City of Windcrest

AGENDA
CITY COUNCIL MEETING
6:00 PM
FEBRUARY 3, 2025

CITY COUNCIL CHAMBERS - 8601 MIDCROWN | **CCM @ 6 PM**

NOTICE IS HEREBY GIVEN THAT THE CITY OF WINDCREST CITY COUNCIL WILL HOLD A REGULAR CITY COUNCIL MEETING AT WINDCREST CITY HALL LOCATED AT 8601 MIDCROWN, WINDCREST, TEXAS ON FEBRUARY 3, 2025, STARTING AT 6:00 PM.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF FEBRUARY 3, 2025, AND TO RECONVENE THE MEETING ON THE FOLLOWING BUSINESS DAY, TUESDAY, FEBRUARY 4, 2025, 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 the 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. CITIZENS TO BE HEARD/CITIZEN PARTICIPATION

• 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:

V. FINANCIALS

a) Presentation, discussion, and acceptance of the first quarter investment report for fiscal year 2024/2025. [Natalia Witmer, Interim City Manager]

b) Presentation, discussion, and acceptance of the City of Windcrest Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2024. [Natalia Witmer, Interim City Manager/MFO]

VI. SPECIAL RECOGNITION

a) 20-year employment anniversary of Phillip Anderson, Finance Department. [Natalia Witmer, Interim City Manager/MFO]

VII. CONSENT AGENDA

a) City Council will review, discuss and may act on an ordinance to amend and balance city funds for Fiscal Year 2024-2025 in the amount of $270,187.91. **2nd Reading** [Natalia Witmer, Interim City Manager/MFO]

VIII. ORDINANCE

a) City Council will review, discuss, and may act on an ordinance amending the City of Windcrest Code of Ordinance, Chapter 103 Building Code, regarding accessory buildings. **1st Reading** [Natalia Witmer, Interim City Manager/MFO]

IX. DISCUSSION AND ACTION

a) City Council will review, discuss, and may act on the scoring results and recommendations on the Request for Proposal 2024-2025-001, depository and banking services. [Natalia Witmer, Interim City Manager/MFO]

b) City Council will review, discuss, and may act on the Alamo Area Metropolitan Planning Organization (AAMPO) FY 2027-2030 Transportation Improvement Program (TIP) Call for Projects. [Dan Reese, Mayor]

c) City Council will review, discuss, and may act on the dissolution of the Windcrest Animal Task Force, Resolution 2012-370(R). [Susie Hamilton, Council Member Place 1]

X. 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:

a) Pursuant to Govt. Code § 551.071 (consultation with attorney) deliberation regarding potential/threatened litigation involving former Chief of Police, Jimmie Cole and legal implications of the process utilized regarding his termination. []

XI. CITY MANAGER'S REPORT

Any oral report provided by the city manager will be informational only and not for council action.

The city manager may provide updates on community and upcoming city events, the status of the operation of individual departments, any unusual activity from any specific department which has occurred since the posting of the agenda, or to provide potential topics of discussion which may appear on a future agenda.

XII. General Announcements & Future Agenda Items Requested

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

XIII. Adjournment

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

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

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

Attendance by Other Elected or Appointed Officials: It is anticipated that members of other city boards, commissions and committees may attend the meeting in numbers that may constitute a quorum of such other city boards, commissions and committees, so that notice is hereby given that the meeting is also a meeting of the other city boards, commissions and committees whose members are in attendance. The members of the other city boards, commissions and committees may participate in discussions which occur at the meeting, but no action will be taken by the other boards, commissions, and committees whose members are in attendance.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the

City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on February 3, 2025.

BY:

Rachel C. Dominguez, TRMC
City Secretary

City of Windcrest

Quarterly Investment Report
October 1, 2024 to December 31, 2024
Portfolio Summary Management Report

Portfolio as of October 1, 2024		***Portfolio as of December 31, 2024***		
Beginning Book Value	$ 13,450,591	Ending Book Value	$	13,693,881
Beginning Market Value	$ 13,450,591	Ending Market Value	$	13,693,881
		Investment Income for the quarter	$	71,728
Unrealized Gain / Loss	$ -	Unrealized Gain/Loss	$	-
		Change in Unrealized Gain/Loss	$	-
		*Change in Market Value:	$	243,290

Authorized by:

M. Witmer 1.17.25

Natalia Witmer, CGFO
Municipal Finance Officer

Rafael Castillo, Jr
City Manager

This report is prepared in compliance with the City's Investment Policy and reporting requirements in the Government Code Chapter 2256.

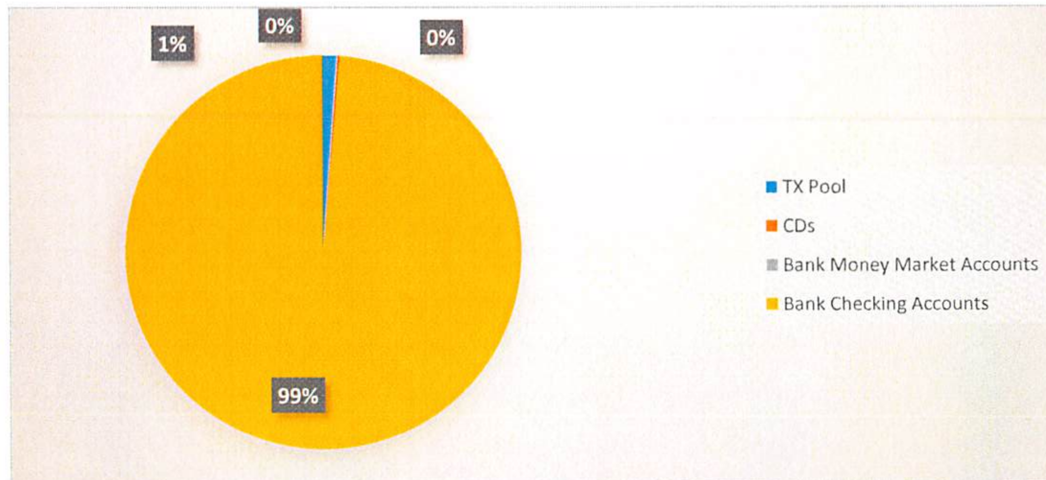
*Change in Market Value is required data, but will primarily reflect the receipt and expenditures of the City's funds from quarter to quarter.

Your Portfolio

As of December 31, 2024

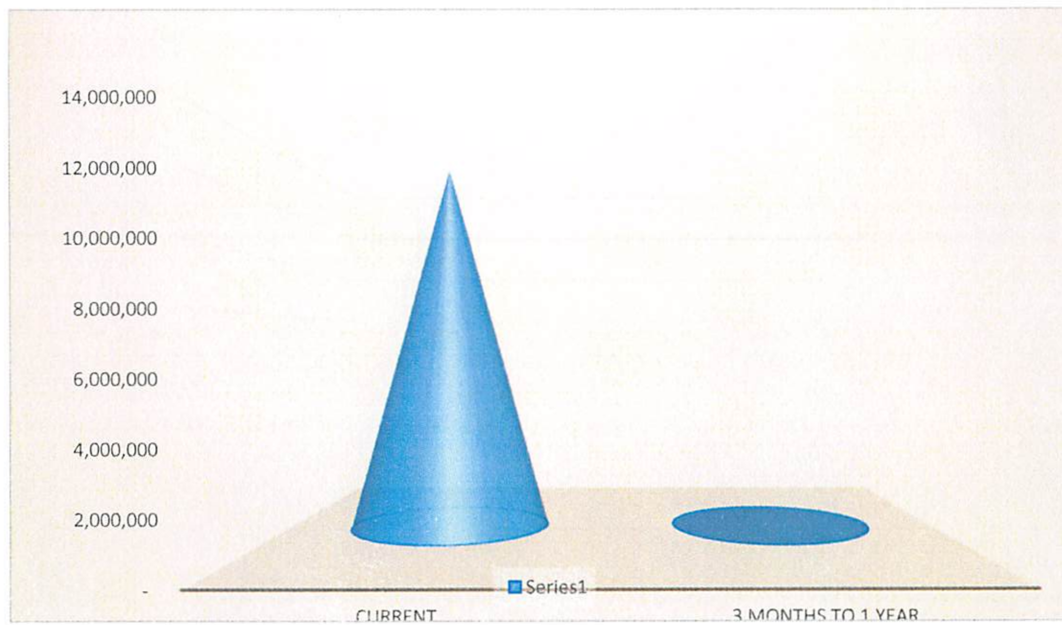
Your portfolio by diversification.

TX Pool	168,381
CDs	26,498
Bank Money Market Accounts	-
Bank Checking Accounts	13,499,001



Your portfolio by maturity.

Current	13,667,382
3 months to 1 year	26,498



Your Portfolio

As of December 31, 2024

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term (days)
Investment Pools	168,381	168,381	168,381	1.23%	1
Money Market Funds	-	-	-	0.00%	1
Bank Accounts	13,499,001	13,499,001	13,499,001	98.58%	1
CDs	26,498	26,498	26,498	0.19%	129/365

Weighted Average Maturity (TexPool)	35.33

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending December 31, 2024

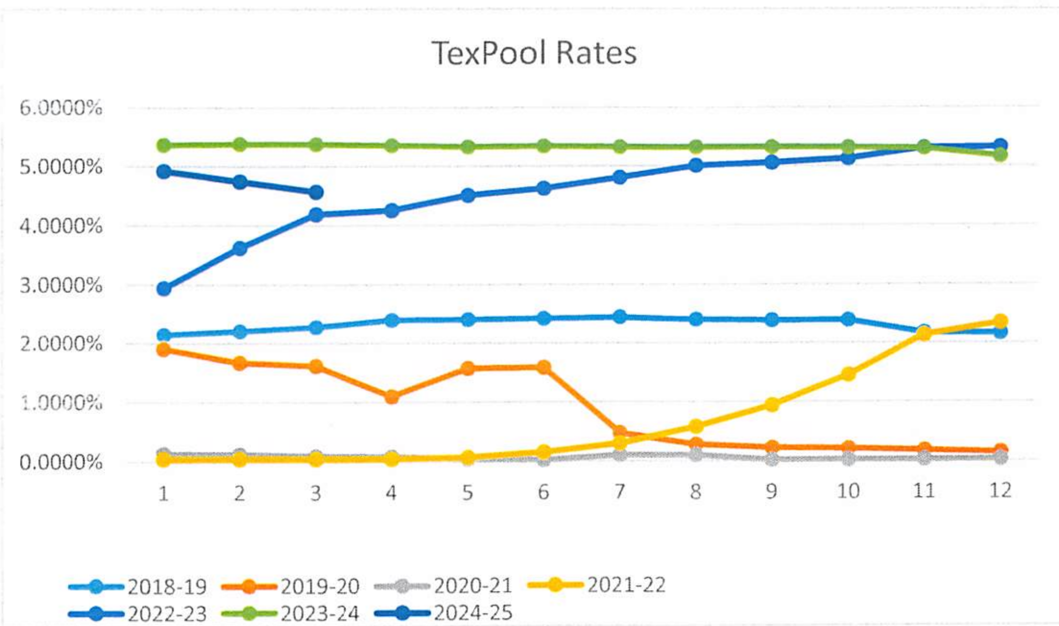
		Account	Interest Rate Avg.	Term (days)
Frost Bank Accounts:				
Pooled Checking	$	7,190,849	3.75%	1
General Fund Money Market	$	5,440	3.75%	1
MEIA Proceeds	$	4,769,929	3.75%	1
Garbage Fund Checking	$	28,925	3.75%	1
Garbage Fund Money Market	$	521	3.75%	1
Debt Service Fund	$	-	3.75%	1
Capital Projects Street Fund	$	27,218	3.75%	1
Hotel/Motel Occupancy Tax Fund	$	282,036	3.75%	1
Windcrest Crime Control & Prevention Dist. Fund	$	686,378	3.75%	1
Asset Forfeiture/Seizure Savings (Federal)	$	393	3.75%	1
School Crossing Guard Savings	$	15,955	3.75%	1
Police Donation Savings	$	1,855	3.75%	1
Asset Forfeiture/Seizure Savings (State)	$	435	3.75%	1
Police Education/Training Savings	$	9,109	3.75%	1
Municipal Court Technology Fund	$	23,588	3.75%	1
Municipal Court Building Security Fund	$	801	3.75%	1
2019 Series A	$	455,569	3.75%	1
Total - Frost National Bank	**$**	**13,499,001**		
INVESTMENTS:				
General Fund Certificate of Deposit	$	26,498	3.50%	365
Texpool for Streets	$	11,465	4.7347%	1
Texpool (breakout by fund on following page)	$	156,917	4.7347%	1

01-1125	General Fund	148,172.48	
02-1115	Garbage	432.15	
17-1115	Debt Service	-	
19-1116	Capital Project Street	8,312.08	
09-1115	Asset Seizure Fund - State	-	
Total All Funds		156,916.71	**$ 13,693,881**

Fund	Fund Title	Balance	Interest Earned	YTD 2025
1	General Fund	4,950,039.74	58,772.27	$ 58,772
2	Garbage Fund	29,878.17	258.13	$ 258
4	Asset Seazure-Fed	392.97	3.46	$ 3
6	School Crossing Guard	15,954.72	140.40	$ 140
8	Police Donation	1,854.85	16.32	$ 16
9	Asset Seazure-State	434.81	3.82	$ 4
10	Police Education/Traning	9,109.07	80.39	$ 80
14	Court Technology	23,588.07	207.57	$ 208
15	Court Building Security	801.41	7.05	$ 7
16	Hotel/Motel	282,036.11	2,635.15	$ 2,635
17	Debt Services	-	-	$ -
18	WCCPD	686,377.57	5,210.22	$ 5,210
19	Capital Projects Streets	46,994.69	384.13	$ 384
21	2019 Series A	455,569.20	4,008.89	$ 4,009
99	Pooled Cash	7,190,849.32	-	$ -
	Total	**13,693,880.70**	**71,727.80**	**71,727.80**

TEXPOOL

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
October	2.1377%	1.9115%	0.1335%	0.0354%	2.9336%	5.3589%	4.9130%
November	2.1980%	1.6774%	0.1231%	0.0381%	3.6110%	5.3724%	4.7302%
December	2.2687%	1.6226%	0.0909%	0.0376%	4.1765%	5.3694%	4.5610%
January	2.3892%	1.1000%	0.0793%	0.0376%	4.2443%	5.3455%	
February	2.3972%	1.5800%	0.0431%	0.0632%	4.4991%	5.3251%	
March	2.4164%	1.5900%	0.0187%	0.1536%	4.6108%	5.3350%	
April	2.4344%	0.4800%	0.1010%	0.3000%	4.7984%	5.3200%	
May	2.4005%	0.2800%	0.1010%	0.5800%	5.0035%	5.3200%	
June	2.3812%	0.2200%	0.0174%	0.9400%	5.0543%	5.3200%	
July	2.3876%	0.2100%	0.0189%	1.4600%	5.1238%	5.3173%	
August	2.1715%	0.1800%	0.0222%	2.1400%	5.3047%	5.2977%	
September	2.1635%	0.1500%	0.0279%	2.3500%	5.3218%	5.1637%	



Frost CD

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
July	1.2000%	1.6000%	0.1000%	0.1000%	4.3600%	3.8000%	3.5000%

No graph for this CD.

FROST - ALL ACCOUNTS

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
October	1.8200%	1.5700%	0.0100%	0.0100%	0.0100%	5.5800%	3.9600%
November	1.9000%	1.3300%	0.0100%	0.0100%	0.0100%	5.5800%	3.6800%
December	1.9900%	1.3000%	0.0100%	0.0100%	0.0100%	4.5800%	3.6100%
January	2.0300%	1.1900%	0.0100%	0.0100%	3.5900%	4.5600%	
February	2.0300%	1.1800%	0.0100%	0.0100%	3.9600%	4.5300%	
March	2.0300%	1.1900%	0.0100%	0.0200%	3.9600%	4.5800%	
April	2.0600%	0.1200%	0.0100%	0.0200%	4.0200%	4.4400%	
May	2.0300%	0.0100%	0.0100%	0.0200%	4.2600%	4.4400%	
June	2.0300%	0.0100%	0.0100%	0.0200%	4.4600%	4.4500%	
July	1.9600%	0.0100%	0.0100%	0.0350%	4.4900%	4.4500%	
August	1.8700%	0.0100%	0.0100%	0.0400%	4.5500%	4.4200%	
September	1.7200%	0.0100%	0.0100%	0.0700%	4.5900%	4.2400%	

City of Windcrest
Audit Highlights
September 30, 2024

OVERVIEW		Report Page
Clean Opinion (means we agree annual report is accurate)	YES	2
Material or Significant Findings	NO	110
Any Other Written Findings or Recommendations	NO	

General Fund Trends	2022	2023	2024	Budget	54
Total Revenue	10,357,954	9,134,552	10,455,134	11,003,020	
Total Expenditures	8,469,801	10,596,989	10,754,619	11,270,353	
Other Sources (Uses)	125,000	1,084,985	300,000	125,000	
Change in Fund Balance	2,013,153	(377,452)	515	(142,333)	
Beginning Fund Balance	3,345,818	5,358,971	4,981,520		
Ending Fund Balance	5,358,971	4,981,519	4,982,035		18
Capital Expenditures	224,328	1,686,753	215,442		20
MEIA Payment	-	-	700,000		
Assigned for Swimming Facility	-	-	535,000		
% of Noncapital Expenditures					
Without Swim Facility	65%	56%	45%		
With Swim Facility	65%	56%	51%		

Other Fund Balances	2022	2023	2024	
Garbage	19,596	240,072	475,661	23
Hotel Tax	264,205	326,707	344,130	75
Debt Service	75,208	36,929	36,578	76
CCPD	1,074,946	926,130	579,905	78
EDC	2,057,931	2,593,357	1,300,887	80
Street Sales Tax	349,363	1,217,650	1,400,210	18
2019 Street Bond	445,042	441,925	-	68

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2024

PREPARED BY

FINANCE DEPARTMENT
NATALIA WITMER, MUNICIPAL FINANCE OFFICER

CITY OF WINDCREST, TEXAS
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SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

City of Windcrest

January 24, 2025

Honorable Mayor, Mayor Pro Tem, Council Members, and Citizens of the City of Windcrest:

We are pleased to submit the Annual Comprehensive Financial Report ("ACFR") of the City of Windcrest ("City") for the fiscal year that ended September 30, 2024. State law requires that all governmental units publish financial statements presented in conformity with generally accepted accounting principles ("GAAP"), audited by a licensed public accountant, and within six months of the close of each fiscal year.

Management is responsible for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures. The purpose of the ACFR is to provide complete and accurate financial information. The City's financial management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

The City's basic financial statements are audited by independent certified public accountants selected by the Finance Committee and approved by the City Council. This requirement has been met, and the unmodified audit opinion on the primary government rendered by Armstrong, Vaughan & Associates, P.C. is included in the financial section of this report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

The City of Windcrest is a home-rule city that incorporated in 1959. The City of Windcrest is a residential community in Northeast Bexar County that covers 2.5 square miles with an estimated population of 6,151. Located east of Interstate 35 and interconnecting with interstate 410 east, Windcrest runs along the north side of Walzem road. In September 2007, the city limits expanded by approximately 111 acres south to Eisenhauer Road and eastward on Eisenhauer Road to Midcrown Drive. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

The City has adopted a Council-Manager form of government. Policy-making and legislative authority are vested in a governing Council that is comprised of a Mayor and five Council members. The Mayor and Council members are all elected at large for a two year term. Elections are staggered with the Mayor and two Council Members elected together (year 2023) and the three remaining members in 2022. The City Manager is appointed by the Council and is responsible for implementing city council policy and day-to-day operations of the City.

PROFILE OF THE GOVERNMENT

The City of Windcrest employs approximately 84.5 employees and provides a full range of municipal services including public safety (police, fire); construction and maintenance of the City streets; residential and commercial solid waste sanitation services (through a franchise agreement with BFI Waste Services of Texas, L.P., dba Republic Waste Services), public improvements, repair and maintenance of infrastructure, recreational and community activities and general administrative services.

The City of Windcrest Economic Development Corporation (EDC) is considered to meet the criteria of a component unit and is included in the report as a discretely presented component unit. The EDC is governed by a seven-member board, appointed by City Council. The EDC is funded through a quarter cent Section 4B sales tax. The City is financially accountable for the EDC because the City appoints the governing body and the City is obligated to finance any deficits that may occur.

An annual budget serves as the foundation for the City's financial planning and control. All departments are required to submit requests for appropriations in April of each year. The City's Municipal Finance Officer and City Manager use these requests as a starting point in developing a proposed budget. During the months of July and August, weekly workshops are held with City Council members present. Public hearings for the budget are held in August and early September.

The budget must provide a complete financial plan for all City funds for the ensuing fiscal year showing:

- An itemized estimate of the expenditures of conducting each department, division and office.
- Reasons for proposed increase or decrease of such items of expenditure compared with the current fiscal year.
- A narrative statement for each department indicating projects to be accomplished by the department. The narrative shall state specifically all capital expenditures proposed during the year, all major projects on which work will be performed and any extraordinary items included in the budget.
- A statement of the total probable revenues of the City from taxes by category for the fiscal year.
- Tax levies, rates, and collections for the preceding five years.
- An itemization of all anticipated revenue from all sources other than taxes.
- The amount required for interest on the City's debts, for sinking fund and for maturing bonds or other obligations.
- The total amount of outstanding City debts and other obligations, with a schedule of payments and maturities.
- The total amount established for addition to reserve funds.
- A capital program, which may be revised and extended each year to indicate capital expenditures pending or in process of construction or acquisition.
- Such other information as may be required by the City Council.

According to the city charter, the Council shall adopt the budget no later than the 30th of September. However, if the City Council takes no final action on or prior to such date, the budget from the previous year shall be in effect on a month-to-month basis until approved by a majority of the City Council. (https://www.windcrest-tx.gov/DocumentCenter/View/1039/Windcrest-Home-Rule-Chartefinalpdf)

LOCAL ECONOMY

The information presented in the financial statements are perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Windcrest operates.

The City is located at the center of one of the state's most active growth areas. It is adjacent to the City of San Antonio, the second largest city in Texas. The City has a close proximity to major airports and major military bases. The City is also strategically located at one of the busiest intersections in the San Antonio area, the Interstate 35 and Loop 410 intersection. Windcrest's convenient location along the boundaries of Interstate 35, one of the largest trade corridors in the nation, continues to provide for a positive impact to the City.

On March 22, 2024, the Master Economic Incentive Agreement (MEIA) between the City of Windcrest and Rackspace was terminated. The aftereffect of the MEIA termination resulted in approximately 30% reduction in Sales Tax revenues in Fiscal Year 23-24. The shortfall in Sales Tax revenue is projected to continue in the Fiscal Year 24-25. The new Master Economic Incentive Agreement (MEIA) was signed with ICP and resulted in the opening of Windcrest International Business Park. Current development is in demolition stage and the first tenant is projected to move in 2nd quarter of Fiscal Year 24-25.

Because the City is adjacent to the City of San Antonio, the local economy is anchored by what happens in the San Antonio Metropolitan Statistical Area. This area enjoys the benefit of a diversified economy. Major anchors of the economy in this area are the medical/biomedical industry, the military industry, tourism, telecommunications, insurance, financial and manufacturing. The national state of economy continues to show signs of substantial growth and strength. As a result, commercial growth and the future new development will help the City of Windcrest to recover from the current Sales Tax revenue shortfall.

LONG-TERM FINANCIAL PLANNING

The City's Strategic Planning Retreat was held on February 9, 2021. All participants, including Mayor and the City Council; department heads; boards, commissions and committee members gathered to reevaluate and reestablish the City of Windcrest long term planning.

The main goals of this retreat were: Five-year plan for the City of Windcrest; 5-year financial plan; sense of consolidated direction for the City; sense of where we focus energy and funds as a great place to live and work, what has been good for the city; what has worked and not worked; exactly where Council is at and how Departments can help; 10-year financial plan; better understanding of Windcrest and limited available landmass; what is target population for the City; more identification of priorities of the citizens and City Council needs; more training for Boards and Commissions; communication, planning, and completion of work; clear concise City implementation plan; recommendations for future planning of the City; shared vision of consensus for direction and more detail on how positions can contribute to that vision; overview of City and desires of the community for the City; get direction from City Council for the Fire Department and alignment; fast Emergency Services; good deal for services paid for by City; response as soon as possible and follow-up; better virtual online presence.

The 1st phase implementation of the strategic planning started on July 2021 and continued through fiscal year 2023. The main cornerstone areas are: Infrastructure, Public Services, Parks and Recreation, Economic Development, Schools, Marketing and Communication.

These updated plans should take the City well into the future.

RELEVANT FINANCIAL POLICIES

Budgeting controls are governed by the City's Charter. Throughout the budgeting process, the City Council may make financial policies that dictate the uses and sources of funds for various needs. The City Charter and a comprehensive set of fiscal policies designed to: (1) provide for an acceptable level of services and products effectively; (2) provide for an acceptable level; of services as the community grows; (3) ensure that the City is living within its means; and (4) provide reserves for unbudgeted needs that might arise from time to time. As such, the City continues to develop and maintain financial management programs to ensure its long—term ability to pay for the cost necessary to provide the services required by citizens. Similarly, the City will maintain financial records management information system capable of tracking revenues and expenditures line—item, by source, by fund, by department, or any other format deemed necessary or desirable. The accounting system are in conformity with the generally accepted accounting principles as specified by the Municipal Finance Officer Association's "Governmental Accounting, Auditing, and Financial Reporting", and pronouncement issued by the Governmental Accounting Standard Board. Additionally, the City has established stand—alone investment, purchasing and travel and training policies.

MAJOR INITIATIVES

Goals for the year were to continue or enhance the level of professional services in all areas. Most importantly a positive attitude by all will assure our citizens that we are here to serve them. The City plans to maintain an ongoing commitment to several major initiatives in conjunction with the approved Strategic Plan as described below.

Capital Improvements. The seven-year capital improvement master plan has committed approximately $11 million in funding for street repair and maintenance. Currently the City of Windcrest is on the 5th implementation year and in the reevaluation process, to review and extend current masterplan to another 7 years.

Public Safety. More General Fund dollars are devoted to public safety than for any other purpose. The City's general fund budget has set aside over $5 million for Police and Fire services. The City Council approved the expansion of Fire Services and approved additional FTE positions of professional Firefighters in the Fire department. Public Safety and safety of the City of Windcrest residents is the priority of the Windcrest City Council. This expansion of services remained throughout fiscal year 21- 22 and 22-23.

City Infrastructure. In conjunction with the strategic plan, one of the initiatives focused on was the Windcrest Swimming Pool amenity. The swimming pool amenity is no longer in operation due to the structural issues and safety concerns. The Windcrest Swimming pool facility is still a hot topic of discussion which resulted in an allocation of $535,000. These funds were reserved from the General Fund Fund Balance for the future facility development.

The upcoming Parks and Recreations master plan will help to identify other areas of concern and projects that will be studied for future planning. These plans continue to be a catalyst for the formulation of goals and objectives to guide our City way into the future.

The City also utilizes budgetary controls. Legally, expenditures cannot exceed the appropriated amount. The objective of these budgetary controls is to ensure compliance with the adopted budget approved by the City Council as mandated by the city charter and state law. The levels of budgetary control are established at the fund and department level. The City Manager may reallocate budget within a department without approval by the City Council but any adjustments across departments must be approved by City Council. Staff believes these controls help monitor and direct approved expenditures to a level within the budget parameters which directly results in a strong financial performance.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to the cities for its annual comprehensive financial report (ACFR) that meets certain award requirements. For the 2022-2023 fiscal year the City was awarded this honor for the 1st time. To be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized ACFR that satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR meets the Certificate of Achievement Program's requirements to continue our excellence in financial reporting, and we are submitting it to the GFOA to determine its eligibility for this certificate.

The preparation of this report was made possible by the efficient and dedicated service of the entire staff of the Finance departments. We appreciate the efforts of everyone involved. We wish to also express our appreciation to the Mayor and all City Council members for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances. We would like to express our appreciation to all members of the City staff who assisted in and contributed to the preparation of this report.

Respectfully Submitted,

N. Witmer

Rafael Castillo Jr.
City Manager

Natalia Witmer
Municipal Finance Officer

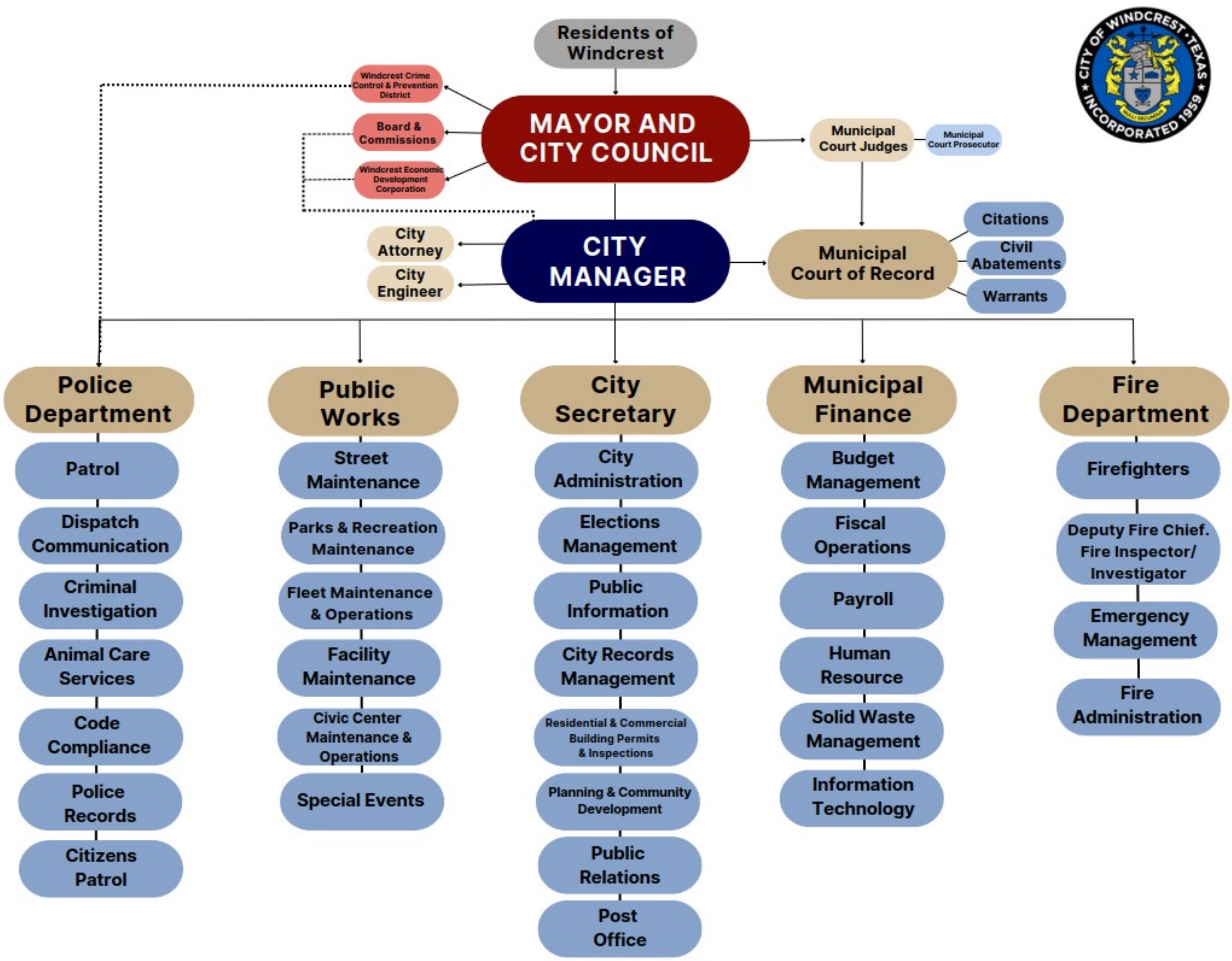
CITY OF WINDCREST, TEXAS
ELECTED AND APPOINTED OFFICIALS
YEAR ENDED SEPTEMBER 30, 2024

ELECTED OFFICIALS

MAYOR	DAN REESE
CITY COUNCIL, PLACE 1	WESLEY MANNING
CITY COUNCIL, PLACE 2	CINDY STRZELECKI
CITY COUNCIL, PLACE 3	GREG TURNER
CITY COUNCIL, PLACE 4	MARCUS YAX
CITY COUNCIL, PLACE 5	ADAM ASTLEFORD

APPOINTED OFFICIALS

CITY MANAGER	RAFAEL CASTILLO JR.
MUNICIPAL FINANCE OFFICER	NATALIA WITMER
CITY SECRETARY	RACHEL DOMINGUEZ
POLICE CHIEF	JIM COLE
FIRE CHIEF	IVAN HERNANDEZ
PUBLIC WORKS DIRECTOR	EDWARD DEHOYOS
MUNICIPAL COURT JUDGE	STEVE TAKAS
CITY ATTORNEY	RYAN HENRY



Residents of Windcrest
MAYOR AND CITY COUNCIL
Windcrest Crime Control & Prevention District
Board & Commissions
Windcrest Economic Development Corporation
Municipal Court Judges
Municipal Court Prosecutor
CITY MANAGER
City Attorney
City Engineer
Municipal Court of Record
Citations
Civil Abatements
Warrants
Police Department
Patrol
Dispatch Communication
Criminal Investigation
Animal Care Services
Code Compliance
Police Records
Citizens Patrol
Public Works
Street Maintenance
Parks & Recreation Maintenance
Fleet Maintenance & Operations
Facility Maintenance
Civic Center Maintenance & Operations
Special Events
City Secretary
City Administration
Elections Management
Public Information
City Records Management
Residential & Commercial Building Permits & Inspections
Planning & Community Development
Public Relations
Post Office
Municipal Finance
Budget Management
Fiscal Operations
Payroll
Human Resource
Solid Waste Management
Information Technology
Fire Department
Firefighters
Deputy Fire Chief. Fire Inspector/ Investigator
Emergency Management
Fire Administration

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Windcrest
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of City of Windcrest, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Windcrest's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information for City of Windcrest, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. The financial statements of the Windcrest Economic Development Corporation were not audited in accordance with *Government Auditing Standards.*

We are required to be independent of the City of Windcrest and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Windcrest's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Windcrest's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Windcrest's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to the City's net pension and total other postemployment benefit liabilities, as listed in 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Windcrest's basic financial statements. The supplementary information (as identified in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2025 on our consideration of City of Windcrest'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 City of Windcrest's internal control over financial reporting and compliance.

Armstrong, Vaughan & Associates, P.C.

January 24, 2025

As management of the City of Windcrest, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Windcrest for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at September 30, 2024 by $15.2 million (net position). Of this amount $3.6 million (unrestricted net position), may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net position decreased from operations by $1.3 million. This decrease was largely attributable to pension plan changes to be more competitive with neighbor cities and depreciation from street improvements on the 2019 bond projects.

- As of September 30, 2024, the City's governmental funds reported combined ending fund balances of $7.1 million, a decrease of $0.2 million. The decrease was largely from spending the last remaining funds from the 2019 street bonds.

- The City's General Fund reported a year end fund balance of $4.98 million, relatively unchanged from the prior year. The unassigned fund balance of $4.41 represents 41% of total General Fund expenditures and 42% of expenditures when capital outlay is not included in the expenditures.

- Total revenues for the City's governmental funds increased $1.3 million or 12% from the previous year, primarily from early termination payments from an economic development agreement. Total governmental fund expenditures increased $1.3 million or 11%. The general fund incurred $700 thousand to enter into a new economic development agreement and significant street improvements were conducted.

- No new debt was issued.

Overview of the Financial Statements

The discussion and analysis is intended to serve as the introduction of the City of Windcrest, Texas' basic financial statements which are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-Wide Financial Statements – The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business financial presentation.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through their user fees and charges (business-type activities). The governmental activities of the City include general government, debt service, special revenue funds, and capital projects. The business-type activities of the City include a garbage service fund. The government-wide financial statements can be found beginning on page 14 of this report.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental and proprietary, and utilize different accounting approaches.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources available for current spending, as well as on balances of resources available for spending at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eleven (11) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and street project fund, which are considered to be major funds. Data from the other nine (9) governmental funds are combined into a single, aggregated presentation beginning on page 18. The City adopts an annual appropriated budget for all governmental funds except capital projects. A budgetary comparison statement has been provided for the General Fund, all special revenue funds, the Windcrest Crime Control and Prevention District and the Economic Development Corporation to demonstrate compliance with this budget. The budget comparison statements can be found beginning on page 69 of this report.

Proprietary Funds – The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in proprietary funds. The City maintains one proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for the operation and maintenance of its garbage service. The basic proprietary fund financial statements can be found beginning on page 22 of this report.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 26 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budgetary comparisons and progress in funding its obligation to provide pension benefits and other postemployment benefits to its employees and retirees. Required supplementary information can be found beginning on page 53 of the City's annual comprehensive financial report.

The combining statements referred to earlier as the City's nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and supporting schedules can be found in the supplementary information beginning on page 63 of the City's annual comprehensive financial report.

Government-wide Financial Analysis

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $15.2 million (net position). Of this amount $3.6 million (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors. The largest portion of the City's net position (63%) is its net investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The City's unrestricted net position is approximately 24% of total net position and approximately 13% represents resources that are subject to external restrictions on how they may be used.

	Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	$ 13,484,320	$ 8,427,346	$ 690,709	$ 429,455	$ 14,175,029	$ 8,856,801
Capital Assets	17,842,772	18,999,552	101,782	134,254	17,944,554	19,133,806
Total Assets	31,327,092	27,426,898	792,491	563,709	32,119,583	27,990,607
Deferred Outflows of Resources	1,012,307	1,502,017	-	-	1,012,307	1,502,017
Liabilities						
Current Liabilities	6,316,141	1,099,834	233,870	216,192	6,550,011	1,316,026
Long-term Liabilities	11,050,844	11,437,151	82,959	107,445	11,133,803	11,544,596
Total Liabilities	17,366,985	12,536,985	316,829	323,637	17,683,814	12,860,622
Deferred Inflows of Resources	262,149	99,079	-	-	262,149	99,079
Net Position						
Net Investment in Capital Assets	9,475,285	10,542,812	18,823	26,809	9,494,108	10,569,621
Restricted	2,096,050	1,825,175	-	-	2,096,050	1,825,175
Unrestricted	3,138,930	3,924,864	456,839	213,263	3,595,769	4,138,127
Total Net Position	$ 14,710,265	$ 16,292,851	$ 475,662	$ 240,072	$ 15,185,927	$ 16,532,923

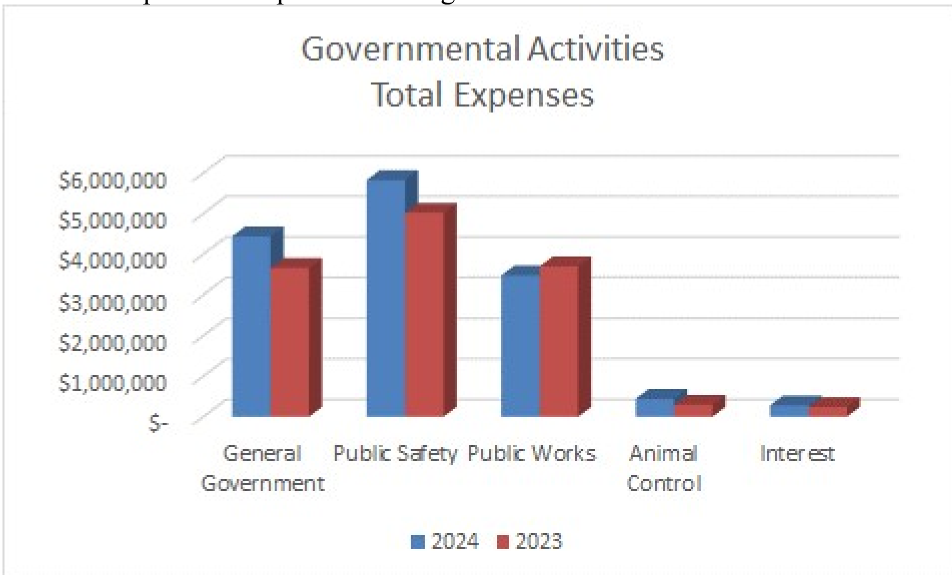
During the year ending September 30, 2024, the City's net position decreased by $1.3 million. The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2024.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
Revenues:	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for Services	$ 1,518,292	$ 1,377,301	$ 3,222,486	$ 3,078,618	$ 4,740,778	$ 4,455,919
Operating Grants and Contributions	402,289	141,599	-	-	402,289	141,599
Capital Grants and Contributions	61,377	-	-	-	61,377	-
General Revenues						
Taxes						
Property Taxes	3,410,564	3,123,986	-	-	3,410,564	3,123,986
Sales and Mixed Beverage	4,931,308	5,099,742	-	-	4,931,308	5,099,742
Franchise Taxes	581,236	641,328	-	-	581,236	641,328
Occupancy Taxes	344,431	344,473	-	-	344,431	344,473
Investment Earnings	351,681	328,383	1,145	1,067	352,826	329,450
Miscellaneous	986,843	160,125	-	-	986,843	160,125
Total Revenues	12,588,021	11,216,937	3,223,631	3,079,685	15,811,652	14,296,622
Expenses:						
General Government	4,441,356	3,661,714	-	-	4,441,356	3,661,714
Public Safety	5,830,366	5,023,070	-	-	5,830,366	5,023,070
Public Works	3,478,358	3,699,069	-	-	3,478,358	3,699,069
Animal Control	442,299	295,115	-	-	442,299	295,115
Garbage Service	-	-	2,688,041	2,734,209	2,688,041	2,734,209
Interest	278,228	240,784	-	-	278,228	240,784
Total Expenses	14,470,607	12,919,752	2,688,041	2,734,209	17,158,648	15,653,961
INCREASE IN NET POSITION BEFORE TRANSFERS	(1,882,586)	(1,702,815)	535,590	345,476	(1,346,996)	(1,357,339)
Transfers In (Out)	300,000	125,000	(300,000)	(125,000)	-	-
CHANGE IN NET POSITION	(1,582,586)	(1,577,815)	235,590	220,476	(1,346,996)	(1,357,339)
BEGINNING NET POSITION	16,292,851	17,870,666	240,072	19,596	16,532,923	17,890,262
ENDING NET POSITION	$ 14,710,265	$ 16,292,851	$ 475,662	$ 240,072	$ 15,185,927	$ 16,532,923

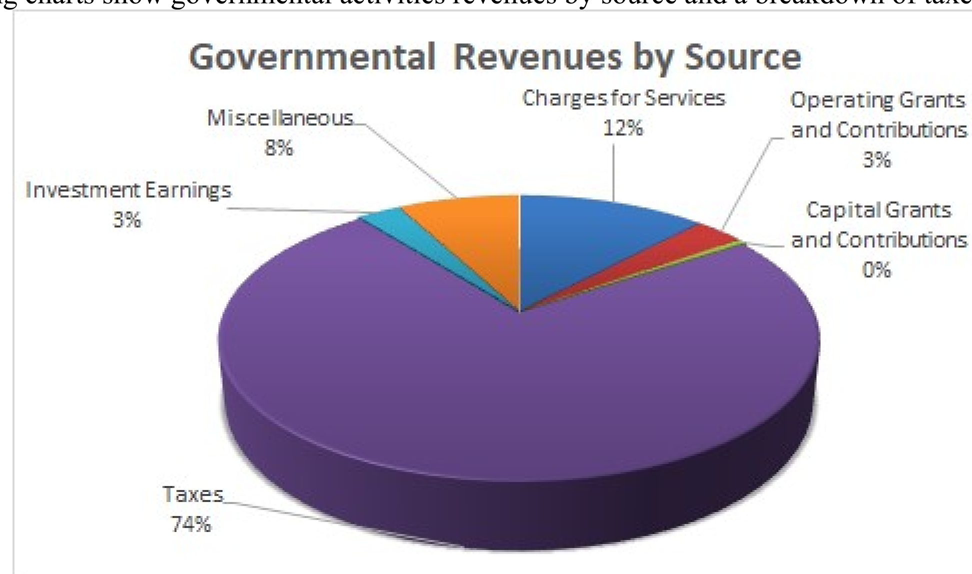
Governmental Activities – Governmental activities decreased the City's net position by $1.6 million. Key elements are as follows:

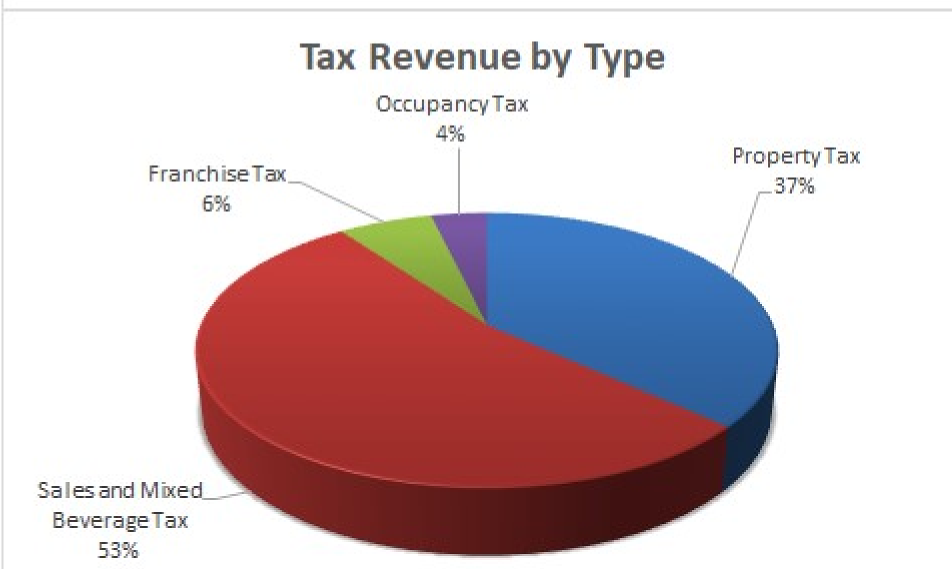
- Miscellaneous income increased $826 thousand of which $815 thousand was from the early termination of an economic development agreement.
- Governmental activities expenses increased $1.6 million Of this amount, $700 thousand was for a new economic development agreement and $807 thousand was in public safety as the City continues to improve service in police and fire.

Below is a chart which depicts the expenses for all governmental activities.

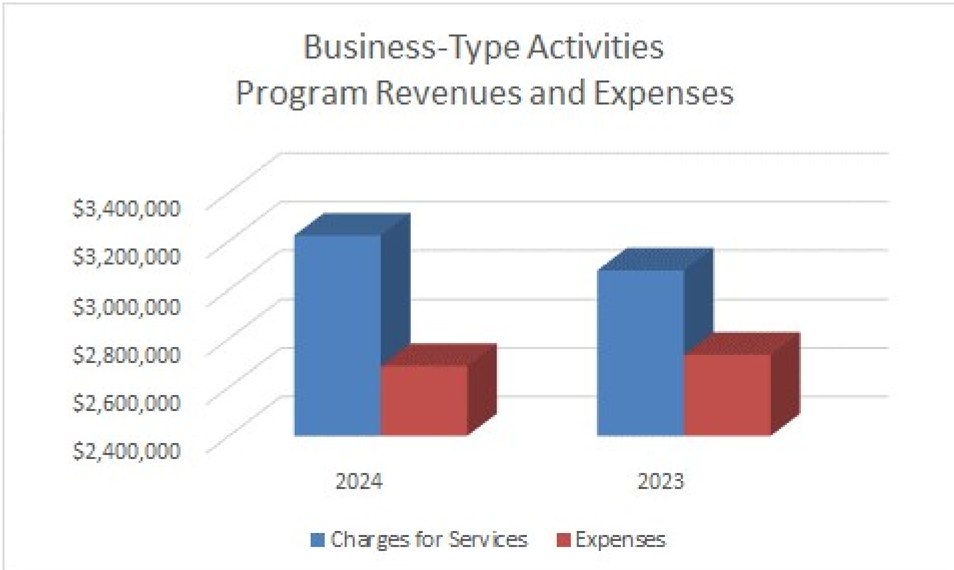


The following charts show governmental activities revenues by source and a breakdown of taxes by type.





Business-Type Activities - The City's business-type activities consist solely of garbage services. These activities have rates and spending plans established by the City Council. Revenue from residential garbage service increased 8% while commercial services increased 4%. The City contracts for the service which saw a 8% increase for residential and a 1% reduction for commercial. The also saw improved collection rates, leading to less bad debt during the year. The following chart presents the revenues compared to the expenses for each of the last two fiscal years.



Financial Analysis of the Government's Funds

As noted earlier, the City of Windcrest uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, 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.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $7.1 million, a decrease of $175 thousand from the prior year. $4.41 million (62%) of the ending fund balance is unassigned, which is available for spending at the City's discretion. The remaining amount of $2.68 million (38%) is nonspendable, assigned or restricted for specific purposes.

The City's general fund is the chief operating fund of the City and is used to account for all financial resources except those required to be accounted for by another fund. Property and sales taxes provide the major source of income. At the end of the 2024 fiscal year, the unassigned fund balance portion of the general fund was $4.41 million compared to $4.96 million in the prior year. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

The street maintenance fund's revenues decreased $56 thousand based on market conditions, but significant street improvements are underway which increased expenditures $630 thousand. The fund has $1.4 million in fund balance to continue these improvements in future years.

Other nonmajor fund activities were similar to the prior year with revenues increasing 10% (property taxes for debt and grants) and expenditures increasing $544 thousand for street improvements.

Proprietary Fund – The City's proprietary funds provide the same information found in the government-wide financial statements for business-type activities.

Budgetary Highlights

General Fund – The City amended the budget to cover the early termination of an economic development agreement and to spend that revenue on a new agreement. The budget anticipated reducing fund balance by $142 thousand. However, actual results left fund balance relatively unchanged.

Below is a brief summarization of the major differences between the final amended budget and actual results for both revenues and expenditures.

- Sales tax revenues fell short of the budget by $631 thousand primarily from a large business that left the City. However, the City has entered into a new agreement for the same property that is expected to restore sales tax closer to historical amounts.
- Police expenditures were under budget in personnel as the City is working to fully staff the department.
- Animal control was over budget as the City has implemented new policies related to the boarding of stray animals.

Capital Asset and Debt Administration

Capital Assets - The City's investment in capital assets for its governmental and business-type activities as of September 30, 2024 amounted to $17.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, roads, park facilities, and machinery and equipment. The City's most significant additions during the year ending September 30, 2024 included street improvements. More detailed information on the City's capital asset activity is presented in the notes to the financial statements please refer in note 5 (beginning on page 37).

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 347,050	$ 347,050	$ -	$ -	$ 347,050	$ 347,050
Buildings and Improvements	1,071,571	-	-	-	1,071,571	-
Total Not Depreciated	1,418,621	347,050	-	-	1,418,621	347,050
Buildings and Improvements	2,530,531	2,495,425	12,240	12,240	2,542,771	2,507,665
Streets and Infrastructure	26,984,778	26,872,302	-	-	26,984,778	26,872,302
Machinery and Equipment	7,361,107	7,198,287	157,171	157,171	7,518,278	7,355,458
Accumulated Depreciation	(20,452,265)	(17,913,512)	(67,629)	(35,156)	(20,519,894)	(17,948,668)
Total Depreciated	16,424,151	18,652,502	101,782	134,255	16,525,933	18,786,757
Total	$ 17,842,772	$ 18,999,552	$ 101,782	$ 134,255	$ 17,944,554	$ 19,133,807

Long-Term Debt – As of September 30, 2024, the City had total bonded debt outstanding of $6.9 million. This amount is backed by the full faith and credit of the City. No new debt was issued this year. More detailed information about the City's long-term liabilities is presented in notes 6 and 7 (beginning on page 39) of the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds						
Series 2019	$ 6,900,000	$ 7,260,000	$ -	$ -	$ 6,900,000	$ 7,260,000
Notes Payable	784,302	860,093	82,959	107,445	867,261	967,538
TOTALS	$ 7,684,302	$ 8,120,093	$ 82,959	$ 107,445	$ 7,767,261	$ 8,227,538

Economic Factors and Next Year's Budgets and Rates

The 2024-2025 budget levied a tax rate of 0.393917 per $100 of valuation (an increase from the 2023-2024 rate of 0.005746). This is expected to increase property tax revenues approximately $300 thousand. General fund spending is budgeted to remain similar to the 2023-2024 levels. Until the redevelopment of the economic agreement in fully in place, the City expects more downward pressure on sales tax collections. No significant changes are expected to City services.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the finance department, at the City of Windcrest, 8601 Midcrown, Windcrest, Texas 78239.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements
    - Governmental funds
    - Proprietary fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF WINDCREST
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Windcrest Economic Development Corporation	Windcrest Crime Control & Prevention District
ASSETS					
Cash and Cash Equivalents	$ 12,376,080	$ 553,073	$ 12,929,153	$ 952,727	$ 498,936
Investments	26,498	-	26,498	256,377	-
Receivables (net of allowances):					
Property Taxes	112,333	-	112,333	-	-
Sales Tax	762,728	-	762,728	126,435	126,522
Other	172,932	137,636	310,568	-	-
Prepaid Expenses	33,749	-	33,749	884	-
Due from Primary Government	-	-	-	52,743	-
Capital Assets:					
Land	347,050	-	347,050	-	-
Buildings and Improvements (net)	455,470	8,262	463,732	-	56,516
Right to Use Facility (net)	-	-	-	13,635	-
Streets and Infrastructure (net)	13,776,986	-	13,776,986	-	15,459
Machinery and Equipment (net)	2,191,695	93,520	2,285,215	7,605	796,270
Construction in Progress	1,071,571	-	1,071,571	-	-
TOTAL ASSETS	31,327,092	792,491	32,119,583	1,410,406	1,493,703
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Pension Related Outflows	973,094	-	973,094	-	-
Deferred OPEB Related Outflows	39,213	-	39,213	-	-
TOTAL DEFERRED OUTFLOWS	$ 1,012,307	$ -	$ 1,012,307	$ -	$ -

See accompanying notes to basic financial statements.

CITY OF WINDCREST
STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Windcrest Economic Development Corporation	Windcrest Crime Control & Prevention District
LIABILITIES					
Accounts Payable	$ 1,362,445	$ 213,242	$ 1,575,687	$ 9,480	$ 18,458
Accrued Interest Payable	35,344	-	35,344	-	-
Accrued Wages	221,430	2,044	223,474	3,644	27,095
Due to Component Unit	52,743	-	52,743	-	-
Due to Other Governments	4,612,367	-	4,612,367	-	-
Customer Deposits Payable	31,812	-	31,812	-	-
Customer Overpayments	-	18,584	18,584	-	-
Long-term Liabilities					
Due in One Year	520,250	26,006	546,256	15,941	3,267
Due in More than One Year	8,077,995	56,953	8,134,948	5,871	9,800
Net Pension Liability	2,211,714	-	2,211,714	-	-
Total Other Postemployment Benefit Liability	240,885	-	240,885	-	-
TOTAL LIABILITIES	17,366,985	316,829	17,683,814	34,936	58,620
DEFERRED INFLOWS OF RESOURCES					
Deferred Pension Related Inflows	182,331	-	182,331	-	-
Deferred OPEB Related Inflows	79,818	-	79,818	-	-
TOTAL DEFERRED INFLOWS	262,149	-	262,149	-	-
NET POSITION					
Net Investment In Capital Assets	9,475,285	18,823	9,494,108	5,598	868,245
Restricted For:					
Debt Service	20,338	-	20,338	-	-
Municipal Court	149,906	-	149,906	-	-
Tourism Development	344,130	-	344,130	-	-
Public Safety	86,175	-	86,175	-	-
Public Education	95,291	-	95,291	-	-
Street Improvements	1,400,210	-	1,400,210	-	-
Unrestricted	3,138,930	456,839	3,595,769	1,369,872	566,838
TOTAL NET POSITION	$ 14,710,265	$ 475,662	$ 15,185,927	$ 1,375,470	$ 1,435,083

See accompanying notes to basic financial statements.

CITY OF WINDCREST
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues		
Functions and Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 4,441,356	$ 544,524	$ 255,563	$ -
Public Safety	5,830,366	973,768	146,726	61,377
Public Works	3,478,358	-	-	-
Animal Control	442,299	-	-	-
Interest	278,228	-	-	-
Total Governmental Activities	14,470,607	1,518,292	402,289	61,377
Business-Type Activities				
Garbage Service	2,688,041	3,222,486	-	-
Total Business-Type Activities	2,688,041	3,222,486	-	-
Total Primary Government	$ 17,158,648	$ 4,740,778	$ 402,289	$ 61,377
Component Unit:				
Economic Development	$ 2,120,455	$ -	$ -	$ -
Crime Control and Prevention	1,284,471	-	-	-
Total Primary Government	$ 3,404,926	$ -	$ -	$ -
General Revenues:				
Taxes:				
Property Taxes				
Sales and Mixed Beverage Taxes				
Franchise Taxes				
Occupancy Taxes				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Transfers In (Out)				
Change in Net Position				
Net Position at Beginning of Year				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Primary Government			Component Units	
Net (Expense) Revenue and Changes in Net Position				
Governmental Activities	Business-Type Activities	Total	Windcrest Economic Development Corporation	Windcrest Crime Control and Prevention District
$ (3,641,269)	$ -	$ (3,641,269)		
(4,648,495)	-	(4,648,495)		
(3,478,358)	-	(3,478,358)		
(442,299)	-	(442,299)		
(278,228)	-	(278,228)		
(12,488,649)	-	(12,488,649)		
-	534,445	534,445		
-	534,445	534,445		
(12,488,649)	534,445	(11,954,204)		
			$ (2,120,455)	$ -
			-	(1,284,471)
			(2,120,455)	(1,284,471)
3,410,564	-	3,410,564	-	-
4,931,308	-	4,931,308	817,226	956,458
581,236	-	581,236	-	-
344,431	-	344,431	-	-
351,681	1,145	352,826	78,591	38,614
986,843	-	986,843	-	-
10,606,063	1,145	10,607,208	895,817	995,072
300,000	(300,000)	-	-	-
(1,582,586)	235,590	(1,346,996)	(1,224,638)	(289,399)
16,292,851	240,072	16,532,923	2,600,108	1,724,482
$ 14,710,265	$ 475,662	$ 15,185,927	$ 1,375,470	$ 1,435,083

CITY OF WINDCREST
BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds		Other	
	General Fund	Street Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 9,462,311	$ 1,795,954	$ 1,117,816	$ 12,376,081
Investments	26,498	-	-	26,498
Receivables (net of allowances):				
Property Taxes	92,679	-	19,653	112,332
Sales Tax	636,383	126,345	-	762,728
Other	117,351	-	55,581	172,932
Prepaid Items	33,749	-	-	33,749
TOTAL ASSETS	$ 10,368,971	$ 1,922,299	$ 1,193,050	$ 13,484,320
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 378,490	$ 522,089	$ 461,866	$ 1,362,445
Accrued Wages	221,430	-	-	221,430
Deposits	31,812	-	-	31,812
Due to Component Units	52,743	-	-	52,743
Due to Other Governments	4,612,367	-	-	4,612,367
Total Liabilities	5,296,842	522,089	461,866	6,280,797
Deferred Inflows of Resources:				
Unavailable Property Tax Revenue	90,095	-	19,105	109,200
Fund Balances:				
Nonspendable:				
Prepaid Items	33,749	-	-	33,749
Restricted for:				
Debt Service	-	-	36,577	36,577
Municipal Court	-	-	149,906	149,906
Tourism Development	-	-	344,130	344,130
Public Safety	-	-	86,175	86,175
Public Education	-	-	95,291	95,291
Street Maintenance	-	1,400,210	-	1,400,210
Assigned for:				
Swimming Pool Facility	535,000	-	-	535,000
Unassigned	4,413,285	-	-	4,413,285
Total Fund Balances	4,982,034	1,400,210	712,079	7,094,323
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 10,368,971	$ 1,922,299	$ 1,193,050	$ 13,484,320

See accompanying notes to basic financial statements.

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

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		$ 7,094,323
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		17,842,772
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recognized as revenue in the funds.		109,200
Accrued vacation leave payable is not due and payable in the current period and, therefore, is not reported in the funds.		(230,758)
Long-term liabilities, including bonds payable and related premiums, are not due and payable in the current period and therefore, not reported in the funds:		
Bonds and Notes Payable	(7,684,302)	
Unamortized Premiums	(683,185)	
Accrued Interest Payable	(35,344)	(8,402,831)
Net Pension Liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources are not reported in governmental funds:		
Net Pension Liability	(2,211,714)	
Pension Related Deferred Inflows	(182,331)	
Pension Related Deferred Outflows	973,094	(1,420,951)
OPEB Liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources are not reported in governmental funds:		
OPEB Liability	(240,885)	
OPEB Related Deferred Inflows	(79,818)	
OPEB Related Deferred Outflows	39,213	(281,490)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$ 14,710,265

See accompanying notes to basic financial statements.

CITY OF WINDCREST
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Major Funds		Other	
	General Fund	Street Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	$ 2,735,812	$ -	$ 661,699	$ 3,397,511
Sales and Mixed Beverage Taxes	4,096,595	834,713	-	4,931,308
Franchise Taxes	569,922	-	11,314	581,236
Occupancy Tax	-	-	344,431	344,431
Licenses and Permits	189,697	-	-	189,697
Grants and Donations	54,239	-	76,427	130,666
Charges for Services	361,093	-	-	361,093
Fines and Forfeitures	888,064	-	77,630	965,694
Investment Earnings	316,061	1,633	33,986	351,680
Miscellaneous	1,243,650	-	-	1,243,650
TOTAL REVENUES	10,455,133	836,346	1,205,487	12,496,966
EXPENDITURES				
Current:				
General Government	3,942,779	-	36,799	3,979,578
Public Safety	4,810,008	-	84,442	4,894,450
Public Works	1,214,668	-	262,500	1,477,168
Animal Control	422,054	-	-	422,054
Capital Outlay	215,442	653,786	517,467	1,386,695
Debt Service:				
Principal	75,791	-	360,000	435,791
Interest	73,877	-	302,050	375,927
TOTAL EXPENDITURES	10,754,619	653,786	1,563,258	12,971,663
Excess (Deficiency) of Revenues Over (Under) Expenditures	(299,486)	182,560	(357,771)	(474,697)
OTHER FINANCING SOURCES (USES)				
Transfers In	300,000	-	-	300,000
TOTAL OTHER FINANCING SOURCES (USES)	300,000	-	-	300,000
Net Change in Fund Balance	514	182,560	(357,771)	(174,697)
Fund Balances at Beginning of Year	4,981,520	1,217,650	1,069,850	7,269,020
Fund Balances at End of Year	$ 4,982,034	$ 1,400,210	$ 712,079	$ 7,094,323

See accompanying notes to basic financial statements.

CITY OF WINDCREST
RECONCILIATION OF THE STATEMENT OF REVENUES, GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		$ (174,697)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlay	1,409,986	
Depreciation Expense	(2,566,766)	(1,156,780)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		13,055
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, which the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any affect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal Repayments	435,791	
Amortization of Premiums, Losses	95,387	531,178
Governmental funds report required contributions to employee pensions as expenditures. However, in the Statement of Activities the cost of the pension is recorded based on the actuarially determined cost of the plan. This is the amount that actuarially determined pension expense exceeded contributions.		(774,071)
Governmental funds report required contributions to OPEB as expenditures. However, in the Statement of Activities the cost of the expense is recorded based on the actuarially determined cost of the plan. This is the amount that actuarially determined OPEB expense exceeded contributions.		(4,964)
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:		
Compensated Absences	(18,619)	
Accrued Interest	2,312	(16,307)
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		$ (1,582,586)

See accompanying notes to basic financial statements.

CITY OF WINDCREST
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2024

	Business-Type Activities
	Garbage Fund
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 553,073
Accounts Receivable, Net of Allowance:	
Customer Accounts	137,636
Total Current Assets	690,709
Nonurrent Assets:	
Capital Assets:	
Buildings and Improvements (net)	8,262
Equipment (net)	93,520
Total Noncurrent Assets	101,782
TOTAL ASSETS	$ 792,491
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 213,242
Accrued Wages	2,044
Customer Overpayments	18,584
Current Portion of Note Payable	26,006
Total Current Liabilities	259,876
Long Term Liabilities:	
Note Payable (net of current portion)	56,953
TOTAL LIABILITIES	316,829
NET POSITION	
Net Investment in Capital Assets	18,823
Unrestricted	456,839
TOTAL NET POSITION	475,662
TOTAL LIABILITIES AND NET POSITION	$ 792,491

See accompanying notes to basic financial statements.

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

	Business-Type Activities
	Garbage Fund
OPERATING REVENUES	
Commercial Customer Charges	$ 2,428,019
Residential Customer Charges	740,837
Other Charges	53,630
TOTAL OPERATING REVENUES	3,222,486
OPERATING EXPENSES	
Commercial Contracted Service	1,936,577
Residential Contracted Service	628,850
Personnel	70,234
Depreciation	32,473
Other Expenses	14,090
TOTAL OPERATING EXPENSES	2,682,224
OPERATING INCOME (LOSS)	540,262
NONOPERATING REVENUES (EXPENSES)	
Investment Earnings	1,145
Interest Expense	(5,817)
TOTAL NONOPERATING REVENUES	(4,672)
INCOME BEFORE TRANSFERS	535,590
TRANSFERS	
Transfers Out	(300,000)
TOTAL TRANSFERS	(300,000)
CHANGE IN NET POSITION	235,590
NET POSITION AT BEGINNING OF YEAR	240,072
NET POSITION AT END OF YEAR	$ 475,662

See accompanying notes to basic financial statements.

CITY OF WINDCREST
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Garbage Fund
Cash Flows From Operating Activities:	
Cash Received From Customers	$ 3,241,687
Cash Paid to Supplier for Goods & Services	(2,565,708)
Cash Paid for Employee Salaries and Benefits	(70,225)
Net Cash Provided (Used) by Operating Activities	605,754
Cash Flows From Capital and Related Financing Activities:	
Note Principal Payments	(24,486)
Interest Paid	(5,818)
Net Cash Provided (Used) by Capital and Related Financing Activities	(30,304)
Cash Flows From Noncapital Financing Activities:	
Transfers to Other Funds	(300,000)
Net Cash Provided (Used) by Noncapital Financing Activities	(300,000)
Cash Flows From Investing Activities:	
Interest and Investment Earnings	1,145
Net Cash Provided (Used) by Investing Activities	1,145
Net Increase (Decrease) in Cash and Cash Equivalents	276,595
Cash and Cash Equivalents at Beginning of Year:	276,478
Cash and Cash Equivalents at End of Year:	$ 553,073

See accompanying notes to basic financial statements.

CITY OF WINDCREST
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities
	Garbage Fund
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:	
Operating Income	$ 540,262
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Depreciation	32,473
Decrease (Increase) in Assets:	
Accounts Receivable (net)	15,341
Increase (Decrease) in Liabilities:	
Accounts Payable	13,809
Accrued Wages	9
Customer Overpayments	3,860
Net Cash Provided (Used) by Operating Activities	$ 605,754

See accompanying notes to basic financial statements.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Windcrest, Texas, are presented in accordance with generally accepted accounting principles (GAAP) applicable to state and local governmental units as set forth by the Government Accounting Standards Board (GASB). A summary of the City's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

The City, for financial purposes, includes all of the activities and funds relevant to the operations of the City of Windcrest. These operations include general government, public safety, public works and animal control.

The governmental reporting entity consists of the City and its two component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations, and data from these units are combined with the data of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The City has two discretely presented component units with a September 30 fiscal year end.

Discretely presented component units

The City of Windcrest Economic Development Corporation (EDC) is governed by a seven-member board, all appointed by City Council. The EDC is focused on building economic prosperity in the City of Windcrest. The EDC is funded through a quarter cent Section 4B sales tax. The EDC provides direct services and benefits to the City of Windcrest, its business community, and citizens and functions as an integral part of the City's operations by promoting and incentivizing economic growth and development for the community. The EDC and the City of Windcrest have both a financial and operational relationship which requires that the EDC's financial statements be discretely presented in the City's financial statements. Separate financial statements are issued for the EDC and may be obtained by contacting the EDC at 8940 Fourwinds Drive Suite 206, Windcrest TX 78239.

The Windcrest Crime Control and Prevention District (CCPD) is governed by a seven-member board, all appointed by City Council. The CCPD is focused on providing supplemental resources to the City of Windcrest police department. The CCPD is funded through a quarter cent sales tax. The CCPD provides direct services and benefits to the City of Windcrest. The CCPD and the City of Windcrest have both a financial and operational relationship which requires that the CCPD's financial statements be discretely presented in the City's financial statements. Separate financial statements are not issued for the CCPD.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and statement of activities. Government-wide statements report information on all of the activities of the City. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. The values of interfund services provided and used are not eliminated in the government-wide financial statements, as elimination of those charges would distort the direct costs reported for the various functions. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed whole or in part by fees charged to external parties for goods and services. The City has no fiduciary funds.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash revenue types, which have been accrued, revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as program revenues and general revenues. Program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 30 (thirty) days of the end of the current fiscal period. Receivables which are measurable but not collectible are reported as deferred inflows of resources. Property taxes which are levied prior to September 30, 2023, and became due October 1, 2023 have been assessed to finance the budget of the fiscal year beginning October 1, 2023 and, accordingly, have been reflected as deferred inflow of resources and taxes receivable in the fund financial statement at September 30, 2024.

Sales taxes, franchise taxes, hotel/motel taxes, interest and fees associated with the current fiscal year are considered to be susceptible to accrual and so have been recognized as revenue in the current fiscal period. All other revenue items received by the government are considered to be measurable and available only when the cash is received by the City.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The proprietary funds are accounted for using the accrual basis of accounting as follows:

- Revenues are recognized when earned, and expenses are recognized when liabilities are incurred.
- Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The government reports the following major governmental funds:

General Fund is the general operating fund of the City and is always classified as a major fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, sales taxes and franchise fees. Primary expenditures are for general government, public safety, public works and recreation.

Street Capital Projects holds sales tax dedicated by law for street maintenance and the related project expenditures.

The government reports the following major proprietary fund:

Garbage Fund accounts for charges to residents and businesses for solid waste collection.

D. Cash and Cash Equivalents

The City considers all highly liquid investments including cash in banks, cash on hand, and local government investment pools to be cash equivalents.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Investments

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 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.

Investments are stated at fair value except for certificates of deposit and local government investment pools. Those investments are stated at amortized cost. 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 or liabilities (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 or liabilities in active markets that the City has the ability to access.

Level 2 - Inputs to the valuation methodology include:

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

If the asset or liability 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 or liability'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.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Receivables

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2023 and past due after January 31, 2024. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the City. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred inflows of resources in the fund statements. Receivables are shown net of an allowance for uncollectibles.

G. Short-Term Inter-fund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds" or “due to other funds” on fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid Items of governmental funds are recorded as expenditures when consumed rather than when purchased.

I. Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of $5,000 or more. Infrastructure assets include city-owned streets, sidewalks, curbs and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets, donated works of art and capital assets received in a service concession arrangement are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Useful Lives (Years)
Buildings	20-30
Streets and Infrastructure	6-20
Equipment	3-15

J. Compensated Absences

The City's employees earn vacation and sick leave which may either be taken or accumulated, up to certain amounts. Only unused vacation will be paid upon resignation or retirement. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Vested or accumulated vacation leave and compensatory time that is expected to be liquidated with expendable available resources is reported as an expenditure and fund liability of the governmental fund that will pay for it. The City is responsible for payment of vested or accumulated vacation leave and compensatory time. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable available financial resources are reported in the government wide statements. Vested or accumulated vacation leave and compensatory time of the proprietary funds is recorded as an expense and liability of that fund as the benefits accrue to employees. Compensated absences are reported in the governmental funds only if they have matured (i.e., unused reimbursable leave outstanding following an employee's resignation or retirement). The general fund is the governmental fund that has typically been used in prior years to liquidate the liability for compensated absences.

K. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position 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 assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has deferred outflows related to a pension, other postemployment benefit and differences resulting from debt refundings.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified basis of accounting. Unavailable revenues from property tax are deferred and recognized as an inflow of resources in the period the amounts become available. The City also has pension and OPEB related deferred inflows.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. 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/deduction 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. The general fund has typically been used in prior years to liquidate pension liabilities.

M. OPEB Liability

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions, and OPEB expense, information about the Total OPEB Liability of the Texas Municipal Retirement System (TMRS) and additions to/deduction from TMRS's Total OPEB Liability 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. The general fund has typically been used in the prior year to liquidate OPEB liabilities.

N. Long-Term Obligations

Debt is defined as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. For this purpose, debt does not include leases, except for contracts reported as a financed purchase of the underlying asset, or accounts payable.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premium and discounts are deferred and amortized over the life of the term of the related debt. Loss on refundings and bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

P. Fund Balance

Five categories of fund balances were created and defined by GASB 54. These five categories are as follows:

- **Restricted** – These funds are governed by externally enforceable restrictions.
- **Non-spendable** – These funds are not available for expenditures based on legal or contractual requirements. An example might by inventories and prepaid expenditures.
- **Committed** - Fund balances in this category are limited by the government's highest level of decision making (in this case the City Council). Any changes of this designation must be done in the same manner that it was implemented. For example, if funds are committed by resolution, the commitment could only be released with another resolution.
- **Assigned** – For funds to be assigned, there must be an intended use which can be established by the City Council or an official delegated by the Council. Assigned fund balance is delegated by the City Council to the Municipal Finance Officer.
- **Unassigned** - This classification is the default for all funds that do not fit into the other categories. The general fund is the only fund that reports a positive fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for a specific purposes, it may be necessary to report a negative unassigned fund balance in that particular fund.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When expenditures are 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 funds, as needed, unless the City's Council or its designated official has provided otherwise in its commitments or assignment actions. The City's policy is to maintain an unassigned fund balance in the General Fund of 35% of the current year's operating expenditures.

Q. Inter-fund Transactions

Legally authorized transfers are treated as inter-fund transfers and are included in the results of operations of both governmental and proprietary funds.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. For the City, those revenues are charges for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as non-operating.

S. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 -- INVESTMENTS

The City Council has adopted a written investment policy regarding the investments of its funds as defined by the Public Funds Act of 1995 (Chapter 2256, Texas Government Code). The City's investment policy requires all deposits to be fully collateralized. Investments held in pools shall be continuously rated no lower than AAA or AAAm or at an equivalent rating by at least one nationally recognized rating service. The investments of the City are in compliance with the Council's investment policies. All significant legal and contractual provisions for investments were complied with during the year. Investments at year end are representative of the types of investments maintained by the City during the year.

Public funds investment pools in Texas (Pools) are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (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 equivalent) rating by at least one nationally recognized rating service; and (3) maintain the fair value of its underlying investment portfolio within one-half of one percent of the value of its shares.

Texpool and Lone Star are external investment tailored to meet the investment needs of Texas local governments and is valued at net asset value. They do 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. The certificates of deposit are reported at amortized cost.

NOTE 2 – INVESTMENTS (CONTINUED)

The City's investments at September 30, 2024 are as shown below:

Investment Type	Reported Value	Rating	Agency
Primary Government:			
Reported in Cash Equivalents			
Texpool (Local Government Investment Pool)	$ 193,570	AAAm	Standard & Poor's
Reported as Investments			
Certificate of Deposit	26,498		
Total Primary Government	$ 220,068		
Economic Development Corporation (EDC):			
Reported in Cash Equivalents			
Lone Star (Local Government Investment Pool)	$ 128,282	AAAm	Standard & Poor's
Reported as Investments			
Certificate of Deposit	256,377		
Total EDC	$ 384,659		

The following is an analysis of the investment risks of the City.

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 less than one year. The City's investment policy limits the final stated maturity of any security to no more than five years. As a matter of policy, the City holds all investments to maturity.

Credit Risk. The City's investment policy states that municipal obligations and other debt investments will be rated not less than A and pools will be no lower than AAA rated. The state comptroller of public accounts exercises oversight responsibility over local government investment pools. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters.

Custodial Credit Risk. The City's deposits are collateralized by a combination of FDIC coverage and pledged collateral from the City's depository. Funds were fully covered.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the government securities owned by the City are held by its agent in the City's name.

Concentration of Credit Risk. None of the City's investments in any one agency exceeded 3% of total investments.

NOTE 3 -- RECEIVABLES

Receivables consist of the following as of September 30, 2024:

	Governmental Funds			Proprietary Fund	Component Units	
	General	Street Project Fund	Other Nonmajor Funds	Garbage Fund	Economic Development	Crime Control District
Receivables:						
Property Taxes	$ 109,034	$ -	$ 23,122	$ -	$ -	$ -
Sales Tax	636,383	126,345	-	-	126,435	126,522
Franchise Taxes	106,778	-	2,595	-	-	-
Occupancy Taxes	-	-	24,321	-	-	-
Customers	-	-	-	264,100	-	-
Other	10,573	-	28,665	-	-	-
Gross Receivables	862,768	126,345	78,703	264,100	126,435	126,522
Less: Allowance for Uncollectibles	(16,355)	-	(3,469)	(126,464)	-	-
Net Total Receivables	$ 846,413	$ 126,345	$ 75,234	$ 137,636	$ 126,435	$ 126,522

NOTE 4 -- PROPERTY TAX

Taxes are levied on and payable as of October 1. The City has contracted with the Bexar County Tax Assessor/Collector to collect taxes on its behalf. Current year taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action. For fiscal year 2024, the assessed tax rate for the City was $0.388171 per $100 on an assessed valuation of $981 million. This is broken out as $0.320188 per $100 for maintenance and operations and $0.067983 per $100 for debt retirement. Total tax levy for fiscal year 2024 (tax year 2023) was $3.81 million. As of September 30, 2024, the delinquent current taxes for 2024 were $45 thousand.

NOTE 5 -- CAPITAL ASSETS

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

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 347,050	$ -	$ -	$ 347,050
Construction in Progress	-	1,071,571	-	1,071,571
Total Capital Assets Not Being Depreciated	347,050	1,071,571	-	1,418,621
Capital Assets, Being Depreciated:				
Buildings and Improvements	2,495,425	35,106	-	2,530,531
Streets and Infrastructure	26,872,302	112,476	-	26,984,778
Machinery and Equipment	7,198,287	190,833	(28,013)	7,361,107
Total Capital Assets Being Depreciated	36,566,014	338,415	(28,013)	36,876,416
Accumulated Depreciation:				
Buildings and Improvements	(2,023,301)	(51,760)	-	(2,075,061)
Streets and Infrastructure	(11,145,528)	(2,062,264)	-	(13,207,792)
Machinery and Equipment	(4,744,683)	(452,742)	28,013	(5,169,412)
Total Accumulated Depreciation	(17,913,512)	(2,566,766)	28,013	(20,452,265)
Total Capital Assets Being Depreciated, Net	18,652,502	(2,228,351)	-	16,424,151
Governmental Activities Capital Assets, Net	$ 18,999,552	$ (1,156,780)	$ -	$ 17,842,772

Depreciation expense was charged to the governmental functions as follows

Governmental Activities:	
General Government	$ 260,052
Public Safety	399,387
Public Works	1,896,959
Animal Control	10,368
Total Depreciation Expense - Governmental Activities	$ 2,566,766

NOTE 5 -- CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Disposals	Ending Balance
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Buildings and Improvements	$ 12,240	$ -	$ -	$ 12,240
Machinery and Equipment	157,171	-	-	157,171
Total Capital Assets Being Depreciated	169,411	-	-	169,411
Accumulated Depreciation:				
Buildings and Improvements	(2,754)	(1,224)	-	(3,978)
Machinery and Equipment	(32,402)	(31,249)	-	(63,651)
Total Accumulated Depreciation	(35,156)	(32,473)	-	(67,629)
Total Capital Assets Being Depreciated, Net	134,255	(32,473)	-	101,782
Business-Type Activities Capital Assets, Net	$ 134,255	$ (32,473)	$ -	$ 101,782
Discrete Component Units				
Windcrest Economic Development Corporation				
Capital Assets, Being Depreciated:				
Buildings and Improvements	$ 3,350	$ -	$ (3,350)	$ -
Right to Use Facility	40,829	-	-	40,829
Machinery and Equipment	14,274	-	-	14,274
Total Capital Assets Being Depreciated	58,453	-	(3,350)	55,103
Accumulated Depreciation/Amortization:				
Buildings and Improvements	(3,350)	-	3,350	-
Right to Use Facility	(13,597)	(13,597)	-	(27,194)
Machinery and Equipment	(4,144)	(2,525)	-	(6,669)
Total Accumulated Depreciation	(21,091)	(16,122)	3,350	(33,863)
Total Capital Assets, Net	$ 37,362	$ (16,122)	$ -	$ 21,240
Windcrest Crime Control and Prevention District				
Capital Assets, Being Depreciated:				
Buildings and Improvements	56,824	8,496	-	65,320
Streets and Infrastructure	121,807	-	-	121,807
Machinery and Equipment	2,209,848	359,311	-	2,569,159
Total Capital Assets Being Depreciated	2,388,479	367,807	-	2,756,286
Accumulated Depreciation:				
Buildings and Improvements	(4,165)	(4,639)	-	(8,804)
Streets and Infrastructure	(85,410)	(20,938)	-	(106,348)
Machinery and Equipment	(1,490,742)	(282,147)	-	(1,772,889)
Total Accumulated Depreciation	(1,580,317)	(307,724)	-	(1,888,041)
Total Capital Assets, Net	$ 808,162	$ 60,083	$ -	$ 868,245

NOTE 6 -- LONG-TERM LIABILITIES

Long-term liabilities at September 30, 2024 were comprised of the following items:

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024	Due Within One Year
Primary Government					
Governmental Activities:					
Bonds, Notes and Related Premiums	$ 8,898,665	$ -	$ (531,178)	$ 8,367,487	$ 462,560
Compensated Absences	212,139	71,654	(53,035)	230,758	57,690
Net Pension Liability (Asset)	2,100,690	2,589,355	(2,478,331)	2,211,714	-
Other Postemployment Benefit Liability	225,657	30,972	(15,744)	240,885	-
Total Governmental Activities	11,437,151	2,691,981	(3,078,288)	11,050,844	520,250
Business Type- Activities					
Bonds, Notes and Related Premiums	107,445	-	(24,486)	82,959	26,006
Total Primary Government	$ 11,544,596	$ 2,691,981	$ (3,102,774)	$ 11,133,803	$ 546,256

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024	Due Within One Year
Component Units					
Windcrest Economic Development Corporation (WEDC)					
Compensated Absences	$ 1,775	$ 4,839	$ (444)	$ 6,170	$ 1,543
Lease Liability	28,734	-	(13,092)	15,642	14,398
Total WEDC	$ 30,509	$ 4,839	$ (13,536)	$ 21,812	$ 15,941
Windcrest Crime Control and Prevention District (WCCPD)					
Compensated Absences	9,810	5,710	(2,453)	13,067	3,267
Total WCCPD	$ 9,810	$ 5,710	$ (2,453)	$ 13,067	$ 3,267

Compensated absences and other postemployment benefit obligations for governmental activities are generally liquidated by the general fund. Normally other postemployment benefit liabilities without a trust would report a portion of the liability as due within one year. However, the plan purchases term life policies for retirees and the City's only exposure are annual payments sufficient to purchase the policies. This is less than $10,000 annually across all opinion units. Because of the insignificance to the financial statements and in an effort to simplify the statement of net position, the other postemployment benefit liability is reported as all due in more than one year.

NOTE 7 -- BONDS AND NOTES PAYABLE

The City has one outstanding bond issue:

General Obligation Bonds, Series 2019 were issued in May 2019 for a face amount of $8.465 million. The bonds mature serially through 2039 and bear interest at 4-5%. The bonds were issued to conduct street improvements.

NOTE 7 -- BONDS AND NOTES PAYABLE (CONTINUED)

These bonds are primarily secured by future property tax levies. General obligation bonds, combination tax and revenue bonds, and certificates of obligation are subject to the provisions of the Internal Revenue Code of 1986 related to arbitrage and interest income tax regulations under those provisions. The City does not have any arbitrage rebate liability as of September 30, 2024.

In 2023, the City issued three notes:

- $860 thousand for parking lighting requiring annual payments of $124 thousand through September 2032 and bearing interest at 8.5%
- $100 thousand for a dump truck requiring monthly payments of $2 thousand through September 2028 and bearing interest at 10.1%
- $131 thousand for a backhoe requiring monthly payments of $2.5 thousand through September 2027 and bearing interest at 6%

Changes in the bonds and notes for the year ending September 30, 2024 were as follows:

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024	Due Within One Year
Governmental Activities:					
Public Offerings:					
2019 General Obligation Bonds	$ 7,260,000	$ -	$ (360,000)	$ 6,900,000	$ 380,000
Direct Borrowing:					
Notes Payable	860,093	-	(75,791)	784,302	82,560
Unamortized Premiums	778,572	-	(95,387)	683,185	-
Total Governmental Activities	$ 8,898,665	$ -	$ (531,178)	$ 8,367,487	$ 462,560
Business-Type Activities					
Direct Borrowing:					
Notes Payable	$ 107,445	$ -	$ (24,486)	$ 82,959	$ 26,006
Total Business-Type	$ 107,445	$ -	$ (24,486)	$ 82,959	$ 26,006

NOTE 7 -- BONDS AND NOTES PAYABLE (CONTINUED)

The annual debt service requirements on the bonds as of September 30, 2024 are as follows:

	Governmental Activities		
	Public Offering Bonds		
Year Ending September 30,	Principal	Interest	Total
2025	$ 380,000	$ 282,750	$ 662,750
2026	395,000	263,375	658,375
2027	415,000	243,125	658,125
2028	435,000	221,875	656,875
2029	455,000	201,900	656,900
2030-2034	2,580,000	713,600	3,293,600
2035-2039	2,240,000	231,000	2,471,000
Total	$ 6,900,000	$ 2,157,625	$ 9,057,625

The annual debt service requirements on the notes payable as of September 30, 2024 are as follows:

	Notes Payable				
	Governmental Activities		Business-Type Activities		
Year Ending September 30,	Principal	Interest	Principal	Interest	Total
2025	$ 82,560	$ 67,108	$ 26,006	$ 4,297	$ 179,971
2026	89,939	59,729	27,620	2,683	179,971
2027	97,985	51,683	29,333	968	179,969
2028	106,756	42,912	-	-	149,668
2029	89,685	34,557	-	-	124,242
2030-2032	317,377	55,349	-	-	372,726
Total	$ 784,302	$ 311,338	$ 82,959	$ 7,948	$ 1,186,547

NOTE 8 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM

A. Plan Description

The City participates as one of 919 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) that can be obtained at www.tmrs.com.

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

B. Benefits Provided

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

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

C. Benefits Provided (Continued)

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	70
Inactive Employees Entitled to but Not Yet Receiving Benefits	75
Active Employees	76
	221

D. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of member's total compensation, and the city matching percentages are either 1 to 1, 1.5 to 1, or 2 to 1, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

NOTE 8 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The City matches employee contributions 2 to 1. The contribution rates for the City were 13.42% for October through December 2023, and 14.49% for January through September 2024. The City's contributions to TMRS for the year ended September 30, 2024 were $695,667 and were equal to the required contributions.

E. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

F. Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall Payroll Growth	2.75% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on 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 to satisfy the short-term and long-term funding needs of TMRS.

NOTE 8 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
	100.00%	

G. Discount Rate

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

NOTE 8 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

H. Changes in Net Pension Liability (Asset)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at December 31, 2022	$ 13,880,276	$ 11,779,586	$ 2,100,690
Changes for the year:			
Service Cost	837,112	-	837,112
Interest	994,629	-	994,629
Change of Benefit Terms	757,614	-	757,614
Difference Between Expected and Actual Experience	(189,582)	-	(189,582)
Changes of Assumptions	(78,756)	-	(78,756)
Contributions - Employer	-	554,489	(554,489)
Contributions - Employee	-	301,671	(301,671)
Net Investment Income	-	1,362,567	(1,362,567)
Benefit Payments, Including Refunds of Employee Contributions	(642,392)	(642,392)	-
Administrative Expense	-	(8,673)	8,673
Other Changes	-	(61)	61
Net Changes	1,678,625	1,567,601	111,024
Balance at December 31, 2023	$ 15,558,901	$ 13,347,187	$ 2,211,714

I. Sensitivity of the net pension liability to changes in the discount rate

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

	Discount Rate 5.75%	Discount Rate 6.75%	Discount Rate 7.75%
Net Pension Liability (Asset)	$ 4,556,990	$ 2,211,714	$ 310,576

J. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at *www.tmrs.com*.

K. Pension Expense

For the year ended September 30, 2024, the City recognized pension expense of $1,466,092.

NOTE 8 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

L. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	$ 133,301	$ 128,818
Changes in Actuarial Assumptions	-	53,513
Differences Between Projected and Actual Investment Earnings	321,746	-
Contributions Subsequent to the Measurement Date	518,047	-
	$ 973,094	$ 182,331

The City reported $518,047 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (December 31, 2023) will be recognized as a reduction of the net pension liability for the year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year Ended December 31,	
2024	$ 110,564
2025	39,927
2026	235,714
2027	(113,489)
Thereafter	-
	$ 272,716

NOTE 9 -- OTHER POST EMPLOYMENT BENEFITS (OPEB)

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

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other post-employment benefit," or OPEB. Membership in the plan at December 31, 2023, the valuation and measurement date, consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	41
Inactive Employees Entitled to but Not Yet Receiving Benefits	17
Active Employees	76
	134

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

Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid throe 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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

NOTE 9 -- OTHER POST EMPLOYMENT BENEFIT (OPEB) (Continued)

The City's contributions to TMRS were $15,902 for the fiscal year ended September 30, 2024 and were equal to the required contributions. Of this amount, only $6,726 related to retirees. The SDBF required contribution rates were as follows:

Calendar Year	Total SDBF Contribution Rate	Retiree Portion to SDBF Contribution Rate
2023	0.31%	0.13%
2024	0.33%	0.14%

The City's Total OPEB Liability (TOL), based on the above actuarial factors, as of December 31, 2023 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2022	$ 225,657
Changes for the year:	
Service Cost	9,374
Interest	9,206
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	(9,651)
Changes of Assumptions	12,392
Benefit Payments	(6,093)
Net Changes	15,228
Balance at December 31, 2023	$ 240,885

There is no separate trust maintained to fund this Total OPEB Liability. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. Typically, when no trust exists for a post-employment liability, a portion of the total other postemployment benefit liability would be reported as a current liability. However, the City's maximum annual outflow for the plan is the annual required contribution based on a percentage of payroll. This is estimated to be less than $5,000 for the year ending September 30, 2024. The avoid cluttering the Statement of Net Position, the City has reported the whole balance as a long-term liability.

The following presents the TOL of the City, calculated using the discount rate of 3.77% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower and 1-percentage point higher than the current rate:

	Discount Rate 2.77%	Discount Rate 3.77%	Discount Rate 4.77%
Total OPEB Liability	$ 288,338	$ 240,885	$ 203,832

NOTE 9 -- OTHER POST EMPLOYMENT BENEFIT (OPEB) (Continued)

For the year ended September 30, 2024, the City recognized OPEB expense of $13,238. Also as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 11,262	$ 9,449
Changes in Actuarial Assumptions	22,946	70,369
Contributions Subsequent to the Measurement Date	5,005	-
	$ 39,213	$ 79,818

Deferred outflows of resources in the amount of $5,005 is related to OPEB benefits resulting from contributions subsequent to the measurement date (December 31, 2023), and will be recognized as a reduction of the total OPEB liability for the plan year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Plan Year Ended December 31,	
2024	$ (10,090)
2025	(16,123)
2026	(18,873)
2027	(535)
2028	11
Thereafter	-
	$ (45,610)

NOTE 10 -- TRANFERS BETWEEN FUNDS

Transfers during the fiscal year ending September 30, 2024 consisted of $300,000 from the garbage fund to the general fund for a payment in lieu of taxes.

NOTE 11 -- CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

NOTE 12 -- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property and casualty, and workers compensation. TML is a multi-employer group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML. Liability by the City is generally limited to the contributed amounts. There were no significant changes in coverage during fiscal year 2024.

NOTE 13 -- 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 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 and property taxes due to the City of Windcrest generated by the annexed area. For the fiscal year ended September 30, 2024, the City of Windcrest collected $387 thousand in property taxes and $979 thousand (including $140 thousand from the EDC) for the City of San Antonio under this agreement. In addition, a settlement was signed in 2020 resolving disputes over prior tax collections related to the area. The settlement required the City of Windcrest to make five annual payments of $125,000 ending February, 2024. However, as discussed in note 14, the economic agreement that created the contract with the City of San Antonio was terminated early and thus the City of Windcrest is no longer required to share these tax revenues with the City of San Antonio going forward.

In addition, the City's police department has entered into a service contract to capture and store body, interview room and vehicle camera footage. The agreements require annual payments of $90 thousand through October 2031 for the service.

NOTE 14 -- 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.

NOTE 14 -- TAX INCENTIVES (CONTINUED)

The City had an agreement with a business that incentivized 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 then the business will be required to make a payment to the City of Windcrest for property taxes abated in a proportionate amount to the percentage that the employment requirements were not met. In addition, if the business ceases use of the leased property for a continuous period of three months or more than the City of Windcrest has the right to terminate the agreement and the business will have to make a payment to the City of Windcrest for the amount of property taxes that would have been collected if the property was not exempt from property taxes for the year that the agreement is terminated as well as the amount that would have been paid in the previous years during the exemption period. The amount of property taxes that the City would have received is unknown due to the fact that Bexar Appraisal District has not assessed the value of the leased property. The agreement states that in the event that a payment needed to be made then the business would seek a qualified real estate appraiser to appraise the value of the leased property, then the City would have to agree with the appraisal prior to the payment being made. In 2024, the agreement was terminated early, triggering a termination payment of $9,000,000 to be shared by the tax entities: City of Windcrest (with a portion being shared with the City of San Antonio), North East Independent School District, and Bexar County. The funds were collected and distributed to the City of Windcrest and the City of San Antonio. The City of Windcrest is holding the amounts for Bexar County and North East Independent School district pending their acceptance. These amounts are reported in the General Fund as Due to Other Governments.

In 2024, the City of Windcrest, Bexar County and the Windcrest EDC entered into a new agreement to support the purchase and renovation of a commercial structure in the City. The entities contributed $0.7 million, $2.85 million and $1.3 respectively. The agreement has claw back provisions related to employment requirements, but no further payments or abatements to the business are expected. The building is held in the name of the EDC and thus exempt from property taxes. 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 City has an agreement with a business that incentivized that business to build and maintain a hotel 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.

NOTE 15 -- LITIGATION

The City has allocated the proceeds from the MEIA termination to the taxing jurisdictions and has terminated the related property and sales tax sharing going forward. However, the City is aware of potential disagreements between the governments over how the economic development agreement termination payment should be distributed and whether certain provisions related to property tax and sales tax sharing survive the termination. Litigation may be necessary to settle the dispute. The City and legal counsel believe the termination has been handled correctly and in accordance with the terms of the agreement and no past or future payments will be required. If decided adversely to the City, the termination payment may need to be reallocated to the other governments and/or property and sales tax collection sharing may need to continue.

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - General Fund
- Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years
- Schedule of Contributions - Last 10 Fiscal Years
- Schedule of Changes in Total Other Post-Employment Benefit Liability and Related Ratios

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		2024	Variance With Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Property Taxes	$ 2,929,195	$ 2,700,000	$ 2,735,812	$ 35,812
Sales and Mixed Beverage Taxes	4,727,720	4,727,720	4,096,595	(631,125)
Franchise Taxes	681,823	681,823	569,922	(111,901)
Licenses and Permits	153,550	153,550	189,697	36,147
Grants and Donations	1,000	14,200	54,239	40,039
Charges for Services	323,765	346,765	361,093	14,328
Fines and Forfeitures	797,000	855,378	888,064	32,686
Investment Earnings	92,500	298,096	316,061	17,965
Miscellaneous	335,000	1,225,488	1,243,650	18,162
TOTAL REVENUES	10,041,553	11,003,020	10,455,133	(547,887)
EXPENDITURES				
Current:				
General Government				
Administration	335,800	335,800	270,107	65,693
Special Services	178,386	178,386	169,124	9,262
Parks and Recreation	220,550	220,550	207,985	12,565
Contract Services	1,183,983	1,333,983	1,355,569	(21,586)
Tech Support	395,900	402,474	387,492	14,982
Finance	406,996	406,996	399,687	7,309
City Management	230,015	930,015	923,418	6,597
Pool	17,500	17,500	6,943	10,557
Post Office	85,814	85,814	78,061	7,753
Human Resources	132,000	132,000	144,393	(12,393)
Total General Government	3,186,944	4,043,518	3,942,779	100,739
Public Safety				
Police	2,942,972	2,942,972	2,669,814	273,158
Fire	1,572,167	1,572,167	1,535,188	36,979
Court	542,653	542,653	542,939	(286)
Code Enforcement	90,274	90,274	62,067	28,207
Total Public Safety	$ 5,148,066	$ 5,148,066	$ 4,810,008	$ 338,058

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		2024	Variance With Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Public Works				
Fleet Mechanic	$ 242,730	$ 242,730	$ 217,691	$ 25,039
Facilities	248,000	248,000	169,551	78,449
Civic Center	86,879	86,879	19,596	67,283
General	843,164	843,164	807,830	35,334
Total Public Safety	1,420,773	1,420,773	1,214,668	206,105
Animal Control	221,671	340,171	422,054	(81,883)
Capital Outlay	4,959	168,156	215,442	(47,286)
Debt Service:				
Principal	75,791	75,791	75,791	-
Interest	73,877	73,877	73,877	-
TOTAL EXPENDITURES	10,132,081	11,270,352	10,754,619	515,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,528)	(267,332)	(299,486)	(32,154)
OTHER FINANCING SOURCES (USES)				
Transfers In	125,000	125,000	300,000	175,000
TOTAL OTHER FINANCING SOURCES (USES)	125,000	125,000	300,000	175,000
Net Change in Fund Balance	34,472	(142,332)	514	142,846
Fund Balances, Beginning	4,981,520	4,981,520	4,981,520	-
Fund Balances, Ending	$ 5,015,992	$ 4,839,188	$ 4,982,034	$ 142,846

CITY OF WINDCREST
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN PLAN YEARS*

	Total Pension Liability			
	2014	2015	2016	2017
Service Cost	$ 275,134	$ 328,283	$ 370,018	$ 427,165
Interest (on the Total Pension Liability)	494,716	533,422	549,932	591,432
Changes of Benefit Terms	-	-	-	-
Difference between Expected and Actual Experience	(2,409)	(142,145)	24,294	(122,172)
Change of Assumptions	-	69,964	-	-
Benefit Payments, Including Refunds of Employee Contributions	(203,164)	(278,972)	(288,176)	(427,824)
Net Change in Total Pension Liability	564,277	510,552	656,068	468,601
Total Pension Liability - Beginning	7,031,387	7,595,664	8,106,216	8,762,284
Total Pension Liability - Ending	$ 7,595,664	$ 8,106,216	$ 8,762,284	$ 9,230,885

	Plan Fiduciary Net Position			
	2014	2015	2016	2017
Contributions - Employer	$ 164,263	$ 190,467	$ 209,018	$ 258,551
Contributions - Employee	155,633	161,451	173,040	199,610
Net Investment Income	394,581	10,925	505,614	1,119,294
Benefit Payments, Including Refunds of Employee Contributions	(203,164)	(278,972)	(288,176)	(427,824)
Administrative Expense	(4,119)	(6,654)	(5,710)	(5,799)
Other	(339)	(329)	(308)	(295)
Net Change in Plan Fiduciary Net Position	506,855	76,888	593,478	1,143,537
Plan Fiduciary Net Position - Beginning	6,897,036	7,403,891	7,480,779	8,074,257
Plan Fiduciary Net Position - Ending	$ 7,403,891	$ 7,480,779	$ 8,074,257	$ 9,217,794
Net Pension Liability (asset) - Ending	$ 191,773	$ 625,437	$ 688,027	$ 13,091
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.48%	92.28%	92.15%	99.86%
Covered Payroll	$ 2,593,878	$ 2,690,844	$ 2,884,008	$ 3,326,828
Net Pension Liability as a Percentage of Covered Payroll	7.39%	23.24%	23.86%	0.39%

Total Pension Liability

2018	2019	2020	2021	2022	2023
$ 439,605	$ 443,803	$ 483,380	$ 509,923	$ 662,485	$ 837,112
624,725	668,625	704,466	755,430	856,725	994,629
-	-	-	-	691,385	757,614
14,822	(180,314)	28,499	67,297	330,022	(189,582)
	19,354	-	-	-	(78,756)
(390,996)	(470,775)	(409,786)	(539,409)	(659,875)	(642,392)
688,156	480,693	806,559	793,241	1,880,742	1,678,625
9,230,885	9,919,041	10,399,734	11,206,293	11,999,534	13,880,276
$ 9,919,041	$ 10,399,734	$ 11,206,293	$ 11,999,534	$ 13,880,276	$ 15,558,901

Plan Fiduciary Net Position

2018	2019	2020	2021	2022	2023
$ 290,102	$ 261,647	$ 279,791	$ 281,493	$ 308,928	$ 554,489
222,015	212,177	230,914	242,244	264,797	301,671
(276,107)	1,400,512	793,408	1,478,791	(933,748)	1,362,567
(390,996)	(470,775)	(409,786)	(539,409)	(659,875)	(642,392)
(5,336)	(7,912)	(5,134)	(6,841)	(8,084)	(8,673)
(278)	(238)	(200)	46	9,646	(61)
(160,600)	1,395,411	888,993	1,456,324	(1,018,336)	1,567,601
9,217,794	9,057,194	10,452,605	11,341,598	12,797,922	11,779,586
$ 9,057,194	$ 10,452,605	$ 11,341,598	$ 12,797,922	$ 11,779,586	$ 13,347,187
$ 861,847	$ (52,871)	$ (135,305)	$ (798,388)	$ 2,100,690	$ 2,211,714
91.31%	100.51%	101.21%	106.65%	84.87%	85.78%
$ 3,464,188	$ 3,536,279	$ 3,848,565	$ 4,037,397	$ 4,401,892	$ 4,687,079
24.88%	-1.50%	-3.52%	-19.77%	47.72%	47.19%

CITY OF WINDCREST
SCHEDULE OF CITY PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS*

Fiscal Year Ending September 30,	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 183,726	$ 183,726	$ -	$ 2,667,358	6.9%
2016	202,494	202,494	-	2,809,689	7.2%
2017	244,326	244,326	-	3,198,543	7.6%
2018	261,364	261,364	-	3,326,842	7.9%
2019	269,902	269,902	-	3,577,981	7.5%
2020	271,435	271,435	-	3,715,577	7.3%
2021	286,561	286,561	-	4,062,161	7.1%
2022	301,177	301,177	-	4,307,121	7.0%
2023	465,170	465,170	-	4,575,961	10.2%
2024	695,667	695,667	-	4,899,151	14.2%

CITY OF WINDCREST
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS
LAST TEN PLAN YEARS*

	Total OPEB Liability			
	2017	2018	2019	2020
Service Cost	$ 8,317	$ 9,700	$ 8,487	$ 12,315
Interest on Total OPEB Liability	6,205	6,433	6,883	6,396
Changes of Benefit Terms	-	-	-	-
Difference between Expected and Actual Experience	-	(9,153)	(7,944)	(7,625)
Change of Assumptions or Other Inputs	16,343	(13,983)	38,830	37,472
Benefit Payments	(1,331)	(1,386)	(1,061)	(1,155)
Net Change in Total OPEB Liability	29,534	(8,389)	45,195	47,403
Total OPEB Liability - Beginning	160,670	190,204	181,815	227,010
Total OPEB Liability - Ending	$ 190,204	$ 181,815	$ 227,010	$ 274,413
Covered-employee Payroll	$ 3,326,828	$ 3,464,188	$ 3,536,279	$ 3,848,565
Total OPEB Liability as a Percentage of Covered-employee Payroll	5.72%	5.25%	6.42%	7.13%

*GASB Statement No. 75 requires 10 years of data to be provided in this schedule. The City will develop the schedule prospectively as data becomes available.

No assets are accumulated in a trust that meets the criteria in of GASB Codification P22.101 or P52.101 to pay related benefits.

Total OPEB Liability		
2021	2022	2023
$ 14,938	$ 17,167	$ 9,374
5,593	5,931	9,206
-	-	-
15,126	7,317	(9,651)
10,088	(116,513)	12,392
(4,441)	(3,962)	(6,093)
41,304	(90,060)	15,228
274,413	315,717	225,657
$ 315,717	$ 225,657	$ 240,885
$ 4,037,397	$ 4,401,892	$ 4,687,079
7.82%	5.13%	5.14%

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. Annual budgets are adopted for all governmental funds except the capital projects funds. Project-length financial plans are adopted for capital projects funds.

Budgetary preparation and control is exercised at the department level. The City Manager may transfer budgeted amounts within departments within any fund; however, transfers between departments and funds must be approved by City Council.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances 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.

Pension Plan

Valuation Date:
Actuarially determined contribution rates are calculated as of December 31 and become effective in January, thirteen (13) months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	22 Years (longest amortization ladder)
Asset Valuation Method	10 Year Smoothed Fair Value; 12% Soft Corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Pension Plan (Continued)

Changes in Benefit Terms:

2022	Increased matching ratio from 1.5:1 to 2:1 Increased employee deposit rate from 6% to 7%

Changes in Actuarial Assumptions:

2023	New retirement and mortality assumptions
2019	New retirement and mortality assumptions
2015	Investment rate of return lowered from 7% to 6.75%

Other Postemployment Benefit

Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid throe 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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

Changes in Benefit Terms:

None

Changes in Assumptions:

2023	Discount rate reduced to 3.77%
2022	Discount rate increased to 4.05%
2021	Discount rate reduced to 1.84%
2020	Discount rate reduced to 2.00%
2019	Discount rate reduced to 2.75%
2018	Discount rate increased to 3.71%
2017	Discount rate reduced to 3.31%

SUPPLEMENTARY INFORMATION

Supplementary information includes combining nonmajor individual fund statements which are not required by the GASB, nor a part of the basic financial statements.

Such statements and schedules include:

- Combining Statements – Nonmajor Governmental Funds
- Individual Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Funds with Legally Adopted Budgets
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Discretely Presented Component Unit – Crime Control and Prevention District
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Discretely Presented Component Unit – Economic Development Corporation
- Comparative Statements – General Fund

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues and expenditures that are legally restricted for a specific purpose.

- **Asset Forfeiture Fund** - Accounts for revenues from seized assets and the allowed expenditure of that revenue for public safety.
- **School Crossing Fund** - Accounts for the drug awareness and prevention program, school crossing guards, and other child safety programs.
- **Police Grants and Donations** - Accounts for restricted grants and contributions for the police department and the related expenditures.
- **Court Technology** - Accounts for a portion of municipal fines that are allocated to court technology and the allowed expenditures.
- **Court Security Fund** - Accounts for a portion of municipal fines that are allocated to building security and the allowed expenditures.
- **Public Education** - Accounts franchise fees restricted for capital expenditures associated with public, educational and governmental facilities.
- **Hotel Motel Occupancy** – Accounts for collections of occupancy taxes in the City restricted for tourism development.

CAPITAL PROJECTS FUND

- **2019 Street Bonds** – Accounts for proceeds from a 2019 bond issue for street improvements.

DEBT SERVICE FUND

- **Debt Service** – Accounts for property taxes levied to repay voter approved general obligation bonds.

CITY OF WINDCREST
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue Funds			
	Asset Forfeiture	Hotel Motel Tax	School Crossing	Police Grants & Donations
ASSETS				
Cash and Cash Equivalents	$ 28,073	$ 320,136	$ 31,722	$ 916
Receivables (net of allowances):				
Property Taxes	-	-	-	-
Other	-	24,321	559	27,508
TOTAL ASSETS	$ 28,073	$ 344,457	$ 32,281	$ 28,424
LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ -	$ 327	$ 2,603	$ -
Total Liabilities	-	327	2,603	-
Deferred Inflows of Resources:				
Unavailable Property Taxes	-	-	-	-
Fund Balance:				
Restricted For:				
Municipal Court	-	-	-	-
Tourism Development	-	344,130	-	-
Public Safety	28,073	-	29,678	28,424
Public Education	-	-	-	-
Debt Service	-	-	-	-
Total Fund Balances	28,073	344,130	29,678	28,424
TOTAL LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCES	$ 28,073	$ 344,457	$ 32,281	$ 28,424

Special Revenue Funds					
Court Technology	Court Security	Public Education	Debt Service	2019 Street Bonds	Total Nonmajor Funds
$ 70,545	$ 81,170	$ 92,696	$ 35,431	$ 457,127	$ 1,117,816
-	-	-	19,653	-	19,653
-	-	2,595	598	-	55,581
$ 70,545	$ 81,170	$ 95,291	$ 55,682	$ 457,127	$ 1,193,050
$ 1,809	$ -	$ -	$ -	$ 457,127	$ 461,866
1,809	-	-	-	457,127	461,866
-	-	-	19,105	-	19,105
68,736	81,170	-	-	-	149,906
-	-	-	-	-	344,130
-	-	-	-	-	86,175
-	-	95,291	-	-	95,291
-	-	-	36,577	-	36,577
68,736	81,170	95,291	36,577	-	712,079
$ 70,545	$ 81,170	$ 95,291	$ 55,682	$ 457,127	$ 1,193,050

CITY OF WINDCREST
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	Asset Forfeiture	Hotel Motel Occupancy	School Crossing	Police Grants & Donations
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Franchise Taxes	-	-	-	-
Occupancy Tax	-	344,431	-	-
Grants and Donations	-	-	7,226	69,201
Fines and Forfeitures	24,613	-	-	-
Investment Earnings	32	14,263	619	421
TOTAL REVENUES	24,645	358,694	7,845	69,622
EXPENDITURES				
Current:				
General Government	-	36,799	-	-
Public Safety	-	-	5,547	64,896
Public Works	-	260,000	-	-
Capital Outlay	-	44,472	15,868	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
TOTAL EXPENDITURES	-	341,271	21,415	64,896
Net Change in Fund Balance	24,645	17,423	(13,570)	4,726
Fund Balances, Beginning	3,428	326,707	43,248	23,698
Fund Balances, Ending	$ 28,073	$ 344,130	$ 29,678	$ 28,424

Special Revenue Funds					
Court Technology	Court Security	Public Education	Debt Service	2019 Street Bonds	Total Nonmajor Funds
$ -	$ -	$ -	$ 661,699	$ -	$ 661,699
-	-	11,314	-	-	11,314
-	-	-	-	-	344,431
-	-	-	-	-	76,427
24,052	28,965	-	-	-	77,630
917	32	-	-	17,702	33,986
24,969	28,997	11,314	661,699	17,702	1,205,487
-	-	-	-	-	36,799
13,999	-	-	-	-	84,442
-	-	-	-	2,500	262,500
-	-	-	-	457,127	517,467
-	-	-	360,000	-	360,000
-	-	-	302,050	-	302,050
13,999	-	-	662,050	459,627	1,563,258
10,970	28,997	11,314	(351)	(441,925)	(357,771)
57,766	52,173	83,977	36,928	441,925	1,069,850
$ 68,736	$ 81,170	$ 95,291	$ 36,577	$ -	$ 712,079

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FORFEITURE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget- Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Fines and Forfeitures	$ -	$ 24,304	$ 24,613	$ 309	$ -
Investment Earnings	-	-	32	32	30
TOTAL REVENUES	-	24,304	24,645	341	30
EXPENDITURES					
Current:					
Public Safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
Net Change in Fund Balance	-	24,304	24,645	341	30
FUND BALANCE, BEGINNING	3,428	3,428	3,428	-	3,398
FUND BALANCE, ENDING	$ 3,428	$ 27,732	$ 28,073	$ 341	$ 3,428

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SCHOOL CROSSING FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget- Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Grants and Donations	$ 6,500	$ 6,500	$ 7,226	$ 726	$ 8,578
Investment Earnings	5	5	619	614	578
TOTAL REVENUES	6,505	6,505	7,845	1,340	9,156
EXPENDITURES					
Current:					
Public Safety	2,000	2,000	5,547	(3,547)	12,497
Capital Outlay	25,000	25,000	15,868	9,132	-
TOTAL EXPENDITURES	27,000	27,000	21,415	5,585	12,497
Net Change in Fund Balance	(20,495)	(20,495)	(13,570)	6,925	(3,341)
FUND BALANCE, BEGINNING	43,248	43,248	43,248	-	46,589
FUND BALANCE, ENDING	$ 22,753	$ 22,753	$ 29,678	$ 6,925	$ 43,248

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
POLICE GRANTS AND DONATIONS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual	Variance with Final Budget- Positive	2023 Actual
	Original	Final	Amounts	(Negative)	Amounts
REVENUES					
Grants and Donations	$ 2,000	$ 2,000	$ 69,201	$ 67,201	$ 14,217
Investment Earnings	-	-	421	421	320
TOTAL REVENUES	2,000	2,000	69,622	67,622	14,537
EXPENDITURES					
Current:					
Public Safety	16,500	16,500	64,896	(48,396)	476
TOTAL EXPENDITURES	16,500	16,500	64,896	(48,396)	476
Net Change in Fund Balance	(14,500)	(14,500)	4,726	19,226	14,061
FUND BALANCE, BEGINNING	23,698	23,698	23,698	-	9,637
FUND BALANCE, ENDING	$ 9,198	$ 9,198	$ 28,424	$ 19,226	$ 23,698

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
COURT TECHNOLOGY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual	Variance with Final Budget- Positive	2023 Actual
	Original	Final	Amounts	(Negative)	Amounts
REVENUES					
Fines and Forfeitures	$ 19,087	$ 19,087	$ 24,052	$ 4,965	$ 23,505
Investment Earnings	10	10	917	907	854
TOTAL REVENUES	19,097	19,097	24,969	5,872	24,359
EXPENDITURES					
Current:					
Public Safety	9,000	9,000	13,999	(4,999)	17,155
TOTAL EXPENDITURES	9,000	9,000	13,999	(4,999)	17,155
Net Change in Fund Balance	10,097	10,097	10,970	873	7,204
FUND BALANCE, BEGINNING	57,766	57,766	57,766	-	50,562
FUND BALANCE, ENDING	$ 67,863	$ 67,863	$ 68,736	$ 873	$ 57,766

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
COURT SECURITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual	Variance with Final Budget- Positive	2023 Actual
	Original	Final	Amounts	(Negative)	Amounts
REVENUES					
Fines and Forfeitures	$ 22,356	$ 22,356	$ 28,965	$ 6,609	$ 28,121
Investment Earnings	-	-	32	32	23
TOTAL REVENUES	22,356	22,356	28,997	6,641	28,144
EXPENDITURES					
Current:					
Public Safety	2,500	2,500	-	2,500	-
TOTAL EXPENDITURES	2,500	2,500	-	2,500	-
Net Change in Fund Balance	19,856	19,856	28,997	9,141	28,144
FUND BALANCE, BEGINNING	52,173	52,173	52,173	-	24,029
FUND BALANCE, ENDING	$ 72,029	$ 72,029	$ 81,170	$ 9,141	$ 52,173

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
PUBLIC EDUCATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024	Variance with Final Budget-	2023
	Original	Final	Actual Amounts	Positive (Negative)	Actual Amounts
REVENUES					
Franchise Taxes	$ 13,700	$ 13,700	$ 11,314	$ (2,386)	$ 13,053
TOTAL REVENUES	13,700	13,700	11,314	(2,386)	13,053
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
Net Change in Fund Balance	13,700	13,700	11,314	(2,386)	13,053
FUND BALANCE, BEGINNING	83,977	83,977	83,977	-	70,924
FUND BALANCE, ENDING	$ 97,677	$ 97,677	$ 95,291	$ (2,386)	$ 83,977

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOTEL MOTEL TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget- Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Occupancy Tax	$ 343,035	$ 343,035	$ 344,431	$ 1,396	$ 344,473
Investment Earnings	30	30	14,263	14,233	13,030
TOTAL REVENUES	343,065	343,065	358,694	15,629	357,503
EXPENDITURES					
Current:					
General Government	25,000	25,000	36,799	(11,799)	35,000
Public Works	260,000	260,000	260,000	-	260,000
Capital Outlay	-	-	44,472	(44,472)	-
TOTAL EXPENDITURES	285,000	285,000	341,271	(56,271)	295,000
Net Change in Fund Balance	58,065	58,065	17,423	(40,642)	62,503
FUND BALANCE, BEGINNING	326,707	326,707	326,707	-	264,204
FUND BALANCE, ENDING	$ 384,772	$ 384,772	$ 344,130	$ (40,642)	$ 326,707

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance With Final Budget - Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Property Taxes	$ 665,000	$ 665,000	$ 661,699	$ (3,301)	$ 621,271
TOTAL REVENUES	665,000	665,000	661,699	(3,301)	621,271
EXPENDITURES					
Debt Service:					
Principal	325,000	325,000	360,000	(35,000)	340,000
Interest	335,375	335,375	302,050	33,325	319,550
TOTAL EXPENDITURES	660,375	660,375	662,050	(1,675)	659,550
Net Change in Fund Balance	4,625	4,625	(351)	(4,976)	(38,279)
FUND BALANCE - BEGINNING	36,928	36,928	36,928	-	75,207
FUND BALANCE - ENDING	$ 41,553	$ 41,553	$ 36,577	$ (4,976)	$ 36,928

CITY OF WINDCREST
COMPARATIVE BALANCE SHEETS
CRIME CONTROL AND PREVENTION DISTRICT
MODIFIED ACCRUAL BASIS OF ACCOUNTING
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 498,936	$ 861,040
Receivables (net of allowances):		
Sales Tax	126,522	195,835
TOTAL ASSETS	$ 625,458	$ 1,056,875
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 18,458	$ 110,427
Accrued Wages	27,095	20,318
Total Liabilities	45,553	130,745
Fund Balances:		
Restricted for:		
Public Safety	579,905	926,130
Total Fund Balances	579,905	926,130
TOTAL LIABILITIES AND FUND BALANCES	$ 625,458	$ 1,056,875

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNIT
CRIME CONTROL AND PREVENTION DISTRICT
MODIFIED ACCRUAL BASIS OF ACCOUNTING
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024	Variance with Final Budget-	2023
	Original	Final	Actual Amounts	Positive (Negative)	Actual Amounts
REVENUES					
Sales Tax	$ 1,213,313	$ 1,213,313	$ 956,458	$ (256,855)	$ 1,158,233
Investment Earnings	25,000	25,000	38,614	13,614	41,514
TOTAL REVENUES	1,238,313	1,238,313	995,072	(243,241)	1,199,747
EXPENDITURES					
Current:					
General Government	78,000	78,000	78,000	-	78,000
Public Safety	1,159,613	1,159,613	895,490	264,123	910,304
Capital Outlay	201,180	201,180	367,807	(166,627)	360,259
TOTAL EXPENDITURES	1,438,793	1,438,793	1,341,297	97,496	1,348,563
Net Change in Fund Balance	(200,480)	(200,480)	(346,225)	(145,745)	(148,816)
FUND BALANCE, BEGINNING	926,130	926,130	926,130	-	1,074,946
FUND BALANCE, ENDING	$ 725,650	$ 725,650	$ 579,905	$ (145,745)	$ 926,130

CITY OF WINDCREST
COMPARATIVE BALANCE SHEETS
ECONOMIC DEVELOPMENT CORPORATION
MODIFIED ACCRUAL BASIS OF ACCOUNTING
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 952,727	$ 2,147,863
Investments	256,377	256,377
Receivables (net of allowances):		
Sales Tax	126,435	291,921
Prepaid Items	884	6,836
Due from Primary Government	52,743	-
TOTAL ASSETS	$ 1,389,166	$ 2,702,997
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 9,480	$ 29,417
Accrued Wages	3,644	10,046
Due to Primary Government	-	70,176
Total Liabilities	13,124	109,639
Fund Balances:		
Nonspendable:		
Prepaid Items	884	6,836
Restricted for:		
Economic Development	1,375,158	2,586,522
Total Fund Balances	1,376,042	2,593,358
TOTAL LIABILITIES AND FUND BALANCES	$ 1,389,166	$ 2,702,997

CITY OF WINDCREST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNIT
ECONOMIC DEVELOPMENT CORPORATION
MODIFIED ACCRUAL BASIS OF ACCOUNTING
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024	Variance with Final Budget-	2023
	Original	Final	Actual Amounts	Positive (Negative)	Actual Amounts
REVENUES					
Sales Tax	$ 764,000	$ 764,000	$ 817,226	$ 53,226	$ 848,954
Investment Earnings	16,000	16,000	78,487	62,487	82,100
TOTAL REVENUES	780,000	780,000	895,713	115,713	931,054
EXPENDITURES					
Current:					
Personnel	201,500	201,500	225,275	(23,775)	156,742
Economic Development Projects	392,000	392,000	1,718,611	(1,326,611)	74,957
Administration	114,900	114,900	154,602	(39,702)	163,928
Debt Service:					
Principal	13,092	13,092	13,092	-	-
Interest	908	908	1,449	(541)	-
TOTAL EXPENDITURES	722,400	722,400	2,113,029	(1,390,629)	395,627
Net Change in Fund Balance	57,600	57,600	(1,217,316)	(1,274,916)	535,427
FUND BALANCE, BEGINNING	2,593,358	2,593,358	2,593,358	-	2,057,931
FUND BALANCE, ENDING	$ 2,650,958	$ 2,650,958	$ 1,376,042	$ (1,274,916)	$ 2,593,358

CITY OF WINDCREST
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 9,462,311	$ 4,761,316
Investments	26,498	26,498
Receivables (net of allowances):		
Property Taxes	92,679	82,834
Sales Tax	636,383	973,043
Other	117,351	131,540
Due from Component Unit	-	73,172
Prepaid Items	33,749	19,883
TOTAL ASSETS	$ 10,368,971	$ 6,068,286
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 378,490	$ 786,084
Accrued Wages	221,430	194,471
Deposits	31,812	27,320
Due to Component Unit	52,743	-
Due to Other Governments	4,612,367	-
Total Liabilities	5,296,842	1,007,875
Deferred Inflows of Resources:		
Unavailable Property Tax Revenue	90,095	78,891
Total Deferred Inflows of Resources	90,095	78,891
Fund Balances:		
Nonspendable:		
Prepaid Items	33,749	19,883
Assigned for Swimming Facility	535,000	-
Unassigned	4,413,285	4,961,637
Total Fund Balances	4,982,034	4,981,520
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 10,368,971	$ 6,068,286

CITY OF WINDCREST
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
REVENUES		
Property Taxes	$ 2,735,812	$ 2,490,232
Sales and Mixed Beverage Taxes	4,096,595	4,209,223
Franchise Taxes	569,922	628,276
Licenses and Permits	189,697	156,027
Grants and Donations	54,239	17,887
Charges for Services	361,093	353,079
Fines and Forfeitures	888,064	813,793
Investment Earnings	316,061	280,218
Miscellaneous	1,243,650	185,819
TOTAL REVENUES	10,455,133	9,134,554
EXPENDITURES		
Current		
General Government	3,942,779	3,169,636
Public Safety	4,810,008	4,142,594
Public Works	1,214,668	1,204,854
Animal Control	422,054	268,910
Capital Outlay	215,442	1,686,753
Debt Service:		
Principal	75,791	99,892
Interest and Fiscal Charges	73,877	24,350
TOTAL EXPENDITURES	10,754,619	10,596,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	(299,486)	(1,462,435)
OTHER FINANCING SOURCES (USES)		
Issuance of Notes Payable	-	959,985
Transfers In	300,000	125,000
TOTAL OTHER FINANCING SOURCES (USES)	300,000	1,084,985
Net Change in Fund Balance	514	(377,450)
Fund Balances, Beginning	4,981,520	5,358,970
Fund Balances, Ending	$ 4,982,034	$ 4,981,520

STATISTICAL SECTION

This part of the City of Windcrest's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends (Tables 1 through 4)

Net Position by Component
Change in Net Position
Fund Balances - Governmental Funds
Changes in Fund Balances - Governmental Funds

These schedules contain trend information to help reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5 through 9)

Tax Revenues by Source - Governmental Funds
Assessed Value and Estimated Actual Value of Taxable Property
Direct and Overlapping Property Tax Rates
Principal Property Taxpayers
Property Tax Levies and Collections

These schedules contain information to help readers assess the factors affecting the City's ability to generate its property and sales tax.

Debt Capacity (Tables 10 through 13)

Ratios of Outstanding Debt by Type
Ratios of General Bonded Debt Outstanding
Direct and Overlapping Governmental Activities Debt
Debt Margin Information

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 14 through 15)

Demographic and Economic Statistics
Principal Employers

These schedules offer demographic and economic indicators to help the reader understand how the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information (Tables 16 through 18)

Full-time Equivalent City Government Employees by Function
Operating Indicators by Function/Program
Capital Asset Statistics by Function/Program

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

CITY OF WINDCREST
NET POSITION, BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	$ 10,958,359	$ 11,354,369	$ 11,623,156	$ 10,875,935
Restricted	158,409	196,434	193,226	444,381
Unrestricted	2,408,228	2,277,577	1,611,708	1,609,009
Total Governmental Activities Net Position	$ 13,524,996	$ 13,828,380	$ 13,428,090	$ 12,929,325
Business-Type Activities				
Net Investment in Capital Assets	$ -	$ -	$ -	$ -
Restricted	-	-	-	-
Unrestricted	(121,007)	(177,409)	(279,930)	(285,376)
Total Business-Type Activities Net Position	$ (121,007)	$ (177,409)	$ (279,930)	$ (285,376)
Primary Government				
Net Investment in Capital Assets	$ 11,471,565	$ 11,354,369	$ 11,623,156	$ 10,875,935
Restricted	158,409	196,434	193,226	444,381
Unrestricted	2,287,221	2,100,168	1,331,778	1,323,633
Total Primary Government Net Position	$ 13,917,195	$ 13,650,971	$ 13,148,160	$ 12,643,949

TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 10,059,768	$ 10,415,790	$ 12,153,509	$ 11,715,752	$ 10,542,812	$ 9,475,285
1,202,010	1,306,165	500,283	872,001	1,825,175	2,096,050
1,751,258	1,839,575	3,027,229	5,282,913	3,924,864	3,138,930
$ 13,013,036	$ 13,561,530	$ 15,681,021	$ 17,870,666	$ 16,292,851	$ 14,710,265
$ -	$ -	$ 23,414	$ 25,382	$ 26,809	$ 18,823
-	-	-	-	-	-
(211,338)	(105,528)	90,631	(5,786)	213,263	456,839
$ (211,338)	$ (105,528)	$ 114,045	$ 19,596	$ 240,072	$ 475,662
$ 10,059,768	$ 10,415,790	$ 12,176,923	$ 11,741,134	$ 10,569,621	$ 9,494,108
1,202,010	1,306,165	500,283	872,001	1,825,175	2,096,050
1,539,920	1,734,047	3,117,860	5,277,127	4,138,127	3,595,769
$ 12,801,698	$ 13,456,002	$ 15,795,066	$ 17,890,262	$ 16,532,923	$ 15,185,927

CITY OF WINDCREST
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental Activities				
General Government	$ 2,446,960	$ 2,614,526	$ 2,918,483	$ 3,035,712
Public Safety	2,930,406	2,914,177	3,019,638	3,184,789
Public Works	989,595	1,059,032	1,170,154	1,148,021
Animal Control	133,379	170,533	171,400	175,286
Interest	505	-	16,622	-
Total Governmental Activities Expenses	6,500,845	6,758,268	7,296,297	7,543,808
Business-Type Activities				
Garbage Service	852,474	884,034	1,003,812	981,034
Total Business-Type Activities	852,474	884,034	1,003,812	981,034
Total Primary Government Expenses	$ 7,353,319	$ 7,642,302	$ 8,300,109	$ 8,524,842
Program Revenues				
Governmental Activities				
Charges for Service:				
General Government	$ 292,797	$ 369,214	$ 198,228	$ 132,724
Public Safety	639,450	535,064	672,825	419,862
Public Works	-	-	189,444	217,634
Animal Control	-	-	387	530
Operating Grants and Contributions	131,393	35,766	16,524	29,453
Capital Grants and Contributions	-	-	-	-
Total Governmental Aactivities Program Revenues	1,063,640	940,044	1,077,408	800,203
Business-Type Activities				
Charges for Service:				
Garbage Service	794,974	827,629	901,212	975,300
Total Business-Type Activities Program Revenues	794,974	827,629	901,212	975,300
Total Primary Government Program Revenues	$ 1,858,614	$ 1,767,673	$ 1,978,620	$ 1,775,503

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 3,343,446	$ 3,459,623	$ 3,476,793	$ 3,626,272	$ 3,661,714	$ 4,441,356
3,016,525	3,496,269	3,566,616	3,864,413	5,023,070	5,830,366
1,991,490	1,678,987	1,947,461	2,606,989	3,699,069	3,478,358
166,937	170,817	154,242	198,920	295,115	442,299
-	-	-	227,506	240,784	278,228
8,518,398	8,805,696	9,145,112	10,524,100	12,919,752	14,470,607
1,094,302	1,150,681	1,530,990	2,796,428	2,734,209	2,688,041
1,094,302	1,150,681	1,530,990	2,796,428	2,734,209	2,688,041
$ 9,612,700	$ 9,956,377	$ 10,676,102	$ 13,320,528	$ 15,653,961	$ 17,158,648
$ 260,211	$ 364,462	$ 507,648	$ 586,320	$ 509,858	$ 544,524
652,218	574,818	583,817	717,548	867,443	973,768
263,343	139,755	-	-	-	-
340	265	260	-	-	-
36,198	159,727	81,490	121,423	141,599	402,289
-	287,219	765,420	-	-	61,377
1,212,310	1,526,246	1,938,635	1,425,291	1,518,900	1,981,958
1,243,179	1,381,333	1,875,561	2,826,977	3,078,618	3,222,486
1,243,179	1,381,333	1,875,561	2,826,977	3,078,618	3,222,486
$ 2,455,489	$ 2,907,579	$ 3,814,196	$ 4,252,268	$ 4,597,518	$ 5,204,444

CITY OF WINDCREST
CHANGE IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
Net (Expenses)/Revenue				
Governmental Activities	$ (5,437,205)	$ (5,818,224)	$ (6,218,889)	$ (6,743,605)
Business-Type Activities	(57,500)	(56,405)	(102,600)	(5,734)
Total Primary Government Net Expenses	$ (5,494,705)	$ (5,874,629)	$ (6,321,489)	$ (6,749,339)
Governmental Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes:				
Property Taxes	$ 1,663,170	$ 1,752,353	$ 1,778,300	$ 1,895,538
Sales and Mixed Beverage Taxes	2,861,769	3,469,257	3,256,202	3,458,930
Franchise Taxes	670,189	625,850	635,987	637,332
Occupancy Taxes	154,351	147,727	116,870	260,194
General Grants	-	-	-	-
Interest and Investment Earnings	1,928	1,454	9,537	24,340
Miscellaneous	90,538	124,967	43,998	111,729
Transfers	79,049	-	-	-
Total Governmental Activities	5,520,994	6,121,608	5,840,894	6,388,063
Business-Type Activities				
Interest and Investment Earnings	2	3	79	288
Miscellaneous	-	-	-	-
Transfers	(79,047)	-	-	-
Total Business-Type Activities	(79,045)	3	79	288
Total Primary Government	$ 5,441,949	$ 6,121,611	$ 5,840,973	$ 6,388,351
Changes In Net Position				
Government Activities	$ 83,789	$ 303,384	$ (377,995)	$ (355,542)
Business-Type Activities	(136,545)	(56,402)	(102,521)	(5,446)
Total Primary Government	$ (52,756)	$ 246,982	$ (480,516)	$ (360,988)

TABLE 2 (Continued)

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ (7,306,088)	$ (7,279,450)	$ (7,206,477)	$ (9,098,809)	$ (11,400,852)	$ (12,488,649)
148,877	230,652	344,571	30,549	344,409	534,445
$ (7,157,211)	$ (7,048,798)	$ (6,861,906)	$ (9,068,260)	$ (11,056,443)	$ (11,954,204)
$ 2,198,880	$ 2,846,825	$ 2,899,528	$ 3,017,667	$ 3,123,986	$ 3,410,564
3,988,492	4,212,900	5,317,030	5,966,905	5,099,742	4,931,308
602,464	580,959	594,575	682,681	641,328	581,236
307,276	205,229	250,745	328,898	344,473	344,431
-	-	-	1,085,509	-	-
84,623	67,352	902	3,207	328,383	351,681
83,064	78,357	138,188	78,587	160,125	986,843
125,000	125,000	125,000	125,000	125,000	300,000
7,389,799	8,116,622	9,325,968	11,288,454	9,823,037	10,906,063
463	158	2	2	1,067	1,145
-	-	-	-	-	-
(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(300,000)
(124,537)	(124,842)	(124,998)	(124,998)	(123,933)	(298,855)
$ 7,265,262	$ 7,991,780	$ 9,200,970	$ 11,163,456	$ 9,699,104	$ 10,607,208
$ 83,711	$ 837,172	$ 2,119,491	$ 2,189,645	$ (1,577,815)	$ (1,582,586)
24,340	105,810	219,573	(94,449)	220,476	235,590
$ 108,051	$ 942,982	$ 2,339,064	$ 2,095,196	$ (1,357,339)	$ (1,346,996)

CITY OF WINDCREST
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
General Fund:				
Nonspendable	$ -	$ -	$ 7,372	$ 11,781
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	2,014,814	2,451,808	2,184,226	1,817,428
Total General Fund	$ 2,014,814	$ 2,451,808	$ 2,191,598	$ 1,829,209
All Other Governmental Funds:				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	396,519	191,591	193,226	444,381
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	(153,983)	-	-
Total All Other Governmental Funds	$ 396,519	$ 37,608	$ 193,226	$ 444,381

TABLE 3

	Fiscal Year				
2019	2020	2021	2022	2023	2024
$ 16,528	$ 12,711	$ 22,059	$ 11,943	$ 19,883	$ 33,749
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	535,000
1,954,260	2,285,068	3,323,759	5,347,027	4,961,637	4,413,285
$ 1,970,788	$ 2,297,779	$ 3,345,818	$ 5,358,970	$ 4,981,520	$ 4,982,034
$ 569,638	$ 1,422,585	$ -	$ -	$ -	$ -
9,808,509	6,854,311	4,767,005	1,338,954	2,287,500	2,112,289
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 10,378,147	$ 8,276,896	$ 4,767,005	$ 1,338,954	$ 2,287,500	$ 2,112,289

CITY OF WINDCREST
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
REVENUES				
Taxes	$ 5,333,727	$ 5,998,885	$ 5,787,127	$ 6,248,164
Fines and Forfeitures	613,088	600,944	631,323	482,577
Licenses and Permits	192,081	250,292	219,442	236,224
Grants and Donations	126,759	35,766	62,524	29,453
Charges for Services	100,716	118,922	104,107	102,440
Investment Earnings	1,928	1,454	9,537	24,340
Miscellaneous	90,538	124,967	43,998	101,729
TOTAL REVENUES	6,458,837	7,131,230	6,858,058	7,224,927
EXPENDITURES				
Current:				
General Government	2,166,700	2,212,328	2,454,611	2,606,444
Public Safety	2,479,742	2,454,506	2,549,235	2,768,642
Public Works	873,104	896,126	1,034,775	992,785
Animal Control	118,342	144,119	144,137	151,640
Capital Outlay	668,108	1,346,068	1,288,201	687,438
Debt Service:				
Principal	12,338	-	74,421	120,534
Interest and Fiscal Agent Fees	505	-	16,622	18,678
Bond Issue Costs	-	-	-	-
TOTAL EXPENDITURES	6,318,839	7,053,147	7,562,002	7,346,161
Excess (Deficiency) of Revenues Over (Under) Expenditures	139,998	78,083	(703,944)	(121,234)
OTHER FINANCING SOURCES (USES)				
Sales of Capital Assets	-	-	-	10,000
Issuance of Bonds and Notes	-	-	621,647	-
Transfers In	335,439	140,000	213,704	146,827
Transfers Out	(256,390)	(140,000)	(213,704)	(146,827)
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	79,049	-	621,647	10,000
NET CHANGE IN FUND BALANCE	$ 219,047	$ 78,083	$ (82,297)	$ (111,234)
Debt Service as a Percentage of Noncapital Expenditures	0.2%	0.0%	1.5%	2.1%

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 7,092,635	$ 7,826,931	$ 9,050,143	$ 9,989,931	$ 9,197,046	$ 9,254,486
550,812	593,342	589,783	715,423	865,419	965,694
278,660	156,582	203,466	207,822	156,027	189,697
130,398	539,946	899,910	1,128,932	40,682	130,666
114,154	226,294	245,476	396,195	353,079	361,093
84,623	67,352	902	3,203	328,386	351,680
101,864	28,357	90,046	88,015	185,819	1,243,650
8,353,146	9,438,804	11,079,726	12,529,521	11,126,458	12,496,966
2,935,468	3,038,340	3,091,128	3,306,442	3,204,636	3,979,578
2,850,078	3,096,831	3,400,055	3,838,763	4,172,722	4,894,450
1,025,615	956,970	829,050	1,160,484	1,468,854	1,477,168
157,564	160,331	154,016	190,660	268,910	422,054
694,864	3,346,230	5,489,231	4,863,728	1,741,433	1,386,695
125,650	361,000	400,597	371,934	439,892	435,791
13,562	428,362	355,143	337,409	343,900	375,927
184,195	-	-	-	-	-
7,986,996	11,388,064	13,719,220	14,069,420	11,640,347	12,971,663
366,150	(1,949,260)	(2,639,494)	(1,539,899)	(513,889)	(474,697)
-	50,000	52,642	-	-	-
8,465,000	-	-	-	959,985	-
326,068	426,281	524,350	125,000	125,000	300,000
(201,068)	(301,281)	(399,350)	-	-	-
1,119,195	-	-	-	-	-
9,709,195	175,000	177,642	125,000	1,084,985	300,000
$ 10,075,345	$ (1,774,260)	$ (2,461,852)	$ (1,414,899)	$ 571,096	$ (174,697)
2.0%	10.9%	10.1%	7.7%	7.9%	7.0%

CITY OF WINDCREST
TAX REVENUE BY SOURCE – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

TABLE 5

Fiscal Year	Property	Sales & Use Mixed Beverage	Occupancy	Franchise	Total Taxes
2015	$ 1,640,957	$ 2,862,199	$ 154,361	$ 676,210	$ 5,333,727
2016	1,756,051	3,469,257	147,727	625,850	5,998,885
2017	1,778,068	3,255,832	117,240	635,987	5,787,127
2018	1,891,708	3,458,930	260,194	637,332	6,248,164
2019	2,194,403	3,988,492	307,276	602,464	7,092,635
2020	2,827,843	4,212,900	205,229	580,959	7,826,931
2021	2,887,793	5,317,030	250,745	594,575	9,050,143
2022	3,011,448	5,966,905	328,898	682,680	9,989,931
2023	3,111,503	5,099,741	344,473	641,329	9,197,046
2024	3,397,511	4,931,308	344,431	581,236	9,254,486

CITY OF WINDCREST
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 6

Fiscal Year	Residential Property	Commercial Property	Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2015	$ 431,895,044	$ 185,592,388	$ 31,191,147	$ 586,296,285	0.340900
2016	461,815,398	211,119,602	31,789,782	641,145,218	0.334100
2017	468,137,175	238,615,438	32,853,842	673,898,771	0.308093
2018	509,339,041	261,212,711	37,459,787	733,091,965	0.308092
2019	521,930,090	252,790,142	37,857,092	736,863,140	0.327469
2020	565,643,613	332,512,538	47,872,400	850,283,751	0.413544
2021	600,936,840	314,293,933	49,564,864	865,665,909	0.409494
2022	574,237,696	387,109,425	141,239,887	820,107,234	0.409494
2023	705,344,277	436,740,240	253,115,560	888,968,957	0.390000
2024	758,212,868	490,046,358	266,433,027	981,826,199	0.388171

Source: Bexar County Appraisal District

NOTES: Property in the City of Windcrest is reassessed every year at estimated actual value. For this reason, assessed value is equal to estimated actual value. Tax rates are per $100 of assessed value. Total taxable assessed value is before any applicable freeze adjustments.

CITY OF WINDCREST
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 7

	City Direct Rates		
Fiscal Year	General Fund	Debt Service	Total Direct
2015	0.340900	-	0.340900
2016	0.334100	-	0.334100
2017	0.308093	-	0.308093
2018	0.308092	-	0.308092
2019	0.327469	-	0.327469
2020	0.327469	0.086075	0.413544
2021	0.323414	0.086080	0.409494
2022	0.321494	0.088000	0.409494
2023	0.320000	0.070000	0.390000
2024	0.320188	0.067983	0.388171

	Overlapping Rates				
Fiscal Year	Northeast ISD	Alamo Community College	San Antonio River Authority	Bexar County	Bexar County Flood
2015	1.4406	0.14915	0.01750	0.28382	0.03068
2016	1.4150	0.14915	0.01729	0.29750	0.01700
2017	1.3850	0.14915	0.01729	0.29325	0.01570
2018	1.3650	0.14915	0.01729	0.29123	0.01287
2019	1.3600	0.14915	0.01858	0.27743	0.02367
2020	1.2900	0.14915	0.01858	0.27743	0.02367
2021	1.2684	0.14915	0.01858	0.27743	0.02367
2022	1.2525	0.14915	0.01858	0.27633	0.02367
2023	1.1822	0.14915	0.01836	0.27633	0.02367
2024	1.0105	0.14915	0.01800	0.27633	0.02367

Source: *Bexar County Tax Offices*

NOTE: *Overlapping rates are those of local and county governments that apply within the City of Windcrest. Not all overlapping rates apply to all City of Windcrest property owners.*

CITY OF WINDCREST
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

TABLE 8

Taxpayer	2024 Taxable Assessed Value	2024 Rank	2024 Percentage of Total City Taxable Assessed Value	2015 Taxable Assessed Value	2015 Rank	2015 Percentage of Total City Taxable Assessed Value
Eastgroup Properties LP	$ 94,991,370	1	9.67%	$ 7,133,750	4	1.22%
US Auto Force	18,887,850	2	1.92%			
HCP Reit Operating Company IV	18,143,730	3	1.85%	17,962,890	1	3.06%
HD Development Property, LP	14,329,852	4	1.46%	10,367,410	2	1.77%
ML-San Antonio-Crestwind LLC	11,850,000	5	1.21%			
QT South LLC	9,658,050	6	0.98%			
Eastgroup Properties LP	9,141,960	7	0.93%			
Rackspace US Inc	8,784,240	8	0.89%			
OREP Tradewinds LLC	8,500,000	9	0.87%			
Settlers Bay Properties	8,038,200	10	0.82%			
SBV- Villas of Windcrest LLC				8,200,000	3	1.40%
SLV IV-Eisenhauerpoint LP				7,047,890	5	1.20%
James F Cotter				6,309,750	6	1.08%
H M Palm & Harden Jack				5,628,280	7	0.96%
Gigante Flea Mart LP				5,485,970	8	0.94%
Riverside 193 Inc Et Al				5,250,000	9	0.90%
Jones-Tradewinds Apartments				4,750,000	10	0.81%
TOTALS	$ 202,325,252		20.61%	$ 78,135,940		13.33%
TOTAL TAXABLE ASSESSED VALUE	$ 981,826,199			$ 586,296,285		

Source: Bexar County Appraisal District.

CITY OF WINDCREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 9

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected Within Fiscal Year of Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	% of Levy		Amount	% of Levy
2015	$ 1,632,627	$ 1,620,420	99.25%	$ 1,317	$ 1,621,737	99.33%
2016	1,766,990	1,743,144	98.65%	13,284	1,756,428	99.40%
2017	1,782,236	1,766,938	99.14%	3,146	1,770,084	99.32%
2018	1,900,418	1,881,259	98.99%	2,651	1,883,910	99.13%
2019	2,208,418	2,189,921	99.16%	4,190	2,194,111	99.35%
2020	3,080,152	3,049,488	99.00%	11,246	3,060,734	99.37%
2021	3,252,028	3,220,128	99.02%	10,441	3,230,569	99.34%
2022	3,360,329	3,330,261	99.11%	11,949	3,342,210	99.46%
2023	3,470,777	3,430,151	98.83%	7,076	3,437,227	99.03%
2024	3,812,510	3,767,383	98.82%	-	3,767,383	98.82%

Source: Bexar County Tax Assessor/Collector

CITY OF WINDCREST
RATIOS OF DEBT OUTSTANDING BY TYPE
LAST TEN FISCAL YEARS

TABLE 10

	Governmental Activities		Business-Type			
Fiscal Year	General Obligation Bonds	Notes Payable	Notes Payable	Total Primary Government	Percent of Personal Income	Per Capita
2015	$ -	$ -	$ -	$ -	0.00%	-
2016	-	384,539	-	384,539	0.22%	66
2017	-	514,715	-	514,715	0.28%	88
2018	-	394,181	-	394,181	0.18%	67
2019	9,569,179	268,531	-	9,837,710	4.41%	1,675
2020	9,279,936	137,531	-	9,417,467	4.40%	1,606
2021	8,910,692	46,934	-	8,957,626	4.34%	1,530
2022	8,479,500	-	-	8,479,500	3.49%	1,379
2023	8,038,572	860,093	107,445	9,006,110	3.44%	1,536
2024	7,583,185	784,302	82,959	8,450,446	2.72%	1,467

NOTE: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements. See Table 6 for the City's property tax value data. City population data can be found in Table 14.

CITY OF WINDCREST
RATIOS OF GENERAL BONDED DEBT OUSTANDING
LAST TEN FISCAL YEARS

TABLE 11

	General Bonded Debt Outstanding						
	Governmental						
Fiscal Year	General Obligation Bonds	Notes Payable	Total	Less Resources Restricted for Debt Service	Net Debt Outstanding	Percentage of Taxable Value of Property	Per Capita
2015	$ -	$ -	$ -	$ -	$ -	0.00%	-
2016	-	384,539	384,539	-	384,539	0.06%	66
2017	-	514,715	514,715	-	514,715	0.08%	88
2018	-	394,181	394,181	-	394,181	0.05%	67
2019	9,569,179	268,531	9,837,710	-	9,837,710	1.34%	1,675
2020	9,279,936	137,531	9,417,467	-	9,417,467	1.11%	1,606
2021	8,910,692	46,934	8,957,626	-	8,957,626	1.03%	1,530
2022	8,479,500	-	8,479,500	(53,296)	8,426,204	1.03%	1,379
2023	8,038,572	860,093	8,898,665	(16,528)	8,882,137	1.00%	1,517
2024	7,583,185	784,302	8,367,487	(20,338)	8,347,149	0.85%	1,453

NOTE: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements. See Table 6 for the City's property tax value data. City population data can be found in Table 14.

CITY OF WINDCREST
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
CURRENT YEAR

TABLE 12

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Alamo CCD	$ 707,460,000	0.42%	$ 2,971,332
Bexar County	2,222,135,000	0.42%	9,332,967
Bexar County Hospital District	1,280,820,000	0.42%	5,379,444
North East ISD	1,147,705,000	1.78%	20,429,149
Subtotal, Overlapping Debt			38,112,892
City Direct Debt			8,367,487
TOTAL DIRECT AND OVERLAPPING DEBT			$ 46,480,379

NOTES: The overlapping debt was received from the Municipal Advisory Council of Texas. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Overlapping debt is the proportionate share of the debts of local jurisdictions located wholly or in part within the limits of the City of Windcrest. This schedule is intended to demonstrate the total debt that the City of Windcrest property tax payers will be expected to repay. The amount of debt applicable to the City of Windcrest is computed by (a) determining what portion of total assessed value of the overlapping jurisdiction lies within the limits of the City and (b) applying this percentage to the total governmental activities debt of the overlapping jurisdiction.

CITY OF WINDCREST
DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

TABLE 13

Assessed Value		$ 981,826,199
Debt Limit - Texas statues do not provide a legal debt limit for cities; however, through accepted practice a practical "economic" debt limit is considered to be 10% of the assessed value.		$ 98,182,620
Amount of Applicable Debt:		
Outstanding Debt	$ 8,367,487	
Less Debt Service Net Position	(20,338)	8,347,149
DEBT MARGIN		$ 89,835,471
Total Net Debt as a Percentage of Debt Margin		9.29%

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Debt Margin
2015	58,629,629	-	58,629,629
2016	64,114,522	(384,539)	63,729,983
2017	67,389,877	(514,715)	66,875,162
2018	73,309,197	(394,181)	72,915,016
2019	73,686,314	(9,837,710)	63,848,604
2020	85,028,375	(9,417,467)	75,610,908
2021	86,566,591	(8,957,626)	77,608,965
2022	82,010,723	(8,426,204)	73,584,519
2023	88,896,896	(8,882,137)	80,014,759

CITY OF WINDCREST
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

TABLE 14

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2015	5,766	$ 145,799,076	$ 25,286	37.4	790	3.2%
2016	5,833	172,820,124	29,628	37.9	1,012	3.9%
2017	5,857	185,485,333	31,669	38.6	1,047	3.2%
2018	5,874	214,635,960	36,540	51.6	1,220	3.1%
2019	5,872	222,906,992	37,961	49.7	1,133	7.6%
2020	5,865	214,037,310	36,494	46.5	1,111	6.7%
2021	5,854	206,294,960	35,240	47.8	1,022	4.2%
2022	6,151	242,982,953	39,503	51.1	1,445	4.7%
2023	5,865	261,500,000	44,583	50.4	1,227	2.9%
2024	5,759	310,611,665	53,935	53.5	791	3.9%

Sources: Population, personal income, median age and education level information are provided by the United States Census Bureau. School enrollment information is provided by the North East Independent School District and Alamo Colleges. Unemployment data is provided by the Texas Workforce Commission.

CITY OF WINDCREST
TOP TEN PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 15

	2024			2015		
SAN ANOTNIO EMPLOYERS	EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT
Joint Base San Antonio	82,639	1	7.09%	80,165	1	8.86%
H-E-B Food Stores	20,000	2	1.72%	20,000	2	2.21%
USAA	18,100	3	1.55%	16,000	3	1.77%
City of San Antonio	14,500	4	1.24%	11,326	5	1.25%
Northside ISD	12,900	5	1.11%	13,000	4	1.44%
Methodist Healthcare	12,000	6	1.03%	8,118	7	0.90%
North East ISD	8,208	7	0.70%	9,141	6	1.01%
UT Health Science Center	7,930	8	0.68%			
San Antonio ISD	7,500	9	0.64%	7,425	8	0.82%
Baptist Health Systems	7,291	10	0.63%	7,205	9	0.80%
Wells Fargo				6,500	10	0.72%
Total	191,068		16.39%	178,880		19.78%

	2024		2018	
WINDCREST EMPLOYERS	EMPLOYEES	RANK	EMPLOYEES	RANK
Amazon Prime Now/Fresh	150	1		
Home Depot	80	2	130	2
Builders First Source	62	3		
Buffalo Wild Wings	41	4		
US Auto Force	40	5		
Brady Plus	35	6		
Chipotle	30	7		
Drury Inn and Suites	28	8	25	9
Stanley Steemer	25	9		
Frost bank	25	10	35	6
Rackspace			2,500	1
Halfen USA Incorporated			80	3
Allios			70	4
CED Greentec			45	5
U.S Auto Force			25	8
7 Conn's			30	7
Ferguson Plumbing			20	10
Total	516		2,960	

Source: City of Windcrest Economic Development Corporation and the San Antonio Economic Development Foundation.

Note: The City of Windcrest is a suburb of the City of San Antonio, where a significant portion of Windcrest residents commute to work. Information is presented for San Antonio.

CITY OF WINDCREST
FULL-TIME EQUIVALENT CITY GOVERNMENTAL EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 16

	Full-Time Equivalent Employees as of September 30,									
Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Business Office	5.0	5.0	6.0	6.0	6.0	7.0	7.0	10.0	10.5	4.5
Court	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Finance	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Utility Clerk	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0
Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Postal Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Affairs	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0
Public Safety										
Police										
Officers	24.5	25.0	30.0	29.0	29.0	30.0	29.0	31.0	31.0	31.0
Civilians	8.0	8.0	7.0	8.0	11.0	10.0	11.0	10.0	10.0	10.0
Fire										
Civilians	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Firefighters and Officers	1.5	1.5	1.5	2.0	2.0	8.0	8.0	8.0	10.0	12.0
Public Works	10.0	10.0	12.0	12.0	12.0	12.0	12.0	9.0	9.0	9.0
Fleet	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Civic Center	2.0	2.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0
EDC	1.0	1.0	1.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0
TOTAL	67.0	67.5	66.0	67.5	70.5	77.5	77.5	81.5	84.0	84.5

Source: City Adopted Budgets

Note Full-time equivalent is based on the schedule hours of positions to a 40 hour work week.

CITY OF WINDCREST
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
Police				
Arrests	994	946	1,168	844
Traffic Violations	5,634	6,116	5,370	4,019
Fire				
Fire Calls	19	20	21	16
EMS Calls	789	810	695	692
Inspections	-	-	-	542
General Government				
Permits Issued	684	1,636	896	795
Inspections Performed	760	1,161	871	1,327
Court				
Cases Filed	9,780	9,543	9,714	6,561
Cases Heard	6,480	5,291	9,338	4,638
Garbage				
Total Residential Accounts	2,428	2,432	2,365	2,408
Total Commercial Accounts	95	92	94	102

Source: Various City Departments.

TABLE 17

Fiscal Year					
2019	2020	2021	2022	2023	2024
973	855	634	823	539	632
5,597	7,662	6,360	9,822	11,359	7,695
409	355	389	453	807	647
779	784	906	846	1,047	1,141
286	311	306	262	1,070	2,249
883	1,024	1,200	953	893	961
-	-	138	787	834	706
6,811	8,835	6,833	12,455	13,388	12,204
6,327	5,481	5,454	7,598	8,671	8,786
2,373	2,329	2,413	2,466	2,519	2,271
120	125	122	123	122	123

CITY OF WINDCREST
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE 18

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Officers	23	23	27	29	30	30	30	32	33	33
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Fire Fighters - Paid	-	-	-	-	-	-	6	6	12	12
Fire Fighters - Volunteer	30	29	24	25	26	29	27	26	19	20
Recreation										
Community Centers	1	1	1	1	1	1	1	1	1	1
Parks	3	3	3	3	3	3	3	3	3	3
Swimming Pools	1	1	1	1	1	1	1	1	1	1

Source: Various City Departments

COMPLIANCE SECTION

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

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*

INDEPENDENT AUDITOR'S REPORT

To the City Council and management
City of Windcrest

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of City of Windcrest as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Windcrest's basic financial statements, and have issued our report thereon dated January 24, 2025. The financial statements of the Windcrest Economic Development Corporation (one of the discretely presented component units) were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Windcrest'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 City of Windcrest's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Windcrest'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Windcrest'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.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

January 24, 2025

City of Windcrest
General Fund Summary by Department
Fiscal Year 2024-2025

		A	B		C	E	F
		FY 2024-25 Approved Budget	FY2024-25 1st Qtr. Amended Budget		FY 2024-25 Projected Year End	$ Change	% Change
General Fund							
	Total Fund Balance	**4,826,036.77**	**4,826,036.77**	(1A)	**4,826,036.77**		
	Restricted Fund Balance	**535,000.00**	**535,000.00**		**535,000.00**		
	Unrestricted Fund Balance	**4,291,036.77**	**4,291,036.77**		**4,291,036.77**		
	Revenues	10,649,905.00	10,610,297.20		10,610,297.20	(39,607.80)	-0.4%
	Admin	432,963.00	432,963.00		432,963.00	-	0.0%
	Police	3,086,553.00	3,086,553.00		3,086,553.00	-	0.0%
	Fire	1,646,697.00	1,646,697.00		1,646,697.00	-	0.0%
	Special Services	262,142.00	262,142.00		262,142.00	-	0.0%
	Parks	244,514.00	244,514.00		244,514.00	-	0.0%
	Fleet Mechanic	242,675.00	242,675.00		242,675.00	-	0.0%
	Court	558,301.00	558,301.00		558,301.00	-	0.0%
	Facility Division	183,000.00	183,000.00		183,000.00	-	0.0%
	Civic Center	343,565.00	343,565.00		343,565.00	-	0.0%
	Contract Services	1,004,972.00	1,085,552.11		1,085,552.11	80,580.11	8.0%
	Tech Support	414,326.00	414,326.00		414,326.00	-	0.0%
	Public Works	884,257.00	884,257.00		884,257.00	-	0.0%
	Animal Control	290,727.00	440,727.00		440,727.00	150,000.00	51.6%
	Code Enforcement	78,281.00	78,281.00		78,281.00	-	0.0%
	Finance	425,964.00	425,964.00		425,964.00	-	0.0%
	City Manager	233,346.00	233,346.00		233,346.00	-	0.0%
	Pool	17,500.00	17,500.00		17,500.00	-	0.0%
	Post Office	95,272.00	95,272.00		95,272.00	-	0.0%
	Human Resources	142,700.00	142,700.00		142,700.00	-	0.0%
	Capital	225,772.00	225,772.00		225,772.00	-	0.0%
Total Expenditures		10,813,527.00	11,044,107.11		11,044,107.11		
Ending Fund Balance		4,662,414.77	4,392,226.86		4,392,226.86		
Total Expenditures* **Less Capital**		10,587,755.00	10,818,335.11		10,818,335.11		
Ending Fund Balance* **Less Capital**		4,888,186.77	4,617,998.86		4,617,998.86		
Revenue over/(under) expenditures		**-$163,622.00**	**-$433,809.91**		**-$433,809.91**		

			FY 24-25 % of Operating Expenditures less Capital	FY 24-25 months of Operating Expenditures less Capital
Projected Fund Balance year end FY 24-25*	4,392,226.86	4,392,226.86	40.60	4.87
Restricted Fund Balance (25 %, based on operating expenditures , APPROVED ON 9/20/16)	2,704,583.78	2,704,583.78	25.00	3.00
Unrestricted Fund Balance **(FY Ending Fund Balance -(minus) 25% Restricted Fund Balance)**	**1,687,643.08**	**1,687,643.08**	15.60	1.87
Total Fund Balance Year End	**4,392,226.86**	**4,392,226.86**		

* City Charter . Article VI- Finance. Section 6.12 Reserve Fund
http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1781
https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ARTVIFI_S6.01FIDE

	FY 24-25
Publication expenditure	$12,555
Lobbying	$0.00

(1A) Audit FY 22-23
https://www.windcrest-tx.gov/ArchiveCenter/ViewFile/Item/1879

ORDINANCE

AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS, CITY COUNCIL AMENDINGTHE CITY OF WINDCREST, TEXAS, MUNICIPAL BUDGET FOR THE FISCAL YEAR 2024-2025; AND PROVIDING FOR FINDINGS OF FACT, A CUMULATIVE CLAUSE, SEVERABILITY, AND AN EFFECTIVE DATE.

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

WHEREAS, the City of Windcrest passed the budget for the 2024-2025 fiscal year on September 19, 2024 (the "***Budget***"); and

WHEREAS, the City of Windcrest finds legitimate municipal grounds for the amendments to the Budget that are necessary given changes in circumstances since that last budget adoption or amendment; and

WHEREAS, Texas Local Government Code § 102.010 provides that a municipality is permitted to make budgetary changes for municipal purposes; and

WHEREAS, the City of Windcrest finds it necessary to amend the budget line items due to:

[ ] Unanticipated or unbudgeted income

[X] 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: ______________________________________

WHEREAS, the City of Windcrest finds that the amendments adopted under this ordinance are for municipal purposes; and

WHEREAS the City Council finds and determines that the passage of this Ordinance promotes the health, safety, and welfare of the public and the City of Windcrest; and

WHEREAS the City Council finds and determines that the meeting at which this Ordinance was passed was open to the public, that public notice of the time, place and purpose of said meeting was given as required by the Texas Open Meetings Act, Chapter 551, Texas Government Code; and that the City of Windcrest complied with all other requirements;

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

I.
ENACTMENT

The Fiscal Year 2024-2025 Budget for the City of Windcrest is hereby amended as outlined below:

SECTION 1. The FY 2024-2025 Budget of the City of Windcrest is hereby amended to reflect the following changes:

General Fund Balance

Line Item	Name	Existing Budget FY24-25	1st Quarter Budget Amendment FY24-25	Amended Budget FY24-25
01-3201	Fund Balance	$4,291,036.77	($270,187.91)	$4,020,848.86
01-3202	Fund Balance Restricted	$535,000.00	$0.00	$535,000.00
	Total Fund Balance		($270,187.91)	

General Fund Revenues

Line Item	Name	Existing Budget FY24-25	1st Quarter Budget Amendment FY24-25	Amended Budget FY24-25
01-4115	Sales Tax	$3,530,772	($13,592.80)	$3,517,176.20
01-4116	Sales Tax Ad Valorem Offset	$899,891	($4,831)	$895,060.00
01-4301	Interest	$92,500	$11,882.41	$104,382.41
01-4310	Court Fines	$855,378	(13,126.83)	$842,251.17
01-4409	Building Permits Fees	$180,000	(19,939.63)	$160,060.37
	Total Revenues		(39,607.80)	

General Fund Expenditures

Line Item	Name	Existing Budget FY24-25	1st Quarter Budget Amendment FY23-24	Amended Budget FY24-25
01-514-310	Municipal Insurance	$130,000.00	$9,683.54	$139,683.54
01-514-255	Special Legal Fees	$250,000.00	$70,896.57	$320,896.57
01-517-230	Vet/Impounding/Shelter	$150,000.00	($110,000.00)	$40,000.00
01-517-231	Impounding/Shelter	$0.00	$260,000.00	$260,000.00
	Total Expenditures		$230,580.11	

SECTION 2. The FY 2024-2025 Budget of the City of Windcrest as amended shall be administratively updated by the Finance Officer or designee thereof to reflect this amendment.

SECTION 3. The financial allocations in this Ordinance are subject to approval and application by the Finance Officer. The Finance Officer may, subject to concurrence by the City Manager or the City Manager's designee, utilize proper and accepted accounting principles to properly record the allocations as necessary to carry out the purpose of this Ordinance.

II.
FINDINGS OF FACT

The recitals in the preamble are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein

III.
CUMULATIVE CLAUSE

This Ordinance is cumulative of all provisions of all ordinances adopted by the City of Windcrest, except to the extent the provisions of this Ordinance are in direct conflict with the provisions of any other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

IV.
SEVERABILITY

The City Council of the City of Windcrest intends 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 or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

V.

EFFECTIVE DATE

This Ordinance is effective as of the date of adoption on second reading.

VI.

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

DULY PASSED ON FIRST READING, on the __________ day of _____________________, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the __________ day of _________________, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, 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

AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS AMENDING SECTION 103-58, CITY OF WINDCREST CODE OF ORDINANCES, RELATED TO THE SIZE AND TYPE OF MATERIALS FOR ACCESSORY BUILDINGS; AND PROVIDING FOR FINDINGS OF FACT, A CUMULATIVE CLAUSE, SEVERABILITY, AND AN EFFECTIVE DATE.

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 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 of the City of Windcrest desires to amend Section 103-58, Code of Ordinances of the City of Windcrest (the "***Code***"), to establish size limits for accessory buildings based on percentage of lot size; and

WHEREAS, the City Council desires that the definition of "accessory building" in Chapter 103 of the Code be consistent with the definition of "accessory building" in Chapter 113; and

WHEREAS, for the avoidance of doubt, and for that purpose only, the City Council desires to provide examples of accessory buildings to which Chapter 103 of the Code applies; and

WHEREAS, the City Council of the City of Windcrest finds and determines that the adoption of this Ordinance promotes the health, safety, and welfare of the public; and

WHEREAS, the City Council of the City of Windcrest finds and determines that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act, Chapter 551, Texas Government Code.

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

I.
ENACTMENT

A. Definitions. Section 103-21 is amended as set forth below, with insertions indicated by underlines (e.g. underlines) and deletions indicated by strikethroughs (e.g. ~~strikethroughs~~):

Sec. 103-21. Definitions

For the purposes of this article, certain terms and words are hereby defined. Words used in the present tense shall include the future; the singular number shall include the plural, the plural the singular. The term "building" includes the term "structure," the term "lot" includes the term "plot," and the term "shall" is mandatory and not merely permissive or directory.

Accessory building~~s~~ and use means a ~~subordinate~~ lesser building or a portion of the main building, the use of which is incidental to that of the main building or to the main use of the premises. An accessory use is one which is incidental to the main use of the premises.

Alteration means any change or modification in construction or occupancy.

Building means any structure designed or intended for the support, enclosure, shelter, or protection of persons, animals, chattels, or property.

Construction means the erection of a structure.

Demolition means the whole or partial destruction of an existing building in preparation for reuse of the land area.

District means a section or sections of the City, for which regulations governing the use of buildings and premises, the height of buildings, the size of yards, and the intensity of use are uniform.

Engineer means a person duly authorized and properly registered under the provisions of the Texas Engineering Practice Act, as heretofore and hereafter amended, to practice the profession of engineering.

Enlargement means the increasing of the floor area to include the addition of height.

Erection means the raising and setting of a sign in an upright position, or the building and construction of a building.

Finish out means completion of interior units within a shell building as required by tenant.

~~*Grade level* means the highest point of elevation of the finished surface of the ground, paving, or sidewalk between the main structure and the property line.~~

Impervious cover means all man-made impermeable improvements covering the natural land surface that prevent infiltration of water into the natural land surface, such as buildings, driveways, parking areas, swimming pools, decks, and patios surfaced with concrete, asphalt, masonry, or paving stones.

Lot means an undivided tract or parcel of land having frontage on a public street and which is, or in the future may be, offered for sale, conveyance, transfer or improvement which is designated as a distinct and separate tract, and which is identified by a tract or lot number or symbol in a duly approved subdivision plat which has been properly filed for record.

Parking space means an open or enclosed area intended for the parking of vehicles and being at least 9 feet wide and 20 feet long, exclusive of the driveways connecting said space with a street or alley. Said parking space and connecting driveways shall be durably surfaced and so arranged to permit satisfactory ingress and egress of an automobile.

Plat means a complete and exact plan for the subdivision of a tract of land into lots for building purposes, which, if approved by the City Council, may be submitted to the county clerk for recording.

Rear yard means a yard extending across the rear of a lot, measured between the side lot lines, and being the minimum horizontal distance between the rear lot line and the rear of the main building or any projection other than steps or unenclosed porches. On both corner lots and interior lots, the rear yard shall in all cases be at the opposite end of a lot from the front yard, as defined above.

Reconstruction means the building of a previously existing structure.

Shell means an outside framework with an unfinished interior, or where four outside walls are completed as a unit with the interior intended to be finished for construction for use as required by tenants.

Siting means the location or position of a structure on a site or plat.

Structural alterations means any change in the supporting members of a building, such as bearing walls or partitions, columns, beams, or girders, or any complete rebuilding of the roof or exterior walls.

Structure means anything constructed or erected, the use of which requires permanent or temporary location on the ground or attachment to something having a permanent or temporary location on the ground, including, but without limiting the general inclusiveness of the foregoing, advertising signs, billboards, poster boards, fences, and pergolas.

B. Accessory Buildings. Section 103-58, Code of Ordinances, City of Windcrest, Texas, is amended as set forth below, with insertions indicated by underlines (e.g. underlines) and deletions indicated by strikethroughs (e.g. ~~strikethroughs~~):

Sec. 103-58. Permits.

(a) No structure, building or parking lot (area), shall be erected, sited, constructed, altered, reconstructed, enlarged, finished out, or demolished in any zoning district of the City, without a permit therefor having first been issued by the director of building services, and no such permit shall be issued unless the tract or lot upon which such structure, building or parking lot (area) is now or is to be located shall have been formally platted as required by chapter 111, and said plat filed for record in the manner provided by law.

(b) The following types of construction work are specifically identified as requiring permits to be issued by the City in the manner prescribed in this division:

(1) New residential building, including mechanical, electrical, and plumbing work.

(2) Remodeling and additions, including mechanical, electrical, and plumbing work.

(3) All types of roofing, to include replacement of shingles.

(4) Fence, new or replacement of an existing fence, when using different material or placed in a different location. (All masonry fences require a permit.)

(5) Furnace, or central air conditioning, entire new unit or replacement of an existing unit or component.

(6) Flatwork:

a. Driveways, new or a replacement, including curb cut.

b. Sidewalks.

c. Slabs in front or side yards exceeding 16 square feet.

(7) New irrigation or lawn sprinkler systems or the replacement of backflow prevention.

(8) New swimming pools, either above or in the ground.

(9) New spas or hot tubs.

(10) Masonry mailboxes on public sidewalks.

(11) New or replacement water heaters or water softeners.

(12) ~~Accessory buildings as defined herein above (see chapter 113 for additional accessory building requirements) and~~ ; Provided that accessory buildings located in an R-1 zoned district and used as a tool shed, greenhouse, playhouse, garage, storage shed or similar use~~,~~ ~~located in an R-1 zoned district, and~~ must be erected, sited, constructed, reconstructed, or enlarged ~~must comply~~ in compliance with the following requirements:

a. No sewer connections shall be installed. Electrical, water or gas connections may be made with appropriate permits.

b. The area of all accessory buildings plus the area of any other impervious cover may not exceed forty-five percent (45%) of the total area of the rear yard. ~~No more than two buildings, one being a greenhouse, may be erected if other than 90 percent masonry buildings~~.

c. Accessory ~~B~~buildings shall not be sited or constructed forward of the rear-most portion of the main ~~structure~~ building or any projection of the main building other than steps or unenclosed porches.

d. All accessory buildings shall be set~~-~~ back not less than ten feet from the main ~~dwelling~~ building or any projection of the main building other than steps or unenclosed porches and not less than three feet from all lot lines and shall not occupy any portion of ~~any~~ easements~~ if placed on permanent foundation~~. ~~If portable the three-foot setback applies. Masonry buildings shall not be less than ten feet from all lot lines and shall not occupy any portion of easements.~~

e. ~~Excluding masonry buildings, buildings will not exceed _____ square feet of interior space nor nine feet in height (above grade level).~~ Accessory buildings may not exceed twelve (12) feet in height when measured from the highest point of the building to the average level of the finished surface of the ground adjacent to the exterior walls. ~~The term "grade level" is defined as the highest point of elevation of the finished surface of the ground, paving, or sidewalk between the main structure and the property line.~~

f. Accessory ~~B~~buildings will be of a color which matches or is in harmony with the existing main structure. ~~Masonry buildings will be in harmony in design, color and materials with the existing main structure.~~

(13) Accessory buildings or portable containers used as a storage shed or similar use located in a B-1 or B-2 zoned district are not permissible without the specific approval of the city council. The procedures outlined in section 103-59 will be followed to obtain a building permit for the addition or placement of an accessory building.

(14) No temporary or permanent building or structure shall be constructed, erected, sited, altered, enlarged or finished out on any lot forward of the rear most portion of the main structure unless it is attached to the main structure~~ and its walls are at least 90 percent masonry, such as stone, brick, stone veneer, brick veneer or cement plaster~~. Attached buildings or structures without walls shall be constructed of cedar, cypress or redwood lumber which is painted or stained to correspond in style and architecture to the main structure to which it is appurtenant. Attached buildings or structures with roofs shall have the same material, color and design as the structure to which it is appurtenant. Any attached building or structure shall not encroach past a building setback line in the applicable plat or city code.

(15) All temporary or permanent buildings and structures, whether attached or freestanding, shall meet the design loads and anchorage criteria of the International Building Code. An applicant for a building permit shall furnish verification of compliance with such design loads and anchorage criteria.

II.
FINDINGS OF FACT

The recitals in the preamble are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein

III.
CUMULATIVE CLAUSE

This Ordinance is cumulative of all provisions of the Code of Ordinances of the City of Windcrest, except to the extent the provisions of this Ordinance are in direct conflict with the provisions of any other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

IV.
SEVERABILITY

The City Council of the City of Windcrest intends 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 or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the

Ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

V.
EFFECTIVE DATE

This Ordinance is effective as of the date of adoption on second reading.

DULY PASSED ON FIRST READING, on the __________ day of _____________________, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the __________ day of _________________, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS:

____
Dan Reese, Mayor

ATTEST:

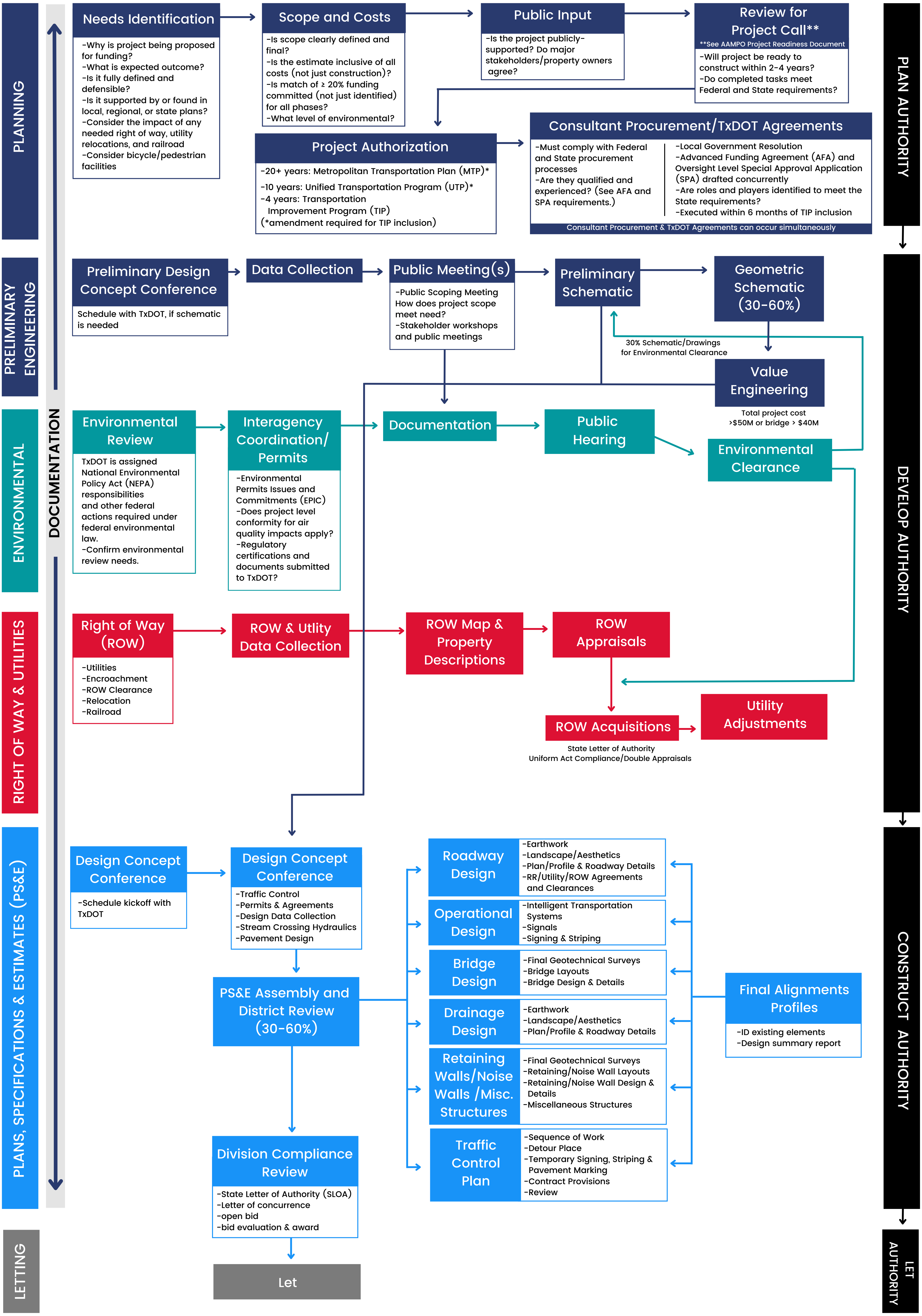
____
Rachel Dominguez, City Secretary

APPROVED:

____
Ryan Henry, City Attorney

PROJECT DEVELOPMENT PROCESS*

This document and the flowchart below is one of three companion documents to assist project sponsors with understanding project development as it relates to submitting a competitive project for AAMPO's Call for Projects and getting the project to letting. The companion documents are *AAMPO's Project Readiness* document and *AAMPO's Project Timeline* document. All three documents can be found at www.alamoareampo.org.



*This flowchart (based on TxDOT processes) is intended to provide a general overview of the project development process. The AAMPO project call and Federal funding award requires all processes to follow Federal and State regulations, procedures, and design standards. Extensive documentation is strongly encouraged. All projects must let within one (1) year of the programmed Transportation Improvement Plan (TIP) fiscal year.

AAMPO PROJECT READINESS
CONSIDERATIONS FOR COMPETITIVE CONSTRUCTION PROJECT SUBMITTALS

The greater number of items completed below, the more competitive the project will be for funding. Fewer tasks completed, more risk to being denied funding.

All efforts must meet federal and TxDOT procedures, design standards, and requirements.

Extensive documentation and organization strongly encouraged – Anticipate personnel changes and keep good records!

Projects must let within one (1) year of the programmed TIP fiscal year.

Planning
Project Needs Analysis:

- Why is project being proposed for funding?
- What is expected outcome?
- Is it fully defined and defensible?
- Is it supported by or found in local, regional, or state plans?
- Consider the impact of any needed right of way and utility relocations
- Consider bicycle/pedestrian facilities

Scope: Clearly defined and final (if your scope is draft, it shouldn't be in the TIP)
Estimate: Total project cost (not just construction cost)
Local Match: ≥ 20% funding committed (not just identified) for all phases

- If your project isn't important enough to fund locally, it won't be a priority for federal funding

Consultant Selection: Must adhere to TxDOT and Federal processes

Environmental (2-5+ years): TxDOT guidance encouraged even before AFA is executed. TxDOT is the coordinating agency.

- NEPA clearance needed before submitting for consideration: Categorical Exclusion (CE), Environmental Assessment (EA), OR Environmental Impact Statement (EIS)
- Environmental Permits Issues and Commitments (EPIC) sheet and storm water pollution prevention plan in plans.
- Environmental clearance required before right of way acquisition and non-joint-bid utility relocation(s); 30% preliminary engineering and design required for ENV study area. Documentation and written certifications from regulatory authorities submitted to TxDOT.
- Scoping – formal process to solidify purpose and need. How does my scope meet project need?
- Public Involvement – stakeholder workshops and public meetings must follow federal processes and regulations for notices and may require, and not be limited to, the documentation/studies below.
- Mitigation/Abatement Plan
  - Noise Study
  - Air Quality Study
  - Biological Resources
  - Water Resources
  - Archaeological Resources
  - Historic Resources
  - Hazardous Materials

Preliminary Engineering and Design:

- State Letter of Authority (SLOA) must be provided by local government (LG) to TxDOT before initiating preliminary engineering, if costs will be reimbursed (not the usual for AAMPO projects).

- 30% schematic/drawings tied to Environmental (TxDOT can provide minimal guidance only until there is an executed agreement and required funds are provided- this applies to all PE, PSE/ENV etc. coordination).
- Schematic/drawing, design exceptions, waivers, and variances must be approved by TxDOT.
- Traffic analysis may be required.
- Value engineering for projects with a total project cost of >$50M or bridge >$40M.

Right-of-Way Acquisition (ROW):

- State Letter of Authority (SLOA) must be provided by LG to TxDOT before initiating ROW acquisition, if costs will be reimbursed (not the usual for AAMPO projects). Preliminary discussions with property owners may be conducted but no offers made until environmental clearance is completed.
- Must comply with Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Uniform Act); Title III Audit, certified appraisers required, and two independent appraisals are required (double appraisals); Ideally all acquisition completed before bids
- Local government signed certification at 100% PS&E to TxDOT.

Utility Coordination/Relocation:

- Complete inventory, description, location, and all use and occupancy agreements of all utilities that were relocated and/or adjusted and permitted to remain with the right of way.
- Local government signed certification, at 100% PS&E, to TxDOT before letting project for construction.
- All new facilities must comply with Buy America.

Railroad Coordination: railway crossing agreements completed, not just initiated

RESOURCES

Project Policy Manual: Provides applicable laws and regulations for local governments developing transportation projects under TxDOT oversight. The manual addresses both state of Texas requirements and federal requirements administered through the Federal Highway Administration for construction projects. http://onlinemanuals.txdot.gov/txdotmanuals/lgp/manual_notice.htm

Training: TxDOT Local Government Project Procedures Qualification (LGP 101) – June 2023 in-person is now open. Must be renewed every 3 years
https://www.txdot.gov/content/txdot/en/inside-txdot/division/training-and-professional-development-detail-page.html?view=list&currentPage=1&courseId=LGP101&searchCourseTitle=local&searchCourseCode=&sessionFilter=all

Best Practices: TxDOT Local Government Projects Best Practices Workbook
https://ftp.txdot.gov/pub/txdot/lgp/procedures/workbook.pdf

Advance Funding Agreement Template: The AFA should be executed within six (6) months of being listed in AAMPO's TIP/MTP. https://ftp.txdot.gov/pub/txdot-info/lgp/adfa.pdf

Forms and Documents: LG projects frequently used forms and documents.
https://ftp.txdot.gov/pub/txdot/lgp/frequently-used.pdf

Updates: LG News portal provides revisions to rules, regulations, and processes.
https://www.txdot.gov/inside-txdot/forms-publications/newsletters/local-gov-news.html

AAMPO

1 PLANNING/PRELIMINARY ENGINEERING

Approximately 2 years

2 CALL FOR PROJECTS

2 Year Schedule

OCTOBER
Project Call begins

APRIL
Submittal and local match

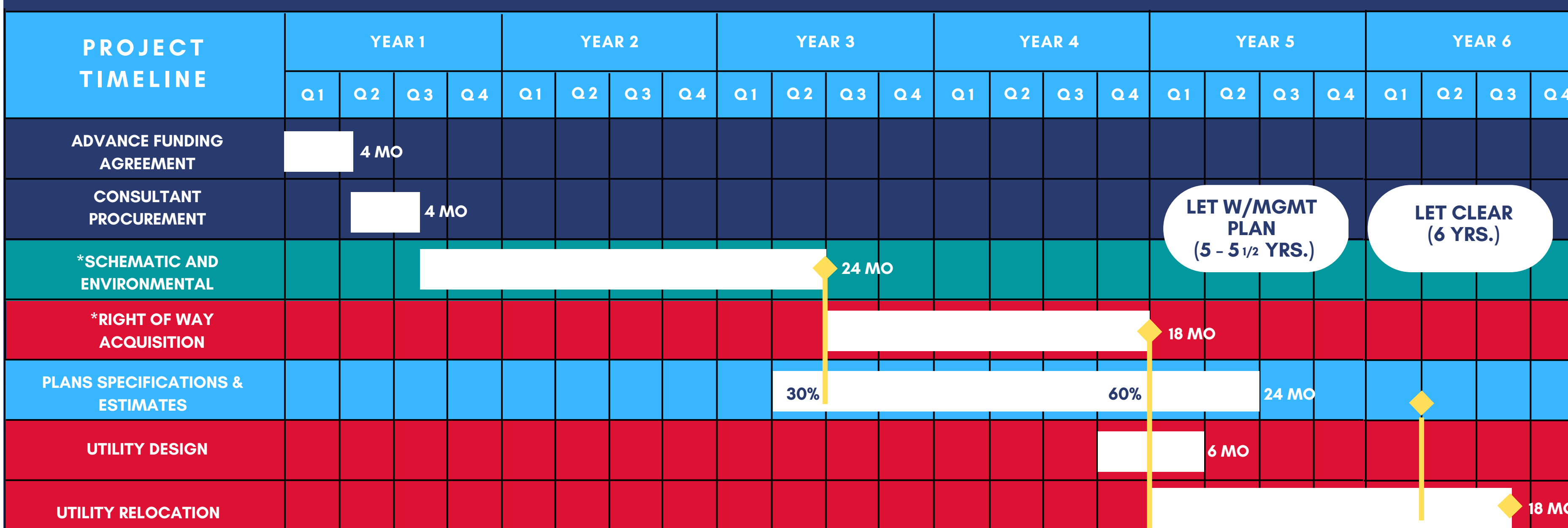
AUGUST
TPB selection and approval

MAY
TPB/TIP action

OCTOBER
TIP goes into effect

3 ADVANCED PROJECT DEVELOPMENT

Ideally 6 years or less



*CRITICAL PATH ITEMS TO MAINTAIN SCHEDULE

Understanding of the
Alamo Area Metropolitan Planning Organization's
Funding and Project Programming Process

The Alamo Area Metropolitan Planning Organization's funding programs

- Surface Transportation Block Grant (STBG)
- Congestion Mitigation and Air Quality Improvement Program (CMAQ)
- Carbon Reduction Program (CRP); and
- Transportation Alternatives (TA)

are reimbursable federal funding programs, and the Implementing Agency, ____, understands and agrees to the following:

1) an infrastructure project will have a minimum construction cost of $1,000,000;

2) commits to providing the 20% required local match for construction and understands that 80% of the eligible construction items will be reimbursed;

3) understands the project development process for the use of federal transportation funds;

4) has secured, or is able to secure, the necessary rights-of-way for the project;

5) will be responsible for the project development costs including planning, engineering, environmental document preparation, right-of-way purchase, and all components necessary to complete this project;

6) status reports on funded projects and / or programs will be made by the Implementing Agency to AAMPO committees within two months of the request being made; and

7) commits to entering into agreement with TxDOT within six months of Federal approval and inclusion in the TIP and to letting the project within one year of the TIP fiscal year in which the project is initially programmed.

____
Printed Name

________________________________ ________________________________
Signature Date

____
Position/Title

________________________________ ________________________________
Phone Number E-mail Address

04/2025

RESOLUTION NO. 2012-370 (R)

AUTHORIZING THE APPOINTMENT OF WINDCREST ANIMAL CONTROL TASK FORCE

WHEREAS, the City Council has determined that a Windcrest Animal Control Task Force would be beneficial to the community to study animal issues, make suggestions to the City Council on animal issues and to serve as a volunteer support group to help solve some of the animal issues facing the community,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST THAT a Windcrest Animal Control Task Force is authorized to study animal issues, make suggestions to the City Council on animal issues and to serve as a volunteer support group to help solve some of the animal issues facing the community.

This resolution shall take effect upon its final adoption.

PASSED and ADOPTED this the 13th day of February, 2012.

Alan Baxter, Mayor

ATTEST:

Heather Weidenbach, City Secretary

APPROVED AS TO FORM:

Michael S. Brenan, City Attorney