>7,939,256</u>	<u>7,939,256</u>	<u>8,604,838</u>	<u>665,582</u>
Expenditures				
Current:				
General government	3,371,311	3,371,311	3,091,128	280,183
Public safety	3,351,728	3,351,728	3,387,203	(35,475)
Public works	986,270	986,270	821,710	164,560
Animal control	184,118	184,118	154,016	30,102
Debt service:				
Principal	-	-	90,597	(90,597)
Interest	-	-	3,093	(3,093)
Capital outlay	<u>139,212</u>	<u>448,692</u>	<u>371,090</u>	<u>77,602</u>
Total expenditures	<u>8,032,639</u>	<u>8,342,119</u>	<u>7,918,837</u>	<u>423,282</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,383)</u>	<u>(402,863)</u>	<u>686,001</u>	<u>1,088,864</u>
Other financing sources (uses)				
Other sources - sale of fixed assets	-	-	52,642	52,642
Transfers in	325,000	325,000	416,873	91,873
Transfers out	<u>-</u>	<u>-</u>	<u>(107,477)</u>	<u>(107,477)</u>
Total other financing sources (uses)	<u>325,000</u>	<u>325,000</u>	<u>362,038</u>	<u>37,038</u>
Net change in fund balance	231,617	(77,863)	1,048,039	1,125,902
Fund balance, beginning	<u>2,297,779</u>	<u>2,297,779</u>	<u>2,297,779</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,529,396</u>	<u>\$ 2,219,916</u>	<u>\$ 3,345,818</u>	<u>\$ 1,125,902</u>

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,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total pension liability			
Service cost	\$ 483,380	\$ 443,803	\$ 439,605
Interest (on the total pension liability)	704,466	668,625	624,725
Difference between expected and actual experience	-	(180,314)	14,822
Change of assumptions	28,499	19,354	-
Benefit payments, including refunds of employee contributions	<u>(409,786)</u>	<u>(470,775)</u>	<u>(390,996)</u>
Net change in total pension liability	806,559	480,693	688,156
Total pension liability - beginning	<u>10,399,734</u>	<u>9,919,041</u>	<u>9,230,885</u>
Total pension liability - ending (a)	<u><u>\$ 11,206,293</u></u>	<u><u>\$ 10,399,734</u></u>	<u><u>\$ 9,919,041</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 279,791	\$ 261,647	\$ 290,102
Contributions - employee	230,914	212,177	222,015
Net investment income	793,408	1,400,512	(276,107)
Benefit payments, including refunds of employee contributions	(409,786)	(470,775)	(390,996)
Administrative expense	(5,134)	(7,912)	(5,336)
Other	<u>(200)</u>	<u>(238)</u>	<u>(278)</u>
Net change in plan fiduciary net position	888,993	1,395,411	(160,600)
Plan fiduciary net position - beginning	<u>10,452,605</u>	<u>9,057,194</u>	<u>9,217,794</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 11,341,598</u></u>	<u><u>\$ 10,452,605</u></u>	<u><u>\$ 9,057,194</u></u>
Net pension liability (asset) (a) - (b)	<u><u>\$ (135,305)</u></u>	<u><u>\$ (52,871)</u></u>	<u><u>\$ 861,847</u></u>
Plan fiduciary net position as a percentage of total pension liability (asset)	101.21%	100.51%	91.31%
Covered payroll	<u><u>\$ 3,848,565</u></u>	<u><u>\$ 3,536,279</u></u>	<u><u>\$ 3,464,188</u></u>
Net pension liability (asset) as a percentage of total covered payroll	-3.52%	-1.50%	24.88%

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 427,165	\$ 370,018	\$ 328,283	\$ 275,134
591,432	549,932	533,422	494,716
(122,172)	24,294	(142,145)	(2,409)
-	-	69,964	-
<u>(427,824)</u>	<u>(288,176)</u>	<u>(278,972)</u>	<u>(203,164)</u>
468,601	656,068	510,552	564,277
<u>8,762,284</u>	<u>8,106,216</u>	<u>7,595,664</u>	<u>7,031,387</u>
<u>\$ 9,230,885</u>	<u>\$ 8,762,284</u>	<u>\$ 8,106,216</u>	<u>\$ 7,595,664</u>
\$ 258,551	\$ 209,018	\$ 190,467	\$ 164,263
199,610	173,040	161,451	155,633
1,119,294	505,614	10,925	394,581
(427,824)	(288,176)	(278,972)	(203,164)
(5,799)	(5,710)	(6,654)	(4,119)
<u>(295)</u>	<u>(308)</u>	<u>(329)</u>	<u>(339)</u>
1,143,537	593,478	76,888	506,855
<u>8,074,257</u>	<u>7,480,779</u>	<u>7,403,891</u>	<u>6,897,036</u>
<u>\$ 9,217,794</u>	<u>\$ 8,074,257</u>	<u>\$ 7,480,779</u>	<u>\$ 7,403,891</u>
<u>\$ 13,091</u>	<u>\$ 688,027</u>	<u>\$ 625,437</u>	<u>\$ 191,773</u>
99.86%	92.15%	92.28%	97.48%
<u>\$ 3,326,828</u>	<u>\$ 2,884,008</u>	<u>\$ 2,690,844</u>	<u>\$ 2,593,878</u>
0.39%	23.86%	23.24%	7.39%

CITY OF WINDCREST, TEXAS

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – PENSION**

For the year ended September 30, 2021

Schedule of contributions	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contributions	\$ 286,561	\$ 271,435	\$ 269,902
Contributions in relation to the actuarially determined contribution	<u>286,561</u>	<u>271,435</u>	<u>269,902</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 4,062,161</u>	<u>\$ 3,715,577</u>	<u>\$ 3,577,981</u>
Contributions as a percentage of covered payroll	7.05%	7.31%	7.54%

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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 261,364	\$ 244,326	\$ 202,494	\$ 183,726
<u>261,364</u>	<u>244,326</u>	<u>202,494</u>	<u>183,726</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 3,326,842</u>	<u>\$ 3,198,543</u>	<u>\$ 2,809,689</u>	<u>\$ 2,667,358</u>
7.86%	7.64%	7.21%	9.28%

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,

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
OPEB liability				
Service cost	\$ 12,315	\$ 8,487	\$ 9,700	\$ 8,317
Interest on the OPEB liability	6,396	6,883	6,433	6,205
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(7,625)	(7,944)	(9,153)	-
Change of assumptions	37,472	38,830	(13,983)	16,343
Benefit payments	<u>(1,155)</u>	<u>(1,061)</u>	<u>(1,386)</u>	<u>(1,331)</u>
Net change in OPEB liability	47,403	45,195	(8,389)	29,534
OPEB liability - beginning	<u>227,010</u>	<u>181,815</u>	<u>190,204</u>	<u>160,670</u>
OPEB liability - ending	<u>\$ 274,413</u>	<u>\$ 227,010</u>	<u>\$ 181,815</u>	<u>\$ 190,204</u>
OPEB liability as a percentage of covered payroll	7.13%	6.42%	5.25%	5.72%

*GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the fourth 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,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contributions	\$ 8,822	\$ 7,803	\$ 7,618	\$ 7,132
Contributions in relation to the actuarially determined contributions	<u>8,822</u>	<u>7,803</u>	<u>7,618</u>	<u>7,132</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 4,062,161</u>	<u>\$ 3,715,577</u>	<u>\$ 3,577,981</u>	<u>\$ 3,326,842</u>
Contributions as a percentage of covered payroll	0.22%	0.21%	0.21%	0.21%

GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the fourth 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, 2021

(1) Budgetary information

The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. The general fund, school crossing guard fund, police donations fund, asset seizures and forfeitures (state) fund, police education and training fund, court technology fund, building security fund, hotel/motel tax fund, public, education and government fund, and debt service fund maintain legally adopted budgets. Generally accepted accounting principles requires budget to actual schedules in the required supplementary information (RSI) for the general fund and each major special revenue fund that has a legally adopted budget.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances lapse at year-end and do not constitute expenditures or liabilities because the commitments must be reappropriated and honored during the subsequent year.

(2) Schedule of contributions

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	25 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.

OTHER SUPPLEMENTARY INFORMATION



WINDCREST
TEXAS

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.

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, 2021

	SPECIAL REVENUE			
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
Assets				
Cash and cash equivalents	\$ 43,883	\$ 497	\$ 2,901	\$ 5,646
Taxes receivable (net of allowance for uncollectibles):	-	-	-	-
Other receivables	569	-	-	-
Total assets	<u>\$ 44,452</u>	<u>\$ 497</u>	<u>\$ 2,901</u>	<u>\$ 5,646</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Restricted	44,452	497	2,901	5,646
Total fund balances	<u>44,452</u>	<u>497</u>	<u>2,901</u>	<u>5,646</u>
Total liabilities and fund balances	<u>\$ 44,452</u>	<u>\$ 497</u>	<u>\$ 2,901</u>	<u>\$ 5,646</u>

SPECIAL REVENUE

<u>Police Donations</u>	<u>Police Education and Training</u>	<u>Roosevelt Scholarships</u>	<u>Court Technology</u>	<u>Building Security</u>	<u>Hotel/Motel Tax</u>
\$ 4,628	\$ 2,971	\$ -	\$ 44,716	\$ 8,655	\$ 184,183
-	-	-	-	-	20,443
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,628</u>	<u>\$ 2,971</u>	<u>\$ -</u>	<u>\$ 44,716</u>	<u>\$ 8,655</u>	<u>\$ 204,626</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,507</u>	<u>\$ 8,655</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,507</u>	<u>8,655</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,628</u>	<u>2,971</u>	<u>-</u>	<u>40,209</u>	<u>-</u>	<u>204,626</u>
<u>4,628</u>	<u>2,971</u>	<u>-</u>	<u>40,209</u>	<u>-</u>	<u>204,626</u>
<u>\$ 4,628</u>	<u>\$ 2,971</u>	<u>\$ -</u>	<u>\$ 44,716</u>	<u>\$ 8,655</u>	<u>\$ 204,626</u>

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2021

	<u>SPECIAL REVENUE</u>		Total Nonmajor Governmental Funds
	<u>PEG Fund</u>	<u>Debt Service Fund</u>	
Assets			
Cash and cash equivalents	\$ 54,060	\$ 15,497	\$ 367,637
Taxes receivable (net of allowance for uncollectibles):	-	10,267	30,710
Other receivables	<u>3,394</u>	<u>598</u>	<u>4,561</u>
Total assets	<u>\$ 57,454</u>	<u>\$ 26,362</u>	<u>\$ 402,908</u>
Liabilities and fund balances			
Liabilities			
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,162</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>13,162</u>
Deferred inflows of resources			
Unavailable revenue - property taxes	<u>-</u>	<u>10,267</u>	<u>10,267</u>
Total deferrred inflows of resources	<u>-</u>	<u>10,267</u>	<u>10,267</u>
Fund balances			
Restricted	<u>57,454</u>	<u>16,095</u>	<u>379,479</u>
Total fund balances	<u>57,454</u>	<u>16,095</u>	<u>379,479</u>
Total liabilities and fund balances	<u>\$ 57,454</u>	<u>\$ 26,362</u>	<u>\$ 402,908</u>



WINDCREST
TEXAS

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2021

	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	-	-	-	-
Franchise	-	-	-	-
Intergovernmental	6,919	-	-	-
Fines and fees	-	-	-	-
Donations	-	-	-	-
Investment earnings	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>6,920</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	110	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>16,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>17,060</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,140)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(10,140)	-	-	-
Fund balance - beginning	<u>54,592</u>	<u>497</u>	<u>2,901</u>	<u>5,646</u>
Fund balances - ending	<u><u>\$ 44,452</u></u>	<u><u>\$ 497</u></u>	<u><u>\$ 2,901</u></u>	<u><u>\$ 5,646</u></u>

SPECIAL REVENUE

<u>Police Donations</u>	<u>Police Education and Training</u>	<u>Roosevelt Scholarships</u>	<u>Court Technology</u>	<u>Building Security</u>	<u>Hotel/Motel Tax</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	250,745
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	16,060	18,352	-
3,250	1,919	-	-	-	-
<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>27</u>
<u>3,250</u>	<u>1,921</u>	<u>-</u>	<u>16,062</u>	<u>18,352</u>	<u>250,772</u>
758	3,887	2,004	2,793	3,300	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,507</u>	<u>57,474</u>	<u>-</u>
<u>758</u>	<u>3,887</u>	<u>2,004</u>	<u>7,300</u>	<u>60,774</u>	<u>-</u>
<u>2,492</u>	<u>(1,966)</u>	<u>(2,004)</u>	<u>8,762</u>	<u>(42,422)</u>	<u>250,772</u>
-	-	-	-	1,893	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(291,873)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,893</u>	<u>(291,873)</u>
2,492	(1,966)	(2,004)	8,762	(40,529)	(41,101)
<u>2,136</u>	<u>4,937</u>	<u>2,004</u>	<u>31,447</u>	<u>40,529</u>	<u>245,727</u>
<u>\$ 4,628</u>	<u>\$ 2,971</u>	<u>\$ -</u>	<u>\$ 40,209</u>	<u>\$ -</u>	<u>\$ 204,626</u>

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2021

	<u>SPECIAL REVENUE</u>		Total Nonmajor Governmental Funds	
	<u>PEG Fund</u>	<u>Debt Service Fund</u>		
REVENUES				
Taxes:				
Property taxes	\$ -	\$ 677,547	\$ 677,547	
Hotel-motel taxes	-	-	250,745	
Franchise	17,025	-	17,025	
Intergovernmental	-	-	6,919	
Fines and fees	-	-	34,412	
Donations	-	-	5,169	
Investment earnings	-	-	32	
Total revenues	<u>17,025</u>	<u>677,547</u>	<u>991,849</u>	
EXPENDITURES				
Current:				
Public safety	-	-	12,852	
Debt service:				
Principal	-	310,000	310,000	
Interest	-	352,050	352,050	
Capital outlay	-	-	78,931	
Total expenditures	<u>-</u>	<u>662,050</u>	<u>753,833</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>17,025</u>	<u>15,497</u>	<u>238,016</u>	
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,893	
Transfers out	-	-	(291,873)	
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(289,980)</u>	
Net change in fund balances	17,025	15,497	(51,964)	
Fund balance - beginning	<u>40,429</u>	<u>598</u>	<u>431,443</u>	
Fund balances - ending	<u><u>\$ 57,454</u></u>	<u><u>\$ 16,095</u></u>	<u><u>\$ 379,479</u></u>	

CITY OF WINDCREST, TEXAS

**WINDCREST CRIME CONTROL AND PREVENTION
BALANCE SHEET**

September 30, 2021

	<u>Crime Control and Prevention District</u>
Assets	
Cash and cash equivalents	\$ 367,685
Taxes receivable	380,383
Prepaid expense	<u>8,477</u>
Total assets	<u>\$ 756,545</u>
Liabilities and fund balances	
Liabilities	
Accounts payable	\$ 3,924
Accrued liabilities	<u>18,319</u>
Total liabilities	<u>22,243</u>
Fund balances	
Nonspendable	8,477
Restricted	<u>725,825</u>
Total fund balances	<u>734,302</u>
Total liabilities and fund balances	<u>\$ 756,545</u>

CITY OF WINDCREST, TEXAS

**WINDCREST CRIME CONTROL AND PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE**

For the year ended September 30, 2021

	<u>Crime Control and Prevention District</u>
Revenues	
Taxes	\$ 1,270,378
Grant proceeds	56,651
Investment earnings	<u>36</u>
Total revenues	<u>1,327,065</u>
Expenditures	
Current:	
Public safety	803,364
Capital outlay	<u>102,535</u>
Total expenditures	<u>905,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>421,166</u>
Net change in fund balance	421,166
Fund balance, beginning	<u>313,136</u>
Fund balance, ending	<u><u>\$ 734,302</u></u>

COMPLIANCE SECTION



WINDCREST
TEXAS

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

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 18, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free 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.

ABIP, PC

San Antonio, Texas
April 18, 2022

ORDINANCE 2022-011 (O)

**AN ORDINANCE AMENDING CHAPTER 2, ARTICLE IV,
SECTION 2-66 – AGENDAS, OF THE WINDCREST CODE
OF ORDINANCES.**

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

WHEREAS, the City of Windcrest, as a home rule municipality, derives its powers exclusively from its home rule charter and is limited in authority only by express provisions of the Texas Constitution and the State statutes; and

WHEREAS, the City Council has determined that a necessity exists to update, consolidate and clarify the ordinance setting logistical rules applicable to public city meetings to increase administrative efficiency; and

WHEREAS, the City Council finds this ordinance is necessary for the good and efficient administrative management of the City and its public meetings.

I.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that Section 2-66 Agendas, of Chapter 2, Article IV, of the Windcrest Code of Ordinances shall be amended as follows with underlined text being additions and struck through text being deletions and shall read as follows:

Sec. 2-66. Agendas.

(a) *City council.*

(1) *Definitions for agenda items.*

- a. Action item shall mean an item requiring or anticipating a vote of the city council at a meeting.
- b. Agenda item shall mean an item for discussion, action, presentation, information, or administration which is placed on an agenda in compliance with the Texas Open Meetings Act.
- c. Consent agenda item shall mean a collection of routine items, including financial reports, minutes, common or reoccurring resolutions, appointments, etc. which are presented to the city council as one agenda item. The consent agenda can be approved in one action, rather than filing motions on each item separately. Either the presiding officer or any member of the city council may require, at a public meeting, that an item on the consent agenda be pulled from the consent agenda prior to a motion being made on the consent agenda. Such requirement does not require a motion or second. Once the presiding officer or a member of the council pulls an item from the consent agenda, such item is automatically placed as an item for

discussion and action. The remainder of items on the consent agenda may proceed as a full consent agenda as if the pulled item or items were not originally placed on the consent agenda. The presiding officer or any member of the city council may ask city staff a clarification question which staff may respond to with a short statement of fact or law without pulling a consent agenda item, but the members of the city council cannot deliberate on a single consent agenda item without removing it from the consent agenda.

- d. Discussion item shall mean an agenda item for information purposes or deliberation purposes, but which is not expected to require a vote of the city council.
 - e. Executive session item shall mean an agenda item for closed session deliberations pursuant to the Texas Open Meetings Act. The city council reserves the right to go into executive session for any item on the agenda which qualifies for closed session deliberations, whether identified as an executive session or not. However, the city council may designate an item for executive session in advance, if it so chooses. Executive session items are for deliberation purposes. However, the city council may take action on any executive session item once it returns to open session.
- (2) *Draft agenda.* Any member of the city council, including the mayor or the city manager, may request an agenda item be placed on an agenda for an upcoming meeting. However, the city council recognizes city staff needs time to prepare items for submission and the agenda and therefore it imposes the following:
- a. *Preparation.* The city secretary, at the direction of the city manager, shall be responsible for the preparation of the city council agenda. The city manager has sole authority to determine what agenda items stand alone and what items are placed under a consent agenda prior to posting of the agenda.
 - b. *Submission of requests by council.* When making a request to place an item on an agenda, the requesting member must submit, in writing using the Request for City Council Action memo, the wording of the item and any supporting documentation for the item to the city secretary by the request deadline. The requesting member must provide a copy to the city manager, mayor, and city attorney. The city attorney may adjust the wording of any requested item, while leaving the substance, in order to ensure the item complies with state law, the City Charter, and city ordinances.
 - c. *Action items.* Action items must be requested to be placed on any agenda by the city council members at least one hundred and sixty (160) business hours equal to twenty (20) business 15 working days prior to the meeting.
 - d. *Discussion items.* Discussion items must be requested to be placed on any agenda by the city council members at least one hundred and twenty (120) business hours equal to fifteen (15) business seven working days prior to the meeting.
 - e. *City staff.* City staff may request the city manager place agenda items on the agenda during the drafting process. However, placement of such items is at the sole discretion of the city manager—and follow the deadlines identified in 2c and 2d.
 - f. *Amendment or removal.* Once placed on a draft agenda, agenda items can only be amended or removed from the agenda with the approval of the council member or mayor who requested the item be placed on the agenda.

- g. *Future items.* Every agenda shall include items for consideration of future agendas for regular and special meetings. Any member may request the inclusion of such items at any meeting.
 - h. *Draft agenda distribution.* City council members ~~may~~shall be given, ~~absent a good cause,~~ a draft agenda at least ~~sixty-four (64) business~~120 hours ~~equal to eight (8) business days before a meeting,~~ with or without attachments. The city council members may suggest corrections to the draft agenda or removal of items until ~~forty-eight (48) business hours equal to six (6) business days before the final agenda distribution to city council members.~~96 hours before a meeting.
 - i. *Final agenda distribution.* ~~City council member may be given~~ the final agenda ~~and supporting documents at least twenty-four (24) business hours equal to three (3) business days~~ with attachments, ~~shall be given to city council members no later than 72 hours~~ prior to the regular or special city council meeting is scheduled to occur.
 - j. *Special meetings.* If two city council members exercise their rights under the city charter to request a special meeting, the meeting agenda shall include any agenda items submitted by the two members who requested the special meeting.
- (3) *Staff conduct.* It shall be deemed misconduct if any employee of the city discloses to any individual confidential written or oral information received from city council members regarding future proposed city council actions while such proposed actions are being reviewed and discussed by staff members prior to the release of such information for public consideration. Notwithstanding the foregoing, information regarding future proposed city council actions may be shared with employees who require such information for the purposes of facilitating city council meetings or agendas or to conduct research relative to the future proposed city council actions.
- (b) *Boards, commissions, and committees of the city.*
- (1) *Definitions.* Boards, commissions, and committees subject to the Texas Open Meetings Act may adopt individual definitions which are not inconsistent with state law, the City Charter, or this article. Absent such adopted definitions, the definitions for agenda items applicable to the city council shall also be applicable to all boards, commissions, and committees subject to the Texas Open Meetings Act.
 - (2) *Preparation.* Absent individually adopted procedures of a board, commission, or committee of the city, the city secretary, at the direction of the city manager, shall prepare all agendas for boards, commissions, and committees of the city.
 - (3) *Draft agenda.* Any member of the body may request an item be placed on the agenda for that body. Each board, commission, and committee shall adopt procedures for the timing of submission which are consistent with the Texas Open Meetings Act. Absent such adopted procedures, all members wishing to put an item on an agenda must make the request to the city secretary ~~seventeen~~fifteen (15) working days prior to the meeting.
 - (4) *Final agenda.* The final agenda, with attachments, shall be given to body members no later than 72 hours prior to the meeting is scheduled to occur.
- (c) *Meeting business.* The presiding officer shall attempt to preserve the order of the agenda as published. However, the presiding officer may also propose a change in the order of the agenda for good cause and the proposed change will occur, absent objection from a member of the body. If a member of the body objects to an order change and the presiding officer

desires to overrule an objection, the presiding officer shall call for a point of order vote on the order change.

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 _____, 2022 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 _____, 2022 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

RESOLUTION 2022-515(R)

A RESOLUTION OF THE CITY OF WINDCREST CITY COUNCIL APPROVING THE PURCHASE OF THE TWO (2) SYMPHONY CONSOLES, TWO (2) UNITY MOBILE RADIOS AND TWENTY-TWO (22) XL-200P/XG-75M IN CAR RADIOS FULLY FOR USE BY THE WINDCREST POLICE DEPARTMENT

WHEREAS, the City Council finds the Windcrest Police Department is in need of upgrading the two (2) Communications Symphony Consoles, two (2) Unity Mobile backup radios for Dispatch, and twenty-two (22) XL-200P/XG-75M in car radios that will soon become obsolete for use by the Windcrest Police Department; and

WHEREAS, the City Council is aware the City of San Antonio and Bexar County is anticipating new encryption that is projected to go online in 2022 and the current two (2) Communications Symphony Consoles, two (2) Unity Mobile backup radios for Dispatch, and twenty-two (22) XL-200P/XG-75M in car radios will not be encryption compliant; and

WHEREAS, the Windcrest Crime Control and Prevention District approved the funding of such purchase at the Windcrest Crime Control and Prevention District on December 13, 2021, Resolution 2021-1004WCCDP; and

WHEREAS, the City Council approved the funding of such purchase with the adoption of Ordinance 2022-003(O); and,

WHEREAS, the City Council incorporates and adopts the findings contained in the staff report submitted concerning recommendation of such purchase; and

WHEREAS, the City Council finds that the proposed contract for the purchase two (2) Communications Symphony Consoles, two (2) Unity Mobile backup radios for Dispatch, and twenty-two (22) XL-200P/XG-75M in car radios through AARRS contract #4600016992, authorized as a proper source of procurement under Texas law and from which and all contracts available from such source have been awarded by virtue of a public competitive procurement process; and

WHEREAS, the City Council has determined the purchase two (2) Communications Symphony Consoles, two (2) Unity Mobile backup radios for Dispatch, and twenty-two (22) XL-200P/XG-75M in car radios will benefit and protect the public health, safety, and general welfare of the community.

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

1. The City Council hereby authorizes the City Manager to purchase two (2)

Communications Symphony Consoles, two (2) Unity Mobile backup radios for Dispatch, and twenty-two (22) XL-200P/XG-75M in car radios through AARRS contract #4600016992 attached to this resolution and execute any necessary contracts to accomplish the intent of this authorization.

2. The City Council authorizes the expenditure of funds in the amount not to exceed \$30,537.50 out of the Windcrest Crime Control and Prevention District's available funds to purchase two (2) Communications Symphony Consoles, two (2) Unity Mobile backup radios for Dispatch, and twenty-two (22) XL-200P/XG-75M in car radios through AARRS contract #4600016992.

DULY PASSED AND APPROVED, on the 18th day of April, 2022 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

DAILEY-WELLS COMMUNICATIONS

3440 E. Houston St., San Antonio, TX 78219



To: Lt. Ben Crum
Operations Division
For: City of Windcrest Pd
Phone: (210)309-1099
From: Anna Solis (210)269-3054
Date: August 27, 2021

Summary

City of Windcrest - Feature Upgrades

Symphony Consoles - Encryption	2	units	\$ 17,270.00
Unity Mobiles - Back-up Radios	2	units	\$ 1,390.00
XL-200P/XG-75M's	22	units	\$ 11,877.50
Total:			\$ 30,537.50

From: Anna Solis
Major Accounts Representative
Dailey-Wells Communications
3440 E. Houston St.
San Antonio, TX 78219
210.893.6571 Phone
anna@dwcomm.com

Terms: Net 30 Days
Prices valid for 60 Days from Above Date

DAILEY & WELLS COMMUNICATIONS. Inc.

3440 E. Houston St., San Antonio, TX 78219



To: Lt. Ben Crum
Operations Division
For: City of Windcrest Pd
Phone: (210)309-1099
From: Anna Solis (210)269-3054
Date: August 27, 2021

Symphony Console - Encryption Feature Upgrades

Item	Part #	Description	Qty.	Unit List	Disc. %	Unit Sale	Ext Sale
1	SS-SG4W	LICENSE, AES AND DES LEVEL ENCRYPTION	2	\$ 9,350.00	10%	\$ 8,415.00	\$ 16,830.00
2	LABOR	LABOR TO INSTALL FEATURES	1	\$ 440.00	0%	\$ 440.00	\$ 440.00
						Total:	\$ 17,270.00

Note: Feature upgrade to be installed in Symphony Consoles
Installation will be at no charge since you have a
maintenance contract with DWC.

From: Anna Solis
Major Accounts Representative
Dailey-Wells Communications
3440 E. Houston St.
San Antonio, TX 78219
210.893.6571 Phone
210.269.3035 Cell

Terms: Net 30 Days
Quote Valid for 60 days

Dailey Wells Communications
Proprietary and Confidential.

DAILEY-WELLS COMMUNICATIONS

3440 E. Houston St., San Antonio, TX 78219



To: Lt. Ben Crum
Operations Division
For: City of Windcrest Pd
Phone: (210)309-1099
From: Anna Solis (210)269-3054
Date: August 27, 2021

Symphony Console Back-Up Radios

Unity Mobiles

Item	Part Number	Description	Qty.	Unit List	Disc. %	Unit Sale	Ext Sale
1	YRPL4C	FEATURE, P25 AES ENCRYPTION	2	\$ 695.00	50%	\$ 347.50	\$ 695.00
2	YRPL5L1	FEATURE, P25 OVER-THE-AIR REKEYING	2	\$ 595.00	50%	\$ 297.50	\$ 595.00
3	YR-LLA-1	FEATURE, LINK LAYER AUTHENTICATION	2	\$ 100.00	50%	\$ 50.00	\$ 100.00
Total:							\$ 1,390.00

Note: Feature upgrades to be installed in Back-up Radios
Installation will be at no charge since you have a maintenance
contract with DWC.

From: Anna Solis
Major Accounts Representative
Dailey-Wells Communications
3440 E. Houston St.
San Antonio, TX 78219
anna@dwcomm.com

Terms: Net 30 Days
Prices valid for 60 Days from Above Date

DAILEY-WELLS COMMUNICATIONS

3440 E. Houston St., San Antonio, TX 78219



To: Lt. Ben Crum
Operations Division
For: City of Windcrest Pd
Phone: (210)309-1099
From: Anna Solis (210)269-3054
Date: August 27, 2021

PD Feature Upgrades

XL-200 Portable Feature Upgrades

Item	Part Number	Description	Qty.	Unit List	Disc. %	Unit Sale	Ext Sale
1	YRXL-PKG8F	Feature, AES Encryption for XL-200 Portables	1	\$ 695.00	50%	\$ 347.50	\$ 347.50
2	YRXL-PL5L	Feature, Over-The-Air Rekeying (OTAR) for XL-200 Portables	1	\$ 595.00	50%	\$ 297.50	\$ 297.50
3	YRXL-LLA	Project 25 Link Layer Authentiction (LLA) for XL-200 Portables	1	\$ 100.00	50%	\$ 50.00	\$ 50.00
Sub-Total:							\$ 695.00

XG-75M's/M7300 Mobile Feature Upgrades

Item	Part Number	Description	Qty.	Unit List	Disc. %	Unit Sale	Ext Sale
1	YRPL7M	Feature, AES Encryption	21	\$ 495.00	50%	\$ 247.50	\$ 5,197.50
2	YRPL5L2	Feature, Over-The-Air Rekeying (OTAR)	21	\$ 495.00	50%	\$ 247.50	\$ 5,197.50
3	YR-LLA	Project 25 Link Layer Authentiction (LLA)	21	\$ 75.00	50%	\$ 37.50	\$ 787.50
Sub-Total:							\$ 11,182.50

Note: All Portables & Mobiles to be programmed at the DWC Facility.

Labor To Read Radio, Install Features & Test will be at no charge to Windcrest since you have a maintenace contract with DWC.

Extended Total: \$ 11,877.50

From: Anna Solis
Major Accounts Representative
Dailey-Wells Communications
3440 E. Houston St.
San Antonio, TX 78219
anna@dwcomm.com

Terms: Net 30 Days
Prices valid for 60 Days from Above Date

RESOLUTION 2022-516(R)

A RESOLUTION OF THE CITY OF WINDCREST CITY COUNCIL APPROVING THE PURCHASE FOR PROPERTY ROOM EQUIPMENT FOR USE BY THE WINDCREST POLICE DEPARTMENT

WHEREAS, the City Council finds the Windcrest Police Department is in need of property room equipment to include a mobile high density and evidence locker; and

WHEREAS, the Windcrest Crime Control and Prevention District approved the funding of such purchase at the Windcrest Crime Control and Prevention District on December 13, 2021, Resolution 2021-1004WCCDP; and

WHEREAS, the City Council recognizes Southwest Solutions Group, Inc. is the only vendor providing the mobile system with the high density and evidence locker; and

WHEREAS, Southwest Solutions Group, Inc. is a sole source vendor for the equipment needed by the Windcrest Police Department to fit within the approximate space of 330 square feet; and

WHEREAS, the City Council finds that the proposed contract for the purchase a mobile high density and evidence locker from Southwest Solutions Group, Inc., authorized as a sole source of procurement under Texas law; and

WHEREAS, the City Council approved the funding of such purchase with the adoption of Ordinance 2022-003(O); and,

WHEREAS, the City Council incorporates and adopts the findings contained in the staff report submitted concerning recommendation of such purchase; and

WHEREAS, the City Council has determined the purchase of the property room equipment to include a mobile high density and evidence locker will benefit and protect the public health, safety, and general welfare of the community.

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

1. The City Council hereby authorizes the City Manager to purchase the evidence locker (pass through) and a mobile system (rolling shelving), including installation, as outlined in the Exhibit A and execute any necessary contracts to accomplish the intent of this authorization.
2. The City Council authorizes the expenditure of funds in the amount not to exceed \$27,734.74 out of the Windcrest Crime Control and Prevention District's available funds to purchase an evidence locker (pass through) and a mobile system (rolling shelving),

including installation.

DULY PASSED AND APPROVED, on the 18th day of April, 2022 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

Southwest Solutions Group, Inc.

15002 Tradesman Dr.
Suite # 2
San Antonio, TX 78249
Phone: (800) 803-1083

**Budget # 130533**

Date: February 10, 2022

Project # 111665

Page 1 of 2

www.southwestsolutions.com**Not to Exceed Budget - Contact for Exact Price****BILL TO:**

Benjamin Crum
City of Windcrest
8601 Midcrown Drive
Windcrest, TX 78239

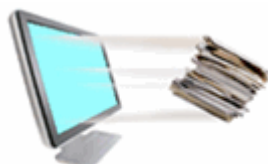
INSTALL TO:

Benjamin Crum
City of Windcrest
8601 Midcrown Drive
Windcrest, TX 78239

SALESPERSON	BUDGET NAME	PAYMENT TERMS	LEAD TIME
Zach Lopez	High Denisty and Evidence Lockers	To Be Determined	18 to 20 weeks (after receipt of order)

111665-MOB-1: High Density System & Evidence Locker

LINE	DESCRIPTION	LINE TOTAL
1	Per Drawing: 111665-MOB-1 EVIDENCE LOCKER - Includes all design services, manufacturing, packaging, freight, inside delivery, installation by factory certified (non-union/non-prevailing wage) technicians during normal business hours, cleanup of area, removal of all debris, and warranty. Assumes clear access to all loading docks, elevators and installation sites. Seismic-rated equipment, calculations and permitting are not included unless otherwise specified. - Because of market volatility impacting freight, fuel, steel and aluminum, this quote is valid for 30 days. Orders placed after that may be subject to a 5% price increase. Lead times are subject to change until time of purchase. One (1) Pass-Thru Locker 36" w x 24" d x 82" h Rough Out Opening: 38" w x 83" h Door Configuration-8 Includes Mail Slot	\$13,339.63
2	Per Drawing: 111665-MOB-1 MOBILE SYSTEM - Includes all design services, manufacturing, packaging, freight, inside delivery, installation by factory certified (non-union/non-prevailing wage) technicians during normal business hours, cleanup of area, removal of all debris, and warranty. Assumes clear access to all loading docks, elevators and installation sites. Seismic-rated equipment, calculations and permitting are not included unless otherwise specified. - Because of market volatility impacting freight, fuel, steel and aluminum, this quote is valid for 30 days. Orders placed after that may be subject to a 5% price increase. Lead times are subject to change until time of purchase. One single faced stationary unit, 9'0" long x 24" deep x 6'5 3/4" high One double faced moving unit, High-Capacity Hand Crank System, 9'10 3/4" long x 30" deep x 6'6 1/8" high One double faced moving unit, High-Capacity Hand Crank System, 9'10 3/4" long x 36" deep x 6'6 1/8" high All shelving will be provided with 6 adjustable openings per face Low profile 1/2" tall beveled edge ADA compliant rail. Carpet or tile up to and between rails by others. Hand Crank carriers with safety recessed shelving retainer and ergonomic 3-spoke operator with push pin anti-roll mechanism. Exposed ends of the units will be finished with a laminate face panel, your choice of manufacturer's standard colors	\$14,395.12

**HIGH DENSITY STORAGE****DOCUMENT SCANNING****MODULAR CASEWORK****MOVABLE WALLS****AUTOMATED STORAGE**

Southwest Solutions Group, Inc.

15002 Tradesman Dr.
Suite # 2
San Antonio, TX 78249
Phone: (800) 803-1083

**Budget # 130533**

Date: February 10, 2022

Project # 111665

Page 2 of 2

www.southwestsolutions.com
Not to Exceed Budget - Contact for Exact Price**BILL TO:**

Benjamin Crum
City of Windcrest
8601 Midcrown Drive
Windcrest, TX 78239

INSTALL TO:

Benjamin Crum
City of Windcrest
8601 Midcrown Drive
Windcrest, TX 78239

SALESPERSON	BUDGET NAME	PAYMENT TERMS	LEAD TIME
Zach Lopez	High Denisty and Evidence Lockers	To Be Determined	18 to 20 weeks (after receipt of order)

Not to Exceed Budget: \$27,734.74

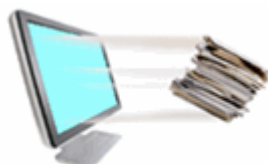
Add sales tax if applicable: \$0.00

Not to Exceed Total Budget: \$27,734.74

1. Once Not to Exceed Budget is approved, then please contact us for exact pricing.

2. Not to Exceed Budget is valid for 90 days. After 90 days, please add 6% annually to the budget to account for inflation.

Financing and leasing options are available. Call for details.

**HIGH DENSITY STORAGE****DOCUMENT SCANNING****MODULAR CASEWORK****MOVABLE WALLS****AUTOMATED STORAGE**

ORDINANCE 2022-003(O)

**AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS,
CITY COUNCIL TO AMEND AND BALANCE THE
WINDCREST CRIME CONTROL AND PREVENTION
DISTRICT FUND OF THE CITY OF WINDCREST, TX.
MUNICIPAL BUDGET FOR FISCAL YEAR 2021-2022 IN
THE AMOUNT OF \$293,609.40 FOR THE FUNDING OF
CAPITAL ITEMS**

WHEREAS, the City of Windcrest passed their FY 2021-2022 Budget on September 13, 2021; and

WHEREAS, the City of Windcrest Crime Control and Prevention District Board approved to amend their FY 2021-2022 budget in the amount not to exceed \$293,609.40 on December 13, 2021; and

WHEREAS, the City of Windcrest finds the funding is within the primary guidelines in which the Windcrest Crime Control and Prevention District (WCCPD) 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 legitimate grounds for the amendments to the budget that are necessary given changes in circumstances since the last budget adoption or amendment; and

WHEREAS, the City of Windcrest finds it necessary to amend the City of Windcrest WCCPD FY 2021-2022 budget in the following line items

Line Item	Name	Existing Budget	1 ST Quarter Budget Amendment	Amended Budget
18-500-800	CAPITAL EXPENDITURES	\$65,000.00	\$293,609.40	\$358,609.40

WHEREAS, the City of Windcrest Crime Control and Prevention District board finds it necessary to amend the budget line items due to:

- ☐ Unanticipated or unbudgeted income
- ☐ Unanticipated or unbudgeted expenses
- ☐ Unanticipated or unbudgeted shortfall of income
- ☐ Increase / decrease in costs of budgeted expenses
- ☐ Creation / elimination of a budgeted line item
- ☐ Balancing due to multiple changes in income and expenses
- ☒ Other: Purchase of Capital Equipment

WHEREAS, the City of Windcrest City Council finds that the amendments adopted under this resolution are for proper and authorized purposes; and

WHEREAS, the City of Windcrest City Council finds it is in the best interest of its residents and the general public.

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

Section 1. That the City Council of the City of Windcrest does hereby ratify, approve and adopt the amendments to the budget considered for fiscal year of October 1, 2021 to September 30, 2022 as identified in Attachment "A" of this ordinance.

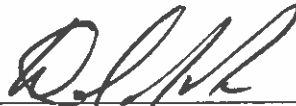
Section 2. That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

Section 3. That this ordinance shall be effective upon passage.

DULY PASSED ON FIRST READING, on the 7th day of March, 2022, 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.

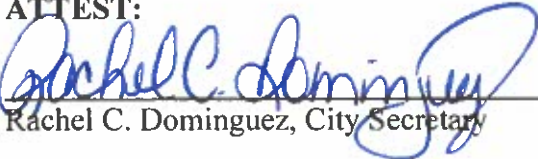
DULY PASSED AND APPROVED, on the 21st day of March, 2022, at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS



Dan Reese, Mayor

ATTEST:



Rachel C. Dominguez, City Secretary

APPROVED:



Ryan S. Henry, City Attorney

ORDINANCE 2022-003(O)



		FY 2021-22 Approved Budget	FY2021-22 1st Qtr. Proposed Budget	\$ Change	% Change
WCCPD					
	Projected Fund Balance	<u>671,688.12</u>	<u>671,688.12</u>	³	
	Assigned Fund Balance	<u>-</u>	<u>-</u>		
	Revenues	1,030,595.00	1,030,595.00	²	0.00
	Salaries and Benefits	912,978.00	912,978.00	¹	0.00
	Other Expenses	119,400.00	119,400.00	-	0.00
18-500-800	Capital	65,000.00	358,609.40	293,609.40	451.71
	Other Income/Expenses	<u>53,000.00</u>	<u>53,000.00</u>		
	Projected Year End Fund Balance	<u>551,905.12</u>	<u>258,295.72</u>		
Capital Items		Budget Line Item	Cost		
(40) XL-1858P Radios fully equipped (R2021-101WCCPD, R2021-532 8.16.2021)		18-500-800	\$151,109.40	⁴	
Shot Guns, 25pc		18-500-800	\$9,000.00		
Armory Lockers		18-500-800	\$5,000.00		
Communications console		18-500-800	\$31,000.00		
Fleet with uplifting (2 vehicles -65k budgeted)		18-500-800	\$61,400.00		
Laptops		18-500-800	\$6,100.00		
Storage shelves, repair and maintenance for the property room		18-500-800	\$30,000.00		
Total 1st Quarter Amendment (Resolution 2021-1004-WCCPD)			\$293,609.40	⁵	

Note 1: 4 FTE positions are not filled in the 1st quarter FY 21-22

Note 2: Trusted Driver/Genesis donation \$67,320.74

Note 3: Beginning Fund Balance is subject to final FY 20-21 Audit adjustments.

Note 4: Resolution R2021-532(R) 8/16/2021, 2021-101 WCCPD was approved in FY 20-21. Due to the estimated delivery in December 2021 expenditures were allocated to FY 21-22.

Note 5: Resolution 2021-1004-WCCPD was approved by the WCCPD Board on 12/13/2021

RESOLUTION NO. 2021-1004-WCCPD

A RESOLUTION OF THE CRIME CONTROL AND PREVENTION DISTRICT OF THE CITY OF WINDCREST TO AMEND AND BALANCE THE WINDCREST CRIME CONTROL AND PREVENTION DISTRICT FUND OF THE CITY OF WINDCREST, TX. MUNICIPAL BUDGET FOR FISCAL YEAR 2021-2022 IN THE AMOUNT OF \$293,609.40 FOR THE FUNDING OF CAPITAL ITEMS

WHEREAS, the City of Windcrest Crime Control and Prevention District passed the District's budget for the 2021-2022 fiscal year in September 2021, which was approved by the City Council for the City of Windcrest; and

WHEREAS, the City of Windcrest Crime Control and Prevention District board finds legitimate grounds for the amendments to the budget that are necessary given changes in circumstances since the last budget adoption or amendment; and

WHEREAS, the City of Windcrest Crime Control and Prevention District board finds it necessary to amend the FY 2021-2022 budget in the following line items

Budget Line Item	Existing Budget	Amended Budget
18-500-800	\$65,000.00	\$358,609.40

WHEREAS, the City of Windcrest Crime Control and Prevention District board finds it necessary to amend the budget line items due to:

- ☐ Unanticipated or unbudgeted income
- ☐ Unanticipated or unbudgeted expenses
- ☐ Unanticipated or unbudgeted shortfall of income
- ☐ Increase / decrease in costs of budgeted expenses
- ☐ Creation / elimination of a budgeted line item
- ☐ Balancing due to multiple changes in income and expenses
- ☒ Other: Purchase of Capital Equipment

WHEREAS, the City of Windcrest Crime Control and Prevention District board finds that the amendments adopted under this resolution are for proper and authorized purposes; and

WHEREAS, the City of Windcrest Crime Control and Prevention District board finds it is in the best interest of its residents and the general public.

I.

NOW, THEREFORE, BE IT ORDAINED BY THE CRIME CONTROL AND PREVENTION DISTRICT BOARD OF THE CITY OF WINDCREST, TEXAS that the Fiscal Year 2021-2022 Budget for the District is hereby amended as outlined below and authorizing the City Manager to purchase equipment as outlined below:

1. The Windcrest Crime Control and Prevention District amends its budget as follows:

Budget Line Item	Existing Budget	Amended Budget
18-500-800	\$65,000.00	\$358,609.40

2. The Windcrest Crime Control and Prevention District hereby authorizes the City Manager to purchase the following equipment to be utilized by the Windcrest Police Department and attached to this resolution is the acquired quote provide by the vendors.

Capital Item	Budget Line Item	Cost	Amended Budget Balance
(40) XL-1858P Radios fully equipped, R2021-101WCCPD	18-500-800	\$151,109.40	\$151,109.40
Shot Guns, 25pc	18-500-800	\$9,000.00	\$160,109.40
Armory Lockers	18-500-800	\$5,000.00	\$165,109.40
Communications console	18-500-800	\$31,000.00	\$196,109.40
Fleet with uplifting (2 vehicles -65k allocated)	18-500-800	\$61,400.00	\$257,509.40
Laptops	18-500-800	\$6,100.00	\$263,609.40
Storage shelves for the property room	18-500-800	\$30,000.00	\$293,609.40

3. The Windcrest Crime Control and Prevention District

- 4. authorizes the expenditure of funds in the amount not to exceed \$293,609.40 out of the District's available funds for FY 21/22 to purchase multiple capital equipment.**

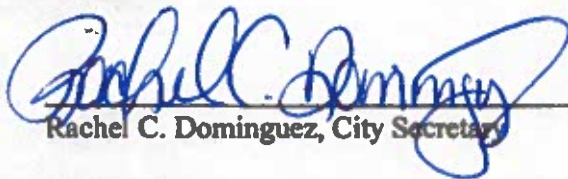
DULY PASSED AND APPROVED, on the 13th day of December, 2021 at a regular meeting of the Crime Control and Prevention District of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CRIME CONTROL AND PREVENTION
DISTRICT, WINDCREST, TEXAS



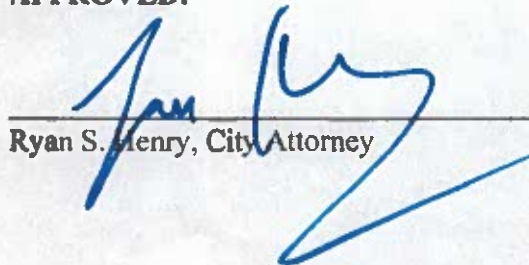
Dr. William R. Mueller, President

ATTEST:



Rachel C. Dominguez, City Secretary

APPROVED:



Ryan S. Henry, City Attorney





APX OVERVIEW

APX Presentation

PROTECT YOUR **FOCUS**

Trevor Wetzel

APX PORTFOLIO OVERVIEW



LISTEN, LEARN, IMPLEMENT



**USER SAFETY &
SECURITY**



**EXPANDABLE
RADIO PLATFORM**



**DESIGNED FOR
EVERY ENVIROMENT**



**EASE OF OPERATION
& MANAGEMENT**



INDUSTRY LEADING FEATURES

CUSTOMER DESIGNED

INTEGRATED WIFI,
BLUETOOTH & GPS

TOP DISPLAY

EASY LOCATED
EMERGENCY BUTTON

ADAPTIVE AUDIO ENGINE
3 MICROPHONES (APX8000,
6000 REFRESH)

FULLY SEALED
HIGH-STRENGTH
ALUMINUM ALLOY
ENDOSKELETON

THREE WATT SPEAKER
(APX8000, 6000 REFRESH)

IMPACT ABSORBING
DUAL BATTERY LATCH

KNOB SPACING
ENLARGED KNOBS (**XE MODELS**)

APX ERGO T GRIP DESIGN

ENLARGED / SHIELDED PTT

GORILLA GLASS DISPLAY

- DISPLAY STRENGTH IMPROVED BY 5X THAN STANDARD GLASS
- PROVIDES LARGER DISPLAY SIZE
- 40% THICKER
- FIGHTS "RAINBOW" EFFECT WITH POLARIZED GLASSES

COLOR LCD SCREEN - 6 LINES CAPABLE OF 14 CHARACTERS
(INCLUDES PTT ID LINES)



SCRATCH & FRACTURE RESISTANT DISPLAY

✓ Gorilla Glass 3

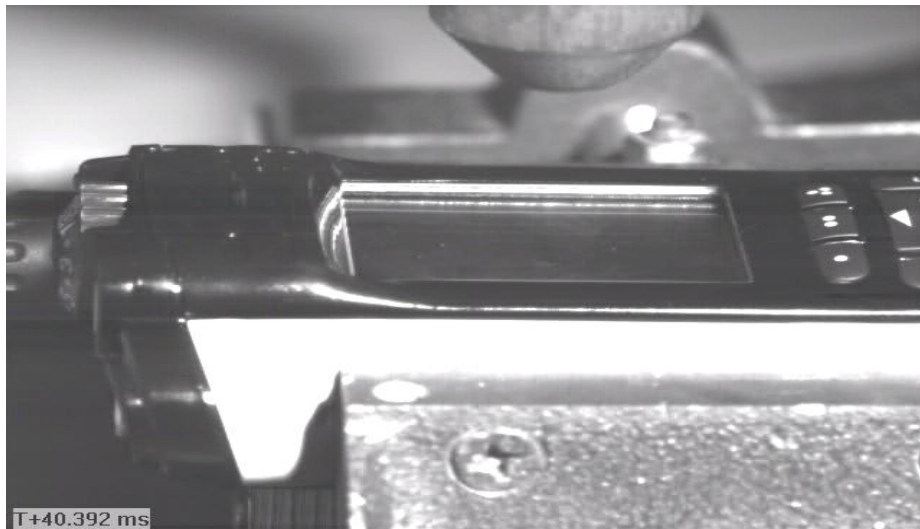
- Display Strength Improved by 5x than Standard Glass
- Provides Larger Display Size
- 40% Thicker

✓ Display Clarity & Brightness

- Improves Viewing Angle to 170 degrees

✓ Eliminates Birefringence

- Eliminates Rainbow Effect Seen while Viewing Standard Displays with Polarized Sunglasses



ACCELERATED LIFE TEST

TWENTY SIX POINT TESTING PROCESS



- TEMPERATURE CYCLE (-30C (-22F) to 60C (+140F) / 3 DAYS)
- TEMPERATURE SHOCK (-40 (-40F) to 85C (+185F) / 2 HRS)
- PORTABLE & MOBILE VIBRATION
- 40G CRASH TEST FOR MOBILE MOUNTING
- ELECTROSTATIC DISCHARGE (10KV, ALL CONTACTS)
- SOLAR RADIATION (120F / VEHICLE DASH / 8 HRS)
- DROP (4 FT / STEEL PLATE / ALL SIDES / 64x)
- STEEL BALL DROP (120 Grams, 1 METER)
- WATER IMMERSION (2 METERS / 2 HRS)
- SALT FOG
- DUST CHAMBER (MS Limestone, 2 HRS)
- DRIVEN RAIN (40 MPH RAIN)



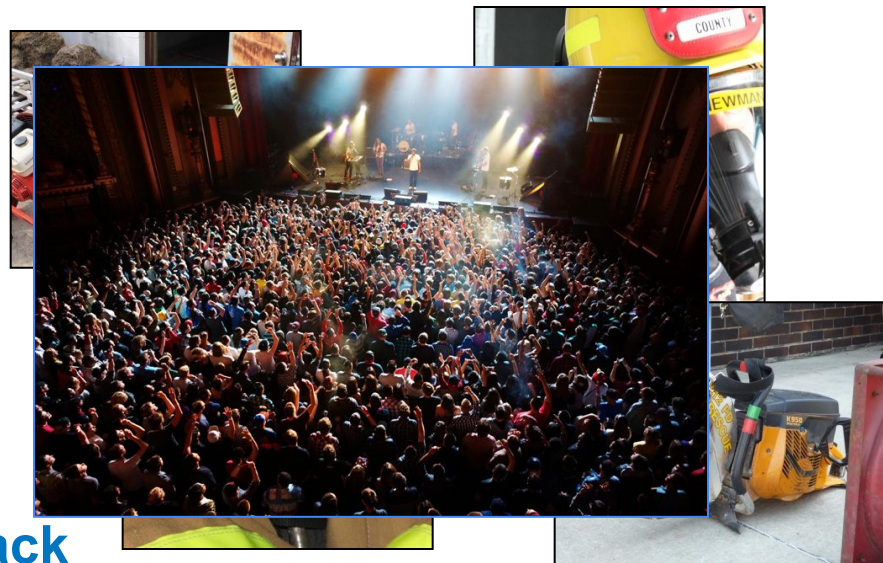


- **ERGONOMIC TESTING**
- **DELTA T**
- **PRESSURE TESTS**
- **SUBMERSIBILITY TESTING**
- **DROP TESTING**
- **IMPACT TESTING**
- **HIGH TEMP TESTING**
- **CUSTOMER-RELATED IMPROVEMENTS**

THE USER'S ENVIRONMENT

Sometimes Difficult and Extreme Situations

- Low Visibility, Heat, Stress
- SCBA Gear
- High Noise
 - Alarms
 - Low Air Alert
 - PASS
 - Mechanical
 - Pump Panel
 - Saws
 - Traffic
 - Crowds



Multiple Radios = Acoustical Feedback

Combination of all these Factors!



MOTOROLA AUDIO SOLUTIONS

APX Available Tools and Technology

Loud & Clear Audio



- Class D amplifier for increased loudness and clarity

Adaptive Noise Cancelling



- Multiple-microphones adapt to the direction of background noise
- Optimized for both digital and analog modes

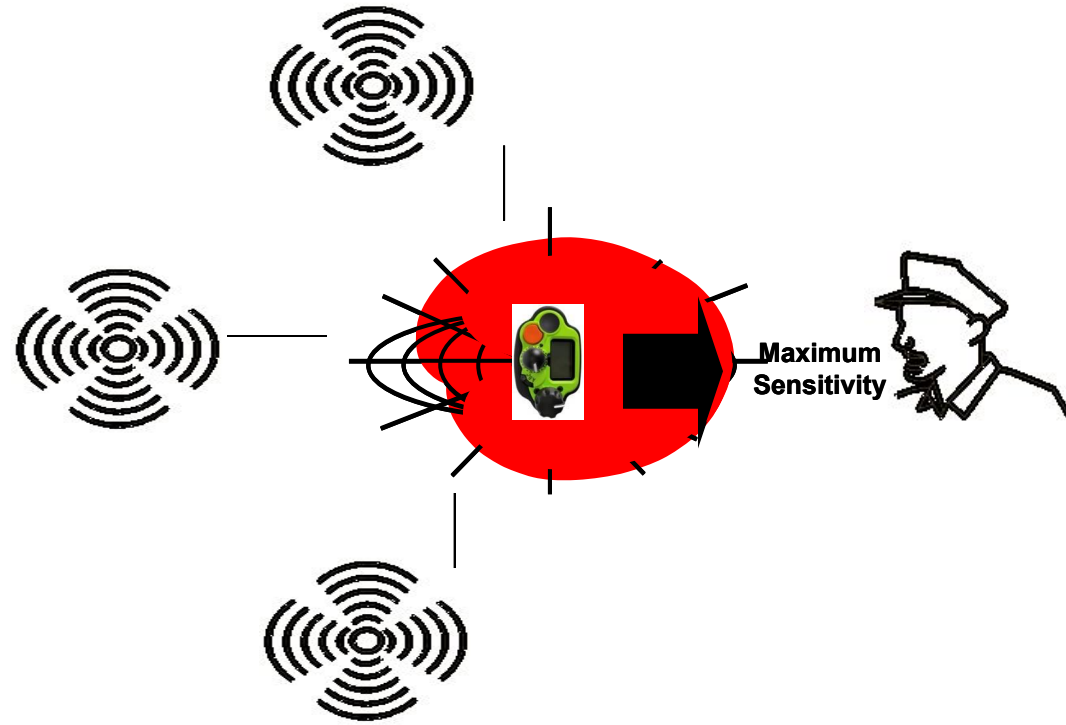
Radio Profiles



- Radio can be configured with multiple operating modes.
- User can select customize settings as needed.



APX: ADAPTIVE NOISE SUPPRESSION



- Tracks Talker & Noise Sources
- Suppresses Noise and Enhances Speech
- Allows the DSP Algorithm to be more Efficient at Reducing Noise



ADAPTIVE AUDIO FEATURES

ADAPTIVE DUAL-SIDED OPERATION

- Beam-forming focuses on talker and the source of the noise
- XE500, Si500: 5 integrated microphones allow for flexible wearing positions



ADAPTIVE WINDPORTING

- Wind ported microphone directly in front of speaker reduces wind noise
- SAM: Speaker As Microphone

ADAPTIVE SPEAKER EQUALIZATION

- Optimizes equalization settings based on user-selected loudness level
- At lower volumes, the speaker is equalized so talker's voice sounds authentic
- At higher volumes, the speaker is equalized for the best clarity

ADAPTIVE NOISE SUPPRESSION

- Adapts to provide maximum noise cancellation
- Maintains optimum voice clarity
- Auto PASS Alarm Filter



APX PORTFOLIO

APX NEXT

**ALL-BAND
SINGLE-BAND
SMART RADIO**



APX 8000

**ALL-BAND HAZLOC ALL-BAND
MISSION CRITICAL**



APX 8500



APX 6000

**SINGLE-BAND
HIGH TIER**



APX 6500



APX 4000

**SINGLE-BAND
STANDARD**



APX 4500



APX 3000

**SINGLE-BAND
COVERT**



APX 900

**SINGLE-BAND
ENTRY TIER**



APX 1500



07: MULTI-FUNCTIONALITY



E5: COMPLETE FUNCTIONALITY



03: HANDHELD FLEXIBILITY



02: EXTREME USABILITY



APX 8000 AND 8000XE

MISSION CRITICAL FEATURES STANDARD AND OPTIONAL

- **Mission Critical Wireless Bluetooth 4.0**
- **All Band Operation**
- **Adaptive Audio Engine Included**
- **ASTRO 25 Integrated Voice and Data**
- **Software Key**
- **Individual Location Information (ILU) Capable**
- **Text-Messaging**
- **Voice Announcements**
- **ISSI 8000 Roaming**
- **Radio Profiles, Dynamic Zone**
- **Intelligent Lighting**
- **Single-Key ADP Encryption**
- **IMPRES 2 Battery**
- **IP68 (2m / 2hr)**
- **ANSI/ISA-12.12.01-2015 CAN/CSA C22.2 No. 213-15, Nonincendive Electrical Equipment for Use in Class I, Division 2, Groups A, B, C, D; Class II, Division 2, Groups F, G; Class III, Division 2**
- **Integrated GPS / Glonass for Outdoor Location Tracking**
- **3 Watt Speaker**



Proposed Features

- **Secure Wi-Fi 802.11 B/G/N**
- **RFID Volume Knob**
- **Multi-Key for 128 Keys and Multi-Algorithm**
- **Over-The-Air-Programming (OTAP)**
- **Over-The-Air-Rekey (OTAR)**
- **Digital Tone Signaling**
- **P25 Authentication**
- **Man Down Capable**
- **Mission Critical Geofence**
- **IP68 (2m / 2h) MIL STD 512.X Delta-T***

* IP68 (2m, 4hr) is Standard on APX 8000XE

** Hazardous Location Certification is standard on APX 8000XE



ENHANCED APX MOBILE RADIO LINEUP

APX 8500



UNLIMITED MOBILITY

MAXIMUM CONNECTIVITY

- All-band radio
- Built-in Wi-Fi
- Modem tethering
- SmartConnect
- ViQi virtual partner
- Impact detection
- AES/DES encryption
- O2 (green/gray), O3, O5, E5, O7 Control Heads
- Motorcycle configuration
- Multi control heads (4)

APX 6500



STAY INFORMED

STAY SAFE

- Built-in Wi-Fi
- Modem tethering
- SmartConnect
- ViQi virtual partner
- Impact detection
- AES/DES encryption
- O2 (green/gray), O3, O5, E5, O7 Control Heads
- Motorcycle configuration
- Dual control head option

APX 4500



UNCOMPROMISED PERFORMANCE

EFFICIENT OPERATIONS

- Built-in Wi-Fi
- Compact design
- Impact detection
- AES encryption
- O2 Control Head (green/gray)

APX 1500



P25 CONNECTIVITY

EXCEPTIONAL PRICE

- P25 Compatible
- ADP software encryption
- O2 Control Head (gray)

New/enhanced features in orange

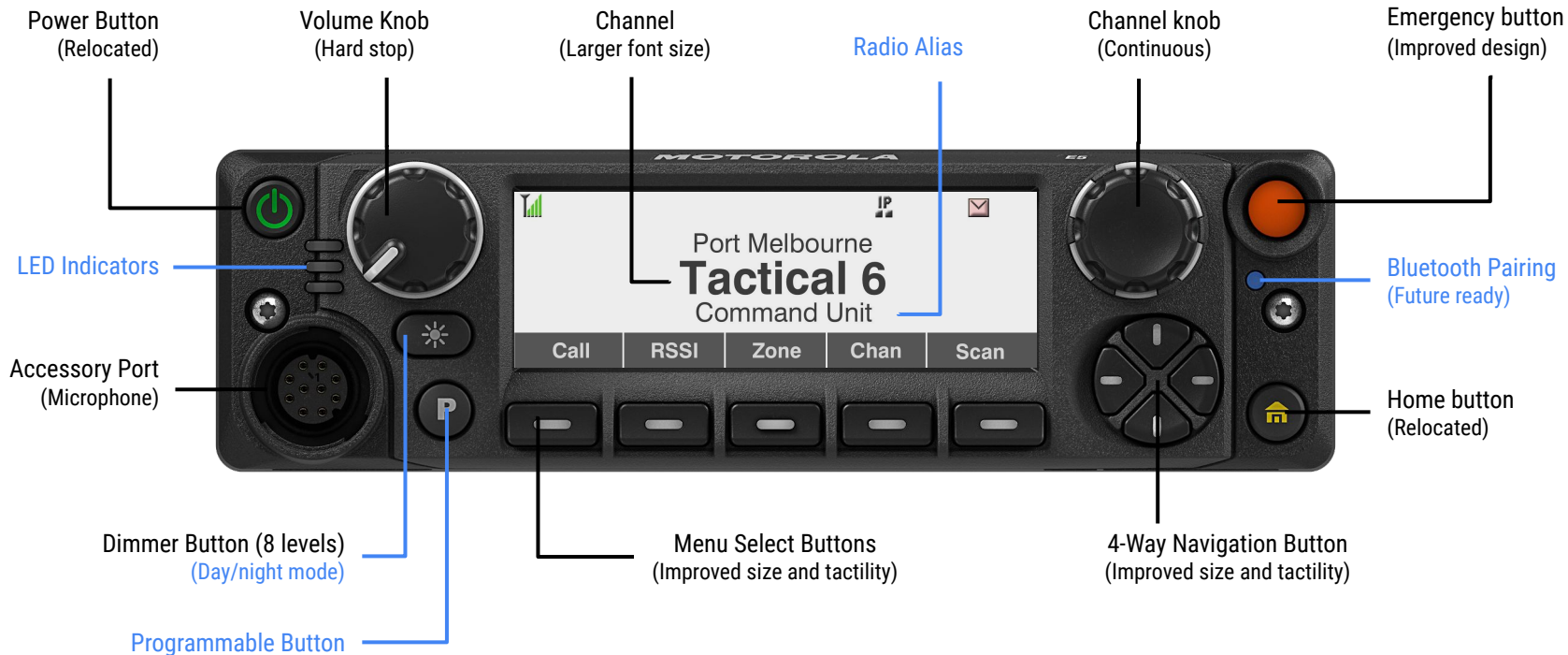


NEW APX E5 CONTROL HEAD

REPLACEMENT FOR O5 CONTROL HEAD



O5 for comparison



- New
- Improved



IMPROVED READABILITY

RADIO INFORMATION AT-A-GLANCE

- Under direct sunlight
- With polarized sunglasses
- At wide angles
- Day & night
- Channel backlight colors
- Intelligent lighting



Idle,
day mode

Idle,
night mode

Channel
colors

Intelligent
Lighting

Intelligent
Lighting



FEATURES



APX EVACUATION TONE



INTEGRATED FEATURE SET

EVACUATION IS ACTIVATED WHEN USERS PRESSES THE PTT & EMERGENCY BUTTON AT THE SAME TIME.

TRANSMISSION WILL BROADCAST ON VOICE CHANNEL.

APX SUBSCRIBERS ARE CAPABLE OF THIS FEATURE AND CAN BE ADDED TO THE RADIO VIA THE LATEST APX FIRMWARE RELEASE.

ALERTS ARE SYSTEM AGNOSTIC, AND CAN BE PERFORMED ON BOTH PORTABLES, MOBILES & RSM WHERE AN EMERGENCY BUTTON IS PROGRAMMED

STARTED 7.18, THIS FUNCTIONALITY IS ALSO AVAILABLE WHEN USING ENCRYPTION.



APX MAN DOWN FEATURE



MAN DOWN IS ACTIVATED WHEN USER IS INCAPACITATED FOR A SET PERIOD OF TIME. EMITS AN AUDIBLE TONE FOLLOWED BY AN AUTOMATIC EMERGENCY ACTIVATION

AUDIBLE EMERGENCY BEACON EMITS A LOUD TONE AFTER THE INITIAL MAN DOWN TONE IS ACTIVATED

TIMING PARAMETERS ARE DEFINABLE , AND ARE SET UP FOR BOTH THE WARNING TONE AND EMERGENCY SIGNALS

FEATURE CAN BE PROGRAMED RADIO WIDE OR PER CHANNEL/PROFILE.

RADIO FEATURE IS ORDERED AT TIME OF PURCHASE, OR CAN BE FLASHED INTO CURRENT APX SUBSCRIBERS. THESE ALERTS WORK ON BOTH TRUNKED AND CONVENTIONAL OPERATION OF ANY SYSTEM TUPE.



INSTANT RECALL DEMO with DIGITAL TONE SIGNALING/ VMUTE



Allows the user to replay a transmission that they may have missed without having to use system resources to request a repeat of a message.

Persistently record the last received audio reception. If a transmission contains information that will need to be recalled - the radio user will have the ability to quickly replay that transmission or save it for future use.

Depending on the radio, up to 30 or up to 60 sec can be recorded. After time has run over, the new recording will overwrite the old one.



Programmable button

THANK YOU





ORDINANCE NO. 2017-753(O)

AN ORDINANCE AMENDING CHAPTER 113 OF THE CODE OF ORDINANCES OF THE CITY OF WINDCREST, TEXAS BY REGULATING RESIDENTIAL SHORT TERM RENTAL UNITS IN THE CITY OF WINDCREST

WHEREAS, the City of Windcrest is primarily a city of fine residential neighborhoods wherein families reside in peace and safety, children attend neighborhood schools, residents vote based upon their residential location, residents receive their mail there and their identification documents indicate that they are part of the neighborhood there; and

WHEREAS, the Zoning Code authorizes single-family dwellings in the “R-1 One-Family Dwelling District”; and

WHEREAS, Single-Family Dwelling is defined as a building having accommodations for and occupied exclusively by one family; and

WHEREAS, the Zoning Code does not authorize the public to obtain sleeping accommodations in exchange for compensation for short periods of time in the R-1 One-Family Dwelling District so that any such use is not authorized in said zoning district; and

WHEREAS, the City of Windcrest desires to establish guidelines to protect the citizens and public from certain types of residential rental practices in the R-1 One-Family Dwelling District and the R-2 Duplex and Apartment District; and

WHEREAS, these regulations are established for the purposes of promoting safety and the general welfare; and

WHEREAS, the Planning and Zoning Commission, after a public meeting was held by it on August 6, 2015, recommended that Chapter 113 of the City Code of the City of Windcrest be amended by the City Council of the City of Windcrest; and

WHEREAS, the City Council at a public meeting held by it on August 17, 2015 received said recommendation from the Planning and Zoning Commission and, after considering said recommendation and hearing the proponents and opponents to said recommendation, is of the opinion that such regulations be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that, Chapter 113, Zoning, Division 1, Section 113-5, Definitions, of the Code of Ordinances of the City of Windcrest, Texas is hereby amended by adopting a new definition as follows:

“Residential short-term rental unit means a residential dwelling or accessory building,

including a single-family dwelling unit, duplex, apartment, residential condominium unit or other residential real estate improvement, in which the public may obtain sleeping accommodations in exchange for compensation for a period of less than ninety (90) consecutive days on a temporary or transient basis. Any use described in this definition shall be considered a commercial use of real property."

NOW, THEREFORE, BE IT FURTHER ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that, Chapter 113, Zoning, Division 2, of the Code of Ordinances of the City of Windcrest, Texas is hereby amended by adopting the following subsection:

"Sec. 113-117. Residential short-term rental units prohibited.

The use of any real property in the R-1 One-Family Dwelling District for a residential short-term rental unit is prohibited."

NOW, THEREFORE, BE IT FURTHER ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that, Chapter 113, Zoning, Division 3, of the Code of Ordinances of the City of Windcrest, Texas is hereby amended by adopting the following subsection:

"Sec. 113-126. Residential short-term rental units prohibited.

The use of any real property in the R-2 Duplex and Apartment District for a residential short-term rental unit is prohibited."

That, in the event any provision of this Ordinance is held to be invalid, it is the intention of the City Council that the remaining parts of this ordinance shall be of full force and effect.

That, this Ordinance shall become effective five (5) days after its publication.

PASSED AND APPROVED, on the 17th day of April, 2017 at a regular meeting of the City Council of the City of Windcrest, Texas which meeting was held in compliance with the Open Meetings Act, Tex. Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.


Alan Baxter, Mayor

ATTEST:


Kelly Rodriguez, City Secretary

APPROVED:


Michael S. Brennan, City Attorney

