

City of Windcrest



AGENDA DEPARTMENT HEAD REPORTS AT 5:00 PM CITY COUNCIL MEETING AT 6:00 PM JULY 21, 2025

CITY COUNCIL CHAMBERS - 8601 MIDCROWN

DHR @ 5 PM/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 MONDAY, JULY 21, 2025, STARTING AT 6:00 PM. DEPARTMENT HEAD REPORTS WILL BE HEARD AT 5:00 P.M.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF MONDAY, JULY 21, 2025, AND TO RECONVENE THE MEETING ON THE FOLLOWING BUSINESS DAY, TUESDAY, JULY 22, 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 Americans with Disabilities Act, the City of Windcrest will provide reasonable accommodations for persons attending the meeting. To better serve you, requests should be received 48 hours prior to the meeting. Please contact the City Secretary's Office, at 210-655-0022 ext. 2150 or Fax 210-655-8776, or 711 Texas Relay.

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. MONTHLY DEPARTMENT HEAD REPORTS FOR MONTH OF JUNE FY24-25

- a) Briefing and discussion on the monthly Fire Department reports for the month of June, to include Summary of Calls along with response times for the City, County, and Annex area. [Ivan Hernandez, Fire Chief]
- b) Briefing and discussion on the monthly Windcrest Volunteer Fire Alliance financial report for the month of June. [WVFA Representative]

- c) Briefing and discussion on the monthly Police Department reports including Code Enforcement and Animal Control reports for the month of June. [David Ellis, Chief of Police]
- d) Briefing and discussion on the monthly Municipal Court report for the month of June. [Claudia Carrera, Municipal Assistant Court Administrator]
- e) Briefing and discussion on the monthly Public Works reports for the month of June. [Dusty DeHoyos, Public Works Director]
- f) Briefing and discussion on the monthly City of Windcrest Economic Development Corporation report for the month of June. [Mario Hernandez, Director of Windcrest Economic Development Corporation]
- g) Briefing and discussion on the monthly Office of the City Secretary, Civic Center and special events reports for the month of June. [Rachel C. Dominguez, City Secretary]

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

V. 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.

VI. PROCLAMATION

- a) Proclamation designating Sunday, July 20, 2025, as Archbishop David Copeland and Pastor Emerita Dr. Claudette Copeland Day for the City of Windcrest.

VII. FINANCIALS

- a) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month ending May 2025. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- b) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month ending June 2025. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- c) Presentation, discussion, and acceptance of the third quarter investment report for fiscal year 2024/2025. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

VIII. CONSENT AGENDA

- a) City Council will review, discuss and may take action on an ordinance amending the Windcrest Code of Ordinances to include regulations of Network Nodes and use of the City's right of way. **2nd Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

IX. ORDINANCE

- a) City Council will review, discuss, and may act on an ordinance amending Chapter 103 -

Building Code, of the Windcrest Code of Ordinances, regarding structure requirements for accessory buildings. **1st Reading.** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

X. RESOLUTION

- a) City Council will review, discuss, and may act on a resolution appointing members to the Windcrest Board of Adjustments. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- b) City Council will review, discuss, and may act on a resolution appointing members to the Windcrest Ethics Commission. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- c) City Council will review, discuss, and may act on a resolution appointing members to the Windcrest Parks and Recreation Commission. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- d) City Council will review, discuss, and may act on a resolution appointing members to the Windcrest Planning and Zoning Commission. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

XI. DISCUSSION AND ACTION

- a) City Council will discuss and receive an update on the proposed community pool project. [Marcus Yax, Council Member Place 4]
- b) City Council will discuss and receive an update on the City of Windcrest Fire and Police 9/11 Memorial Run. [Marcus Yax, Council Member Place 4]
- c) City Council will review, discuss, and may act on City of Windcrest Challenge Coins. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- d) City Council will review, discuss and may act on the scoring and evaluation for the RFQ 2024-2025-006 – for City Attorney and authorizing the Interim City Manager to enter into a services agreement. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]
- e) City Council will review, discuss, and may act on amending Chapter 2, Article 4 - Parliamentary Procedures for Public Meetings, of the Windcrest Code of Ordinances. [Cindy Strzelecki, Council Member Place 2/Mayor Pro Tem]
- f) City Council will review, discuss, and may act on the City of Windcrest Proposed Fiscal Year 2025/2026 Budget. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

XII. 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 litigation against the City of Windcrest, including but not limited to *Chad Mowell v. City of Windcrest Board of Adjustments and City of Windcrest*, and potential litigation with the City of San Antonio regarding Rackspace payments.

- b) Pursuant to Govt. Code §551.071 (consultation with attorney) deliberation on the legal issues associated with Council oversight and involvement with the Windcrest Economic Development Corporation and the Executive Director duties and responsibilities.
- c) Pursuant to Govt Code §551.087 (economic development) on Industrial Commerical Properties and Windcrest International Buisness Park status and update.
- d) Pursuant to Tx. Govt. Code §551.074 (personnel matters), City Council will deliberate on the duties, appointments, and employment of the City of Windcrest City Attorney.

XIII. 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.

XIV. 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.

XV. ADJOURNMENT

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

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

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

meeting is conducted by all participants in reliance on this opinion.

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on July 21, 2025.

BY:

A handwritten signature in black ink, reading "Rachel C. Dominguez". The signature is written in a cursive, flowing style with a large, prominent loop at the end of the last name.

Rachel C. Dominguez, City Secretary

Windcrest Fire Department

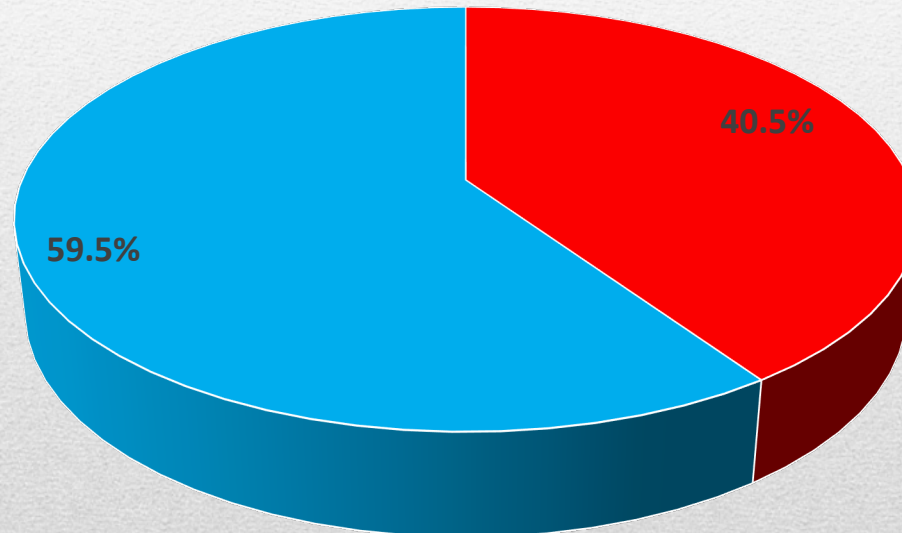
Monthly Report for
July 2025



Summary Calls 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Fire	82	70	86	88	88	85							499
EMS	121	113	119	129	133	125							740

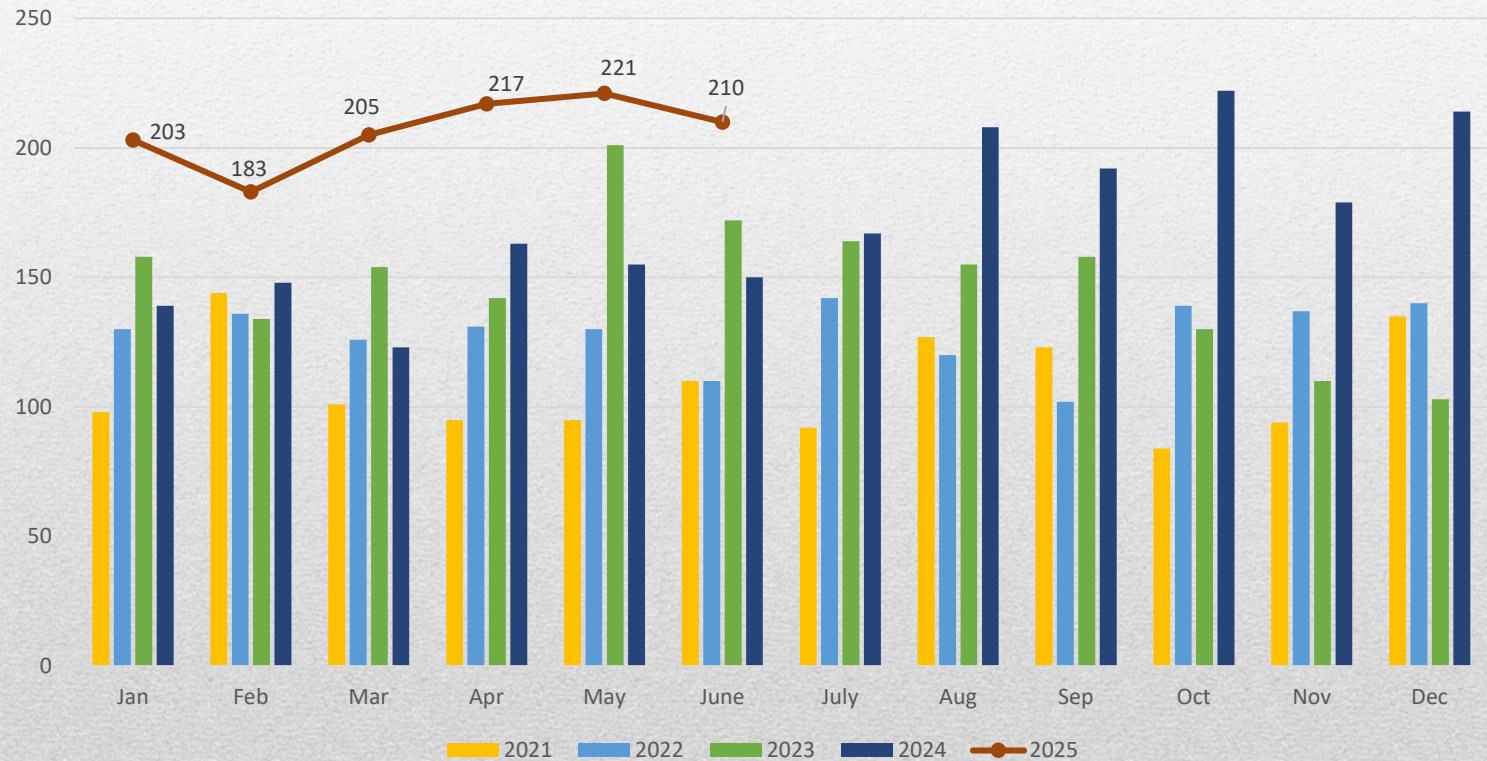
% of TOTAL



■ Fire ■ EMS

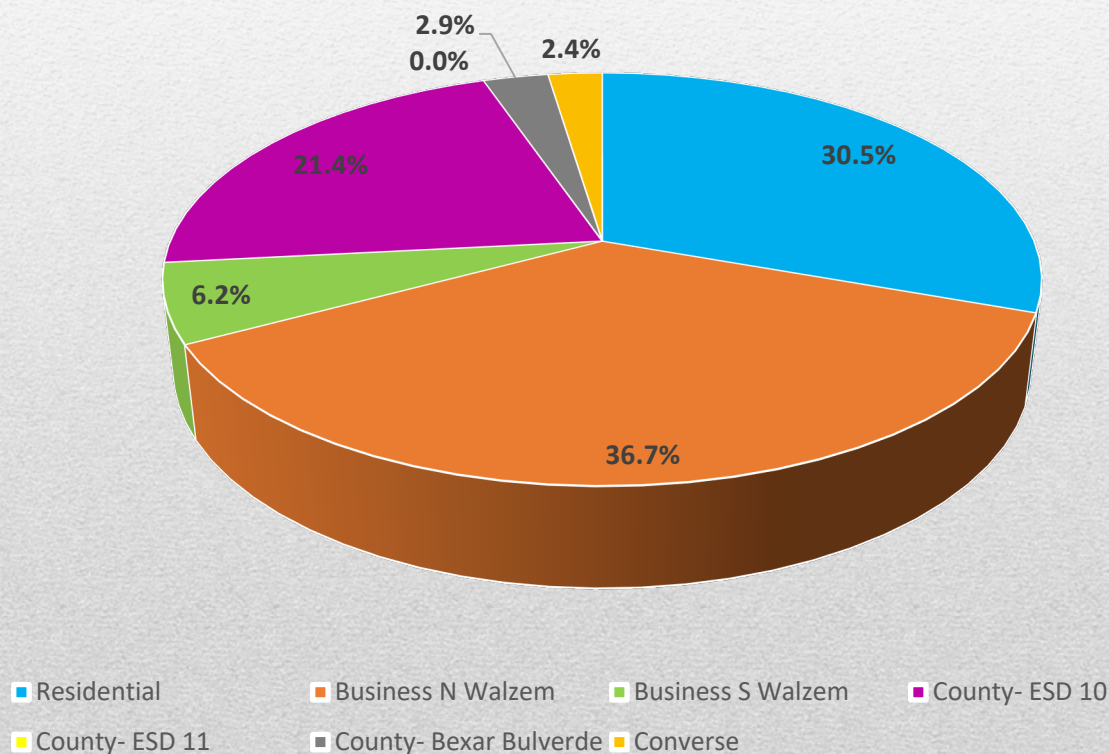
Historic Total Monthly Call Volume

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
2020	94	95	103	101	80	106	107	113	84	104	75	91	1153
2021	98	144	101	95	95	110	92	127	123	84	94	135	1298
2022	130	136	126	131	130	110	142	120	102	139	137	140	1543
2023	158	134	154	142	201	172	164	155	158	130	110	103	1781
2024	139	148	123	163	155	150	167	208	192	222	179	214	2060
2025	203	183	205	217	221	210							1239



Percentage of Calls by District

Responses by District													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
Residential	59	55	43	61	64	64							346
Business N Walzem	36	36	78	68	68	77							363
Business S Walzem	24	35	16	15	20	13							123
County- ESD 10	73	49	57	66	27	45							347
County- ESD 11	1	0	0	1	1	0							3
County- Bexar Bulverde	3	4	3	3	6	6							25
Converse	7	4	8	3	5	5							32



Automatic Aid/ Mutual Aid Received

Automatic/ Mutual Aid Received													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
County- ESD 10	3	5	5	5	5	5							28
County- ESD 11	3	4	4	3	5	4							23
County- Bexar Bulverde	3	4	4	4	5	3							23
Converse	3	4	4	4	5	3							23
Fort Sam	3	4	4	3	5	3							22

- Automatic aid is when other departments are dispatched at the same time Windcrest is dispatched for fire response.

Automatic Vehicle Locator (AVL) Response

AVL Response													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
County- ESD 10	60	40	45	53	49	35							281
County- ESD 11	0	0	0	0	0	0							0
County- ESD 11	1	0	0	0	0	0							1

- July 22, 2024, Windcrest joined ESD 10 and 12 with utilizing Automatic Vehicle Locator (AVL) responses for medical calls
 - Sends closest First Responder to call
 - We are in a trial phase and have meetings with the other Bexar County Fire Departments
 - ESD 11 and Bexar Bulverde (ESD 3) started using AVL

Automatic Vehicle Locator (AVL) Received

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
County- ESD 10	7	5	8	5	6	3							34
County- ESD 11	3	0	1	0	2	1							7

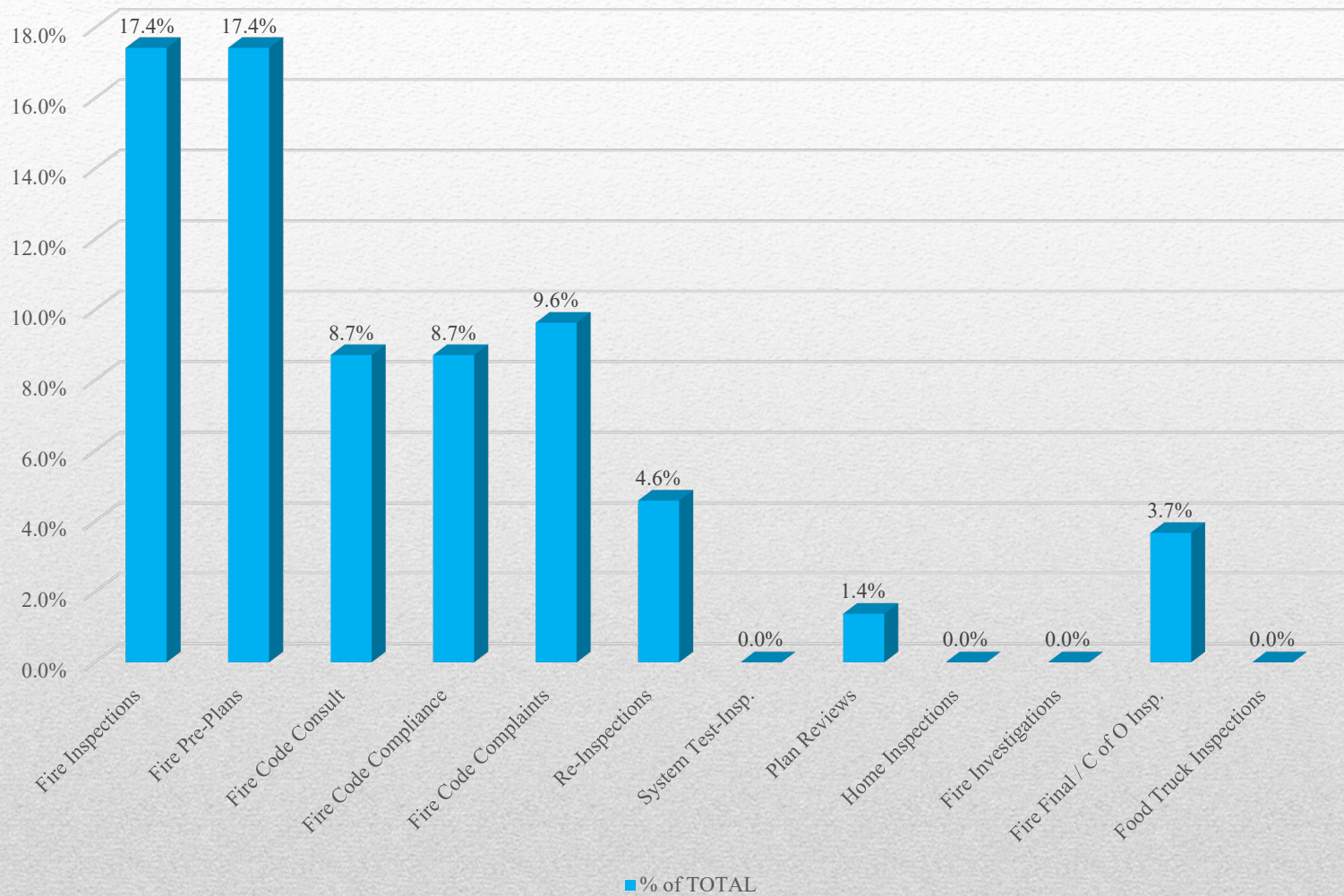
- Number of AVL calls that Windcrest received assistance
 - Windcrest FD on another call and a second or third call came in at the same time
 - Windcrest continues to be notified of the calls, but instead of Windcrest units on the first call having to ask for assistance, the system utilized by Fire Dispatch sees that Windcrest unit is unavailable and will automatically dispatch the next closest unit.

Fire Inspector/ Investigator

Fire Inspections 2025							
	January	February	March	April	May	June	Total
Fire Inspections	20	25	39	45	48	38	215
Re-Inspections	2	2	7	11	12	10	44
Fire Code Consult	22	25	22	20	25	19	133
System Test-Insp.	1	2	0	1	1	0	5
Fire Code Complaints	18	21	18	22	18	21	118
Food Truck Inspections	0	0	0	1	0	0	1
Plan Reviews	3	1	1	1	4	3	13
Fire Final / C of O Insp.	1	0	0	1	2	8	12
Home Inspections	1	1	1	1	2	0	6
Fire Investigations	2	1	2	1	1	0	7
Fire Code Compliance	21	23	20	20	24	19	127
Fire Pre-Plans	20	25	39	45	48	38	215
Code Violations	53	72	87	71	78	62	423
Total	164	198	236	240	263	218	1319

Fire Inspector/ Investigator

% total for June



Volunteer Hours

Volunteer Hours FY 24/25										
Name	Oct. 2024	Nov. 2024	Dec. 2024	Jan. 2025	Feb. 2025	Mar. 2025	Apr. 2025	May. 2025	June. 2025	Total
FF R. Acosta	142.47	29.09	103.49	3.95 *	17.06	20.01	14.62	52.45	12.03	383.14
FF J. Alaniz								9.2*	0	0
FF L. Ayala	22.96	17.06	20.3	21.63	0	22.45	0*	0*	0*	104.4
FF A. Basen	33.06	39.88	4.75	33.27	26.92	13 *	30.32	21.79	24.5	202.99
FF J. Basen	4.35	24.27	0	25.23	23.15	0 *	24.27	22.13	21.13	144.53
FF W. Baumann	16.33	21.01	31.85	20.06	25.95	22.2	20.62	20.15	20.74	198.91
Dorm FF. A. Benavidez			126.68	135.65	156.94	193.29	0	0		612.56
FF Benson	66.35	1.67	94.65	41	0 *	31.6	33.6	10.78	25.98	305.63
FF Budzinski	51.37	88.45	118.63	65.06	70.4	56.2	48.24	84.61	85.06	668.02
Medic J. Gonzales	21.6	23.88	37.62	21.78	20.67	25.62	22.87	25.85	7.03	206.92
FF J. Hernandez					99.33	72.08	96	31.37	14*	298.78
Dorm FF Martinez	113.91	141.12	114.41	160.45	153.68	126.16	72.22 *	72.02	106	987.75
FF J. Nava	20.25	0	0	0						20.25
FF Sifuentes									20	20
FF Vehle	7.42	21.42	22.43	6.4 *	24.23	10.47	0*	0*	0*	85.97
Dorm FF D. Villanueva	102.82	127.27	166.26	150.01	149.59	163.64	139.96	101.59	106	1207.14
FF T. Woodley					27.29	0	0	21.7	26	74.99
Total	602.89	535.12	841.07	684.49	795.21	756.72	502.72	464.44	454.47	5521.98

- Required Volunteer Hours:
 - 20 Hours a month and 2 out of the 6 trainings a month
 - Dorm Members= 106 hours a month
 - * Joined in the middle of the month or special arrangement with Office of the Chief

Volunteers on calls

Volunteers	# of Calls attended	Percentage of Calls
J. Budzinski	9	4.29%
W. Baumann	9	4.29%
A. Basen	6	2.86%
J. Sifuentes	6	2.86%
D. Villanueva	5	2.38%
J. Basen	5	2.38%
R. Acosta	4	1.90%
P. Martinez	3	1.43%
J. Hernandez	0	0.00%
T. Woodley	0	0.00%
A. Benavidez	0	0.00%
B. Vehle	0	0.00%
J. Benson	0	0.00%
J Gonzales	0	0.00%
L. Ayala	0	0.00%
June 2025 total calls	210	

Volunteers Percentage of calls attended

Volunteers	% of calls attended Jan. 2025	% of calls attended Feb. 2025	% of calls attended March 2025	% of calls attended April 2025	% of calls attended May 2025	% of calls attended June 2025
J. Budzinski	8.90%	4.92%	3.41%	4.15%	4.07%	4.29%
D. Villanueva	7.90%	9.29%	8.29%	6.91%	0.90%	2.38%
W. Baumann	3.40%	1.09%	2.93%	1.84%	0.90%	4.29%
A. Basen	2.50%	0.55%	0.00%	2.76%	0.90%	2.86%
J. Benson	2.50%	0.00%	2.44%	0.00%	0.45%	0.00%
J. Basen	2.00%	0.55%	0.00%	0.00%	0.90%	2.38%
J. Hernandez	1.50%	4.37%	1.46%	2.76%	4.52%	0.00%
J Gonzales	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%
L. Ayala	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%
P. Martinez	0.50%	3.28%	0.00%	0.46%	0.00%	1.43%
T. Woodley	0.00%	3.28%	0.00%	0.92%	0.90%	0.90%
A. Benavidez	0.00%	0.55%	2.44%	0.46%	0.00%	0.00%
B. Vehle	0.00%	2.37%	0.49%	0.00%	0.00%	0.00%
R. Acosta	0.00%	1.09%	4.90%	0.92%	0.90%	1.90%
R. Acosta						2.83%

- Hydrant in Windcrest
 - Submitted request to BCWCID # 10 for
 - Hydrant Flow Rate
- Fire Department Budget FY 25/26
 - Preparing for July Budget Workshops
- Reviewing Policies and updating
 - Continuing to update
- Reviewing Fire Codes
 - Ordinances passed
 - Working with Court Clerk

- Attended the following
 - ICP meetings
 - P187 to Fire Academy for Ladder day
 - AC attending meetings for new program for state reporting for fires
 - Install Knox Box
 - Burger Boy Grand Opening
 - Light up Meeting
 - Fire Investigator training
 - Alamo Area Fire Chief Meeting

Apparatus Status

- Engine 187 is in Service
- Engine 187B has been sold and picked up
- Platform 187 is in Service
- Brush 187 is in Service
- Squad 187 is in Service
- Chief 187 is in Service
- AC 187 is in Service
- FM 187 is in Service

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

Windcrest Police Department Monthly - June 2025

PATROL OPERATIONS SECTION

	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '24	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	TOTAL
PROACTIVE POLICE ACTIVITIES	3415	2751	2364	2568	2485	3294	2130	3273	3306	3270	3718	3904	36478
TOTAL CALLS FOR SERVICE	3570	3492	4013	3923	4263	4242	3899	4015	3760	3654	3222	3070	45123
COVER CALLS (2 PLUS OFFICERS)	792	519	508	452	442	330	316	395	841	529	763	662	6549
FELONY CHARGES	15	18	10	33	17	13	31	22	15	10	17	43	244
MISDEMEANOR CHARGES	46	41	43	46	54	46	73	67	46	39	56	10	567
D.W.I. ARREST	1	1	2	1	1	1	0	0	1	0	3	2	13
CITY ORDINANCE ENFORCEMENT	42	29	15	23	10	16	30	41	69	23	25	17	340
ARREST ON-CALL	25	23	21	26	19	21	40	29	19	27	24	22	296
ARREST ON-SIGHT	24	17	29	19	25	20	26	24	21	9	25	17	256
WARRANTS CLEARED	9	7	14	16	11	14	10	12	3	4	8	3	111
MUNICIPAL COURT CITATIONS	1001	851	663	735	668	1041	1043	1232	924	1006	1107	983	11254
WARNING CITATIONS	126	104	86	86	106	96	134	130	215	130	161	188	1562
PARKING VIOLATION NOTICES	18	10	10	14	9	20	4	11	0	13	22	14	145
CRIME PREVENTION NOTICES	1193	889	832	850	854	1033	986	973	879	1067	1168	1230	11954
BUSINESS / RESIDENTIAL CHECKS	1142	953	825	923	925	1155	1041	992	982	1134	1356	1447	12875
IMPOUNDED VEHICLES	17	14	16	24	13	30	22	29	23	23	26	22	259
MENTAL HEALTH	8	6	7	5	2	4	2	6	4	5	5	5	59

SCHOOL RESOURCE OFFICER

SCHOOL SAFETY PATROL HOURS	20	25	15	21	22	0	0	30	21	20	22	14	210
ORGANIZATION AND PREP HOURS	0	0	0	0	0	0	3	0	3	5	2	4	17
TOTAL EVENTS	0	0	0	0	3	0	2	2	2	3	2	2	16
TOTAL PRESENTATIONS	0	0	0	0	3	0	0	0	2	2	2	2	11

DISPATCHER ACTIVITY

OFFICER INITIATED CALLS	3078	3023	3525	3387	3726	3736	3359	3494	3239	3008	2676	2538	38789
TELEPHONE CALLS FOR SERVICE	369	345	376	467	340	354	356	343	355	464	415	381	4565
911 CALL FOR SERVICE	109	117	111	60	189	129	160	165	157	177	126	141	1641
WALK IN CALL FOR SERVICE	14	7	1	9	8	23	24	13	9	5	4	10	127

City Ordinance Enforcement New Data Report (Patrol Only)

VIOLATIONS BY PATROL ONLY

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

ACTIVITY IN ONE CALL)

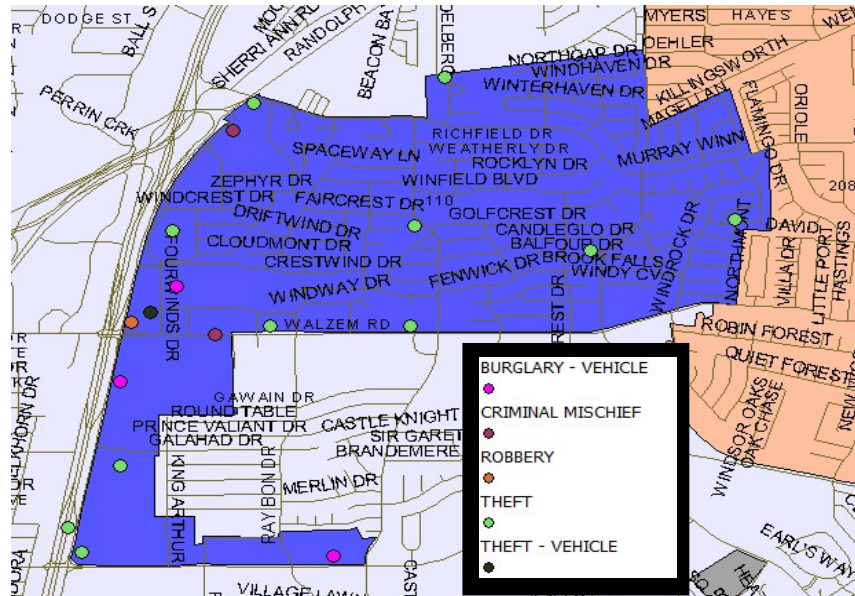
Windcrest Police Department Monthly - JUNE 2025

CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '24	JUL '24	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	TOTAL
FILED with DA	27	35	17	9	15	40	26	17	17	25	11	17	256
Closed, Pending Further Information	10	17	5	14	118	86	5	17	28	33	30	27	390
ACTIVE ARREST CASES PREPARING FOR THE DA	25	12	3	8	21	5	25	16	18	10	13	9	165
ACTIVE FUGITIVE	6	1	1	1	1	1	9	3	0	10	6	7	46
EXCEPTIONAL CLEARED	1	1	1	1	1	6	3	4	1	4	2	4	29
FILED w/ DA PENDING LABS	5	8	4	6	5	5	9	9	11	3	1	6	72
ACTIVE TOTAL	150	94	126	127	117	95	122	102	147	31	33	136	1280
UNFOUNDED	1	1	3	0	3	2	1	1	0	2	0	1	15
ASSIGNED	50	18	46	48	39	42	53	42	66	41	65	50	560
FELONY CASES ASSIGNED	14	27	19	23	25	19	22	19	24	22	27	21	262
MISDEMEANOR CASES ASSIGNED	14	47	27	29	30	23	28	23	34	17	38	29	339
EVIDENCE VIDEO FOR COURT	89	151	145	92	131	169	165	142	123	99	43	94	1443
EVIDENCE SUBMITTED TO CRIME LAB	8	6	17	34	15	10	15	10	8	14	18	7	162
BACKGROUND INVESTIGATIONS APPLICANTS	0	3	1	3	8	4	3	3	0	12	5	2	44

CITIZENS' PATROL SUMMARY													
PATROL HOURS	33	18	25	49	38	51	21	66	51	62	45	40	499
ORGANIZATION AND PREP	0	0	0	0	0	0	0	2	0	0	0	0	2
EVENTS	0	0	0	0	0	0	0	1	1	1	0	0	3
TRAINING AND MEETINGS HOURS	1	0	0	0	0	0	0	0	0	0	0	0	1
CITIZEN PATROL PARTICIPANTS	16	18	17	25	22	18	8	23	21	22	19	15	224

Windcrest Police Department Current Crime Map - June 2025



Case	Reported	Nature	Incident address
2519519	15:23:05 06/02/25	Burg-Vehicle	4909 WINDSOR HILL; HOME DEPOT
2521363	22:43:17 06/15/25	Burg-Vehicle	7880 IH 35 N; APPLEBEES
2521405	07:23:14 06/16/25	Burg-Vehicle	5101 EISENHAUER RD SUITE 650; FERGUSON ENTERPRISES
2521605	13:03:58 06/17/25	Crim Mischief	8930 FOURWINDS DR
2521781	19:24:38 06/18/25	Crim Mischief	4971 WALZEM RD; Cricket
2520216	02:29:21 06/07/25	Robbery	4801 WALZEM RD; CIRCLE K
2520033	01:07:12 06/06/25	Theft <\$100	5100 CRESTWAY RD; CIRCLE K
2520468	00:42:07 06/09/25	Theft \$2500-\$30,000	6407 SPINDRIFT DR
2520474	01:13:56 06/09/25	Theft <\$100	4801 WALZEM RD; CIRCLE K
2520571	14:45:31 06/09/25	Theft \$750<\$2500	8601 MIDCROWN DR; WINDCREST POLICE DEPARTMENT
2520573	15:14:08 06/09/25	Theft Deception \$750<\$2500	9319 JIM SEAL DR; MAINTENANCE YARD
2520607	02:31:26 06/10/25	Theft <\$100	5100 CRESTWAY RD; CIRCLE K
2520700	20:57:13 06/10/25	Theft <\$100	5465 WALZEM RD; WSS
2520702	21:10:44 06/10/25	Theft <\$100	4801 WALZEM RD; CIRCLE K
2520979	19:49:11 06/12/25	Theft \$100-\$750	8610 FOURWINDS DR; BURKES OUTLET
2521048	03:40:03 06/13/25	Theft <\$100	4801 WALZEM RD; CIRCLE K
2521088	11:44:48 06/13/25	Theft of Petroleum Products (FS)	4801 WALZEM RD; CIRCLE K
2521137	00:27:55 06/14/25	Theft <\$100	4801 WALZEM RD; CIRCLE K
2521463	17:39:51 06/16/25	Theft <\$100	4909 WINDSOR HILL; HOME DEPOT
2521603	12:10:14 06/17/25	Theft Prop<\$2500 2/more Prev Convict	4909 WINDSOR HILL; HOME DEPOT
2521642	20:20:55 06/17/25	Theft <\$100	7500 IH 35 N; TEXAS THRIFT STORE
2522201	16:10:24 06/21/25	Theft <\$100	4909 WINDSOR HILL; HOME DEPOT
2522550	20:32:19 06/23/25	Theft <\$100	7500 IH 35 N; TEXAS THRIFT STORE
2522652	16:49:12 06/24/25	Theft	4801 WALZEM RD; CIRCLE K
2522662	19:52:11 06/24/25	Theft \$100<\$750	4909 WINDSOR HILL; HOME DEPOT
2522699	05:08:08 06/25/25	Theft \$100<\$750	7280 IH 35 N; QUIK TRIP
2522796	20:02:16 06/25/25	Theft \$100<\$750	5105 WALZEM RD; DUNKIN DONUTS
2522872	04:49:59 06/26/25	Theft <\$100	5100 CRESTWAY RD; CIRCLE K
2522918	12:16:49 06/26/25	Theft <\$100	7280 IH 35 N; QUIK TRIP
2523055	10:45:19 06/27/25	Theft <\$100	7312 IH 35 N
2523213	13:32:05 06/28/25	Theft \$2,500<\$30,00	717 BALFOUR DR
2523214	14:38:46 06/28/25	Theft	4909 WINDSOR HILL; HOME DEPOT
2523475	17:12:23 06/30/25	Theft <\$100	7500 IH 35 N; TEXAS THRIFT STORE
2521562	07:00:42 06/17/25	Theft-Vehicle	8204 IH 35 N; HOLIDAY INN EXPRESS & SUITES

Windcrest Police Department Monthly - JUNE 2025

WINDCREST POLICE DEPARTMENT CODE COMPLIANCE UNIT

SUPPORT SERVICES SECTION	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '24	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	TOTAL
JUNK VEHICLE	3	10	2	1	2	0	0	0	0	2	2	2	24
STREET USED FOR STORAGE (VEHICLE)	0	1	4	1	1	2	0	0	0	0	0	0	9
RV-BOAT-TRAILER ON DRIVEWAY/STREET	10	14	10	4	13	6	3	6	6	4	3	3	82
VEHICLES ON GRASS	1	0	0	1	1	1	2	0	0	4	0	0	10
OVERGROWN VEGETATION (FRONT)	7	3	8	34	47	55	2	17	19	33	10	12	247
OVERGROWN VEGETATION (ALLEY)	1	0	0	1	1	1	75	3	4	3	3	3	95
VACATED PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
OVERHANGING TREE LIMBS (STREET-ALLEY)	0	0	0	3	1	0	2	5	4	8	0	0	23
OAK TREE VIOLATION	0	0	0	1	0	0	0	0	0	0	0	0	1
NO ALARM PERMIT (RESIDENTIAL)	0	0	1	0	0	0	0	0	0	0	0	0	1
NO ALARM PERMIT (COMMERCIAL)	0	0	0	0	0	0	0	0	0	0	0	0	0
NO BUILDING PERMIT (RESIDENTIAL)	0	1	3	1	0	1	4	1	2	1	2	3	19
NO BUILDING PERMIT (COMMERCIAL)	1	0	1	0	1	0	1	3	1	0	1	1	10
LICENSES AND PERMITS	0	0	1	0	1	1	0	0	0	0	0	0	3
ZONING	0	0	1	0	2	0	0	0	0	0	0	0	3
NON-REPUBLIC DUMPSTER	0	0	2	1	0	1	0	0	0	3	0	0	7
SWIMMING POOLS (STAGNANT)	0	0	0	1	0	0	1	0	0	0	0	0	2
SWIMMING POOLS (UNSECURED)	0	0	1	1	1	0	0	0	1	0	0	0	4
SOLID WASTE-REFUSE COLLECT (NON-PAY)	0	0	0	0	0	0	0	0	0	0	0	0	0
UNSIGHTLY-UNSANITARY CONDITION	4	0	11	2	2	1	10	6	19	7	5	5	72
CAMPING	1	0	0	0	2	0							3
GRAFFITI AND TOOLS	0	0	0	0	0	0	0	0	1	0	0	0	1
NOISE NUISANCE	0	0	0	0	1	0	1	0	0	0	0	0	2
SIGN ORDINANCE (VIOLATION)	0	0	0	0	1	0	0	0	0	0	0	0	1
EXTERIOR LIGHTING	0	0	0	0	1	0	0	0	0	1	5	4	11
BUSINESS/RESIDENTIAL FOLLOW UP	139	126	185	165	182	188	65	103	96	179	105	136	1669
SOLICITORS (VIOLATIONS)	22	1	0	0	0	0	0	0	0	0	1	0	24
SIGNS (BANDIT)	14	7	20	18	11	11	34	5	1	14	18	18	171
TOTAL ISSUES ADDRESSED	203	163	250	235	271	268	200	149	154	259	155	187	2494
CITATIONS ISSUED (CODE)	1	5	4	3	2	2	1	0	6	2	15	15	56
WRITTEN NOTICES ISSUED (CODE)	27	24	35	47	65	65	84	34	50	56	19	23	529
TOTAL ENFORCED	28	29	39	50	67	67	85	34	56	58	34	38	585

Windcrest Police Department Monthly - June 2025

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

SUPPORT SERVICES SECTION	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '24	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	TOTAL
CALLS FOR SERVICE (DISPATCHED)	40	19	22	17	10	23	52	21	51	64	43	27	389
CALLS FOR SERVICE (DIRECT)	2	0	5	5	10	0	0	4	0	4	0	3	33
TOTAL CALLS	42	19	36	22	20	23	52	25	51	68	43	30	431
DOGS RECOVERED	15	9	10	10	4	8	14	7	15	6	10	13	121
DOGS REGISTERED	13	5	2	4	6	9	5	2	4	10	11	2	73
DOGS QUARANTINED	1	0	1	1	1	1	0	0	0	0	0	1	6
DOGS IMPOUNDED	8	6	9	9	3	4	4	3	10	3	4	4	67
DOGS ADOPTED	1	1	1	4	1	4	0	7	0	0	1	0	20
DOGS FOSTERED	0	0	4	1	0	0	0	0	0	0	1	0	6
DOGS TRANSFERRED TO RESCUE	0	0	4	2	0	0	0	7	0	0	0	1	14
DOGS EUTHANIZED	8	5	1	1	0	0	0	0	0	0	0	0	15
DOGS RETURNED TO OWNER (DIRECT)	6	3	1	1	1	4	8	4	8	2	5	8	51
DOGS RETURNED TO OWNER (IMPOUND FACILITY)	1	0	0	0	0	3	1	0	2	1	0	1	9
DOMESTIC CATS REGISTERED	1	0	0	0	0	1	0	0	0	0	2	0	4
TNR	1	0	0	0	2	2	0	0	0	1	2	0	8
DECEASED DOMESTIC ANIMAL	5	1	0	1	1	0	3	1	0	1	2	4	19
DECEASED WILDLIFE	4	1	3	2	0	3	2	1	5	9	3	2	35
CITATIONS - NO LEASH	1	0	0	0	0	0	0	0	0	0	0	0	1
CITATIONS - ANIM AT LARGE	1	0	4	1	4	3	4	0	3	2	4	0	26
CITATIONS - ANIM VAC	1	0	0	1	2	3	0	1	1	1	2	0	12
CITATIONS - ANIM REG	1	0	2	1	0	1	4	0	0	1	0	0	10
WARNING - ANIM AT LARGE	1	2	1	1	0	1	1	2	1	2	2	4	18
WARNING - ANIMAL VAC	0	0	0	0	0	0	1	0	0	0	0	0	1
WARNING - ANIMAL REG	0	0	0	0	2	1	1	0	0	0	1	2	7
COST - IMPOUND/SHELTER	\$50,170.00	\$32,125.00	\$27,486.80	\$24,702.00	\$19,885.00	***	\$53,656.86	\$47,082.82	\$38,355.00	\$43,665.00	\$42,910.00	\$44,510.00	\$424,548.48
COST - VETERINARY/CARE	\$3,889.61	\$13,895.07	\$6,026.15	\$5,037.53	\$10,863.29	***	\$4,954.45	\$8,179.02	\$2,271.24	\$6,238.09	\$2,982.95	\$15,571.60	\$79,909.00
TOTAL COST	\$54,059.61	\$46,020.07	\$33,512.95	\$29,739.53	\$30,748.29	\$0.00	\$58,611.31	\$55,261.84	\$40,626.24	\$49,903.09	\$45,892.95	\$60,081.60	\$504,457.48

No invoices received yet

 _____ David Ellis Chief of Police	July 11, 2025
<i>Please contact me with any questions concerning this report.</i> <i>This reporting is required by the City of Windcrest Charter § 5.02.3(h).</i>	



CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT FY 2024-2025

	Oct. 2024	Nov. 2024	Dec. 2024	Jan. 2025	Feb. 2025	Mar. 2025	Apr. 2025	May. 2025	Jun. 2025	Jul. 2025	Aug. 2025	Sept. 2025	TOTAL	Medium Average
Cases Filed	1101	743	793	991	878	1120	963	1024	1014				8627	959
Fines Paid	38	29	31	52	49	53	32	45	25				354	39
Bond Forfeiture	0	0	0	0	0	0	0	0	0				0	0
Not Guilty	0	0	0	0	0	2	0	0	0				2	0
Guilty	418	371	291	513	427	538	412	463	381				3814	424
Dismissed	143	216	172	235	179	208	229	205	160				1747	194
Compliance Dismissals	18	36	32	56	31	55	40	40	38				346	38
Defensive Driving	18	22	12	30	11	18	19	12	14				156	17
Deferred Disposition	55	30	87	81	65	55	74	56	90				593	66
Insurance	4	4	6	8	4	7	8	8	10				59	7
Online Payments	475	386	457	343	323	413	508	423	470				3798	263.00
Orders for Community Svc.	11	0	1	5	0	1	0	3	4				25	3
Appeals	0	0	0	0	0	0	0	0	0				0	0
TOTAL CASES HEARD	705	688	630	984	766	937	815	833	722				7080	787
Failure to Appear/Warrants	841	232	566	524	219	775	369	687	402				4615	513
Warrant Officer Fine/Fee Addressed	\$31,892.91	\$30,986.60	\$ 21,624.67	\$42,099.00	\$52,962.21	\$45,908.75	\$39,522.88	\$40,124.80	\$31,176.50				\$336,298.32	37,366
Warrant Officer Activity	194	197	138	239	281	251	210	271	211				1992	221
Court Fines	\$82,313.69	\$ 63,563.13	\$ 55,363.04	\$102,142.56	\$ 83,629.11	\$ 93,893.48	\$ 99,369.40	\$ 85,562.99	\$ 71,072.77				\$736,910.17	\$81,878.91
State Fees	\$43,130.28	\$ 39,042.30	\$ 31,168.68	\$66,187.46	\$ 40,849.97	\$ 49,510.60	\$ 41,237.78	\$ 42,338.12	\$ 39,916.69				\$393,381.88	\$43,709.10
City Share of State Fees (10%)	\$4,313.03	\$ 3,904.23	\$ 3,116.87	\$ 6,618.75	\$ 4,084.99	\$ 4,951.06	\$ 4,123.78	\$ 4,233.81	\$ 3,991.67				\$39,338.19	\$4,370.91
Court Technology Fund	\$2,111.78	\$ 1,929.60	\$ 1,546.16	\$ 2,434.26	\$ 2,101.80	\$ 2,499.59	\$ 2,053.40	\$ 2,632.07	\$ 2,008.98				\$19,317.64	\$2,146.40
Court Building Security Fund	\$2,511.84	\$ 2,329.59	\$ 1,868.45	\$ 2,942.33	\$ 2,523.94	\$ 3,055.83	\$ 2,467.91	\$ 2,181.21	\$ 2,434.79				\$22,315.89	\$2,479.54
Fee to Omni/State	\$1,692.35	\$ 1,316.02	\$ 898.12	\$ 2,227.42	\$ 1,316.02	\$ 1,995.09	\$ 4,747.85	\$ 1,377.91	\$ 1,208.02				\$16,778.80	\$1,864.31
Collection Agency Fees	\$3,561.24	\$ 2,676.11	\$ 2,409.89	\$ 4,667.80	\$ 6,522.93	\$ 10,132.63	\$ 5,709.89	\$ 3,476.63	\$ 1,856.76				\$41,013.88	\$4,557.10
TOTAL CITY REVENUE	\$86,626.72	\$67,467.36	\$58,479.91	\$108,761.31	\$87,714.10	\$98,844.54	\$103,493.18	\$89,796.80	\$75,064.44				\$776,248.36	\$86,249.82
PRIOR Year Total Revenue	\$88,354.15	\$ 65,307.25	\$ 53,460.98	\$ 95,053.96	\$ 84,798.43	\$ 89,869.10	\$ 91,580.68	\$ 82,734.26	\$ 65,593.35	\$ 84,648.80	\$ 66,300.04	\$ 80,806.04	\$948,507.04	\$ 79,042.25
Percentage of Revenue Reached from Prior Year													82%	

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

2023/2024 Court Activity

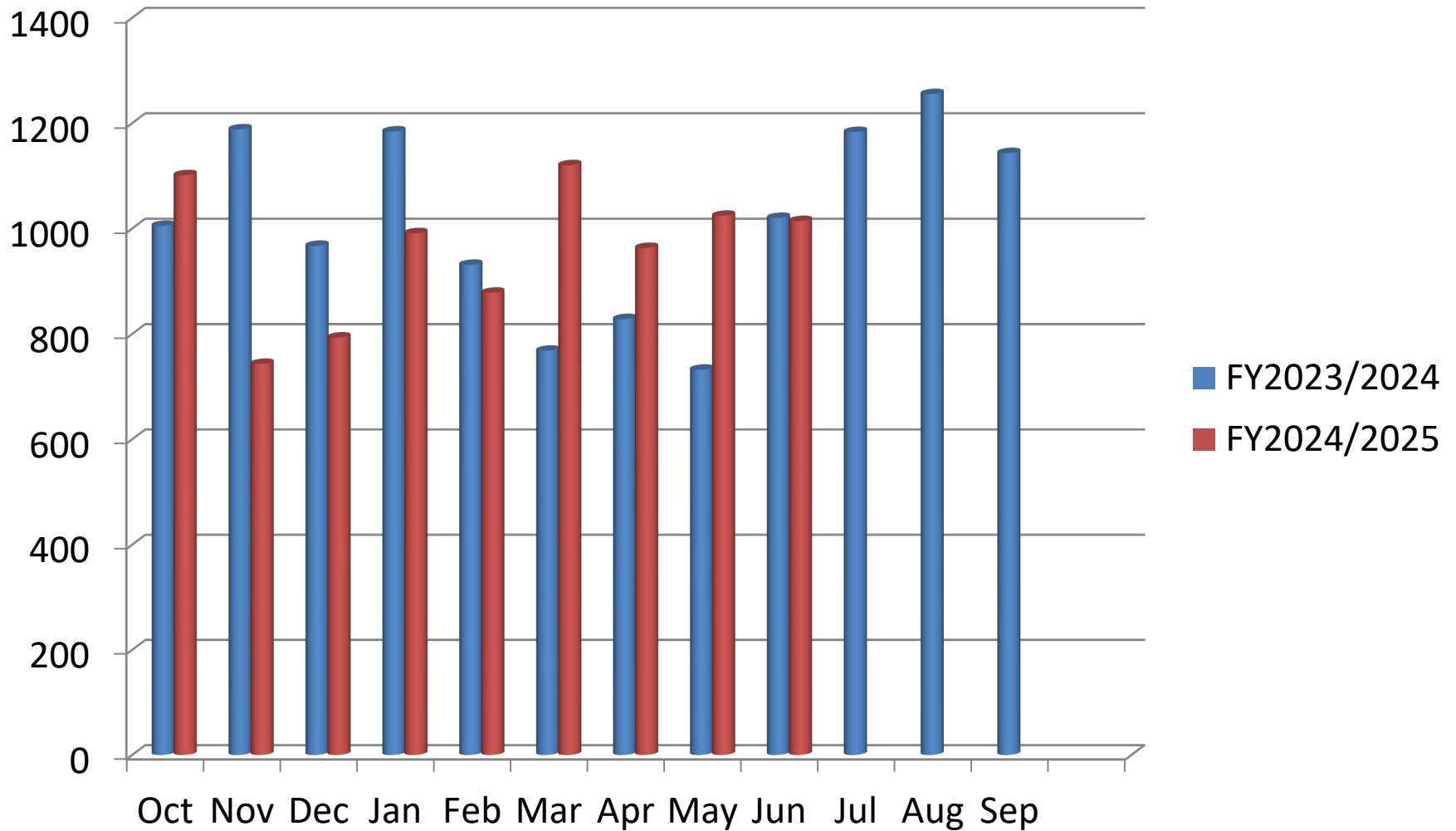
Cases Filed	1005	1188	967	1184	931	768	828	732	1020	1183	1255	1143	12204	
Court Fines	\$ 83,510.21	\$ 61,560.44	\$ 50,348.38	\$ 89,581.73	\$ 80,356.86	\$ 85,127.00	\$ 87,643.00	\$ 78,770.35	\$ 61,965.25	\$ 79,929.09	\$ 62,482.23	\$ 76,528.73	\$ 897,803.27	
TOTAL CASES HEARD	784	676	582	878	784	753	710	730	689	634	764	802	8786	
Persons Arrested	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	
Persons Incarcerated	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	
Cost of Incarceration	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	
Warrant Officer Fine/Fee Addressed	\$33,727.00	\$34,045.80	\$ 21,865.90	\$41,114.74	\$48,384.62	\$ 52,087.42	\$35,462.60	\$35,170.47	\$38,508.60	\$34,428.82	\$ 28,452.82	\$ 37,758.74	\$ 441,007.53	\$36,750.63
Warrant Officer Activity	252	300	184	273	277	345	198	180	182	188	209	237	2825	235



CASES FILED

FY 2022/2023 vs. FY 2023/2024

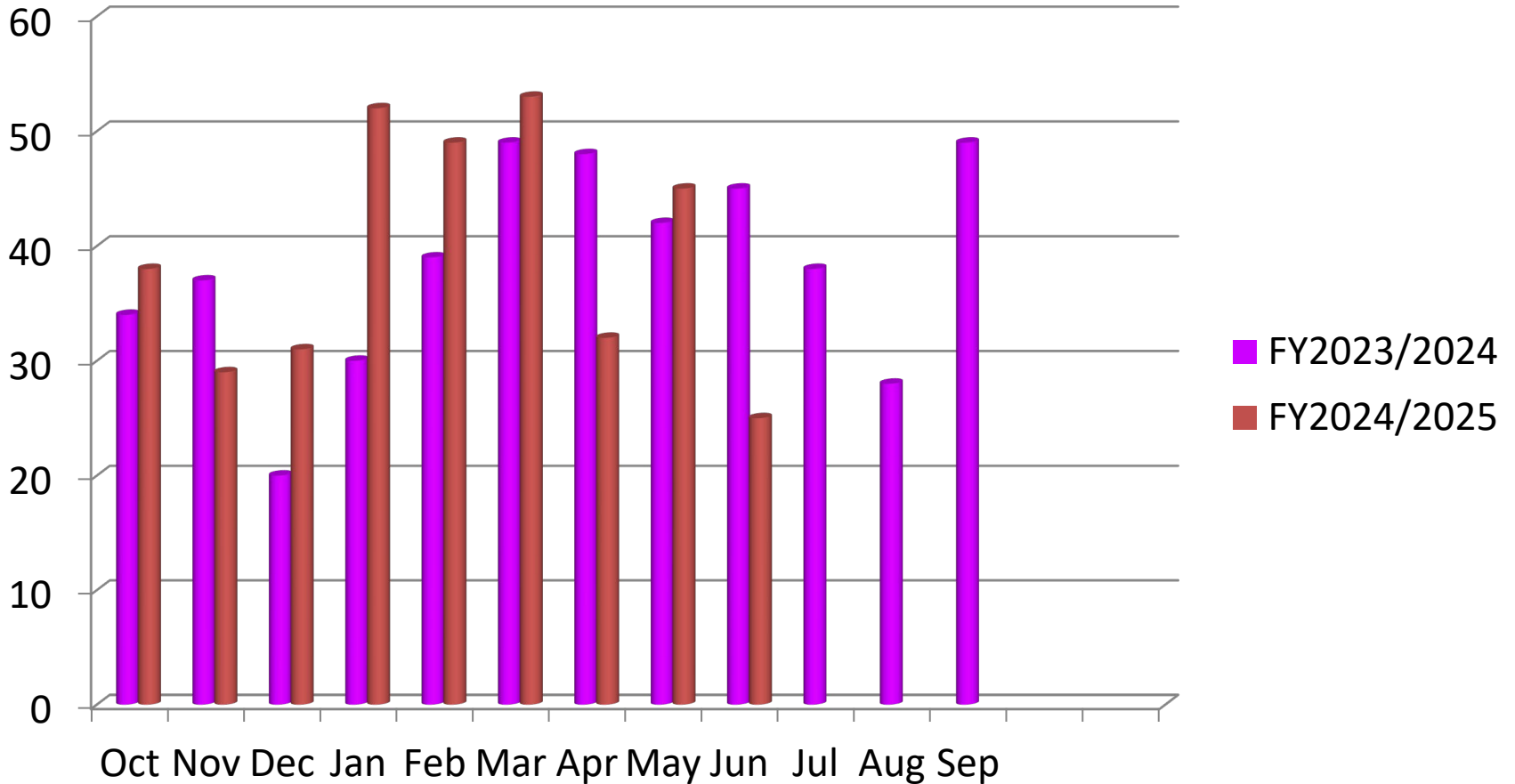
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

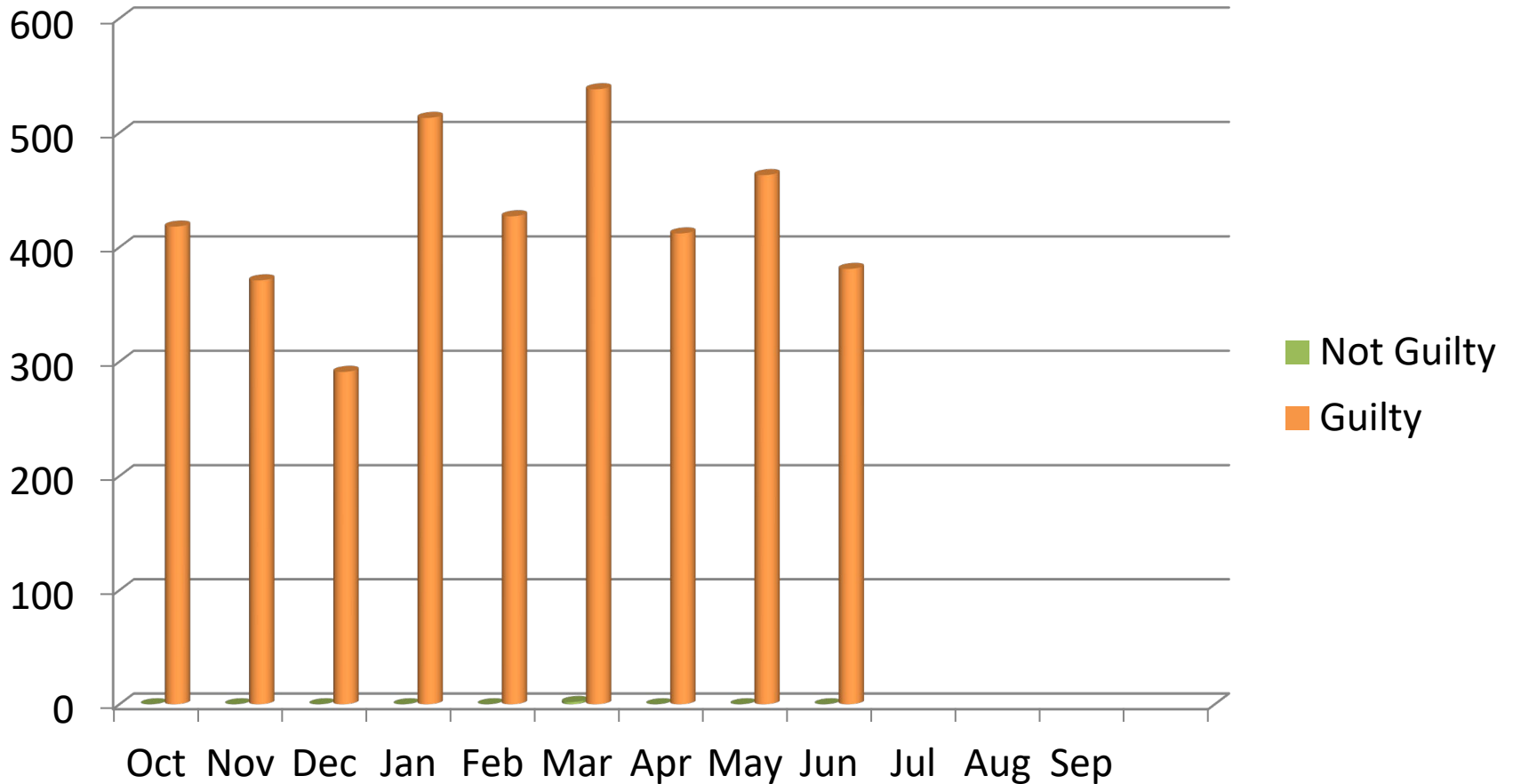
FY 2021/2022 vs. FY 2022/2023

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



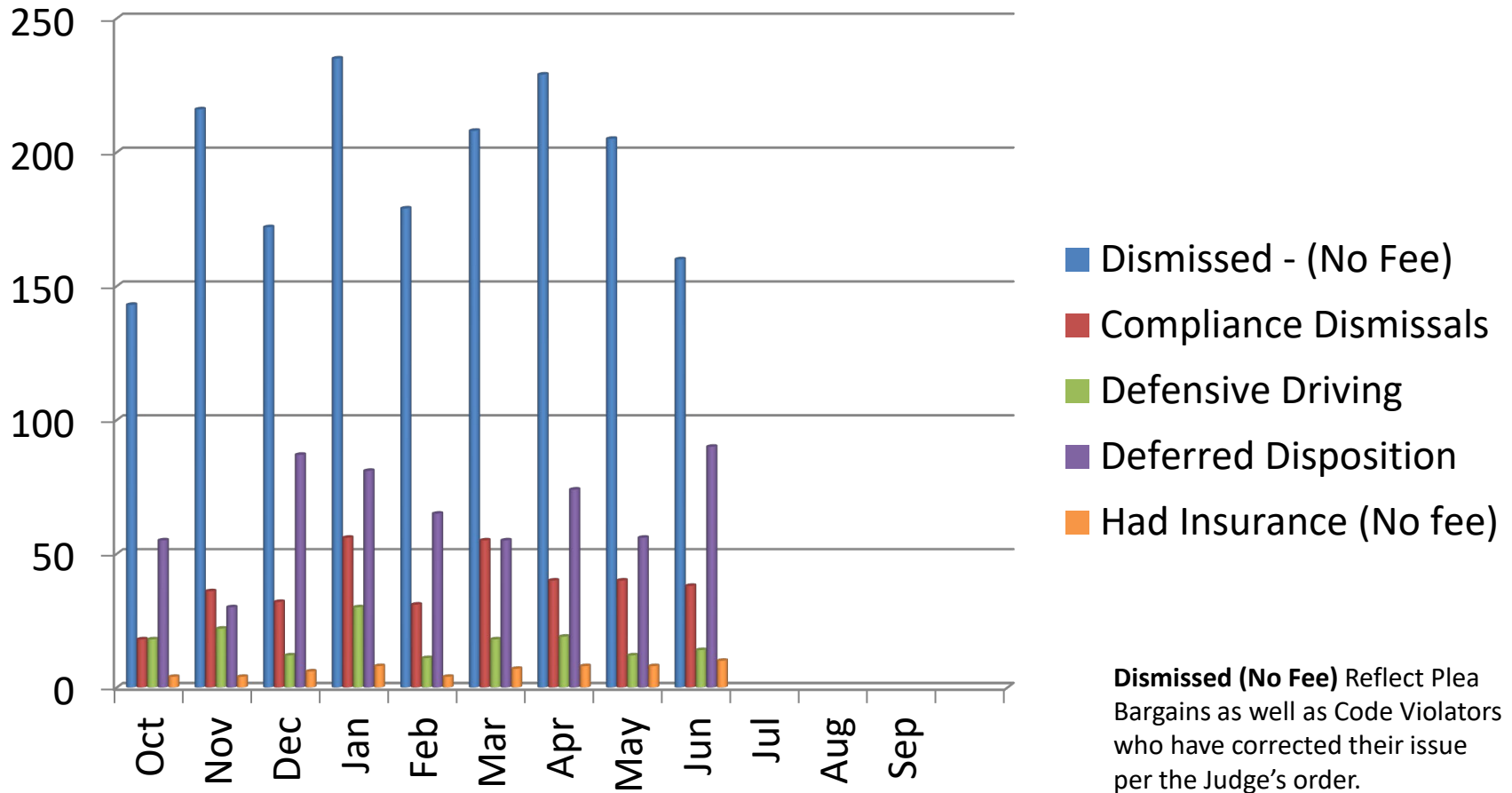
NOT GUILTY / GUILTY

(Numbers only, not \$ amounts. Guilty column correlates with defendants who paid fines in FY 2024/2025 from above slide)

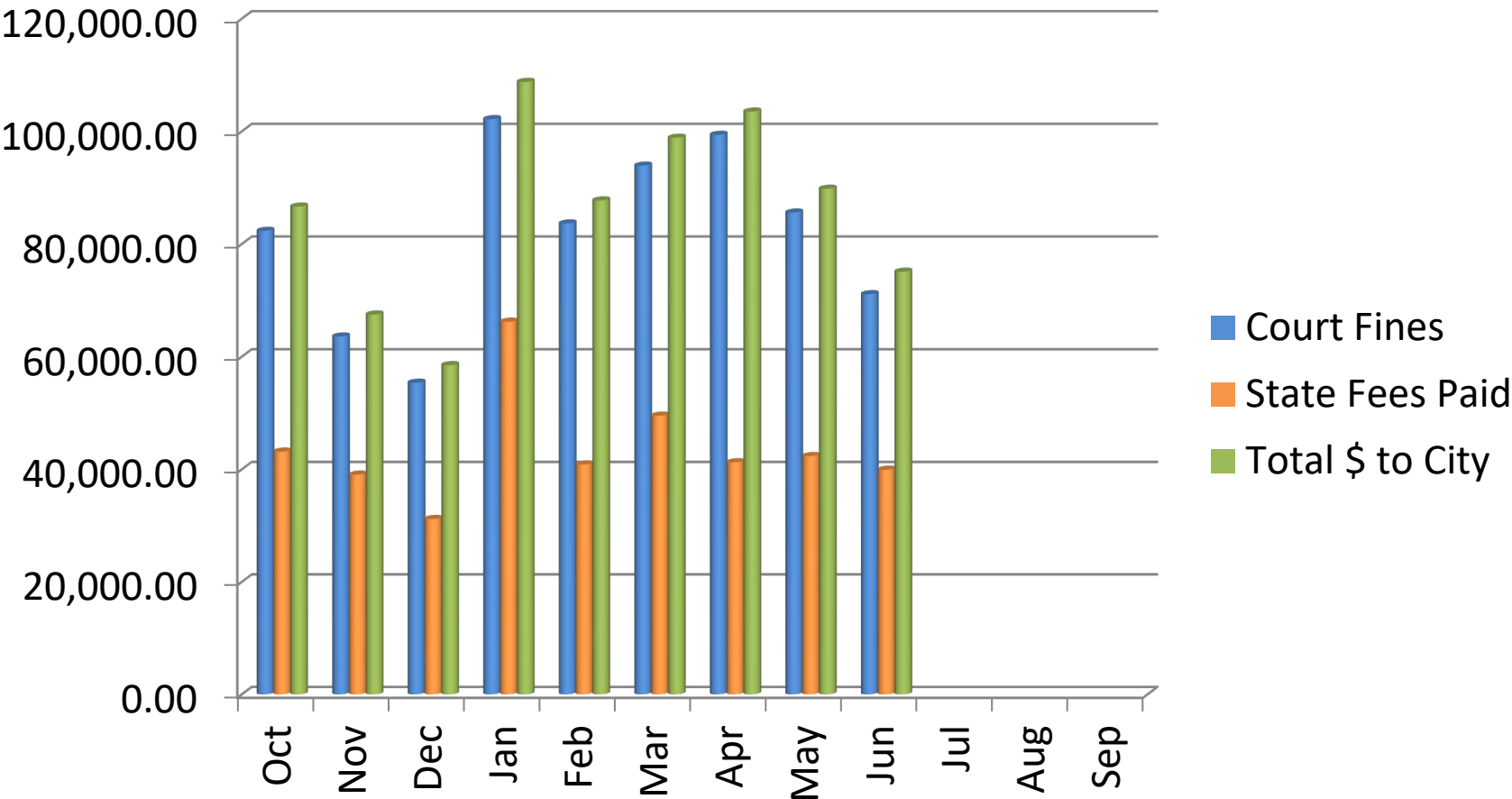


DISMISSALS

(Numbers only, not \$ amounts)

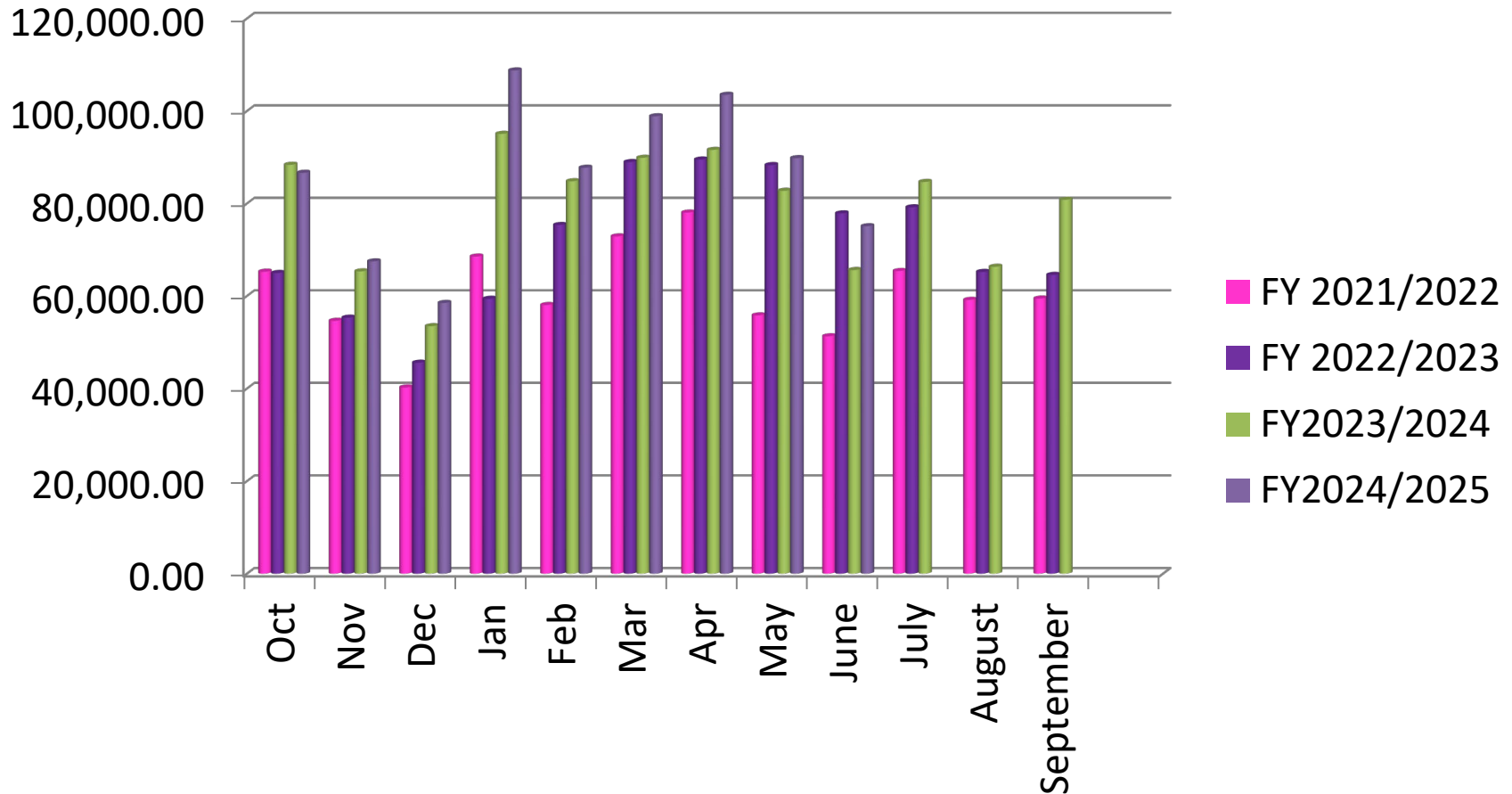


DISTRIBUTION OF TOTAL COURT COLLECTIONS



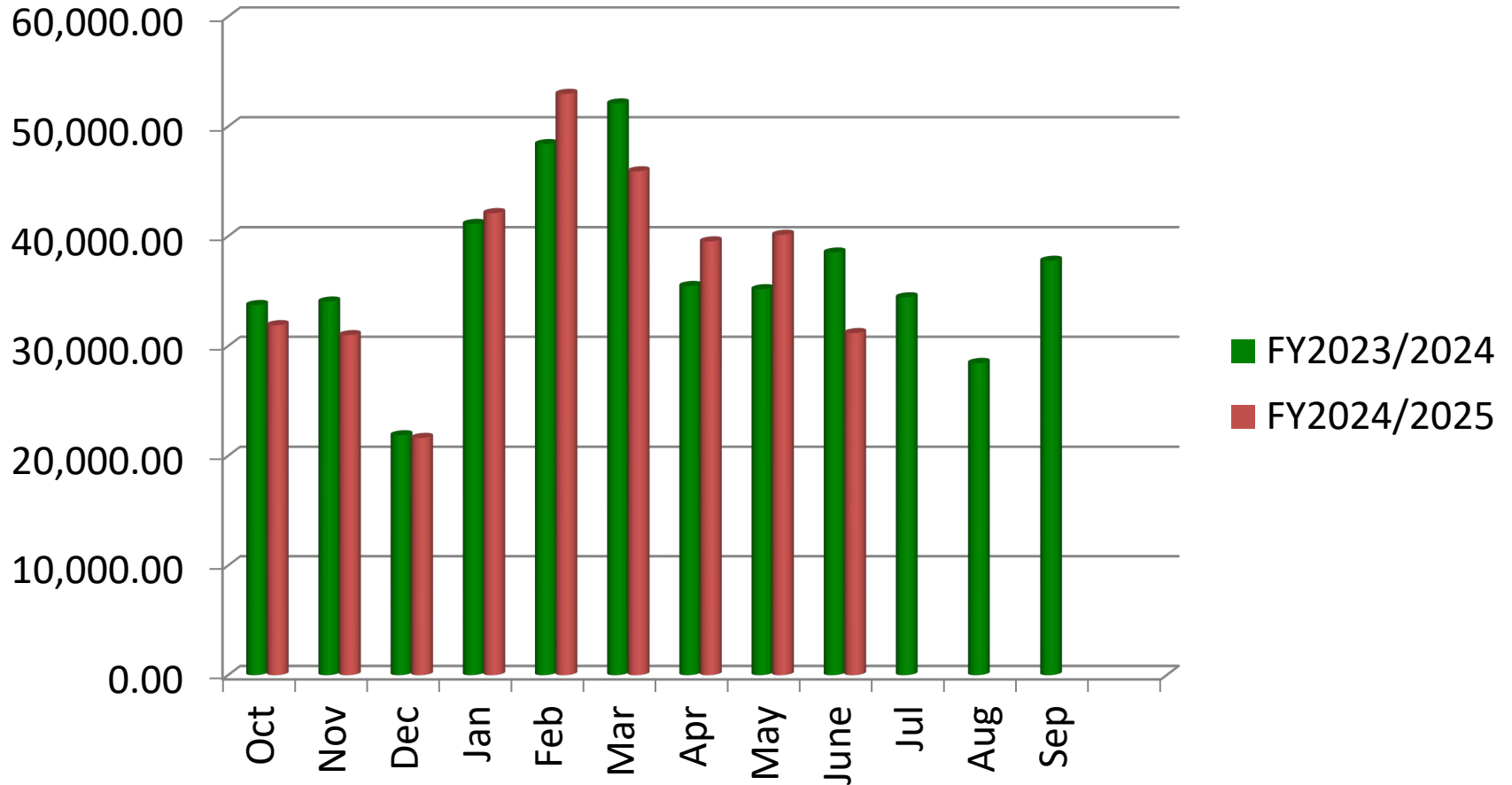
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2023/2024 vs FY 2024/2025)



PROJECT HIGHLIGHTS

- Removed aquatic vegetation from Brook Falls Pond. – Alligator Weed, Invasive Species from South America, prefer manual removal to poison.
- Flood debris removal (Fig.1&2)
- Takas Park trails storm damage repair (Fig.3-6)
- Storm damaged tree trimming and removal – 5 trees damaged
- Old VFD sign removed
- RV yard delineators removed – completes PW/RV project.
- Balfour alley repairs – base added
- Willmon Way alley repairs – asphalt patches
- Pot hole fixes/asphalt patches – Walzem & Mordred, Fourwinds & IH 35 Access, Crestway & Randolph Blvd.
- Willmon Way light pole installation complete (Fig. 7)
- All flags replaced
- City Hall drain line clearing
- Dead turtle removed from Windy Hollow over flow
- Assist WLL with mowing for summer training camp
- New Takas Park trash cans received – installation to begin mid/late July
- City Hall Fountain (Fig. 8)

Special Mentions:

- Thank you to FD and CM Yax for Stop the Bleed Training
- Windcrest Free Mulch Pile (Fig. 9&10)

Street Sweeping:

- Total recorded sweeping hours: 128
- Total # of days equaling: 16
- Total out of service days: 4 - Rain Days

Future projects:

- Alley repairs.
- Oak trimming.
- Tree planting in Fall/ Arbor Day Celebration
- Butterfly Garden Removal
- Light Up Planning
- Back to School Crosswalk painting and flasher replacement

Mission Statement

The Windcrest Public Works Department strives to create a safe,
beautiful, and inclusive environment for all residents and
visitors.

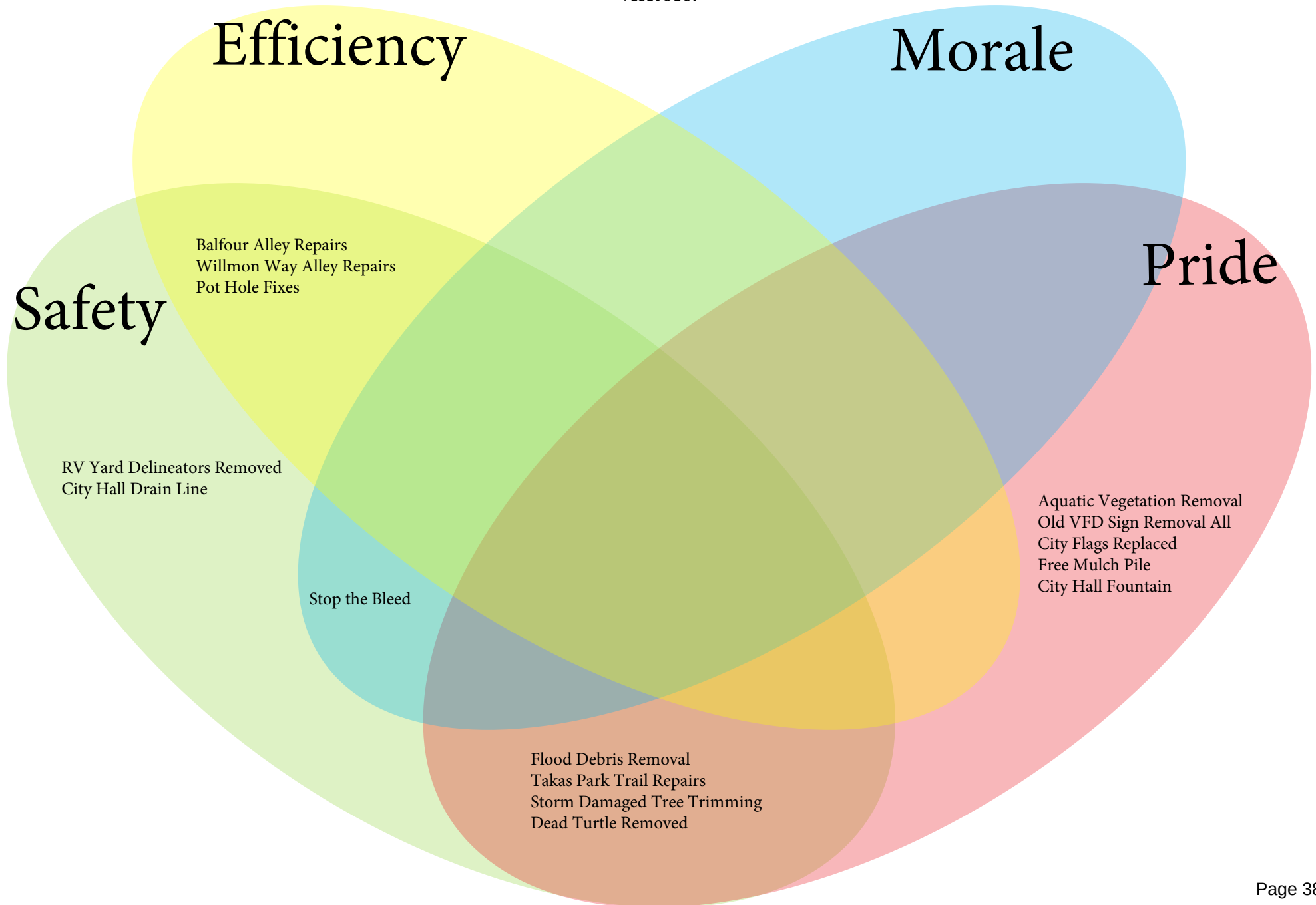




Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 5



Fig. 6



Fig. 7



Fig. 8



Fig 9



Fig 10



WEDC Report to the City Council – July 2025

Jennifer Newman, President of the Board

Project Activity

WEDC's work with two leads for the Endura 1.7-acre site along IH35 continues with the site consultant and the internal selection process, considering site preparation and construction costs for feasibility. The restaurant operation, considering the site next to Applebee's, has extended its due diligence time frame.

The MERIT company has received the parameters for easements and access on the Builders Mark property from ICP and is meeting with the principals and the two active prospects in the first week of July to discuss options. EoS Fitness has begun its preliminary plans for the Windsor Park Centre site previously occupied by Urban Air. Plans are for a mid-year 2026 opening.

Leads and Prospect Development

During June, WEDC generated eight new leads that are being analyzed to see if they are feasible and a match for local real estate and Windcrest. Four of the leads were provided by the Governor's Office of Tourism and Economic Development, which had four international leads.

Business Retention/Expansion/Technical Assistance

During the month, one local business, Lingerie Line, received technical assistance with various needs, including code compliance and building code issues.

Real Estate

The Discount Tire property is again being considered for lease and has been sent out by WEDC to two new leads. The ambulance company, considering the building for its primary maintenance, has decided on another location because of the size of the bays/work area, which was not an ideal fit.

New Businesses

Helados Cremi opened their business at the beginning of June. They are located at 4929 Walzem Road and sell Mexican treats such as paletas, corn in a cup, and other snacks.

Burger Boy opened its doors on June 3rd but held its grand opening on June 10th. The business has been very busy since opening, and approximately 25 people attended the Grand Opening Event.

Additionally, five new businesses are opening in Windcrest: Bare Skin by Scarlettte, Rise from the Ashes Beauty Chamber, Farmers Insurance, Nextgen Laboratory, and Texas Tax Group. These businesses are at different stages of establishing operations, and WEDC is collaborating with these businesses and requesting that they register with the city as well as comply with all requirements.

WEDC Social Media Analytics
April 2025 through June 2025

	April	May	June
FACEBOOK			
Total Followers	356	366	374
Total Posts/Reels/Stories	59	82	102
Facebook Reach	1.2K	2.2K	1.6K
Views	5.8K	10.3K	9.5K
Content Interactions	108	290	329
GOOGLE			
Business Profile Interactions	49	41	59
Business Profile Views	238	238	153
Called Us	0	6	0
Map Direction Requests	41	32	58
Clicks from Google to Website	8	3	1
INSTAGRAM			
Total Followers	758	763	769
Total Posts/Reels/Stories	33	47	55
Instagram Reach	520	1.9K	1.1k
Views	1.8K	4.8K	3.8K
Content Interactions	30	231	91
LINKEDIN			
Total Followers	106	107	107
# of Posts	25	15	24
Page Views	2	13	6
THREADS			
Total Followers	169	168	169
Total Posts/Reels/Stories	6	19	27
Page Views (Newly added Analytic 5/2025)	N/A	38	54

If you wish to receive a more detailed report with additional statistics, please contact Karen at the WEDC.

Facebook/Instagram Reach

This metric counts reach from the organic or paid distribution of your Facebook content, including posts, stories and ads.

It also includes reach from other sources, such as tags, check-ins and Page or profile visits. Reach is only counted once if it occurs from both organic and paid distribution. This metric is estimated.

Facebook/Instagram Views

The number of times your content was played or displayed.

Content includes reels, posts, stories and ads.

Facebook/Instagram Content Interactions

The number of likes or reactions, saves, comments, shares and replies on your content, including ads.

Content can include formats such as posts, stories, reels and more.

NOTE: The WEDC added a new report section to Facebook & Instagram analytics which is VIEWS.

The description of Reach, Views and Interactions is explained above.



Office of City Secretary

Department Head Report for the month of June 2025

CONTRACTED BUILDING OFFICIAL

- Permit Inspections: 66
- Health Inspections: 17
- Plan Reviews: 20
- Total Expense: \$7,095.00

BUILDING PERMITS

- Permits Issued: 71
- Total Payments: \$9,214.48

PUBLIC INFORMATION REQUESTS

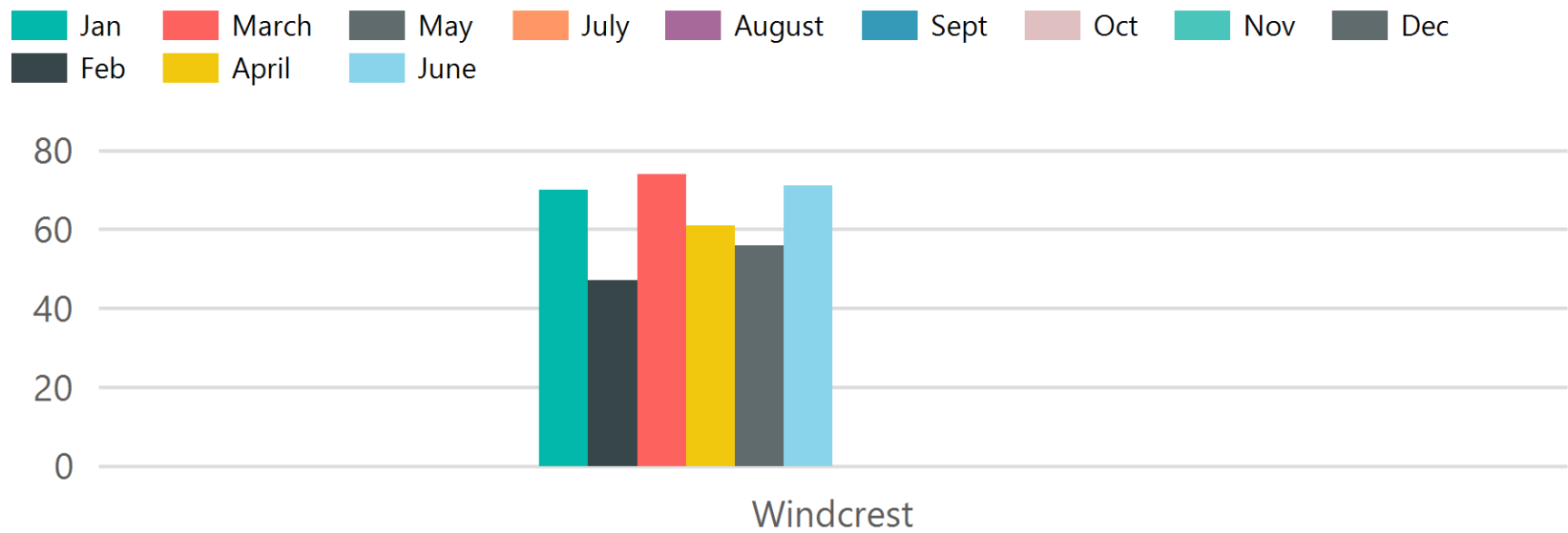
Requests Received: 50

- 7 Court Records
- 15 OCS/Permits Division
- 20 PD Incident Report Requests
- 3 PD Audio/Video Requests
- 5 Crash Report Requests

MPN Project Volume

June 2025

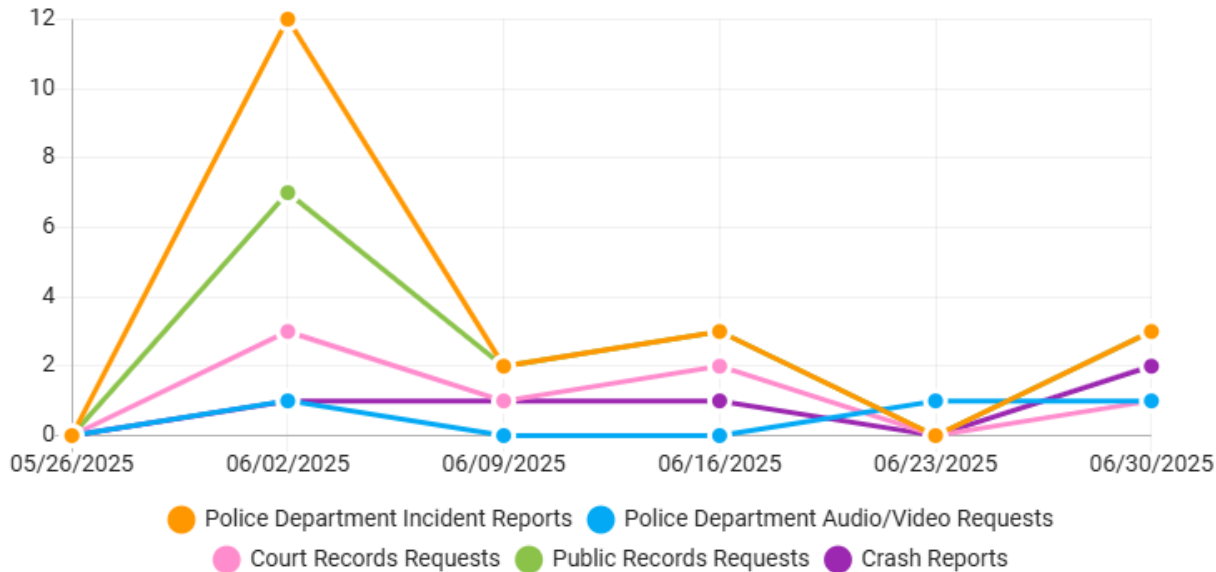
Monthly Project Volume by Jurisdiction



Jurisdiction	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Year Total
Windcrest, TX	70	47	74	61	56	71	0	0	0	0	0	0	379
Totals:	70	47	74	61	56	71	0	0	0	0	0	0	379

PUBLIC INFORMATION REQUEST MONTHLY SUMMARY

Processed Requests



20

Police Department Incident Reports

3

Police Department Audio/Video Requests

7

Court Records Requests

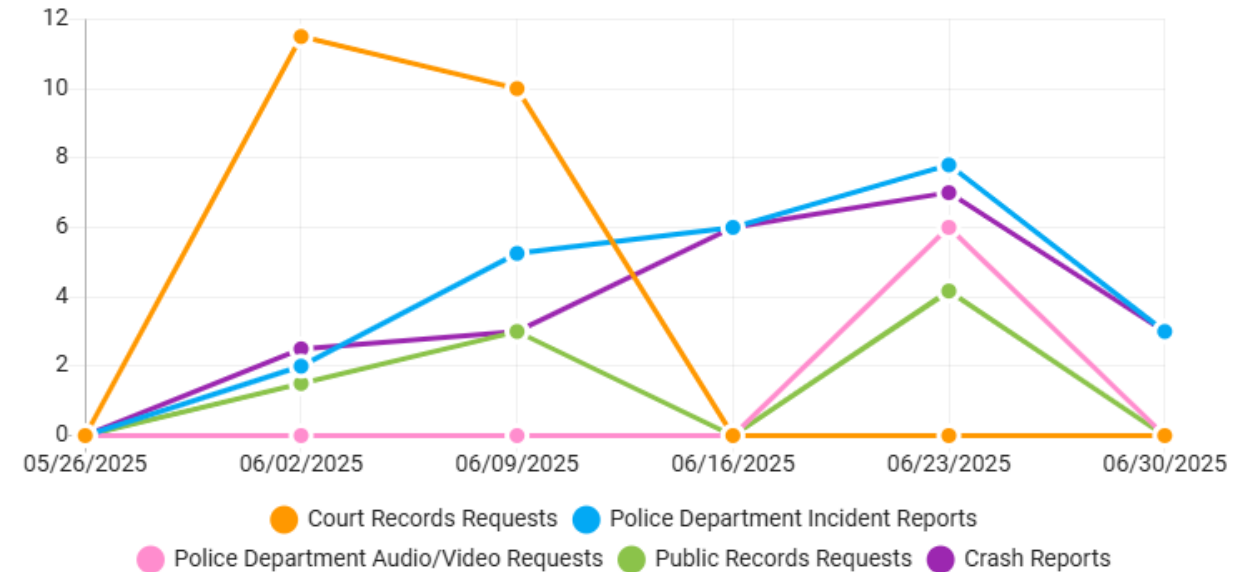
15

Public Records Requests

5

Crash Reports

Average Completion Time



11

Court Records Requests

5

Police Department Incident Reports

6

Police Department Audio/Video Requests

2.58

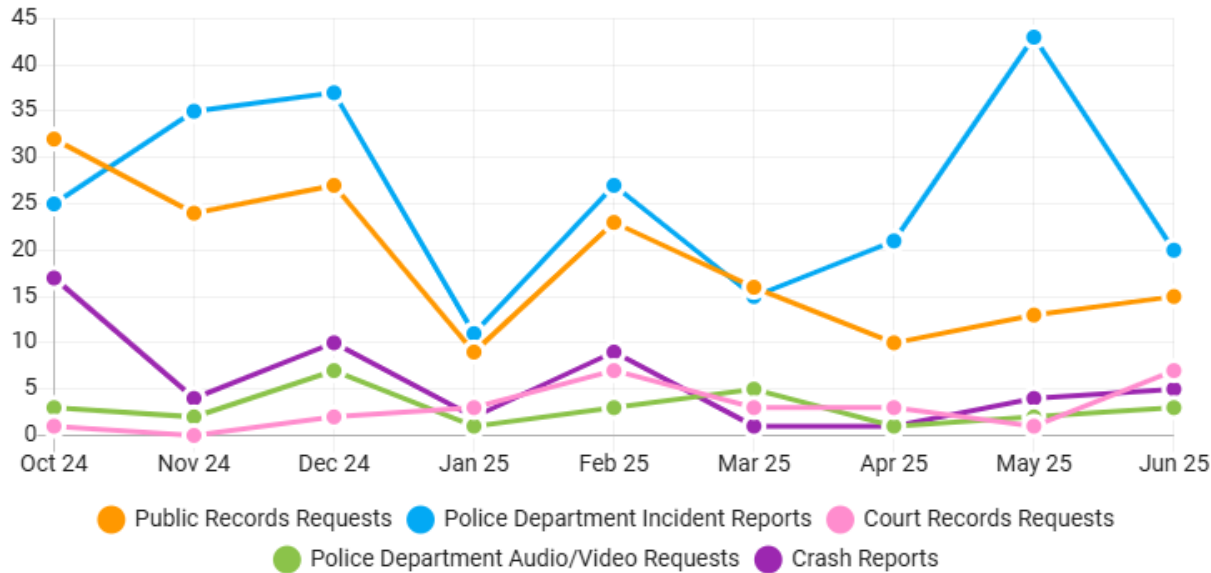
Public Records Requests

4.63

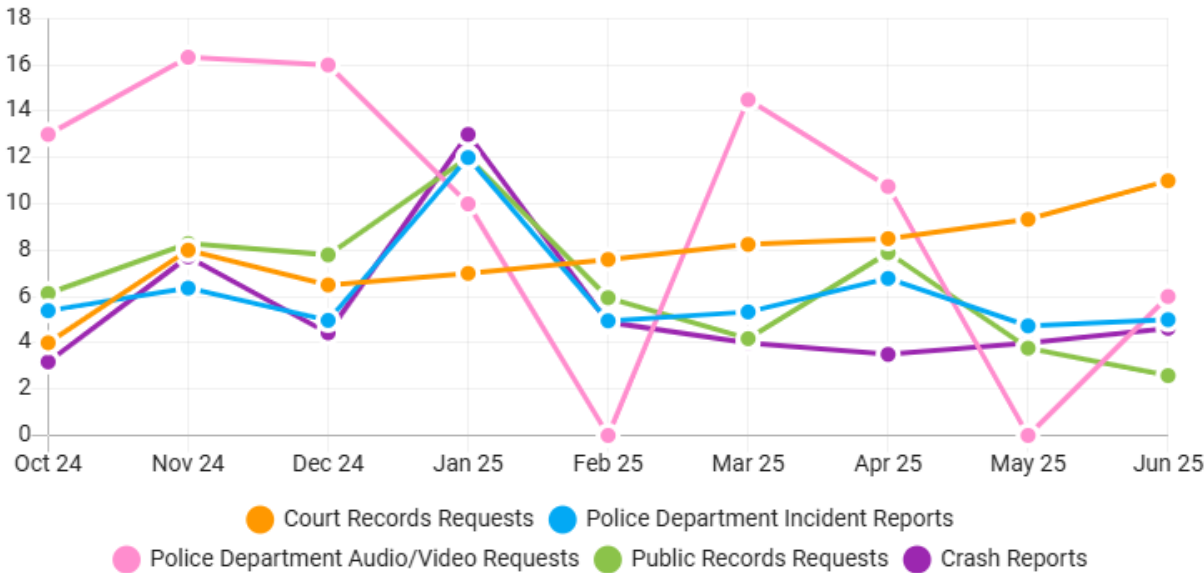
Crash Reports

PUBLIC INFORMATION REQUEST YTD SUMMARY

Processed Requests



Average Completion Time



169

Public Records Requests

234

Police Department Incident Reports

27

Court Records Requests

27

Police Department Audio/Video Requests

53

Crash Reports

8.04

Court Records Requests

5.97

Police Department Incident Reports

13.33

Police Department Audio/Video Requests

6.79

Public Records Requests

4.65

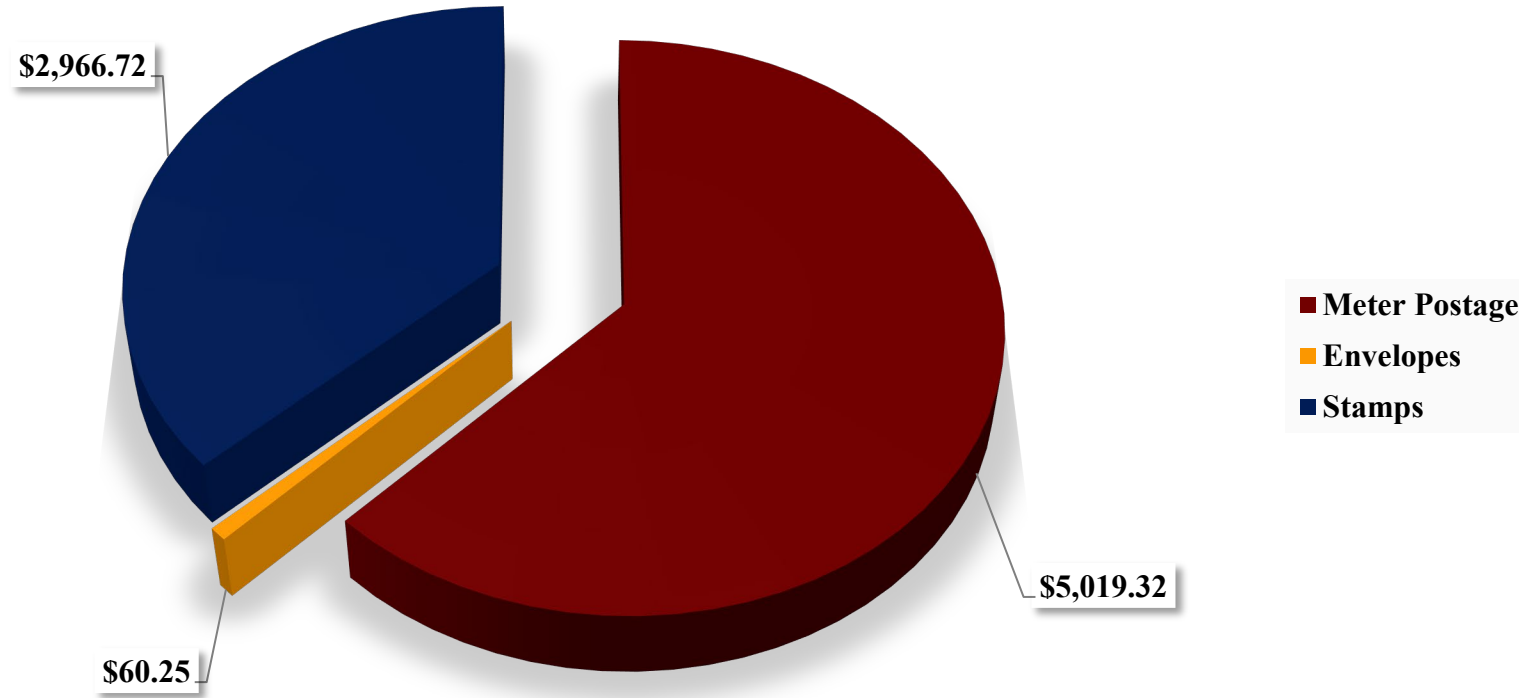
Crash Reports

PUBLIC INFORMATION REQUEST ANNUAL SUMMARY

TYPE OF REQUEST	21/22	22/23	23/24	24/25
Public Records Requests	355	188	158	169
Police Department Incident Reports	0	265	216	234
Crash Reports	244	139	169	53
Police Department Audio/Video Requests	0	24	39	28
Court Records Requests	0	21	20	27
Total # Requests	599	637	602	511
Average Total by Month	50	53	50	57



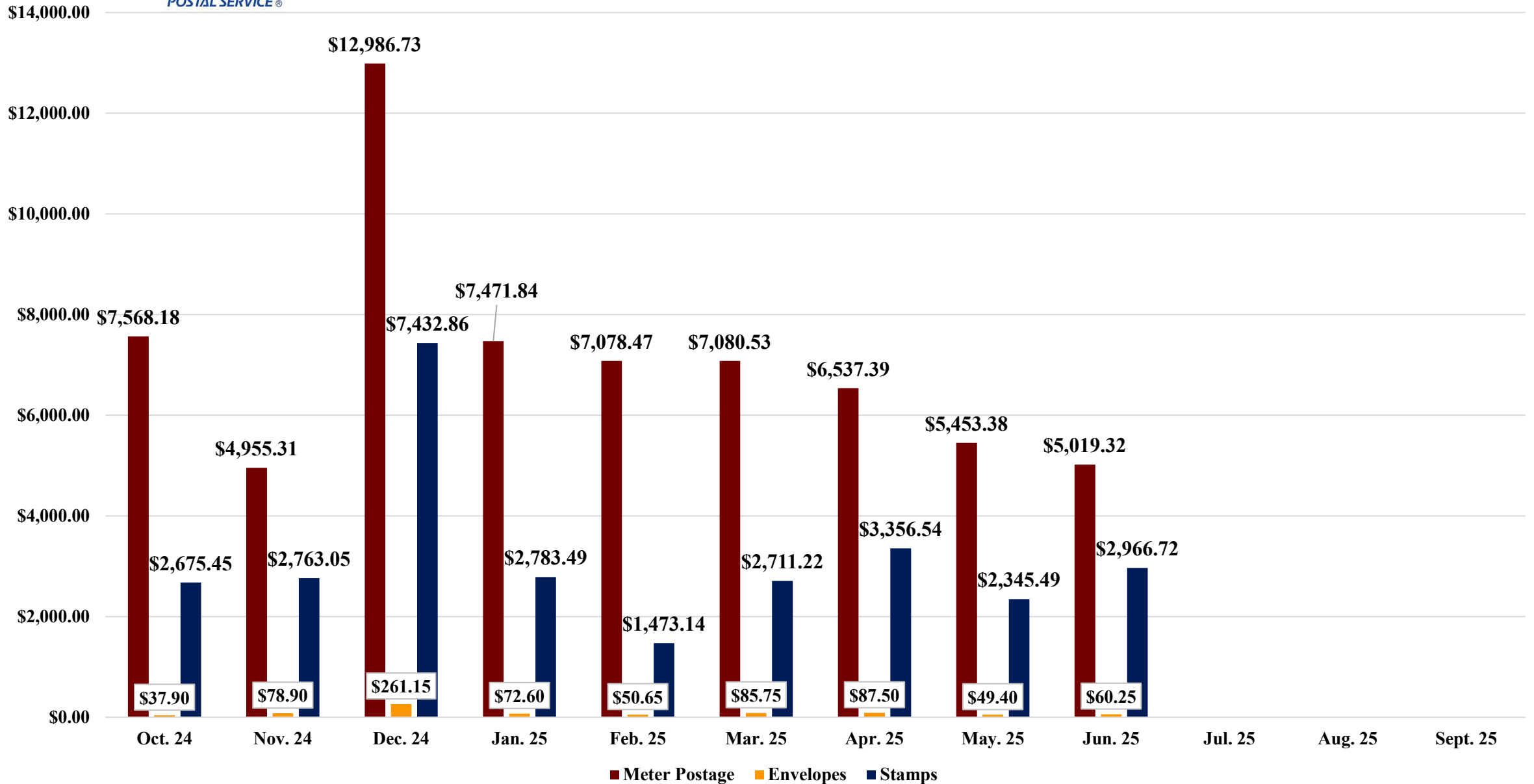
June Post Office Sales



**June 2025 Total Monthly
Sales – \$8,046.29**

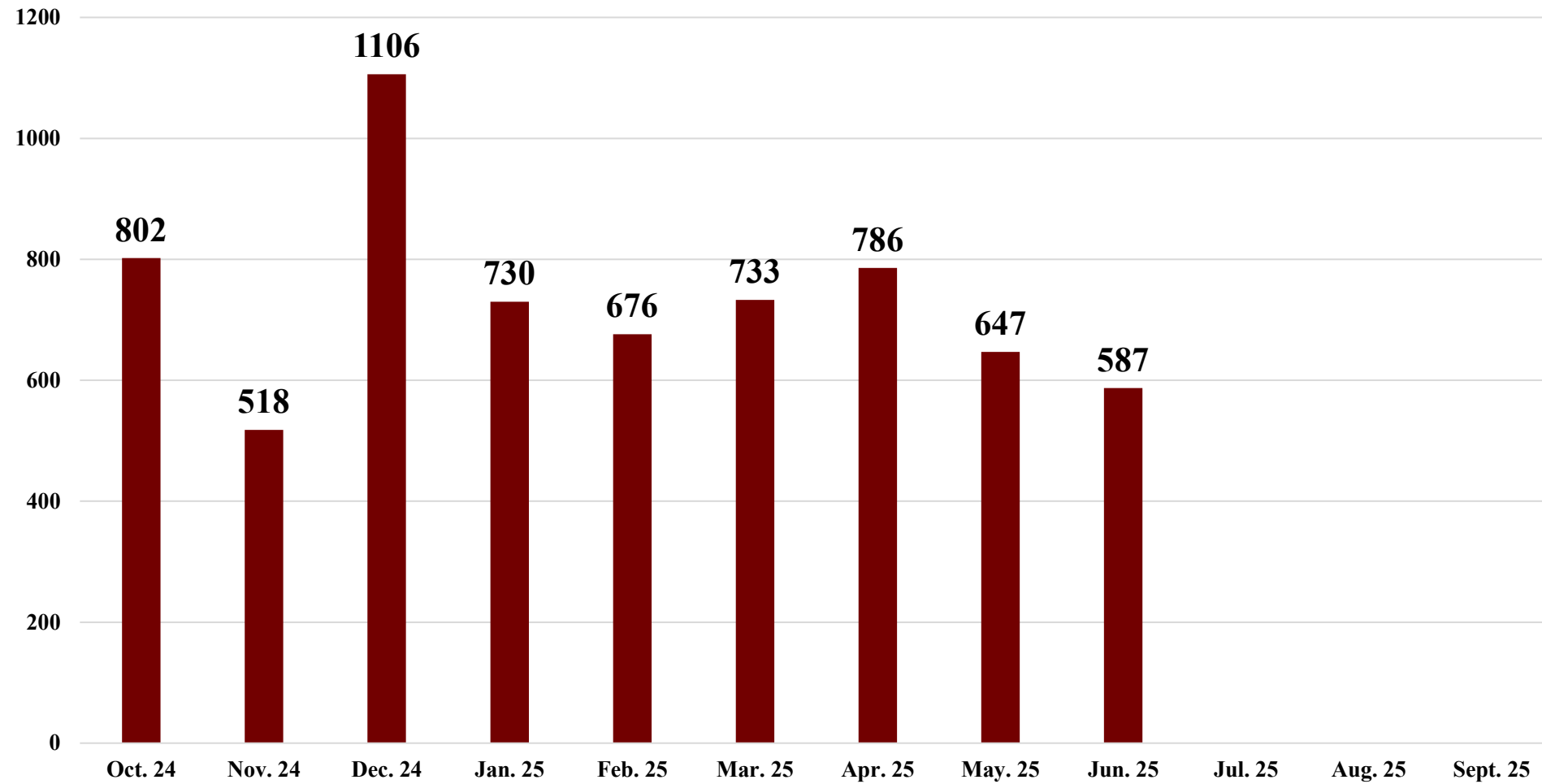


Monthly Sales FY 24-25





Customers FY 24-25

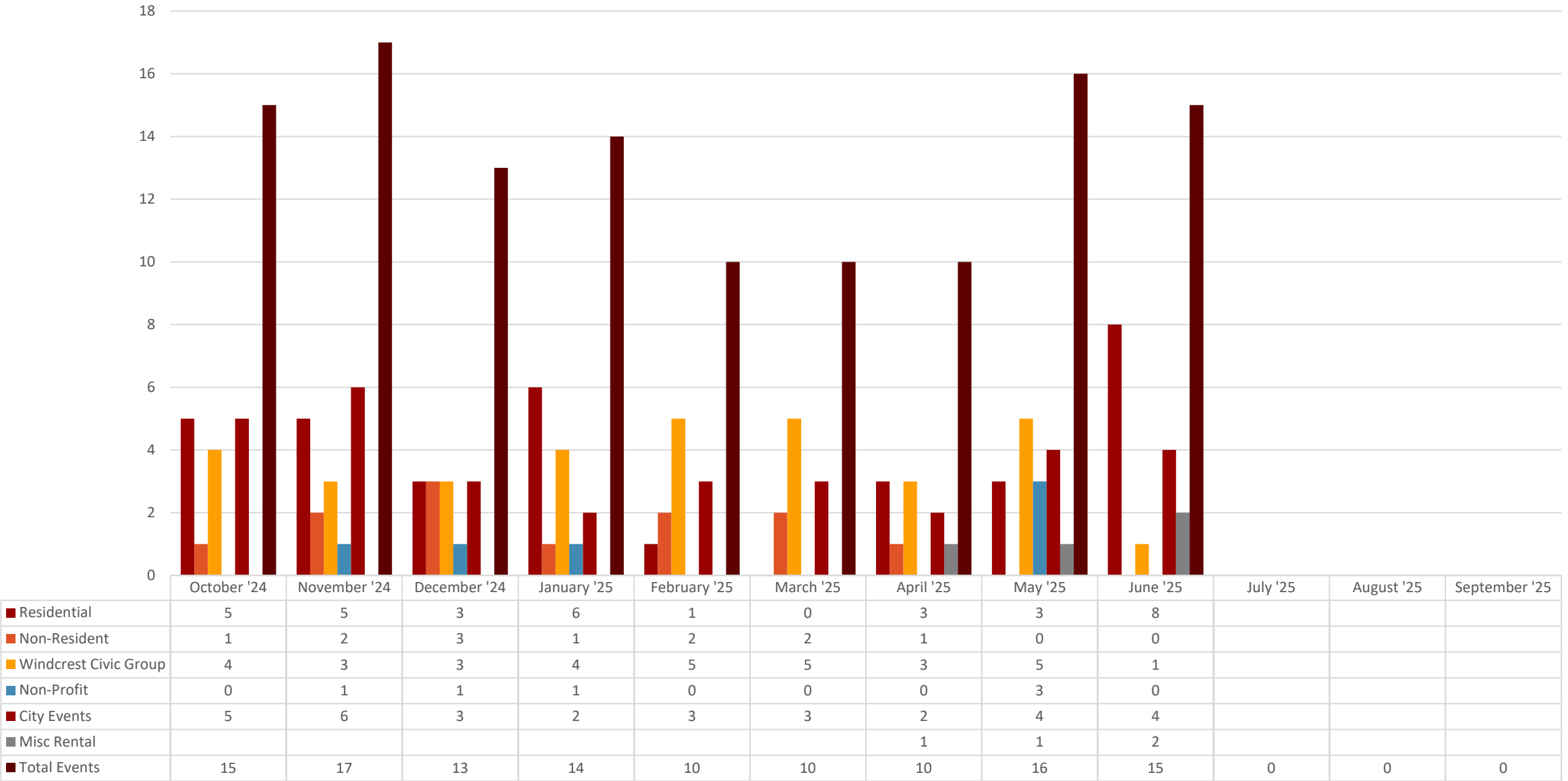




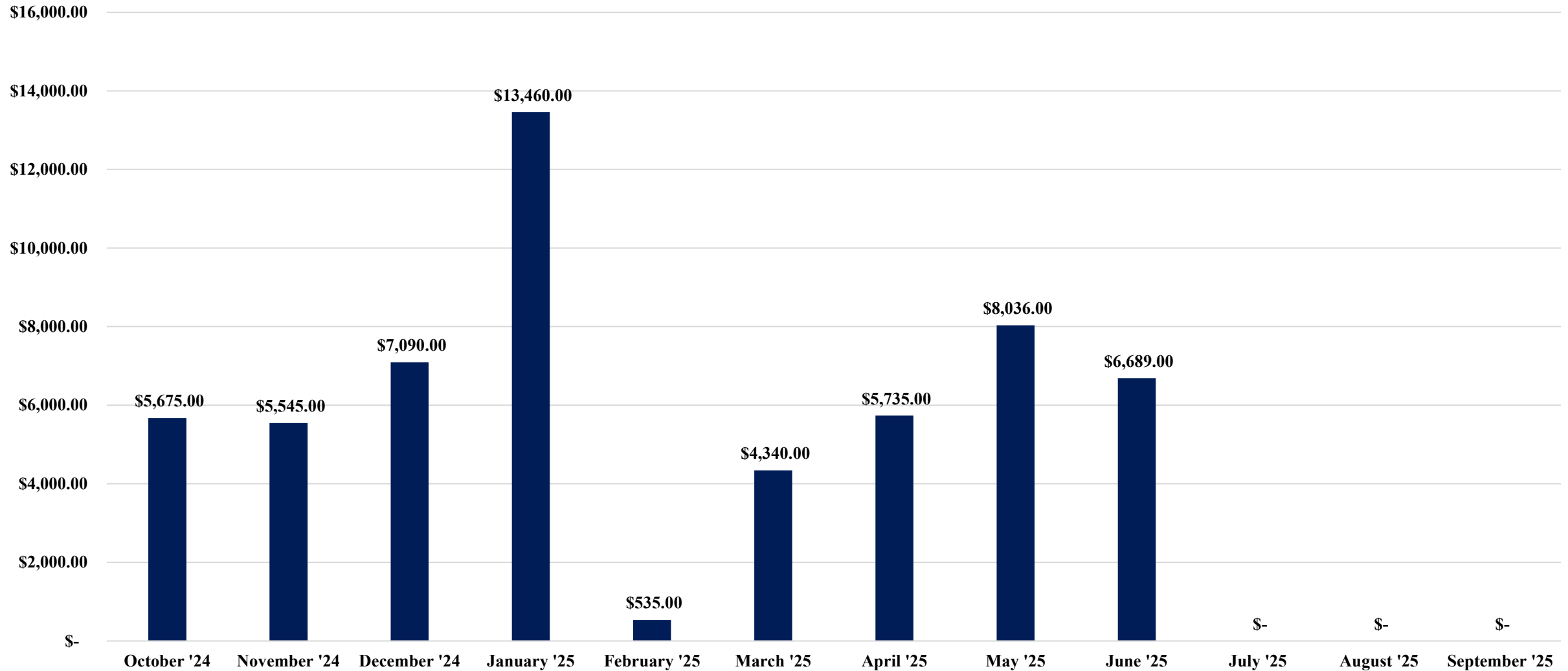
June Post Office Closures

- 20 BUSINESS DAYS – CLOSED 1 HOUR FOR LUNCH (12PM-1PM)
- JUNE 19, 2025 – JUNETEENTH

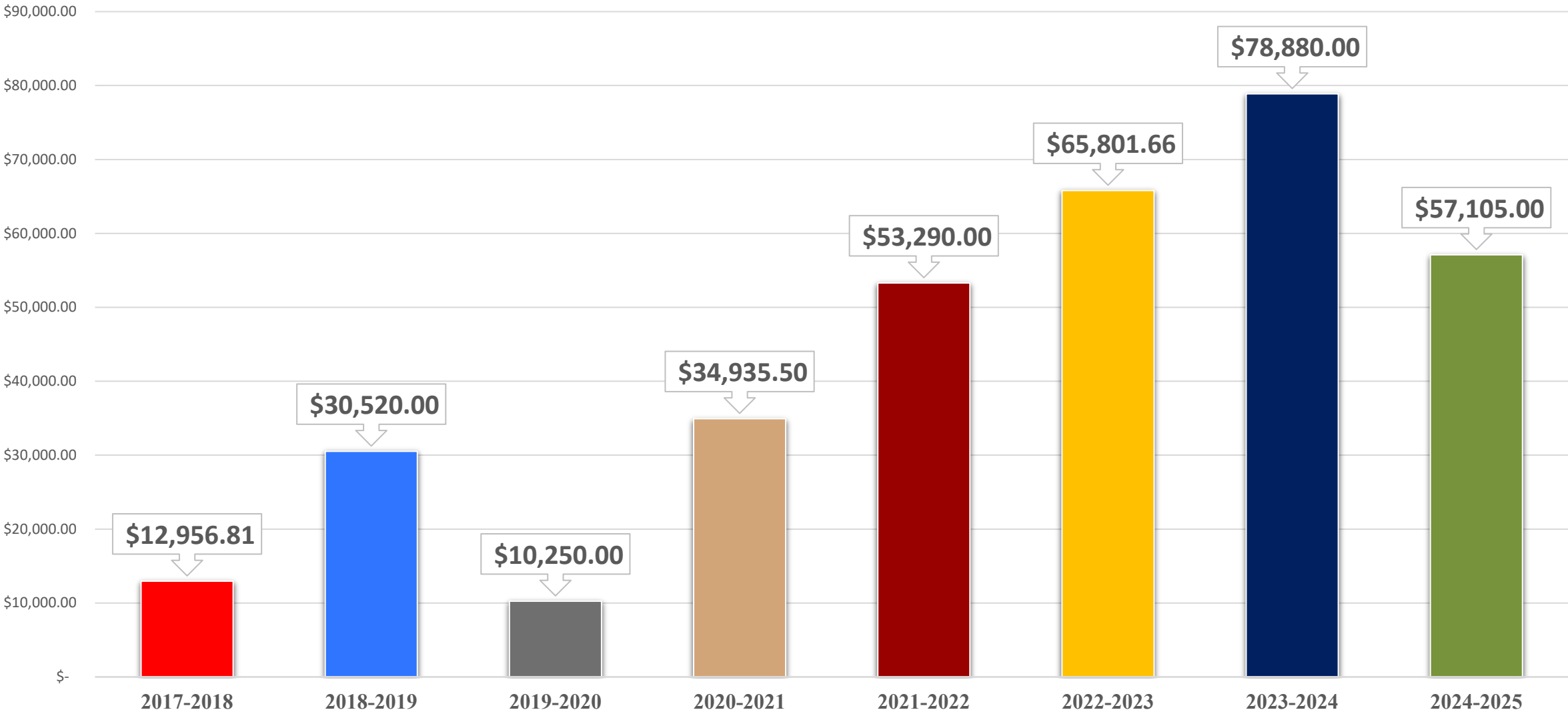
CIVIC CENTER - # OF EVENTS PER MONTH



FY 2024/2025 CIVIC CENTER FEES COLLECTED



CIVIC CENTER HISTORICAL FEE COLLECTION SUMMARY





*Archbishop David Copeland and Pastor Emerita Dr. Claudette Copeland Day
Proclamation
Sunday, July 20, 2025*

WHEREAS, in 1984, a prayer group gathered in the home of Alfred and Pearlene Conyers in San Antonio, they formed the creation of New Creation Christian Fellowship, and

WHEREAS, on March 5, 1985, New Creation Christian Fellowship was officially incorporated under the visionary leadership of Archbishop David M. Copeland and Pastor Emerita Dr. Claudette A. Copeland after they had faithfully served as the first African American active-duty chaplain couple in the United States Air Force, and

WHEREAS, after meeting in several San Antonio locations, in January of 2000, under the leadership of the Copelands', New Creation Christian Fellowship moved to its current location in the City of Windcrest, and

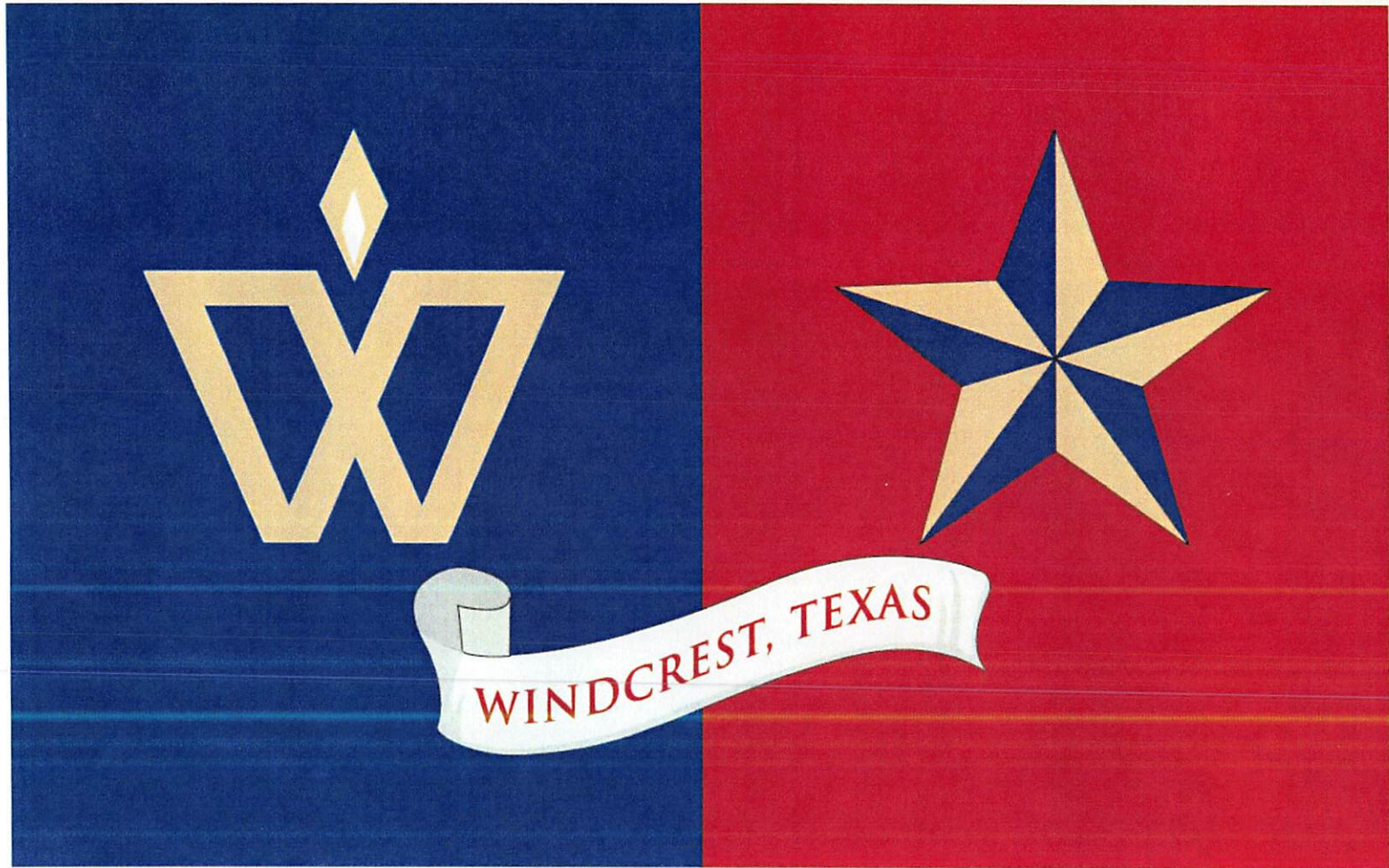
WHEREAS, Archbishop David Copeland has served, not only New Creation Christian Fellowship, but also on numerous national boards including, Fellowship of Inner City Faith Ministries, Chairman of the Board, Christian Haitian Outreach, Joint College of African American Pentecostal Bishops, and Churches of Community and Social Action, and

WHEREAS, Pastor Emerita Dr. Claudette Copeland, in addition to her service at New Creation Christian Fellowship, is a nationally recognized speaker, including being the first female keynote speaker at the San Antonio Martin Luther King Jr. march of over 80,000 attendees. She is the founder of Claudette Copeland Ministries and the co-convenor of the Women in Ministry Training Conference, and

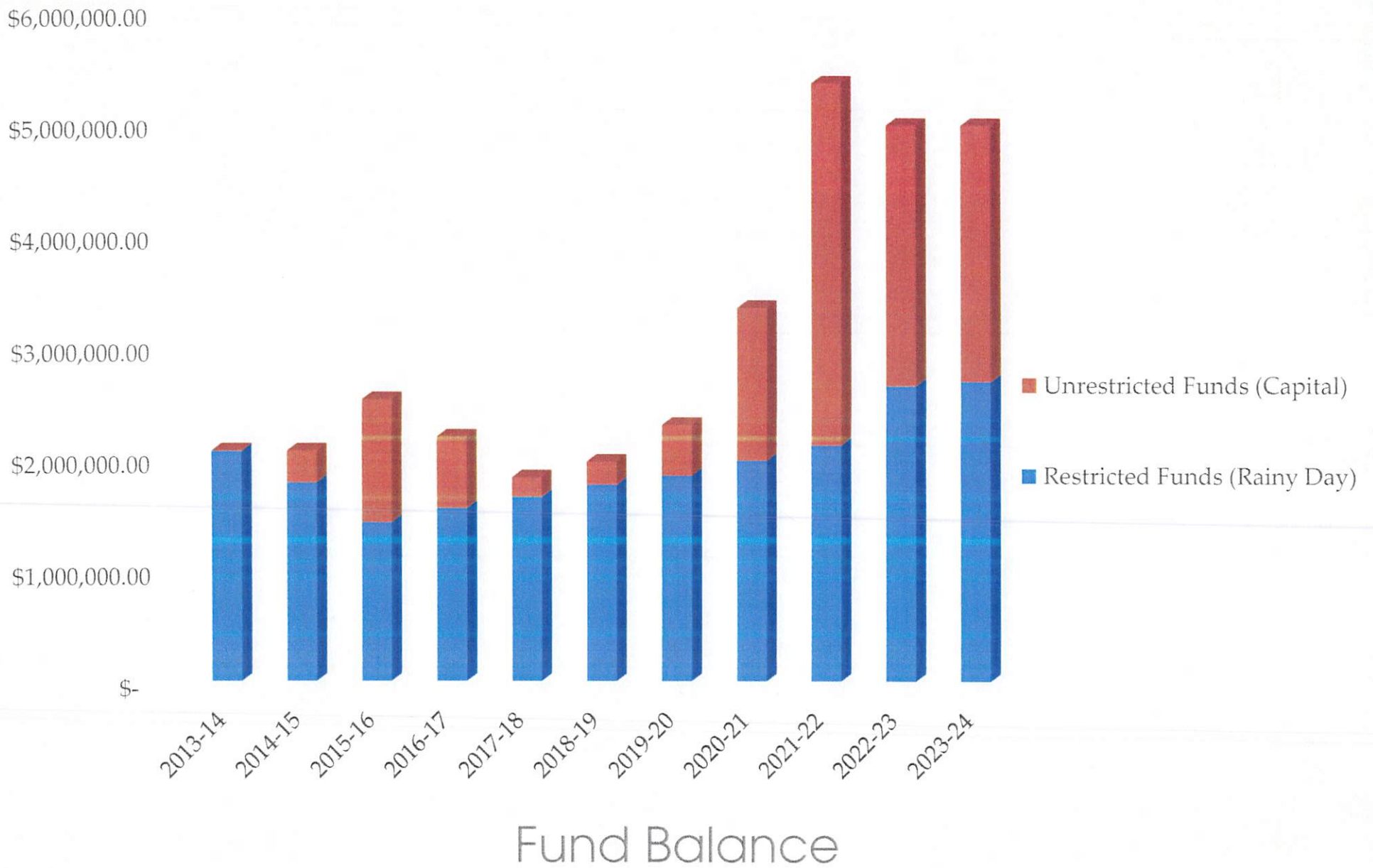
WHEREAS, the City of Windcrest joins the entire community in celebrating 40 years of ministry and service to not only New Creation Christian Fellowship, but the entire community through programs such as the Wellness Promotion Summits, providing free comprehensive health and dental services to the entire community without the hassle of insurance.

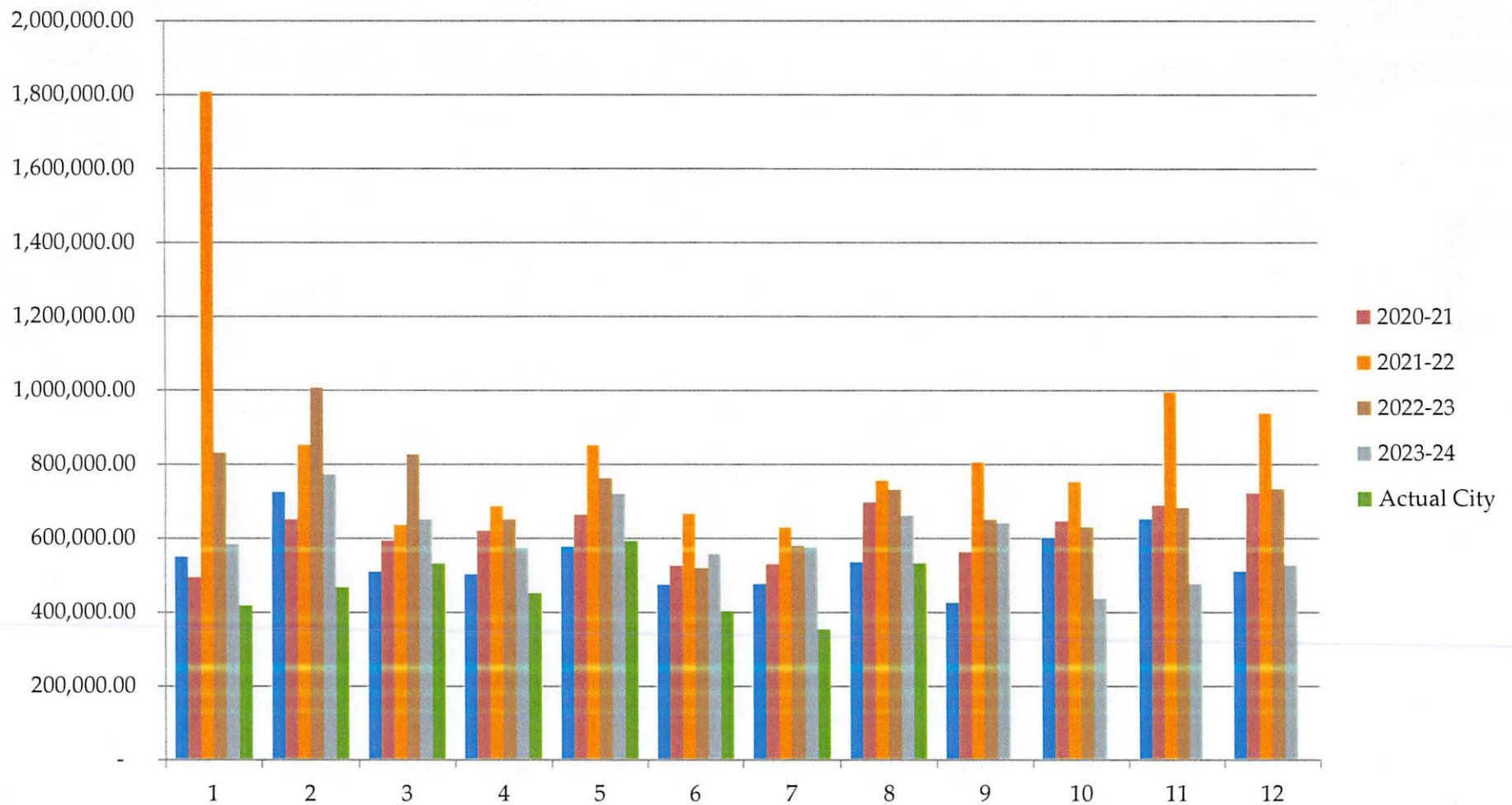
Now, therefore, I, Dan Reese, Mayor of the City of Windcrest, do hereby declare that Sunday, July 20, 2025, be Archbishop David Copeland and Pastor Emerita Dr. Claudette Copeland Day in the City of Windcrest.

Dan Reese, Mayor

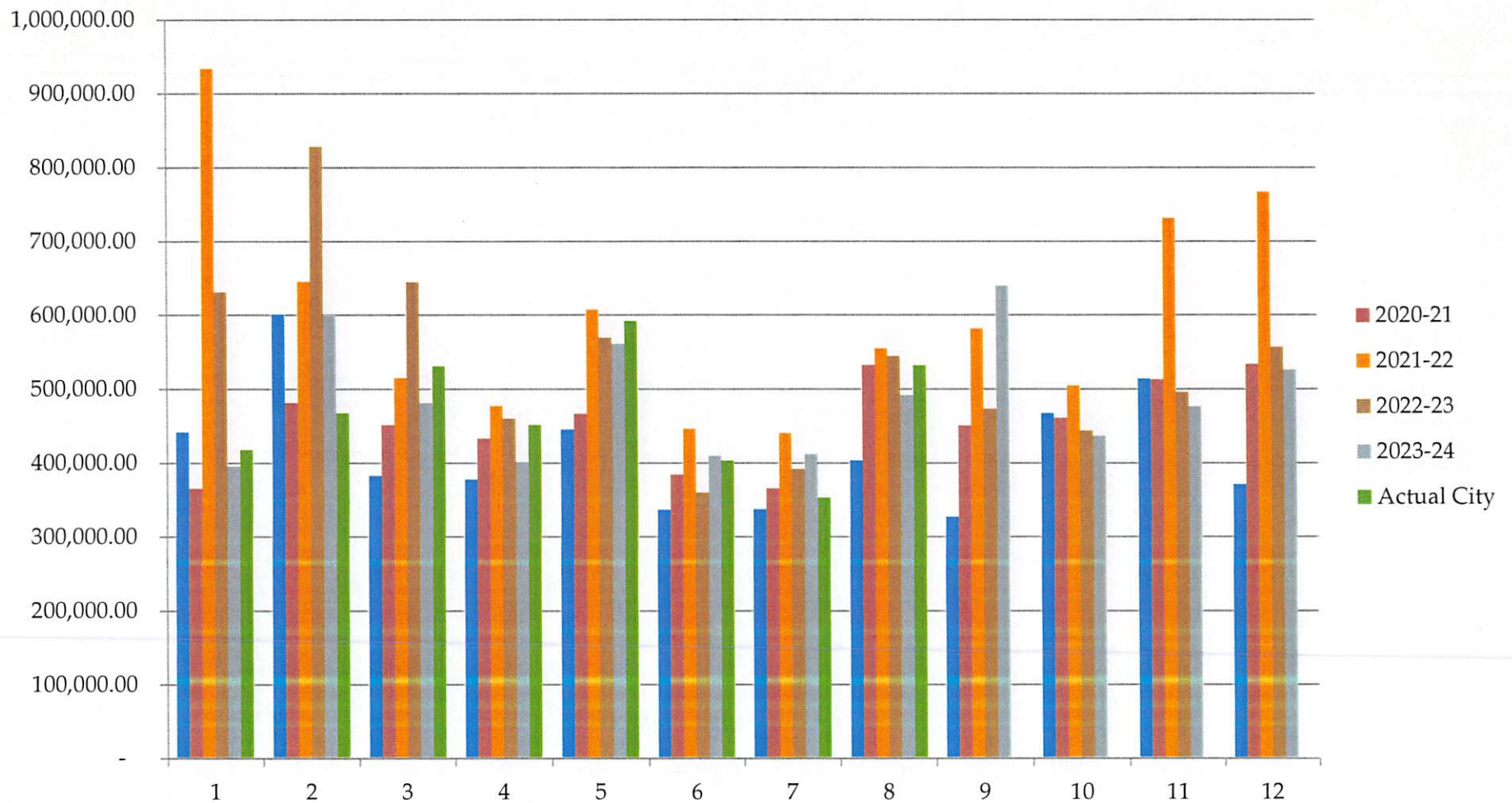


Monthly Finance Report
May 2025





City of Windcrest Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation

<u>Fund</u>	<u>YTD Revenues</u>	<u>YTD Expenditures</u>	<u>Current Cash Balance</u>
General	\$7,264,213.41	\$6,908,820.61	\$7,076,858.26
Garbage	\$2,509,484.03	\$1,626,895.30	\$30,310.85
Asset Seizure - Federal	\$8.32	\$0.00	\$397.83
School Crossing Guard	\$5,539.77	\$1,545.41	\$16,151.79
Police Donations	\$6,639.23	\$3,618.17	\$1,877.76
Asset Seizure - State	\$11,035.71	\$0.00	\$440.18
Police Education Training	\$2,661.26	\$125.00	\$11,56.94
Economic Development Corporation	n/a	n/a	\$456,079.48
Court Technology	\$17,362.27	\$4,356.40	\$23,879.42
Court Building Security	\$20,303.81	\$0.00	\$811.30
Hotel / Motel Tax	\$195,179.89	\$206,331.00	\$243,678.92
Debt Service	\$652,821.08	\$526,125.00	\$0.03
WCCPD	\$419,366.00	\$731,718.05	\$422,633.57
Capital Projects – Streets	\$409,838.45	\$490,081.97	\$47,551.97
Public, Education & Government	\$5,117.33	\$0.00	\$0.00
2019 Series A	\$5,392.54	\$0.00	\$5,392.54
Grant Fund	\$0.00	\$0.00	\$0.00
Youth Diversion Fund	\$28.62	\$0.00	\$0.00
Pooled Cash			<u>\$5,547,822.12</u>
<u>Total Cash (Excluding EDC)</u>			<u>\$13,529,371.48</u>

Finance Department
Momorandum

Subject: Unaudited Monthly Financial Report-Month ended May 31, 2025

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

Highlights for this reporting period are:

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

- Because various revenues are 30-60 days behind, May revenues do not reflect all cumulative revenues such as the Sales Tax and other miscellaneous types. May Sales Tax (May Economic activity), for example, will not be received until the end of July 2025.

-As of May 31, 2025, the City has \$13,529,371 in its cash portfolio, of which \$7,014,346.46 is invested in TexPool and had a yield of 4.3077%. The remaining funds are invested at Frost Bank in various account and had a yield of 3.09% in the month of May 31, 2025.

-Year-to-Date General Fund budget completed: 66.67%

-Special Services Department budget completed: 68.26%

-Fleet Mechanic Department budget completed: 85.41%

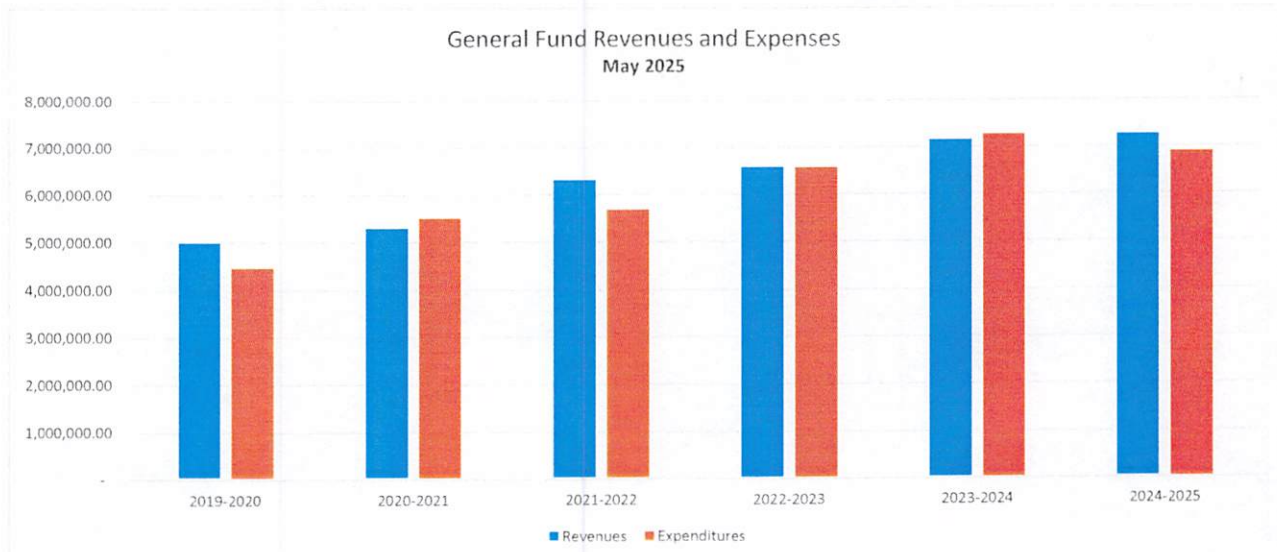
-Civic Center Department budget completed: 72.32%

-Contract Services Department budget completed: 86.47%

-Animal Control Department budget completed: 90.01%

-Human Resources Department: 77.92%

-Year-to-date revenues (68.46%) and expenses (62.93%) for the general fund are shown in a comparative chart below through the month ending May 31st for the most current 6 years. The differences in revenues and expenses are due to the specifics of that year's situation and timing and does not reflect any shortfall of revenues or excess spending.



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

**Monthly Financial Report (MFR) as of
May 31, 2025**

Table of Contents

Treasurer's Report

Bank Account Summary

Sales Tax Graphs

 Total City of Windcrest Sales Tax

 City of Windcrest Sales Tax - SA Annexation

 Sales tax associated with the SA Annexation

General Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Garbage Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series A Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series B Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	398
County Fire Contribution	\$	-
School Crossing Guard	\$	16,152
Police Donations	\$	1,878
Asset Seizure Fund - State	\$	440
Police Education Training Fund	\$	11,565
Court Technology Fund	\$	23,879
Court Building Security Fund	\$	811

May 31, 2025

5/31/2025

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for May 2025

This report covers 66.67% of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	\$ 682,986	\$ 130,583	\$ 7,264,213	\$ 7,164,515	68.46%
Expenditures (2)	\$ 930,652	\$ 738,510	\$ 6,908,821	\$ 7,262,222	62.93%
Net	\$ (247,666)	\$ (607,927)	\$ 355,393	\$ (97,708)	
Garbage Fund:					
Income	\$ 226,799	\$ 209,299	\$ 2,509,484	\$ 2,389,406	76.91%
Expenditures	\$ 12,190	\$ 220,306	\$ 1,626,895	\$ 1,705,992	46.83%
	\$ 214,610	\$ (11,007)	\$ 882,589	\$ 683,414	
Debt Service Fund:					
Income	\$ 16,525	\$ -	\$ 652,821	\$ 626,634	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ -	\$ 526,125	\$ 515,125	
Net	\$ 16,525	\$ -	\$ 126,696	\$ 111,509	
Capital Projects Fund:					
Income	\$ 76,105	\$ 77,287	\$ 409,838	\$ 433,461	
Expenditures	\$ 13,900	\$ -	\$ 490,082	\$ 13,198	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 62,205	\$ 77,287	\$ (80,244)	\$ 420,263	
2019 Series A					
Income	\$ 13	\$ 1,504	\$ 5,393	\$ 11,949	
Expenditures	\$ -	\$ -	\$ -	\$ 2,500	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 13	\$ 1,504	\$ 5,393	\$ 9,449	
Total Funds:					
Income	\$ 1,002,428	\$ 418,673	\$ 10,841,750	\$ 10,625,965	
Expenditures	\$ 956,742	\$ 958,817	\$ 9,551,923	\$ 9,499,037	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ 45,686	\$ (540,144)	\$ 1,289,827	\$ 1,126,928	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 75,920	\$ 94,293	\$ 459,161	\$ 795,786	
EDC	\$ 75,995	\$ 94,370	\$ 459,476	\$ 796,258	
General Fund	\$ 303,980	\$ 377,478	\$ 1,837,903	\$ 3,266,934	
Ad Valorem Tax Offset	\$ 75,995	\$ 94,370	\$ 459,476	\$ 796,258	
For Street Maintenance	\$ 75,995	\$ 94,370	\$ 459,476	\$ 796,258	
Net Sales Tax	\$ 607,885	\$ 754,880	\$ 3,675,491	\$ 6,451,494	
Annexed Area to S.A.	\$ -	\$ (168,816)	\$ -	\$ (1,344,388)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Natalia Witmer

Mun. Finance Officer/ Interim City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending May 2025

	Account	Interest Rate
Frost Bank Accounts:		
‡ Pooled Checking	\$ 5,647,822	3.09%
‡ MEIA Proceeds	\$ 34,020	3.09%
‡ General Fund Money Market	\$ 10,738	3.09%
‡ General Fund Development Escrow	\$ -	
‡ General Fund Certificate of Deposit	\$ 26,498	3.09%
‡ Garbage Fund Checking	\$ 29,282	3.09%
‡ Garbage Fund Money Market	\$ 597	3.09%
Debt Service Fund	\$ 0	3.09%
Capital Projects Street Fund	\$ 27,554	3.09%
Hotel/Motel Occupancy Tax Fund	\$ 243,679	3.09%
Windcrest Crime Control & Prevention Dist. Fund	\$ 422,634	3.09%
‡ Asset Forfeiture/Seizure Savings (Federal)	\$ 398	3.09%
‡ School Crossing Guard Savings	\$ 16,152	3.09%
‡ Police Donation Savings	\$ 1,878	3.09%
‡ Asset Forfeiture/Seizure Savings (State)	\$ 440	3.09%
Police Education/Training Savings	\$ 11,565	3.09%
Municipal Court Technology Fund	\$ 23,879	3.09%
Municipal Court Building Security Fund	\$ 811	3.09%
‡ 2019 Series A	\$ 5,393	3.09%
Total - Frost National Bank	\$ 6,503,339	
INVESTMENTS:		
Texpool (breakout by fund on following page)	\$ 7,014,346	4.3077%
Texpool for Streets	\$ 11,686	4.3077%
Total TexPool	\$ 7,026,032	
TOTAL ALL FUNDS	\$ 13,529,371	

Texpool Breakout by Fund

		Balance
Fund #	Fund Name	5/31/2025
1	General Fund MEIA Proceeds	4,820,578.16
1	General Fund	2,185,024.07
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
9	Asset Seizure Fund - State	-
	Total	7,014,346.46

BALANCE SHEET
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	3,017,638.43
01-1104	MEIA PROCEEDS	34,019.62
01-1105	SAVINGS	10,738.05
01-1110	PETTY CASH	1,700.00
01-1111	STORE PETTY CASH	100.00
01-1112	PREPAID POSTAGE	14,286.68
01-1120	CERT. OF DEPOSIT-RESTRICTED	26,498.36
01-1124	INVESTMENT/TEXPOOL MEIA	4,820,578.16
01-1125	INVESTMENT/TEXPOOL	2,185,024.07
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	17,216.56
01-1129	EXPENCE CARD A	1,445.31
01-1130	EXPENCE CARD B	1,585.82
01-1131	EXPENCE CARD C	1,124.21
01-1132	EXPENCE CARD D	1,470.66
01-1133	EXPENCE CARD E	0.00
01-1134	EXPENCE CARD F	2,094.24
01-1135	EXPENCE TRAVEL CARD 1	1,128.70
01-1136	EXPENCE TRAVEL CARD 2	311.67
01-1137	EXPENCE TRAVEL CARD 3	2,019.10
01-1138	EXPENCE TRAVEL CARD 4	2,021.38
01-1139	EXPENCE CARD H	934.94
01-1140	EXPENCE CARD G	549.89
01-1141	EXPENCE CARD I	1,094.90
01-1142	EXPENCE CARD J	454.92
01-1143	EXPENCE CARD K	115.77
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	0.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	44,799.78
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00

BALANCE SHEET
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-1383	DUE FROM HRA	0.00	
01-1501	A/R-ADVALOREM TAXES	105,902.71	
01-1502	DEFERRED EXPENDITURES	0.00	
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	0.00	
01-1505	ALLOW FOR DOUBTFUL ACCTS	(16,355.18)	
01-1510	A/R-SALES TAX	(0.96)	
01-1515	A/R-LIQUOR TAX	0.00	
01-1562	A/R - GRANT FUNDS	0.00	
01-1601	A/R-MISC FEES	(5,595.99)	
01-1602	A/R WARRANTS - CITY PORTION	0.00	
01-1605	A/R-FRANCHISE	0.00	
01-1608	A/R - UNAPPLIED CREDITS	0.00	
01-1620	A/R-WATER DISTRICT #10	0.00	
01-1635	A/R-MISC. II	2.00	
01-1636	A/R POST OFFICE PETTY CASH	<u>200.00</u>	
		<u>10,273,103.80</u>	
	TOTAL ASSETS		10,273,103.80
			=====
LIABILITIES			
=====			
01-2200	WAGES PAYABLE	0.00	
01-2205	FED WITHHOLDING	0.00	
01-2210	FICA PAYABLE - EMPLOYER	0.00	
01-2215	FICA PAYABLE - EMPLOYEE	0.00	
01-2220	MEDICARE PAYABLE EMPLOYER	0.00	
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00	
01-2230	TMRS PAYABLE	(0.10)	
01-2235	TWC TAXES PAYABLE	0.00	
01-2240	TRUSTEE PAYABLE	0.00	
01-2242	SEC 457B DEF.COMP. PAYABLE	50.00	
01-2245	LIFE INSURANCE PAYABLE	(1,103.04)	
01-2246	SHORT TERM DISABILITY	(1,334.46)	
01-2248	LEGALSHIELD VOL DED	0.00	
01-2250	SUPPLEMENTAL INSURANCE	(1,143.02)	
01-2251	DEPENDENT DENTAL INSURANCE	14.75	
01-2252	DEPENDENT VISION INSURANCE	(154.07)	
01-2255	DEP HLTH/OPT LIFE PAYABLE	5,000.51	
01-2256	A/P FSA Med Ded	(381.24)	
01-2257	A/P FSA DEP DED	0.00	
01-2258	DUE TO EWALD TRACTOR	0.00	
01-2259	A/P MISC DED	0.00	
01-2310	DUE TO GARBAGE FUND	0.00	
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00	
01-2325	DUE TO S.C.G. FUND	150.00	
01-2330	DUE TO COUNTY FIRE CONTRI	0.00	
01-2335	DUE TO DARE PROGRAM FUND	0.00	
01-2340	DUE TO POLICE DONATION FUND	0.00	
01-2345	DUE TO ASSET SEIZURE/STAT	0.00	
01-2350	DUE TO POLICE TRAINING FUND	0.00	

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00
01-2355	DUE TO EDC FUND	0.00
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	(52,774.90)
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS (CVC)	5.74
01-2403	A/P-REHABILITATION (CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE (CJP)	0.00
01-2405	A/P-PERSONNEL TRAIN (JCPT)	0.38
01-2406	A/P-MANAGEMENT (LEMI)	0.00
01-2407	A/P-OFFICIERS ADM (LEOA)	0.00
01-2408	A/P-GENERAL REVENUE (GR)	0.00
01-2409	A/P-LIAB INS (OCL)	0.00
01-2410	A/P-SALES TAX	(111.09)
01-2411	BOND ESCROW (COURT)	17,720.00
01-2412	A/P-CONTINUING ED (LEOCE)	0.00
01-2413	A/P TIME PAYMENT	40.80
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	1.91
01-2416	A/P CONSOLIDATED CRT COST (CCC)	66,414.24
01-2417	A/P JUVENILE CRIME (JCD)	0.10
01-2418	A/P FTA FEE (FTA)	571.10
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	2,950.00
01-2423	AP-CHILD SAFETY SEAT & BELT	232.96
01-2424	A/P CORRECTIONAL MGMT (CMI)	0.00
01-2425	DEPOSITS-CIVIC CENTER	19,943.00
01-2426	A/P INDIGENT DEFENSE FEE	92.14
01-2427	DEPOSITS - TACO CABANA	(100.00)
01-2428	A/P - MUNI SVC BUREAU	17.61
01-2429	A/P - STATE TRAFFIC FEES	18,311.37
01-2430	BOND REFUNDS (COURT)	4,356.90
01-2431	A/P - STATE JURY FEE (SJRF)	184.29
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	248.79
01-2436	A/P-LINEBARGER COURT COLLECTIO	27,241.80
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	0.73
01-2438	BONDS APPLIED (COURT)	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00

BALANCE SHEET
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-2471	PENDING PRIOR PERIOD AJE	(0.07)	
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00	
01-2501	DEFERRED REVENUE-TAXES	90,095.33	
01-2502	DEFERRED REVENUE - OTHER	0.00	
01-2503	DEFERRED REVENUE - WARRANTS	0.00	
01-2505	AP MEIA TO BEXAR COUNTY	273,381.98	
01-2506	AP MEIA TO NEISD	4,245,689.30	
01-2507	AP MEIA COSA	0.00	
01-2508	INTEREST MEIA	220,062.14	
	TOTAL LIABILITIES		<u>4,935,675.88</u>
EQUITY			
=====			
01-3201	FUND BALANCE	4,447,035.12	
01-3202	FUND BALANCE-RESTRICTED	535,000.00	
01-3205	FOR ECONOMIC IMPACT	0.00	
01-3207	FOR CASHFLOW	0.00	
	TOTAL BEGINNING EQUITY	4,982,035.12	
	TOTAL REVENUE	7,264,213.41	
	TOTAL EXPENSES	<u>6,908,820.61</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	355,392.80	
	TOTAL EQUITY & FUND BALANCE		<u>5,337,427.92</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		10,273,103.80
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	10,649,905	10,610,297	682,986.37	7,264,213.41	7,156,088.19	0.00	68.46	3,346,083.70
TOTAL REVENUES	10,649,905	10,610,297	682,986.37	7,264,213.41	7,156,088.19	0.00	68.46	3,346,083.70
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	398,463	398,463	43,445.45	241,859.69	196,506.31	0.00	60.70	156,603.03
OTHER EXPENSES	34,500	34,500	3,738.92	28,111.84	10,988.19	0.00	81.48	6,388.16
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	432,963	432,963	47,184.37	269,971.53	207,494.50	0.00	62.35	162,991.19
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,860,753	2,860,753	229,858.25	1,484,658.46	1,622,851.14	0.00	51.90	1,376,094.53
OTHER EXPENSES	225,800	225,800	4,983.17	92,995.50	141,527.77	0.00	41.18	132,804.50
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	3,086,553	3,086,553	234,841.42	1,577,653.96	1,764,378.91	0.00	51.11	1,508,899.03
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	1,292,397	1,292,397	139,386.54	830,637.45	786,455.92	0.00	64.27	461,759.42
OTHER EXPENSES	354,300	354,300	26,491.10	227,116.95	242,503.12	1,167.25	64.43	126,015.80
TOTAL 03-FIRE DEPARTMENT	1,646,697	1,646,697	165,877.64	1,057,754.40	1,028,959.04	1,167.25	64.31	587,775.22
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	84,942	84,942	7,310.67	43,625.30	8,697.21	0.00	51.36	41,316.90
OTHER EXPENSES	177,200	177,200	3,943.74	135,303.74	146,055.98	0.00	76.36	41,896.26
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	262,142	262,142	11,254.41	178,929.04	154,753.19	0.00	68.26	83,213.16
<u>06-PARKS & RECREATION</u>								
OTHER EXPENSES	244,514	244,514	7,119.15	93,991.80	131,672.00	23,311.07	47.97	127,211.45
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	244,514	244,514	7,119.15	93,991.80	131,672.00	23,311.07	47.97	127,211.45
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	80,275	80,275	9,679.64	51,589.62	49,399.27	0.00	64.27	28,685.05
OTHER EXPENSES	162,400	162,400	5,380.02	155,398.93	87,954.64	284.92	95.86	6,716.15
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	242,675	242,675	15,059.66	206,988.55	137,353.91	284.92	85.41	35,401.20

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS	449,751	449,751	44,942.73	267,059.50	250,754.26	0.00	59.38	182,691.28
OTHER EXPENSES	108,550	108,550	14,698.46	96,219.74	99,160.47	775.00	89.35	11,555.26
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	558,301	558,301	59,641.19	363,279.24	349,914.73	775.00	65.21	194,246.54
10-FACILITY DIVISION								
OTHER EXPENSES	183,000	183,000	17,534.84	86,413.95	83,408.38	1,144.87	47.85	95,441.18
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	183,000	183,000	17,534.84	86,413.95	83,408.38	1,144.87	47.85	95,441.18
11-CIVIC CENTER								
SALARIES & BENEFITS	235,565	235,565	29,060.46	173,715.03	105,420.06	0.00	73.74	61,849.86
OTHER EXPENSES	108,000	108,000	7,877.35	69,105.79	54,279.87	5,632.53	69.20	33,261.68
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	343,565	343,565	36,937.81	242,820.82	159,699.93	5,632.53	72.32	95,111.54
14-CONTRACT SERVICES								
OTHER EXPENSES	1,004,972	1,085,553	74,399.45	938,725.37	929,212.10	0.01	86.47	146,827.13
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	1,004,972	1,085,553	74,399.45	938,725.37	929,212.10	0.01	86.47	146,827.13
15-TECH SUPPORT								
OTHER EXPENSES	414,326	414,326	27,133.31	267,307.82	232,090.23	8,873.16	66.66	138,145.14
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	414,326	414,326	27,133.31	267,307.82	232,090.23	8,873.16	66.66	138,145.14
16-PUBLIC WORKS								
SALARIES & BENEFITS	715,566	715,566	78,891.26	452,378.61	469,269.15	0.00	63.22	263,187.20
OTHER EXPENSES	168,691	168,691	7,456.23	68,892.26	83,235.64	82.31	40.89	99,716.29
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	884,257	884,257	86,347.49	521,270.87	552,504.79	82.31	58.96	362,903.49
17-ANIMAL CONTROL								
SALARIES & BENEFITS	133,827	133,827	14,773.65	74,870.16	67,159.16	0.00	55.95	58,956.63
OTHER EXPENSES	156,900	306,900	26,116.33	321,817.38	115,638.02	0.00	104.86	(14,917.38)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	290,727	440,727	40,889.98	396,687.54	182,797.18	0.00	90.01	44,039.25

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	75,281	75,281	6,999.29	40,483.82	40,714.59	0.00	53.78	34,797.56
OTHER EXPENSES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	78,281	78,281	6,999.29	40,483.82	40,714.59	0.00	51.72	37,797.56
20-FINANCE								
SALARIES & BENEFITS	406,464	406,464	54,011.30	289,392.15	251,644.24	0.00	71.20	117,071.50
OTHER EXPENSES	19,500	19,500	667.22	12,682.90	14,795.01	0.00	65.04	6,817.10
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	425,964	425,964	54,678.52	302,075.05	266,439.25	0.00	70.92	123,888.60
25-CITY MANAGEMENT								
SALARIES & BENEFITS	219,046	219,046	0.00	140,077.10	141,071.21	0.00	63.95	78,968.85
OTHER EXPENSES	14,300	14,300	750.11	2,247.05	703,965.32	0.00	15.71	12,052.95
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	233,346	233,346	750.11	142,324.15	845,036.53	0.00	60.99	91,021.80
26-POOL								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	17,500	17,500	42.25	286.45	6,353.59	0.00	1.64	17,213.55
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	17,500	17,500	42.25	286.45	6,353.59	0.00	1.64	17,213.55
27-POST OFFICE								
SALARIES & BENEFITS	77,672	77,672	10,185.00	43,677.48	47,729.90	0.00	56.23	33,994.93
OTHER EXPENSES	17,600	17,600	0.00	2,155.70	5,874.48	0.00	12.25	15,444.30
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	95,272	95,272	10,185.00	45,833.18	53,604.38	0.00	48.11	49,439.23
28-HUMAN RESOUCES								
OTHER EXPENSES	142,700	142,700	27,625.99	111,198.79	73,819.91	0.00	77.92	31,501.21
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	142,700	142,700	27,625.99	111,198.79	73,819.91	0.00	77.92	31,501.21
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	225,772	225,772	6,150.50	64,824.28	78,698.75	0.00	28.71	160,947.72
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	225,772	225,772	6,150.50	64,824.28	78,698.75	0.00	28.71	160,947.72
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,813,527	11,044,107	930,652.38	6,908,820.61	7,278,905.89	41,271.12	62.93	4,094,015.19
REVENUE OVER/(UNDER) EXPENDITURES	(163,622)	(433,810)	(247,666.01)	355,392.80	(122,817.70)	(41,271.12)	72.41-	(747,931.49)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	3,079,826	3,079,826	12,280.93	3,165,049.85	2,608,232.78	0.00	102.77 (	85,224.15)
01-4115 SALES TAX	3,530,772	3,517,179	303,980.00	1,635,588.22	1,557,684.49	0.00	46.50	1,881,591.00
01-4116 SALES TX-AD VALOREM TX OFFSET	899,891	895,060	75,995.00	408,897.04	372,690.70	0.00	45.68	486,163.20
01-4118 HOTEL OCC. TAX FUND TRANSFER	260,000	260,000	0.00	170,000.00	0.00	0.00	65.38	90,000.00
01-4119 HOTEL OCC.TAX F. TRSFR CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	30,000	30,000	2,321.47	12,648.38	14,535.31	0.00	42.16	17,351.62
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	35,000	35,000	0.00	35,000.00	0.00	0.00	100.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	591,923	591,923	95,812.30	238,611.93	262,057.71	0.00	40.31	353,311.07
01-4205 AT&T TELECOM FRANCHISE FEES	9,600	9,600	1,235.60	4,444.13	6,637.76	0.00	46.29	5,155.87
01-4210 TIME WARNER CABLE & TEL FEES	65,000	65,000	12,396.78	26,389.78	29,666.31	0.00	40.60	38,610.22
01-4215 OTHER TELECOM FEES	1,000	1,000	1,511.63	5,384.59	1,087.23	0.00	538.46 (	4,384.59)
01-4230 FRANCHISE FEES -WATER	3,500	3,500	0.00	0.00	3,347.35	0.00	0.00	3,500.00
01-4301 INTEREST	92,500	104,382	22,580.74	171,556.95	212,530.58	0.00	164.35 (	67,174.54)
01-4302 FRANCHISE FEE- SANITATION	1,200	1,200	80.82	906.31	469.96	0.00	75.53	293.69
01-4310 COURT FINES	855,378	842,251	85,562.99	665,453.20	607,064.15	0.00	79.01	176,797.97
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4402 SWIMMING POOL CONCESSIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4403 SWIMMING POOL B-PARTIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	1,200	1,200	100.00	1,980.00	1,460.00	0.00	165.00 (	780.00)
01-4409 BUILDING PERMIT FEES	180,000	160,060	21,160.26	112,607.39	112,728.26	0.00	70.35	47,452.98
01-4410 FOOD PERMIT FEES	15,000	15,000	2,700.00	15,412.95	14,100.00	0.00	102.75 (	412.95)
01-4411 FIRE DEPARTMENT FEES	20,000	20,000	2,210.00	20,395.00	11,150.00	0.00	101.98 (	395.00)
01-4415 BUSINESS LICENSE FEES	6,500	6,500	180.00	900.00	630.00	0.00	13.85	5,600.00
01-4420 LIQUOR LICENSE FEES	2,000	2,000	1,125.00	2,632.50	2,057.50	0.00	131.63 (	632.50)
01-4425 VEHICLE STORAGE FEES	30,565	30,565	0.00 (	1,346.51) (	488.76)	0.00	4.41-	31,911.51
01-4430 CIVIC CENTER FEES	52,000	52,000	8,036.00	50,416.00	50,020.00	0.00	96.95	1,584.00
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	0.00	165.00	370.00	0.00	36.67	285.00
01-4439 MISC. PERMIT FEES	1,100	1,100	140.00	1,030.00	1,000.00	0.00	93.64	70.00
01-4440 MISCELLANEOUS FEES	25,000	25,000	2,598.81	18,697.85	19,085.59	0.00	74.79	6,302.15
01-4441 ALARM & PERMIT FEES	5,000	5,000	150.00	3,040.00	4,678.75	0.00	60.80	1,960.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	35.00	0.00	0.00	300.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	10,416.65	16,666.64	0.00	41.67	14,583.35
01-4451 EDC REIMBURSEMENT	0	0	24,644.40	24,644.40	42,245.78	0.00	0.00 (	24,644.40)
01-4455 WCCPD REIMBURSEMENT	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
01-4460 MISCELLANEOUS INCOME	50,000	50,000	1,500.30	98,705.08	42,685.38	0.00	197.41 (	48,705.08)
01-4461 WORKER'S COMP	45,000	45,000	0.00	0.00	0.00	0.00	0.00	45,000.00
01-4462 DONATIONS FD	1,000	1,000	100.00	2,800.00	13,700.00	0.00	280.00 (	1,800.00)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	120.00	0.00	0.00	0.00 (	120.00)
01-4470 LEASE OF LAND	205,000	205,000	4,583.34	111,666.72	111,666.72	0.00	54.47	93,333.28
01-4471 LEASE OF BUILDING SPACE	1,200	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
01-4502 MEIA TERMINATION	0	0	0.00	0.00	815,464.36	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	0.00	0.00	100.00	0.00	0.00	0.00
01-4514 GRANT PROCEEDS WPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4516 ASSET SEIZURE POLICE	0	0	0.00	0.00	16,528.64	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4901 USE OF FUND BALANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	10,649,905	10,610,297	682,986.37	7,264,213.41	7,156,088.19	0.00	68.46	3,346,083.70

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>01-ADMINISTRATION</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-501-010 ADMIN. SALARIES	263,527	263,527	29,007.23	163,789.48	132,185.60	0.00	62.15	99,737.08
01-501-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-018 ADMIN. EDUCATION PAY	1,500	1,500	242.34	1,373.26	588.54	0.00	91.55	126.74
01-501-020 ADMIN. OVERTIME	2,700	2,700	229.08	1,771.22	349.76	0.00	65.60	928.78
01-501-030 SOCIAL SECURITY	20,481	20,481	2,147.44	11,962.84	9,452.09	0.00	58.41	8,518.24
01-501-040 HEALTH INSURANCE	59,353	59,353	7,543.41	38,437.37	25,923.49	0.00	64.76	20,915.63
01-501-050 RETIREMENT	39,677	39,677	4,260.53	23,811.95	19,154.37	0.00	60.01	15,865.13
01-501-060 WORKERS' COMPENSATION	550	550	0.00	366.64	366.64	0.00	66.66	183.36
01-501-070 UNEMPLOYMENT COMPENSATION	675	675	15.42	346.93	500.22	0.00	51.40	328.07
01-501-080 CONTRACT LABOR	10,000	10,000	0.00	0.00	7,985.60	0.00	0.00	10,000.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	398,463	398,463	43,445.45	241,859.69	196,506.31	0.00	60.70	156,603.03
<u>OTHER EXPENSES</u>								
01-501-120 DUES & SUBSCRIPTIONS	2,500	2,500	142.96	2,736.16	2,040.87	0.00	109.45 (	236.16)
01-501-130 BONDS & TRAINING	10,000	10,000	3,177.85	9,092.55	5,817.80	0.00	90.93	907.45
01-501-151 Contract Svc - Inspections	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-420 OFFICE SUPPLIES	3,500	3,500	181.93	1,404.52	1,062.19	0.00	40.13	2,095.48
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	236.18 (	966.59)	112.04	0.00	0.00	966.59
01-501-440 ELECTION SUPPLIES	15,000	15,000	0.00	7,305.51	0.00	0.00	48.70	7,694.49
01-501-441 ELECTION SECURITY	3,000	3,000	0.00	8,355.00	1,650.00	0.00	278.50 (	5,355.00)
01-501-590 POSTAGE	500	500	0.00	184.69	305.29	0.00	36.94	315.31
01-501-600 OFFICE EQUIPMENT & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	34,500	34,500	3,738.92	28,111.84	10,988.19	0.00	81.48	6,388.16
<u>CAPITAL EXPENSES</u>								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	432,963	432,963	47,184.37	269,971.53	207,494.50	0.00	62.35	162,991.19

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	1,447,515	1,447,515	131,128.99	811,771.21	927,755.93	0.00	56.08	635,743.79
01-502-012 CIVILIAN SALARIES	278,624	278,624	10,494.70	96,203.25	133,154.53	0.00	34.53	182,420.75
01-502-014 POLICE SPECIAL ASSIGNMENT SA	4,500	4,500	519.24	2,250.04	2,942.36	0.00	50.00	2,249.96
01-502-015 POL INCENTIVE PAY-BILING & S	1,200	1,200	292.23	1,698.21	2,624.43	0.00	141.52 (	498.21)
01-502-016 CIV.INCENTIVE PAY-BILING & S	0	0	12.82	171.72	234.00	0.00	0.00 (	171.72)
01-502-017 POLICE SALARIES-CERTIFICATIO	12,000	12,000	1,707.76	9,600.38	12,266.15	0.00	80.00	2,399.62
01-502-018 POLICE EDUCATION PAY	3,900	3,900	807.80	4,477.52	2,919.62	0.00	114.81 (	577.52)
01-502-020 POLICE OVERTIME	125,186	125,186	6,982.02	51,755.14	33,885.54	0.00	41.34	73,430.53
01-502-021 7K HOURS	82,665	82,665	5,190.39	31,259.37	34,903.55	0.00	37.81	51,405.32
01-502-022 CIVILIAN OVERTIME	30,000	30,000	2,184.75	17,433.70	21,903.61	0.00	58.11	12,566.30
01-502-025 STIPEND (CIVILIAN & POLICE)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-026 HAZARDOUS DUTY PAY	11,760	11,760	507.76	3,111.15	5,686.23	0.00	26.46	8,648.85
01-502-030 SOCIAL SECURITY	132,972	132,972	11,289.74	70,065.15	76,279.14	0.00	52.69	62,907.28
01-502-030CSOCIAL SECURITY CIVILIAN	17,490	17,490	960.67	8,617.01	11,241.60	0.00	49.27	8,873.32
01-502-040 HEALTH INSURANCE	332,377	332,377	32,645.41	163,586.19	132,074.01	0.00	49.22	168,790.81
01-502-050 RETIREMENT	262,006	262,006	23,054.76	139,823.40	148,427.69	0.00	53.37	122,182.67
01-502-050CRETIREMENT CIVILIAN	34,448	34,448	2,004.15	17,405.98	21,323.41	0.00	50.53	17,041.98
01-502-060 WORKERS' COMPENSATION	80,330	80,330	0.00	53,474.31	52,697.59	0.00	66.57	26,855.53
01-502-070 UNEMPLOYMENT COMPENSATION	3,780	3,780	75.06	1,954.73	2,531.75	0.00	51.71	1,825.27
TOTAL SALARIES & BENEFITS	2,860,753	2,860,753	229,858.25	1,484,658.46	1,622,851.14	0.00	51.90	1,376,094.53
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	10,000	10,000	350.00	3,361.57	7,790.06	0.00	33.62	6,638.43
01-502-130 BONDS & TRAINING	17,000	17,000	622.86	10,063.66	14,288.90	0.00	59.20	6,936.34
01-502-400 CITIZEN'S PATROL	2,500	2,500	0.00	810.00	0.00	0.00	32.40	1,690.00
01-502-420 OFFICE SUPPLIES	20,000	20,000	437.78	3,582.17	5,123.70	0.00	17.91	16,417.83
01-502-430 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-431 EMPLOYEE APPRECIATION LUNCHE	1,000	1,000	0.00	587.07	462.48	0.00	58.71	412.93
01-502-433 PD IT SOFTWARE HARDWARE & SU	8,000	8,000	0.00	1,970.30	1,991.34	0.00	24.63	6,029.70
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	0.00	9,994.69	2,005.68	0.00	333.16 (	6,994.69)
01-502-450 LAB FEES/CRIME SCENE SUPP	10,000	10,000	142.81	1,167.62	1,327.99	0.00	11.68	8,832.38
01-502-480 UNIFORM ALLOWANCE	35,000	35,000	2,809.92	20,330.51	25,021.63	0.00	58.09	14,669.49
01-502-485 WEAPONS & AMMUNITION	14,000	14,000	466.90	1,535.90	2,316.12	0.00	10.97	12,464.10
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	22,000	22,000	0.00	7,440.23	218.75	0.00	33.82	14,559.77
01-502-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	15,400.81	0.00	0.00	0.00
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	2,712.97	1,157.95	0.00	38.76	4,287.03
01-502-491 MEMORIAL SERVICES	5,000	5,000	152.90	152.90	350.67	0.00	3.06	4,847.10
01-502-501 MISC. CRIME PREVENTION	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-520 BICYCLE PARTS & MAINTENANCE	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
01-502-540 VEHICLE FUEL	65,000	65,000	0.00	28,547.31	63,324.73	0.00	43.92	36,452.69
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-502-590 POSTAGE	3,000	3,000	0.00	738.60	746.96	0.00	24.62	2,261.40
TOTAL OTHER EXPENSES	225,800	225,800	4,983.17	92,995.50	141,527.77	0.00	41.18	132,804.50

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNMODIFIED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	3,086,553	3,086,553	234,841.42	1,577,653.96	1,764,378.91	0.00	51.11	1,508,899.03

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
03-FIRE DEPARTMENT								
=====								
<u>SALARIES & BENEFITS</u>								
01-503-010 FIRE DEPT. SALARIES	663,955	663,955	75,775.21	438,828.99	430,797.10	0.00	66.09	225,125.75
01-503-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-017 FIRE SALARIES-CERTIFICATION	24,000	24,000	1,246.17	9,403.92	10,557.82	0.00	39.18	14,596.08
01-503-018 FD EDUCATION PAY	3,300	3,300	380.82	2,146.44	1,881.02	0.00	65.04	1,153.56
01-503-020 FIRE OVERTIME	75,000	75,000	9,213.44	59,031.82	50,574.58	0.00	78.71	15,968.18
01-503-021 7K HOURS	105,447	105,447	9,058.40	40,410.50	42,382.40	0.00	38.32	65,036.73
01-503-026 HAZARDOUS DUTY PAY	4,080	4,080	346.17	1,772.54	1,274.18	0.00	43.44	2,307.46
01-503-030 SOCIAL SECURITY	67,015	67,015	7,277.52	41,913.75	40,346.48	0.00	62.54	25,101.47
01-503-040 HEALTH INSURANCE	154,318	154,318	21,072.86	103,423.21	76,197.63	0.00	67.02	50,894.79
01-503-050 RETIREMENT	129,826	129,826	14,998.34	86,003.80	77,672.15	0.00	66.25	43,821.76
01-503-060 WORKERS' COMPENSATION	52,701	52,701	0.00	43,824.96	47,074.31	0.00	83.16	8,876.16
01-503-070 UNEMPLOYMENT COMPENSATION	1,755	1,755	17.61	1,069.52	1,578.25	0.00	60.94	685.48
01-503-080 VOLUNTEER PENSION FUND	11,000	11,000	0.00	2,808.00	6,120.00	0.00	25.53	8,192.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	1,292,397	1,292,397	139,386.54	830,637.45	786,455.92	0.00	64.27	461,759.42
<u>OTHER EXPENSES</u>								
01-503-120 DUES AND SUBSCRIPTIONS	15,000	15,000	0.00	14,913.72	15,144.72	0.00	99.42	86.28
01-503-130 TRAINING	40,000	40,000	49.63	8,043.92	27,184.22	0.00	20.11	31,956.08
01-503-140 EMPLOYMENT SCREENING	11,500	11,500	10,818.51	11,418.51	12,779.68	0.00	99.29	81.49
01-503-150 HAZMAT PROGRAM	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-503-151 OUTSIDE PROF. SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	2,000	2,000	0.00	1,795.00	1,322.55	0.00	89.75	205.00
01-503-227 RADIO CONTRACT	6,000	6,000	671.67	4,701.69	7,395.03	0.00	78.36	1,298.31
01-503-229 RADIO MAINTENANCE	8,500	8,500	0.00	0.00	1,795.00	0.00	0.00	8,500.00
01-503-396 EOC EQUIPMENT & SUPPLIES	7,000	7,000	51.73	6,814.60	6,593.97	0.00	97.35	185.40
01-503-420 OFFICE SUPPLIES	10,000	10,000	979.52	2,274.97	3,876.13	0.00	22.75	7,725.03
01-503-430 SUPPLIES & EQUIPMENT	35,500	35,500	602.48	24,541.03	22,974.96	996.00	71.94	9,962.97
01-503-431 EMPLOYEE APPRECIATION LUNCHE	2,000	2,000	0.00	1,103.84	2,558.01	0.00	55.19	896.16
01-503-432 PR/FIRE PREVENTION	15,000	15,000	0.00	5,700.87	1,265.50	0.00	38.01	9,299.13
01-503-450 MEDICAL SUPPLIES	25,000	25,000	824.35	15,139.73	20,301.26	0.00	60.56	9,860.27
01-503-460 MEDICAL TRAINING	17,500	17,500	1,280.00	9,363.59	3,479.49	0.00	53.51	8,136.41
01-503-480 UNIFORM ALLOWANCE	24,000	24,000	1,357.13	15,474.91	17,494.32	0.00	64.48	8,525.09
01-503-503 VEHICLE PARTS - FIRE	22,000	22,000	7,589.61	17,342.06	14,561.96	171.25	79.61	4,486.69
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	14,079.97	15,267.52	0.00	83.81	2,720.03
01-503-590 POSTAGE	1,000	1,000	0.00	61.46	367.45	0.00	6.15	938.54
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	50,000	50,000	1,857.09	44,861.04	43,944.56	0.00	89.72	5,138.96
01-503-620 DORM - UTILITIES & CABLE	12,000	12,000	0.00	2,739.25	5,695.27	0.00	22.83	9,260.75
01-503-630 DORM - REPAIRS & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	18,500	18,500	0.00	14,186.36	16,504.17	0.00	76.68	4,313.64
01-503-730 ANNUAL PUMP TESTS	2,500	2,500	0.00	2,441.13	495.00	0.00	97.65	58.87
01-503-740 MAINTENANCE CONTRACTS	5,000	5,000	13.13	3,752.73	0.00	0.00	75.05	1,247.27
01-503-741 EMS MEDICAL DIRECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-750 SCBA TESTS	4,000	4,000	396.25	3,552.70	1,502.35	0.00	88.82	447.30
01-503-760 LADDER TESTS	3,000	3,000	0.00	2,813.87	0.00	0.00	93.80	186.13
TOTAL OTHER EXPENSES	354,300	354,300	26,491.10	227,116.95	242,503.12	1,167.25	64.43	126,015.80

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
TOTAL 03-FIRE DEPARTMENT	1,646,697	1,646,697	165,877.64	1,057,754.40	1,028,959.04	1,167.25	64.31	587,775.22

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-SPECIAL SERVICES								
=====								
<u>SALARIES & BENEFITS</u>								
01-504-009 SALARIES	41,935	41,935	4,838.40	25,296.00	0.00	0.00	60.32	16,639.00
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	1,080.00	7,560.00	7,449.18	0.00	52.50	6,840.00
01-504-020 OVERTIME	3,000	3,000	130.03	1,395.47	0.00	0.00	46.52	1,604.53
01-504-030 SOCIAL SECURITY	4,539	4,539	462.70	2,607.45	578.34	0.00	57.45	1,931.55
01-504-040 HEALTH INSURANCE	13,059	13,059	0.00	1,788.40	0.00	0.00	13.69	11,270.80
01-504-050 RETIREMENT	6,659	6,659	776.07	4,122.63	0.00	0.00	61.91	2,536.37
01-504-060 WORKERS COMPENSATION	850	850	0.00	566.64	566.64	0.00	66.66	283.36
01-504-070 UNEMPLOYMENT COMP	500	500	23.47	288.71	103.05	0.00	57.74	211.29
01-504-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	84,942	84,942	7,310.67	43,625.30	8,697.21	0.00	51.36	41,316.90
<u>OTHER EXPENSES</u>								
01-504-120 DUES & SUBSCRIPTIONS	2,000	2,000	1,000.00	2,042.85	1,793.42	0.00	102.14 (	42.85)
01-504-140 EMPLOYEE APPRECIATION FUND	0	0	0.00	137.14	0.00	0.00	0.00 (	137.14)
01-504-420 OFFICE SUPPLIES	1,000	1,000	92.50	120.25	0.00	0.00	12.03	879.75
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	35,000	35,000	278.64	25,439.52	29,847.81	0.00	72.68	9,560.48
01-504-461 ARTVIBE EVENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-465 JULY 4TH EVENT	10,000	10,000	0.00 (	593.32)	0.00	0.00	5.93-	10,593.32
01-504-470 LIGHT UP	75,000	75,000	0.00	77,984.20	91,448.37	0.00	103.98 (	2,984.20)
01-504-471 911 REMEMBRANCE RACE	3,200	3,200	0.00	0.00	0.00	0.00	0.00	3,200.00
01-504-590 POSTAGE	2,000	2,000	0.00	1,019.05	0.00	0.00	50.95	980.95
01-504-610 NEWSLETTER	17,000	17,000	1,968.00	15,737.44	14,574.44	0.00	92.57	1,262.56
01-504-630 LEGAL ADVERTISING	16,000	16,000	604.60	4,285.50	1,934.09	0.00	26.78	11,714.50
01-504-635 ADVERTISING	5,000	5,000	0.00	4,158.84	883.31	0.00	83.18	841.16
01-504-645 MAYOR - COUNCIL EXPENSES	1,500	1,500	0.00	0.00	1,271.85	0.00	0.00	1,500.00
01-504-650 MILEAGE & ENTERTAINMENT EXPE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	784.18	292.36	0.00	39.21	1,215.82
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	0.00	1,293.03	1,929.26	0.00	86.20	206.97
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	0.00	1,412.62	901.19	0.00	94.17	87.38
01-504-654 PLACE 3 - COUNCIL EXPENSE	1,500	1,500	0.00	545.00	0.00	0.00	36.33	955.00
01-504-655 PLACE 4 - COUNCIL EXPENSE	1,500	1,500	0.00	45.00	0.00	0.00	3.00	1,455.00
01-504-656 PLACE 5 - COUNCIL EXPENSE	1,500	1,500	0.00	892.44	1,179.88	0.00	59.50	607.56
TOTAL OTHER EXPENSES	177,200	177,200	3,943.74	135,303.74	146,055.98	0.00	76.36	41,896.26
<u>CAPITAL EXPENSES</u>								
01-504-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	262,142	262,142	11,254.41	178,929.04	154,753.19	0.00	68.26	83,213.16

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>06-PARKS & RECREATION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-506-100 UTILITIES	27,964	27,964	310.35	476.40	1,766.47	0.00	1.70	27,487.92
01-506-120 DUES & SUBSCRIPTIONS	3,050	3,050	0.00	727.10	0.00	0.00	23.84	2,322.90
01-506-130 TRAINING	2,500	2,500	0.00	498.66	0.00	0.00	19.95	2,001.34
01-506-240 CONTRACT MAINTENANCE OUTS	10,000	10,000	250.00	1,172.42	2,000.00	0.00	11.72	8,827.58
01-506-250 CONTRACT MAINT.-GREEN BEL	65,000	65,000	0.00	49,791.88	75,134.96	4,579.09	83.65	10,629.03
01-506-260 GREEN BELT CLEANING	5,000	5,000	0.00	0.00	4,639.64	0.00	0.00	5,000.00
01-506-430 SUPPLIES	9,000	9,000	0.00	2,596.87	3,168.27	0.00	28.85	6,403.13
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-460 SPECIAL EVENTS	21,000	21,000	445.10	4,874.60	3,284.68	0.00	23.21	16,125.40
01-506-480 UNIFORM ALLOWANCE	0	0	0.00	139.46	0.00	0.00	0.00	139.46)
01-506-520 EQUIPMENT REPAIR	12,000	12,000	880.10	13,882.94	4,613.54	0.00	115.69	1,882.94)
01-506-630 FACILITY MAINTENANCE	30,000	30,000	0.00	2,402.13	21,554.55	0.00	8.01	27,597.87
01-506-631 POND MAINTENANCE	25,000	25,000	4,969.00	11,273.00	10,804.31	0.00	45.09	13,727.00
01-506-635 TREES / SHRUBS/LANDSCAPING	30,000	30,000	264.60	3,414.07	4,289.54	18,731.98	73.82	7,853.95
01-506-640 LITTLE LEAGUE (FACILITIES)	4,000	4,000	0.00	2,742.27	416.04	0.00	68.56	1,257.73
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	244,514	244,514	7,119.15	93,991.80	131,672.00	23,311.07	47.97	127,211.45
<u>CAPITAL EXPENSES</u>								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	244,514	244,514	7,119.15	93,991.80	131,672.00	23,311.07	47.97	127,211.45

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
07-FLEET MECHANIC								
=====								
<u>SALARIES & BENEFITS</u>								
01-507-010 MECHANIC SALARIES	52,118	52,118	5,932.43	31,684.85	32,945.49	0.00	60.79	20,433.03
01-507-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-017 FLEET SALARIES-CERTIFICATION	0	0	138.48	230.80	0.00	0.00	0.00	230.80
01-507-020 OVERTIME	2,000	2,000	253.62	1,783.62	1,129.46	0.00	89.18	216.38
01-507-030 SOCIAL SECURITY	4,140	4,140	483.84	2,578.00	2,606.73	0.00	62.27	1,562.02
01-507-040 HEALTH INSURANCE	11,872	11,872	1,883.38	8,748.25	6,364.36	0.00	73.69	3,123.25
01-507-050 RETIREMENT	8,020	8,020	987.89	5,180.46	4,914.94	0.00	64.59	2,839.81
01-507-060 WORKERS' COMPENSATION	1,990	1,990	0.00	1,326.64	1,326.64	0.00	66.67	663.36
01-507-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	57.00	111.65	0.00	42.22	78.00
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	80,275	80,275	9,679.64	51,589.62	49,399.27	0.00	64.27	28,685.05
<u>OTHER EXPENSES</u>								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-507-420 OFFICE SUPPLIES	750	750	0.00	0.00	0.00	0.00	0.00	750.00
01-507-430 FLEET TOOLS & SUPPLIES	15,000	15,000	340.70	6,079.04	4,278.82	284.92	42.43	8,636.04
01-507-450 ENVIRONMENTAL FEES	2,000	2,000	0.00	434.69	362.00	0.00	21.73	1,565.31
01-507-480 UNIFORM ALLOWANCE	400	400	0.00	278.43	144.00	0.00	69.61	121.57
01-507-501 VEHICLE PARTS-ADMIN	0	0	0.00	631.20	0.00	0.00	0.00	631.20
01-507-502 VEHICLE PARTS-POLICE	15,000	15,000	3,100.80	22,252.63	14,435.25	0.00	148.35	7,252.63
01-507-503 VEHICLE PARTS-FIRE	2,500	2,500	0.00	222.53	249.46	0.00	8.90	2,277.47
01-507-506 VEHICLE PARTS-PARKS & REC	2,000	2,000	78.16	699.91	0.00	0.00	35.00	1,300.09
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	15,000	15,000	4,866.85	3,431.62	3,423.58	0.00	22.88	11,568.38
01-507-519 VEHICLE PARTS-INSPECTION	750	750	30.63	183.80	177.92	0.00	24.51	566.20
01-507-520 EQUIPMENT REPAIR	30,000	30,000	0.00	39,290.69	14,964.65	0.00	130.97	9,290.69
01-507-540 VEHICLE FUEL	25,000	25,000	1,980.61	22,875.14	14,228.69	0.00	91.50	2,124.86
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	30,000	30,000	4,715.97	37,527.41	25,352.93	0.00	125.09	7,527.41
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	2,000	2,000	0.00	2,646.15	761.98	0.00	132.31	646.15
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	2,000	2,000	0.00	157.00	0.00	0.00	7.85	1,843.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	18,000	18,000	0.00	18,688.69	9,575.36	0.00	103.83	688.69
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	162,400	162,400	5,380.02	155,398.93	87,954.64	284.92	95.86	6,716.15
<u>CAPITAL EXPENSES</u>								
01-507-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	242,675	242,675	15,059.66	206,988.55	137,353.91	284.92	85.41	35,401.20

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
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01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	330,639	330,639	30,397.92	184,827.79	179,863.53	0.00	55.90	145,811.28
01-508-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-013 WARRANTS ON CALL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	69.24	392.36	392.36	0.00	65.39	207.64
01-508-017 CERTIFICATION PAY - COURT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-018 COURT EDUCATION PAY	600	600	0.00	0.00	230.80	0.00	0.00	600.00
01-508-020 COURT OVERTIME	10,000	10,000	401.36	3,544.02	2,211.54	0.00	35.44	6,455.98
01-508-021 7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-026 HAZARDOUS DUTY PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-030 SOCIAL SECURITY	26,151	26,151	2,360.45	14,525.68	14,197.50	0.00	55.55	11,625.01
01-508-040 HEALTH INSURANCE	47,484	47,484	7,541.10	38,296.33	31,209.27	0.00	80.65	9,187.67
01-508-050 RETIREMENT	32,059	32,059	4,172.66	24,305.94	21,126.51	0.00	75.82	7,753.08
01-508-060 WORKER'S COMPENSATION	1,138	1,138	0.00	758.64	956.86	0.00	66.66	379.36
01-508-070 UNEMPLOYMENT COMPENSATION	1,080	1,080	0.00	408.74	565.89	0.00	37.85	671.26
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	449,751	449,751	44,942.73	267,059.50	250,754.26	0.00	59.38	182,691.28
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	110.00	1,076.30	0.00	11.00	890.00
01-508-130 BONDS & TRAINING	7,500	7,500	455.00	4,546.44	2,178.97	0.00	60.62	2,953.56
01-508-150 JUDGE ALTERNATE	7,750	7,750	0.00	1,711.56	3,317.36	0.00	22.08	6,038.44
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-508-166 CONTRACT-WARRANT OFFICER	70,000	70,000	14,200.00	85,850.00	84,900.00	0.00	122.64 (	15,850.00)
01-508-170 JURY SERVICE FEES	1,000	1,000	0.00 (	198.00)	36.00	0.00	19.80-	1,198.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	1,177.81	0.00	0.00	500.00
01-508-420 OFFICE SUPPLIES	9,500	9,500	43.46	3,863.34	5,585.59	775.00	48.82	4,861.66
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-508-480 UNIFORM ALLOWANCE	0	0	0.00	17.96	0.00	0.00	0.00 (	17.96)
01-508-590 POSTAGE	5,000	5,000	0.00	318.44	888.44	0.00	6.37	4,681.56
TOTAL OTHER EXPENSES	108,550	108,550	14,698.46	96,219.74	99,160.47	775.00	89.35	11,555.26
CAPITAL EXPENSES								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	558,301	558,301	59,641.19	363,279.24	349,914.73	775.00	65.21	194,246.54

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>10-FACILITY DIVISION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-510-100 UTILITIES	75,000	75,000	6,394.29	34,195.41	38,762.16	0.00	45.59	40,804.59
01-510-170 JANITORIAL SERVICES	30,000	30,000	2,300.00	18,545.00	15,456.00	0.00	61.82	11,455.00
01-510-240 CONTRACT MAINTENANCE	5,000	5,000	0.00	317.18	285.00	0.00	6.34	4,682.82
01-510-430 SUPPLIES	10,000	10,000	416.73	3,151.85	3,216.75	202.44	33.54	6,645.71
01-510-630 FACILITY MAINTENANCE	40,000	40,000	8,141.34	20,067.51	19,370.03	942.43	52.52	18,990.06
01-510-631 DORM MAINT 421 DALECREST	10,000	10,000	209.49	5,873.26	5,449.46	0.00	58.73	4,126.74
01-510-632 DORM MAINT 461 GOLFCREST	10,000	10,000	72.99	3,704.54	868.98	0.00	37.05	6,295.46
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	0.00	559.20	0.00	0.00	18.64	2,440.80
01-510-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	183,000	183,000	17,534.84	86,413.95	83,408.38	1,144.87	47.85	95,441.18
<u>CAPITAL EXPENSES</u>								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	183,000	183,000	17,534.84	86,413.95	83,408.38	1,144.87	47.85	95,441.18

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>11-CIVIC CENTER</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-511-010 CIVIC CENTER SALARIES	134,120	134,120	16,225.95	96,965.79	60,459.49	0.00	72.30	37,154.70
01-511-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-017 CERTIFICATION PAY	0	0	276.93	392.32	0.00	0.00	0.00	392.32
01-511-018 CC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-020 OVERTIME - CIVIC CENTER	9,000	9,000	377.91	3,255.39	5,226.52	0.00	36.17	5,744.61
01-511-030 SOCIAL SECURITY	10,949	10,949	1,241.83	7,078.60	4,232.62	0.00	64.65	3,870.12
01-511-040 HEALTH INSURANCE	35,580	35,580	8,463.83	39,604.75	14,390.24	0.00	111.31	4,024.75
01-511-050 RETIREMENT	26,513	26,513	2,470.77	13,492.00	8,030.82	0.00	50.89	13,021.07
01-511-060 WORKERS' COMPENSATION	18,998	18,998	0.00	12,665.36	12,594.94	0.00	66.67	6,332.25
01-511-070 UNEMPLOYMENT COMPENSATION	405	405	3.24	260.82	485.43	0.00	64.40	144.18
TOTAL SALARIES & BENEFITS	235,565	235,565	29,060.46	173,715.03	105,420.06	0.00	73.74	61,849.86
<u>OTHER EXPENSES</u>								
01-511-100 UTILITIES	40,000	40,000	2,812.30	24,710.60	16,136.17	0.00	61.78	15,289.40
01-511-430 SUPPLIES	15,000	15,000	41.75	4,741.99	5,048.00	0.00	31.61	10,258.01
01-511-630 FACILITY MAINTENANCE	53,000	53,000	5,023.30	39,653.20	33,095.70	5,632.53	85.44	7,714.27
TOTAL OTHER EXPENSES	108,000	108,000	7,877.35	69,105.79	54,279.87	5,632.53	69.20	33,261.68
<u>CAPITAL EXPENSES</u>								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	343,565	343,565	36,937.81	242,820.82	159,699.93	5,632.53	72.32	95,111.54

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-CONTRACT SERVICES								
=====								
OTHER EXPENSES								
01-514-151 CONTRACT SVC - INSPECTIONS	65,000	65,000	6,250.00	42,146.39	32,155.00	0.00	64.84	22,853.61
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	1,140.00	8,455.00	9,120.00	0.00	56.37	6,545.00
01-514-221 FIRE INSPECTION FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	9,100.00	63,700.00	85,850.00	0.00	67.05	31,300.00
01-514-255 SPECIAL LEGAL FEES	250,000	320,897	54,065.16	398,200.41	230,539.56	0.00	124.09 (	77,303.84)
01-514-260 DUES & FEES-BCAD	19,000	19,000	0.00	11,280.00	14,333.00	0.00	59.37	7,720.00
01-514-290 AUDIT	30,000	30,000	0.00	24,400.00	23,600.00	0.00	81.33	5,600.00
01-514-300 EMS	131,700	131,700	0.00	87,800.00	87,800.00	0.00	66.67	43,900.00
01-514-301 EMS MEDICAL DIRECTION	20,000	20,000	0.00	20,000.00	20,000.00	0.00	100.00	0.00
01-514-310 MUNICIPAL INSURANCE	130,000	139,684	1,000.00	140,683.54	125,840.98	0.00	100.72 (	1,000.00)
01-514-320 ENGINEER / ARCHITECT	50,000	50,000	0.00	4,400.00	32,380.00	0.00	8.80	45,600.00
01-514-321 CONTRACT PLANNING SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-322 RACIAL PROFILING	10,000	10,000	0.00	9,890.00	9,890.00	0.00	98.90	110.00
01-514-325 SALES TAX COLLECTION SERVICE	60,300	60,300	0.00	51,955.00	65,787.00	0.00	86.16	8,345.00
01-514-326 SALES TAX-MEIA	0	0	0.00	0.00	125,000.00	0.00	0.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	9,000.00	0.00	100.00	0.00
01-514-400 CREDIT CARD TERMINAL	35,000	35,000	2,435.29	14,397.51	14,623.34	0.00	41.14	20,602.49
01-514-403 RECORDS MANAGEMENT	75,852	75,852	0.00	44,487.12	36,644.02	0.01	58.65	31,365.27
01-514-405 RECORDS STORAGE RENTAL	3,948	3,948	409.00	3,790.40	4,690.20	0.00	96.01	157.60
01-514-410 RECORDS DESTRUCTION	2,172	2,172	0.00	1,140.00	1,959.00	0.00	52.49	1,032.00
TOTAL OTHER EXPENSES	1,004,972	1,085,553	74,399.45	938,725.37	929,212.10	0.01	86.47	146,827.13
CAPITAL EXPENSES								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	1,004,972	1,085,553	74,399.45	938,725.37	929,212.10	0.01	86.47	146,827.13

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-TECH SUPPORT								
=====								
OTHER EXPENSES								
01-515-200 COMPUTER CONTRACTS	105,000	105,000	6,410.93	55,522.43	40,632.80	3,052.71	55.79	46,424.86
01-515-201 COMPUTER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-205 TELECOMMUNICATIONS CONTRACT	0	0	0.00	0.00	106.82	0.00	0.00	0.00
01-515-210 TELEPHONE MAINT.CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-215 MOBILE PHONES CONTRACT	70,400	70,400	1,976.82	34,986.36	36,540.57	0.00	49.70	35,413.64
01-515-221 MOBILE DATA TERMINAL SERVICE	857	857	3,632.26	3,989.47	571.60	0.00	465.30 (	3,132.07)
01-515-286 CONTRACTSERVICES - IT	149,000	149,000	11,558.36	133,658.36	108,954.71	0.00	89.70	15,341.64
01-515-287 CONTRACT SERVICES-IT POLICE	10,000	10,000	768.79	7,738.68	6,633.88	0.00	77.39	2,261.32
01-515-288 CONTRACT SERVICES-IT FIRE	5,000	5,000	0.00	0.00	119.99	0.00	0.00	5,000.00
01-515-289 CONTRACT SERVICES-IT ADMIN	3,000	3,000	0.00	1,350.46	1,345.06	5,820.45	239.03 (	4,170.91)
01-515-290 CONTRACT SERVICES-IT FINANCE	3,000	3,000	0.00	62.49	1,025.00	0.00	2.08	2,937.51
01-515-291 CONTRACT SERVICES-IT COURT	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-515-292 CONTRACT SERVICES-IT PUBILC	1,500	1,500	0.00	95.00	1,006.98	0.00	6.33	1,405.00
01-515-293 CONTRACT SERVICES-IT CIVIC C	1,500	1,500	0.00	0.00	6,573.67	0.00	0.00	1,500.00
01-515-332 WEBSITE MAINTENANCE	25,000	25,000	0.00	12,784.50	13,807.14	0.00	51.14	12,215.50
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	37,069	37,069	2,786.15	17,120.07	14,772.01	0.00	46.18	19,948.65
TOTAL OTHER EXPENSES	414,326	414,326	27,133.31	267,307.82	232,090.23	8,873.16	66.66	138,145.14
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	414,326	414,326	27,133.31	267,307.82	232,090.23	8,873.16	66.66	138,145.14

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
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01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	447,918	447,918	49,594.84	278,386.83	286,281.82	0.00	62.15	169,531.21
01-516-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	0.00	0.00	392.36	0.00	0.00	600.00
01-516-017 SALARIES-CERTIFICATION	0	0	323.12	784.72	0.00	0.00	0.00	784.72
01-516-018 P.W. EDUCATION PAY	600	600	0.00	0.00	0.00	0.00	0.00	600.00
01-516-020 PUBLIC WORKS OVERTIME	15,000	15,000	1,850.58	14,988.34	33,128.96	0.00	99.92	11.66
01-516-030 SOCIAL SECURITY	35,864	35,864	3,954.37	22,478.91	24,453.50	0.00	62.68	13,385.49
01-516-040 HEALTH INSURANCE	106,739	106,739	15,035.98	64,073.76	53,899.62	0.00	60.03	42,665.24
01-516-050 RETIREMENT	68,693	68,693	8,086.23	45,074.26	46,007.29	0.00	65.62	23,619.11
01-516-060 WORKERS' COMPENSATION	38,936	38,936	0.00	25,957.36	23,957.36	0.00	66.67	12,978.64
01-516-070 UNEMPLOYMENT COMPENSATION	1,215	1,215	46.14	634.43	1,148.24	0.00	52.22	580.57
01-516-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	715,566	715,566	78,891.26	452,378.61	469,269.15	0.00	63.22	263,187.20
OTHER EXPENSES								
01-516-100 UTILITIES	96,191	96,191	7,124.65	46,456.00	54,288.73	0.00	48.30	49,734.86
01-516-130 TRAINING	2,500	2,500	0.00	1,272.57	72.00	0.00	50.90	1,227.43
01-516-240 CONTRACT OUT MAINTENANCE	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-430 SUPPLIES	15,000	15,000	75.27	11,019.64	7,153.12	82.31	74.01	3,898.05
01-516-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	256.31	605.93	466.56	0.00	40.40	894.07
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	0.00	922.79	6,460.59	0.00	5.13	17,077.21
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	2,500	2,500	0.00	1,153.58	1,397.26	0.00	46.14	1,346.42
01-516-530 STREET SIGNS & MARKERS	18,000	18,000	0.00	5,289.77	5,152.91	0.00	29.39	12,710.23
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	10,000	10,000	0.00	2,171.98	5,026.97	0.00	21.72	7,828.02
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	1,417.50	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	1,800.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	168,691	168,691	7,456.23	68,892.26	83,235.64	82.31	40.89	99,716.29
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	884,257	884,257	86,347.49	521,270.87	552,504.79	82.31	58.96	362,903.49

01 -GENERAL FUND

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17-ANIMAL CONTROL								
=====								
<u>SALARIES & BENEFITS</u>								
01-517-010 SALARIES-ANIMAL CONTROL	77,440	77,440	7,344.80	40,910.50	36,810.80	0.00	52.83	36,529.55
01-517-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	346.15	1,246.14	761.53	0.00	34.62	2,353.86
01-517-018 ANIMAL CONTROL EDUCATION PAY	0	0	0.00	0.00	276.96	0.00	0.00	0.00
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	1,242.01	4,530.09	5,638.82	0.00	64.72	2,469.91
01-517-030 SOCIAL SECURITY	6,735	6,735	683.37	3,571.53	3,326.82	0.00	53.03	3,163.53
01-517-040 HEALTH INSURANCE	23,720	23,720	3,738.36	15,986.01	12,567.35	0.00	67.39	7,733.99
01-517-050 RETIREMENT	13,048	13,048	1,395.32	7,145.05	6,218.72	0.00	54.76	5,902.48
01-517-060 WORKER'S COMPENSATION	1,780	1,780	0.00	1,186.64	1,187.06	0.00	66.66	593.51
01-517-070 UNEMPLOYMENT COMPENSATION	504	504	23.64	294.20	371.10	0.00	58.37	209.80
TOTAL SALARIES & BENEFITS	133,827	133,827	14,773.65	74,870.16	67,159.16	0.00	55.95	58,956.63
<u>OTHER EXPENSES</u>								
01-517-230 VET/INPOUNDING/SHELTER	150,000	40,000	0.00	50,746.95	112,117.60	0.00	126.87 (	10,746.95)
01-517-231 INPOUNDING/SHELTER	0	260,000	24,877.00	265,943.80	0.00	0.00	102.29 (	5,943.80)
01-517-240 TRAINING & CERTIFICATION	2,000	2,000	150.00	255.48	841.39	0.00	12.77	1,744.52
01-517-420 EQUIPMENT	3,600	3,600	625.35	2,752.88	1,184.44	0.00	76.47	847.12
01-517-430 SUPPLIES	0	0	0.00	1,408.29	1,494.59	0.00	0.00 (	1,408.29)
01-517-433 IT SOFTWARE HARDWARE &SUPP	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-517-480 UNIFORMS	800	800	463.98	709.98	0.00	0.00	88.75	90.02
TOTAL OTHER EXPENSES	156,900	306,900	26,116.33	321,817.38	115,638.02	0.00	104.86 (	14,917.38)
<u>CAPITAL EXPENSES</u>								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	290,727	440,727	40,889.98	396,687.54	182,797.18	0.00	90.01	44,039.25

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19-CODE ENFORCEMENT								
=====								
<u>SALARIES & BENEFITS</u>								
01-519-010 INSPECTION SALARIES	43,629	43,629	4,998.14	28,246.37	27,255.51	0.00	64.74	15,383.11
01-519-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-018 INSPECTION EDUCATION PAY	600	600	69.24	392.36	392.36	0.00	65.39	207.64
01-519-020 OVERTIME	1,800	1,800	567.73	2,681.03	4,157.71	0.00	148.95 (	881.03)
01-519-021 7K HOURS	3,272	3,272	0.00	0.00	0.00	0.00	0.00	3,272.21
01-519-026 HAZARDOUS DUTY PAY	360	360	0.00	0.00	0.00	0.00	0.00	360.00
01-519-030 SOCIAL SECURITY	3,801	3,801	431.10	2,395.96	2,433.10	0.00	63.04	1,404.76
01-519-040 HEALTH INSURANCE	11,861	11,861	52.88	237.96	163.11	0.00	2.01	11,623.04
01-519-050 RETIREMENT	7,363	7,363	880.20	4,803.84	4,587.19	0.00	65.24	2,559.13
01-519-060 WORKER'S COMPENSATION	2,415	2,415	0.00	1,610.00	1,610.00	0.00	66.67	805.00
01-519-070 UNEMPLOYMENT COMPENSATION	180	180	0.00	116.30	115.61	0.00	64.61	63.70
TOTAL SALARIES & BENEFITS	75,281	75,281	6,999.29	40,483.82	40,714.59	0.00	53.78	34,797.56
<u>OTHER EXPENSES</u>								
01-519-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-430 SUPPLIES & EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-480 UNIFORMS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
<u>CAPITAL EXPENSES</u>								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	78,281	78,281	6,999.29	40,483.82	40,714.59	0.00	51.72	37,797.56

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>20-FINANCE</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-520-010 FINANCE SALARIES	287,738	287,738	39,083.92	208,641.39	183,322.92	0.00	72.51	79,096.40
01-520-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	1,200	1,200	69.24	600.08	784.72	0.00	50.01	599.92
01-520-020 FINANCE OVERTIME	3,000	3,000	2.07	91.24	521.93	0.00	3.04	2,908.76
01-520-030 FINANCE SOCIAL SECURITY	22,517	22,517	2,993.86	15,732.60	13,667.14	0.00	69.87	6,784.24
01-520-040 FINANCE HEALTH INSURANCE	47,441	47,441	5,746.18	31,436.42	25,853.89	0.00	66.26	16,004.58
01-520-050 FINANCE RETIREMENT	43,443	43,443	6,116.03	32,188.23	26,657.02	0.00	74.09	11,254.79
01-520-060 WORKER'S COMPENSATION	585	585	0.00	390.00	390.00	0.00	66.67	195.00
01-520-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	312.19	446.62	0.00	57.81	227.81
TOTAL SALARIES & BENEFITS	406,464	406,464	54,011.30	289,392.15	251,644.24	0.00	71.20	117,071.50
<u>OTHER EXPENSES</u>								
01-520-120 DUES & SUBSCRIPTIONS	3,000	3,000	74.62	2,199.62	3,223.49	0.00	73.32	800.38
01-520-130 BONDS & TRAINING	9,000	9,000	462.92	5,779.70	7,646.79	0.00	64.22	3,220.30
01-520-260 DUES & FEES- BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-420 OFFICE SUPPLIES	6,000	6,000	129.68	4,026.81	2,058.84	0.00	67.11	1,973.19
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,500	1,500	0.00	676.77	1,865.89	0.00	45.12	823.23
01-520-600 OFFICE EQUIP. & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	19,500	19,500	667.22	12,682.90	14,795.01	0.00	65.04	6,817.10
<u>CAPITAL EXPENSES</u>								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	425,964	425,964	54,678.52	302,075.05	266,439.25	0.00	70.92	123,888.60

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-CITY MANAGEMENT								
=====								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	168,585	168,585	0.00	109,067.74	110,228.51	0.00	64.70	59,516.90
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	12,897	12,897	0.00	7,818.83	7,833.09	0.00	60.63	5,077.89
01-525-040 HEALTH INSURANCE	11,860	11,860	0.00	5,958.40	6,596.16	0.00	50.24	5,901.95
01-525-050 RETIREMENT	24,984	24,984	0.00	16,725.13	15,911.79	0.00	66.94	8,259.11
01-525-060 WORKER'S COMPENSATION	585	585	0.00	390.00	390.00	0.00	66.67	195.00
01-525-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	117.00	111.66	0.00	86.67	18.00
01-525-080 CONTRACT LABOR - HR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	219,046	219,046	0.00	140,077.10	141,071.21	0.00	63.95	78,968.85
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	1,378.96	1,479.68	0.00	68.95	621.04
01-525-130 BONDS & TRAINING	3,500	3,500	0.00	0.00	23.96	0.00	0.00	3,500.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	49.95	0.00	0.00	1,000.00
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	750.11	750.11	2,411.73	0.00	11.03	6,049.89
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	117.98	0.00	0.00	11.80	882.02
01-525-646 MEIA TERMINATION	0	0	0.00	0.00	700,000.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	14,300	14,300	750.11	2,247.05	703,965.32	0.00	15.71	12,052.95
OTHER INCOME/EXPENSES								
01-525-900 TRANSFERS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	233,346	233,346	750.11	142,324.15	845,036.53	0.00	60.99	91,021.80

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>26-POOL</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-526-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-526-100 UTILITIES	7,500	7,500	42.25	286.45	3,428.00	0.00	3.82	7,213.55
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-420 OFFICE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-430 MISCELLANEOUS SUPPLIES	2,000	2,000	0.00	0.00	1,095.13	0.00	0.00	2,000.00
01-526-431 POOL CHEMICALS	6,500	6,500	0.00	0.00	771.94	0.00	0.00	6,500.00
01-526-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-630 FACILITY MAINTENANCE	1,500	1,500	0.00	0.00	1,058.52	0.00	0.00	1,500.00
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	17,500	17,500	42.25	286.45	6,353.59	0.00	1.64	17,213.55
<u>CAPITAL EXPENSES</u>								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	17,500	17,500	42.25	286.45	6,353.59	0.00	1.64	17,213.55

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
27-POST OFFICE								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	50,384	50,384	4,391.45	22,894.77	33,610.25	0.00	45.44	27,489.34
01-527-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	54.36	256.97	141.11	0.00	21.41	943.03
01-527-030 SOCIAL SECURITY	3,946	3,946	340.10	1,771.09	2,582.00	0.00	44.88	2,175.09
01-527-040 HEALTH INSURANCE	11,860	11,860	4,673.55	13,381.37	6,313.42	0.00	112.82 (	1,521.02)
01-527-050 RETIREMENT	7,645	7,645	694.43	3,546.12	3,404.28	0.00	46.39	4,098.65
01-527-060 WORKER'S COMPENSATION	2,462	2,462	0.00	1,641.38	1,484.95	0.00	66.67	820.62
01-527-070 UNEMPLOYMENT COMPENSATION	175	175	31.11	185.78	193.89	0.00	106.16 (	10.78)
TOTAL SALARIES & BENEFITS	77,672	77,672	10,185.00	43,677.48	47,729.90	0.00	56.23	33,994.93
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	0.00	595.00	1,181.13	0.00	9.92	5,405.00
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	0.00	0.00	0.00	0.00	0.00	3,200.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	8,000	8,000	0.00	1,560.70	4,693.35	0.00	19.51	6,439.30
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
TOTAL OTHER EXPENSES	17,600	17,600	0.00	2,155.70	5,874.48	0.00	12.25	15,444.30
CAPITAL EXPENSES								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	95,272	95,272	10,185.00	45,833.18	53,604.38	0.00	48.11	49,439.23

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
28-HUMAN RESOURCES								
=====								
OTHER EXPENSES								
01-528-130 INSURANCE ADMIN. FEES	5,000	5,000	290.00	2,660.00	2,698.48	0.00	53.20	2,340.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	14,385.45	22,906.87	11,445.37	0.00	152.71 (	7,906.87)
01-528-141 ADP SERVICES	70,000	70,000	7,084.95	50,559.90	40,069.15	0.00	72.23	19,440.10
01-528-142 RECOGNITION PROGRAM	2,700	2,700	900.00	2,624.47	1,880.00	0.00	97.20	75.53
01-528-150 EMP MED COST ASSIST	50,000	50,000	4,965.59	32,447.55	17,726.91	0.00	64.90	17,552.45
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-180 COLA 4%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	142,700	142,700	27,625.99	111,198.79	73,819.91	0.00	77.92	31,501.21
OTHER INCOME/EXPENSES								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOURCES	142,700	142,700	27,625.99	111,198.79	73,819.91	0.00	77.92	31,501.21

CITY OF WINDCREST
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<u>30-CAPITAL</u>								
=====								
<u>OTHER EXPENSES</u>								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
01-530-801 ADMIN CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	21,145	21,145	0.00	21,145.00	26,560.00	0.00	100.00	0.00
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	114,627	114,627	0.00 (	3,179.15)	13,987.55	0.00	2.77-	117,806.15
01-530-810 FACILITY CAPITAL	0	0	0.00	0.00	5,440.00	0.00	0.00	0.00
01-530-811 CIVIC CENTER CAPITAL	0	0	6,150.50	21,025.21	4,998.00	0.00	0.00 (	21,025.21)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	65,000	65,000	0.00	11,269.39	0.00	0.00	17.34	53,730.61
01-530-816 PUBLIC WORKS CAPITAL	25,000	25,000	0.00	14,563.83	27,713.20	0.00	58.26	10,436.17
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	225,772	225,772	6,150.50	64,824.28	78,698.75	0.00	28.71	160,947.72
<u>OTHER INCOME/EXPENSES</u>								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	225,772	225,772	6,150.50	64,824.28	78,698.75	0.00	28.71	160,947.72

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00-GENERAL EXPENDITURES								
=====								
<u>SALARIES & BENEFITS</u>								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,813,527	11,044,107	930,652.38	6,908,820.61	7,278,905.89	41,271.12	62.93	4,094,015.19
REVENUE OVER/(UNDER) EXPENDITURES	(163,622)	(433,810)	(247,666.01)	355,392.80	(122,817.70)	(41,271.12)	72.41-	(747,931.49)

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	29,282.06	
02-1102	CLAIM ON CASH	947,357.44	
02-1105	SAVINGS	596.64	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1200	BUILDING AND IMPROVEMENTS	12,240.00	
02-1201	FURNITURE AND EQUIPMENT	157,171.19	
02-1220	ACC. DEPR.-BULDINGS&IMPROV.	(3,978.00)	
02-1221	ACC. DEPR.-EQUIP	(63,651.68)	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	241,933.43	
02-1605	A/R-RESIDENTIAL GARBAGE	263,021.40	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(126,463.69)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(16,699.18)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>1,441,241.76</u>	
	TOTAL ASSETS		1,441,241.76
			=====
LIABILITIES			
=====			
02-2200	WAGES PAYABLE	0.00	
02-2315	DUE TO GENERAL FUND	0.00	
02-2400	A/P PENDING	(759.73)	
02-2401	AP MANUAL	0.00	
02-2410	A/P-SALES TAX	792.52	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
02-2600	NOTE PAYABLE-CURRENT	26,006.00	
02-2605	NOTE PAYABLE-LONG-TERM	56,953.00	
	TOTAL LIABILITIES	<u>82,991.79</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	456,838.73	
02-3205	NET INVESTMENT IN CAPITAL ASST	18,822.51	
	TOTAL BEGINNING EQUITY	<u>475,661.24</u>	
	TOTAL REVENUE	2,509,484.03	
	TOTAL EXPENSES	<u>1,626,895.30</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	882,588.73	
	TOTAL EQUITY & FUND BALANCE	<u>1,358,249.97</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		1,441,241.76
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	3,262,946	3,262,946	226,799.31	2,509,484.03	2,389,405.79	0.00	76.91	753,461.51
TOTAL REVENUES	3,262,946	3,262,946	226,799.31	2,509,484.03	2,389,405.79	0.00	76.91	753,461.51
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	72,054	72,054	10,097.04	53,360.08	43,256.90	0.00	74.06	18,694.35
OTHER EXPENSES	2,951,748	2,951,748	2,092.74	1,323,535.22	1,540,259.85	0.00	44.84	1,628,212.88
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
TOTAL 00-GENERAL EXPENDITURES	3,473,803	3,473,803	12,189.78	1,626,895.30	1,708,516.75	0.00	46.83	1,846,907.23
TOTAL EXPENDITURES	3,473,803	3,473,803	12,189.78	1,626,895.30	1,708,516.75	0.00	46.83	1,846,907.23
REVENUE OVER/ (UNDER) EXPENDITURES	(210,857)	(210,857)	214,609.53	882,588.73	680,889.04	0.00	418.57 -	(1,093,445.72)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	2,495,634	2,495,634	227,559.32	1,687,907.40	1,621,172.89	0.00	67.63	807,726.98
02-4105 INCOME-RESIDENTIAL	747,311	747,311 (	2,894.24)	784,409.44	740,205.48	0.00	104.96 (	37,098.28)
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	1,733.12	35,884.82	27,911.13	0.00	123.74 (	6,884.82)
02-4115 INCOME-INTEREST	1,000	1,000	206.08	691.81	772.35	0.00	69.18	308.19
02-4130 INCOME - MISCELLANEOUS	0	0	195.03	590.56	570.36	0.00	0.00 (	590.56)
02-4475 INCOME - BAD DEBT	(10,000) (	10,000)	0.00	0.00 (	1,226.42)	0.00	0.00 (	10,000.00)
TOTAL REVENUES	3,262,946	3,262,946	226,799.31	2,509,484.03	2,389,405.79	0.00	76.91	753,461.51

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
02-500-010 SALARIES	45,320	45,320	5,127.47	29,692.12	28,536.00	0.00	65.52	15,628.24
02-500-018 EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-020 OVERTIME	2,700	2,700	28.20	100.74	19.78	0.00	3.73	2,599.26
02-500-030 SOCIAL SECURITY	3,675	3,675	384.85	2,240.91	2,184.54	0.00	60.97	1,434.31
02-500-040 HEALTH INSURANCE	11,861	11,861	3,751.20	15,769.47	6,336.80	0.00	132.95 (	3,908.47)
02-500-050 RETIREMENT	7,120	7,120	805.32	4,548.18	4,122.23	0.00	63.88	2,571.67
02-500-060 WORKERS' COMPENSATION	1,243	1,243	0.00	828.64	1,939.04	0.00	66.66	414.36
02-500-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	180.02	118.51	0.00	133.35 (	45.02)
TOTAL SALARIES & BENEFITS	72,054	72,054	10,097.04	53,360.08	43,256.90	0.00	74.06	18,694.35
OTHER EXPENSES								
02-500-120 DUES & SUBSCRIPTIONS	300	300	0.00	0.00	0.00	0.00	0.00	300.00
02-500-250 LEGAL & CITY ATTORNEY	5,000	5,000	0.00	0.00	537.00	0.00	0.00	5,000.00
02-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-420 SUPPLIES	1,500	1,500	199.54	354.01	434.54	0.00	23.60	1,145.99
02-500-501 EXPENSES-COMMERCIAL	2,026,895	2,026,895	0.00	968,589.77	1,144,836.86	0.00	47.79	1,058,305.61
02-500-502 EXPENSES-RESIDENTIAL	646,453	646,453	0.00	330,786.00	366,114.00	0.00	51.17	315,666.72
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	5,000	5,000	0.00	4,475.99	3,786.69	0.00	89.52	524.01
02-500-591 EXPENSE - ALLY REPAIR	200,000	200,000	1,893.20	4,178.19	1,775.89	0.00	2.09	195,821.81
02-500-592 EXPENSES - ADDITIONAL CITY S	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-610 EQUIPMENT LEASE	3,600	3,600	0.00	0.00	2,573.19	0.00	0.00	3,600.00
02-500-700 DEPRECIATION	32,000	32,000	0.00	0.00	0.00	0.00	0.00	32,000.00
02-500-701 LEASE PURCHASE PRINCIPAL	23,000	23,000	0.00	12,807.04	16,159.38	0.00	55.68	10,192.96
02-500-702 LEASE PURCHASE INTEREST	8,000	8,000	0.00	2,344.22	4,042.30	0.00	29.30	5,655.78
TOTAL OTHER EXPENSES	2,951,748	2,951,748	2,092.74	1,323,535.22	1,540,259.85	0.00	44.84	1,628,212.88
CAPITAL EXPENSES								
02-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
TOTAL OTHER INCOME/EXPENSES	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
TOTAL 00-GENERAL EXPENDITURES	3,473,803	3,473,803	12,189.78	1,626,895.30	1,708,516.75	0.00	46.83	1,846,907.23
TOTAL EXPENDITURES	3,473,803	3,473,803	12,189.78	1,626,895.30	1,708,516.75	0.00	46.83	1,846,907.23
REVENUE OVER/(UNDER) EXPENDITURES	(210,857) (	210,857)	214,609.53	882,588.73	680,889.04	0.00	418.57- (	1,093,445.72)

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1102	CLAIM ON CASH	136.56	
04-1105	SAVINGS	397.83	
04-1115	INVESTMENTS	0.00	
04-1315	DUE FROM GENERAL FUND	0.00	
04-1515	A/R-ACCRUED INTEREST	0.00	
04-1550	A/R-MISCELLANEOUS	<u>0.00</u>	
			<u>534.39</u>
TOTAL ASSETS			534.39
=====			
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	<u>526.07</u>	
	TOTAL BEGINNING EQUITY	526.07	
TOTAL REVENUE		8.32	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		8.32	
TOTAL EQUITY & FUND BALANCE			<u>534.39</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			534.39
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.94	8.32	10.31	0.00	0.00 (	8.32)
TOTAL REVENUES	0	0	0.94	8.32	10.31	0.00	0.00 (	8.32)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.94	8.32	10.31	0.00	0.00 (	8.32)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.94	8.32	10.31	0.00	0.00 (	8.32)
TOTAL REVENUES	0	0	0.94	8.32	10.31	0.00	0.00 (	8.32)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
<u>SALARIES & BENEFITS</u>								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 0	 0	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00
 TOTAL EXPENDITURES	 0	 0	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.94	8.32	10.31	0.00	0.00 (	8.32)

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	17,521.24	
06-1105	SAVINGS	16,151.79	
06-1115	INVESTMENTS	0.00	
06-1315	DUE FROM GENERAL FUND	0.00	
06-1515	A/R-ACCRUED INTEREST	0.00	
06-1550	A/R-MISCELLANEOUS	0.00	
		<u>33,673.03</u>	
			<u>33,673.03</u>
			=====
	TOTAL ASSETS		33,673.03
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	29,678.67	
	TOTAL BEGINNING EQUITY	29,678.67	
	TOTAL REVENUE	5,539.77	
	TOTAL EXPENSES	<u>1,545.41</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	3,994.36	
	TOTAL EQUITY & FUND BALANCE	<u>33,673.03</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>33,673.03</u>
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>7,170</u>	<u>7,170</u>	<u>707.71</u>	<u>5,539.77</u>	<u>4,497.53</u>	<u>0.00</u>	<u>77.27</u>	<u>1,629.83</u>
TOTAL REVENUES	7,170	7,170	707.71	5,539.77	4,497.53	0.00	77.27	1,629.83
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	9.72	1,545.41	2,515.63	0.00	30.91	3,454.59
CAPITAL EXPENSES	<u>15,000</u>	<u>15,000</u>	<u>0.00</u>	<u>0.00</u>	<u>13,139.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	20,000	20,000	9.72	1,545.41	15,654.63	0.00	7.73	18,454.59
TOTAL EXPENDITURES	20,000	20,000	9.72	1,545.41	15,654.63	0.00	7.73	18,454.59
REVENUE OVER/ (UNDER) EXPENDITURES	(12,830)	(12,830)	697.99	3,994.36	(11,157.10)	0.00	31.13 -	(16,824.76)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	6,670	6,670	669.65	5,202.30	4,079.06	0.00	78.00	1,467.30
06-4115 INCOME-INTEREST	500	500	38.06	337.47	418.47	0.00	67.49	162.53
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,170	7,170	707.71	5,539.77	4,497.53	0.00	77.27	1,629.83

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	3,000	3,000	0.00	1,472.00	2,258.22	0.00	49.07	1,528.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	2,000	2,000	9.72	73.41	257.41	0.00	3.67	1,926.59
TOTAL SALARIES & BENEFITS	5,000	5,000	9.72	1,545.41	2,515.63	0.00	30.91	3,454.59
<u>CAPITAL EXPENSES</u>								
06-500-800 CAPITAL EXPENDITURES	15,000	15,000	0.00	0.00	13,139.00	0.00	0.00	15,000.00
TOTAL CAPITAL EXPENSES	15,000	15,000	0.00	0.00	13,139.00	0.00	0.00	15,000.00
TOTAL 00-GENERAL EXPENDITURES	20,000	20,000	9.72	1,545.41	15,654.63	0.00	7.73	18,454.59
TOTAL EXPENDITURES	20,000	20,000	9.72	1,545.41	15,654.63	0.00	7.73	18,454.59
REVENUE OVER/ (UNDER) EXPENDITURES	(12,830)	(12,830)	697.99	3,994.36	(11,157.10)	0.00	31.13-	(16,824.76)

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	17,138.81	
08-1105	SAVINGS	1,877.76	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>19,016.57</u>
TOTAL ASSETS			19,016.57
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	0.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>15,995.51</u>	
	TOTAL BEGINNING EQUITY	15,995.51	
TOTAL REVENUE		6,639.23	
TOTAL EXPENSES		<u>3,618.17</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		3,021.06	
TOTAL EQUITY & FUND BALANCE		<u>19,016.57</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			19,016.57
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	1,000	1,000	4.42	6,639.23	2,888.66	0.00	663.92 (	5,639.23)
TOTAL REVENUES	1,000	1,000	4.42	6,639.23	2,888.66	0.00	663.92 (	5,639.23)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	15,000	15,000	0.00	3,618.17	3,249.34	414.98	26.89	10,966.85
OTHER EXPENSES	1,000	1,000	0.00	0.00	26.96	0.00	0.00	1,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
TOTAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
REVENUE OVER/ (UNDER) EXPENDITURES	(15,000) (	15,000)	4.42	3,021.06 (	387.64) (	414.98)	17.37- (	17,606.08)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	1,000	1,000	0.00	6,600.00	2,840.00	0.00	660.00 (	5,600.00)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	0	0	4.42	39.23	48.66	0.00	0.00 (	39.23)
TOTAL REVENUES	1,000	1,000	4.42	6,639.23	2,888.66	0.00	663.92 (	5,639.23)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
08-500-010 MISCELLANEOUS EXPENSES	15,000	15,000	0.00	3,618.17	3,249.34	414.98	26.89	10,966.85
TOTAL SALARIES & BENEFITS	15,000	15,000	0.00	3,618.17	3,249.34	414.98	26.89	10,966.85
<u>OTHER EXPENSES</u>								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	1,000	1,000	0.00	0.00	26.96	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	1,000	1,000	0.00	0.00	26.96	0.00	0.00	1,000.00
<u>CAPITAL EXPENSES</u>								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
TOTAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
REVENUE OVER/(UNDER) EXPENDITURES	(15,000)	(15,000)	4.42	3,021.06	(387.64)	(414.98)	17.37-	(17,606.08)

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-1102	CLAIM ON CASH	38,141.75	
09-1105	SAVINGS	440.18	
09-1115	INVESTMENTS	0.00	
09-1315	DUE FROM GENERAL FUND	0.00	
09-1515	A/R-ACCRUED INTEREST	0.00	
09-1550	A/R-MISCELLANEOUS	0.00	
		<u>38,581.93</u>	
			<u>38,581.93</u>
=====			
LIABILITIES			
=====			
09-2315	DUE TO GENERAL FUND	0.00	
09-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
09-3201	FUND BALANCE	27,546.22	
	TOTAL BEGINNING EQUITY	27,546.22	
	TOTAL REVENUE	11,035.71	
	TOTAL EXPENSES	0.00	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	11,035.71	
	TOTAL EQUITY & FUND BALANCE	<u>38,581.93</u>	
			<u>38,581.93</u>
=====			
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>38,581.93</u>
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	606.70	11,035.71	11.41	0.00	0.00 (	11,035.71)
TOTAL REVENUES	0	0	606.70	11,035.71	11.41	0.00	0.00 (	11,035.71)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	606.70	11,035.71	11.41	0.00	0.00 (	11,035.71)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	21.66	10,442.52	0.00	0.00	0.00 (	10,442.52)
09-4105 INCOME-ABAND/SEIZED PROP	0	0	584.00	584.00	0.00	0.00	0.00 (	584.00)
09-4115 INCOME-INTEREST	0	0	1.04	9.19	11.41	0.00	0.00 (	9.19)
TOTAL REVENUES	0	0	606.70	11,035.71	11.41	0.00	0.00 (	11,035.71)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
<u>SALARIES & BENEFITS</u>								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 0	 0	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00
 TOTAL EXPENDITURES	 0	 0	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	606.70	11,035.71	11.41	0.00	0.00 (	11,035.71)

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-1102	CLAIM ON CASH	0.00	
10-1105	SAVINGS	11,564.94	
10-1115	INVESTMENTS	0.00	
10-1315	DUE FROM GENERAL FUND	0.00	
10-1515	A/R ACCRUED INTEREST	0.00	
10-1550	A/R-MISCELLANEOUS	0.00	
10-1601	A/R-MISCELLANEOUS INCOME	0.00	
		<u>11,564.94</u>	
			11,564.94
			=====
LIABILITIES			
=====			
10-2315	DUE TO GENERAL FUND	0.00	
10-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
10-3201	FUND BALANCE	9,028.68	
	TOTAL BEGINNING EQUITY	<u>9,028.68</u>	
	TOTAL REVENUE	2,661.26	
	TOTAL EXPENSES	<u>125.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,536.26	
	TOTAL EQUITY & FUND BALANCE	<u>11,564.94</u>	
			11,564.94
			=====
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	1,000	1,000	27.25	2,661.26	5,208.44	0.00	266.13 (	1,661.26)
TOTAL REVENUES	1,000	1,000	27.25	2,661.26	5,208.44	0.00	266.13 (	1,661.26)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
TOTAL EXPENDITURES	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
REVENUE OVER/ (UNDER) EXPENDITURES	(4,000)	(4,000)	27.25	2,536.26	3,259.39	0.00	63.41- (	6,536.26)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	0	0	0.00	2,451.07	4,983.84	0.00	0.00 (	2,451.07)
10-4105 INCOME- OTHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
10-4115 INCOME-INTEREST	0	0	27.25	210.19	224.60	0.00	0.00 (	210.19)
TOTAL REVENUES	1,000	1,000	27.25	2,661.26	5,208.44	0.00	266.13 (	1,661.26)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
10-500-050 EDUCATION/TRAINING	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
<u>CAPITAL EXPENSES</u>								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
TOTAL EXPENDITURES	5,000	5,000	0.00	125.00	1,949.05	0.00	2.50	4,875.00
REVENUE OVER/(UNDER) EXPENDITURES	(4,000)	(4,000)	27.25	2,536.26	3,259.39	0.00	63.41-	(6,536.26)

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	57,862.22	
14-1105	CASH - SAVINGS	23,879.42	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>81,741.64</u>
TOTAL ASSETS			81,741.64
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>68,735.77</u>	
	TOTAL BEGINNING EQUITY	<u>68,735.77</u>	
TOTAL REVENUE		17,362.27	
TOTAL EXPENSES		<u>4,356.40</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		<u>13,005.87</u>	
TOTAL EQUITY & FUND BALANCE			<u>81,741.64</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			81,741.64
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	24,842	24,842	2,237.48	17,362.27	17,019.73	0.00	69.89	7,479.73
TOTAL REVENUES	24,842	24,842	2,237.48	17,362.27	17,019.73	0.00	69.89	7,479.73
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	9,000	9,000	648.00	4,356.40	6,744.73	0.00	48.40	4,643.60
CAPITAL EXPENSES	0	0	0.00	0.00	129.32	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	9,000	9,000	648.00	4,356.40	6,874.05	0.00	48.40	4,643.60
TOTAL EXPENDITURES	9,000	9,000	648.00	4,356.40	6,874.05	0.00	48.40	4,643.60
REVENUE OVER/(UNDER) EXPENDITURES	15,842	15,842	1,589.48	13,005.87	10,145.68	0.00	82.10	2,836.13

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67								
REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	24,142	24,142	2,181.21	16,863.35	16,401.04	0.00	69.85	7,278.65
14-4115 INCOME - INTEREST	700	700	56.27	498.92	618.69	0.00	71.27	201.08
TOTAL REVENUES	24,842	24,842	2,237.48	17,362.27	17,019.73	0.00	69.89	7,479.73

66.67	
% OF BUDGET	BUDGET BALANCE
48.40	4,643.60
48.40	4,643.60
0.00	0.00
0.00	0.00
48.40	4,643.60
48.40	4,643.60
82.10	2,836.13

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	24,142	24,142	2,181.21	16,863.35	16,401.04	0.00	69.85	7,278.65
14-4115 INCOME - INTEREST	700	700	56.27	498.92	618.69	0.00	71.27	201.08
TOTAL REVENUES	24,842	24,842	2,237.48	17,362.27	17,019.73	0.00	69.89	7,479.73

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
<u>SALARIES & BENEFITS</u>								
14-500-050 MISCELLANEOUS	9,000	9,000	648.00	4,356.40	6,744.73	0.00	48.40	4,643.60
TOTAL SALARIES & BENEFITS	9,000	9,000	648.00	4,356.40	6,744.73	0.00	48.40	4,643.60
<u>CAPITAL EXPENSES</u>								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	129.32	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	129.32	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 9,000	 9,000	 648.00	 4,356.40	 6,874.05	 0.00	 48.40	 4,643.60
 TOTAL EXPENDITURES	 9,000	 9,000	 648.00	 4,356.40	 6,874.05	 0.00	 48.40	 4,643.60
REVENUE OVER/ (UNDER) EXPENDITURES	15,842	15,842	1,589.48	13,005.87	10,145.68	0.00	82.10	2,836.13

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	100,662.02	
15-1105	CASH - SAVINGS	811.30	
15-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>101,473.32</u>
TOTAL ASSETS			101,473.32
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	0.00	
15-2451	A/P CAPITAL	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
15-3201	FUND BALANCE	<u>81,169.51</u>	
	TOTAL BEGINNING EQUITY	81,169.51	
TOTAL REVENUE		20,303.81	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	20,303.81	
TOTAL EQUITY & FUND BALANCE			<u>101,473.32</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			101,473.32
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	29,154	29,154	2,633.98	20,303.81	19,750.79	0.00	69.64	8,850.19
TOTAL REVENUES	29,154	29,154	2,633.98	20,303.81	19,750.79	0.00	69.64	8,850.19
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
REVENUE OVER/(UNDER) EXPENDITURES	26,654	26,654	2,633.98	20,303.81	19,750.79	0.00	76.18	6,350.19

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	29,128	29,128	2,632.07	20,286.87	19,729.77	0.00	69.65	8,841.13
15-4115 INCOME - INTEREST	26	26	1.91	16.94	21.02	0.00	65.15	9.06
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	29,154	29,154	2,633.98	20,303.81	19,750.79	0.00	69.64	8,850.19

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
15-500-050 MISCELLANEOUS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
<u>CAPITAL EXPENSES</u>								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
REVENUE OVER/ (UNDER) EXPENDITURES	26,654	26,654	2,633.98	20,303.81	19,750.79	0.00	76.18	6,350.19

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	89,299.52	
16-1105	SAVINGS	243,678.92	
16-1115	INVESTMENTS	0.00	
16-1315	DUE FROM GENERAL FUND	0.00	
16-1357	DUE FROM TEXAS TAX NOTE FUND	0.00	
16-1515	A/R - ACCRUED INTEREST	0.00	
16-1550	A/R - MISCELLANEOUS	0.00	
		<u>332,978.44</u>	
			332,978.44
			=====
LIABILITIES			
=====			
16-2315	DUE TO GENERAL FUND	0.00	
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00	
16-2375	DUE TO EDC FUND	0.00	
16-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
16-3201	FUND BALANCE	344,129.55	
	TOTAL BEGINNING EQUITY	<u>344,129.55</u>	
	TOTAL REVENUE	195,179.89	
	TOTAL EXPENSES	<u>206,331.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	11,151.11)	
	TOTAL EQUITY & FUND BALANCE	<u>332,978.44</u>	
			332,978.44
			=====
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	342,696	342,696	31,726.23	195,179.89	213,138.57	0.00	56.95	147,515.81
TOTAL REVENUES	342,696	342,696	31,726.23	195,179.89	213,138.57	0.00	56.95	147,515.81
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	3,500	3,500	168.10	1,331.00	817.50	0.00	38.03	2,169.00
OTHER EXPENSES	300,000	300,000	0.00	205,000.00	0.00	0.00	68.33	95,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	303,500	303,500	168.10	206,331.00	817.50	0.00	67.98	97,169.00
TOTAL EXPENDITURES	303,500	303,500	168.10	206,331.00	817.50	0.00	67.98	97,169.00
REVENUE OVER/ (UNDER) EXPENDITURES	39,196	39,196	31,558.13 (	11,151.11)	212,321.07	0.00	28.45-	50,346.81

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	339,696	339,696	31,073.86	188,510.25	203,018.80	0.00	55.49	151,185.45
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	3,000	3,000	652.37	6,669.64	10,119.77	0.00	222.32 (	3,669.64)
TOTAL REVENUES	342,696	342,696	31,726.23	195,179.89	213,138.57	0.00	56.95	147,515.81

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	3,500	3,500	168.10	1,331.00	817.50	0.00	38.03	2,169.00
TOTAL SALARIES & BENEFITS	3,500	3,500	168.10	1,331.00	817.50	0.00	38.03	2,169.00
<u>OTHER EXPENSES</u>								
16-500-501 TRANSFER TO GENERAL FUND	300,000	300,000	0.00	35,000.00	0.00	0.00	11.67	265,000.00
16-500-502 TRANSFER TO GENERAL FUND	0	0	0.00	170,000.00	0.00	0.00	0.00	(170,000.00)
16-500-503 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	300,000	300,000	0.00	205,000.00	0.00	0.00	68.33	95,000.00
<u>CAPITAL EXPENSES</u>								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	303,500	303,500	168.10	206,331.00	817.50	0.00	67.98	97,169.00
TOTAL EXPENDITURES	303,500	303,500	168.10	206,331.00	817.50	0.00	67.98	97,169.00
REVENUE OVER/(UNDER) EXPENDITURES	39,196	39,196	31,558.13	(11,151.11)	212,321.07	0.00	28.45-	50,346.81

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	162,127.26	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1316	DUE FROM 2019A BOND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	23,121.55	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(3,468.23)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	<u>598.36</u>	
			<u>182,378.94</u>
TOTAL ASSETS			182,378.94
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2316	ACCRUED INTEREST	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFERRED REVENUE - TAXES	<u>19,105.35</u>	
TOTAL LIABILITIES			<u>19,105.35</u>
EQUITY			
=====			
17-3201	FUND BALANCE	<u>36,577.51</u>	
TOTAL BEGINNING EQUITY		36,577.51	
TOTAL REVENUE		652,821.08	
TOTAL EXPENSES		<u>526,125.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		126,696.08	
TOTAL EQUITY & FUND BALANCE			<u>163,273.59</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			182,378.94
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	665,000	665,000	16,524.86	652,821.08	626,634.15	0.00	98.17	12,178.92
TOTAL REVENUES	665,000	665,000	16,524.86	652,821.08	626,634.15	0.00	98.17	12,178.92
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	662,750	662,750	0.00	526,125.00	515,125.00	0.00	79.39	136,625.00
TOTAL 00-GENERAL EXPENDITURES	662,750	662,750	0.00	526,125.00	515,125.00	0.00	79.39	136,625.00
TOTAL EXPENDITURES	662,750	662,750	0.00	526,125.00	515,125.00	0.00	79.39	136,625.00
REVENUE OVER/ (UNDER) EXPENDITURES	2,250	2,250	16,524.86	126,696.08	111,509.15	0.00	5,630.94 (	124,446.08)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4116 INCOME - SALES TAX (.25)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	665,000	665,000	16,524.86	652,821.08	626,634.15	0.00	98.17	12,178.92
TOTAL REVENUES	665,000	665,000	16,524.86	652,821.08	626,634.15	0.00	98.17	12,178.92

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
OTHER EXPENSES								
17-500-211 GO SERIES 2019 A PRINCIPAL E	270,000	270,000	0.00	270,000.00	255,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	226,800	226,800	0.00	116,775.00	123,150.00	0.00	51.49	110,025.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	110,000	110,000	0.00	110,000.00	105,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	55,950	55,950	0.00	29,350.00	31,975.00	0.00	52.46	26,600.00
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	662,750	662,750	0.00	526,125.00	515,125.00	0.00	79.39	136,625.00
TOTAL 00-GENERAL EXPENDITURES	662,750	662,750	0.00	526,125.00	515,125.00	0.00	79.39	136,625.00
TOTAL EXPENDITURES	662,750	662,750	0.00	526,125.00	515,125.00	0.00	79.39	136,625.00
REVENUE OVER/(UNDER) EXPENDITURES	2,250	2,250	16,524.86	126,696.08	111,509.15	0.00	5,630.94 (	124,446.08)

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(161,918.26)	
18-1105	CASH - SAVINGS	422,633.57	
18-1210	PREPAID MAINTENANCE	0.00	
18-1315	DUE FROM GENERAL FUND	0.00	
18-1510	A/R-SALES TAX	0.00	
18-1515	A/R - MISC.	0.00	
		<u>260,715.31</u>	
	TOTAL ASSETS		260,715.31
			=====
LIABILITIES			
=====			
18-2200	WAGES PAYABLE	0.00	
18-2230	TMRS PAYABLE	0.00	
18-2250	INSURANCE A/P	0.40	
18-2315	DUE TO GENERAL FUND	0.00	
18-2400	A/P PENDING	(6,837.57)	
18-2401	A/P MANUAL	0.00	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>(6,837.17)</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	<u>579,904.53</u>	
	TOTAL BEGINNING EQUITY	<u>579,904.53</u>	
	TOTAL REVENUE	419,366.00	
	TOTAL EXPENSES	<u>731,718.05</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(312,352.05)	
	TOTAL EQUITY & FUND BALANCE	<u>267,552.48</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		260,715.31
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	1,253,313	1,253,313	76,870.18	419,366.00	561,170.95	0.00	33.46	833,947.00
TOTAL REVENUES	1,253,313	1,253,313	76,870.18	419,366.00	561,170.95	0.00	33.46	833,947.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	932,797	932,797	91,599.20	556,726.76	447,825.66	0.00	59.68	376,070.68
OTHER EXPENSES	252,880	252,880	1,211.67	112,196.80	118,585.19	0.00	44.37	140,682.73
CAPITAL EXPENSES	351,594	351,594	0.00	62,794.49	44,023.14	0.00	17.86	288,799.57
OTHER INCOME/EXPENSES	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
TOTAL 00-GENERAL EXPENDITURES	1,615,271	1,615,271	92,810.87	731,718.05	688,433.99	0.00	45.30	883,552.98
TOTAL EXPENDITURES	1,615,271	1,615,271	92,810.87	731,718.05	688,433.99	0.00	45.30	883,552.98
REVENUE OVER/ (UNDER) EXPENDITURES	(361,958)	(361,958)	(15,940.69)	(312,352.05)	(127,263.04)	0.00	86.30	(49,605.98)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-4101 INCOME - SALES TAX	1,213,313	1,213,313	75,920.46	408,438.56	533,256.59	0.00	33.66	804,874.44
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	40,000	40,000	949.72	10,927.44	27,914.36	0.00	27.32	29,072.56
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,253,313	1,253,313	76,870.18	419,366.00	561,170.95	0.00	33.46	833,947.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
<u>SALARIES & BENEFITS</u>								
18-500-009 SALARIES	550,346	550,346	53,222.20	317,279.81	269,322.09	0.00	57.65	233,066.15
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	600	600	0.00	0.00	0.00	0.00	0.00	600.00
18-500-015 INCENTIVE PAY-BILING & SHIFT	0	0	97.96	788.85	718.56	0.00	0.00 (	788.85)
18-500-017 CERTIFICATION PAY	1,500	1,500	576.95	1,823.13	2,042.38	0.00	121.54 (	323.13)
18-500-018 EDUCATION PAY	1,500	1,500	115.40	738.56	600.08	0.00	49.24	761.44
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	60,000	60,000	4,682.72	40,220.05	22,511.70	0.00	67.03	19,779.95
18-500-021 7K HOURS	24,924	24,924	1,619.98	10,320.32	8,394.04	0.00	41.41	14,603.36
18-500-026 HAZARDOUS DUTY PAY	2,160	2,160	55.41	341.68	337.03	0.00	15.82	1,818.32
18-500-030 SOCIAL SECURITY	49,307	49,307	4,613.49	28,342.82	23,390.18	0.00	57.48	20,963.70
18-500-040 HEALTH INSURANCE	123,987	123,987	17,150.94	81,673.81	57,198.99	0.00	65.87	42,313.19
18-500-050 RETIREMENT	91,249	91,249	9,429.90	57,016.02	44,251.32	0.00	62.48	34,233.26
18-500-060 WORKERS COMPENSATION	27,000	27,000	0.00	17,964.73	17,838.27	0.00	66.54	9,035.27
18-500-070 UNEMPLOYMENT COMPENSATION	225	225	34.25	216.98	1,221.02	0.00	96.44	8.02
TOTAL SALARIES & BENEFITS	932,797	932,797	91,599.20	556,726.76	447,825.66	0.00	59.68	376,070.68
<u>OTHER EXPENSES</u>								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	4,000	4,000	0.00	0.00	3,930.00	0.00	0.00	4,000.00
18-500-325 SALES TAX COLLECTION SERVICE	20,000	20,000	0.00	4,522.00	12,001.00	0.00	22.61	15,478.00
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-488 EMERGENCY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-490 MEMORIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	228,880	228,880	1,211.67	107,674.80	102,654.19	0.00	47.04	121,204.73
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	252,880	252,880	1,211.67	112,196.80	118,585.19	0.00	44.37	140,682.73

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>CAPITAL EXPENSES</u>								
18-500-800 CAPITAL EXPENDITURES	351,594	351,594	0.00	62,794.49	44,023.14	0.00	17.86	288,799.57
TOTAL CAPITAL EXPENSES	351,594	351,594	0.00	62,794.49	44,023.14	0.00	17.86	288,799.57
<u>OTHER INCOME/EXPENSES</u>								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
TOTAL OTHER INCOME/EXPENSES	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
 TOTAL 00-GENERAL EXPENDITURES	 1,615,271	 1,615,271	 92,810.87	 731,718.05	 688,433.99	 0.00	 45.30	 883,552.98
 TOTAL EXPENDITURES	 1,615,271	 1,615,271	 92,810.87	 731,718.05	 688,433.99	 0.00	 45.30	 883,552.98
REVENUE OVER/ (UNDER) EXPENDITURES	(361,958)	(361,958)	(15,940.69)	(312,352.05)	(127,263.04)	0.00	86.30	(49,605.98)

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	1,272,504.35	
19-1105	CASH - SAVINGS	27,554.09	
19-1115	INVESTMENTS-TEXPOOL #159000002	11,685.80	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	0.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.04)	
		<u>1,319,966.54</u>	
	TOTAL ASSETS		1,319,966.54
			=====
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	0.00	
19-2400	A/P PENDING	0.00	
19-2410	A/P - SALES TAX	0.00	
19-2441	Construction Retainage	0.01	
19-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>0.01</u>	
EQUITY			
=====			
19-3201	FUND BALANCE	<u>1,400,210.05</u>	
	TOTAL BEGINNING EQUITY	1,400,210.05	
	TOTAL REVENUE	409,838.45	
	TOTAL EXPENSES	<u>490,081.97</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(80,243.52)	
	TOTAL EQUITY & FUND BALANCE	<u>1,319,966.53</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		1,319,966.54
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	945,423	945,423	76,105.23	409,838.45	433,460.84	0.00	43.35	535,584.55
TOTAL REVENUES	945,423	945,423	76,105.23	409,838.45	433,460.84	0.00	43.35	535,584.55
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	1,562.52	2,112.52	1,100.00	0.00	42.25	2,887.48
OTHER EXPENSES	0	0	0.00	6,400.00	0.00	0.00	0.00 (	6,400.00)
CAPITAL EXPENSES	0	0	12,337.50	481,569.45	12,098.00	0.00	0.00 (	481,569.45)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	13,900.02	490,081.97	13,198.00	0.00	9,801.64 (	485,081.97)
TOTAL EXPENDITURES	5,000	5,000	13,900.02	490,081.97	13,198.00	0.00	9,801.64 (	485,081.97)
REVENUE OVER/(UNDER) EXPENDITURES	940,423	940,423	62,205.21 (	80,243.52)	420,262.84	0.00	8.53-	1,020,666.52

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4115 INCOME - INTEREST	1,500	1,500	110.23	941.41	1,079.43	0.00	62.76	558.59
19-4116 INCOME-SALES TAX (.25)	943,923	943,923	75,995.00	408,897.04	432,381.41	0.00	43.32	535,025.96
19-4460 MISC. INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	945,423	945,423	76,105.23	409,838.45	433,460.84	0.00	43.35	535,584.55

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES =====								
<u>SALARIES & BENEFITS</u>								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	1,562.52	2,112.52	1,100.00	0.00	42.25	2,887.48
TOTAL SALARIES & BENEFITS	5,000	5,000	1,562.52	2,112.52	1,100.00	0.00	42.25	2,887.48
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	0	0	0.00	6,400.00	0.00	0.00	0.00	(6,400.00)
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	6,400.00	0.00	0.00	0.00	(6,400.00)
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	0	0	12,337.50	481,569.45	12,098.00	0.00	0.00	(481,569.45)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	12,337.50	481,569.45	12,098.00	0.00	0.00	(481,569.45)
<u>OTHER INCOME/EXPENSES</u>								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 5,000	 5,000	 13,900.02	 490,081.97	 13,198.00	 0.00	 9,801.64	 (485,081.97)
 TOTAL EXPENDITURES	 5,000	 5,000	 13,900.02	 490,081.97	 13,198.00	 0.00	 9,801.64	 (485,081.97)
REVENUE OVER/(UNDER) EXPENDITURES	940,423	940,423	62,205.21	(80,243.52)	420,262.84	0.00	8.53-	1,020,666.52

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1102	CLAIM ON CASH	100,408.28	
20-1605	A/R - FRANCHISE	<u>0.00</u>	
			<u>100,408.28</u>
TOTAL ASSETS			100,408.28
			=====
LIABILITIES			
=====			
20-2400	A/P PENDING	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
20-3201	FUND BALANCE	<u>95,290.95</u>	
TOTAL BEGINNING EQUITY		95,290.95	
TOTAL REVENUE		5,117.33	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		5,117.33	
TOTAL EQUITY & FUND BALANCE			<u>100,408.28</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			100,408.28
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	13,700	13,700	2,479.36	5,117.33	5,933.25	0.00	37.35	8,582.67
TOTAL REVENUES	13,700	13,700	2,479.36	5,117.33	5,933.25	0.00	37.35	8,582.67
REVENUE OVER/ (UNDER) EXPENDITURES	13,700	13,700	2,479.36	5,117.33	5,933.25	0.00	37.35	8,582.67

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-4105 INCOME OTHER	13,700	13,700	2,479.36	5,117.33	5,933.25	0.00	37.35	8,582.67
TOTAL REVENUES	13,700	13,700	2,479.36	5,117.33	5,933.25	0.00	37.35	8,582.67
REVENUE OVER/ (UNDER) EXPENDITURES	13,700	13,700	2,479.36	5,117.33	5,933.25	0.00	37.35	8,582.67

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1102	CLAIM ON CASH	0.00	
21-1105	CASH	<u>5,392.54</u>	
			<u>5,392.54</u>
TOTAL ASSETS			5,392.54
=====			
LIABILITIES			
=====			
21-2316	DUE TO DEBT SERVICE	0.00	
21-2400	A/P PENDING	0.00	
21-2441	CONSTRUCTION RETAINAGE	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
21-3201	FUND BALANCE	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
TOTAL REVENUE		5,392.54	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		5,392.54	
TOTAL EQUITY & FUND BALANCE		<u>5,392.54</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,392.54
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	15,000	15,000	12.71	5,392.54	11,949.18	0.00	35.95	9,607.46
TOTAL REVENUES	15,000	15,000	12.71	5,392.54	11,949.18	0.00	35.95	9,607.46
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	15,000	15,000	12.71	5,392.54	9,449.18	0.00	35.95	9,607.46

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	15,000	15,000	12.71	5,392.54	11,949.18	0.00	35.95	9,607.46
TOTAL REVENUES	15,000	15,000	12.71	5,392.54	11,949.18	0.00	35.95	9,607.46

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
OTHER EXPENSES								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
21-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	15,000	15,000	12.71	5,392.54	9,449.18	0.00	35.95	9,607.46

23 -Capital Assets and Debt

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
23-1200	BUILDINGS	2,530,530.44	
23-1201	EQUIPMENT	7,361,106.85	
23-1202	LAND	347,050.06	
23-1203	INFRASTRUCTURE	26,984,778.50	
23-1204	CONSTRUCTION IN PROGRESS	1,071,571.29	
23-1220	ACCUMULATED DEPR.-BUILDINGS	(2,075,060.49)	
23-1221	ACCUMULATED DEPR.-EQUIPMENT	(5,169,412.13)	
23-1222	ACCUMULATED DEPR.	(13,207,792.55)	
		<u>17,842,771.97</u>	
TOTAL ASSETS			17,842,771.97
=====			
LIABILITIES			
=====			
23-2600	BONDS PAYABLE-CURRENT	462,560.00	
23-2605	BONDS PAYABLE-LONG-TERM	7,221,742.00	
23-2610	UNAMORTIZED BOND PREMIUMS	683,185.00	
23-2615	ACCRUED INTEREST	<u>35,344.00</u>	
	TOTAL LIABILITIES		<u>8,402,831.00</u>
EQUITY			
=====			
23-3201	FUND BALANCE	(35,344.00)	
23-3205	NET INVEST. IN CAPITAL ASSETS	<u>9,475,284.97</u>	
	TOTAL BEGINNING EQUITY	<u>9,439,940.97</u>	
TOTAL EQUITY & FUND BALANCE		<u>9,439,940.97</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			17,842,771.97
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

23 -Capital Assets and Debt

	% OF YEAR COMPLETED: 66.67							
	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

24 -Grant Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
24-1102	CLAIM ON CASH	3,399.33	
24-1315	DUE FROM GENERAL FUND	0.00	
24-1550	A/R-MISCELLANEOUS	0.00	
		<u>3,399.33</u>	
			<u>3,399.33</u>
TOTAL ASSETS			3,399.33
			=====
LIABILITIES			
=====			
24-2315	DUE TO GENERAL FUND	0.00	
24-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
24-3201	FUND BALANCE	3,399.33	
	TOTAL BEGINNING EQUITY	<u>3,399.33</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00	
	TOTAL EQUITY & FUND BALANCE	<u>3,399.33</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		3,399.33
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.00	0.00	41,114.16	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	41,114.16	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>02-POLICE DEPARTMENT</u>								
OTHER EXPENSES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00	(14,847.14)	0.00	0.00	0.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
24-4001 BALISTIC SHILED INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
24-4101 POLICE GRANTS INCOME	0	0	0.00	0.00	41,114.16	0.00	0.00	0.00
24-4102 FIRE GRANTS INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	41,114.16	0.00	0.00	0.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
=====								
OTHER EXPENSES								
24-502-200 BALISTIC SHIELDS GRANT	0	0	0.00	0.00	27,507.70	0.00	0.00	0.00
24-502-201 TECHNOLOGY GRANT	0	0	0.00	0.00	28,453.60	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00	(14,847.14)	0.00	0.00	0.00

25 -YOUTH DIVERSION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
25-1102	CLAIM ON CASH	<u>28.62</u>	
			<u>28.62</u>
	TOTAL ASSETS		28.62
			=====
LIABILITIES			
=====			
25-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
25-3201	FUND BALANCE	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	<u>0.00</u>	
	TOTAL REVENUE	28.62	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/ (DECREASE) IN FUND BAL.	28.62	
	TOTAL EQUITY & FUND BALANCE		<u>28.62</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		28.62
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 66.67

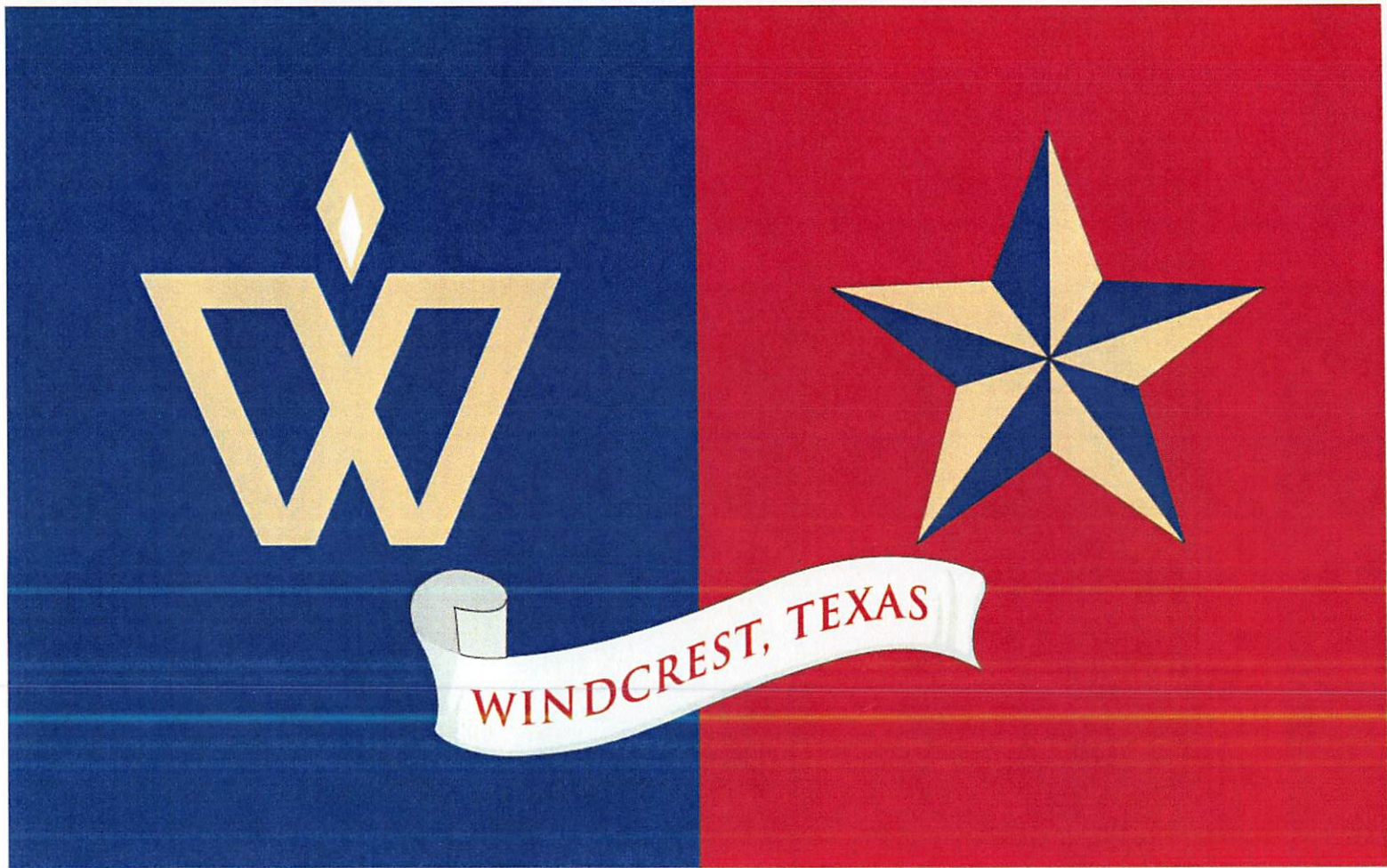
	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
TOTAL REVENUES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

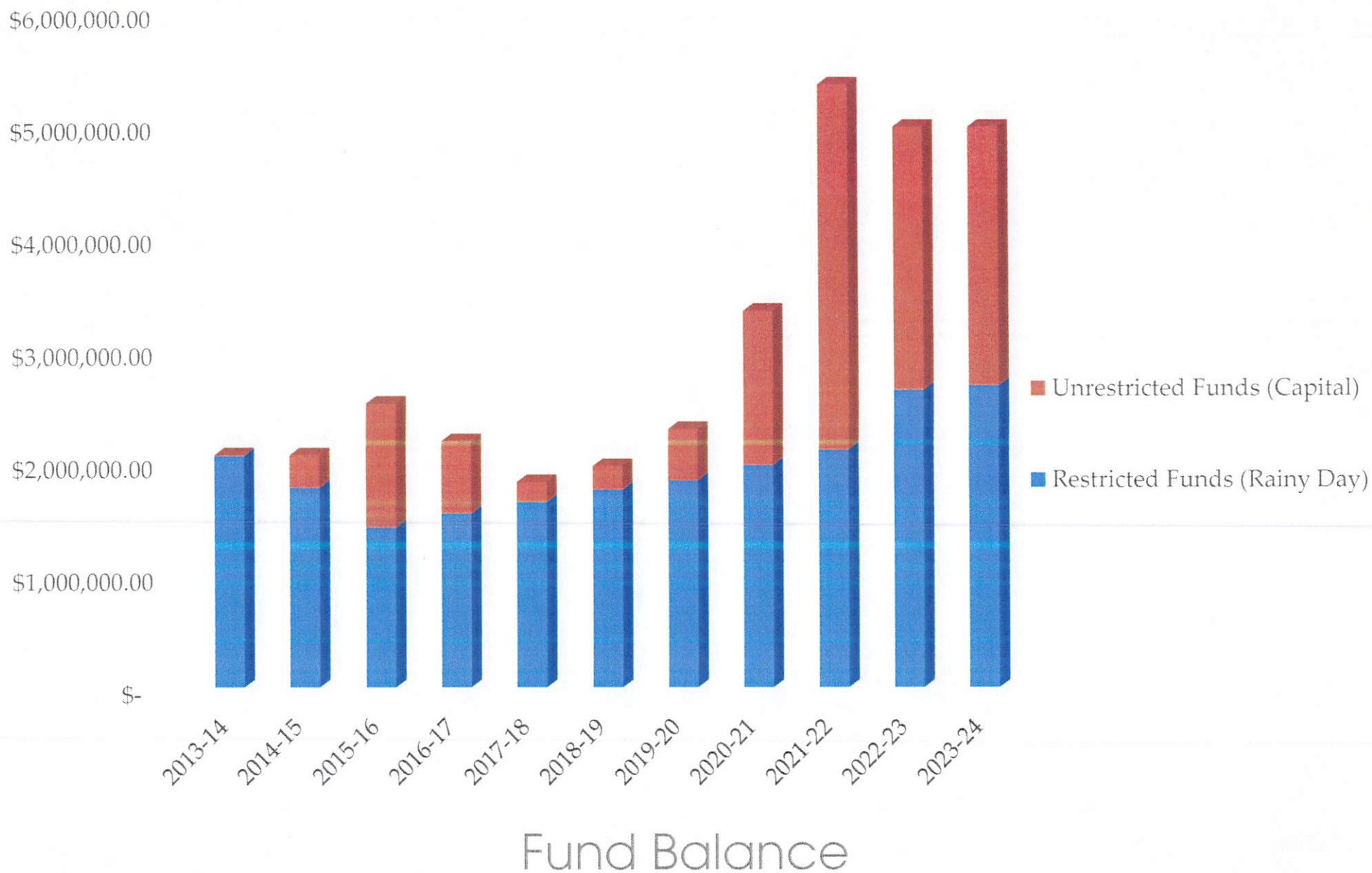
25 -YOUTH DIVERSION FUND

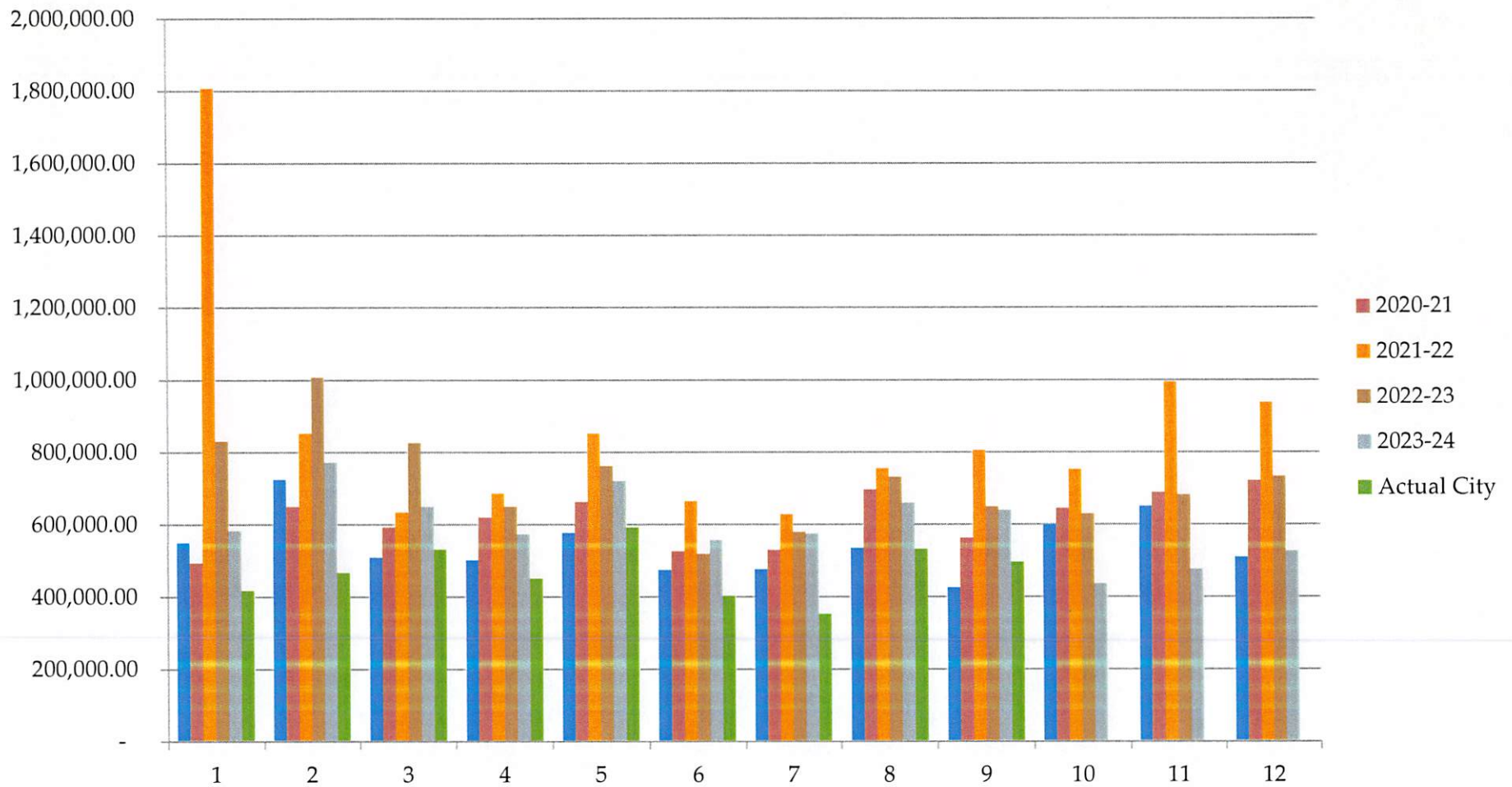
% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-4101 INCOME YOUTH DIVERSION	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
TOTAL REVENUES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)

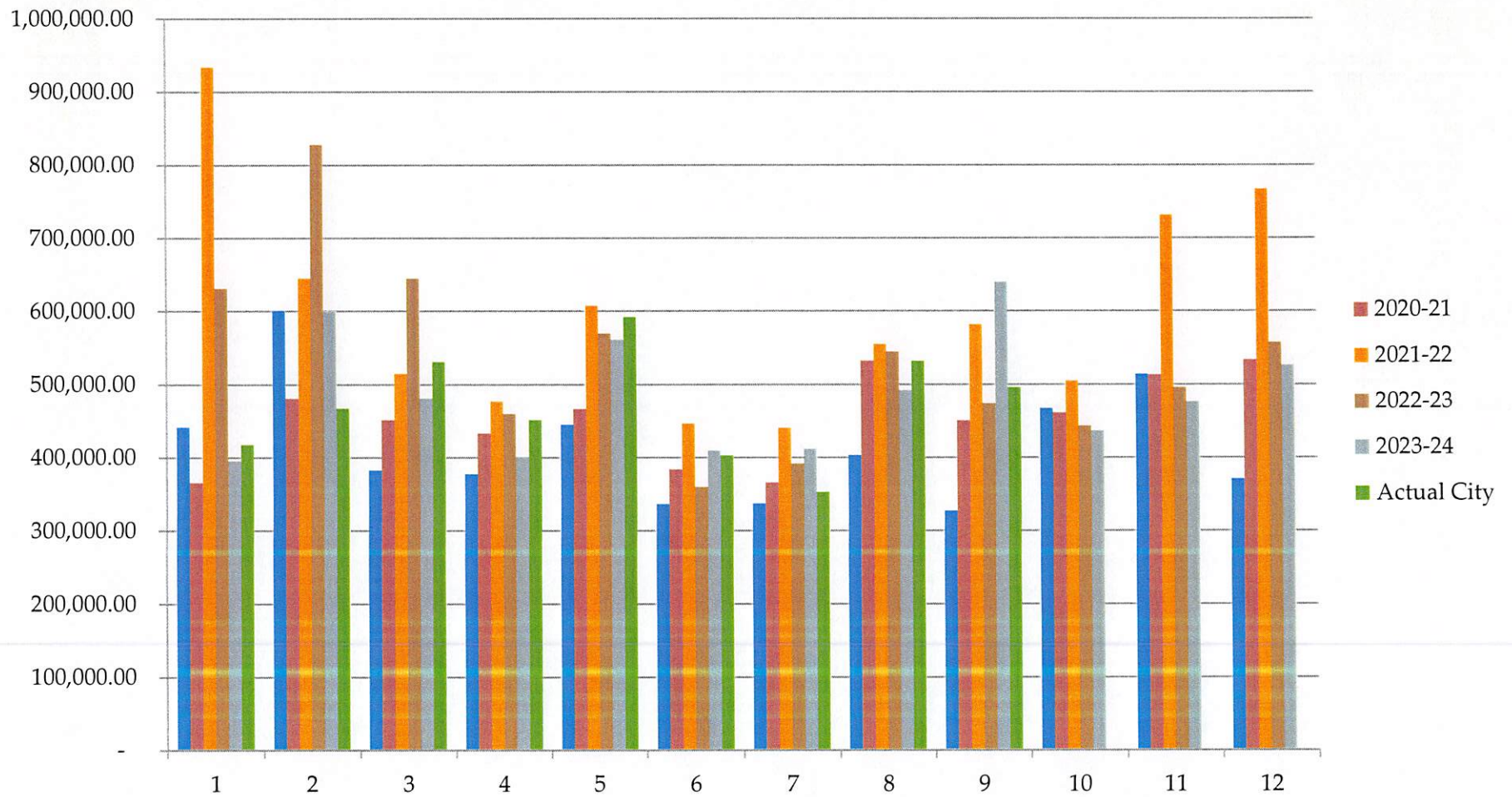


Monthly Finance Report
June 2025





City of Windcrest Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation

<u>Fund</u>	<u>YTD Revenues</u>	<u>YTD Expenditures</u>	<u>Current Cash Balance</u>
General	\$7,973,458.95	\$7,490,387.34	\$7,101,810.08
Garbage	\$2,792,908.00	\$2,110,382.66	\$30,310.41
Asset Seizure - Federal	\$9.24	\$0.00	\$398.75
School Crossing Guard	\$5,576.92	\$1,545.41	\$16,188.94
Police Donations	\$6,643.55	\$3,618.17	\$1,882.08
Asset Seizure - State	\$11,036.72	\$0.00	\$441.19
Police Education Training	\$2,687.86	\$125.00	\$11,591.54
Economic Development Corporation	n/a	n/a	\$437,479.57
Court Technology	\$19,426.17	\$4,356.40	\$23,934.34
Court Building Security	\$22,740.00	\$0.00	\$813.17
Hotel / Motel Tax	\$223,301.13	\$206,499.10	\$271,800.16
Debt Service	\$659,237.63	\$526,925.00	\$0.03
WCCPD	\$491,234.27	\$804,378.35	\$494,501.84
Capital Projects – Streets	\$480,789.77	\$490,081.97	\$47,659.29
Public, Education & Government	\$5,117.33	\$0.00	\$0.00
2019 Series A	\$5,404.94	\$0.00	\$5,404.94
Grant Fund	\$0.00	\$0.00	\$0.00
Youth Diversion Fund	\$28.62	\$0.00	\$0.00
Pooled Cash			<u>\$6,040,976.40</u>
<u>Total Cash (Excluding EDC)</u>			<u>\$14,047,713.16</u>

Finance Department
Momorandum

Subject: Unaudited Monthly Financial Report-Month ended June 30, 2025

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

Highlights for this reporting period are:

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

- Because various revenues are 30-60 days behind, June revenues do not reflect all cumulative revenues such as the Sales Tax and other miscellaneous types. June Sales Tax (June Economic activity), for example, will not be received until the end of August 2025.

-As of June 30, 2025, the City has \$14,047,713 in its cash portfolio, of which \$7,039,121.94 is invested in TexPool and had a yield of 4.2970%. The remaining funds are invested at Frost Bank in various account and had a yield of 3.07% in the month of June 30, 2025.

-Year-to-Date General Fund budget completed: 75.00%

-Special Services Department budget completed: 76.75%

-Fleet Mechanic Department budget completed: 90.37%

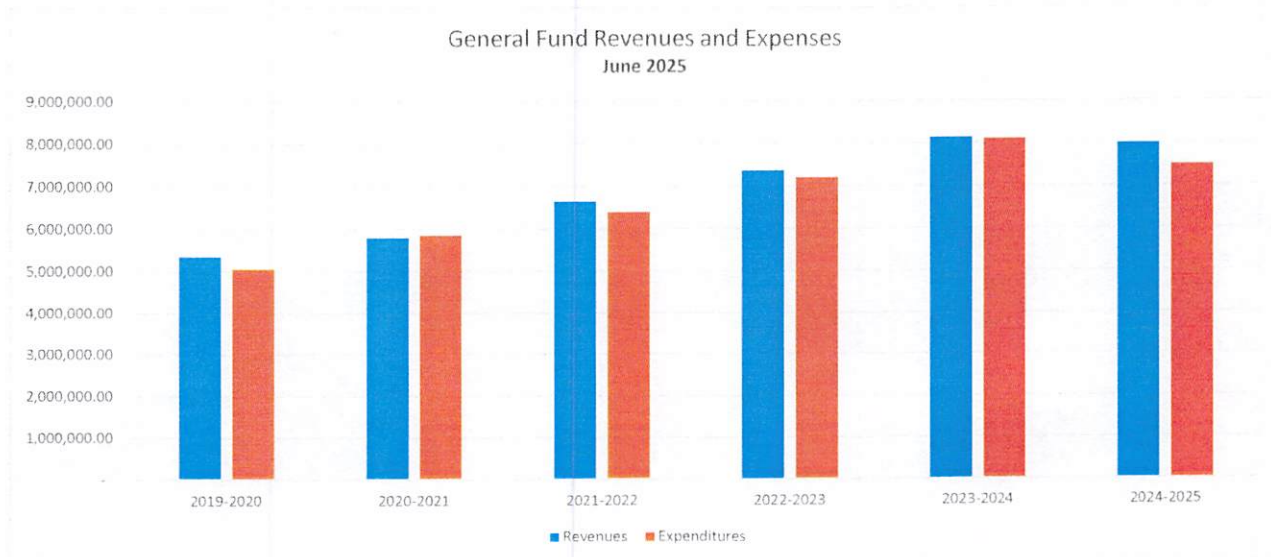
-Civic Center Department budget completed: 76.50%

-Contract Services Department budget completed: 89.41%

-Animal Control Department budget completed: 92.06%

-Human Resources Department: 84.98%

-Year-to-date revenues (75.15%) and expenses (68.28%) for the general fund are shown in a comparative chart below through the month ending June 30th for the most current 6 years. The differences in revenues and expenses are due to the specifics of that year's situation and timing and does not reflect any shortfall of revenues or excess spending.



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

**Monthly Financial Report (MFR) as of
June 30, 2025**

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Treasurer's Report

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Sales Tax Graphs

 Total City of Windcrest Sales Tax

 City of Windcrest Sales Tax - SA Annexation

 Sales tax associated with the SA Annexation

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Garbage Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series A Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series B Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	399
County Fire Contribution	\$	-
School Crossing Guard	\$	16,189
Police Donations	\$	1,882
Asset Seizure Fund - State	\$	441
Police Education Training Fund	\$	11,592
Court Technology Fund	\$	23,934
Court Building Security Fund	\$	813

June 30, 2025

6/30/2025

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for June 2025

This report covers **75.00%** of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	\$ 709,246	\$ 784,224	\$ 7,973,459	\$ 8,905,835	75.15%
Expenditures (2)	\$ 581,567	\$ 815,619	\$ 7,490,387	\$ 8,913,257	68.28%
Net	\$ 127,679	\$ (31,394)	\$ 483,072	\$ (7,422)	
Garbage Fund:					
Income	\$ 283,424	\$ 200,330	\$ 2,792,908	\$ 2,815,441	85.59%
Expenditures	\$ 483,487	\$ 215,730	\$ 2,110,383	\$ 2,150,385	60.75%
	\$ (200,063)	\$ (15,400)	\$ 682,525	\$ 665,056	
Debt Service Fund:					
Income	\$ 6,417	\$ 17,717	\$ 659,238	\$ 649,545	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 800	\$ -	\$ 526,925	\$ 515,925	
Net	\$ 5,617	\$ 17,717	\$ 132,313	\$ 133,620	
Capital Projects Fund:					
Income	\$ 70,951	\$ 62,470	\$ 480,790	\$ 587,523	
Expenditures	\$ -	\$ 23,645	\$ 490,082	\$ 36,843	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 70,951	\$ 38,826	\$ (9,292)	\$ 550,681	
2019 Series A					
Income	\$ 12	\$ 1,517	\$ 5,405	\$ 14,930	
Expenditures	\$ -	\$ -	\$ -	\$ 2,500	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 12	\$ 1,517	\$ 5,405	\$ 12,430	
Total Funds:					
Income	\$ 1,070,050	\$ 1,066,259	\$ 11,911,799	\$ 12,973,274	
Expenditures	\$ 1,065,854	\$ 1,054,993	\$ 10,617,777	\$ 11,618,910	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ 4,196	\$ 11,266	\$ 1,294,022	\$ 1,354,364	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 70,798	\$ 62,258	\$ 529,959	\$ 858,043	
EDC	\$ 70,844	\$ 62,326	\$ 530,319	\$ 858,584	
General Fund	\$ 283,374	\$ 249,304	\$ 2,121,277	\$ 3,516,238	
Ad Valorem Tax Offset	\$ 70,844	\$ 62,326	\$ 530,319	\$ 858,584	
For Street Maintenance	\$ 70,844	\$ 62,326	\$ 530,319	\$ 858,584	
Net Sales Tax	\$ 566,703	\$ 498,540	\$ 4,242,194	\$ 6,950,034	
Annexed Area to S.A.	\$ -	\$ -	\$ -	\$ (1,344,388)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Natalia Witmer

Mun. Finance Officer/ Interim City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending June 2025

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 6,040,976	3.07%
MEIA Proceeds	\$ 34,098	3.07%
General Fund Money Market	\$ 10,836	3.07%
General Fund Development Escrow	\$ -	
General Fund Certificate of Deposit	\$ 26,498	3.07%
Garbage Fund Checking	\$ 29,349	3.07%
Garbage Fund Money Market	\$ 529	3.07%
Debt Service Fund	\$ 0	3.07%
Capital Projects Street Fund	\$ 27,617	3.07%
Hotel/Motel Occupancy Tax Fund	\$ 271,800	3.07%
Windcrest Crime Control & Prevention Dist. Fund	\$ 494,502	3.07%
Asset Forfeiture/Seizure Savings (Federal)	\$ 399	3.07%
School Crossing Guard Savings	\$ 16,189	3.07%
Police Donation Savings	\$ 1,882	3.07%
Asset Forfeiture/Seizure Savings (State)	\$ 441	3.07%
Police Education/Training Savings	\$ 11,592	3.07%
Municipal Court Technology Fund	\$ 23,934	3.07%
Municipal Court Building Security Fund	\$ 813	3.07%
2019 Series A	\$ 5,405	3.07%
Total - Frost National Bank	\$ 6,996,861	
INVESTMENTS:		
Texpool (breakout by fund on following page)	\$ 7,039,122	4.2970%
Texpool for Streets	\$ 11,730	4.2970%
Total TexPool	\$ 7,050,852	
TOTAL ALL FUNDS	\$ 14,047,713	

Texpool Breakout by Fund

		Balance
Fund #	Fund Name	6/30/2025
1	General Fund MEIA Proceeds	4,837,603.45
1	General Fund	2,192,774.26
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
9	Asset Seizure Fund - State	-
	Total	7,039,121.94

BALANCE SHEET
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	3,361,404.10
01-1104	MEIA PROCEEDS	34,097.87
01-1105	SAVINGS	10,836.14
01-1110	PETTY CASH	1,700.00
01-1111	STORE PETTY CASH	100.00
01-1112	PREPAID POSTAGE	14,286.68
01-1120	CERT. OF DEPOSIT-RESTRICTED	26,498.36
01-1124	INVESTMENT/TEXPOOL MEIA	4,837,603.45
01-1125	INVESTMENT/TEXPOOL	2,192,774.26
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	16,216.56
01-1129	EXPENCE CARD A	1,396.36
01-1130	EXPENCE CARD B	1,585.82
01-1131	EXPENCE CARD C	1,696.53
01-1132	EXPENCE CARD D	1,490.33
01-1133	EXPENCE CARD E	0.00
01-1134	EXPENCE CARD F	1,527.08
01-1135	EXPENCE TRAVEL CARD 1	1,128.70
01-1136	EXPENCE TRAVEL CARD 2	311.67
01-1137	EXPENCE TRAVEL CARD 3	151.82
01-1138	EXPENCE TRAVEL CARD 4	2,013.72
01-1139	EXPENCE CARD H	934.94
01-1140	EXPENCE CARD G	549.89
01-1141	EXPENCE CARD I	1,645.53
01-1142	EXPENCE CARD J	454.92
01-1143	EXPENCE CARD K	115.77
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	0.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	27,375.96
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00

BALANCE SHEET
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-1383	DUE FROM HRA	0.00	
01-1501	A/R-ADVALOREM TAXES	105,902.71	
01-1502	DEFERRED EXPENDITURES	0.00	
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	0.00	
01-1505	ALLOW FOR DOUBTFUL ACCTS	(16,355.18)	
01-1510	A/R-SALES TAX	(0.96)	
01-1515	A/R-LIQUOR TAX	0.00	
01-1562	A/R - GRANT FUNDS	0.00	
01-1601	A/R-MISC FEES	(21,525.32)	
01-1602	A/R WARRANTS - CITY PORTION	0.00	
01-1605	A/R-FRANCHISE	0.00	
01-1608	A/R - UNAPPLIED CREDITS	0.00	
01-1620	A/R-WATER DISTRICT #10	0.00	
01-1635	A/R-MISC. II	2.00	
01-1636	A/R POST OFFICE PETTY CASH	200.00	
		<u>10,606,119.71</u>	
	TOTAL ASSETS		10,606,119.71
			=====
LIABILITIES			
=====			
01-2200	WAGES PAYABLE	0.00	
01-2205	FED WITHHOLDING	0.00	
01-2210	FICA PAYABLE - EMPLOYER	0.00	
01-2215	FICA PAYABLE - EMPLOYEE	0.00	
01-2220	MEDICARE PAYABLE EMPLOYER	0.00	
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00	
01-2230	TMRS PAYABLE	82,787.10	
01-2235	TWC TAXES PAYABLE	0.00	
01-2240	TRUSTEE PAYABLE	0.00	
01-2242	SEC 457B DEF.COMP. PAYABLE	200.00	
01-2245	LIFE INSURANCE PAYABLE	(232.14)	
01-2246	SHORT TERM DISABILITY	(736.81)	
01-2248	LEGALSHIELD VOL DED	0.00	
01-2250	SUPPLEMENTAL INSURANCE	880.46	
01-2251	DEPENDENT DENTAL INSURANCE	1,044.88	
01-2252	DEPENDENT VISION INSURANCE	(58.07)	
01-2255	DEP HLTH/OPT LIFE PAYABLE	7,065.09	
01-2256	A/P FSA Med Ded	1,064.20	
01-2257	A/P FSA DEP DED	0.00	
01-2258	DUE TO EWALD TRACTOR	0.00	
01-2259	A/P MISC DED	0.00	
01-2310	DUE TO GARBAGE FUND	0.00	
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00	
01-2325	DUE TO S.C.G. FUND	150.00	
01-2330	DUE TO COUNTY FIRE CONTRI	0.00	
01-2335	DUE TO DARE PROGRAM FUND	0.00	
01-2340	DUE TO POLICE DONATION FUND	0.00	
01-2345	DUE TO ASSET SEIZURE/STAT	0.00	
01-2350	DUE TO POLICE TRAINING FUND	0.00	

BALANCE SHEET
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00
01-2355	DUE TO EDC FUND	70,844.00
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	(45,024.58)
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS (CVC)	5.74
01-2403	A/P-REHABILITATION (CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE (CJP)	0.00
01-2405	A/P-PERSONNEL TRAIN (JCPT)	0.38
01-2406	A/P-MANAGEMENT (LEMI)	0.00
01-2407	A/P-OFFICIERS ADM (LEOA)	0.00
01-2408	A/P-GENERAL REVENUE (GR)	0.00
01-2409	A/P-LIAB INS (OCL)	0.00
01-2410	A/P-SALES TAX	139.68
01-2411	BOND ESCROW (COURT)	17,119.03
01-2412	A/P-CONTINUING ED (LEOCE)	0.00
01-2413	A/P TIME PAYMENT	78.30
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	1.91
01-2416	A/P CONSOLIDATED CRT COST (CCC)	97,244.73
01-2417	A/P JUVENILE CRIME (JCD)	0.10
01-2418	A/P FTA FEE (FTA)	1,757.21
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	2,950.00
01-2423	AP-CHILD SAFETY SEAT & BELT	280.91
01-2424	A/P CORRECTIONAL MGMT (CMI)	0.00
01-2425	DEPOSITS-CIVIC CENTER	19,443.00
01-2426	A/P INDIGENT DEFENSE FEE	120.21
01-2427	DEPOSITS - TACO CABANA	(100.00)
01-2428	A/P - MUNI SVC BUREAU	17.61
01-2429	A/P - STATE TRAFFIC FEES	27,143.74
01-2430	BOND REFUNDS (COURT)	4,356.90
01-2431	A/P - STATE JURY FEE (SJRF)	240.44
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	324.59
01-2436	A/P-LINEBARGER COURT COLLECTIO	5,571.19
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	0.96
01-2438	BONDS APPLIED (COURT)	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00

BALANCE SHEET
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-2471	PENDING PRIOR PERIOD AJE	(0.07)	
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00	
01-2501	DEFERRED REVENUE-TAXES	90,095.33	
01-2502	DEFERRED REVENUE - OTHER	0.00	
01-2503	DEFERRED REVENUE - WARRANTS	0.00	
01-2505	AP MEIA TO BEXAR COUNTY	273,381.98	
01-2506	AP MEIA TO NEISD	4,245,689.30	
01-2507	AP MEIA COSA	0.00	
01-2508	INTEREST MEIA	237,165.68	
	TOTAL LIABILITIES		<u>5,141,012.98</u>
EQUITY			
=====			
01-3201	FUND BALANCE	4,447,035.12	
01-3202	FUND BALANCE-RESTRICTED	535,000.00	
01-3205	FOR ECONOMIC IMPACT	0.00	
01-3207	FOR CASHFLOW	0.00	
	TOTAL BEGINNING EQUITY	4,982,035.12	
	TOTAL REVENUE	7,973,458.95	
	TOTAL EXPENSES	7,490,387.34	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	483,071.61	
	TOTAL EQUITY & FUND BALANCE		<u>5,465,106.73</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		10,606,119.71
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	10,649,905	10,610,297	709,245.54	7,973,458.95	8,121,610.77	0.00	75.15	2,636,838.16
TOTAL REVENUES	10,649,905	10,610,297	709,245.54	7,973,458.95	8,121,610.77	0.00	75.15	2,636,838.16
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	398,463	398,463	23,900.76	265,760.45	223,123.55	0.00	66.70	132,702.27
OTHER EXPENSES	34,500	34,500	6,350.17	34,462.01	16,495.31	0.00	99.89	37.99
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	432,963	432,963	30,250.93	300,222.46	239,618.86	0.00	69.34	132,740.26
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,860,753	2,860,753	147,997.94	1,632,656.40	1,823,567.12	0.00	57.07	1,228,096.59
OTHER EXPENSES	225,800	225,800	4,168.31	97,163.81	157,070.62	1,200.00	43.56	127,436.19
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	3,086,553	3,086,553	152,166.25	1,729,820.21	1,980,637.74	1,200.00	56.08	1,355,532.78
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	1,292,397	1,292,397	95,505.24	926,142.69	888,143.12	0.00	71.66	366,254.18
OTHER EXPENSES	354,300	354,300	20,607.05	247,724.00	270,731.32	3,621.00	70.94	102,955.00
TOTAL 03-FIRE DEPARTMENT	1,646,697	1,646,697	116,112.29	1,173,866.69	1,158,874.44	3,621.00	71.51	469,209.18
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	84,942	84,942	9,645.55	53,270.85	11,121.36	0.00	62.71	31,671.35
OTHER EXPENSES	177,200	177,200	12,613.75	147,917.49	157,594.89	0.00	83.47	29,282.51
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	262,142	262,142	22,259.30	201,188.34	168,716.25	0.00	76.75	60,953.86
<u>06-PARKS & RECREATION</u>								
OTHER EXPENSES	244,514	244,514	15,881.24	109,873.04	143,943.62	23,311.07	54.47	111,330.21
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	244,514	244,514	15,881.24	109,873.04	143,943.62	23,311.07	54.47	111,330.21
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	80,275	80,275	5,833.20	57,422.82	55,582.24	0.00	71.53	22,851.85
OTHER EXPENSES	162,400	162,400	6,331.05	161,729.98	96,706.19	159.92	99.69	510.10
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	242,675	242,675	12,164.25	219,152.80	152,288.43	159.92	90.37	23,361.95

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS	449,751	449,751	26,933.50	293,993.00	282,590.54	0.00	65.37	155,757.78
OTHER EXPENSES	108,550	108,550	14,840.01	111,059.75	109,052.69	0.00	102.31 (	2,509.75)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	558,301	558,301	41,773.51	405,052.75	391,643.23	0.00	72.55	153,248.03
10-FACILITY DIVISION								
OTHER EXPENSES	183,000	183,000	8,722.12	95,136.07	98,636.69	10,238.52	57.58	77,625.41
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	183,000	183,000	8,722.12	95,136.07	98,636.69	10,238.52	57.58	77,625.41
11-CIVIC CENTER								
SALARIES & BENEFITS	235,565	235,565	11,762.09	185,477.12	123,044.37	0.00	78.74	50,087.77
OTHER EXPENSES	108,000	108,000	2,600.36	71,706.15	64,373.28	5,632.53	71.61	30,661.32
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	343,565	343,565	14,362.45	257,183.27	187,417.65	5,632.53	76.50	80,749.09
14-CONTRACT SERVICES								
OTHER EXPENSES	1,004,972	1,085,553	31,899.00	970,624.37	973,189.51	0.01	89.41	114,928.13
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	1,004,972	1,085,553	31,899.00	970,624.37	973,189.51	0.01	89.41	114,928.13
15-TECH SUPPORT								
OTHER EXPENSES	414,326	414,326	22,819.33	290,127.15	305,200.00	5,820.45	71.43	118,378.52
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	414,326	414,326	22,819.33	290,127.15	305,200.00	5,820.45	71.43	118,378.52
16-PUBLIC WORKS								
SALARIES & BENEFITS	715,566	715,566	47,826.27	500,204.88	524,950.05	0.00	69.90	215,360.93
OTHER EXPENSES	168,691	168,691	862.49	69,754.75	94,923.47	0.00	41.35	98,936.11
CAPITAL EXPENSES	0	0	0.00	0.00	1,759.96	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	884,257	884,257	48,688.76	569,959.63	621,633.48	0.00	64.46	314,297.04
17-ANIMAL CONTROL								
SALARIES & BENEFITS	133,827	133,827	8,663.22	83,533.38	75,662.52	0.00	62.42	50,293.41
OTHER EXPENSES	156,900	306,900	398.60	322,215.98	134,994.57	0.00	104.99 (	15,315.98)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	290,727	440,727	9,061.82	405,749.36	210,657.09	0.00	92.06	34,977.43

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	75,281	75,281	4,669.05	45,152.87	45,107.30	0.00	59.98	30,128.51
OTHER EXPENSES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	78,281	78,281	4,669.05	45,152.87	45,107.30	0.00	57.68	33,128.51
20-FINANCE								
SALARIES & BENEFITS	406,464	406,464	36,112.37	325,504.52	281,536.54	0.00	80.08	80,959.13
OTHER EXPENSES	19,500	19,500	513.03	13,195.93	15,485.24	0.00	67.67	6,304.07
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	425,964	425,964	36,625.40	338,700.45	297,021.78	0.00	79.51	87,263.20
25-CITY MANAGEMENT								
SALARIES & BENEFITS	219,046	219,046	97.50	140,174.60	157,755.94	0.00	63.99	78,871.35
OTHER EXPENSES	14,300	14,300	137.10	2,109.95	707,312.96	0.00	14.75	12,190.05
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	233,346	233,346	39.60	142,284.55	865,068.90	0.00	60.98	91,061.40
26-POOL								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	17,500	17,500	46.44	332.89	6,760.41	0.00	1.90	17,167.11
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	17,500	17,500	46.44	332.89	6,760.41	0.00	1.90	17,167.11
27-POST OFFICE								
SALARIES & BENEFITS	77,672	77,672	4,039.28	47,716.76	50,898.06	0.00	61.43	29,955.65
OTHER EXPENSES	17,600	17,600	0.00	2,155.70	7,374.48	0.00	12.25	15,444.30
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	95,272	95,272	4,039.28	49,872.46	58,272.54	0.00	52.35	45,399.95
28-HUMAN RESOUCES								
OTHER EXPENSES	142,700	142,700	10,064.91	121,263.70	97,738.90	0.00	84.98	21,436.30
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	142,700	142,700	10,064.91	121,263.70	97,738.90	0.00	84.98	21,436.30
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	225,772	225,772	0.00	64,824.28	93,412.56	0.00	28.71	160,947.72
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	225,772	225,772	0.00	64,824.28	93,412.56	0.00	28.71	160,947.72
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,813,527	11,044,107	581,566.73	7,490,387.34	8,095,839.38	49,983.50	68.28	3,503,736.08
REVENUE OVER/ (UNDER) EXPENDITURES	(163,622)	(433,810)	127,678.81	483,071.61	25,771.39	(49,983.50)	99.83-	(866,897.92)

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	3,079,826	3,079,826	83,039.40	3,248,089.25	2,683,756.08	0.00	105.46 (	168,263.55)
01-4115 SALES TAX	3,530,772	3,517,179	283,372.78	1,918,961.00	1,923,495.34	0.00	54.56	1,598,218.22
01-4116 SALES TX-AD VALOREM TX OFFSET	899,891	895,060	70,844.00	479,741.04	464,143.41	0.00	53.60	415,319.20
01-4118 HOTEL OCC. TAX FUND TRANSFER	260,000	260,000	0.00	170,000.00	200,000.00	0.00	65.38	90,000.00
01-4119 HOTEL OCC.TAX F. TRSFR CAPITAL	0	0	0.00	0.00	5,000.00	0.00	0.00	0.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	30,000	30,000	2,371.87	15,020.25	16,960.77	0.00	50.07	14,979.75
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	35,000	35,000	0.00	35,000.00	0.00	0.00	100.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	591,923	591,923	0.00	238,611.93	262,057.71	0.00	40.31	353,311.07
01-4205 AT&T TELECOM FRANCHISE FEES	9,600	9,600	0.00	4,444.13	6,637.76	0.00	46.29	5,155.87
01-4210 TIME WARNER CABLE & TEL FEES	65,000	65,000	0.00	26,389.78	29,666.31	0.00	40.60	38,610.22
01-4215 OTHER TELECOM FEES	1,000	1,000	0.00	5,384.59	1,091.97	0.00	538.46 (	4,384.59)
01-4230 FRANCHISE FEES -WATER	3,500	3,500	3,462.34	3,462.34	6,995.91	0.00	98.92	37.66
01-4301 INTEREST	92,500	104,382	22,299.69	193,856.64	238,096.37	0.00	185.72 (	89,474.23)
01-4302 FRANCHISE FEE- SANITATION	1,200	1,200	312.62	1,218.93	687.64	0.00	101.58 (	18.93)
01-4310 COURT FINES	855,378	842,251	70,493.17	735,946.37	668,694.40	0.00	87.38	106,304.80
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4402 SWIMMING POOL CONCESSIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4403 SWIMMING POOL B-PARTIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	1,200	1,200	160.00	2,140.00	1,620.00	0.00	178.33 (	940.00)
01-4409 BUILDING PERMIT FEES	180,000	160,060	9,064.25	121,671.64	122,314.83	0.00	76.02	38,388.73
01-4410 FOOD PERMIT FEES	15,000	15,000	0.00	15,412.95	14,100.00	0.00	102.75 (	412.95)
01-4411 FIRE DEPARTMENT FEES	20,000	20,000	550.00	20,945.00	12,890.00	0.00	104.73 (	945.00)
01-4415 BUSINESS LICENSE FEES	6,500	6,500	180.00	1,080.00	700.00	0.00	16.62	5,420.00
01-4420 LIQUOR LICENSE FEES	2,000	2,000	0.00	2,632.50	2,057.50	0.00	131.63 (	632.50)
01-4425 VEHICLE STORAGE FEES	30,565	30,565	3,039.76	1,693.25 (	3,656.76)	0.00	5.54	28,871.75
01-4430 CIVIC CENTER FEES	52,000	52,000	6,689.00	57,105.00	61,845.00	0.00	109.82 (	5,105.00)
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	70.00	235.00	400.00	0.00	52.22	215.00
01-4439 MISC. PERMIT FEES	1,100	1,100	70.00	1,100.00	420.00	0.00	100.00	0.00
01-4440 MISCELLANEOUS FEES	25,000	25,000	2,803.79	21,501.64	21,625.07	0.00	86.01	3,498.36
01-4441 ALARM & PERMIT FEES	5,000	5,000	0.00	3,040.00	5,253.75	0.00	60.80	1,960.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	35.00	0.00	0.00	300.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	10,416.65	18,749.97	0.00	41.67	14,583.35
01-4451 EDC REIMBURSEMENT	0	0 (	24,644.40)	0.00	42,245.78	0.00	0.00	0.00
01-4455 WCCPD REIMBURSEMENT	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
01-4460 MISCELLANEOUS INCOME	50,000	50,000	2,398.46	101,103.54	57,259.58	0.00	202.21 (	51,103.54)
01-4461 WORKER'S COMP	45,000	45,000	120,385.47	120,385.47	90,024.32	0.00	267.52 (	75,385.47)
01-4462 DONATIONS FD	1,000	1,000	200.00	3,000.00	14,000.00	0.00	300.00 (	2,000.00)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	120.00	0.00	0.00	0.00 (	120.00)
01-4470 LEASE OF LAND	205,000	205,000	4,583.34	116,250.06	116,250.06	0.00	56.71	88,749.94
01-4471 LEASE OF BUILDING SPACE	1,200	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
01-4502 MEIA TERMINATION	0	0	0.00	0.00	815,464.36	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4514 GRANT PROCEEDS WPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4516 ASSET SEIZURE POLICE	0	0	0.00	0.00	16,528.64	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	0	0	47,500.00	47,500.00	0.00	0.00	0.00 (	47,500.00)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4901 USE OF FUND BALANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	10,649,905	10,610,297	709,245.54	7,973,458.95	8,121,610.77	0.00	75.15	2,636,838.16

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-ADMINISTRATION								
SALARIES & BENEFITS								
01-501-010 ADMIN. SALARIES	263,527	263,527	19,319.57	183,109.05	146,750.99	0.00	69.48	80,417.51
01-501-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-018 ADMIN.EDUCATION PAY	1,500	1,500	161.56	1,534.82	657.78	0.00	102.32 (	34.82)
01-501-020 ADMIN. OVERTIME	2,700	2,700	90.45	1,861.67	349.76	0.00	68.95	838.33
01-501-030 SOCIAL SECURITY	20,481	20,481	1,389.53	13,352.37	10,485.54	0.00	65.19	7,128.71
01-501-040 HEALTH INSURANCE	59,353	59,353	0.00	38,437.37	29,161.53	0.00	64.76	20,915.63
01-501-050 RETIREMENT	39,677	39,677	2,838.19	26,650.14	21,323.21	0.00	67.17	13,026.94
01-501-060 WORKERS' COMPENSATION	550	550	91.66	458.30	412.47	0.00	83.33	91.70
01-501-070 UNEMPLOYMENT COMPENSATION	675	675	9.80	356.73	500.22	0.00	52.85	318.27
01-501-080 CONTRACT LABOR	10,000	10,000	0.00	0.00	13,482.05	0.00	0.00	10,000.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	398,463	398,463	23,900.76	265,760.45	223,123.55	0.00	66.70	132,702.27
OTHER EXPENSES								
01-501-120 DUES & SUBSCRIPTIONS	2,500	2,500	426.59	3,162.75	2,401.16	0.00	126.51 (	662.75)
01-501-130 BONDS & TRAINING	10,000	10,000	1,550.13	10,642.68	6,572.21	0.00	106.43 (	642.68)
01-501-151 Contract Svc - Inspections	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-420 OFFICE SUPPLIES	3,500	3,500	253.56	1,658.08	1,229.36	0.00	47.37	1,841.92
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	46.44 (	920.15)	112.04	0.00	0.00	920.15
01-501-440 ELECTION SUPPLIES	15,000	15,000	4,002.55	11,308.06	4,225.25	0.00	75.39	3,691.94
01-501-441 ELECTION SECURITY	3,000	3,000	0.00	8,355.00	1,650.00	0.00	278.50 (	5,355.00)
01-501-590 POSTAGE	500	500	70.90	255.59	305.29	0.00	51.12	244.41
01-501-600 OFFICE EQUIPMENT & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	34,500	34,500	6,350.17	34,462.01	16,495.31	0.00	99.89	37.99
CAPITAL EXPENSES								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	432,963	432,963	30,250.93	300,222.46	239,618.86	0.00	69.34	132,740.26

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
=====								
<u>SALARIES & BENEFITS</u>								
01-502-010 POLICE SALARIES	1,447,515	1,447,515	88,583.63	900,354.84	1,040,657.39	0.00	62.20	547,160.16
01-502-012 CIVILIAN SALARIES	278,624	278,624	7,571.93	103,775.18	147,198.19	0.00	37.25	174,848.82
01-502-014 POLICE SPECIAL ASSIGNMENT SA	4,500	4,500	346.16	2,596.20	3,288.52	0.00	57.69	1,903.80
01-502-015 POL INCENTIVE PAY-BILING & S	1,200	1,200	166.97	1,865.18	2,968.55	0.00	155.43 (	665.18)
01-502-016 CIV.INCENTIVE PAY-BILING & S	0	0	5.32	177.04	273.64	0.00	0.00 (	177.04)
01-502-017 POLICE SALARIES-CERTIFICATIO	12,000	12,000	1,061.58	10,661.96	13,904.69	0.00	88.85	1,338.04
01-502-018 POLICE EDUCATION PAY	3,900	3,900	530.84	5,008.36	3,311.98	0.00	128.42 (	1,108.36)
01-502-020 POLICE OVERTIME	125,186	125,186	3,849.15	55,604.29	40,677.61	0.00	44.42	69,581.38
01-502-021 7K HOURS	82,665	82,665	2,329.54	33,588.91	39,565.34	0.00	40.63	49,075.78
01-502-022 CIVILIAN OVERTIME	30,000	30,000	2,375.49	19,809.19	24,893.99	0.00	66.03	10,190.81
01-502-025 STIPEND (CIVILIAN & POLICE)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-026 HAZARDOUS DUTY PAY	11,760	11,760	313.88	3,425.03	6,397.03	0.00	29.12	8,334.97
01-502-030 SOCIAL SECURITY	132,972	132,972	7,425.85	77,491.00	85,786.77	0.00	58.28	55,481.43
01-502-030CSOCIAL SECURITY CIVILIAN	17,490	17,490	747.54	9,364.55	12,532.02	0.00	53.54	8,125.78
01-502-040 HEALTH INSURANCE	332,377	332,377	2,571.03	166,157.22	148,482.70	0.00	49.99	166,219.78
01-502-050 RETIREMENT	262,006	262,006	15,165.38	154,988.78	167,407.65	0.00	59.15	107,017.29
01-502-050CRETIREMENT CIVILIAN	34,448	34,448	1,569.03	18,975.01	23,867.41	0.00	55.08	15,472.95
01-502-060 WORKERS' COMPENSATION	80,330	80,330	13,362.81	66,837.12	59,781.66	0.00	83.20	13,492.72
01-502-070 UNEMPLOYMENT COMPENSATION	3,780	3,780	21.81	1,976.54	2,571.98	0.00	52.29	1,803.46
TOTAL SALARIES & BENEFITS	2,860,753	2,860,753	147,997.94	1,632,656.40	1,823,567.12	0.00	57.07	1,228,096.59
<u>OTHER EXPENSES</u>								
01-502-120 DUES & SUBSCRIPTIONS	10,000	10,000	70.40	3,431.97	8,290.46	0.00	34.32	6,568.03
01-502-130 BONDS & TRAINING	17,000	17,000	0.00	10,063.66	17,441.90	0.00	59.20	6,936.34
01-502-400 CITIZEN'S PATROL	2,500	2,500	0.00	810.00	0.00	0.00	32.40	1,690.00
01-502-420 OFFICE SUPPLIES	20,000	20,000	3,572.91	7,155.08	6,764.35	0.00	35.78	12,844.92
01-502-430 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-431 EMPLOYEE APPRECIATION LUNCHE	1,000	1,000	0.00	587.07	462.48	0.00	58.71	412.93
01-502-433 PD IT SOFTWARE HARDWARE & SU	8,000	8,000	0.00	1,970.30	1,991.34	0.00	24.63	6,029.70
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	0.00	9,994.69	2,365.64	0.00	333.16 (	6,994.69)
01-502-450 LAB FEES/CRIME SCENE SUPP	10,000	10,000	0.00	1,167.62	2,080.44	0.00	11.68	8,832.38
01-502-480 UNIFORM ALLOWANCE	35,000	35,000	0.00	20,330.51	25,021.63	0.00	58.09	14,669.49
01-502-485 WEAPONS & AMMUNITION	14,000	14,000	0.00	1,535.90	2,316.12	0.00	10.97	12,464.10
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	22,000	22,000	0.00	7,440.23	218.75	1,200.00	39.27	13,359.77
01-502-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	15,400.81	0.00	0.00	0.00
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	2,712.97	1,157.95	0.00	38.76	4,287.03
01-502-491 MEMORIAL SERVICES	5,000	5,000	525.00	677.90	850.67	0.00	13.56	4,322.10
01-502-501 MISC. CRIME PREVENTION	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-520 BICYCLE PARTS & MAINTENANCE	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
01-502-540 VEHICLE FUEL	65,000	65,000	0.00	28,547.31	71,926.20	0.00	43.92	36,452.69
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-502-590 POSTAGE	3,000	3,000	0.00	738.60	781.88	0.00	24.62	2,261.40
TOTAL OTHER EXPENSES	225,800	225,800	4,168.31	97,163.81	157,070.62	1,200.00	43.56	127,436.19

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 02-POLICE DEPARTMENT	 3,086,553	 3,086,553	 152,166.25	 1,729,820.21	 1,980,637.74	 1,200.00	 56.08	 1,355,532.78

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
03-FIRE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	663,955	663,955	57,005.60	495,834.59	485,767.53	0.00	74.68	168,120.15
01-503-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-017 FIRE SALARIES-CERTIFICATION	24,000	24,000	842.32	10,246.24	12,184.75	0.00	42.69	13,753.76
01-503-018 FD EDUCATION PAY	3,300	3,300	253.88	2,400.32	2,157.98	0.00	72.74	899.68
01-503-020 FIRE OVERTIME	75,000	75,000	6,211.89	65,243.71	58,294.07	0.00	86.99	9,756.29
01-503-021 7K HOURS	105,447	105,447	4,078.23	44,488.73	47,892.20	0.00	42.19	60,958.50
01-503-026 HAZARDOUS DUTY PAY	4,080	4,080	253.86	2,026.40	1,431.16	0.00	49.67	2,053.60
01-503-030 SOCIAL SECURITY	67,015	67,015	5,180.73	47,094.48	45,541.06	0.00	70.27	19,920.74
01-503-040 HEALTH INSURANCE	154,318	154,318	0.00	103,423.21	85,735.80	0.00	67.02	50,894.79
01-503-050 RETIREMENT	129,826	129,826	10,722.49	96,726.29	88,084.76	0.00	74.50	33,099.27
01-503-060 WORKERS' COMPENSATION	52,701	52,701	10,956.24	54,781.20	53,355.56	0.00	103.95 (	2,080.08)
01-503-070 UNEMPLOYMENT COMPENSATION	1,755	1,755	0.00	1,069.52	1,578.25	0.00	60.94	685.48
01-503-080 VOLUNTEER PENSION FUND	11,000	11,000	0.00	2,808.00	6,120.00	0.00	25.53	8,192.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	1,292,397	1,292,397	95,505.24	926,142.69	888,143.12	0.00	71.66	366,254.18
OTHER EXPENSES								
01-503-120 DUES AND SUBSCRIPTIONS	15,000	15,000	0.00	14,913.72	13,794.72	0.00	99.42	86.28
01-503-130 TRAINING	40,000	40,000	3,299.59	11,343.51	30,340.52	1,099.80	31.11	27,556.69
01-503-140 EMPLOYMENT SCREENING	11,500	11,500	0.00	11,418.51	12,779.68	0.00	99.29	81.49
01-503-150 HAZMAT PROGRAM	500	500	398.00	398.00	0.00	0.00	79.60	102.00
01-503-151 OUTSIDE PROF. SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	2,000	2,000	0.00	1,795.00	1,427.55	0.00	89.75	205.00
01-503-227 RADIO CONTRACT	6,000	6,000	1,883.34	6,585.03	8,066.70	0.00	109.75 (	585.03)
01-503-229 RADIO MAINTENANCE	8,500	8,500	0.00	0.00	2,030.47	0.00	0.00	8,500.00
01-503-396 EOC EQUIPMENT & SUPPLIES	7,000	7,000	0.00	6,814.60	6,659.35	0.00	97.35	185.40
01-503-420 OFFICE SUPPLIES	10,000	10,000	687.89	2,962.86	4,245.77	313.84	32.77	6,723.30
01-503-430 SUPPLIES & EQUIPMENT	35,500	35,500	4,038.21	28,579.24	29,176.17	0.00	80.50	6,920.76
01-503-431 EMPLOYEE APPRECIATION LUNCHE	2,000	2,000	0.00	1,103.84	2,558.01	0.00	55.19	896.16
01-503-432 PR/FIRE PREVENTION	15,000	15,000	3,363.71	9,064.58	3,424.50	1,187.00	68.34	4,748.42
01-503-450 MEDICAL SUPPLIES	25,000	25,000	843.38	15,983.11	23,601.46	868.91	67.41	8,147.98
01-503-460 MEDICAL TRAINING	17,500	17,500	1,650.00	11,013.59	11,965.99	0.00	62.93	6,486.41
01-503-480 UNIFORM ALLOWANCE	24,000	24,000	2,246.81	17,721.72	17,570.45	151.45	74.47	6,126.83
01-503-503 VEHICLE PARTS - FIRE	22,000	22,000	760.00	18,102.06	16,407.25	0.00	82.28	3,897.94
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	14,079.97	17,608.68	0.00	83.81	2,720.03
01-503-590 POSTAGE	1,000	1,000	0.00	61.46	367.45	0.00	6.15	938.54
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	50,000	50,000	1,225.84	46,086.88	43,978.80	0.00	92.17	3,913.12
01-503-620 DORM - UTILITIES & CABLE	12,000	12,000	0.00	2,739.25	6,226.28	0.00	22.83	9,260.75
01-503-630 DORM - REPAIRS & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	18,500	18,500	0.00	14,186.36	16,504.17	0.00	76.68	4,313.64
01-503-730 ANNUAL PUMP TESTS	2,500	2,500	0.00	2,441.13	495.00	0.00	97.65	58.87
01-503-740 MAINTENANCE CONTRACTS	5,000	5,000	210.28	3,963.01	0.00	0.00	79.26	1,036.99
01-503-741 EMS MEDICAL DIRECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-750 SCBA TESTS	4,000	4,000	0.00	3,552.70	1,502.35	0.00	88.82	447.30
01-503-760 LADDER TESTS	3,000	3,000	0.00	2,813.87	0.00	0.00	93.80	186.13
TOTAL OTHER EXPENSES	354,300	354,300	20,607.05	247,724.00	270,731.32	3,621.00	70.94	102,955.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
TOTAL 03-FIRE DEPARTMENT	1,646,697	1,646,697	116,112.29	1,173,866.69	1,158,874.44	3,621.00	71.51	469,209.18

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
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01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-SPECIAL SERVICES								
=====								
SALARIES & BENEFITS								
01-504-009 SALARIES	41,935	41,935	3,225.60	28,521.60	0.00	0.00	68.01	13,413.40
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	0.00	7,560.00	9,609.18	0.00	52.50	6,840.00
01-504-020 OVERTIME	3,000	3,000	38.41	1,433.88	0.00	0.00	47.80	1,566.12
01-504-030 SOCIAL SECURITY	4,539	4,539	249.70	2,857.15	743.58	0.00	62.95	1,681.85
01-504-040 HEALTH INSURANCE	13,059	13,059	5,480.34	7,268.74	0.00	0.00	55.66	5,790.46
01-504-050 RETIREMENT	6,659	6,659	509.84	4,632.47	0.00	0.00	69.57	2,026.53
01-504-060 WORKERS COMPENSATION	850	850	141.66	708.30	637.47	0.00	83.33	141.70
01-504-070 UNEMPLOYMENT COMP	500	500	0.00	288.71	131.13	0.00	57.74	211.29
01-504-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	84,942	84,942	9,645.55	53,270.85	11,121.36	0.00	62.71	31,671.35
OTHER EXPENSES								
01-504-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	2,042.85	1,793.42	0.00	102.14 (	42.85)
01-504-140 EMPLOYEE APPRECIATION FUND	0	0	137.10	274.24	0.00	0.00	0.00 (	274.24)
01-504-420 OFFICE SUPPLIES	1,000	1,000	9.25	129.50	0.00	0.00	12.95	870.50
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	35,000	35,000	0.00	25,439.52	26,992.67	0.00	72.68	9,560.48
01-504-461 ARTVIBE EVENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-465 JULY 4TH EVENT	10,000	10,000	9,910.62	9,317.30	12,859.70	0.00	93.17	682.70
01-504-470 LIGHT UP	75,000	75,000	0.00	77,984.20	89,714.37	0.00	103.98 (	2,984.20)
01-504-471 911 REMEMBRANCE RACE	3,200	3,200	0.00	0.00	1,300.00	0.00	0.00	3,200.00
01-504-590 POSTAGE	2,000	2,000	0.00	1,019.05	0.00	0.00	50.95	980.95
01-504-610 NEWSLETTER	17,000	17,000	1,968.00	17,705.44	16,455.30	0.00	104.15 (	705.44)
01-504-630 LEGAL ADVERTISING	16,000	16,000	343.78	4,629.28	1,934.09	0.00	28.93	11,370.72
01-504-635 ADVERTISING	5,000	5,000	0.00	4,158.84	901.69	0.00	83.18	841.16
01-504-645 MAYOR - COUNCIL EXPENSES	1,500	1,500	0.00	0.00	1,340.96	0.00	0.00	1,500.00
01-504-650 MILEAGE & ENTERTAINMENT EXPE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	784.18	292.36	0.00	39.21	1,215.82
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	245.00	1,538.03	1,929.26	0.00	102.54 (	38.03)
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	0.00	1,412.62	901.19	0.00	94.17	87.38
01-504-654 PLACE 3 - COUNCIL EXPENSE	1,500	1,500	0.00	545.00	0.00	0.00	36.33	955.00
01-504-655 PLACE 4 - COUNCIL EXPENSE	1,500	1,500	0.00	45.00	0.00	0.00	3.00	1,455.00
01-504-656 PLACE 5 - COUNCIL EXPENSE	1,500	1,500	0.00	892.44	1,179.88	0.00	59.50	607.56
TOTAL OTHER EXPENSES	177,200	177,200	12,613.75	147,917.49	157,594.89	0.00	83.47	29,282.51
CAPITAL EXPENSES								
01-504-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	262,142	262,142	22,259.30	201,188.34	168,716.25	0.00	76.75	60,953.86

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-PARKS & RECREATION								
=====								
OTHER EXPENSES								
01-506-100 UTILITIES	27,964	27,964	3,370.61	3,847.01	4,057.05	0.00	13.76	24,117.31
01-506-120 DUES & SUBSCRIPTIONS	3,050	3,050	0.00	727.10	0.00	0.00	23.84	2,322.90
01-506-130 TRAINING	2,500	2,500	0.00	498.66	0.00	0.00	19.95	2,001.34
01-506-240 CONTRACT MAINTENANCE OUTS	10,000	10,000	250.00	1,422.42	2,000.00	0.00	14.22	8,577.58
01-506-250 CONTRACT MAINT.-GREEN BEL	65,000	65,000	6,306.32	56,098.20	79,605.27	4,579.09	93.35	4,322.71
01-506-260 GREEN BELT CLEANING	5,000	5,000	0.00	0.00	4,639.64	0.00	0.00	5,000.00
01-506-430 SUPPLIES	9,000	9,000	1,049.56	3,646.43	4,064.18	0.00	40.52	5,353.57
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-460 SPECIAL EVENTS	21,000	21,000	957.75	5,832.35	3,752.42	0.00	27.77	15,167.65
01-506-480 UNIFORM ALLOWANCE	0	0	0.00	139.46	0.00	0.00	0.00	139.46
01-506-520 EQUIPMENT REPAIR	12,000	12,000	0.00	13,882.94	4,613.54	0.00	115.69	1,882.94
01-506-630 FACILITY MAINTENANCE	30,000	30,000	0.00	2,402.13	21,967.34	0.00	8.01	27,597.87
01-506-631 POND MAINTENANCE	25,000	25,000	3,947.00	15,220.00	10,999.31	0.00	60.88	9,780.00
01-506-635 TREES / SHRUBS/LANDSCAPING	30,000	30,000	0.00	3,414.07	7,647.50	18,731.98	73.82	7,853.95
01-506-640 LITTLE LEAGUE (FACILITIES)	4,000	4,000	0.00	2,742.27	597.37	0.00	68.56	1,257.73
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	244,514	244,514	15,881.24	109,873.04	143,943.62	23,311.07	54.47	111,330.21
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	244,514	244,514	15,881.24	109,873.04	143,943.62	23,311.07	54.47	111,330.21

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
07-FLEET MECHANIC								
=====								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	52,118	52,118	4,041.03	35,725.88	36,798.29	0.00	68.55	16,392.00
01-507-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-017 FLEET SALARIES-CERTIFICATION	0	0	92.32	323.12	0.00	0.00	0.00 (	323.12)
01-507-020 OVERTIME	2,000	2,000	329.65	2,113.27	1,540.51	0.00	105.66 (	113.27)
01-507-030 SOCIAL SECURITY	4,140	4,140	341.42	2,919.42	2,932.91	0.00	70.52	1,220.60
01-507-040 HEALTH INSURANCE	11,872	11,872	0.00	8,748.25	7,159.56	0.00	73.69	3,123.25
01-507-050 RETIREMENT	8,020	8,020	697.12	5,877.58	5,546.85	0.00	73.28	2,142.69
01-507-060 WORKERS' COMPENSATION	1,990	1,990	331.66	1,658.30	1,492.47	0.00	83.33	331.70
01-507-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	57.00	111.65	0.00	42.22	78.00
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	80,275	80,275	5,833.20	57,422.82	55,582.24	0.00	71.53	22,851.85
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	433.40	433.40	0.00	0.00	43.34	566.60
01-507-420 OFFICE SUPPLIES	750	750	0.00	0.00	0.00	0.00	0.00	750.00
01-507-430 FLEET TOOLS & SUPPLIES	15,000	15,000	216.08	6,295.12	4,341.20	159.92	43.03	8,544.96
01-507-450 ENVIRONMENTAL FEES	2,000	2,000	0.00	434.69	362.00	0.00	21.73	1,565.31
01-507-480 UNIFORM ALLOWANCE	400	400	0.00	278.43	144.00	0.00	69.61	121.57
01-507-501 VEHICLE PARTS-ADMIN	0	0	0.00	631.20	0.00	0.00	0.00 (	631.20)
01-507-502 VEHICLE PARTS-POLICE	15,000	15,000	192.15	22,444.78	15,971.15	0.00	149.63 (	7,444.78)
01-507-503 VEHICLE PARTS-FIRE	2,500	2,500	0.00	222.53	384.96	0.00	8.90	2,277.47
01-507-506 VEHICLE PARTS-PARKS & REC	2,000	2,000	0.00	699.91	0.00	0.00	35.00	1,300.09
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	15,000	15,000	242.78	3,674.40	3,776.62	0.00	24.50	11,325.60
01-507-519 VEHICLE PARTS-INSPECTION	750	750	7.66	191.46	185.58	0.00	25.53	558.54
01-507-520 EQUIPMENT REPAIR	30,000	30,000	0.00	39,290.69	14,072.67	0.00	130.97 (	9,290.69)
01-507-540 VEHICLE FUEL	25,000	25,000	2,059.00	24,934.14	16,179.75	0.00	99.74	65.86
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	30,000	30,000	1,246.48	38,773.89	29,240.79	0.00	129.25 (	8,773.89)
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	2,000	2,000	0.00	2,646.15	1,671.91	0.00	132.31 (	646.15)
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	2,000	2,000	0.00	157.00	0.00	0.00	7.85	1,843.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	18,000	18,000	1,933.50	20,622.19	10,375.56	0.00	114.57 (	2,622.19)
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	162,400	162,400	6,331.05	161,729.98	96,706.19	159.92	99.69	510.10
CAPITAL EXPENSES								
01-507-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	242,675	242,675	12,164.25	219,152.80	152,288.43	159.92	90.37	23,361.95

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
=====								
<u>SALARIES & BENEFITS</u>								
01-508-010 COURT SALARIES	330,639	330,639	21,857.59	206,685.38	203,217.35	0.00	62.51	123,953.69
01-508-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-013 WARRANTS ON CALL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	46.16	438.52	438.52	0.00	73.09	161.48
01-508-017 CERTIFICATION PAY - COURT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-018 COURT EDUCATION PAY	600	600	0.00	0.00	230.80	0.00	0.00	600.00
01-508-020 COURT OVERTIME	10,000	10,000	143.38	3,687.40	2,376.45	0.00	36.87	6,312.60
01-508-021 7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-026 HAZARDOUS DUTY PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-030 SOCIAL SECURITY	26,151	26,151	1,685.61	16,211.29	16,026.22	0.00	61.99	9,939.40
01-508-040 HEALTH INSURANCE	47,484	47,484	0.00	38,296.33	35,112.88	0.00	80.65	9,187.67
01-508-050 RETIREMENT	32,059	32,059	3,011.10	27,317.04	23,529.69	0.00	85.21	4,741.98
01-508-060 WORKER'S COMPENSATION	1,138	1,138	189.66	948.30	1,051.69	0.00	83.33	189.70
01-508-070 UNEMPLOYMENT COMPENSATION	1,080	1,080	0.00	408.74	606.94	0.00	37.85	671.26
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	449,751	449,751	26,933.50	293,993.00	282,590.54	0.00	65.37	155,757.78
<u>OTHER EXPENSES</u>								
01-508-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	110.00	1,076.30	0.00	11.00	890.00
01-508-130 BONDS & TRAINING	7,500	7,500	0.00	4,546.44	2,780.14	0.00	60.62	2,953.56
01-508-150 JUDGE ALTERNATE	7,750	7,750	0.00	1,711.56	3,663.52	0.00	22.08	6,038.44
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-508-166 CONTRACT-WARRANT OFFICER	70,000	70,000	12,450.00	98,300.00	92,400.00	0.00	140.43 (	28,300.00)
01-508-170 JURY SERVICE FEES	1,000	1,000	0.00 (	198.00)	36.00	0.00	19.80-	1,198.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	1,177.81	0.00	0.00	500.00
01-508-420 OFFICE SUPPLIES	9,500	9,500	2,344.03	6,207.37	6,943.18	0.00	65.34	3,292.63
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-508-480 UNIFORM ALLOWANCE	0	0	45.98	63.94	0.00	0.00	0.00 (	63.94)
01-508-590 POSTAGE	5,000	5,000	0.00	318.44	975.74	0.00	6.37	4,681.56
TOTAL OTHER EXPENSES	108,550	108,550	14,840.01	111,059.75	109,052.69	0.00	102.31 (	2,509.75)
<u>CAPITAL EXPENSES</u>								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	558,301	558,301	41,773.51	405,052.75	391,643.23	0.00	72.55	153,248.03

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>10-FACILITY DIVISION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-510-100 UTILITIES	75,000	75,000	0.00	34,195.41	44,799.32	0.00	45.59	40,804.59
01-510-170 JANITORIAL SERVICES	30,000	30,000	2,300.00	20,845.00	19,872.00	0.00	69.48	9,155.00
01-510-240 CONTRACT MAINTENANCE	5,000	5,000	0.00	317.18	285.00	0.00	6.34	4,682.82
01-510-430 SUPPLIES	10,000	10,000	1,001.51	4,153.36	3,772.70	323.40	44.77	5,523.24
01-510-630 FACILITY MAINTENANCE	40,000	40,000	2,052.63	22,120.14	21,605.78	9,915.12	80.09	7,964.74
01-510-631 DORM MAINT 421 DALECREST	10,000	10,000	477.82	6,351.08	6,990.52	0.00	63.51	3,648.92
01-510-632 DORM MAINT 461 GOLFCREST	10,000	10,000	1,428.96	5,133.50	1,311.37	0.00	51.34	4,866.50
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	1,461.20	2,020.40	0.00	0.00	67.35	979.60
01-510-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	183,000	183,000	8,722.12	95,136.07	98,636.69	10,238.52	57.58	77,625.41
<u>CAPITAL EXPENSES</u>								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	183,000	183,000	8,722.12	95,136.07	98,636.69	10,238.52	57.58	77,625.41

CITY OF WINDCREST
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11-CIVIC CENTER								
=====								
<u>SALARIES & BENEFITS</u>								
01-511-010 CIVIC CENTER SALARIES	134,120	134,120	11,044.30	108,010.09	71,141.50	0.00	80.53	26,110.40
01-511-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-017 CERTIFICATION PAY	0	0	184.62	576.94	0.00	0.00	0.00	576.94
01-511-018 CC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-020 OVERTIME - CIVIC CENTER	9,000	9,000	297.62	3,553.01	5,703.62	0.00	39.48	5,446.99
01-511-030 SOCIAL SECURITY	10,949	10,949	855.18	7,933.78	5,054.24	0.00	72.46	3,014.94
01-511-040 HEALTH INSURANCE	35,580	35,580	5,480.34	34,124.41	16,785.31	0.00	95.91	1,455.59
01-511-050 RETIREMENT	26,513	26,513	1,691.59	15,183.59	9,629.03	0.00	57.27	11,329.48
01-511-060 WORKERS' COMPENSATION	18,998	18,998	3,166.34	15,831.70	14,178.11	0.00	83.34	3,165.91
01-511-070 UNEMPLOYMENT COMPENSATION	405	405	2.78	263.60	552.56	0.00	65.09	141.40
TOTAL SALARIES & BENEFITS	235,565	235,565	11,762.09	185,477.12	123,044.37	0.00	78.74	50,087.77
<u>OTHER EXPENSES</u>								
01-511-100 UTILITIES	40,000	40,000	1,922.15	26,632.75	17,655.17	0.00	66.58	13,367.25
01-511-430 SUPPLIES	15,000	15,000	585.21	5,327.20	5,648.11	0.00	35.51	9,672.80
01-511-630 FACILITY MAINTENANCE	53,000	53,000	93.00	39,746.20	41,070.00	5,632.53	85.62	7,621.27
TOTAL OTHER EXPENSES	108,000	108,000	2,600.36	71,706.15	64,373.28	5,632.53	71.61	30,661.32
<u>CAPITAL EXPENSES</u>								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	343,565	343,565	14,362.45	257,183.27	187,417.65	5,632.53	76.50	80,749.09

CITY OF WINDCREST
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01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-CONTRACT SERVICES								
=====								
OTHER EXPENSES								
01-514-151 CONTRACT SVC - INSPECTIONS	65,000	65,000	0.00	42,146.39	36,865.00	0.00	64.84	22,853.61
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	0.00	8,455.00	10,497.50	0.00	56.37	6,545.00
01-514-221 FIRE INSPECTION FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	2,700.00	66,400.00	89,850.00	0.00	69.89	28,600.00
01-514-255 SPECIAL LEGAL FEES	250,000	320,897	0.00	398,200.41	239,455.17	0.00	124.09 (	77,303.84)
01-514-260 DUES & FEES-BCAD	19,000	19,000	5,640.00	16,920.00	19,426.00	0.00	89.05	2,080.00
01-514-290 AUDIT	30,000	30,000	0.00	24,400.00	23,600.00	0.00	81.33	5,600.00
01-514-300 EMS	131,700	131,700	21,950.00	109,750.00	98,775.00	0.00	83.33	21,950.00
01-514-301 EMS MEDICAL DIRECTION	20,000	20,000	0.00	20,000.00	20,000.00	0.00	100.00	0.00
01-514-310 MUNICIPAL INSURANCE	130,000	139,684	1,000.00	141,683.54	127,840.98	0.00	101.43 (	2,000.00)
01-514-320 ENGINEER / ARCHITECT	50,000	50,000	0.00	4,400.00	32,380.00	0.00	8.80	45,600.00
01-514-321 CONTRACT PLANNING SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-322 RACIAL PROFILING	10,000	10,000	0.00	9,890.00	9,890.00	0.00	98.90	110.00
01-514-325 SALES TAX COLLECTION SERVICE	60,300	60,300	0.00	51,955.00	65,787.00	0.00	86.16	8,345.00
01-514-326 SALES TAX-MEIA	0	0	0.00	0.00	125,000.00	0.00	0.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	9,000.00	0.00	100.00	0.00
01-514-400 CREDIT CARD TERMINAL	35,000	35,000	0.00	14,397.51	16,593.97	0.00	41.14	20,602.49
01-514-403 RECORDS MANAGEMENT	75,852	75,852	0.00	44,487.12	41,025.19	0.01	58.65	31,365.27
01-514-405 RECORDS STORAGE RENTAL	3,948	3,948	409.00	4,199.40	5,019.20	0.00	106.37 (	251.40)
01-514-410 RECORDS DESTRUCTION	2,172	2,172	200.00	1,340.00	2,184.50	0.00	61.69	832.00
TOTAL OTHER EXPENSES	1,004,972	1,085,553	31,899.00	970,624.37	973,189.51	0.01	89.41	114,928.13
CAPITAL EXPENSES								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	1,004,972	1,085,553	31,899.00	970,624.37	973,189.51	0.01	89.41	114,928.13

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-TECH SUPPORT								
=====								
OTHER EXPENSES								
01-515-200 COMPUTER CONTRACTS	105,000	105,000	5,457.79	60,980.22	93,536.34	0.00	58.08	44,019.78
01-515-201 COMPUTER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-205 TELECOMMUNICATIONS CONTRACT	0	0	0.00	0.00	106.82	0.00	0.00	0.00
01-515-210 TELEPHONE MAINT.CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-215 MOBILE PHONES CONTRACT	70,400	70,400	9,006.11	43,992.47	42,443.93	0.00	62.49	26,407.53
01-515-221 MOBILE DATA TERMINAL SERVICE	857	857 (	3,560.81)	428.66	571.60	0.00	50.00	428.74
01-515-286 CONTRACTSERVICES - IT	149,000	149,000	9,579.81	143,238.17	120,394.51	0.00	96.13	5,761.83
01-515-287 CONTRACT SERVICES-IT POLICE	10,000	10,000	0.00	7,738.68	6,993.29	0.00	77.39	2,261.32
01-515-288 CONTRACT SERVICES-IT FIRE	5,000	5,000	0.00	0.00	119.99	0.00	0.00	5,000.00
01-515-289 CONTRACT SERVICES-IT ADMIN	3,000	3,000	0.00	1,350.46	1,345.06	5,820.45	239.03 (	4,170.91)
01-515-290 CONTRACT SERVICES-IT FINANCE	3,000	3,000	0.00	62.49	1,101.35	0.00	2.08	2,937.51
01-515-291 CONTRACT SERVICES-IT COURT	3,000	3,000	101.34	101.34	0.00	0.00	3.38	2,898.66
01-515-292 CONTRACT SERVICES-IT PUBILC	1,500	1,500	0.00	95.00	1,006.98	0.00	6.33	1,405.00
01-515-293 CONTRACT SERVICES-IT CIVIC C	1,500	1,500	0.00	0.00	6,573.67	0.00	0.00	1,500.00
01-515-332 WEBSITE MAINTENANCE	25,000	25,000	0.00	12,784.50	13,807.14	0.00	51.14	12,215.50
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	37,069	37,069	2,235.09	19,355.16	17,199.32	0.00	52.21	17,713.56
TOTAL OTHER EXPENSES	414,326	414,326	22,819.33	290,127.15	305,200.00	5,820.45	71.43	118,378.52
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	414,326	414,326	22,819.33	290,127.15	305,200.00	5,820.45	71.43	118,378.52

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	447,918	447,918	33,194.04	311,580.87	323,725.65	0.00	69.56	136,337.17
01-516-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	0.00	0.00	415.44	0.00	0.00	600.00
01-516-017 SALARIES-CERTIFICATION	0	0	230.80	1,015.52	0.00	0.00	0.00	(1,015.52)
01-516-018 P.W. EDUCATION PAY	600	600	0.00	0.00	0.00	0.00	0.00	600.00
01-516-020 PUBLIC WORKS OVERTIME	15,000	15,000	113.60	15,101.94	34,538.57	0.00	100.68	(101.94)
01-516-030 SOCIAL SECURITY	35,864	35,864	2,559.76	25,038.67	27,426.21	0.00	69.81	10,825.73
01-516-040 HEALTH INSURANCE	106,739	106,739	0.00	64,073.76	58,686.92	0.00	60.03	42,665.24
01-516-050 RETIREMENT	68,693	68,693	5,238.73	50,312.99	51,768.79	0.00	73.24	18,380.38
01-516-060 WORKERS' COMPENSATION	38,936	38,936	6,489.34	32,446.70	27,202.03	0.00	83.33	6,489.30
01-516-070 UNEMPLOYMENT COMPENSATION	1,215	1,215	0.00	634.43	1,186.44	0.00	52.22	580.57
01-516-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	715,566	715,566	47,826.27	500,204.88	524,950.05	0.00	69.90	215,360.93
OTHER EXPENSES								
01-516-100 UTILITIES	96,191	96,191	0.00	46,456.00	60,900.55	0.00	48.30	49,734.86
01-516-130 TRAINING	2,500	2,500	0.00	1,272.57	897.00	0.00	50.90	1,227.43
01-516-240 CONTRACT OUT MAINTENANCE	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-430 SUPPLIES	15,000	15,000	669.75	11,689.39	8,744.46	0.00	77.93	3,310.61
01-516-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	192.74	798.67	466.56	0.00	53.24	701.33
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	0.00	922.79	6,523.59	0.00	5.13	17,077.21
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	2,500	2,500	0.00	1,153.58	1,397.26	0.00	46.14	1,346.42
01-516-530 STREET SIGNS & MARKERS	18,000	18,000	0.00	5,289.77	7,514.94	0.00	29.39	12,710.23
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	10,000	10,000	0.00	2,171.98	5,166.85	0.00	21.72	7,828.02
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	1,417.50	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	1,894.76	0.00	0.00	0.00
TOTAL OTHER EXPENSES	168,691	168,691	862.49	69,754.75	94,923.47	0.00	41.35	98,936.11
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	1,759.96	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	1,759.96	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	884,257	884,257	48,688.76	569,959.63	621,633.48	0.00	64.46	314,297.04

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
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01 -GENERAL FUND

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17-ANIMAL CONTROL								
=====								
<u>SALARIES & BENEFITS</u>								
01-517-010 SALARIES-ANIMAL CONTROL	77,440	77,440	5,891.41	46,801.91	42,693.11	0.00	60.44	30,638.14
01-517-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	276.92	1,523.06	969.22	0.00	42.31	2,076.94
01-517-018 ANIMAL CONTROL EDUCATION PAY	0	0	0.00	0.00	276.96	0.00	0.00	0.00
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	599.07	5,129.16	6,344.97	0.00	73.27	1,870.84
01-517-030 SOCIAL SECURITY	6,735	6,735	517.71	4,089.24	3,846.74	0.00	60.72	2,645.82
01-517-040 HEALTH INSURANCE	23,720	23,720	0.00	15,986.01	12,535.82	0.00	67.39	7,733.99
01-517-050 RETIREMENT	13,048	13,048	1,057.07	8,202.12	7,225.91	0.00	62.86	4,845.41
01-517-060 WORKER'S COMPENSATION	1,780	1,780	296.66	1,483.30	1,335.39	0.00	83.32	296.85
01-517-070 UNEMPLOYMENT COMPENSATION	504	504	24.38	318.58	434.40	0.00	63.21	185.42
TOTAL SALARIES & BENEFITS	133,827	133,827	8,663.22	83,533.38	75,662.52	0.00	62.42	50,293.41
<u>OTHER EXPENSES</u>								
01-517-230 VET/INPOUNDING/SHELTER	150,000	40,000 (	250.00)	50,496.95	131,214.18	0.00	126.24 (	10,496.95)
01-517-231 INPOUNDING/SHELTER	0	260,000	400.00	266,343.80	0.00	0.00	102.44 (	6,343.80)
01-517-240 TRAINING & CERTIFICATION	2,000	2,000	248.60	504.08	841.39	0.00	25.20	1,495.92
01-517-420 EQUIPMENT	3,600	3,600	0.00	2,752.88	1,184.44	0.00	76.47	847.12
01-517-430 SUPPLIES	0	0	0.00	1,408.29	1,754.56	0.00	0.00 (	1,408.29)
01-517-433 IT SOFTWARE HARDWARE &SUPP	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-517-480 UNIFORMS	800	800	0.00	709.98	0.00	0.00	88.75	90.02
TOTAL OTHER EXPENSES	156,900	306,900	398.60	322,215.98	134,994.57	0.00	104.99 (	15,315.98)
<u>CAPITAL EXPENSES</u>								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	290,727	440,727	9,061.82	405,749.36	210,657.09	0.00	92.06	34,977.43

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
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19-CODE ENFORCEMENT								
=====								
SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	43,629	43,629	3,285.49	31,531.86	30,228.71	0.00	72.27	12,097.62
01-519-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-018 INSPECTION EDUCATION PAY	600	600	46.16	438.52	438.52	0.00	73.09	161.48
01-519-020 OVERTIME	1,800	1,800	129.49	2,810.52	4,539.64	0.00	156.14	(1,010.52)
01-519-021 7K HOURS	3,272	3,272	0.00	0.00	0.00	0.00	0.00	3,272.21
01-519-026 HAZARDOUS DUTY PAY	360	360	0.00	0.00	0.00	0.00	0.00	360.00
01-519-030 SOCIAL SECURITY	3,801	3,801	264.78	2,660.74	2,693.29	0.00	70.01	1,139.98
01-519-040 HEALTH INSURANCE	11,861	11,861	0.00	237.96	189.02	0.00	2.01	11,623.04
01-519-050 RETIREMENT	7,363	7,363	540.63	5,344.47	5,091.26	0.00	72.59	2,018.50
01-519-060 WORKER'S COMPENSATION	2,415	2,415	402.50	2,012.50	1,811.25	0.00	83.33	402.50
01-519-070 UNEMPLOYMENT COMPENSATION	180	180	0.00	116.30	115.61	0.00	64.61	63.70
TOTAL SALARIES & BENEFITS	75,281	75,281	4,669.05	45,152.87	45,107.30	0.00	59.98	30,128.51
OTHER EXPENSES								
01-519-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-430 SUPPLIES & EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-480 UNIFORMS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
CAPITAL EXPENSES								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	78,281	78,281	4,669.05	45,152.87	45,107.30	0.00	57.68	33,128.51

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
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<u>20-FINANCE</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-520-010 FINANCE SALARIES	287,738	287,738	26,148.56	234,789.95	204,980.02	0.00	81.60	52,947.84
01-520-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	1,200	1,200	46.16	646.24	877.04	0.00	53.85	553.76
01-520-020 FINANCE OVERTIME	3,000	3,000	7.05	98.29	546.35	0.00	3.28	2,901.71
01-520-030 FINANCE SOCIAL SECURITY	22,517	22,517	2,002.93	17,735.53	15,279.35	0.00	78.77	4,781.31
01-520-040 FINANCE HEALTH INSURANCE	47,441	47,441	3,717.46	35,153.88	29,084.51	0.00	74.10	12,287.12
01-520-050 FINANCE RETIREMENT	43,443	43,443	4,092.71	36,280.94	29,883.90	0.00	83.51	7,162.08
01-520-060 WORKER'S COMPENSATION	585	585	97.50	487.50	438.75	0.00	83.33	97.50
01-520-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	312.19	446.62	0.00	57.81	227.81
TOTAL SALARIES & BENEFITS	406,464	406,464	36,112.37	325,504.52	281,536.54	0.00	80.08	80,959.13
<u>OTHER EXPENSES</u>								
01-520-120 DUES & SUBSCRIPTIONS	3,000	3,000	26.79	2,226.41	3,223.49	0.00	74.21	773.59
01-520-130 BONDS & TRAINING	9,000	9,000	333.50	6,113.20	7,646.79	0.00	67.92	2,886.80
01-520-260 DUES & FEES- BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-420 OFFICE SUPPLIES	6,000	6,000	152.74	4,179.55	2,749.07	0.00	69.66	1,820.45
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,500	1,500	0.00	676.77	1,865.89	0.00	45.12	823.23
01-520-600 OFFICE EQUIP. & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	19,500	19,500	513.03	13,195.93	15,485.24	0.00	67.67	6,304.07
<u>CAPITAL EXPENSES</u>								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	425,964	425,964	36,625.40	338,700.45	297,021.78	0.00	79.51	87,263.20

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	168,585	168,585	0.00	109,067.74	123,196.57	0.00	64.70	59,516.90
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	12,897	12,897	0.00	7,818.83	8,754.63	0.00	60.63	5,077.89
01-525-040 HEALTH INSURANCE	11,860	11,860	0.00	5,958.40	7,420.68	0.00	50.24	5,901.95
01-525-050 RETIREMENT	24,984	24,984	0.00	16,725.13	17,833.65	0.00	66.94	8,259.11
01-525-060 WORKER'S COMPENSATION	585	585	97.50	487.50	438.75	0.00	83.33	97.50
01-525-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	117.00	111.66	0.00	86.67	18.00
01-525-080 CONTRACT LABOR - HR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	219,046	219,046	97.50	140,174.60	157,755.94	0.00	63.99	78,871.35
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	1,378.96	1,503.64	0.00	68.95	621.04
01-525-130 BONDS & TRAINING	3,500	3,500	0.00	0.00	23.96	0.00	0.00	3,500.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	84.50	0.00	0.00	1,000.00
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800 (	137.10)	613.01	5,700.86	0.00	9.01	6,186.99
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	117.98	0.00	0.00	11.80	882.02
01-525-646 MEIA TERMINATION	0	0	0.00	0.00	700,000.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	14,300	14,300 (	137.10)	2,109.95	707,312.96	0.00	14.75	12,190.05
OTHER INCOME/EXPENSES								
01-525-900 TRANSFERS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	233,346	233,346 (	39.60)	142,284.55	865,068.90	0.00	60.98	91,061.40

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
=====								
<u>SALARIES & BENEFITS</u>								
01-526-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-526-100 UTILITIES	7,500	7,500	46.44	332.89	3,635.82	0.00	4.44	7,167.11
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-420 OFFICE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-430 MISCELLANEOUS SUPPLIES	2,000	2,000	0.00	0.00	1,095.13	0.00	0.00	2,000.00
01-526-431 POOL CHEMICALS	6,500	6,500	0.00	0.00	970.94	0.00	0.00	6,500.00
01-526-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-630 FACILITY MAINTENANCE	1,500	1,500	0.00	0.00	1,058.52	0.00	0.00	1,500.00
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	17,500	17,500	46.44	332.89	6,760.41	0.00	1.90	17,167.11
<u>CAPITAL EXPENSES</u>								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	17,500	17,500	46.44	332.89	6,760.41	0.00	1.90	17,167.11

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
27-POST OFFICE								
=====								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	50,384	50,384	2,923.06	25,817.83	35,713.97	0.00	51.24	24,566.28
01-527-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	11.25	268.22	141.11	0.00	22.35	931.78
01-527-030 SOCIAL SECURITY	3,946	3,946	224.47	1,995.56	2,742.94	0.00	50.57	1,950.62
01-527-040 HEALTH INSURANCE	11,860	11,860	0.00	13,381.37	7,102.48	0.00	112.82 (	1,521.02)
01-527-050 RETIREMENT	7,645	7,645	458.34	4,004.46	3,291.15	0.00	52.38	3,640.31
01-527-060 WORKER'S COMPENSATION	2,462	2,462	410.34	2,051.72	1,690.12	0.00	83.34	410.28
01-527-070 UNEMPLOYMENT COMPENSATION	175	175	11.82	197.60	216.29	0.00	112.91 (	22.60)
TOTAL SALARIES & BENEFITS	77,672	77,672	4,039.28	47,716.76	50,898.06	0.00	61.43	29,955.65
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	0.00	595.00	1,181.13	0.00	9.92	5,405.00
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	0.00	0.00	0.00	0.00	0.00	3,200.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	8,000	8,000	0.00	1,560.70	6,193.35	0.00	19.51	6,439.30
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
TOTAL OTHER EXPENSES	17,600	17,600	0.00	2,155.70	7,374.48	0.00	12.25	15,444.30
CAPITAL EXPENSES								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	95,272	95,272	4,039.28	49,872.46	58,272.54	0.00	52.35	45,399.95

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>28-HUMAN RESOURCES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-528-130 INSURANCE ADMIN. FEES	5,000	5,000	290.00	2,950.00	2,988.48	0.00	59.00	2,050.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	437.00	23,343.87	18,165.37	0.00	155.63 (	8,343.87)
01-528-141 ADP SERVICES	70,000	70,000	6,922.35	57,482.25	53,274.90	0.00	82.12	12,517.75
01-528-142 RECOGNITION PROGRAM	2,700	2,700	0.00	2,624.47	2,095.50	0.00	97.20	75.53
01-528-150 EMP MED COST ASSIST	50,000	50,000	2,415.56	34,863.11	21,214.65	0.00	69.73	15,136.89
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-180 COLA 4%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	142,700	142,700	10,064.91	121,263.70	97,738.90	0.00	84.98	21,436.30
<u>OTHER INCOME/EXPENSES</u>								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOURCES	142,700	142,700	10,064.91	121,263.70	97,738.90	0.00	84.98	21,436.30

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
30-CAPITAL								
=====								
OTHER EXPENSES								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
01-530-801 ADMIN CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	21,145	21,145	0.00	21,145.00	39,155.00	0.00	100.00	0.00
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	114,627	114,627	0.00 (	3,179.15)	13,987.55	0.00	2.77-	117,806.15
01-530-810 FACILITY CAPITAL	0	0	0.00	0.00	5,440.00	0.00	0.00	0.00
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	21,025.21	4,998.00	0.00	0.00 (	21,025.21)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	65,000	65,000	0.00	11,269.39	0.00	0.00	17.34	53,730.61
01-530-816 PUBLIC WORKS CAPITAL	25,000	25,000	0.00	14,563.83	29,832.01	0.00	58.26	10,436.17
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	225,772	225,772	0.00	64,824.28	93,412.56	0.00	28.71	160,947.72
OTHER INCOME/EXPENSES								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	225,772	225,772	0.00	64,824.28	93,412.56	0.00	28.71	160,947.72

75.00	
% OF	BUDGET
UDGET	BALANCE
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
58.28	3,503,736.08
99.83-	(866,897.92)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>30-CAPITAL</u>								
=====								
<u>OTHER EXPENSES</u>								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
01-530-801 ADMIN CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	21,145	21,145	0.00	21,145.00	39,155.00	0.00	100.00	0.00
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	114,627	114,627	0.00	(3,179.15)	13,987.55	0.00	2.77-	117,806.15
01-530-810 FACILITY CAPITAL	0	0	0.00	0.00	5,440.00	0.00	0.00	0.00
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	21,025.21	4,998.00	0.00	0.00	(21,025.21)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	65,000	65,000	0.00	11,269.39	0.00	0.00	17.34	53,730.61
01-530-816 PUBLIC WORKS CAPITAL	25,000	25,000	0.00	14,563.83	29,832.01	0.00	58.26	10,436.17
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	225,772	225,772	0.00	64,824.28	93,412.56	0.00	28.71	160,947.72
<u>OTHER INCOME/EXPENSES</u>								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	225,772	225,772	0.00	64,824.28	93,412.56	0.00	28.71	160,947.72

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,813,527	11,044,107	581,566.73	7,490,387.34	8,095,839.38	49,983.50	68.28	3,503,736.08
REVENUE OVER/ (UNDER) EXPENDITURES	(163,622)	(433,810)	127,678.81	483,071.61	25,771.39	(49,983.50)	99.83-	(866,897.92)

BALANCE SHEET
AS OF: JUNE 30TH, 2025

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	29,349.41	
02-1102	CLAIM ON CASH	988,739.60	
02-1105	SAVINGS	528.85	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1200	BUILDING AND IMPROVEMENTS	12,240.00	
02-1201	FURNITURE AND EQUIPMENT	157,171.19	
02-1220	ACC. DEPR.-BULDINGS&IMPROV.	(3,978.00)	
02-1221	ACC. DEPR.-EQUIP	(63,651.68)	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	122,905.73	
02-1605	A/R-RESIDENTIAL GARBAGE	144,296.21	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(126,463.69)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(19,686.89)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>1,241,882.88</u>	
	TOTAL ASSETS		1,241,882.88
			=====
LIABILITIES			
=====			
02-2200	WAGES PAYABLE	0.00	
02-2315	DUE TO GENERAL FUND	0.00	
02-2400	A/P PENDING	(759.73)	
02-2401	AP MANUAL	0.00	
02-2410	A/P-SALES TAX	1,497.03	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
02-2600	NOTE PAYABLE-CURRENT	26,006.00	
02-2605	NOTE PAYABLE-LONG-TERM	56,953.00	
	TOTAL LIABILITIES	<u>83,696.30</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	456,838.73	
02-3205	NET INVESTMENT IN CAPITAL ASST	18,822.51	
	TOTAL BEGINNING EQUITY	<u>475,661.24</u>	
	TOTAL REVENUE	2,792,908.00	
	TOTAL EXPENSES	<u>2,110,382.66</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	682,525.34	
	TOTAL EQUITY & FUND BALANCE	<u>1,158,186.58</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		1,241,882.88
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	3,262,946	3,262,946	283,423.97	2,792,908.00	2,615,111.04	0.00	85.59	470,037.54
TOTAL REVENUES	3,262,946	3,262,946	283,423.97	2,792,908.00	2,615,111.04	0.00	85.59	470,037.54
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	72,054	72,054	(1,844.04)	51,516.04	48,401.58	0.00	71.50	20,538.39
OTHER EXPENSES	2,951,748	2,951,748	485,331.40	1,808,866.62	1,761,253.13	0.00	61.28	1,142,881.48
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
TOTAL 00-GENERAL EXPENDITURES	3,473,803	3,473,803	483,487.36	2,110,382.66	1,934,654.71	0.00	60.75	1,363,419.87
TOTAL EXPENDITURES	3,473,803	3,473,803	483,487.36	2,110,382.66	1,934,654.71	0.00	60.75	1,363,419.87
REVENUE OVER/(UNDER) EXPENDITURES	(210,857)	(210,857)	(200,063.39)	682,525.34	680,456.33	0.00	323.69-	(893,382.33)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	2,495,634	2,495,634	266,917.32	1,954,824.72	1,833,091.52	0.00	78.33	540,809.66
02-4105 INCOME-RESIDENTIAL	747,311	747,311	485.30	784,894.74	740,503.09	0.00	105.03 (	37,583.58)
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	15,919.42	51,804.24	41,270.78	0.00	178.64 (	22,804.24)
02-4115 INCOME-INTEREST	1,000	1,000	68.56	760.37	866.93	0.00	76.04	239.63
02-4130 INCOME - MISCELLANEOUS	0	0	33.37	623.93	605.14	0.00	0.00 (	623.93)
02-4475 INCOME - BAD DEBT	(10,000) (	10,000)	0.00	0.00 (	1,226.42)	0.00	0.00 (	10,000.00)
TOTAL REVENUES	3,262,946	3,262,946	283,423.97	2,792,908.00	2,615,111.04	0.00	85.59	470,037.54

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
02-500-010 SALARIES	45,320	45,320	3,423.37	33,115.49	31,887.03	0.00	73.07	12,204.87
02-500-018 EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-020 OVERTIME	2,700	2,700	21.79	122.53	24.18	0.00	4.54	2,577.47
02-500-030 SOCIAL SECURITY	3,675	3,675	253.99	2,494.90	2,441.23	0.00	67.88	1,180.32
02-500-040 HEALTH INSURANCE	11,861	11,861	6,288.49	9,480.98	7,128.67	0.00	79.93	2,380.02
02-500-050 RETIREMENT	7,120	7,120	538.14	5,086.32	4,619.50	0.00	71.44	2,033.53
02-500-060 WORKERS' COMPENSATION	1,243	1,243	207.16	1,035.80	2,182.46	0.00	83.33	207.20
02-500-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	180.02	118.51	0.00	133.35	45.02
TOTAL SALARIES & BENEFITS	72,054	72,054	1,844.04	51,516.04	48,401.58	0.00	71.50	20,538.39
OTHER EXPENSES								
02-500-120 DUES & SUBSCRIPTIONS	300	300	0.00	0.00	0.00	0.00	0.00	300.00
02-500-250 LEGAL & CITY ATTORNEY	5,000	5,000	0.00	0.00	537.00	0.00	0.00	5,000.00
02-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-420 SUPPLIES	1,500	1,500	1,265.35	1,619.36	434.54	0.00	107.96	119.36
02-500-501 EXPENSES-COMMERCIAL	2,026,895	2,026,895	371,696.78	1,340,286.55	1,310,848.97	0.00	66.13	686,608.83
02-500-502 EXPENSES-RESIDENTIAL	646,453	646,453	110,262.00	441,048.00	418,416.00	0.00	68.23	205,404.72
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	5,000	5,000	1,715.46	6,191.45	3,786.69	0.00	123.83	1,191.45
02-500-591 EXPENSE - ALLY REPAIR	200,000	200,000	391.81	4,570.00	1,929.85	0.00	2.29	195,430.00
02-500-592 EXPENSES - ADDITIONAL CITY S	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-610 EQUIPMENT LEASE	3,600	3,600	0.00	0.00	2,573.19	0.00	0.00	3,600.00
02-500-700 DEPRECIATION	32,000	32,000	0.00	0.00	0.00	0.00	0.00	32,000.00
02-500-701 LEASE PURCHASE PRINCIPAL	23,000	23,000	0.00	12,807.04	18,225.30	0.00	55.68	10,192.96
02-500-702 LEASE PURCHASE INTEREST	8,000	8,000	0.00	2,344.22	4,501.59	0.00	29.30	5,655.78
TOTAL OTHER EXPENSES	2,951,748	2,951,748	485,331.40	1,808,866.62	1,761,253.13	0.00	61.28	1,142,881.48
CAPITAL EXPENSES								
02-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
TOTAL OTHER INCOME/EXPENSES	450,000	450,000	0.00	250,000.00	125,000.00	0.00	55.56	200,000.00
TOTAL 00-GENERAL EXPENDITURES	3,473,803	3,473,803	483,487.36	2,110,382.66	1,934,654.71	0.00	60.75	1,363,419.87
TOTAL EXPENDITURES	3,473,803	3,473,803	483,487.36	2,110,382.66	1,934,654.71	0.00	60.75	1,363,419.87
REVENUE OVER/(UNDER) EXPENDITURES	(210,857)	(210,857)	(200,063.39)	682,525.34	680,456.33	0.00	323.69-	893,382.33)

BALANCE SHEET
AS OF: JUNE 30TH, 2025

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1102	CLAIM ON CASH	136.56	
04-1105	SAVINGS	398.75	
04-1115	INVESTMENTS	0.00	
04-1315	DUE FROM GENERAL FUND	0.00	
04-1515	A/R-ACCRUED INTEREST	0.00	
04-1550	A/R-MISCELLANEOUS	<u>0.00</u>	
			<u>535.31</u>
TOTAL ASSETS			535.31
			=====
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	<u>526.07</u>	
TOTAL BEGINNING EQUITY		526.07	
TOTAL REVENUE		9.24	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		9.24	
TOTAL EQUITY & FUND BALANCE			<u>535.31</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			535.31
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.92	9.24	11.57	0.00	0.00 (	9.24)
TOTAL REVENUES	0	0	0.92	9.24	11.57	0.00	0.00 (	9.24)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.92	9.24	11.57	0.00	0.00 (	9.24)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.92	9.24	11.57	0.00	0.00 (	9.24)
TOTAL REVENUES	0	0	0.92	9.24	11.57	0.00	0.00 (	9.24)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.92	9.24	11.57	0.00	0.00 (	9.24)

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	17,521.24	
06-1105	SAVINGS	16,188.94	
06-1115	INVESTMENTS	0.00	
06-1315	DUE FROM GENERAL FUND	0.00	
06-1515	A/R-ACCRUED INTEREST	0.00	
06-1550	A/R-MISCELLANEOUS	0.00	
		<u>33,710.18</u>	
			33,710.18
=====			
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	29,678.67	
	TOTAL BEGINNING EQUITY	<u>29,678.67</u>	
	TOTAL REVENUE	5,576.92	
	TOTAL EXPENSES	<u>1,545.41</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	4,031.51	
	TOTAL EQUITY & FUND BALANCE	<u>33,710.18</u>	
			33,710.18
=====			
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	7,170	7,170	37.15	5,576.92	4,548.78	0.00	77.79	1,592.68
TOTAL REVENUES	7,170	7,170	37.15	5,576.92	4,548.78	0.00	77.79	1,592.68
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	1,545.41	2,525.56	0.00	30.91	3,454.59
CAPITAL EXPENSES	15,000	15,000	0.00	0.00	13,139.00	0.00	0.00	15,000.00
TOTAL 00-GENERAL EXPENDITURES	20,000	20,000	0.00	1,545.41	15,664.56	0.00	7.73	18,454.59
TOTAL EXPENDITURES	20,000	20,000	0.00	1,545.41	15,664.56	0.00	7.73	18,454.59
REVENUE OVER/ (UNDER) EXPENDITURES	(12,830)	(12,830)	37.15	4,031.51	(11,115.78)	0.00	31.42-	(16,861.91)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	6,670	6,670	0.00	5,202.30	4,079.06	0.00	78.00	1,467.30
06-4115 INCOME-INTEREST	500	500	37.15	374.62	469.72	0.00	74.92	125.38
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,170	7,170	37.15	5,576.92	4,548.78	0.00	77.79	1,592.68

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

06 -SCHOOL CROSSING GUARD

-% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	3,000	3,000	0.00	1,472.00	2,258.22	0.00	49.07	1,528.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	2,000	2,000	0.00	73.41	267.34	0.00	3.67	1,926.59
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	1,545.41	2,525.56	0.00	30.91	3,454.59
<u>CAPITAL EXPENSES</u>								
06-500-800 CAPITAL EXPENDITURES	15,000	15,000	0.00	0.00	13,139.00	0.00	0.00	15,000.00
TOTAL CAPITAL EXPENSES	15,000	15,000	0.00	0.00	13,139.00	0.00	0.00	15,000.00
TOTAL 00-GENERAL EXPENDITURES	20,000	20,000	0.00	1,545.41	15,664.56	0.00	7.73	18,454.59
TOTAL EXPENDITURES	20,000	20,000	0.00	1,545.41	15,664.56	0.00	7.73	18,454.59
REVENUE OVER/(UNDER) EXPENDITURES	(12,830)	(12,830)	37.15	4,031.51	(11,115.78)	0.00	31.42-	(16,861.91)

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	17,138.81	
08-1105	SAVINGS	1,882.08	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>19,020.89</u>
TOTAL ASSETS			19,020.89
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	0.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>15,995.51</u>	
	TOTAL BEGINNING EQUITY	15,995.51	
TOTAL REVENUE		6,643.55	
TOTAL EXPENSES		<u>3,618.17</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		3,025.38	
TOTAL EQUITY & FUND BALANCE			<u>19,020.89</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			19,020.89
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	1,000	1,000	4.32	6,643.55	2,894.62	0.00	664.36 (	5,643.55)
TOTAL REVENUES	1,000	1,000	4.32	6,643.55	2,894.62	0.00	664.36 (	5,643.55)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	15,000	15,000	0.00	3,618.17	3,249.34	414.98	26.89	10,966.85
OTHER EXPENSES	1,000	1,000	0.00	0.00	26.96	0.00	0.00	1,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
TOTAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
REVENUE OVER/(UNDER) EXPENDITURES	(15,000)	(15,000)	4.32	3,025.38 (	381.68) (	414.98)	17.40-	(17,610.40)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	1,000	1,000	0.00	6,600.00	2,840.00	0.00	660.00 (	5,600.00)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	0	0	4.32	43.55	54.62	0.00	0.00 (	43.55)
TOTAL REVENUES	1,000	1,000	4.32	6,643.55	2,894.62	0.00	664.36 (	5,643.55)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
08-500-010 MISCELLANEOUS EXPENSES	15,000	15,000	0.00	3,618.17	3,249.34	414.98	26.89	10,966.85
TOTAL SALARIES & BENEFITS	15,000	15,000	0.00	3,618.17	3,249.34	414.98	26.89	10,966.85
<u>OTHER EXPENSES</u>								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	1,000	1,000	0.00	0.00	26.96	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	1,000	1,000	0.00	0.00	26.96	0.00	0.00	1,000.00
<u>CAPITAL EXPENSES</u>								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
TOTAL EXPENDITURES	16,000	16,000	0.00	3,618.17	3,276.30	414.98	25.21	11,966.85
REVENUE OVER/(UNDER) EXPENDITURES	(15,000)	(15,000)	4.32	3,025.38	(381.68)	(414.98)	17.40-	(17,610.40)

BALANCE SHEET
AS OF: JUNE 30TH, 2025

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-1102	CLAIM ON CASH	38,141.75	
09-1105	SAVINGS	441.19	
09-1115	INVESTMENTS	0.00	
09-1315	DUE FROM GENERAL FUND	0.00	
09-1515	A/R-ACCRUED INTEREST	0.00	
09-1550	A/R-MISCELLANEOUS	0.00	
		<u>38,582.94</u>	
			<u>38,582.94</u>
TOTAL ASSETS			
			=====
LIABILITIES			
=====			
09-2315	DUE TO GENERAL FUND	0.00	
09-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
09-3201	FUND BALANCE	27,546.22	
	TOTAL BEGINNING EQUITY	<u>27,546.22</u>	
	TOTAL REVENUE	11,036.72	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	11,036.72	
	TOTAL EQUITY & FUND BALANCE	<u>38,582.94</u>	
			<u>38,582.94</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	1.01	11,036.72	12.81	0.00	0.00 (	11,036.72)
TOTAL REVENUES	0	0	1.01	11,036.72	12.81	0.00	0.00 (	11,036.72)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	1.01	11,036.72	12.81	0.00	0.00 (	11,036.72)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	10,442.52	0.00	0.00	0.00 (	10,442.52)
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	584.00	0.00	0.00	0.00 (	584.00)
09-4115 INCOME-INTEREST	0	0	1.01	10.20	12.81	0.00	0.00 (	10.20)
TOTAL REVENUES	0	0	1.01	11,036.72	12.81	0.00	0.00 (	11,036.72)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
<u>SALARIES & BENEFITS</u>								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 0	 0	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00
 TOTAL EXPENDITURES	 0	 0	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	1.01	11,036.72	12.81	0.00	0.00 (	11,036.72)

BALANCE SHEET
AS OF: JUNE 30TH, 2025

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-1102	CLAIM ON CASH	0.00	
10-1105	SAVINGS	11,591.54	
10-1115	INVESTMENTS	0.00	
10-1315	DUE FROM GENERAL FUND	0.00	
10-1515	A/R ACCRUED INTEREST	0.00	
10-1550	A/R-MISCELLANEOUS	0.00	
10-1601	A/R-MISCELLANEOUS INCOME	0.00	
		<u>11,591.54</u>	
			11,591.54
			=====
LIABILITIES			
=====			
10-2315	DUE TO GENERAL FUND	0.00	
10-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
10-3201	FUND BALANCE	9,028.68	
	TOTAL BEGINNING EQUITY	<u>9,028.68</u>	
	TOTAL REVENUE	2,687.86	
	TOTAL EXPENSES	<u>125.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,562.86	
	TOTAL EQUITY & FUND BALANCE	<u>11,591.54</u>	
			11,591.54
			=====
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	1,000	1,000	26.60	2,687.86	5,240.20	0.00	268.79 (	1,687.86)
TOTAL REVENUES	1,000	1,000	26.60	2,687.86	5,240.20	0.00	268.79 (	1,687.86)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
TOTAL EXPENDITURES	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
REVENUE OVER/ (UNDER) EXPENDITURES	(4,000)	(4,000)	26.60	2,562.86	2,975.01	0.00	64.07- (	6,562.86)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	0	0	0.00	2,451.07	4,983.84	0.00	0.00 (	2,451.07)
10-4105 INCOME- OTHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
10-4115 INCOME-INTEREST	0	0	26.60	236.79	256.36	0.00	0.00 (	236.79)
TOTAL REVENUES	1,000	1,000	26.60	2,687.86	5,240.20	0.00	268.79 (	1,687.86)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
10-500-050 EDUCATION/TRAINING	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
<u>CAPITAL EXPENSES</u>								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
TOTAL EXPENDITURES	5,000	5,000	0.00	125.00	2,265.19	0.00	2.50	4,875.00
REVENUE OVER/(UNDER) EXPENDITURES	(4,000)	(4,000)	26.60	2,562.86	2,975.01	0.00	64.07-	(6,562.86)

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	59,871.20	
14-1105	CASH - SAVINGS	23,934.34	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>83,805.54</u>
TOTAL ASSETS			83,805.54
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>68,735.77</u>	
	TOTAL BEGINNING EQUITY	68,735.77	
TOTAL REVENUE		19,426.17	
TOTAL EXPENSES		<u>4,356.40</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		15,069.77	
TOTAL EQUITY & FUND BALANCE			<u>83,805.54</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			83,805.54
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	24,842	24,842	2,063.90	19,426.17	18,884.50	0.00	78.20	5,415.83
TOTAL REVENUES	24,842	24,842	2,063.90	19,426.17	18,884.50	0.00	78.20	5,415.83
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	9,000	9,000	0.00	4,356.40	11,543.23	0.00	48.40	4,643.60
CAPITAL EXPENSES	0	0	0.00	0.00	129.32	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	9,000	9,000	0.00	4,356.40	11,672.55	0.00	48.40	4,643.60
TOTAL EXPENDITURES	9,000	9,000	0.00	4,356.40	11,672.55	0.00	48.40	4,643.60
REVENUE OVER/ (UNDER) EXPENDITURES	15,842	15,842	2,063.90	15,069.77	7,211.95	0.00	95.13	772.23

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	24,142	24,142	2,008.98	18,872.33	18,190.05	0.00	78.17	5,269.67
14-4115 INCOME - INTEREST	700	700	54.92	553.84	694.45	0.00	79.12	146.16
TOTAL REVENUES	24,842	24,842	2,063.90	19,426.17	18,884.50	0.00	78.20	5,415.83

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
14-500-050 MISCELLANEOUS	9,000	9,000	0.00	4,356.40	11,543.23	0.00	48.40	4,643.60
TOTAL SALARIES & BENEFITS	9,000	9,000	0.00	4,356.40	11,543.23	0.00	48.40	4,643.60
<u>CAPITAL EXPENSES</u>								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	129.32	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	129.32	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	9,000	9,000	0.00	4,356.40	11,672.55	0.00	48.40	4,643.60
TOTAL EXPENDITURES	9,000	9,000	0.00	4,356.40	11,672.55	0.00	48.40	4,643.60
REVENUE OVER/(UNDER) EXPENDITURES	15,842	15,842	2,063.90	15,069.77	7,211.95	0.00	95.13	772.23

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	103,096.34	
15-1105	CASH - SAVINGS	813.17	
15-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>103,909.51</u>
TOTAL ASSETS			103,909.51
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	0.00	
15-2451	A/P CAPITAL	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
15-3201	FUND BALANCE	<u>81,169.51</u>	
	TOTAL BEGINNING EQUITY	81,169.51	
TOTAL REVENUE		22,740.00	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	22,740.00	
TOTAL EQUITY & FUND BALANCE			<u>103,909.51</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			103,909.51
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	29,154	29,154	2,436.19	22,740.00	21,915.87	0.00	78.00	6,414.00
TOTAL REVENUES	29,154	29,154	2,436.19	22,740.00	21,915.87	0.00	78.00	6,414.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
REVENUE OVER/ (UNDER) EXPENDITURES	26,654	26,654	2,436.19	22,740.00	21,915.87	0.00	85.32	3,914.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	29,128	29,128	2,434.32	22,721.19	21,892.28	0.00	78.00	6,406.81
15-4115 INCOME - INTEREST	26	26	1.87	18.81	23.59	0.00	72.35	7.19
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	29,154	29,154	2,436.19	22,740.00	21,915.87	0.00	78.00	6,414.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
15-500-050 MISCELLANEOUS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
<u>CAPITAL EXPENSES</u>								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL EXPENDITURES	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
REVENUE OVER/(UNDER) EXPENDITURES	26,654	26,654	2,436.19	22,740.00	21,915.87	0.00	85.32	3,914.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	342,696	342,696	28,121.24	223,301.13	241,866.63	0.00	65.16	119,394.57
TOTAL REVENUES	342,696	342,696	28,121.24	223,301.13	241,866.63	0.00	65.16	119,394.57
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	3,500	3,500	168.10	1,499.10	981.00	0.00	42.83	2,000.90
OTHER EXPENSES	300,000	300,000	0.00	205,000.00	205,000.00	0.00	68.33	95,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	303,500	303,500	168.10	206,499.10	205,981.00	0.00	68.04	97,000.90
TOTAL EXPENDITURES	303,500	303,500	168.10	206,499.10	205,981.00	0.00	68.04	97,000.90
REVENUE OVER/ (UNDER) EXPENDITURES	39,196	39,196	27,953.14	16,802.03	35,885.63	0.00	42.87	22,393.67

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	339,696	339,696	27,387.51	215,897.76	230,135.63	0.00	63.56	123,797.94
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	3,000	3,000	733.73	7,403.37	11,731.00	0.00	246.78 (	4,403.37)
TOTAL REVENUES	342,696	342,696	28,121.24	223,301.13	241,866.63	0.00	65.16	119,394.57

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	3,500	3,500	168.10	1,499.10	981.00	0.00	42.83	2,000.90
TOTAL SALARIES & BENEFITS	3,500	3,500	168.10	1,499.10	981.00	0.00	42.83	2,000.90
<u>OTHER EXPENSES</u>								
16-500-501 TRANSFER TO GENERAL FUND	300,000	300,000	0.00	35,000.00	0.00	0.00	11.67	265,000.00
16-500-502 TRANSFER TO GENERAL FUND	0	0	0.00	170,000.00	205,000.00	0.00	0.00	(170,000.00)
16-500-503 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	300,000	300,000	0.00	205,000.00	205,000.00	0.00	68.33	95,000.00
<u>CAPITAL EXPENSES</u>								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	303,500	303,500	168.10	206,499.10	205,981.00	0.00	68.04	97,000.90
TOTAL EXPENDITURES	303,500	303,500	168.10	206,499.10	205,981.00	0.00	68.04	97,000.90
REVENUE OVER/ (UNDER) EXPENDITURES	39,196	39,196	27,953.14	16,802.03	35,885.63	0.00	42.87	22,393.67

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	167,743.81	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1316	DUE FROM 2019A BOND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	23,121.55	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(3,468.23)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	598.36	
		<u>187,995.49</u>	
	TOTAL ASSETS		187,995.49
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2316	ACCRUED INTEREST	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFFERED REVENUE - TAXES	19,105.35	
	TOTAL LIABILITIES	<u>19,105.35</u>	
EQUITY			
=====			
17-3201	FUND BALANCE	36,577.51	
	TOTAL BEGINNING EQUITY	<u>36,577.51</u>	
	TOTAL REVENUE	659,237.63	
	TOTAL EXPENSES	<u>526,925.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	132,312.63	
	TOTAL EQUITY & FUND BALANCE	<u>168,890.14</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		187,995.49
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	665,000	665,000	6,416.55	659,237.63	631,828.19	0.00	99.13	5,762.37
TOTAL REVENUES	665,000	665,000	6,416.55	659,237.63	631,828.19	0.00	99.13	5,762.37
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	662,750	662,750	800.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL 00-GENERAL EXPENDITURES	662,750	662,750	800.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL EXPENDITURES	662,750	662,750	800.00	526,925.00	515,925.00	0.00	79.51	135,825.00
REVENUE OVER/ (UNDER) EXPENDITURES	2,250	2,250	5,616.55	132,312.63	115,903.19	0.00	5,880.56 (	130,062.63)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4116 INCOME - SALES TAX (.25)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	665,000	665,000	6,416.55	659,237.63	631,828.19	0.00	99.13	5,762.37
TOTAL REVENUES	665,000	665,000	6,416.55	659,237.63	631,828.19	0.00	99.13	5,762.37

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>OTHER EXPENSES</u>								
17-500-211 GO SERIES 2019 A PRINCIPAL E	270,000	270,000	0.00	270,000.00	255,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	226,800	226,800	0.00	116,775.00	123,150.00	0.00	51.49	110,025.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	110,000	110,000	0.00	110,000.00	105,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	55,950	55,950	0.00	29,350.00	31,975.00	0.00	52.46	26,600.00
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	800.00	800.00	800.00	0.00	0.00	(800.00)
TOTAL OTHER EXPENSES	662,750	662,750	800.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL 00-GENERAL EXPENDITURES	662,750	662,750	800.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL EXPENDITURES	662,750	662,750	800.00	526,925.00	515,925.00	0.00	79.51	135,825.00
REVENUE OVER/ (UNDER) EXPENDITURES	2,250	2,250	5,616.55	132,312.63	115,903.19	0.00	5,880.56	(130,062.63)

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(234,578.56)	
18-1105	CASH - SAVINGS	494,501.84	
18-1210	PREPAID MAINTENANCE	0.00	
18-1315	DUE FROM GENERAL FUND	0.00	
18-1510	A/R-SALES TAX	0.00	
18-1515	A/R - MISC.	0.00	
		<u>259,923.28</u>	
	TOTAL ASSETS		259,923.28
			=====
LIABILITIES			
=====			
18-2200	WAGES PAYABLE	0.00	
18-2230	TMRS PAYABLE	0.00	
18-2250	INSURANCE A/P	0.40	
18-2315	DUE TO GENERAL FUND	0.00	
18-2400	A/P PENDING	(6,837.57)	
18-2401	A/P MANUAL	0.00	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>(6,837.17)</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	579,904.53	
	TOTAL BEGINNING EQUITY	<u>579,904.53</u>	
	TOTAL REVENUE	491,234.27	
	TOTAL EXPENSES	<u>804,378.35</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	<u>(313,144.08)</u>	
	TOTAL EQUITY & FUND BALANCE	<u>266,760.45</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		259,923.28
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>1,253,313</u>	<u>1,253,313</u>	<u>71,868.27</u>	<u>491,234.27</u>	<u>656,224.20</u>	<u>0.00</u>	<u>39.19</u>	<u>762,078.73</u>
TOTAL REVENUES	1,253,313	1,253,313	71,868.27	491,234.27	656,224.20	0.00	39.19	762,078.73
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	932,797	932,797	68,285.30	625,012.06	510,462.05	0.00	67.00	307,785.38
OTHER EXPENSES	252,880	252,880	3,800.00	115,996.80	126,278.86	0.00	45.87	136,882.73
CAPITAL EXPENSES	351,594	351,594	575.00	63,369.49	44,023.14	0.00	18.02	288,224.57
OTHER INCOME/EXPENSES	<u>78,000</u>	<u>78,000</u>	<u>0.00</u>	<u>0.00</u>	<u>78,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>78,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	<u>1,615,271</u>	<u>1,615,271</u>	<u>72,660.30</u>	<u>804,378.35</u>	<u>758,764.05</u>	<u>0.00</u>	<u>49.80</u>	<u>810,892.68</u>
TOTAL EXPENDITURES	1,615,271	1,615,271	72,660.30	804,378.35	758,764.05	0.00	49.80	810,892.68
REVENUE OVER/(UNDER) EXPENDITURES	(361,958)	(361,958)	(792.03)	(313,144.08)	(102,539.85)	0.00	86.51	(48,813.95)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-4101 INCOME - SALES TAX	1,213,313	1,213,313	70,798.46	479,237.02	624,629.57	0.00	39.50	734,075.98
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	40,000	40,000	1,069.81	11,997.25	31,594.63	0.00	29.99	28,002.75
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,253,313	1,253,313	71,868.27	491,234.27	656,224.20	0.00	39.19	762,078.73

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
18-500-009 SALARIES	550,346	550,346	43,479.79	360,759.60	305,972.65	0.00	65.55	189,586.36
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	600	600	0.00	0.00	0.00	0.00	0.00	600.00
18-500-015 INCENTIVE PAY-BILING & SHIFT	0	0	108.07	896.92	843.40	0.00	0.00 (	896.92)
18-500-017 CERTIFICATION PAY	1,500	1,500	450.02	2,273.15	2,319.32	0.00	151.54 (	773.15)
18-500-018 EDUCATION PAY	1,500	1,500	69.24	807.80	692.40	0.00	53.85	692.20
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	60,000	60,000	6,080.74	46,300.79	27,671.72	0.00	77.17	13,699.21
18-500-021 7K HOURS	24,924	24,924	1,482.05	11,802.37	8,928.63	0.00	47.35	13,121.31
18-500-026 HAZARDOUS DUTY PAY	2,160	2,160	41.56	383.24	364.73	0.00	17.74	1,776.76
18-500-030 SOCIAL SECURITY	49,307	49,307	3,925.40	32,268.22	26,669.50	0.00	65.44	17,038.30
18-500-040 HEALTH INSURANCE	123,987	123,987	0.00	81,673.81	65,051.58	0.00	65.87	42,313.19
18-500-050 RETIREMENT	91,249	91,249	8,124.20	65,140.22	50,604.20	0.00	71.39	26,109.06
18-500-060 WORKERS COMPENSATION	27,000	27,000	4,500.01	22,464.74	20,084.02	0.00	83.20	4,535.26
18-500-070 UNEMPLOYMENT COMPENSATION	225	225	24.22	241.20	1,259.90	0.00	107.20 (	16.20)
TOTAL SALARIES & BENEFITS	932,797	932,797	68,285.30	625,012.06	510,462.05	0.00	67.00	307,785.38
OTHER EXPENSES								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	4,000	4,000	0.00	0.00	3,930.00	0.00	0.00	4,000.00
18-500-325 SALES TAX COLLECTION SERVICE	20,000	20,000	0.00	4,522.00	12,001.00	0.00	22.61	15,478.00
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	0	0	800.00	800.00	0.00	0.00	0.00 (	800.00)
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-488 EMERGENCY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-490 MEMORIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	228,880	228,880	3,000.00	110,674.80	110,347.86	0.00	48.36	118,204.73
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	252,880	252,880	3,800.00	115,996.80	126,278.86	0.00	45.87	136,882.73

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>CAPITAL EXPENSES</u>								
18-500-800 CAPITAL EXPENDITURES	351,594	351,594	575.00	63,369.49	44,023.14	0.00	18.02	288,224.57
TOTAL CAPITAL EXPENSES	351,594	351,594	575.00	63,369.49	44,023.14	0.00	18.02	288,224.57
<u>OTHER INCOME/EXPENSES</u>								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
TOTAL OTHER INCOME/EXPENSES	78,000	78,000	0.00	0.00	78,000.00	0.00	0.00	78,000.00
 TOTAL 00-GENERAL EXPENDITURES	 1,615,271	 1,615,271	 72,660.30	 804,378.35	 758,764.05	 0.00	 49.80	 810,892.68
 TOTAL EXPENDITURES	 1,615,271	 1,615,271	 72,660.30	 804,378.35	 758,764.05	 0.00	 49.80	 810,892.68
REVENUE OVER/(UNDER) EXPENDITURES	(361,958)	(361,958)	(792.03)	(313,144.08)	(102,539.85)	0.00	86.51	(48,813.95)

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	1,343,348.35	
19-1105	CASH - SAVINGS	27,617.47	
19-1115	INVESTMENTS-TEXPOOL #159000002	11,729.74	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	0.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.04)	
		<u>1,390,917.86</u>	
	TOTAL ASSETS		1,390,917.86
			=====
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	0.00	
19-2400	A/P PENDING	0.00	
19-2410	A/P - SALES TAX	0.00	
19-2441	Construction Retainage	0.01	
19-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>0.01</u>	
EQUITY			
=====			
19-3201	FUND BALANCE	<u>1,400,210.05</u>	
	TOTAL BEGINNING EQUITY	<u>1,400,210.05</u>	
	TOTAL REVENUE	480,789.77	
	TOTAL EXPENSES	<u>490,081.97</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(9,292.20)	
	TOTAL EQUITY & FUND BALANCE	<u>1,390,917.85</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		1,390,917.86
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	945,423	945,423	70,951.32	480,789.77	525,052.76	0.00	50.85	464,633.23
TOTAL REVENUES	945,423	945,423	70,951.32	480,789.77	525,052.76	0.00	50.85	464,633.23
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	2,112.52	1,100.00	0.00	42.25	2,887.48
OTHER EXPENSES	0	0	0.00	6,400.00	0.00	0.00	0.00	(6,400.00)
CAPITAL EXPENSES	0	0	0.00	481,569.45	12,098.00	0.00	0.00	(481,569.45)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	490,081.97	13,198.00	0.00	9,801.64	(485,081.97)
TOTAL EXPENDITURES	5,000	5,000	0.00	490,081.97	13,198.00	0.00	9,801.64	(485,081.97)
REVENUE OVER/ (UNDER) EXPENDITURES	940,423	940,423	70,951.32	(9,292.20)	511,854.76	0.00	0.99-	949,715.20

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4115 INCOME - INTEREST	1,500	1,500	107.32	1,048.73	1,218.64	0.00	69.92	451.27
19-4116 INCOME-SALES TAX (.25)	943,923	943,923	70,844.00	479,741.04	523,834.12	0.00	50.82	464,181.96
19-4460 MISC. INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	945,423	945,423	70,951.32	480,789.77	525,052.76	0.00	50.85	464,633.23

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	0.00	2,112.52	1,100.00	0.00	42.25	2,887.48
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	2,112.52	1,100.00	0.00	42.25	2,887.48
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	0	0	0.00	6,400.00	0.00	0.00	0.00	(6,400.00)
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	6,400.00	0.00	0.00	0.00	(6,400.00)
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	0	0	0.00	481,569.45	12,098.00	0.00	0.00	(481,569.45)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	481,569.45	12,098.00	0.00	0.00	(481,569.45)
<u>OTHER INCOME/EXPENSES</u>								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	490,081.97	13,198.00	0.00	9,801.64	(485,081.97)
TOTAL EXPENDITURES	5,000	5,000	0.00	490,081.97	13,198.00	0.00	9,801.64	(485,081.97)
REVENUE OVER/ (UNDER) EXPENDITURES	940,423	940,423	70,951.32	(9,292.20)	511,854.76	0.00	0.99-	949,715.20

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1102	CLAIM ON CASH	100,408.28	
20-1605	A/R - FRANCHISE	<u>0.00</u>	
			<u>100,408.28</u>
TOTAL ASSETS			100,408.28
=====			
LIABILITIES			
=====			
20-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
20-3201	FUND BALANCE	<u>95,290.95</u>	
	TOTAL BEGINNING EQUITY	95,290.95	
TOTAL REVENUE		5,117.33	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		5,117.33	
TOTAL EQUITY & FUND BALANCE			<u>100,408.28</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			100,408.28
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	13,700	13,700	0.00	5,117.33	5,933.25	0.00	37.35	8,582.67
TOTAL REVENUES	13,700	13,700	0.00	5,117.33	5,933.25	0.00	37.35	8,582.67
REVENUE OVER/ (UNDER) EXPENDITURES	13,700	13,700	0.00	5,117.33	5,933.25	0.00	37.35	8,582.67

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-4105 INCOME OTHER	13,700	13,700	0.00	5,117.33	5,933.25	0.00	37.35	8,582.67
TOTAL REVENUES	13,700	13,700	0.00	5,117.33	5,933.25	0.00	37.35	8,582.67
REVENUE OVER/(UNDER) EXPENDITURES	13,700	13,700	0.00	5,117.33	5,933.25	0.00	37.35	8,582.67

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1102	CLAIM ON CASH	0.00	
21-1105	CASH	<u>5,404.94</u>	
			<u>5,404.94</u>
TOTAL ASSETS			5,404.94
			=====
LIABILITIES			
=====			
21-2316	DUE TO DEBT SERVICE	0.00	
21-2400	A/P PENDING	0.00	
21-2441	CONSTRUCTION RETAINAGE	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
21-3201	FUND BALANCE	<u>0.00</u>	
TOTAL BEGINNING EQUITY		0.00	
TOTAL REVENUE		5,404.94	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		5,404.94	
TOTAL EQUITY & FUND BALANCE		<u>5,404.94</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,404.94
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	15,000	15,000	12.40	5,404.94	13,412.45	0.00	36.03	9,595.06
TOTAL REVENUES	15,000	15,000	12.40	5,404.94	13,412.45	0.00	36.03	9,595.06
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	15,000	15,000	12.40	5,404.94	10,912.45	0.00	36.03	9,595.06

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	15,000	15,000	12.40	5,404.94	13,412.45	0.00	36.03	9,595.06
TOTAL REVENUES	15,000	15,000	12.40	5,404.94	13,412.45	0.00	36.03	9,595.06

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>OTHER EXPENSES</u>								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
21-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	15,000	15,000	12.40	5,404.94	10,912.45	0.00	36.03	9,595.06

23 -Capital Assets and Debt

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
23-1200	BUILDINGS	2,530,530.44	
23-1201	EQUIPMENT	7,361,106.85	
23-1202	LAND	347,050.06	
23-1203	INFRASTRUCTURE	26,984,778.50	
23-1204	CONSTRUCTION IN PROGRESS	1,071,571.29	
23-1220	ACCUMULATED DEPR.-BUILDINGS	(2,075,060.49)	
23-1221	ACCUMULATED DEPR.-EQUIPMENT	(5,169,412.13)	
23-1222	ACCUMULATED DEPR.	(13,207,792.55)	
		<u>17,842,771.97</u>	
	TOTAL ASSETS		17,842,771.97
			=====
LIABILITIES			
=====			
23-2600	BONDS PAYABLE-CURRENT	462,560.00	
23-2605	BONDS PAYABLE-LONG-TERM	7,221,742.00	
23-2610	UNAMORTIZED BOND PREMIUMS	683,185.00	
23-2615	ACCRUED INTEREST	<u>35,344.00</u>	
	TOTAL LIABILITIES	<u>8,402,831.00</u>	
EQUITY			
=====			
23-3201	FUND BALANCE	(35,344.00)	
23-3205	NET INVEST. IN CAPITAL ASSETS	<u>9,475,284.97</u>	
	TOTAL BEGINNING EQUITY	<u>9,439,940.97</u>	
	TOTAL EQUITY & FUND BALANCE	<u>9,439,940.97</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		17,842,771.97
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

23 -Capital Assets and Debt

						% OF YEAR COMPLETED: 75.00		
	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

24 -Grant Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
24-1102	CLAIM ON CASH	3,399.33	
24-1315	DUE FROM GENERAL FUND	0.00	
24-1550	A/R-MISCELLANEOUS	0.00	
		<u>3,399.33</u>	
			<u>3,399.33</u>
			=====
LIABILITIES			
=====			
24-2315	DUE TO GENERAL FUND	0.00	
24-2400	A/P PENDING	0.00	
		<u>0.00</u>	
			<u>0.00</u>
EQUITY			
=====			
24-3201	FUND BALANCE	3,399.33	
	TOTAL BEGINNING EQUITY	<u>3,399.33</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00	
	TOTAL EQUITY & FUND BALANCE	<u>3,399.33</u>	
			<u>3,399.33</u>
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.00	0.00	71,176.58	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	71,176.58	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>02-POLICE DEPARTMENT</u>								
OTHER EXPENSES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00	15,215.28	0.00	0.00	0.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
24-4001 BALISTIC SHILED INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
24-4101 POLICE GRANTS INCOME	0	0	0.00	0.00	71,176.58	0.00	0.00	0.00
24-4102 FIRE GRANTS INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	71,176.58	0.00	0.00	0.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>02-POLICE DEPARTMENT</u>								
=====								
<u>OTHER EXPENSES</u>								
24-502-200 BALISTIC SHIELDS GRANT	0	0	0.00	0.00	27,507.70	0.00	0.00	0.00
24-502-201 TECHNOLOGY GRANT	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>28,453.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	55,961.30	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00	15,215.28	0.00	0.00	0.00

25 -YOUTH DIVERSION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
25-1102	CLAIM ON CASH	<u>28.62</u>	
			<u>28.62</u>
TOTAL ASSETS			28.62
			=====
LIABILITIES			
=====			
25-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
25-3201	FUND BALANCE	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	<u>0.00</u>	
TOTAL REVENUE		28.62	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		28.62	
TOTAL EQUITY & FUND BALANCE			<u>28.62</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			28.62
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
TOTAL REVENUES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 75.00								
REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-4101 INCOME YOUTH DIVERSION	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
TOTAL REVENUES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	28.62	0.00	0.00	0.00 (	28.62)

City of Windcrest

Quarterly Investment Report April 1, 2025 to June 30, 2025 Portfolio Summary Management Report

<u>Portfolio as of April 1, 2025</u>		<u>Portfolio as of June 30, 2025</u>	
Beginning Book Value	\$ 13,624,132	Ending Book Value	\$ 13,825,011
Beginning Market Value	\$ 13,624,132	Ending Market Value	\$ 13,825,011
		Investment Income for the quarter	\$ 124,481
Unrealized Gain / Loss	\$ -	Unrealized Gain/Loss	\$ -
		Change in Unrealized Gain/Loss	\$ -
		* Change in Market Value:	\$ 200,880

Authorized by:

Natalia Witmer, CGFO
Municipal Finance Officer

Natalia Witmer 7.17.2025
Natalia Witmer, CGFO
Interim 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 June 30, 2025

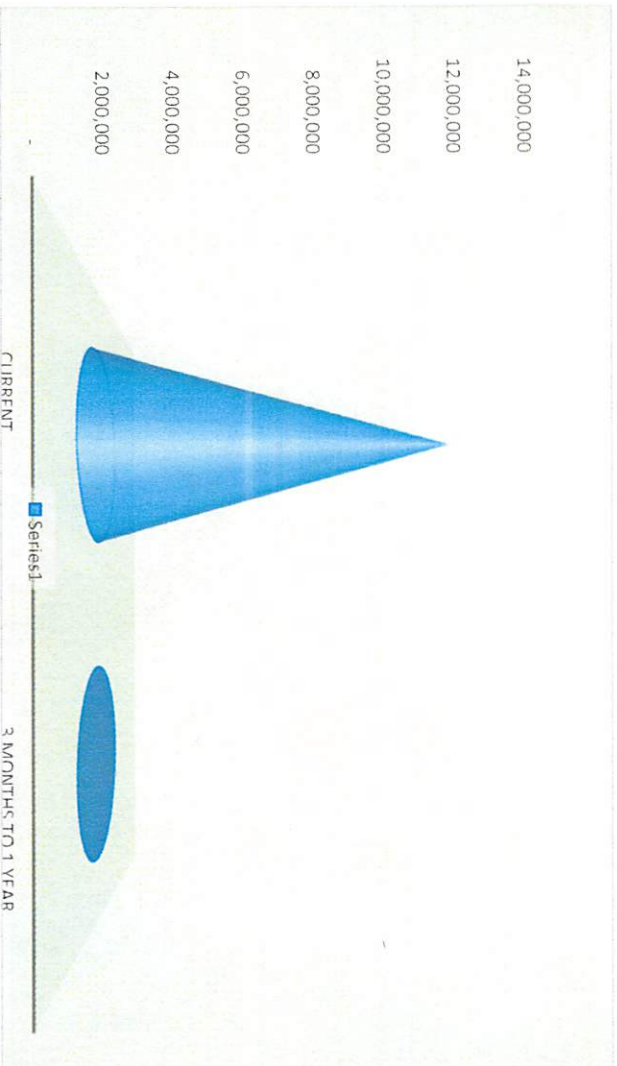
Your portfolio by diversification:

TX Pool	6,975,554
CDs	26,498
Bank Money Market Accounts	-
Bank Checking Accounts	6,622,079



Your portfolio by maturity:

Current	13,597,633
3 months to 1 year	26,498



Your Portfolio

As of June 30, 2025

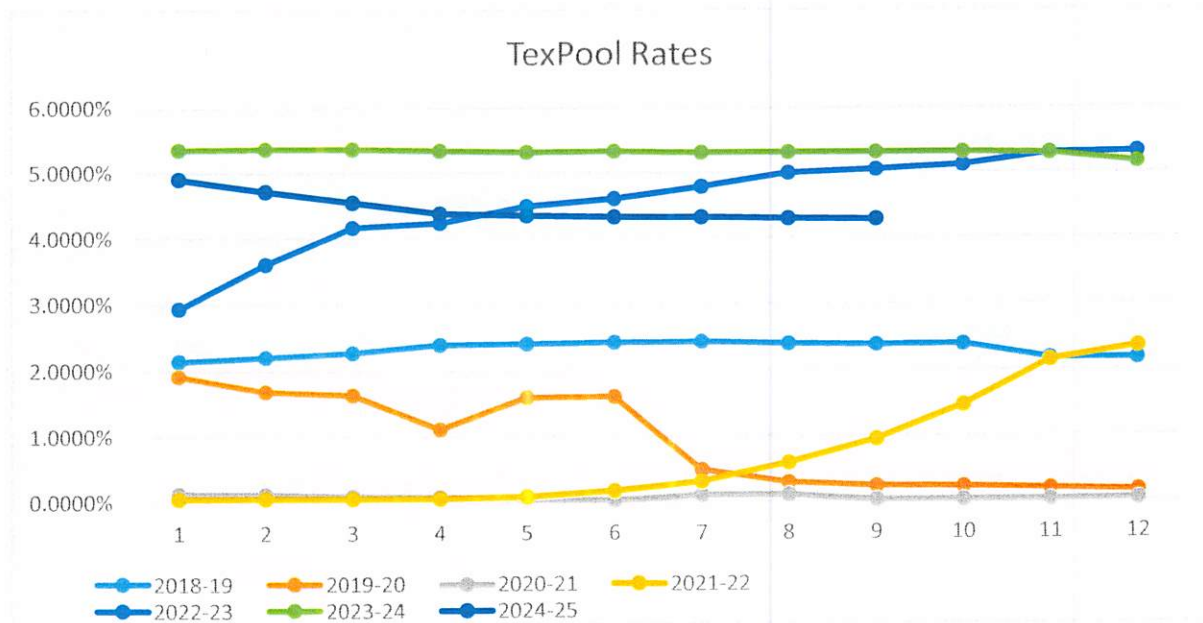
Investments	Par Value	Market Value	Book Value	% of Portfolio	Term (days)
Investment Pools	6,975,554	6,975,554	6,975,554	51.20%	1
Money Market Funds	-	-	-	0.00%	1
Bank Accounts	6,622,079	6,622,079	6,622,079	48.61%	1
CDS	26,498	26,498	26,498	0.19%	129/365
Weighted Average Maturity (TexPool)					41

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending June 30, 2025

		Account	Interest Rate Avg.	Term (days)
Frost Bank Accounts:				
Pooled Checking	\$	6,040,976	3.09%	1
General Fund Money Market	\$	10,836	3.09%	1
MEIA Proceeds	\$	34,098	3.09%	1
Garbage Fund Checking	\$	29,349	3.09%	1
Garbage Fund Money Market	\$	529	3.09%	1
Debt Service Fund	\$	-	3.09%	1
Capital Projects Street Fund	\$	27,617	3.09%	1
Hotel/Motel Occupancy Tax Fund	\$	271,800	3.09%	1
Windcrest Crime Control & Prevention Dist. Fund	\$	271,800	3.09%	1
Asset Forfeiture/Seizure Savings (Federal)	\$	399	3.09%	1
School Crossing Guard Savings	\$	16,189	3.09%	1
Police Donation Savings	\$	1,882	3.09%	1
Asset Forfeiture/Seizure Savings (State)	\$	441	3.09%	1
Police Education/Training Savings	\$	11,592	3.09%	1
Municipal Court Technology Fund	\$	23,934	3.09%	1
Municipal Court Building Security Fund	\$	813	3.09%	1
2019 Series A	\$	5,405	3.09%	1
Total - Frost National Bank	\$	6,747,661		
INVESTMENTS:				
General Fund Certificate of Deposit	\$	26,498	3.5000%	365
Texpool for Streets	\$	11,730	4.3134%	1
Texpool (breakout by fund on following page)	\$	7,039,122		1
01-1125 General Fund		2,192,774.26		
01-1124 MEIA		4,837,603.45		
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		<u>7,039,121.94</u>	\$ 13,825,011	
Fund	Fund Title	Balance	Interest Earned	YTD 2025
1	General Fund	7,101,810.08	118,750.54	\$ 337,727
2	Garbage Fund	30,310.41	275.84	\$ 760
4	Asset Seazure-Fed	398.75	2.77	\$ 9
6	School Crossing Guard	16,188.94	112.08	\$ 375
8	Police Donation	1,882.08	13.03	\$ 44
9	Asset Seazure-State	441.19	3.05	\$ 10
10	Police Education/Traning	11,591.54	80.25	\$ 237
14	Court Technology	23,934.34	165.70	\$ 554
15	Court Building Security	813.17	5.63	\$ 19
16	Hotel/Motel	271,800.16	1,937.94	\$ 7,403
17	Debt Services	-	-	\$ -
18	WCCPD	271,800.16	2,772.15	\$ 11,997
19	Capital Projects Streets	47,659.29	324.43	\$ 1,049
21	2019 Series A	5,404.94	37.42	\$ 5,405
99	Pooled Cash	6,040,976.40	-	\$ -
	Total	13,825,011.45	124,480.83	365,588.71

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%	4.3919%
February	2.3972%	1.5800%	0.0431%	0.0632%	4.4991%	5.3251%	4.3555%
March	2.4164%	1.5900%	0.0187%	0.1536%	4.6108%	5.3350%	4.3345%
April	2.4344%	0.4800%	0.1010%	0.3000%	4.7984%	5.3200%	4.3355%
May	2.4005%	0.2800%	0.1010%	0.5800%	5.0035%	5.3200%	4.3077%
June	2.3812%	0.2200%	0.0174%	0.9400%	5.0543%	5.3200%	4.2970%
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%	3.4900%
February	2.0300%	1.1800%	0.0100%	0.0100%	3.9600%	4.5300%	3.4100%
March	2.0300%	1.1900%	0.0100%	0.0200%	3.9600%	4.5800%	3.4000%
April	2.0600%	0.1200%	0.0100%	0.0200%	4.0200%	4.4400%	3.1000%
May	2.0300%	0.0100%	0.0100%	0.0200%	4.2600%	4.4400%	3.0900%
June	2.0300%	0.0100%	0.0100%	0.0200%	4.4600%	4.4500%	3.0700%
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%	

ORDINANCE NO. 2025__ (O)

**AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS
ADOPTING PROVISIONS RELATED TO THE
PLACEMENT OF WIRELESS FACILITIES IN PUBLIC
RIGHTS-OF-WAY; ADOPTING A DESIGN MANUAL; AND
PROVIDING FOR FINDINGS OF FACT, A CUMULATIVE
CLAUSE, SEVERABILITY, AND EFFECTIVE DATE.**

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

WHEREAS, the State of Texas has delegated to Texas municipalities the fiduciary duty, as a trustee, to manage the public right-of-way for the health, safety, and welfare of the public to Texas municipalities; and

WHEREAS, Chapter 284 of the Texas Local Government Code allows certain wireless network providers to install in the public rights-of-way their wireless facilities, described and defined in Section 284.002 of the Code as “Micro Network Nodes,” “Network Nodes,” and “Node Support Poles,” and

WHEREAS, the City Council of the City of Windcrest wishes to adopt an ordinance establishing policies and procedures for placement of wireless facilities in public rights-of-way; and

WHEREAS, as expressly allowed by Section 284.108 of the Texas Local Government Code and pursuant to its police power authority reserved in Section 284.301 of the Texas Local Government Code, the City desires to enact a *City of Windcrest, Texas, Design Manual* in order to meet its fiduciary duty to the citizens of the City, and to give assistance and guidance to wireless telecommunications network providers to assist such companies in the timely, efficient, safe, and aesthetically pleasing installation of technologically competitive equipment; 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 WINDREST, TEXAS THAT:**

**I.
FINDINGS OF FACT**

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

**II.
APPROVING DESIGN MANUAL**

The City Council approves the *Design Manual by the City of Windcrest, Texas for the Installation of Network Nodes and Node Support Poles*, attached as Exhibit A.

**III.
ENACTMENT**

The Code of Ordinances of the City of Windcrest, Texas is amended to add Chapter 28, Article VI, reading as follows:

ARTICLE VI. – WIRELESS FACILITIES IN THE PUBLIC RIGHT OF WAY

Sec. 28-178. – Purpose and Policy.

The purpose of this Article is to establish policies and procedures for the placement of wireless facilities in the public right-of-way in compliance with Chapter 284, Texas Local Government Code. In enacting this Article, the City is establishing uniform standards to address issues presented by wireless facilities, including without limitation, ensuring that wireless facilities do not adversely affect:

- (1) use of streets, sidewalks, alleys, parkways, and other public ways and places;
- (2) vehicular and pedestrian traffic;
- (3) the operation of facilities lawfully located in public right-of-way or public property;
- (4) the ability of the City to protect the environment, including the prevention of damage to trees; and
- (5) the character of residential and historic areas, and City parks, in which wireless facilities may be installed.

Sec. 28-179. – Definitions.

All terms used in this Article, not specifically defined herein, have the meaning provided in Chapter 284 of the Texas Local Government Code. The following words, terms, and phrases,

when used in this Article, shall have the meanings ascribed to them in this section, unless the context of their usage clearly indicates a different meaning:

Applicant means any person that submits an application.

Application means a request submitted by a person for a permit to place, maintain, or cause to be placed or maintained wireless facilities in the public right-of-way.

Antenna means communications equipment that transmits or receives electromagnetic radio frequency signals used in the provision of wireless services.

Camouflage measures means actions taken to ensure that wireless facilities are covered, blended, painted, disguised, or otherwise concealed such that the wireless facilities blend into the surrounding environment or supporting area and are visually unobtrusive. Camouflage measures include, without limitation, hiding wireless facilities beneath a façade, blending wireless facilities with surrounding area design, painting wireless facilities to match the supporting area, or disguising wireless facilities with artificial tree branches.

Code means the Code of Ordinances of the City of Windcrest, Texas and all other ordinances of the City of Windcrest, Texas as the same may be revised, recodified, amended, restated, reorganized, or otherwise modified from time to time.

Collocate and *collocation* mean the installation, mounting, maintenance, modification, operation, or replacement of network nodes in a public right-of-way on or adjacent to a pole.

Decorative pole means a streetlight pole specially designed and placed for aesthetic purposes and on which no appurtenances or attachments, other than specially designed informational or directional signage or temporary holiday or special event attachments, have been placed or are permitted to be placed according to the Code.

Macro tower means a guyed or self-supported pole or monopole greater than the height parameters prescribed by Section 284.103, Texas Local Government Code, and that supports or is capable of supporting antennas.

Micro network node means a network node that is not larger in dimension than 24 inches in length, 15 inches in width, and 12 inches in height, and that has an exterior antenna, if any, not longer than 11 inches.

Municipally owned utility pole means a utility pole owned or operated by a municipally owned utility, as defined by Section 11.003, Texas Utilities Code, and located in a public right-of-way.

Municipal park means an area that is zoned or otherwise designated by municipal code as a public park for the purpose of recreational activity.

Network node means equipment at a fixed location that enables wireless communications between user equipment and a communications network. The term includes: equipment associated with wireless communications; a radio transceiver, an antenna, a battery-only backup power supply, and comparable equipment, regardless of technological configuration; and coaxial or fiber-optic cable that is immediately adjacent to and directly associated with a particular collocation. The term does not include: an electric generator; a pole; or a macro tower.

Network provider means a wireless service provider or a person that does not provide wireless services and that is not an electrical utility but builds or installs on behalf of a wireless service provider network nodes, node support poles, transport facilities, or any structure that supports or is capable of supporting a network node.

Node support pole means a pole installed by a network provider for the primary purpose of supporting a network node.

Permit means a written authorization for the use of the public right-of-way or collocation on a service pole issued by the City.

Pole means a service pole, municipally owned utility pole, node support pole, or utility pole.

Private easement means an easement or other real property right that is only for the benefit of the grantor and grantee and their successors and assigns.

Public right-of-way means the area on, below, or above a public roadway, highway, street, public sidewalk, alley, waterway, or utility easement in which the municipality has an interest. The term does not include:

- (A) a private easement;
- (B) the airwaves above a public right-of-way with regard to wireless telecommunications; or
- (C) a park road that is not formally dedicated or otherwise designated by the City as a public right-of-way.

Public right-of-way rate means an annual rental charge paid by a network provider to a municipality related to the construction, maintenance, or operation of network nodes within a public right-of-way in the municipality.

Service pole means a pole, other than a municipally owned utility pole, owned or operated by a municipality and located in a public right-of-way, including:

- (A) a pole that supports traffic control functions;

- (B) a structure for signage;
- (C) a pole that supports lighting, other than a decorative pole; and
- (D) a pole or similar structure owned or operated by the City and supporting only network nodes.

Transport facility means each transmission path physically within a public right-of-way, extending with a physical line from a network node directly to the network, for the purpose of providing backhaul for network nodes.

Utility pole means a pole that provides:

- (A) electric distribution with a voltage rating of no more than 24.5 kilovolts; or
- (B) services of a telecommunications provider, as defined by Section 51.002, Texas Utilities Code.

Wireless facility means and includes a network node, a node support pole, a transport facility, and related ground equipment.

Wireless service means any service, using licensed or unlicensed wireless spectrum, including the use of Wi-Fi, whether at a fixed location or mobile, provided to the public using a network node.

Wireless service provider means a person that provides wireless service to the public.

Sec. 28-180. – Use of the Public Right of Way

- (a) It shall be unlawful for any person to place, construct, modify, maintain, operate, relocate, or remove wireless facilities, or cause the same, in the public right-of-way unless the person has:
 - (1) obtained a permit to place, construct, modify, maintain, operate, relocate, or remove wireless facilities in the public right-of-way; or
 - (2) an agreement with the City to place, construct, modify, maintain, operate, relocate, or remove wireless facilities in the public right-of-way.
- (b) It shall be unlawful for any person to collocate a network node on a service pole without first entering into an agreement with the City and then paying of a fee of \$20.00 per year per service pole.

Sec. 28-181. – Permits; Applications

- (a) *Forms.* All permits and permit applications shall be on forms provided by the City.

- (b) *Applications.* The permit application shall be made by the network provider or its duly authorized representative. The applicant shall designate portions of its application materials that it reasonably believes contain proprietary, trade secrets, or confidential information by clearly marking each page of such materials accordingly. The application shall be submitted with the following information:
- (1) Construction and engineering drawings and information sufficient to confirm that construction will be consistent with the Code, the City's design manual, Chapter 284, Texas Local Government Code, and all other applicable laws;
 - (2) A certificate that network node complies with applicable regulations of the Federal Communications Commission;
 - (3) Certification that the proposed network node will be placed into active commercial service by or for a network provider not later than the 60th day after the date that the construction and final testing of the network node is completed; and
 - (4) A fee of \$500 for up to five network nodes addressed in the same application; \$250 for each additional node in the same application; and a fee of \$1000 for each node support poles.
- (c) *Consolidated Applications.* An applicant may file a consolidated permit application for not more than 30 network nodes and receive permits for such network nodes.
- (d) *Routine Maintenance and Replacement.*
- (1) *Permit not required.* A permit shall not be required for: routine maintenance or removal of wireless facilities that does not require excavation or closing of sidewalks or vehicular lanes in a public right-of-way; replacing or upgrading a network node or pole with a node or pole that is substantially similar in size or smaller and that does not require installation, placement, maintenance, operation, or replacement of micro network nodes that are strung on cables between existing poles or node support poles, in compliance with the National Electric Safety Code. Whether or not replacement or upgrade is "substantially similar" shall be determined in accordance with Texas Local Government Code §§ 284.157(b) and (c).
 - (2) *Notice.* A person shall provide written notice to the City Manager no less than fourteen (14) days prior to conducting any activities under subsection (1) immediately above this subsection. Such written notice shall contain the following information:
 - (A) Date work is set to commence;

- (B) Description of the work;
 - (C) Name and contact information for the company conducting the work in the public right-of-way, including a designated point of contact; and
 - (D) The written approval of the owner of any pole that will be replaced.
- (3) *Limitation on Exemption.* Notwithstanding subsection (d)(1) above:
- (A) A network provider may replace a pole only with the approval of the pole's owner; and
 - (B) The size limitations prescribed by Texas Local Government Code § 284.003 shall not be exceeded without the approval of the City pursuant to Texas Local Government Code § 284.109.

Sec. 28-182. – Action on Applications

- (a) *Administrative completeness; Notice.* The City shall determine whether an application is administratively complete and notify the applicant of such determination. If an application is not complete, the City shall specifically identify the missing information in the notice sent to the applicant under this subsection. The City shall send the notice to the applicant not later than:
 - (1) 30 days after the date the City receives an application for a network node or node support pole.
 - (2) 10 days after the date the City receives an application for a transport facility.
- (b) *Approval or Denial.* The City shall make its final decision to approve or deny a complete application no later than:
 - (1) 21 days after receipt of a complete application for a transport facility;
 - (2) 60 days after receipt of a complete application for a network node; and
 - (3) 150 days after receipt of a completed application for a node support pole.
- (c) *Notice of Denial.* If the City denies a complete application, the City shall document the bases for the denial, including the specific applicable Code provisions or other rules, regulations, or law on which the denial was based. The City shall send such documents to the applicant via electronic mail on or before the date the City denies the application.
- (d) *Cure.* Not later than the 30th day after the date the City denies the application, the applicant may cure the deficiencies identified in the denial documentation and resubmit the application without paying an additional application fee, other than a fee for actual

costs incurred by the City. Notwithstanding anything to the contrary, the City shall approve or deny the revised completed application after a denial not later than the 90th day after the date the City receives the completed revised application. If the revised application only revises deficiencies cited in the denial documentation, then the City's review of the revised application is limited to the deficiencies cited in the denial documentation.

Sec. 28-183. – Installation

- (a) *Timing.* A network provider shall begin the installation for which a permit is granted not later than six months after final approval and shall diligently pursue the installation to completion. Provided, however, the City may place a longer time limit on completion or grant reasonable extensions of time as requested by the network provider.
- (b) *Compliance.* Installation of wireless facilities shall comply with:
 - (1) The applicable application and permit and any agreement with the City pertaining to such installation;
 - (2) All City ordinances and regulations, including but not limited to this Article and the City's design manual;
 - (3) All applicable local, state, and federal rules, regulations, and laws, including but not limited to the size limitations in Texas Local Government Code § 284.003.
- (c) *General construction and maintenance.* A network provider shall construct and maintain wireless facilities in a manner that does not:
 - (1) obstruct, impede, or hinder the usual travel or public safety on a public right-of-way;
 - (2) obstruct the legal use of a public right-of-way by other utility providers;
 - (3) violate applicable codes;
 - (4) violate or conflict with the City's public right-of-way design specifications; or
 - (5) violate the federal Americans with Disabilities Act of 1990 (42 U.S.C. Section 12101 et seq.).

Sec. 28-184. – Installation in Specified Areas

- (a) *Municipal Parks.* In addition to any area that the City may designate as a municipal park from time to time, the following areas are designated as municipal parks:

- (1) The park known locally as Takas Park, located at 9310 Jim Seal Drive, Windcrest, Texas 78239.
 - (2) The park known locally as Autumn Sunset Park, located at Eagle Crest Boulevard and Windrock Drive, Windcrest, Texas 78239.
 - (3) The park known locally as Brook Falls Park, located at 6309 Windrock Drive, Windcrest, Texas 78239.
- (b) *Parks and Residential Areas.* A network provider shall not install a new node support pole in a public right-of-way without the discretionary, nondiscriminatory, written consent of the City Manager if the public right-of-way is located in a municipal park or is adjacent to a street or thoroughfare that is: (1) not more than 50 feet wide; and (2) adjacent to single-family residential lots or other multifamily residences or undeveloped land that is designated for residential use by zoning or deed restrictions. A network provider shall comply with private deed restrictions and other private restrictions when installing a wireless facility in municipal parks and residential areas.
- (c) *Undergrounding Provisions.* A network provider shall comply with all undergrounding requirements, including but not limited to all applicable provisions of this Code, state law, private deed restrictions, and other public or private restrictions, that prohibit installing aboveground structures in a public right-of-way without first obtaining zoning or land use approval. This requirement or restriction shall not be interpreted to prohibit a network provider from replacing an existing structure.
- (d) *Zoning.* A network provider seeking to construct, replace, or modify a pole or node in the public right-of-way that exceeds the height or size limits contained in this section, shall be subject to applicable zoning requirements.
- (e) *Decorative Poles.* No appurtenances or attachments, other than specially designed informational or directional signage or temporary holiday or special event attachments, shall be placed on any streetlight pole specially designed and placed for aesthetic purposes.

Sec. 28-185. – Removal

- (a) *With Notice.* Unless agreed upon otherwise, within 30 days following written notice from the City, a network provider shall remove any wireless facility within the public right-of-way whenever the City has determined that: (1) such removal, relocation, change, or alteration, is reasonably necessary for the construction, repair, maintenance, or installation of any City improvement in or upon, or the operations of the City in or upon, the public right-of-way; (2) any wireless facility violates this Article or any other ordinance, law, rule or other regulation; (3) a wireless facility is abandoned.

- (b) *Penalty; Removal by City.* If a network provider fails to take any action required by this section within the 30-day time limit in subsection (a), above, then the network provider shall be guilty of a misdemeanor for each day that the wireless facility remains in the public right-of-way. Additionally, the City may take such action at the sole cost and expense of the network provider and without any liability to the network provider. Within 30 days of receiving an invoice from the City for work performed by the City under this subsection, a network provider shall reimburse the City's costs and expenses associated with the removal of its wireless facility, including but not limited to all administrative and legal expenses, attorney fees, engineering fees, equipment fees, and any and all other costs incurred by the City. The remedies provided in this subsection are cumulative, and the filing of a criminal case or the removal of wireless facilities by the City shall not constitute an election of remedies.
- (c) *Emergency Removal or Relocation of Facilities.* The City retains the right and privilege to disconnect or move any network node located within the public right-of-way of the City, as the City may determine to be necessary, appropriate, or useful in response to any public health or safety emergency. If circumstances permit, the City shall notify the network provider and allow the network provider an opportunity to move its own facilities prior to the City disconnecting or removing a facility and shall notify the network provider after disconnecting or removing a network node or node support pole.
- (d) *Abandonment of Facilities.* If a network provider abandons a wireless facility, then the network provider shall notify the City within 30 days of such abandonment. Such network provider shall remove such abandoned facility within 30 days of such abandonment.

Sec. 28-186. – Public Right-of-Way Rate

- (a) *Annual Rate.* A network provider shall pay to the City an amount of \$250 annually per node in the public right-of-way. Such annual rate shall be paid in full prior to the installation of any network node within the public right-of-way; shall be due in full on January 31 of each year following installation of any network node; and shall not be prorated.
- (b) *Transport Facility Rate.* A network provider shall pay to the City a monthly public right-of-way rate in an amount equal to \$28.00 multiplied by the number of such network provider's network nodes in the public right-of-way for which the installed transport facilities provide backhaul unless or until the time the network provider's payment of fees to the City under Chapter 283 and 66, Texas Local Government Code, exceeds its monthly aggregate per-node compensation to the City under this subsection. Each payment due under this subsection shall be paid prior to installation of any transport facility; shall be payable on the 1st day of each month following installation; and shall

not be prorated. A network provider may choose to pay the public right-of-way rate under this paragraph in a single annual payment on January 31 of each year following installation of a transport facility.

- (c) *Cease Payment.* A network provider may cease paying the City's compensation for use of the public right-of-way following removal of such network provider's wireless facilities and notification to the City of such removal. No amounts paid to the City by any network provider under this Article shall be refunded under any circumstances.

Sec. 28-187. – Notice Requirements

- (a) *City Notices.* The City shall be deemed to have complied with all requirements for notices and correspondences under this Article if the City sends the notice or correspondence in writing to either the email address or physical address stated in the relevant application filed by a network provider, or as updated by such network provider as required by this Article. For notice or correspondence sent by email, such notice or correspondence shall be deemed sent and received on the date that the City sends such email. For notice or correspondence sent by physical mail, such notice or correspondence shall be deemed to have been received by the network provider on the third day after the deposit of such notice or correspondence with the United States Postal Service properly addressed and with proper postage.
- (b) *Network Provider Notices.* All notices or correspondence to be sent by a network provider shall be provided to the City via certified mail, return receipt requested to City of Windcrest, attn: City Manager, 8601 Midcrown Drive, Windcrest, Texas 78239, or such other address as may be designated by the City Manager from time to time and as reflected in the application and permit forms. Such notices or correspondence shall be deemed received by the City on the date of actual receipt.

IV. CUMULATIVE CLAUSE

This Ordinance is cumulative of all provisions 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.

V. 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 Ordinances, 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.

**VI.
EFFECTIVE DATE**

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

DULY PASSED ON FIRST READING, on the 7th day of July, 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 21st day of July, 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

ORDINANCE NO. 2025-____(O)

**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, for the avoidance of doubt, and for that purpose only, the City Council desires to provide clarification of regulations regarding 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. 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 located in an R-1 zoned district and used as a tool shed, greenhouse, playhouse, garage, storage shed or similar use must be erected, sited, constructed, reconstructed, or enlarged 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.
 - c. Accessory buildings shall not be sited or constructed forward of the rear-most portion of the main 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 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 easements
 - e. Accessory buildings may not exceed sixteen (16) ~~twelve (12)~~ feet in height when measured from the ground to where the roof meets the edge of the highest sidewall of the structure. Additional height may be allowed by the building official up to but not exceeding 18 inches for foundation placement.
 - f. Accessory buildings will be of a color which matches or is in harmony 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. 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 21st day of July, 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

RESOLUTION 2025-____(R)

**A RESOLUTION APPOINTING CITIZENS TO THE CITY OF
WINDCREST BOARD OF ADJUSTMENT**

WHEREAS, in accordance with the City of Windcrest Charter, the Board of Adjustment shall consist of five (5) members, and three (3) alternates, each of whom shall be a citizen of Windcrest; and,

WHEREAS, appointed members of the Board of Adjustment shall serve staggered two (2) year terms; and,

WHEREAS, appointed members may not hold any elective office of the State of Texas or any other political subdivision there of their terms; and,

WHEREAS, the Board of Adjustment has three (3) expired terms, and three (3) vacancies; and,

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

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that the City Council appoints the following individuals to the Board of Adjustment for the designated terms:

Appointee	Commission Designation	Term Appointment

DULY PASSED AND APPROVED, on the 21st day of July, 2025, at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

RESOLUTION 2025-____(R)

**A RESOLUTION APPOINTING CITIZENS TO THE CITY OF
WINDCREST ETHICS COMMISSION**

WHEREAS, in accordance with the City of Windcrest Code of Ordinance, Chapter 2, Article III Ethics, Section 2-51, the City of Windcrest Ethics Commission consists of five (5) members and two (2) alternate members of the community appointed by the city council who shall be citizens of Windcrest; and,

WHEREAS, appointed members of the Ethic Commission shall serve staggered two (2) year terms; and,

WHEREAS, appointed members of the Ethics Commission shall have good moral character and shall be residents of the City of Windcrest for at least six (6) months prior to being appointed; and,

WHEREAS, the Ethics Commission has one (1) vacancy; and,

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

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the City Council appoints the following individuals to the Ethics Commission for the designated terms:

Appointee	Commission Designation	Term Appointment

DULY PASSED AND APPROVED, on the 21st day of July, 2025, at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

RESOLUTION NO. 2025 __ (R)

**A RESOLUTION APPOINTING CITIZENS TO THE CITY OF
WINDCREST PARKS AND RECREATION COMMISSION**

WHEREAS, in accordance with the City of Windcrest Code of Ordinances the Parks and Recreation Commission shall consist of nine (9) members, each of whom shall be a citizen of Windcrest; and,

WHEREAS, appointed member of the Parks and Recreation Commission shall serve staggered three (3) year terms; and,

WHEREAS, the Parks and Recreation Commission has two (2) vacancies; and,

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

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS the City Council appoints the following individuals to the Parks and Recreation Commission for the periods reflected below:

Appointee	Commission Designation	Term Appointment

DULY PASSED AND APPROVED, on the 21st day of July, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

RESOLUTION 2025-____(R)

**A RESOLUTION APPOINTING CITIZENS TO THE CITY OF
WINDCREST PLANNING AND ZONING COMMISSION**

WHEREAS, in accordance with the City of Windcrest Charter, the Planning and Zoning Commission shall consist of seven (7) members, each of whom shall be a citizen of Windcrest; and,

WHEREAS, appointed members of the Planning and Zoning Commission shall serve staggered two (2) year terms; and,

WHEREAS, appointed members may not hold any elective office of the State of Texas or any other political subdivision there of their terms; and,

WHEREAS, the Planning and Zoning Commission has two (2) vacancies; and,

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

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that the City Council appoints the following individuals to the Planning and Zoning Commission for the designated terms:

Appointee	Commission Designation	Term Appointment

DULY PASSED AND APPROVED, on the 21st day of July, 2025, at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney



City of Windcrest Fiscal Year 2025-2026



Proposed Version - 7/09/2025

Last updated 07/14/25





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INTRODUCTION



GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Windcrest, Texas, for its Annual Budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are planning to submit it to GFOA to determine its eligibility for another award. This is the second year the City has received this award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Windcrest
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director



Welcome to our Digital Budget Book

We hope you find this digital budget book easy to navigate and find the information you are looking for. There are nine drop-down menus across the top. Each of those has a varying number of pages beneath them. Please note there is a blue arrow on the right side that will allow you to see the remaining drop-down menus. By clicking on the blueprint button, you can have a PDF version of this information sent to your email address. It will let you choose whether you want the entire budget or just certain sections or pages.

Introduction provides an outline of the budget process, the fund structures, the basis of budgeting, our budget policy, a City of Windcrest-wide organization chart, some demographic information, and a glossary of commonly used terms.

Budget Overview provides an executive overview of the budget as a whole, and a summary of personnel changes.

Fund Summaries provide a summary of each budget at the fund level. These will display a summary of that fund's revenues by category, expenditures by category, and fund balance.

Funding Sources provide combined totals of the major revenue categories across all funds.

Department Budgets provide details of each budget at the department level, including line item details. If you click on an arrow (>) on the left side, it will drop down additional pages underneath that item.

The Five-Year Plan provides the General Fund with a 5-year plan with revenue and expenditure assumptions.

The Capital Improvement One-Year Plan provides details for capital items requested by the City Departments.

The Capital Improvement Multi-year Plan provides details for capital items requested by the City Departments.

Governmental Debt summarizes the outstanding debt by type.

For prior year budgets or other financial information that is not included in this budget document, please see the Finance page of the City of Windcrest website by clicking [here](#). 

Natalia Witmer, CGFO
Municipal Finance Officer



Budget Cover Page

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

Budget Cover Page

This proposed budget was prepared prior to the delivery of Certified Appraised Values. This budget and this page will be updated once Certified appraisal Values and No New Tax Rate and Voter Approved Tax Rate Rates are received. The property tax revenue to be raised from the new property added to the roll will be reported once data is received.

Therefore, this budget is based on a De Minimis Tax Rate. Upon receipt of the certified taxable values from Bexar County Appraisal District and calculations of the No New Tax Rate, Voter Approved Tax Rate, and De Minimis Tax Rate, a final recommendation on the tax rate will be made, and this budget will be updated accordingly.





City Manager's Message

Natalia Witmer, Interim City Manager

Honorable Mayor and Members of the City Council:

With appreciation for the tremendous collective effort dedicated to its development, the FY 2025-26 City of Windcrest Proposed Budget is presented to the City Council for your consideration.

This document provides a financial plan for the upcoming fiscal year and was developed in accordance with the City Council's Priorities established in the March Budget Goal workshop as well as during Council and Departmental meetings held over the past years. Moreover, the City's goals and objectives are aligned with both the City of Windcrest Vision and Mission.

The past several years have brought continued economic uncertainty regarding inflation, interest rates, new tariffs, and shifting economic policies at the federal and state level. The City of Windcrest economy remained relatively stable, despite the sales tax shortfall.

Below is a brief summary of the formation of the FY 2025-26 Budget document.

FY 2025-26 Budget Development

During the budget development process, staff were guided by the following considerations:

- Alignment with City Council Goals
- Conservative Revenue Assumptions
- Insurance Cost Increases
- One-time vs. reoccurring costs

During the budget development process, to eliminate the budget deficit, the following were implemented:

- 10% budget cuts were proposed, which reduced operating expenditures by approximately \$200,000.
- The proposed FY 25-26 budget is based on De Minimis Property Tax Rate, which will bring an additional \$500,000 into the General Fund Revenues.
- A temporary hiring freeze of 4 FTEs will reduce personnel expenses by approximately \$350,000.
- The sale of the city property at 461 Golfcrest will bring an additional one-time revenue of approximately \$320,000.
- The Animal Boarding Contract adjustments will reduce budget costs by approximately \$100,000.
- The Mowing contract adjustments will reduce the budget cost by approximately \$20,000.
- The General Fund operating budget for FY 2025-26 has been balanced using unrestricted withdrawals from reserves.

The Proposed Budget reflects our current fiscal reality because of continued resource limitations. I hasten to add that while staff will strive to minimize the impact on residents, the budget cuts might impact on service delivery and maintenance of City assets. Therefore, the City's long-term fiscal health must be addressed through more sustainable approaches to the community's service priorities. In that regard, the outcome of the proposed measures will determine whether the City can meet community expectations and/or address the need for infrastructure improvements. The proposed budget also provides an opportunity to advance public discussions on how to most effectively fund City services.

Budget Highlights

The key components of this budget are:

- Core services are continued with revenue projections estimated in a realistic, conservative manner. The projections include consideration for the continued uncertainties of the future economic environment.
- Employee Compensation: The City, like most employers, is experiencing workforce challenges in the recruitment and retention of employees. City Council and Management continue to recognize that our talented employees



are vital to the delivery of quality municipal services and are our most important resource. There are no COLA increases in the proposed FY25-26 budget. The City's group health insurance premium rates will be available at the end of August 2025. Meanwhile, the 10% anticipated increase is included in the proposed budget. The cost of the City's property, liability insurance and the workers' compensation insurance are projected to stay flat.

- Street CIP: The budget allocates \$2m to continue the implementation of our Pavement Plan.
- Sidewalks AAMPO Grant: Sidewalks improvement funding is not included in the proposed budget. The total construction cost is \$1,930,829; the 20% match and 5% approved overmatch \$485,399 will be available from the unrestricted fund balance in FY27-30.
- Technology: There is funding for computer and information technology upgrades throughout the organization to enhance and improve operations and security.
- The budget funds all debt obligations.

Conclusion

As I reflect on the past 13 years of service, I am deeply grateful for the opportunity to work alongside the dedicated and passionate City of Windcrest staff. Their unwavering commitment to excellence and tireless dedication to serving our community is nothing short of inspiring.

To each and every member of the Windcrest team, I extend my heartfelt thanks for your hard work and unwavering commitment to our shared mission. Your dedication to this community is truly inspirational, and I am continually motivated by your professionalism and passion for making Windcrest the best it can be.

A special acknowledgment goes to our Finance team, Department Heads and everyone whose meticulous efforts have culminated in the creation of this budget. Your expertise and dedication have been instrumental in shaping our financial roadmap for the upcoming fiscal year.

As we move forward, I eagerly anticipate City Council's feedback and constructive conversation about the Annual Budget & Financial Plan. Together, we will continue to work collaboratively towards the betterment of our beloved community, guided by our shared vision for a prosperous and thriving Windcrest.

Respectfully submitted,

Natalia Witmer, CGFO
Interim City Manager



Mayor, City Council and Staff



City of Windcrest, Texas

List of Principal Officials

FISCAL YEAR 2025-2026

OCTOBER 1, 2025– SEPTEMBER 30, 2026

City Council

Dan Reese, Mayor

Council Members by Place

Susie Hamilton, City Council Member, Place 1
Cindy Strzelecki, Mayor Pro-Temp, City Council Member, Place 2
Greg Turner, City Council Member, Place 3
Marcus Yax, City Council Member, Place 4
Adam Astleford, City Council Member, Place 5

Prepared by:

Natalia Witmer, Municipal Finance Officer/ Acting City Manager
Rachel Dominguez, City Secretary
David Ellis – Chief of Police
Ivan Hernandez – Fire Chief
Edward DeHoyos, Public Works Director
Ryan Henry, City Attorney
Darrell Dullnig, Municipal Judge



The Honorable Mayor of Windcrest, Texas

Mayor of Windcrest

- Mayor Dan Reese
- 210-655-0022 Ext. 2120
- Email Mayor Reese (<mailto:dreese@windcrest-tx.gov>)

About

Mayor Dan Reese was elected November of 2017 and sworn in to office during the City Council meeting on November 20, 2017. He was re-elected in 2019 and 2021.

Dan Reese moved to Windcrest with his family in 1998. He is married to Francie Reese, they have two sons, Christopher and Sean who both graduated from the University of Texas in Austin and currently live and work in Austin.

Dan served 23 years in the Air Force and achieved the rank of Lieutenant Colonel. He was an instructor navigator/bombardier in B-52, FB-11 and T-43 aircraft at multiple locations. He served 6 years at the Pentagon prior to his assignment to Randolph Air Force Base as an instructor and retired from the Air Force in 2001.

He holds a Bachelor of Science degree in Aviation from Louisiana Tech University and a Master's Degree in Systems Management from the University of Southern California.

He was elected to the City Council of Windcrest twice. While he was on City Council, the City was able to turn what was a dead mall (Windsor Park Mall) into the headquarters for Rackspace.

He began volunteering with Windcrest Volunteer Fire Department (WFVD) in 2003. Dan was selected as the fourth Fire Chief for the City of Windcrest in 2008 and served in that capacity until 2013. During his tenure as Fire Chief, WFVD was selected as the Emergency Management System (EMS) First Responder Unit of the Year for the State of Texas (2010). The Fire Department also achieved status as being a certified Fire Department under the Texas Commission on Fire Protection, a status normally only held by paid Fire Departments.

In 2013 he was selected as the Training Coordinator in charge of the San Antonio College First Responders Academy and continues in that capacity.



Council Member Place 1

- Susie Hamilton
- Phone: 210-655-0022 Ext. 2100
- Email Council Member Hamilton
(mailto:wmanning@windcrest-tx.gov)

About Susie Hamilton

Susie Hamilton, Place 1 Susie Hamilton is a passionate community organizer with a long history of creating opportunities to bring folks together. Elected to Windcrest City Council in November 2024, she is honored by the trust her neighbors have placed in her and is thrilled to serve the city she loves at a higher level. Her goals as a council member include strengthening community trust through public events and recreation, supporting long-term city planning, and energizing Windcrest's future — all while honoring the values and traditions that make the city unique. She also plans to leverage her background in media and promotions to increase Windcrest's visibility well beyond the region. Susie met her husband, Marc, in 2000 while he was working at a Windcrest business. After many years enjoying the city's famous lights and welcoming atmosphere, they became proud residents in 2018. Together, they raise four spunky children — along with a rescue dog and several beloved cats — and rank Candy Cane Lane as their favorite Light Up tradition. As a family, they enjoy car shows, live music, and travel. They also host their annual "Aspic Invitational," Susie's nationally recognized spin on the classic dinner party, which has been featured in Texas Monthly and on the Today Show blog.

Since moving to Windcrest, Susie has been deeply involved in civic life. She currently serves as Secretary of the Windcrest Women's Club (since 2022), chairs the annual Light Up Judging event and Old Bag Luncheon (both since 2023), and conceived the successful 2019 ArtWalk, a free event celebrating local artists along the golf course path. Her past appointments include serving on the Windcrest Economic Development Corporation (2020–2022) and the Board of Adjustments (2023–2024).

Professionally, Susie owns Six Mod Seven, a creative production company supporting the film community as a producer and production designer. Her work spans commercials, feature films, and corporate design projects. You've likely seen her work in campaigns for Whataburger, University Health, VH1, The Spruce, VIA Transit, Church's Texas Chicken, Acura, and more. She holds a BA in Theatre from the University of Texas at El Paso and is a proud former Judson Rocket — though she assures Roosevelt fans it's nothing personal.



Mayor Pro Tem /Council Member Place 2

- Cindy Strzelecki
- Phone: 210-655-0022 Ext. 2100
- Email Council Member Strzelecki
(mailto:cstrzelecki@windcrest-tx.gov)

About Cindy Strzelecki

Cindy Strzelecki was elected into office in the 2018 election and reelected in 2020 for Place 2 of council. She holds an Associate Degree of Science in Nursing from Owens Technical College. A Bachelor of Science in Nursing from the University of Toledo. She also has a Master of Business Administration from Our Lady of the Lake University.

Mrs. Strzelecki is a Registered Nurse and currently works at the Baptist School of Health Professions in their Vocational Nursing Program. Previously, she was a Regional Compliance Officer for the Baptist Health System and the Vice President of Ethics and Compliance for the Methodist Healthcare System. Mrs. Strzelecki is a former Chief Nursing Officer and ICU Nurse.

From 2006 to 2010 she served in the Windcrest Proud II Committee. In 2018 she joined the Windcrest Newsletter Committee now known as the Special Events team. In 2018 she participated on the Committee for the Volunteer Fire Association Referendum. Cindy Strzelecki served on 2 national boards for 3 years. She was elected Director on the American Association of Critical Care Nurses (AACN) and was appointed Director on the AACN Certification Corporation. She has also been a Chair for the Texas Nurse Association (TNA), Government Affairs Committee and a past President of District 8 TNA. The District 8 TNA covers over 28 South Texas counties.

Mrs. Strzelecki and her husband Jeff were high school sweethearts and have been married for over 45 years. Together they participate in the Windcrest Light-Up. In 2019 they started the 'Share the Lights Project' with the goal to help bring holiday lights to all Windcrest Residents to have at their homes. Each year the project has grown more and more helping bring holiday lights to over 50 families just last year!



Council Member Place 3

- Greg Turner
Title: Council Member Place 3
Phone: 210-655-0022 Ext. 2100
Email Council Member Turner
(mailto:gturner@windcrest-tx.gov)

About Greg Turner

Greg Turner is a retired Army Senior Leader with over 30 years of military service as an Army Combat Infantryman. He has been married for over 32 years and has two adult children. He and his family has lived in the greater San Antonio and Windcrest area for over thirteen years. Greg has successfully managed several military organizations of various sizes.

He holds a Master's Degree in Business and is certified as a Public Manager (CPM). Upon retirement in 2010, Greg was recruited by the Department of Defense to serve as a Department of the Army (DA) Civil Servant. Greg is currently performing duties as a Management Analyst developing concepts and strategies to improve Army and Joint installations management, program budgeting and force management.

Greg continues to volunteer with his alums in support of various charitable initiatives across the greater San Antonio Area with a focus on assisting the elderly, wounded warriors, the disabled and residents of Windcrest Texas.



Council Member Place 4

- Marcus Yax
- City Hall Phone: 210-655-0022 Ext. 2100
- City Cell: 210-900-9908
- Email Council Member Yax (<mailto:myax@windcrest-tx.gov>)

About Marcus Yax

Mr. Marcus Yax is currently serving his first term as a Windcrest Council Member. Mr. Yax has a Bachelor of Science from Southwest Texas State University in Geographic Information System and Remote Sensing.

Marcus Yax served as an Airedale in the US Navy from 1987 to 1993 deploying three(3) times on the USS Eisenhower (IKE) earning numerous medals and commendations including two(2) Southeast Asia Service Medals while deploying in Desert Shield and the aftermath of Desert Storm. Mr. Yax has an excess of 15 years experience in the Oil & Gas industry, and an additional 17 years of business development experience in key account relationships. His professional experience encompasses 28 years in executive/supervisory positions throughout a multitude of diverse professional environments. He consistently excelled in professional roles due to meticulous attention to detail, providing tactical business solutions, and developing and fostering key relationships and business opportunities. Mr. Yax's experiences has provided him a strong financial background in both transaction and long-term strategic asset management.

In 2021, Mr. Yax began volunteering his time and professional assistance to the Windcrest Neighborhood Block Program, which will help ensure that assistance is quickly available to Windcrest residents during weather and other emergencies. He is providing both conceptional and technical direction while designing the Spatial Analysis component of this plan.



Council Member Place 5

- Adam Astleford
- Title: Council Member Place 5
Email Council Member Astleford
(mailto:aastleford@windcrest-tx.gov)

About Adam Astleford

Councilman Astleford holds a Bachelor of Arts in Organizational Management from Whitworth University and a Master of Arts in Communication and Leadership Studies from Gonzaga University. He was recently accepted into the Doctorate of Higher Education and Leadership program at St. Edward's University in Austin, TX, and will begin taking classes in the Fall of 2023.

Councilman Astleford is a civil servant for a large federal agency, working as a Contract Specialist - first in realty and construction projects and currently in IT and services procurement. Before working for the government, he specialized in e-commerce and business development, helping small businesses expand their digital footprint and brick-and-mortar capabilities.

Before being appointed to the remainder of the Place 5 term, Councilman Astleford was a member of the most recent Windcrest Charter Review Commission, participated in the Windcrest Citizens' Patrol and Windcrest Volunteers group, and served as a Parks and Recreation Commissioner and member of the Board of Adjustment.

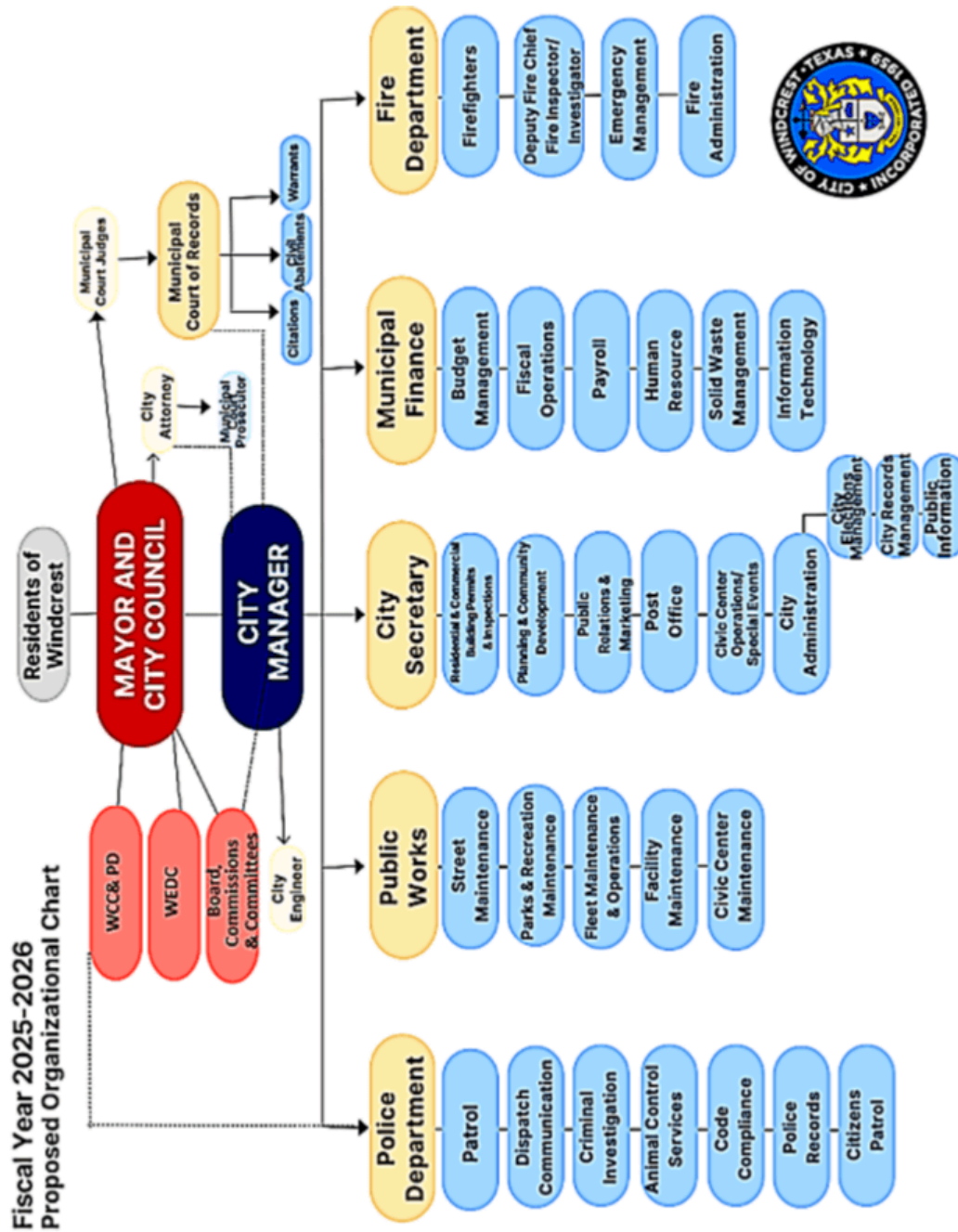
Councilman Astleford is the proud husband of Ann - having met when they both worked as Army civilian employees in Germany and happily married since 2011. Their primary reason for moving to Windcrest was to provide their two children with a peaceful and safe place to grow up.

As an appointed council member, Councilman Astleford would like to use his time on the Windcrest City Council to engage in conversations, ask questions, and provide input in service to the City of Windcrest and its citizens. He looks to be an accessible voice to Windcrest residents.

His main priorities for Windcrest are ensuring that public safety remains at the forefront of the city's responsibilities, prioritizing needed infrastructure projects, and ensuring that the city provides a diverse offering of amenities and services that will help it remain a great place to live, work, and play.



The City of Windcrest Organizational Chart





Vision

The City of Windcrest is a small town where everyone feels safe, welcome, and involved.

Mission

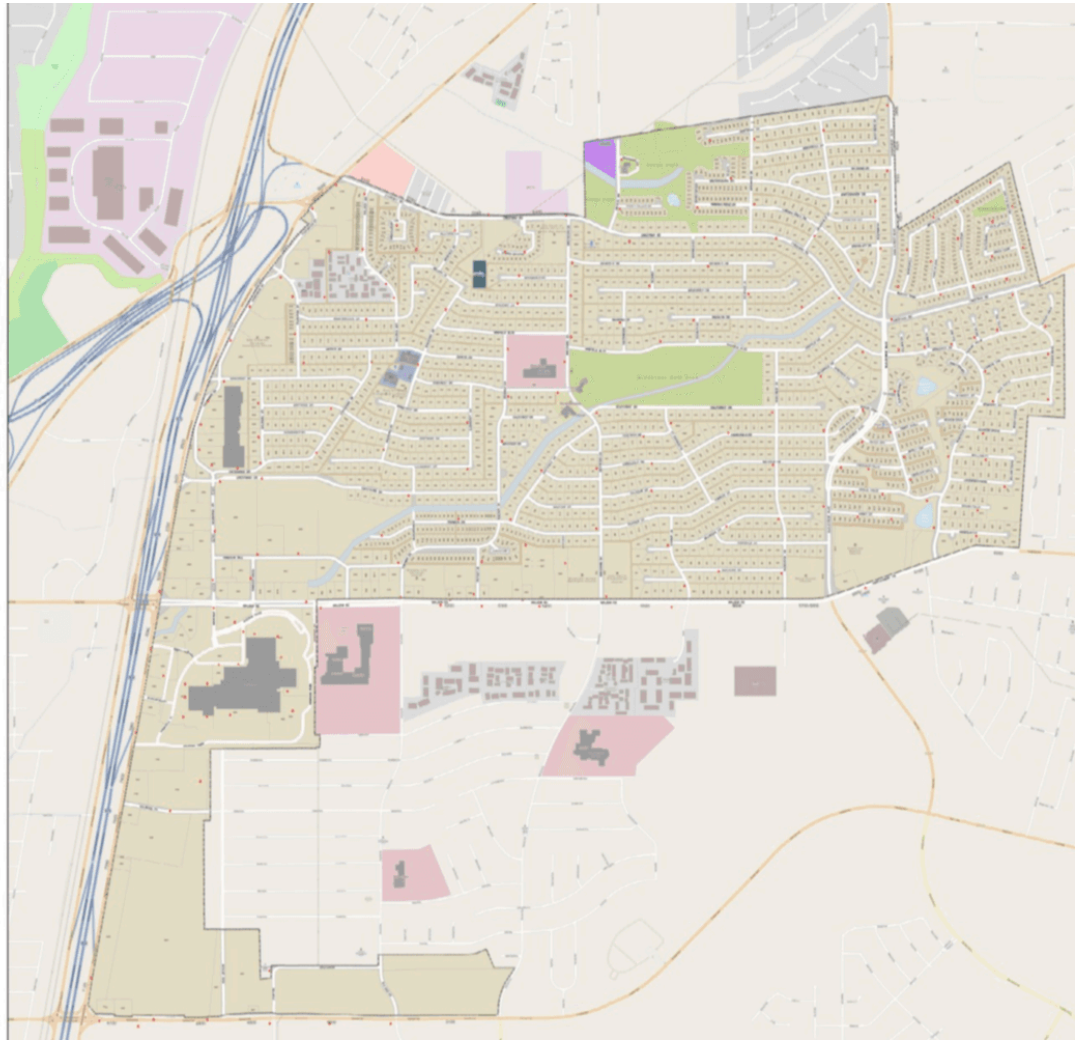
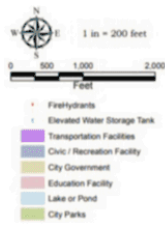
To provide the highest quality of life and public safety for the overall community through City services and community involvement.

Values

Safety
Diversity
Civic ownership
Sustainability
Innovative
Inclusiveness

Community Profile

The City of Windcrest is a residential community in Northeast Bexar County that covers 2.5 square miles. 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 Eisenhower Road and eastward on Eisenhower Road to Midcrown Drive. Windcrest residents enjoy short commutes via I-35, and Loop 410, to downtown San Antonio, Fort Sam Houston, Randolph AFB, Lackland AFB, as well as to various other areas in the City of San Antonio and its vicinity. It's only about a 15-minute drive to any location and the International Airport is just a hop, skip and jump away. The city is positioned perfectly for business because of the ease of access to the major thoroughfares.



History

In the beginning, Barbee and Murray Winn had a vision. In the middle of their vacant fields, where crops had been harvested, they viewed a city, not yet developed, where people could live and raise families; where friendships would grow; where patriotism and civic pride would thrive; where peace and tranquility could be experienced; a city of quality, large enough to be self-sufficient, yet small enough for its residents to shape their destiny. They saw a place where residents could be involved and a place to proudly call home.

Through many years of development and nurturing, the efforts of these visionary's have created the unique City you see today. In 1959, a group of 51 qualified electors petitioned Bexar County Commissioners Court for incorporation of about two square miles known as Windcrest. The petition won approval and on September 15th, 1959 an election was held, which resulted in the unanimous vote for incorporation of the proposed city, which was so ordered by Charles W. Anderson, County Judge of Bexar County, on September 18th, 1959. Since that time, and through the effort of many people, Windcrest has grown into the outstanding community it is today. This unique city has progressed from humble beginnings of 200 residents to more than 5500, along with 2300 homes and apartments, plus more than 150 various businesses and services. Almost since day one, Windcrest has been referred to as the "City of Lights" because of its Christmas lights and decoration displays during the Christmas season. December 1957 has been designated as the beginning of the traditional and historical "Windcrest Christmas Lights". The City's founders, Murray and Barbee Winn, started this tradition as a "marketing tool" to encourage San Antonio residents to come see the Christmas lights and learn there were some beautiful homes to buy. The annual Light up event draws visitors from Bexar County and beyond who wish to capture a little Christmas magic with their friends and 5 CITY OF WINDCREST, TEXAS Community Profile family. House after house of lighted displays line the city's streets (<https://www.windcresttx.gov/190/Windcrest-Light-Up>).

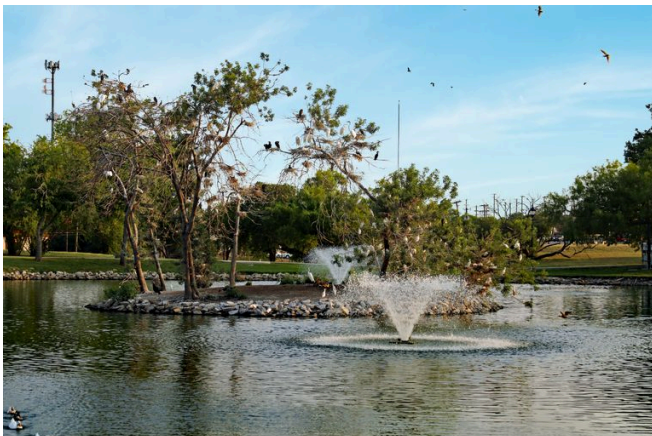


Governance

Windcrest is a general law city meaning that the municipal government was limited to powers defined by state law. After 48 years Windcrest voters decided to vote on whether they wanted more control over their local government by adopting a home-rule charter (<http://www.windcrest-tx.gov/DocumentCenter/View/1039/Windcrest-Home-Rule-Chartefinalpdf?bidId=>)[\[PDF\]](#). Adoption of the home-rule charter meant that the local government could legislate how it sees fit so long as those ordinances don't conflict with state law. The residents of Windcrest are now able to petition the city council for new ordinances, reject current ordinances by election and even recall council members and the mayor (https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ART_XICHAM)[\[Link\]](#). The adopted Charter required that there now be a council-manager form of government. Instead of a City Administrator a City Manager would be put in place and the day-to-day work of city employees could not be interfered with by elected officials. Another advantage of Home Rule Cities is it gives them greater ability to annex land beyond the city's borders - in its extraterritorial jurisdiction, or ETJ - which offers greater control over development. Approximately 1,100 of the city's roughly 4,400 voters participated.

Windcrest's executive branch consists of a Mayor and five City Council members, who are elected by the registered Windcrest voters, and who govern the city. City ordinances govern the city and are developed by the City Council for the good of the community. Rather than serving districts, Windcrest City Council members serve at-large. A monthly Windcrest newsletter is sent to residents via general mail. The newsletter is a valuable source of information about the city and community activities of interest to residents.

Services range from Police, Fire, Public Works, Municipal Court, Finance, City Secretary, Animal Control, Code Enforcement, and Garbage and Recycling collection. There is a recreational vehicle storage area which offers parking slots in several sizes for off-street parking of RV's, boats and trailers. Citizens' needs are the primary focus of service Windcrest operates with the help of resident volunteers (but not limited) who serve on a number of governmental bodies including the Economic Development Corporation (<https://windcrest-txedc.com/#:~:text=Located%2011%20miles%20NorthEast%20from,growing%20regions%20in%20the%20Country>)[\[Link\]](#), Planning and Zoning Commission(<https://www.windcrest-tx.gov/359/Planning-Zoning-Commission>)[\[Link\]](#), Parks and Recreation Commission (<https://www.windcrest-tx.gov/358/Parks-Recreation-Commission>)[\[Link\]](#) and a Board of Adjustment. (<https://www.windcrest-tx.gov/353/Board-of-Adjustment>)[\[Link\]](#), Windcrest Crime Control and Prevention District (<https://www.windcrest-tx.gov/356/WCCPD-Board-of-Directors>)[\[Link\]](#), Citizens Patrol. The City's residential environment is yet another reason for people or businesses to relocate into Windcrest. Within its neighborhoods there are three ponds (Takas Park Pond, Autumn Sunset Pond and Brook Falls Pond) with adjoining green space or park areas. There is a large recreational area, Takas Park, which boasts a Windcrest Little League baseball complex, soccerfield, playground equipment, basketball and tennis courts, pickle ball courts, walking /jogging paths, and a Civic Center.The Civic Center facility is a multiple use structure with a full kitchen and a large meeting/ballroom area. There is a private nine-hole golf course, a private tennis/pickle ball center and a public swimming pool (is currently closed). Some of this valuable information was obtained from the commemoration booklet "History of Windcrest:1959-2009".



Population Overview



TOTAL POPULATION

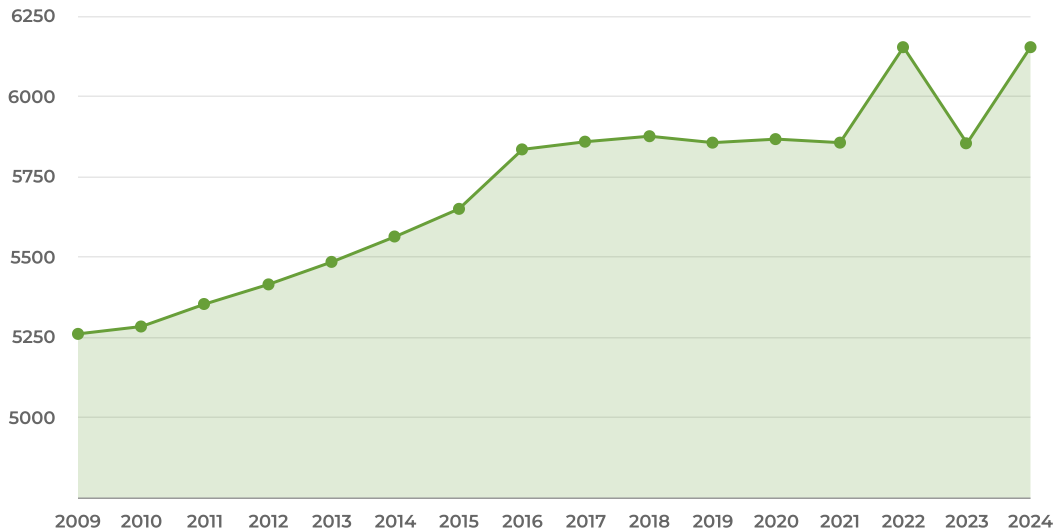
6,151

▲ **5.1%**
vs. 2023

GROWTH RANK

8 out of **1222**

Municipalities in Texas



* Data Source: Client entered data for year 2024



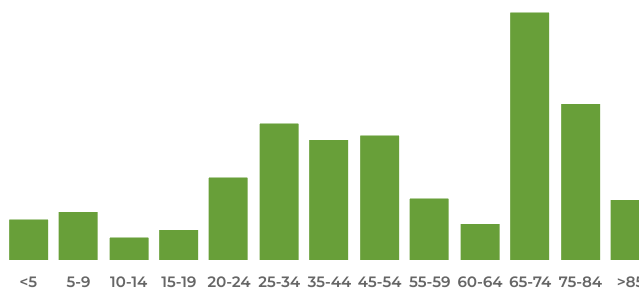
DAYTIME POPULATION

6,108

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

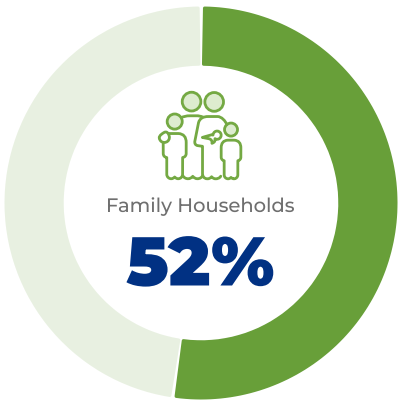


Household Analysis

TOTAL HOUSEHOLDS

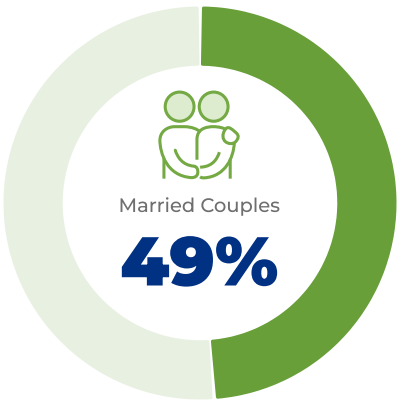
2,389

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ 6%

higher than state average



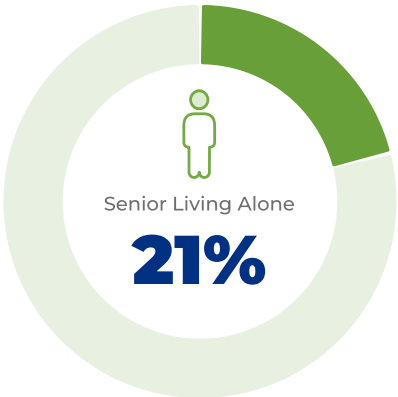
▼ 3%

lower than state average



▲ 19%

higher than state average



▲ 51%

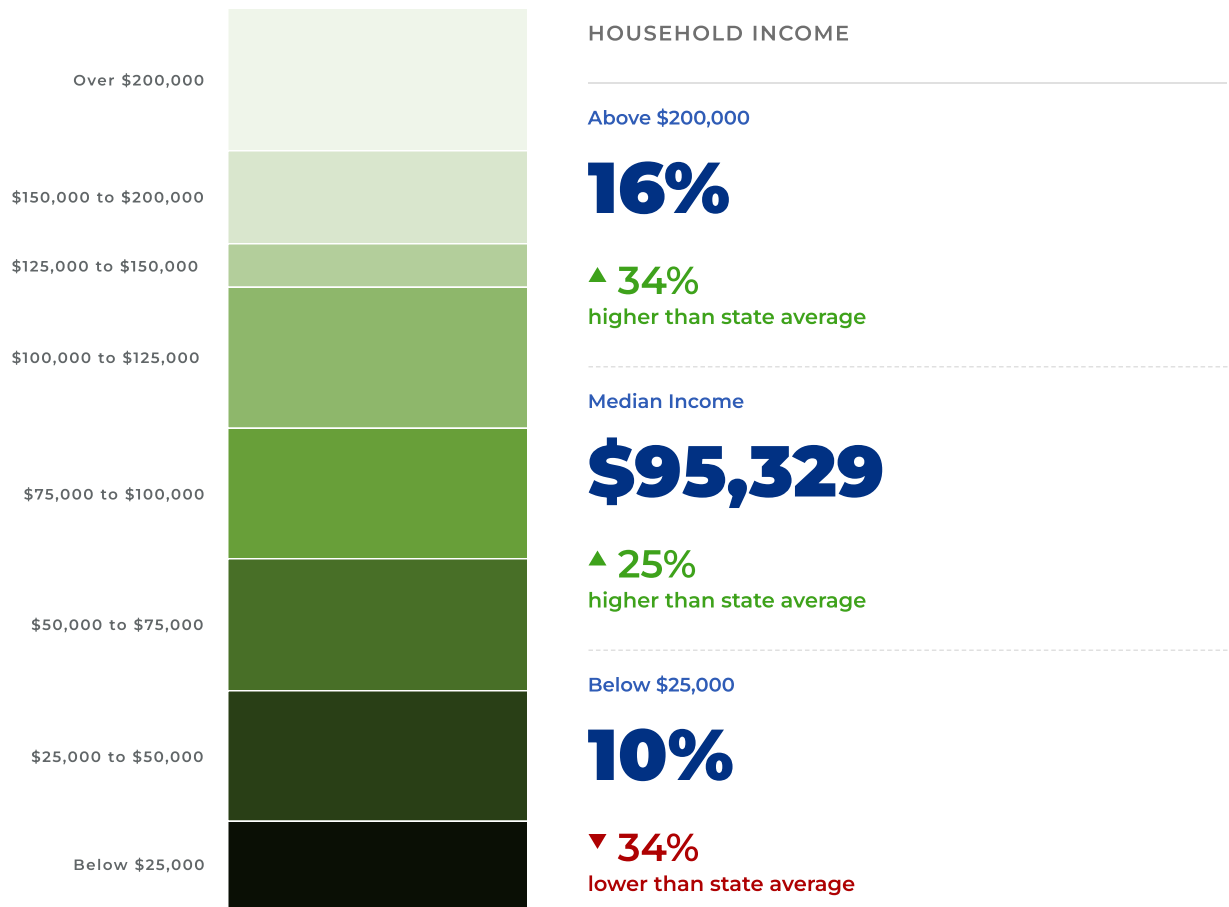
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

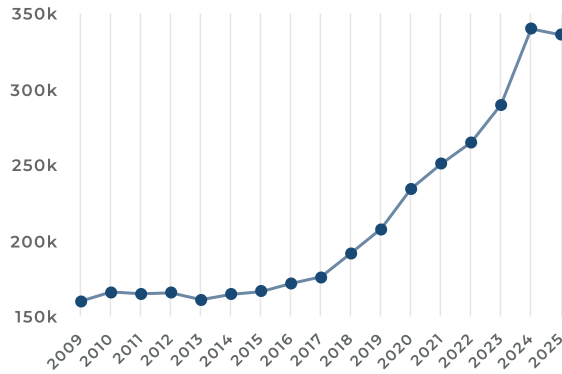


Housing Overview



2025 MEDIAN HOME VALUE

\$335,847



* Data Source: Windcrest, TX 2025

HOME OWNERS VS RENTERS

Windcrest State Avg.

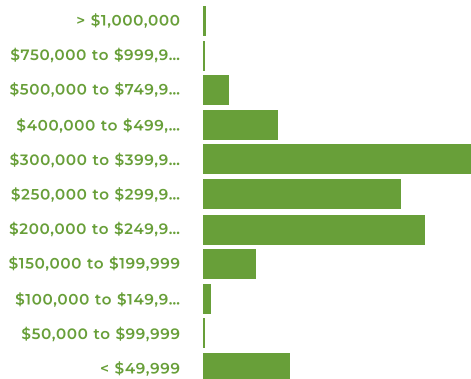
10%
Rent

37%
Rent

90%
Own

63%
Own

HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Basis of Budgeting

The term “basis of accounting” refers to the timing of recognition of assets, liabilities, revenues and expenditures. The basis of accounting used for financial reporting in accordance with generally accepting accounting principles (GAAP) is not necessarily the same as used in preparing the budget (“basis of budgeting”).

The City prepares budgets primarily on a cash basis. This is different from the accounting process which utilizes a modified accrual basis. Cash basis means that revenues are recognized when they are collected and expenses are recognized when they are paid. Modified accrual basis recognizes revenues when they become available and measurable and, generally, recognizes expenditures when the City agrees/commits make a new purchase.

Independent auditors annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with state law.

The City uses the Annual Audited Financial Statements (Audit) to detail the final status of the City's finances compared to the budget on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are as follows:

1. Compensated absences are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget).
2. Capital outlays within the enterprise funds are shown as assets (GAAP) and are shown as expenses in the budget.
3. Bond and loan principal payments within the enterprise funds are shown as reductions of liabilities (GAAP) and are shown as expenses in the budget.

The Municipal Finance Officer and Department Heads closely monitor expenditures to ensure that they are being spent for the purpose identified in the budget and that the corresponding revenue is adequate. The Municipal Finance Officer establishes and maintains a detailed accounting structure to record revenues and expenditures at the level of detail shown in the budget.



Fund Description and Structure

The City of Windcrest accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures.

The financial accounts for the City are organized on the basis of funds. In governmental accounting, a fund is a self-balancing set of accounts that are segregated to show operating results for a particular activity or set of activities. Funds have three categories: governmental, proprietary and fiduciary. Under governmental, the categories of funds are General, Special Revenue, Debt Service and Capital. Under proprietary is an Enterprise Fund. The City of Windcrest does not have a fiduciary fund. The information below explains the categories in more detail.

Governmental funds — Governmental funds show whether there are more or fewer financial resources that can be spent in the near future to finance the City's general government operations and the basic services it provides. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. Governmental Funds are generally used to account for tax-supported activities; they account for the majority of funds, except for those categorized as proprietary or fiduciary funds.

Types of Governmental funds include:

General Fund is used to account for the general operations of the government and any activities not accounted for in another fund.

Special Revenue Funds are used to account for resources legally designated for specific purposes and separately reported.

Debt Service Funds are used to account for resources dedicated to paying principal and interest on general obligation debt.

Capital Project Funds are used to account for resources dedicated to acquiring or constructing major capital facilities.

Permanent Funds are used to account for resources legally restricted, so only earnings (and not principal) may be used to support governmental programs.

Proprietary funds — When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported on the accrual basis of accounting in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governmental body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are proprietary funds used to account for the financing of goods or services provided by one department to other departments of the city or other governmental units, on a cost reimbursement basis.

Fiduciary-Type Funds are funds used to account for assets held by the City in a trust of agency capacity for others. These resources cannot be used by the city to support its own programs and, therefore, are not reflected in the budget.

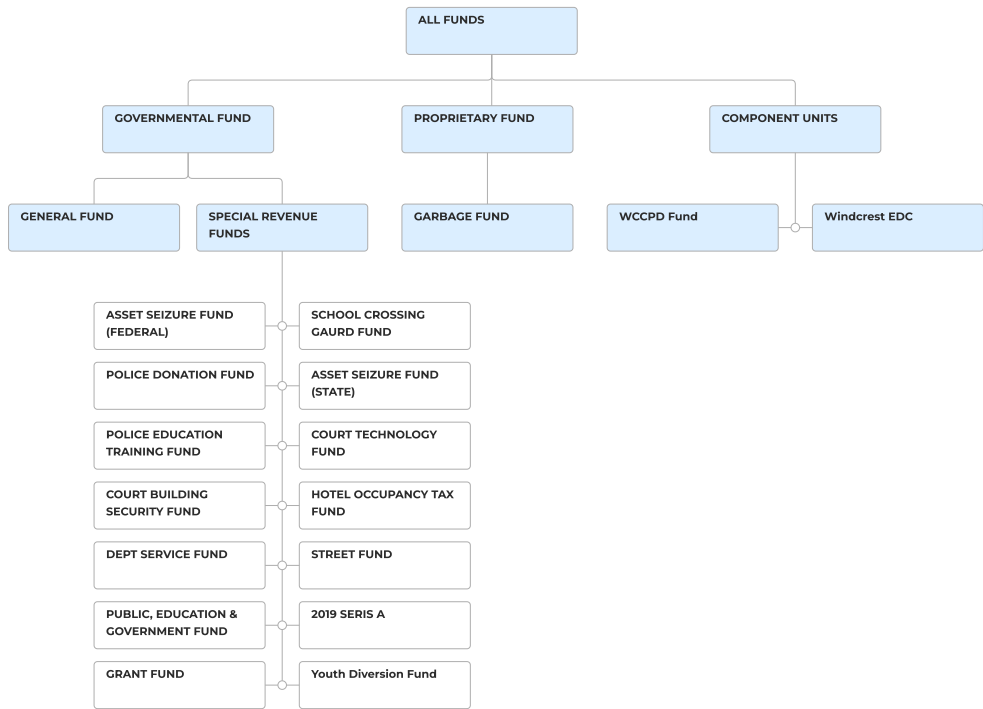
Component Units are legally separate organizations for which the Board of Directors is financially accountable. These include: the City of Windcrest Economic Development Corporation and Windcrest Crime Control Prevention District.

Major Funds are funds whose revenues, expenditures, assets or liabilities are at least 10 percent of the totals for all governmental or enterprise funds and at least 5 percent of the combined amount for all governmental and enterprise funds.



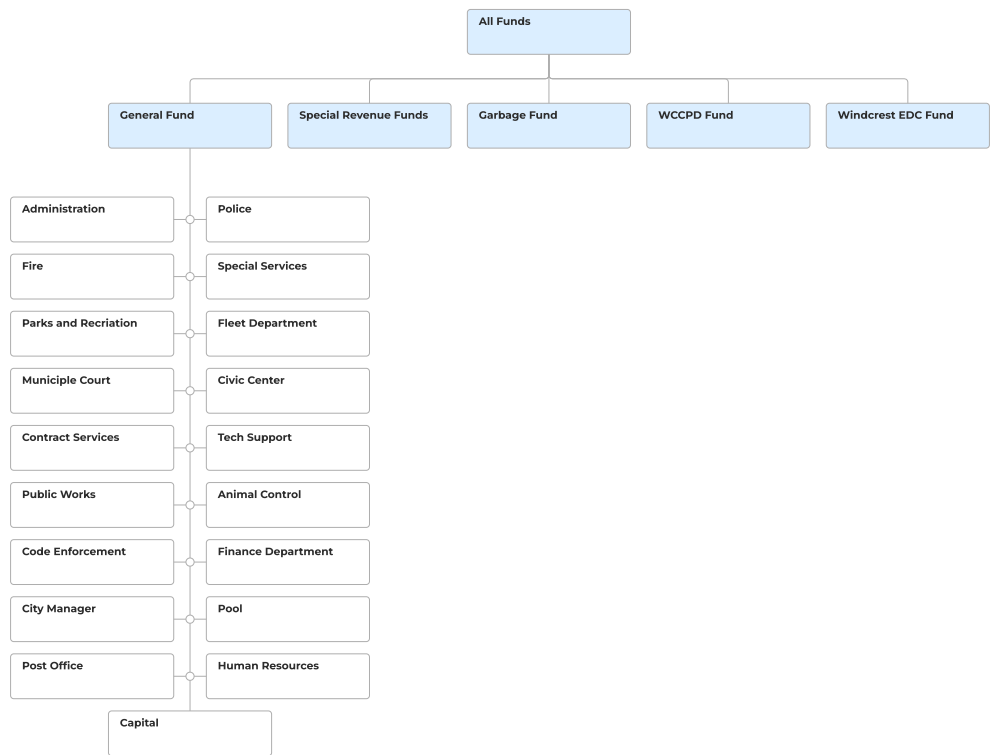
Fund Structure

FUNDS



Department Fund Relationship

Department Fund Relationship



Use of Department by Funds

Governmental Funds															
Departments	Major Funds		Total Non-Major Funds												
			Special revenue Funds												2019 Series A Fund
	General Fund	Capital Projects Streets Fund	Asset Seizure Fund - Federal	School Crossing Fund	Police Donations Fund	Asset Seizure Fund - State	Police Education & Training Fund	Court Technology Fund	Court Building Security Fund	Youth Diversion Fund	Hotel Motel Tax Fund	Grant Fund	Public Education & Government	Debt Service Fund	
Administration	X														
Police	X		X	X	X	X	X					X			
Fire	X											X			
Special Services	X										X		X		
Parks & Rec,	X											X			
Fleet Mechanic	X														
Court	X							X	X	X					
Facilities Maintenance	X														
Civic Center	X										X				
Contract Services	X														
Tech Support	X														
Public Works	X														
Animal Control	X														
Code Enforcement	X														
Finance	X														
City Manager	X														
Pool	X														
Post Office	X														
Human Resources	X														
Capital	X	X		X				X	X		X	X		X	X

	Proprietary Fund	Componet Units	
	Garbage Fund	Economic Development Corporation Fund	WCCPD Fund
Garbage Department	X		
EDC		X	
WCCPD			X



Financial Policies

The City Council is responsible for legislation, policy formulation and overall direction of the government. This includes the approval of financial policies which establish and direct the operations of the City of Windcrest. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the city departments. The city budgets for governmental funds, which include the general fund, capital project funds, special revenue funds and debt service fund, using the modified accrual basis of accounting. The budgets for all proprietary funds, which include enterprise fund are prepared using the full accrual basis of accounting.

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 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 costs necessary to provide the services required by citizens. Similarly, the City will maintain a 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 is in conformity with the generally accepted accounting principles as specified by the Municipal Finance Officer Association's "Governmental Accounting, Auditing, and Financial Reporting", and pronouncements issued by the Governmental Accounting Standard Board. Additionally, the City has established stand—alone investment, purchasing and travel and training policies.



Local, State and Federal Fiscal Influences

Social Security Rates

Contributions to Social Security are divided into two segments: old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2 percent for employees and 6.2 percent for employers on the first \$160,200 of salary. The contribution rate for the second segment is 1.45 percent on the first \$200,000 and 2.35 percent (regular 1.45% Medicare tax + 0.9% additional Medicare tax) on all employee wages in excess of \$200,000.

Texas Municipal Retirement System (TMRS) Contribution Rate

Plan provisions are adopted by the city's governing body from the options available in the TMRS Act. The city's plan provisions in effect as of October 1, 2024 were as follows:

- Member Contribution Rate - 7%
- Matching Ratio (City to Member) - 2 : 1
- Years Required for Vesting - 5
- Retirement Eligibility (Age/Service) - 60/5, 0/20
- Updated Service Credit - 100%
- Repeating Transfers Retiree Cost of Living Adjustment - 70% of CPI
- Repeating Supplemental Death Benefit to Active Members - Yes
- Supplemental Death Benefit to Retirees - Yes

Truth in Taxation

Truth-in-taxation is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases. Property owners have the right to know about increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Creating a budget and adopting a property tax rate to support that budget are major functions of a taxing unit's governing body. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases. The type of taxing unit determines its applicable truth-in-taxation requirements (<https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/index.php>).



BUDGET OVERVIEW



Budget Process Schedule

For the operational budget, it is the expenditure categories management will use to monitor a department's fiscal responsibility and its success for the year. These budget categories are comprised of individual line items and budget requests were submitted and detailed by line item. The budget format includes staffing levels by department and/or division. This document is intended to provide insight into the operating policy of the City, as well as demonstrate the City's commitment to fiscal responsibility and the needs of the citizens.

Budgeting is only part of the larger planning process on which the City of Windcrest has embarked. It is the strategic planning process that establishes where the Council would like the City to go and establishes the overall City goals. The budget provides funding for the activities that will allow the City to achieve these goals and spells out the organizational and financial operations of the City's departments. The budget will be used by departments and city management to tie together the services that are being provided with the overall goals of the City Council.

It is through the budget that the Council allocates resources to fund its priorities and against which the overall performance of the City will be measured. It is the budget that connects long-term strategic planning with the services the City provides on a daily basis.

As the City begins this year's budget process, a few budget guidelines have been documented to improve or simplify the process.

- The legal level of budgeting is by fund, except for the General Fund which is by department. Line item budgets are intended to be used by departments and management for cost control. Exceeding line item budgets does not constitute a violation of law.
 - Baseline budgets have been established for supplies and services for each department (One-time funding has been eliminated.).
 - Budget requests cannot exceed the current fund\department budget amount without providing required supplemental information and receiving approval from the City Manager and the City Council.
 - If a department is requesting funds in excess of the baseline budget, the appropriate forms and justification must be provided.
- Positions will be budgeted in the "home" department (where general operations expenses for that position are recorded) and charges to other funds/departments will be done through transfers and labor distributions.
- Carry forward capital items will be automatically brought forward by Finance unless Finance is directed otherwise

A budget process schedule is established each year which identifies actions to be completed with associated target dates. This schedule is used to keep the budget preparation process on schedule to provide the City Manager's proposed budget to Council for consideration and final adoption within the legal time frame. The detailed schedule is provided below.



DATE	EVENT	REQUIREMENT/ACTION
January 21, 2025	Budget Instructions Distributed to Departments	◦ Budget printouts & request forms distributed to departments.
March 14, 2025	Department Budget Requests Due	◦ Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
March 10, 2025	Goal Setting Retreat	◦ Goal Setting Retreat/Workshop w/City Council for FY 25-26
March 17-31, 2025	Budget meetings with DH	◦ Departments meet with CM, MFO to discuss departmental budgets.
June, 2025	Proposed Budget Preparation	◦ Preliminary budget development for the upcoming budget workshops in July.
July 16, 2025 9:00 AM-4:00PM	Regular Council Meeting/Budget workshop	◦ Budget Workshop. Department Presentations and discussion.
July 17, 2025 5:00 PM-9:00PM	Regular Council Meeting/Budget Workshop	◦ Budget Workshop. Department Presentations and discussion.
July 18, 2025 9:00 AM	Regular Council Meeting/Budget workshop (if needed)	◦ Budget Workshop. Department Presentations and discussion. Tentative for final approval if City Council desires
July 31, 2025	Certified Tax Roll	◦ BCAD delivers certified Ad Valorem tax values
August 1, 2025	File proposed budget with City Secretary	◦ Must be at least 30 days before budget adoption (budget may be modified after this date) ◦ Post proposed budget on City's website
August 4, 2025 6:00 PM	Regular Council Meeting	◦ City Council acts on Tax Rate Public Hearing (PH) Notice, Budget Public Hearn (PH) Notice
August 7, 2025	Notice of Public Hearings	◦ Publish in newspaper and on City website notice of PH's on tax rate. ◦ Publish notice of PH on budget (at least 10 days before PH)
August 18, 2025 6:00 PM	Regular Council Meeting	◦ Public Hearing on Budget (Ordinance 1st reading) ◦ Public Hearing on Tax Rate (Ordinance 1st reading)
September 15, 2025 6:00 PM	Regular Council Meeting	◦ Adopt FY 25-26 Budget (Ordinance 2nd reading) ◦ Resolution to Ratify FY 25-26 Budget ◦ Adopt Tax Rate (Ordinance 2nd reading)



Consolidated Summary of All Funds FY 2024-2025

City Of Windcrest
Budget Fiscal Year 2024 - 2025
Summary All Funds

	Actual Beginning Fund Balance <u>October 1, 2024</u>	(1) Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Estimated Ending Fund Balance <u>September 30, 2025</u>
General Fund	4,982,035	10,112,234	528,000	11,127,266	-	4,495,003
Debt Service Fund	36,578	665,000	-	663,560	-	38,018
Special Revenue Funds						
Asset Seizure Fund (Federal)	526	-	-	-	-	526
School Crossing Guard Fund	29,676	7,892	-	5,000	-	32,571
Police Donations Fund	15,996	7,070	-	10,500	-	12,566
Asset Seizure Fund (State)	27,546	11,042	-	-	-	38,588
Police Education Training Fund	9,029	2,701	-	3,000	-	8,730
Court Technology Fund	68,736	24,842	-	9,000	-	84,578
Court Building Security Fund	81,170	29,154	-	2,500	-	107,824
Hotel Occupancy Tax Fund	344,130	333,161	-	303,500	-	373,791
Public, Education & Gov.	95,291	13,000	-	-	-	108,291
Grants Fund	3,399	-	-	-	-	3,399
Youth Diversion Fund	-	-	-	-	-	-
Capital Projects Funds						
Street Fund (CIP)	1,400,210	823,514		596,732	-	1,626,992
2019 Seris A Fund	-	10,000	-	-	-	10,000
Enterprise Fund						
Garbage Fund	475,661	3,334,371	-	2,935,691	450,000	424,341
Economic Development Corp Fund	1,375,470	650,000	-	650,000	-	1,375,470
Windcrest Crime Control Prevention District	579,905	920,003	-	1,212,500	78,000	209,408
Total Funds:	<u>9,525,361</u>	<u>16,943,984</u>	<u>528,000</u>	<u>17,519,249</u>	<u>528,000</u>	<u>8,950,096</u>

(1) Audit FY 23-24

<https://www.windcrest-tx.gov/Archive.aspx?AMID=53>



Consolidated Summary of All Funds 2025 - 2026

The City of Windcrest
Budget Fiscal Year 2025 - 2026
Summary - All Funds

	<u>Estimated</u> <u>Beginning</u> <u>Fund Balance</u> <u>October 1, 2024</u>	<u>Estimated</u> <u>Revenues</u>	<u>Transfer</u> <u>In</u>	<u>Estimated</u> <u>Expenditures</u>	<u>Transfer</u> <u>Out</u>	<u>Use of Fund</u> <u>Balance</u>	<u>Estimated Ending</u> <u>Fund Balance</u> <u>September 30,</u> <u>2025</u>
General Fund	4,495,003	10,879,809	528,000	11,307,807	-	250,649	4,344,356
Debt Service Fund	38,018	665,000	-	659,175	-		43,843
Special Revenue Fund							
Asset Seizure Fund (Federal)	526	-	-	-	-		526
School Crossing Gaurd Fund	32,571	7,892	-	5,000	-		35,463
Police Donations Fund	12,566	1,070	-	6,000	-		7,636
Asset Seizure Fund (State)	38,588	15	-	-	-		38,603
Police Education Training Fund	8,730	2,701	-	2,500	-		8,931
Court Technology Fund	84,578	24,842	-	9,000	-		100,420
Court Building Security Fund	107,824	29,154	-	2,500	-		134,478
Hotel Occupancy Tax Fund	373,791	326,161	-	8,500	295,000		396,452
Public, Education & Gov.	108,291	13,700	-	-	-		121,991
Grant Fund	3,399	-	-	-	-		3,399
Youth Diversion Fund	-	-	-	-	-		-
Capital Projects Funds							
Street Fund (CIP)	1,626,992	848,587	-	5,000	-		2,470,579
2019 Series A Fund	10,000	10,000	-	-	-		20,000
Enterprise Fund							
Garbage Fund	424,341	3,494,152	-	2,997,179	450,000		471,314
Economic Development Corp. Fund	1,375,470	650,000	-	650,000	-		1,375,470
Windcrest Crime Control Prevention District	209,408	964,928	-	882,023	78,000		214,313
Total Funds	8,950,096	17,918,011	528,000	18,534,684	823,000	250,649	7,787,774



General Fund Summary

City of Windcrest

General Fund Summary by Department

Fiscal Year 2024-2025, 2025-2026

	A	B	C	D	E	F	I
	FY 2024-25		FY 2024-25		FY 25-26		
	FY 2024-25	1st Quarter	Projected	FY 25-26	FY25-26		
	Approved Budget	Amended Budget	Year End	Requested	Proposed/Approved	\$ Change	% Change
General Fund							
Total Fund Balance	<u>4,982,035.00</u>	<u>4,982,035.00</u>	(1A) <u>4,982,035.00</u>	<u>4,495,004.00</u>	<u>4,495,004.00</u>		
Assigned Fund Balance	:	<u>535,000.00</u>					
Unrestricted Fund Balance		<u>4,447,035.00</u>					
Revenues	10,649,905.00	10,610,297.00	10,640,234.00	10,543,889.00	11,658,458.00	1,008,553.00	9.5%
Administration	432,963.00	432,963.00	416,706.00	446,564.00	441,964.00	9,001.00	2.1%
Police	3,086,553.00	3,086,553.00	2,604,366.00	3,401,717.00	3,108,115.00	21,562.00	0.7%
Fire	1,646,697.00	1,646,697.00	1,658,995.00	1,776,079.00	1,712,583.00	65,886.00	4.0%
Special Services	262,142.00	262,142.00	270,583.00	284,088.00	284,088.00	21,946.00	8.4%
Parks	244,514.00	244,514.00	267,014.00	280,500.00	273,500.00	28,986.00	11.9%
Fleet Mechanic	242,675.00	242,675.00	294,838.00	248,442.00	257,692.00	15,017.00	6.2%
Court	558,301.00	558,301.00	584,504.00	616,900.00	627,950.00	69,649.00	12.5%
Facility Division	183,000.00	183,000.00	183,000.00	183,000.00	180,000	(3,000)	-1.6%
Civic Center	343,565.00	343,565.00	352,249.00	346,610.00	346,610.00	3,045.00	0.9%
Contract Services	1,004,972.00	1,085,553.00	1,432,500.00	1,211,632.00	1,322,372.00	197,400.00	19.6%
Tech Support	414,236.00	414,326.00	412,900.00	444,119.00	444,119.00	29,793.00	7.2%
Public Works	884,257.00	884,257.00	867,441.00	933,129.00	926,929.00	42,672.00	4.8%
Animal Control	290,727.00	440,727.00	616,114.00	597,430.00	494,680.00	203,953.00	70.2%
Code Enforcement	78,281.00	78,281.00	70,916	79,681.00	78,681.00	400.00	0.5%
Finance	425,964.00	425,964.00	466,044.00	447,874.00	445,874.00	19,910.00	4.7%
City Manager	233,346.00	233,346.00	181,235.00	210,268.00	208,268.00	(25,078.00)	-10.7%
Pool	17,500	17,500	2,000	3,500.00	2,500	(15,000.00)	-85.7%
Post Office	95,272.00	95,272.00	85,063.00	92,259.00	89,259.00	(6,013.00)	-6.3%
Human Resources	142,700.00	142,700.00	164,000.00	152,500.00	152,500.00	9,800.00	6.9%
Capital	<u>225,772.00</u>	<u>225,772.00</u>	<u>196,797.00</u>	<u>160,772.00</u>	<u>160,772.00</u>	<u>(65,000.00)</u>	<u>-28.8%</u>
Total Expenditures	10,813,527.00	11,044,108.00	11,127,265.00	11,917,064.00	11,558,456.00		
Ending Fund Balance	<u>4,818,413.00</u>	<u>4,548,224.00</u>	<u>4,495,004.00</u>	<u>3,121,829.00</u>	<u>4,595,006.00</u>		
Total Expenditures	10,587,755.00	10,818,336.00	10,930,468.00	11,756,292.00	11,397,684.00		
* Less Capital							
Ending Fund Balance* Less Capital	5,044,185.00	4,773,996.00	4,691,801.00	3,282,601.00	4,755,778.00		
Revenue over/(under) expenditures	-\$163,622.00	-\$433,811.00	-\$487,031.00	-\$1,373,175.00	\$100,002.00		



				FY 25-26 % of Operating Expenditures less Capital	FY 25-26 months of Operating Expenditures less Capital
<u>Projected Fund Balance year-end FY 24-25* and FY25-26</u>	<u>4,495,004.00</u>	<u>3,121,829.00</u>	<u>4,595,006.00</u>	<u>40.32</u>	<u>4.84</u>
Restricted Fund Balance (25 %, based on operating expenditures, APPROVED ON 9/20/16)	2,732,617.00	2,939,073.00	2,849,421.00	25.00	3.00
Unrestricted Fund Balance (FY Ending Fund Balance- (minus 25% Restricted Fund Balance)	<u>1,762,387.00</u>	<u>182,756.00</u>	<u>1,745,585.00</u>	<u>15.32</u>	<u>1.84</u>
Use of Fund Balance			(250,649.00)		
Total Fund Balance Year End	4,495,004.00	3,121,829.00	4,344,357.00	38.12	4.57

* City Charter . Article VI- Finance. Section 6.12 Reserve Fund

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[view_id=8&clip_id=1781](http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1781)

[https://library.municode.com/tx/windcrest/codes/code_of_ordinances?](https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ARTVIFL_S6.01FIDE)

[nodeId=PTICH_ARTVIFL_S6.01FIDE](https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ARTVIFL_S6.01FIDE)

FY 24-25 **FY 25-26**

'Publication
expenditure

\$12,555.00 TBD

'Lobbying

\$0.00 \$0.00

(IA) Audit FY 23-24

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City Of Windcrest FY 2025/2026 Proposed Master Fee Schedule



City of Windcrest FY 2025/2026 Proposed Master Fee Schedule

ANIMAL CONTROL

Deposits	
Rabies Vaccination	\$50.00
Sterilization:	
Male Cat	\$75.00
Female Cat	\$90.00
Male Dog	\$75.00
Female Dog	\$90.00
Pet Tags	
Sterilized and Microchipped	Free
Sterilized Only	\$ 5.00
Not Sterilized	\$25.00
Duplicate Pet Tag	\$ 2.00
Reclamation	
1st time dog is reclaimed instance per resident, one dog	\$0.00
2nd time dog is reclaimed instance per resident, per dog	\$0.00
3rd time dog is reclaimed instance per resident, per dog	\$75.00
4th time & subsequent times dog is reclaimed instance per resident, per dog	\$200.00
Fines	
Each instance per residence per cat outside not sterilized	\$50.00
Rabies immunization for reclaimed animals without current proof of vaccination	\$10.00
Fine for animals in violation of Windcrest Code of Ordinances, Sec. 6-59(b), requiring identification tags or microchip	\$25.00
Violation of Windcrest Code of Ordinances, Sec. 6-62, requiring leashing or containment of dogs when under owner's control but outside of owner's fenced premises (The owner will also pay all boarding fees)	\$100.00
Dogs captured who have not been registered with the City, an additional (No proof of vaccination cost will be paid by owner)	\$100.00



BUILDING AND BUILDING CODE****A. RESIDENTIAL PERMIT FEES**

New Construction	
Single-Family Residential (includes permitting for framing, foundation, curb cuts and driveways only)	\$950.00 plus \$0.52 per square foot of living space
Certificate of Occupancy or Replacement Fee (nonrefundable)	\$ 120.00
Variance Request (Zoning/BOA)	\$150.00
Moving Permit – Required for large moving trucks	\$100.00
Demolition Permit	\$120.00
Dumpster Permit (valid for 30 days)	\$100.00
Initial Plan or Revised Plan Review Fee – City Engineer (Civil Plan Review)	\$475.00
Pre-submittal Review Meeting	\$400.00
Expedited Plan Review Fee – Building Inspector	\$175.00
Revised Plan Review Fee -Building Inspector	\$60.00
Non-Compliance Fee (Work started/ performed without a permit)	\$100.00 plus twice (2x) the original permit cost. Payment of non-compliance fee shall not relieve any person from fully complying with the requirements of the Code in the execution of the work, nor from any other penalties prescribed herein.
Building Inspector Consultation, Site Visit Fee or Inspection Fee (per request)	\$60.00
Re-Inspection Fee (per failed inspection)	\$60.00 per failed inspection/no entry access
Failure to Correct Fee	Code Violation
Fence – New Fence New fence construction or complete fence replacement requires a submittal for plan review by Building Inspector (fence replacement includes replacement of old fence and/or postand construction of new fence)	\$180.00 Includes one (1) plan review, one (1) pre-footing inspection, and one (1) final inspection
Accessory Structure - (Structures used as a tool shed, greenhouse, playhouse, storage shed, car port or other similar use, located in an R-1/R-2 zoned district) Includes plan review fee and two building inspections by Building Inspector only	Tier 1: ≤144 sq. ft – 200 sq. ft.: \$180.00 Tier 2: 201 sq. ft. – 250 sq. ft.: \$250.00 Tier 3: > 250 sq. ft.: \$300.00



Residential Remodels/Maintenance	
Issue Permit Fee (Base Fee) – for general remodeling not listed as foundation, driveways, sidewalks, or re-roofs	\$120.00 plus additional Inspection Fee/Fee's based on work performed
Foundation	\$ \$180.00
Driveways	\$120.00 plus additional Inspection Fee/Fee's
Sidewalks	\$120.00 + Additional Inspection Fee/Fee's
Roof Replacement (complete existing roof replacement)	\$120.00 + Additional Inspection Fee/Fee's
Fence: replacement of existing fence panels only, using existing fence post)	\$10.00
Fence Replacement with fence post removal of existing fence/panels - complete demo of old fence and construction of new fence panels and/or posts)	\$180.00
Window: one or more Installation/Replacement (Replacement of window framing/sills require submittals for plan review by Building Inspector)	\$60.00 - \$120.00
Accessory Buildings - (Buildings used as a tool shed, greenhouse, playhouse, storage shed, or other similar use, located in an R-1/R-2 zoned district) Includes one (1) plan review fee for Building Inspector only additional inspection will must be paid at time of scheduling inspection.	Tier 1: ≤144 sq. ft – 200 sq. ft.: \$180.00 Tier 2: 201 sq. ft. – 250 sq. ft.: \$210.00 Tier 3: > 250 sq. ft.: \$270.00
Variance Request – Board of Adjustment	\$35.00 per variance
Demolition Permit (Demo plan submittal required)	\$120.00
Dumpster Permit (valid 30 days)	\$10.00
Plan or Revised Plan Review Fee by Building Inspector	\$60.00
Building Inspector Consultation, Phone Conference, Site Visit Fee or Inspection Fee/Fee's (per scheduled request)	\$60.00
Re-Inspection Fee (for all failed inspections to include no entry inspections)	\$60.00 per failed inspection/no entry access
Expedited Plan Review Fee – Building Inspector	\$175.00
Failure to Correct Fee	Code Violation



Residential Trade Permits	
Plumbing Permits	
New Construction	\$250.00
Remodel – includes one (1) plan review and two (2) inspections only	\$180.00
Issue Permit (Base Fee) – Includes one (1) site inspection only; additional inspection may be required based on work performed.	\$120.00 plus
Water Softener	\$5.00
Sewer	\$5.00
Water Heater	\$5.00
Water Piping	\$5.00
Water Line	\$5.00
Gas Test	\$5.00
Bath/Shower	\$5.00
Lavatory/Sink	\$5.00
Lawn Irrigation/Sprinklers includes one (1) plan review and one (1) site inspection (additional inspection may be required based on work performed)	\$120.00
HVAC/Mechanical Permits	
New Construction	\$200.00
Remodel Permit – Includes one (1) plan review and one (1) inspection	\$120.00
Issue Permit (Base Fee) – Includes one (1) site inspection only	\$60.00
Replace Unit – Includes one (1) site inspection only	\$60.00
A/C Air Duct Replacement	\$120.00
Electrical Permits	
New Construction	\$200.00
Issue Permit (Base Fee) – Includes one (1) site inspection only	\$60.00
Remodels- Includes one (1) plan review and two (2) inspections	\$180.00
Temporary Meter Loop (TML)	\$120.00
Temporary on Permanent Set (TOPS)	\$120.00
Solar Panels –	\$180.00
Residential Fire Related Permit Fees	
Fire Sprinkler System	
Installation	\$240.00
Repair	\$180.00
Plan Review	\$100.00
Revised Plan Review Fee	\$60.00
Fire Alarm System	
Installation	\$240.00
Repair	\$180.00
Plan Review	\$100.00
Revised Plan Review Fee	\$75.00
False Alarm Fees	
4 or 5 False Alarms within preceding 12 months	Citation
6 or 7 False Alarms within preceding 12 months	Citation
8 or more False Alarms within preceding 12 months	Citation



Miscellaneous Residential Permits and Fees	
Oak Tree Trimming and Removal Permit	\$25.00
Oak Tree Trimming/Removal Emergency Permit: permit approved out of season	\$200.00
Swimming Pool/Hot Tub/Spa Permit: includes one (1) plan review, and two (2) inspections	\$180.00, includes 3 feet wide deck. Electrical/Plumbing permit required and pulled separately by contractor.
Decks, Gazebos, Pergolas, Pool Decks	\$120.00 plus required inspection fees based on work performed
Drain Pool (without sewer connection)	\$10.00
Temporary Storage Container (valid for 30 Days)	Tier 1: Under 8 ft.: \$25 Tier 2: 8-12 ft.: \$30 Tier 3: 12 – 16 ft.: \$35
Permit Cancellation Fee (cancellation of all accepted applications by the city)	50% of original permit cost or all fees paid whichever is higher ***less CC fee
Non-Compliance Fee (work started or performed without a permit)	\$50.00 plus twice (2x) the permit cost. Payment of non-compliance shall not relieve any person from fully complying with the requirements of the Code in the execution of the work, nor from any other penalties prescribed herein.



B.

COMMERCIAL PERMIT FEE SCHEDULE

Permit Fees Related to Construction, Remodel, Installation, Replacement, and Demo		
\$500 or less of total value		\$180.00
\$501 to \$2,000 of total value		\$250 + \$3.05 for each hundred or fraction thereof over \$500.00
\$2,001 to \$25,000 of total value		\$300.00 + \$14.00 for each thousand or fraction thereof over \$2,000.00
\$25,001 to \$50,000 of total value		\$391.75 + \$10.10 for each thousand or fraction thereof over \$25,000.00
\$50,001 to \$100,000 of total value		\$643.75 + \$7.00 for each thousand or fraction thereof over \$50,000.00
\$100,001 to \$500,000 of total value		\$993.75 + \$5.60 for each thousand or fraction thereof over \$100,000.00
\$500,001 to \$1,000,000 of total value		\$3,233.75 + \$4.75 for each thousand or fraction thereof over \$500,000.00
\$1,000,000 and higher of total value		\$5,608.75 + \$3.65 for each thousand or fraction thereof over \$1,000,000.00
Permanent Sign (Electrical Permit pulled separately)		
Tier 1	≤144 SQFT	\$180.00
Tier 2	144-400 SQFT	\$250.00
Tier 3	>400 SQFT	\$500.00
Temporary Sign*	Height not to exceed 8ft	\$120.00 per sign
<i>*Temporary sign means any sign, banner, pennant, valance or advertising display constructed of cloth, canvas, light fabric, cardboard, wallboard or other light materials, with or without frames intended to be displayed for a maximum of 30 days</i>		
Fence Permit (Required for each construction site)		\$60.00
Dumpster Permit		\$25.00 per dumpster
Plan & Revised Plan Review Fee – City Engineer (Civil Plan Review)		\$475.00
Pre-submittal Review Meeting		\$500.00 per meeting
Variance Request - Zoning		\$150.00 per variance
Expedited Plan Review Fee – Building Inspector		\$175.00
Revised Plan Review Fee – Building Inspector		\$175.00
Variance Request – Board of Adjustment		\$150.00 per variance
Non-Compliance Fee (Work started or performed without a permit)		\$100.00 plus twice (2x) the permit cost. Payment of non-compliance fee shall not relieve any person from fully complying with the requirements of the Code in the execution of the work, nor from any other penalties prescribed herein.
Re-Inspection Fee (for all failed inspections/no entry access)		\$60.00 per failed inspection/no entry access
Failure to Correct Fee		Code Violation



Commercial Trade Permit Fees	
Plumbing Permit	
New Construction	\$500.00
Repair/Replacement/Remodel	\$60.00 + Inspection Fee/Fee's
Gas Test	\$60.00 + Inspection Fee
HVAC/Mechanical Permit	
New Construction	\$500.00
Repair/Replacement/Remodel	\$60.00 + Inspection Fee/Fee's
Electrical Permit	
New Construction	\$400.00
Repair/Replacement/Remodel	\$60.00 + Inspection Fee/Fee's
Temporary Meter Loop (TML)	\$60.00 + Inspection Fee/Fee's
Temporary On Permanent Set (TOPS)	\$60.00 + Inspection Fee/Fee's

Commercial Fire System Permit Fees	
Fire Related Permits	Refer to Commercial Fire Fee Schedule
Fire Alarm System	Refer to Commercial Fire Fee Schedule
False Alarm Fees	
4 or 5 False Alarms within preceding 12 months	Citation
6 or 7 False Alarms within preceding 12 months	Citation
8 or more False Alarms within the presequent 12 months	Citation
Fire Marshal or designee from the Fire Marshal's Office Consultation/Site Visit/Additional Inspection Fee	\$60.00 per scheduled occurrence
Temporary Storage Container (30 Day expiration)	Tier 1: Up to 10ft.: \$100.00 Tier 2: 10-25 ft.: \$150.00Tier 3: 25-40 ft.: \$200.00
Permit Cancellation Fee (all accepted applications by the city)	50% of original permit cost or all fees paid whichever is higher ***less CC fee

Miscellaneous Commercial Permits and Fees	
Oak Tree Trimming and Removal Permit Fee	\$50.00
Contractor Registration Fee (annual)	\$25.00
Business Registration Fee (annual)	\$10.00 + One (1) Tier Semi-Annual Inspection Fee (Fee Based on Fire Fee schedule tier)
Certificate of Occupation (CoO) & Replacement Fee (Building Inspector & Fire Marshall Inspection)	\$120.00
Health Inspector Certification of Occupancy (CoO) & Replacement Fee	\$95.00 per inspection
CoO Reinspection Fee (Building Inspector & Fire Marshal inspections)	\$120.00 per inspection
Health Inspector CoO Reinspection Fee	\$95.00 per inspection
Building Inspector Consultation/Site Visit/Additional Inspection Fee/Conference Call	\$60.00 per scheduled occurrence
Health Inspector Consultation/Site Visit/Additional Inspection Fee/Phone Call	\$95.00 per scheduled occurrence
Fire Marshal or designee from the Fire Marshal's Office Consultation/Site Visit/Additional Inspection Fee	\$60.00 per scheduled occurrence
Temporary Storage Container (30 Day expiration)	Tier 1: Up to 10ft.: \$100.00 Tier 2: 10-25 ft.: \$150.00Tier 3: 25-40 ft.: \$200.00
Permit Cancellation Fee (all accepted applications by the city)	50% of original permit cost or all fees paid whichever is higher ***less CC fee

****Note: All permits include one (1) inspection. Refer to Chapter 103 in the Windcrest Code of Ordinances for list of required permits and inspections to be pulled by the homeowner and/or contractor.**



PLAT FEES***Filing Fee with City – 0-5 Acres**

Final Plats (including Minor Plats)	\$650.00
Replat*	\$650.00
Amending Plats	\$650.00
Vacating Plat	\$650.00

Filing Fee with City – 5+ Acres

Final Plats (including Minor Plats)	\$650.00 plus \$50.00 per acre
Replat*	\$650.00 plus \$5.00 per lot
Amending Plats	\$650.00
Vacating Plat	\$650.00

Miscellaneous

Filing Fee (fee to file and record plat with Bexar County Clerk)	Actual + 25%
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Initial Engineer Review Fee & Revised Review Fee	\$475.00 + (Based on Billable Hours to City)
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*****A newspaper publication fee will be assessed to all replats without vacating the preceding plat that require a variance or exception. Fee will be “Actual” + 20%.**

CHARGES FOR PUBLIC INFORMATION REQUESTS***

Materials onto Which Information is Copied	
Standard paper copy	\$0.10
Nonstandard copy	Listed Below
Diskette	\$1.00
Magnetic tape	Actual cost
Data cartridge	Actual cost
Tape cartridge	Actual cost
Rewritable CD (CD-RW)	\$1.00
Non-rewritable CD (CD-R)	\$1.00
Digital Video Disc (DVD)	\$3.00
JAZ drive	Actual cost
Other electronic media	Actual cost
VHS video cassette	\$2.50
Audio cassette	\$1.00
Oversize paper copy (e.g., 11x17, greenbar, etc.)	\$0.50
Specialty paper (e.g.: Mylar, blueprint, blueline, map, photographic, etc)	Actual Cost

*****Please refer to Texas Administrative Code Title 1, Part 3, Chapter 70, Rule §70.3 for additional charges applied.**



CIVIC CENTER FEES refer to the Civic Center supplemental rate page.

Resident & Non-Profit Organizations	
Non-Resident	
Registered Windcrest Civic Organization	
Rental Fee for each meeting	\$25.00 for each meeting
Rental Fee per banquet/fundraising event	\$50.00 for each banquet/fundraiser event
Cleaning Fee	WAIVED IF REGISTERED with the City
*Security	\$75.00 per hour
Schools and Churches within the City Jurisdiction	Refer to Resident rates
Set-up fee by City Staff/Civic Center Technician	\$25.00 per hour (for linen set up)
Linen Rental Fee	\$40.00 per table

***Security fee must be paid and added to the contract when the scheduled event will be serving and/or providing alcohol.**



GARAGE AND ESTATE SALES

Garage Sale Permit	\$10.00
Estate Sale Permit	\$25.00

NOTARY FEES – WINDCREST RESIDENTS ONLY (proof of Windcrest residency required)

Acknowledgments	
Taking the acknowledgment or proof of any deed or other instrument in writing, for registration, including certificate and seal:	\$0.00
(1) for the first signature	\$0.00
(2) for each additional signature	\$0.00
Administering an oath or affirmation with certificate and seal	\$0.00
All certificates under seal not otherwise provided for	\$0.00
Copies of all records and papers in the Notary Public's Office, per page	\$0.00
Taking the depositions of witnesses, per each 100 words	\$0.00
Swearing a witness to a deposition, certificate, seal, and other business connected with taking the deposition	\$0.00
Protests	
Protesting a bill or for non-acceptance or non-payment, register & seal	\$0.00
Each notice of protest	\$0.00
Certificate and seal to a protest	\$0.00
Protesting in all other cases	\$0.00
Miscellaneous	
All other notarial acts not provided for	\$0.00



VEHICLE STORAGE FEES

Deposit	\$50.00
Small (size 8'x15')	\$240.00
Medium (size 10'x20')	\$360.00
Large (size 12'x33')	\$480.00
Large (size 12'x33') with electricity	\$600.00
X-Large (size 12'x40')	\$624.00
X-Large (size 12'x40') with electricity	\$744.00

MISCELLANEOUS PERMITS FEES AND GENERAL FEES

Hayrides and Horse-drawn Carriage Permits – (Ordinance 2019-716(O))	
Application Fee	\$50.00
Permit Fee for each carriage	\$50.00
General Permit Fee Only (MISC)	\$60.00 + Inspection Fee/Fee's
Expedited Plan Review Fee – Building Inspector	\$175.00
Gathering Permit – Does not include cost of security	\$120.00 per event
Postage Fees for Permits/Business Registrations/Certificate of Occupancies mailed from Administrative Offices	Cost of Postage charged to customer
Bank NSF Fee	Actual Cost
Charge Back Fee	\$25.00
Credit Card Payment Convenience Fee (Non-Refundable)	3% per transaction
Vehicle Storage Lost/Replacement Key Fee	\$25.00 per key



COMMERICAL FIRE FEE SCHEDULE

Semi-Annual Inspections		
Tier 1 Semi-Annual:	0 - 9,999 sq. ft.	\$75.00
Tier 2 Semi-Annual:	10,000 - 49,999 sq. ft.	\$200.00
Tier 3 Semi-Annual:	50,000+ sq. ft.	\$300.00
Reinspection Fee:		\$90.00
Fire Alarm Systems New Installation Tests		
Fire Alarm Systems Tier 1:	1 – 20 sprinkler heads	\$180.00
Fire Alarm Systems Tier 2:	21 – 200 sprinkler heads	\$240.00
Fire Alarm Systems Tier 3:	201+ sprinkler heads	\$360.00
Fire Alarm Remodel Tests		
Fire Alarm Remodel Tier 1:	Less than 10 sprinkler heads	\$60.00
Fire Alarm Remodel Tier 2:	11 – 20 sprinkler heads	\$90.00
Fire Alarm Remodel Tier 3:	26 – 100 sprinkler heads	\$180.00
Fire Alarm Remodel Tier 4:	101 – 200 sprinkler heads	\$240.00
Fire Alarm Remodel Tier 5:	201+ sprinkler heads	\$480.00
Fire Alarm Panel Replacement		
Fire Alarm Panel Replacement	Per panel up to 9	\$120.00
Sprinkler System Inspections		
Sprinkler System Modification Tier 1:	0 heads	\$60.00
Sprinkler System Modification Tier 2:	1 - 10 heads	\$90.00
Sprinkler System Modification Tier 3:	11 - 200 heads	\$120.00
Sprinkler System Modification Tier 4:	201+ heads	\$150.00
Fire Protection Plan Review		
Fire Protection Plan Review		\$100.00
Underground Fire Line		
Underground Fire Line		\$240.00
Fixed Pipe Systems		
Fixed Pipe Systems		\$180.00
Fixed Pipe for UL 300 Compliance	No Major Pipework	\$90.00
Gaseous Suppression Systems		
Gaseous Suppression Systems		\$300.00
Standpipes		
Standpipe Tier 1	1-2 Standpipes	\$240.00
Standpipe Tier 2	3+ Standpipes	\$400.00
Above Ground Storage Tank		
Above Ground Storage Tank	Commercial	\$180.00
Above Ground Storage Tank	Residential	\$90.00



Underground Storage Tank		
Underground Storage Tank	Commercial	\$270.00
Underground Storage Tank	Residential	\$90.00
Spray Paint Booths		
Spray Paint Booths		\$300.00
Access Control Systems		
Access Control Systems		\$60.00
Limited Access Security Gates and Perimeter Fencing		
Limited Access Security Gates and Perimeter Fencing	Per system	\$120.00
Annual State Requires Inspection of Daycare		
Annual State Requires Inspection of Daycare	Includes Foster Care and Group Care	\$-
Permit for Work Government by NFPA 58		
Permit for Work Government by NFPA 58		\$75.00
Fire Watch		
Fire Watch	Per person, minimum 2 hours	\$75.00
Tents and Membranes		
Tents and Membranes		\$75.00
Hydrant Flow Test		
Hydrant Flow Test		\$125.00



City of Windcrest Sanitation Rates

Type	2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY2024-25 Projected CPI increase 5.39% October 1, 2024	FY2025-26 Projected CPI increase 4.83% October 1, 2025
	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month
Residential 6 Month Rate	139.28	143.72	148.85	160.80	169.47	177.66
Residential Sales Tax	11.49	11.86	12.28	13.27	13.98	14.66
Total Residential 6 month bill	150.77	155.58	161.13	174.07	183.45	192.31

Commercial Small Container MSW Services

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY2024-25 Projected CPI increase 5.39% October 1, 2024	FY2025-26 Projected CPI increase 4.83% October 1, 2025
Size	Freq	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month
2yd*	1	115.16	119.28	123.08	132.93	140.09	146.86
	2	210.89	217.62	225.39	243.42	256.54	268.93
	3	306.55	316.32	327.62	353.83	372.90	390.91
	4	402.17	415.00	429.82	464.20	489.22	512.85
	5	497.87	513.75	532.09	574.66	605.63	634.89
	6	593.52	612.46	634.32	685.07	721.99	756.87
3yd*	1	126.35	130.38	135.03	145.84	153.70	161.12
	2	231.38	238.76	247.28	267.06	281.46	295.05
	3	336.32	347.05	359.44	388.19	409.12	428.88
	4	441.25	455.33	471.58	509.31	536.76	562.68
	5	546.18	563.60	583.72	630.42	664.40	696.49
	6	651.08	671.85	695.83	751.50	792.00	830.26
4yd*	1	137.66	142.05	147.12	158.89	167.46	175.55
	2	251.88	259.92	269.20	290.73	306.40	321.20
	3	366.06	377.74	391.23	422.53	445.30	466.81
	4	480.33	495.65	513.34	554.41	584.29	612.51
	5	594.47	613.73	635.33	686.16	723.14	758.07
	6	708.71	731.32	757.43	818.02	862.11	903.75
6yd*	1	190.36	196.43	203.44	219.72	231.56	242.74
	2	336.24	346.96	359.35	388.10	409.01	428.77



	3	482.69	498.08	515.86	557.13	587.16	615.52
	4	597.36	616.42	638.42	689.50	726.66	761.76
	5	699.61	721.92	747.70	807.51	851.04	892.14
	6	862.83	890.35	922.14	995.91	1,049.59	1,100.28
8yd*	1	225.46	232.65	240.95	260.23	274.26	287.50
	2	383.01	395.23	409.34	442.09	465.92	488.42
	3	535.85	552.95	572.69	618.50	651.84	683.32
	4	663.82	685.00	709.45	766.21	807.51	846.51
	5	848.30	875.36	906.61	979.14	1,031.91	1,081.75
	6	1,019.15	1,051.66	1,089.20	1,176.34	1,239.75	1,299.63
	7	-	-	1,228.10	1,326.35	1,397.84	1,465.35
10yd*	1	295.61	305.04	315.93	341.21	359.60	376.97
	2	470.79	485.81	503.15	543.40	572.69	600.35
	3	650.92	671.69	695.67	751.32	791.81	830.06
	4	827.00	853.38	883.85	954.56	1,006.01	1,054.60
	5	1,007.17	1,039.30	1,076.41	1,162.52	1,225.18	1,284.35
	6	1,183.22	1,220.93	1,264.55	1,365.71	1,439.33	1,508.84

Commercial Small Container Recycle Services

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY2024-25 Projected CPI increase 5.39% October 1, 2024	FY2026-26 Projected CPI increase 4.83% October 1, 2025
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
2yd*	1	115.16	119.28	123.08	132.93	140.09	146.86
	2	210.89	217.62	225.39	243.42	256.54	268.93
	3	306.55	316.32	327.62	353.83	372.90	390.91
4yd*	1	137.66	142.05	147.12	158.89	167.46	175.55
	2	251.88	259.92	269.20	290.73	306.40	321.20
	3	366.06	377.74	391.23	422.53	445.30	466.81
6yd*	1	190.36	196.43	203.44	219.72	231.56	242.74
	2	336.24	346.96	359.35	388.10	409.01	428.77
	3	482.69	498.08	515.86	557.13	587.16	615.52
8yd*	1	225.46	232.65	240.95	260.23	274.26	287.50
	2	383.01	395.23	409.34	442.09	465.92	488.42
	3	535.85	552.95	572.69	618.50	651.84	683.32

All Commercial Small Container - Extra Lift	72.22	81.38	85.31
All Commercial Small Container - Extra Lift	43.20	45.53	47.73
All Commercial Small Container - Extra Lift	29.70	31.30	32.81
All Commercial Small Container - Extra Lift	29.70	31.30	32.81
Commercial Recycling Contamination (Recycle Services only)	162.00	170.73	178.98



- (Container consists of more than 15% Unacceptable Material

Commercial Comactors MSW Services

				2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY2024-25 Projected CPI increase 5.39% October 1, 2024	FY2025-26 Projected CPI increase 4.83% October 1, 2025
Size	Freq			Rate per Month	Rate per Month	Rate per Month	Rate per Month
2yd*	1			198.53	214.41	225.97	236.88
	2			371.54	401.26	422.89	443.31
	3			522.30	564.08	594.49	623.20
	4			640.99	692.27	729.58	764.82
	5			737.42	796.41	839.34	879.88
	6			808.33	872.99	920.05	964.49
6yd*	1				481.01	506.93	531.42
	2				900.14	948.65	994.47
	3				1,265.40	1,333.60	1,398.02
	4				1,552.95	1,636.65	1,715.70
	5				1,786.60	1,882.89	1,973.84
	6				1,958.37	2,063.93	2,163.61

Industrial Permanent Rolloff Services

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY2024-25 Projected CPI increase 5.39% October 1, 2024	FY2025-26 Projected CPI increase 4.83% October 1, 2025
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
20yd*	Open-top haul container	478.99	493.93	511.56	552.49	582.26	610.39
30yd*	Open-top haul container	717.99	740.89	767.34	828.73	873.40	915.58
40yd*	Open-top haul container	957.32	987.86	1,023.13	1,104.97	1,164.53	1,220.78
30yd*	Industrial Permanent Rolloff		740.89	767.34	828.73	873.40	915.58
40yd*	Industrial Permanent Rolloff		987.86	1,023.13	1,104.98	1,164.53	1,220.78

Delivery Fee -	135.00	140.00	140.00
False Alarm & Relocate Fee - Per False Alarm or Relocation	135.00	140.00	140.00
Excess Disposal Charges - per lb over 10 tons per load	0.0432	0.0432	0.0432



Commercial Hand Collection

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY2024-25 Projected CPI increase 4.83% October 1, 2025
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
Hand*	1	41.05	42.36	43.87	47.38	52.35
Pick up	2	69.61	71.83	74.39	80.35	88.77

* Commercial rates are shown without tax

* Ordinance 2023-016 (O) 9/18/2023 "Commercial and Residential Sanitation rates are subject to Consumer Price Index (CPI) increase"





Executive Summary
Proposed Fiscal Year 25-26

General Fund Revenues

	Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Revenues	\$10,649,905	\$11,658,458	9.5

Proposed FY 25-26 revenues have exceeded the budgeted FY 24-25 number by approximately 9.5%. This increase is primarily due to the increase in Ad Valorem (01-4101) revenues. On May 19, 2025, to balance the Proposed FY25-26 budget, the City Council considered De Minimis Tax Rate as a new rate for FY 25-26. On July 15, 2025, after the certified rate is delivered, the De minimis Rate will be presented to the City Council for approval. Which will bring an additional \$500,000 to the fiscal year 25-26 budget. The projected Sales Tax revenue decrease is approximately 3.66% due to the termination of the MEIA agreement and prior period Sales Tax repayment to the Comptroller of Public Accountants. The repayment of the prior Sales Tax period will end in September 2029.

Line item 01-4116 is the sales tax for property tax relief. This is an optional, dedicated city sales tax, the revenues of which offset an equivalent amount of city property tax revenue. Revenues from the sales tax for property tax relief are subtracted from the city's no-new-revenue and voter-approved property tax rate calculations. This has the effect of decreasing property tax revenue by an equivalent amount. In the proposed FY 25-26 budget, \$847,087 is designated to reduce the property tax rate, which is approximately equals to \$0.08 cents.

The CPS Energy franchise fee is projected to decline by 26.04%. These changes in revenues are based on consumption fluctuations from year to year. Court Fines (01-4310) are projected to increase by approximately 9.08%; Building Permit Fees (01-4409) by approximately 12.45%; Civic Center fees (01-4430) by approximately 19.23%; WCCPD contribution of \$25,000 towards Takas Park lights lease agreement and \$53,000 to reimburse General fund for operating support (01-4455); and other non-major revenues. The increased transfer from the Garbage fund (02) of \$450,000 was necessary to offset the General fund decrease in Sales Tax revenue due to the termination of MEIA agreement and while transitioning to the new Sales Tax revenue sources. We anticipate reducing this transfer in FY 26-27 to \$125,000. The anticipated sale of the City-owned property (Fire dorm) will bring approximately \$320,000. The use of an unrestricted fund balance of the amount of \$250,649 was authorized by the City Council to balance the proposed FY 25-26 budget. Overall, the proposed FY 25-26 revenues exceeded budgeted FY 24-25 revenues by \$1,008,553 or 9.5%. For more detailed information, please refer to the proposed FY 25-26 Budget report.

General Fund Expenditures

	Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Admin	\$432,963	\$441,964	2.1

The proposed FY 25-26 Administration department expenses increased by approximately 2.1%. Personnel costs increased by approximately 1.28% due to the 2% yearly evaluation step increase, and a 10% insurance increase that was factored into the proposed budget. Operating expenditures increased by 11.3%, or \$3,900, primarily due to Election security costs. For more detailed information, please refer to the Proposed FY 25-25 Budget report.

	Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Police	\$3,086,553	\$3,108,115	0.7

The proposed FY 25-26 Police department expenses increased by approximately 0.7%. Personnel costs increased 1.63% due to a 2% yearly evaluation step increase, and a 10% insurance increase was factored into the proposed budget. Three full-time equivalent positions were transferred from Windcrest Crime Control Prevention District (WCCPD) to provide financial relief due



to the revenue shortfalls. There are 24 sworn in FTE's and 7 civilian positions budgeted in department 502. There are a total of 31 budgeted FTE's. This is a decrease in proposed FY 25-25 operating expenditures of approximately 11.11%. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Fire		\$1,646,697	\$1,712,583	4.0

The proposed FY 25-26 Fire department expenses increased by approximately 4%. Personnel costs increased 4.65% due to a 2% yearly evaluation step increase, and a 10% insurance increase was factored into the approved budget. There are 12 Firefighter FTE's, including command staff, and 1 support position budgeted in department 503. There are a total of 13 budgeted FTEs. Operating expenditures increased by 1.6%, or \$5,700.00. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Special Services		\$262,142	\$284,088	8.4

The proposed FY 25-26 special services expenses increased by approximately 8.4%. The main increases are in the following line items: 01-504-460 Special events increased \$5,000, and the 01-504-470 Light Up increased \$5,000. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Parks		\$244,514	\$273,500	11.9

The proposed FY 25-26 Parks and Recreation department expenditures have increased by approximately 11.9% or \$28,986. These increases are in the following line items: line item 01-506-250 Contract Maintenance Green belt cleaning increased by \$15,000, line item increased 01-506-430 Supplies by \$6,000, line item 01-506-631 Pond Maintenance increased by \$5,000.00. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Fleet Mechanic		\$242,675	\$257,692	6.2

The proposed FY 25-26 Fleet Mechanic expenditure increased by approximately 6.2%. Personnel costs increased 0.7% due to a 2% yearly evaluation step increase; a 10% insurance increase was factored into the proposed budget. Operating expenditures increased by 8.89%, or \$14,450.00. The line items 01-507-502 Vehicle Parts-Police increased by \$7,500.00, 01-507-520 Equipment Repair increased by \$10,000, and line item 01-507-602 Vehicle Outside Maintenance – Police increased by \$10,000. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Court		\$558,301	\$627,950	12.5

The proposed FY 25-26 department expenses increased by approximately 12.5%. Personnel costs increased 1.96% due to a 2% yearly evaluation step increase; a 10% insurance increase was factored into the proposed budget. Operating expenditures increased by 56.01%, or \$60,800. The new line-item, Contract Warrant Officer 01-508-166, was added in fiscal year 22-23 to pay for the contracted warrant officer. This line-item increased by \$70,000.00. For more detailed information, please refer to the proposed FY 25-26 Budget report.



		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Facility Division		\$183,000	\$180,000	-1.6

The proposed FY 25-26 Facility Division department expenses overall decreased by approximately 1.6% due to the redistribution in line item 01-510-631 and 01—510-632 dorm maintenance. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Civic Center		\$343,565	\$346,610	0.9

The proposed FY 25-26 Civic Center expenses increased by approximately 0.9%. Personnel costs increased by 1.29% due to a combination of reasons. The change in personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored into the proposed budget. There are no increases in operating expenditure. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Contract Services		\$1,004,972	\$1,322,372	31.6

The proposed FY 25-26 Contract Services department expenses overall increased by approximately 31.6% due to the various increases and decreases in line items such as: Special Legal Fees line item 01-514-255 increased by 32.44%, Dues and Fees – BCAD line item 01-514-260 increased by 31.57% or \$6,000, Sale Tax Collection Services line item 01-514-325 increased by 24.37% or \$14,700, Records Management line item 01-514-403 decreased by 7.71%. The line item 01-514-321 was budgeted at \$120,000 to fund City of Windcrest Master Plan development. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Tech Support		\$414,326	\$444,119	7.2

The proposed FY 25-26 Tech Support department overall increased by approximately 7.2% due to the various increases and decreases in line items such as: Computer Contract 01-515-200 increased by \$31,150, Mobile data terminal service decreased by \$1,400.00. For more detailed information please refer to the proposed FY 25-26.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-) */*
Public Works		\$884,257	\$926,929	4.8

The proposed FY 25-26 Public Works expenditure increased by approximately 4.8%. Personnel costs increased 6.96% due to a combination of reasons: the change in personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored into the approved budget. The decrease in operating expenditure of 4.26% is a combination of various increases and decreases. For more detailed information, please refer to the proposed FY 25-26 Budget report.



		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Animal Control		\$290,727	\$494,680	70.2

The proposed FY 25-26 Animal Control expenditure increased by approximately 70.2%. Personnel costs increased 3.36% due to a combination of reasons: the change in personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored into the proposed budget. The significant increase in operating expenditures of in-line-item Vet/Impounding/Shelter and Impounding/Shelter. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Code Enforcement		\$78,281	\$78,681	0.5

The proposed FY 25-26 Code Enforcement expenses increased by approximately 0.5%. Personnel costs increased 0.99% due to the change in personnel. A 2% yearly evaluation step increase and 10% insurance increase were factored into the approved budget. There are no increases in operating expenditure. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Finance		\$425,964	\$445,874	4.7

The proposed FY 25-26 Finance department expenses increased by approximately 4.7%. Personnel costs increased 5.27% due to a combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored into the proposed budget. The decreases in operating expenditure of 7.69% were accounted for in the following line items: 01-520-120 Dues and Subscriptions decreased by \$500.00, 01-520-130 Bonds and Training decreased by \$500, 01-520-420. Office Supplies decreased by \$1,000.00. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
City Manager		\$233,346	\$208,268	-10.7

The proposed FY 25-26 City Manager department expenses decreased by approximately 10.7%. The 10% insurance increase was factored into the proposed budget. There is no significant increase in this department. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Pool		\$17,500	\$2,500	85.7

The proposed FY 25-26 Pool department includes various decreases. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Post Office		\$95,272	\$89,259	-6.3



The proposed FY 25-26 Post Office department expenses decreased by approximately 6.3%. Personnel costs increased 0.24% due to a combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored into the proposed budget. There are no increases in operating expenditure. For more detailed information, please refer to the proposed FY 25-26q2 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Human Resources		\$142,700	\$152,500	6.9

The proposed FY 25-26 Human Resources department expenses increased by approximately 6.9%. There is a \$10,500 increase in line 01-525-141 due to additional FTE's added in the past 4 fiscal years and proposed changes in the payroll software. This department includes the HRA reimbursement account that was budgeted at the same level as in FY 24-25. For more detailed information, please refer to the proposed FY 25-26 Budget report.

		Approved/Original FY 24-25 Budget	Proposed FY 25-26 Budget	%(+/-)
Capital		\$225,772	\$160,772	-28.8

The proposed FY 25-26 capital department expenses decreased by 28.8%. Other Capital Items are included in the 5-year capital plan and in the "Items to Consider" spreadsheet for the City Council review and consideration. Budgeted items in FY 25-26 include lease purchase of the Fire Truck, Takas Park Lights lease purchase and the lease purchase of the Public Works Dump Truck.

General Fund, Fund Balance

Based on preliminary FY 24-25-year-end General Fund projections and the proposed FY 25-26 General Fund budget, the Fund Balance is projected to increase by approximately \$100,002 with the projected FY25-26 fund balance of \$4,595,006. The City of Windcrest Charter requires us to restrict 25% (3 months) of operating expenditure for any unforeseen issue that might arise in the future.

At the end of FY 24-25, the restricted fund balance is projected to be \$2,732,617 ($\$11,127,265 \times 25\% = \$2,732,617$). That leaves \$1,762,387 ($\$4,495,004 - \$2,732,617 = \$1,762,387$) in unrestricted funds for future appropriations. A portion of the unrestricted fund balance was assigned (\$535,000.00) to invest in the community pool.

The overall Proposed FY 25-26 end fund balance of \$4,093,708 equals 35.92% or 4.31 months of operating expenditure. An unrestricted fund balance of \$1,494,936 represents approximately 13.12% or 1.57 months of operating expenditure.

Garbage Fund. The projected FY 25-26 revenues are budgeted for a 5% increase. The Consumer Price index increase letter was received in August 2025 and was factored in residential and commercial consumer rates accordingly.

In FY 25-65 we are continuing to address and collect all delinquent accounts by working very closely with the City of Windcrest Police and Municipal Court departments.

\$200,000 is allocated in the FY 25-26 budget to address the alley repairs.

In FY 24-25 and FY 25-26, \$450,000 is allocated as a transfer to the General Fund. An additional \$450,000 transfer was necessary to balance the General fund budget while the City of Windcrest is in the building phase of the new economic development plan for the MEIA (Master Economic Incentive Agreement) area. The temporary Sales Tax shortfall in the General Fund due to termination of the old MEIA agreement (Master Economic Incentive Agreement) and the new MEIA agreement in 2024 will be supported through this transfer. The Sales Tax decline is expected to improve by the end of FY 25-26.



Asset Seizure Fund Federal. There are no significant activities budgeted for this fund.

School Crossing Guard Fund. The budgeted expenditures in FY 25-26 are for continuing the program and an effort to replace broken safety equipment around the City of Windcrest elementary school, and the installation of additional bus stop locations to support the safety of our children.

Police Donation Fund. The main expenditure in the FY 25-26 budget is to add an additional Canine officer to the Police department to continue supporting and increasing safety for the residents of the City of Windcrest.

Asset Seizure Fund State. There are no significant activities budgeted for this fund.

Police Education Training Fund. The budgeted expenditure is to provide scheduled training for the Police department staff.

Court Technology Fund. The budgeted expenditure is to support Municipal court operations.

Court Building Security Fund. The budgeted expenditure is to support Municipal court operations.

Hotel/Motel Tax Fund. The main expense of \$300,000 is transfer to the General Fund. This transfer is a reimbursement to the General fund to cover Civic Center expenditures and partial expenditures associated with the Light Up City event. The transfer and allocation of these funds are reviewed by the city auditor and the city attorney on an annual basis.

Debt Service Fund. The debt service fund accounts for the money required to cover the payment of interest and principal on the debt. The FY 25-26 expenditures are in accordance with the amortization schedule for 2019 Series A and B bond issuance.

Windcrest Crime Control Prevention District Fund. The WCCPD fund is a component unit of the City of Windcrest. For more details, please refer to the WCCPD fund. The WCCPD FY 25-26 Budget was approved on March 27, 2025, Resolution 2025-1002 WCCPD(R).

Capital projects streets Fund. Approved in FY 23-24, the City of Windcrest 2024 Street Maintenance project will be completed in the first quarter of FY 24-25.

Public Education & Government. There are no significant activities budgeted for this fund.

2019 Series A Fund. The remaining balance will be used to pay for the 2025 Street Maintenance Project.

Grant Fund. For more information, please refer to the Grant summary spreadsheet.





Strategic Plan

The Strategic Plan is actively used to drive policy implementation and program direction, including the development of the City's annual budget and capital improvement plan.

Any requests for new funding are evaluated in the context of their relationship with the strategic focus areas. The plan is also discussed biannually with the City Council to review progress and determine priorities for the annual plan update.

On January 21, 2025, the City of Windcrest released a Request for proposals "RFP-2024-2025-002" Comprehensive Master Plan Consulting Services. The City Council established a committee of qualified individuals to review, evaluate submitted proposals and to make recommendations to City Council to hire a qualified bidder to develop the City's Comprehensive Master Plan. After reviewing and interviewing final candidates, the City Council awarded the contract to MRB Group. The development of the Master Plan will take approximately 18-24 months.

In the fiscal years 2024-2025 and 2025-2026 in the near future, the City of Windcrest will be scheduling strategic plan workshops. A planning team made up of personnel from within the department is currently working and will work to complete the following:

- Identification of the department's most important goals for the next one to three years
- Definition of objectives and action steps needed to achieve the goals
- Continued discussion to engage licensed architectural and engineering firms experienced in the design of outdoor pools to assist the City of Windcrest, with detailed design services, develop construction documents, assist with bidding/negotiation, and conduct construction administration services for a new community pool. This project will not only involve the City of Windcrest but also Bexar County and School district. In the approved Fiscal Year 24-25 budget, the City Council allocated \$535,000 to begin preliminary work.
- The commercial development of 110 acres is almost completed. The remaining 11 acres are planned to be developed for recruitment and expansion by the end of fiscal year 2025-2026 to be added with a total of 1.2 million square feet of commercial space and new development with the announcement of approximately 1500 new jobs.
- The corner of Walzem and IH35 is under prospective development.
- The new Master Economic Incentive Agreement (MEIA) with ICP is already in progress. The positive impact of this development ("Activity, breathes activity"- ICP VP Keoth Brandt 2023) and the projected increases in the city's sales tax revenues will be measurable approximately at the end of the fiscal year 2025-2026.
- Staff will continue working on the items listed in the Strategic Plan 2021-2023, such as improvements to the entrances of the City, esthetics and branding, and wayfinding for the City of Windcrest.
- The street maintenance projects are 100% completed. The last maintenance project was completed in fiscal year 2024-2025 2nd quarter.
- In the next few fiscal years, the city will be focusing on the maintenance and improvement of the city-wide alleys.
- Establishment of means by which to measure the accomplishment of the above.

To further assist with short and long-term financial planning, the Mayor and the City Council have adopted a set of financial management policies to provide for:

- (1) the adoption and maintenance of an annual budget;
- (2) the annual adoption of a policy for the prudent investment of the City of Windcrest;
- (3) maintenance and compliance with the City Charter required General Fund reserve.





City of Windcrest Strategic Plan July 2021 – 2023

3

Community Need	The need for a small safe community with big city amenities.				
Vision	Mission				Values
The City of Windcrest is a small town where everyone feels safe, welcome, and involved.	To provide the highest quality of life and public safety for the overall community through City services and community involvement.				Safety Diversity Civic ownership Sustainability Innovative Inclusiveness
Primary Client Base	Residents, business owners, and visitors to Windcrest.				
Geographic Scope	2 square miles of the City of Windcrest.				
Market Differentiators	Police and Fire Departments	Location	Low taxes and consistent property values	Uniqueness of homes and lot sizes	Community amenities and events

Cornerstone Areas

Infrastructure

Public Services

Parks and Recreation

Economic Development

Schools

Marketing and Communication

Cornerstone Areas & Strategic Initiatives

Cornerstone Area	Strategic Initiatives				
Infrastructure	Decision about swimming pool or splash pad 2021	Assessment of staffing and space needs for City Government 2022	Assessment of IT Department needs 2022	Creation and communication of street and light maintenance plan 2022	Improvement to entrances and aesthetics into Windcrest 2023
Public Services	Revision of City website 2022	Feasibility assessment of in-house EMS services 2023	Plan for City services south of Walzem Road 2023		
Parks and Recreation	Development of a Master Plan 2021	Improvement of lighting throughout Takas Park facilities 2021	Offering of health and wellness activities in the parks and at Civic Center 2022	Incorporation of public art and art activities within the community 2022 & 2023	

Cornerstone Areas & Strategic Initiatives

Cornerstone Area	Strategic Initiatives				
Economic Development	Marketing of existing businesses Ongoing	Work with developers to bring multi-use businesses and residences to Windcrest 2021 & 2022	Design of incentive packages for retail and restaurant businesses 2021 & 2022	Partnership with the City to increase signage and aesthetics 2023	
Schools	Better understanding of schools' educational ratings and safety issues 2021	Communication of NEISD/City responsibilities 2021	Offering of community activities within the schools 2022 & 2023	Regular discussions between NEISD, Charter Schools, and the City. Ongoing	Use of individuals as mentors and volunteers 2022 & 2023
Marketing and Communication	Redesign and production of the newsletter 2021	Revisions to website and use of social media 2022	Branding and signage for the City 2023		

Cornerstone Areas Strategies & Actions

Priority	Action Items	Responsible Individual (s)	Calendar Year Deadlines
Infrastructure	Decision about swimming pool or splash pad	City Manager, City Secretary, and City Engineer	4 th Quarter, 2021
Infrastructure	Assessment of staffing and space needs for City Government	City staff and outside consultant	2 nd Quarter, 2022
Infrastructure	Assessment of IT Department needs	City staff and outside consultant	2 nd Quarter, 2022
Public Service	Revision of City website	City Secretary and outside consultant	2 nd Quarter, 2022
Parks and Recreation	Development of Master Plan	Parks and Rec Commission, City Manager, and City Council	3 rd Quarter 2021
Parks and Recreation	Improvement of lighting throughout Takas Park facilities	Parks and Rec Commission, City Manager, and City Council	4 th Quarter, 2021

Cornerstone Areas Strategies & Actions

Priority	Action Items	Responsible Individual (s)	Calendar Year Deadlines
Economic Development	Work with developers on multi-use business and residential projects	WEDC President, Executive Director, and WEDC Attorney	2 nd Quarter, 2022
Economic Development	Design of incentive packages for retail and restaurants	WEDC President, Executive Director, and WEDC Attorney	2 nd Quarter, 2022
Schools	Better understanding of schools' educational ratings and safety issue	City Manager, City Council, and City staff	Ongoing
Schools	Quarterly discussions between NEISD, charter schools, and City	Elected officials and City Manager	Ongoing
Marketing and Communications	Redesign and production of the newsletter	City Secretary and external consultant	4 th Quarter, 2021

Cornerstone Areas Strategies & Actions

Priority	Action Items	Responsible Individual (s)	Calendar Year Deadlines
Marketing and Communications	Redesign of City website and use of social media	City Secretary and external consultant	2 nd Quarter, 2022

Short-term Factors, Priorities and Issues

Short-term Factors

The budget process allows multiple parties to discuss the needs of the City, issues and short-term factors that should be acknowledged when developing the budget. For FY 25-26, in addition to the lingering effects of COVID-19 and a 40-year high in inflation, the City is addressing a number of growth and maintenance needs. Some of the more significant factors are listed below:

- As the city in the completed residential build-out, the budget focuses on maintaining and incrementally improving service delivery while keeping taxes and fees low.
- Revenue shortfalls due to delays in construction and redevelopment of International Business Park. Fluctuations in tax collections, grants, and other revenue sources can impact a municipality's ability to meet its immediate financial obligations.
- Community Engagement: Engaging with the community is crucial for building trust and ensuring that short-term policies and decisions align with community needs.
- Economic Uncertainty: Global economic shifts can lead to fluctuations in sales tax revenue, which is a key revenue source for a small municipality like ours.

The city's economic goal is to create a community that provides its residents with the opportunity to purchase any good or service they desire without having to leave the city limits. The City of Windcrest has turned its focus towards retail and industrial growth, resulting in the opening and expansion of a number of businesses within the City in recent years.

Priorities

In addition to the Strategic Initiatives and the Strategic Priorities of Council, the City Manager, with guidance from the City Council provided current year priorities when establishing the budget. These priorities include:

- Safety of the Community through the management of first responders Fire and Police.
- Expanding the use of performance measures through training and education.
- Developing a revitalization strategy for the neighborhoods and commercial corridors within the City.
- Planning to allow for continued growth in the industrial portion of the City.

This year's priorities are similar to last year in that the primary focus of the budget is to expand and refine internal processes and procedures.

Issues

As a small municipality, with a 2-mile range of land with limited financial resources, we are facing multiple challenges:

- Personnel recruitment and retention.
- Limited financial and personnel resources.
- On March 22, 2024, the City of Windcrest terminated the Master Economic Incentive Agreement (MEIA) with Rackspace, a major revenue contributor to the economy of the City of Windcrest. The temporary Sales Tax shortage in the General Fund due to termination of the MEIA agreement (Master Economic Incentive Agreement) will be supported through the transfer from the enterprise fund and is anticipated to be resolved by the end of FY 25-26. The additional \$450,000 transfer was necessary to balance the General fund budget.
- The City Council authorized a temporary hiring freeze until the revenue stream was strengthened.

In summary, a municipality's short-term performance is influenced by a combination of financial, economic, operational, and social factors. Managing these factors effectively, especially in the face of economic uncertainty and fluctuating revenue streams, is crucial for maintaining financial stability and delivering essential services to the community.



City of Windcrest Personnel Summary FY 2025-2026

Dept#	General Fund	FY 20-21 Count	FY 21-22 Count	FY22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count
01-525	City Manager	1	1	1	1	1	1
01-504	Special Events	0.5	0.5	0.5	0.5	1.0	1
01-501	Administration	4	4.5	5	4.5	4.5	4.5
01-527	Post Office	1	1	1	1	1	1
01-508	Municipal Court	5	5.5	5.5	4	4	4
01-502	Police Department	28	26	28	28	28	31
01-519	Code Enforcement	1	1	1	1	1	1
01-517	Animal Control	2	2	2	2	2	2
01-503	Fire Department	9	9	11	13	13	13
01-516	Public Works	9	9	9	9	9	9
01-511	Civic Center	3	3	3	3	3	3
01-507	Fleet Division	1	1	1	1	1	1
01-520	Finance	4	4	4	4	4	4
	Total General Fund:	68.5	67.5	72	72	72.5	75.5

Dept#	WCCPD Fund	FY 20-21 Count	FY 21-22 Count	FY 22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count
18-500	WCCPD	7	12	10	10	10	7
	Total WCCPD Fund:	7	12	10	10	10	7

Dept#	Garbage Fund	FY 20-21 Count	FY 21-22 Count	FY 22-23 Count	FY23-24 Count	FY24-25 Count
02-500	Garbage	1	1	1	1	1
	Total Garbage Fund:	1	1	1	1	1

Dept#	Contract / Seasonal	FY 20-21 Count	FY 21-22 Count	FY 22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count
01-514	City Attorney	0.5	0.5	0.5	0.5	0.5	0.5
01-514	IT Support	0.5	0.5	0.5	0.5	0.5	0.5
01-501	Fire Inspector	0.5	0.5	0.5	0.5	0	0
01-501	Building Inspector	0.5	0.5	0.5	0.5	0.5	0.5
01-514	Food Inspector	0.5	0.5	0.5	0.5	0.5	0.5
01-508	Senior Judge	0.5	0.5	0.50	0.5	0.5	0.5
01-508	Presiding Judge	0	0	0.5	0.5	0.5	0.5
01-508	Associate Judge	0	0	0.5	0.5	0.5	0.5
01-508	Prosecutor	0.5	0.5	0.5	0.5	0.5	0.5
01-527	Postal Clerk (S)*	0.5	0.5	0.5	0.5	0.5	0.5
01-526	Pool Manager (S)*	1	1	0	0	1	1
01-526	Pool Supervisor (S)*	2	2	0	0	2	2
01-526	Lifeguard (S)*	16	16	0	0	16	16
	Total Contract/Seasonal	23	23	5	5	23.5	23.5

*(S) Seasonal position



City of Windcrest Personnel Summary FY 2025-2026 - Detailed

Attachment 1-2

Budget and plan for Municipal Services

Ordinance 2025____(O)

Personnel Summary

Department	Positions (General Fund)	Service Grade	FY 25 - 26 Count
01-525	City Manager	77	1
	Total City manager		1
01-504	Civic Center and Events Specialist	17	1.0
	Total Special Services		1.0
01-501	City Secretary	46	1
01-501	Asst. City Secretary	32	1
01-501	Marketing Communication Specialist	20	1
01-501	Administrative Clerk	12	0.5
01-501	Permit Clerk	16	1
	Total Administration		4.5
01-527	Postal Clerk	12	1
	Total Post Office		1
01-508	Assitant Court Administrator	35	1
01-508	Court Clerk	15	1
01-508	Deputy Clerk	16	1
01-508	Warrant Clerk	15	1
	Total Municipal Court		4
01-502	Police Chief	63	1
01-502	Lietenant	43	2
01-502	Command Sergeant	41	1
01-502	Sergeant	36	3
01-502	Corporal	31	6
01-502	Patrol Officer	26	11
01-502	Support Services Director	31	1
01-502	Support Services Manager	22	1
01-502	Property and Evidence Technician	22	1
01-502	Dispatcher	17	3
01-502	Records Clerk	15	1
	Total Police Department		31
01-519	Code Enforcement Agent (Civilian)	17	1
	Total Code Enforcement		1
01-517	Animal Control Officer	11	2
	Total Animal Control		2
01-503	Fire Chief	63	1
01-503	Assistant Fire Chief	38	1
01-503	Fire Inspector/Investigator	53	1
01-503	Administrative Assistant II	14	1
01-503	Firefighter	6	9
	Total Fire Department		13
01-516	Public Works Director	44	1
01-516	Public Works Tech IV	18	1
01-516	Public Works Tech III	16	2
01-516	Public Works Tech II	14	2
01-516	Public Works Tech I	12	3
	Total Public Works		9
01-511	Public Works Tech IV	18	1
01-511	Public Works Tech III	14	1



01-511	Public Works Tech I	12	1
	Total Civic Center		3
01-507	Fleet Mechanic	23	1
	Total Fleet Division		1
01-520	Municipal Finance Officer	53	1
01-520	Accountant I	30	1
01-520	Accountant I/AP	30	1
01-520	Accountant I/HR	30	1
	Total Finance Department		4
	Total General Fund		75.5

Dept. #	Positions (WCCPD Fund)	Service Grade	FY 25-26 Count
18-500	Patrol Officer	26	4
18-500	Dispatcher	17	3
	Total WCCPD		7

Dept #	Position (Garbage Fund)	Service Grade	FY 25-26 Count
02-500	Utility Clerk	18	1
	Total Garbage Fund		1

Total Position Count (GF, WCCPD, Garbage Fund) 83.5

Dept #	Contract Employee/Seasonal	FY 25-26
01-514	City Attorney	0.5
01-514	IT Support	0.5
01-501	Building inspector	0.5
01-514	Food Inspector	0.5
01-508	Senior Judge	0.5
01-508	Presiding Judge	0.5
01-508	Associate Judge	0.5
01-508	Prosecutor	0.5
01-526	Pool Manager/Lifeguard (seasonal)	1
01-526	Pool Supervisor/Lifeguard (seasonal)	2
01-526	Lifeguard (seasonal)	16
01-527	Postal Clerk (seasonal)	0.5
	Total Contract Employees/Seasonal	23.5

Total Employees for the City of Windcrest (Less Contract/Seasonal/EDC) 83.5



Budget and Plan for Municipal Services Fiscal Year 2022-2023 Personnel Summary Grade and Pay Rate Table (+6%)



Attachment 1-2
Ordinance 2025-01(10)

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (€66%)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
72																				
Hour	62.33	63.57	64.85	66.14	67.47	68.81	70.19	71.59	73.03	74.49	75.98	77.50	79.05	80.63	82.24	83.88	85.56	87.27	89.02	90.80
Biweekly	4,986.19	5,085.92	5,201.39	5,321.39	5,447.22	5,578.16	5,714.26	5,855.62	5,997.34	6,144.44	6,296.92	6,454.88	6,618.32	6,787.36	6,961.99	7,142.31	7,328.43	7,519.46	7,715.59	7,916.92
Month	10,803.42	11,019.49	11,259.88	11,464.67	11,697.85	11,978.33	12,306.40	12,604.77	12,967.33	13,404.77	13,840.04	14,294.08	14,859.78	15,448.80	16,063.98	16,718.66	17,414.96	18,155.34	18,942.18	19,775.84
Annual	129,641.03	132,231.85	134,878.53	137,576.10	140,327.62	143,134.17	145,996.86	148,918.79	151,895.13	154,933.03	158,031.69	161,192.33	164,416.17	167,704.50	171,058.59	174,479.76	177,969.35	181,528.74	185,159.32	188,862.50
71																				
Hour	61.08	62.30	63.55	64.82	66.12	67.44	68.79	70.16	71.57	73.00	74.46	75.95	77.47	79.01	80.59	82.21	83.85	85.53	87.24	88.98
Biweekly	4,886.47	4,984.20	5,083.88	5,185.56	5,288.27	5,395.06	5,502.96	5,613.02	5,725.28	5,839.78	5,956.58	6,075.71	6,197.17	6,321.91	6,449.15	6,578.86	6,710.08	6,842.84	6,978.16	7,116.06
Month	10,799.10	11,235.38	11,469.09	11,738.89	12,040.67	12,381.19	12,764.42	13,192.44	13,667.33	14,190.33	14,762.44	15,384.80	16,058.78	16,785.91	17,568.39	18,408.16	19,308.16	20,269.33	21,293.79	22,383.55
Annual	127,507.21	129,589.18	132,180.96	134,854.58	137,571.07	140,327.49	143,126.92	145,968.46	148,857.23	151,795.86	154,789.68	157,839.41	160,945.16	164,107.42	167,326.17	170,599.16	173,926.37	177,307.87	180,745.83	184,241.42
70																				
Hour	59.86	61.06	62.28	63.52	64.79	66.09	67.41	68.76	70.13	71.54	72.97	74.43	75.92	77.43	78.96	80.56	82.17	83.82	85.49	87.20
Biweekly	4,788.74	4,884.52	4,982.21	5,081.85	5,183.49	5,287.16	5,392.90	5,500.76	5,610.77	5,722.99	5,837.45	5,954.20	6,073.28	6,194.75	6,318.64	6,445.01	6,573.91	6,705.39	6,839.50	6,976.29
Month	10,375.60	10,584.12	10,739.88	11,010.67	11,238.89	11,555.51	11,864.62	12,165.94	12,567.67	12,969.81	13,404.77	13,884.04	14,409.18	14,980.99	15,600.39	16,269.33	16,989.16	17,760.99	18,586.83	19,469.69
Annual	124,507.25	126,997.39	129,537.34	132,128.09	134,770.65	137,466.06	140,215.38	143,019.69	145,880.08	148,797.69	151,773.64	154,809.11	157,905.29	161,063.40	164,284.67	167,570.18	170,921.77	174,340.20	177,827.01	181,383.55
69																				
Hour	58.66	59.84	61.03	62.25	63.50	64.77	66.06	67.38	68.73	70.11	71.51	72.94	74.40	75.89	77.40	78.95	80.53	82.14	83.78	85.46
Biweekly	4,692.97	4,786.82	4,882.56	4,980.21	5,079.82	5,181.41	5,285.04	5,390.74	5,498.56	5,608.53	5,720.70	5,835.11	5,951.81	6,070.85	6,192.27	6,316.11	6,442.44	6,571.28	6,702.71	6,836.76
Month	10,168.09	10,371.45	10,578.95	10,790.46	11,006.27	11,226.29	11,450.92	11,679.94	11,913.54	12,151.81	12,395.60	12,644.74	12,899.09	13,158.61	13,423.46	13,693.75	13,969.48	14,250.68	14,537.38	14,829.69
Annual	122,017.10	124,457.44	126,946.59	129,485.52	132,075.23	134,716.74	137,411.07	140,159.30	142,962.48	145,821.73	148,738.17	151,712.93	154,747.19	157,842.13	160,998.97	164,218.95	167,503.33	170,853.40	174,270.47	177,755.88
68																				
Hour	57.49	58.64	59.81	61.01	62.23	63.47	64.74	66.04	67.36	68.70	70.08	71.48	72.91	74.37	75.86	77.37	78.92	80.50	82.11	83.75
Biweekly	4,599.11	4,691.09	4,784.91	4,880.61	4,978.22	5,077.78	5,179.34	5,282.93	5,388.59	5,496.36	5,606.28	5,718.41	5,832.78	5,949.43	6,068.32	6,189.79	6,313.39	6,439.86	6,568.86	6,700.03
Month	9,964.73	10,168.02	10,373.11	10,578.45	10,785.34	11,001.67	11,221.90	11,446.34	11,673.27	11,902.72	12,134.65	12,369.88	12,608.74	12,850.44	13,094.25	13,341.21	13,591.03	13,843.33	14,098.69	14,356.73
Annual	119,576.76	121,968.29	124,407.66	126,895.81	129,433.73	132,022.40	134,662.85	137,356.11	140,103.23	142,905.30	145,763.40	148,678.67	151,652.24	154,685.29	157,778.99	160,934.57	164,153.27	167,436.33	170,785.06	174,200.76
67																				
Hour	56.34	57.47	58.62	59.79	60.98	62.20	63.45	64.72	66.01	67.33	68.68	70.05	71.45	72.88	74.34	75.82	77.34	78.89	80.47	82.08
Biweekly	4,507.12	4,597.27	4,689.21	4,783.00	4,878.66	4,976.23	5,075.75	5,177.27	5,280.81	5,386.43	5,494.16	5,604.09	5,716.12	5,830.43	5,947.05	6,066.00	6,187.32	6,311.06	6,437.28	6,566.03
Month	9,765.44	9,960.74	10,155.96	10,354.16	10,556.32	10,761.46	10,970.47	11,182.42	11,400.75	11,625.70	11,857.48	12,096.18	12,342.09	12,595.63	12,856.28	13,124.09	13,399.05	13,681.35	13,962.07	14,251.40
Annual	117,185.22	119,528.83	121,919.51	124,357.90	126,846.06	129,381.96	131,969.60	134,608.99	137,301.17	140,047.19	142,848.13	145,705.10	148,619.20	151,591.58	154,623.42	157,715.88	160,870.20	164,087.61	167,369.36	170,716.74
66																				
Hour	55.21	56.32	57.44	58.59	59.76	60.96	62.18	63.42	64.69	65.98	67.30	68.65	70.02	71.42	72.85	74.31	75.79	77.31	78.86	80.43
Biweekly	4,416.98	4,505.32	4,595.43	4,687.94	4,782.08	4,878.19	4,976.20	5,076.12	5,178.84	5,284.24	5,392.38	5,503.26	5,616.99	5,733.58	5,853.05	5,974.48	6,098.88	6,226.25	6,357.60	6,487.94
Month	9,570.13	9,761.53	9,956.76	10,155.69	10,358.01	10,564.19	10,773.22	10,985.19	11,200.47	11,419.75	11,643.28	11,871.06	12,103.23	12,339.88	12,581.03	12,826.68	13,076.83	13,331.48	13,590.60	13,854.17
Annual	114,881.52	117,138.35	119,481.12	121,870.74	124,306.15	126,794.32	129,330.20	131,916.81	134,555.14	137,246.25	139,991.12	142,791.00	145,646.82	148,559.75	151,530.95	154,561.57	157,652.80	160,805.85	164,021.97	167,302.41
65																				
Hour	54.11	55.19	56.29	57.42	58.57	59.74	60.93	62.15	63.40	64.66	65.96	67.28	68.62	69.99	71.39	72.82	74.28	75.76	77.28	78.83
Biweekly	4,324.07	4,415.21	4,503.52	4,593.59	4,686.46	4,782.17	4,879.75	4,979.25	5,080.69	5,184.07	5,290.40	5,399.61	5,511.75	5,625.82	5,741.85	5,859.88	5,980.92	6,104.08	6,230.37	6,359.80
Month	9,374.97	9,565.30	9,757.62	9,952.78	10,151.83	10,354.87	10,561.97	10,773.21	10,988.67	11,208.44	11,432.61	11,661.53	11,895.26	12,133.98	12,377.58	12,626.03	12,879.34	13,137.53	13,400.64	13,668.50
Annual	112,544.69	114,795.58	117,091.50	119,433.32	121,821.99	124,258.43	126,743.60	129,278.47	131,864.04	134,501.32	137,191.35	139,935.18	142,733.88	145,588.56	148,500.33	151,470.33	154,499.74	157,589.74	160,741.53	163,956.36
64																				
Hour	53.03	54.09	55.17	56.27	57.40	58.54	59.72	60.91	62.13	63.37	64.64	65.93	67.25	68.59	69.97	71.37	72.79	74.25	75.73	77.25
Biweekly	4,242.07	4,326.91	4,413.45	4,501.72	4,592.75	4,686.59	4,783.19	4,881.65	4,981.96	5,084.22	5,189.45	5,296.66	5,405.85	5,517.04	5,630.22	5,745.40	5,862.60	5,981.84	6,103.14	6,226.49
Month	9,391.15	9,573.97	9,757.62	9,952.78	10,151.83	10,354.87	10,561.97	10,773.21	10,988.67	11,208.44	11,432.61	11,661.53	11,895.26	12,133.98	12,377.58	12,626.03	12,879.34	13,137.53	13,400.64	13,668.50
Annual	110,293.80	112,499.67	114,749.67	117,044.66	119,385.55	121,773.26	124,208.73	126,692.90	129,226.76	131,811.30	134,447.52	137,136.47	139,879.20	142,676.79	145,530.32	148,440.93	151,409.75	154,437.94	157,526.70	160,677.23
63																				
Hour	51.97	53.00	54.06	55.15	56.25	57.37	58.52	59.69	60.89	62.10	63.35	64.61	65.90	67.22	68.57	69.94	71.34	72.76	74.22	75.70
Biweekly	4,157.23	4,240.37	4,325.18	4,411.68	4,499.92	4,590.92	4,684.71	4,781.35	4,880.85	4,982.24	5,085.48	5,190.68	5,297.87	5,407.04	5,518.19	5,631.34	5,746.50	5,863.68	5,982.89	6,104.15
Month	9,007.33	9,187.47	9,371.22	9,558.65	9,749.82	9,944.82	10,143.71	10,348.66	10,559.52	10,776.49	10,999.68	11,229.08	11,464.58	11,706.17	11,952.84	12,204.61	12,461.66	12,724.03	12,991.72	13,264.85
Annual	108,087.92	110,249.68	112,454.67	114,713.77	116,997.84	119,337.80	121,724.55	124,159.04	126,642.23	129,175.07	131,758.57	134,393.74	137,081.62	139,823.25	142,619.71	145,472.11	148,381.55	151,349.18	154,376.17	157,463.69
62																				
Hour	50.93	51.94	52.98	54.04	55.12	56.23	57.35	58.50	59.67	60.86	62.08	63.32	64.59	65.88	67.20	68.54	69.91	71.31	72.73	74.19
Biweekly	4,074.08	4,155.56	4,238.68	4,																

Attachment 1-2
Ordinance 2023-01(10)

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (67%)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
60 Hour Biweekly Month Annual	40.12 3,029.09 8,314.07 102,179.69	50.11 4,008.50 8,881.57 104,223.29	51.11 4,088.76 8,838.88 106,307.75	52.13 4,170.53 8,925.44 108,433.91	53.17 4,252.05 9,012.88 110,602.58	54.14 4,339.02 9,101.27 112,814.64	55.32 4,421.05 9,190.73 115,070.93	56.43 4,507.42 9,281.03 117,372.55	57.56 4,598.51 9,372.34 119,719.79	58.71 4,694.63 9,464.65 122,114.19	59.88 4,796.03 9,557.18 124,555.47	61.08 4,893.21 9,650.93 127,047.60	62.30 4,995.56 9,745.38 129,585.56	63.55 5,098.48 9,841.63 132,180.33	64.82 5,198.35 9,938.93 134,823.93	66.12 5,298.50 10,037.43 137,520.41	67.44 5,398.35 10,137.34 140,270.82	68.79 5,498.09 10,238.01 143,076.24	70.16 5,597.35 10,339.31 145,927.76	71.57 5,697.00 10,441.34 148,985.52
59 Hour Biweekly Month Annual	48.14 3,851.39 8,344.67 100,136.10	49.11 3,928.42 8,511.57 101,138.82	50.09 4,006.98 8,681.80 104,181.60	51.09 4,087.12 8,855.44 106,265.33	52.11 4,168.87 9,024.54 108,390.53	53.15 4,252.24 9,213.20 110,558.34	54.22 4,339.29 9,397.46 112,769.51	55.30 4,424.03 9,585.41 115,024.80	56.41 4,507.52 9,777.12 117,323.40	57.53 4,602.77 9,972.66 119,671.91	58.69 4,698.82 10,171.11 122,065.33	59.86 4,796.03 10,372.55 124,506.65	61.06 4,893.21 10,575.92 126,969.79	62.28 4,988.74 10,779.43 129,536.72	63.52 5,084.18 10,984.07 132,127.46	64.79 5,183.46 11,190.62 134,770.00	66.09 5,283.67 11,398.31 137,465.40	67.41 5,392.87 11,608.55 140,214.71	68.76 5,500.73 11,825.62 143,019.01	70.13 5,607.72 12,044.79 145,879.39
58 Hour Biweekly Month Annual	47.18 3,724.36 8,341.34 98,131.38	48.12 3,849.85 8,508.16 100,096.04	49.09 3,926.84 8,678.33 102,097.96	50.07 4,005.38 8,851.89 104,139.92	51.07 4,085.49 9,028.93 106,222.72	52.09 4,167.20 9,208.51 108,347.18	53.13 4,250.54 9,393.70 110,514.12	54.19 4,335.55 9,581.57 112,724.40	55.28 4,422.27 9,773.21 114,978.89	56.38 4,510.71 9,964.67 117,278.47	57.51 4,600.92 10,164.04 119,624.04	58.66 4,692.94 10,371.52 122,016.52	59.84 4,788.80 10,578.83 124,456.85	61.03 4,882.54 10,790.41 126,945.99	62.25 4,980.19 10,998.41 129,484.91	63.50 5,079.79 11,206.22 132,074.60	64.77 5,181.39 11,415.34 134,716.10	66.06 5,285.02 11,627.42 137,410.42	67.38 5,390.72 11,840.53 140,158.63	68.73 5,500.72 12,064.88 142,961.80
57 Hour Biweekly Month Annual	46.24 3,698.67 8,014.23 96,170.71	47.16 3,772.85 8,174.51 98,094.12	48.10 3,848.31 8,338.00 100,058.01	49.07 3,925.27 8,504.76 102,057.13	50.05 4,003.78 8,678.27 104,098.27	51.05 4,083.86 8,848.55 106,180.23	52.07 4,165.33 9,023.32 108,303.84	53.11 4,248.84 9,205.83 110,469.91	54.17 4,333.82 9,388.94 112,679.31	55.26 4,420.50 9,572.74 114,932.90	56.36 4,508.91 9,763.50 117,231.56	57.49 4,599.08 9,954.68 119,578.19	58.64 4,696.07 10,153.97 121,967.71	59.81 4,794.69 10,357.40 124,607.07	61.01 4,890.58 10,562.60 126,895.21	62.23 4,978.20 10,768.09 129,433.11	63.47 5,077.76 11,004.81 132,071.77	64.74 5,179.32 11,222.85 134,662.21	66.04 5,288.56 11,446.29 137,355.45	67.36 5,388.56 11,673.21 140,102.56
56 Hour Biweekly Month Annual	45.31 3,624.90 7,953.94 94,247.29	46.22 3,697.39 8,012.24 96,132.24	47.14 3,771.34 8,121.24 98,054.89	48.08 3,846.77 8,174.67 100,015.98	49.05 3,921.70 8,201.36 102,016.30	50.03 4,002.18 8,271.39 104,056.63	51.03 4,082.22 8,344.81 106,132.76	52.05 4,163.87 8,419.71 108,250.52	53.09 4,247.14 8,501.14 110,423.73	54.15 4,332.09 8,586.19 112,634.24	55.23 4,418.73 8,671.91 114,886.93	56.34 4,507.24 8,759.39 117,184.66	57.47 4,597.24 8,849.70 119,528.36	58.61 4,689.10 8,941.11 121,918.93	59.79 4,782.97 9,033.11 124,357.30	60.98 4,878.63 9,124.31 126,844.45	62.20 4,976.21 9,215.34 129,381.34	63.45 5,075.73 10,097.41 131,968.97	64.72 5,177.24 11,217.26 134,608.34	66.01 5,280.79 11,441.71 137,300.51
55 Hour Biweekly Month Annual	44.40 3,552.40 7,892.86 92,862.35	45.29 3,623.45 7,950.80 94,209.60	46.20 3,695.91 8,007.82 96,093.79	47.12 3,769.83 8,167.97 98,015.66	48.07 3,845.23 8,313.33 99,979.98	49.03 3,922.13 8,467.96 101,975.50	50.01 4,000.58 8,619.20 104,015.01	51.01 4,080.59 8,814.28 106,095.31	52.03 4,162.20 8,970.10 108,217.21	53.07 4,245.44 9,188.46 110,381.56	54.13 4,330.35 9,382.43 112,580.19	55.21 4,416.96 9,570.08 114,907.97	56.32 4,505.30 9,765.48 117,149.40	57.44 4,595.41 9,956.71 119,480.55	58.59 4,687.31 10,155.85 121,870.16	59.76 4,781.06 10,358.96 124,307.56	60.96 4,876.68 10,566.14 126,793.71	62.18 4,974.21 10,773.15 129,329.59	63.42 5,073.70 10,993.01 131,916.18	64.69 5,175.17 11,212.88 134,545.50
54 Hour Biweekly Month Annual	43.52 3,481.35 7,842.93 90,515.10	44.39 3,550.98 7,894.66 92,325.40	45.27 3,622.00 7,947.66 94,171.91	46.18 3,694.44 8,004.61 96,055.35	47.10 3,768.33 8,164.70 97,978.46	48.05 3,843.69 8,318.00 99,935.95	49.01 3,920.57 8,474.56 101,934.71	49.99 3,998.88 8,637.74 103,973.40	50.96 4,078.96 8,807.94 106,052.87	52.01 4,160.54 9,014.49 108,179.93	53.05 4,243.75 9,194.78 110,337.40	54.11 4,328.62 9,381.40 112,544.15	55.19 4,415.19 9,566.75 114,795.04	56.29 4,501.50 9,757.58 117,090.94	57.42 4,593.57 9,952.73 119,432.75	58.57 4,685.44 10,151.78 121,821.41	59.74 4,779.15 10,354.82 124,257.84	60.93 4,874.73 10,561.92 126,742.99	62.15 4,972.23 10,773.15 129,277.85	63.40 5,071.67 10,988.62 131,883.41
53 Hour Biweekly Month Annual	42.65 3,412.72 7,793.14 88,704.80	43.50 3,482.86 7,845.52 90,478.90	44.37 3,553.56 7,898.47 92,288.47	45.26 3,624.55 7,948.42 94,134.24	46.16 3,695.55 8,001.41 96,015.93	47.09 3,768.22 8,054.32 97,927.27	48.03 3,843.59 8,107.62 99,889.01	48.99 3,920.00 8,261.00 101,893.93	49.97 3,999.36 8,318.08 103,931.81	50.97 4,078.52 8,374.52 106,010.45	51.99 4,158.89 8,431.52 108,130.66	53.03 4,240.05 8,484.93 110,293.27	54.09 4,323.69 8,538.83 112,489.13	55.17 4,403.43 8,593.75 114,746.12	56.27 4,484.70 8,648.72 117,044.10	57.40 4,567.10 8,703.67 119,384.98	58.54 4,650.72 8,758.67 121,772.68	59.72 4,734.28 8,813.72 124,008.13	60.91 4,827.28 8,868.84 126,692.30	62.13 4,915.48 8,918.92 129,226.14
52 Hour Biweekly Month Annual	41.79 3,343.49 7,744.23 86,930.70	42.63 3,410.36 7,798.11 88,669.32	43.48 3,478.57 7,852.89 90,442.70	44.35 3,548.14 7,907.63 92,251.56	45.24 3,619.10 7,961.38 94,096.59	46.14 3,691.48 7,998.21 95,978.52	47.07 3,765.31 8,054.17 97,898.09	48.01 3,840.62 8,109.43 99,856.05	48.97 3,917.43 8,164.76 101,853.17	49.95 3,995.78 8,219.52 103,890.24	50.95 4,075.69 8,280.67 105,968.04	51.97 4,157.21 8,339.69 108,087.40	53.00 4,240.35 8,398.43 110,249.15	54.06 4,325.16 8,458.60 112,454.13	55.15 4,401.66 8,518.75 114,703.22	56.25 4,480.90 8,578.77 116,997.28	57.37 4,560.99 8,640.89 119,337.23	58.52 4,641.69 8,701.66 121,723.97	59.69 4,725.54 8,752.44 124,158.45	60.89 4,805.83 8,802.84 126,641.62
51 Hour Biweekly Month Annual	40.96 3,276.62 7,699.34 85,192.09	41.78 3,342.15 7,751.88 86,895.93	42.61 3,408.99 7,806.15 88,633.85	43.46 3,464.72 7,913.88 90,406.53	44.33 3,526.55 7,968.55 92,214.66	45.22 3,591.65 8,018.25 94,048.95	46.13 3,658.53 8,073.91 95,940.13	47.05 3,731.81 8,129.31 97,858.93	47.99 3,808.06 8,184.31 99,811.11	48.95 3,885.37 8,239.84 101,812.43	49.93 3,964.18 8,294.06 103,848.68	50.93 4,040.06 8,348.74 105,925.66	51.94 4,115.44 8,401.58 108,044.17	52.98 4,190.66 8,454.88 110,205.05	54.04 4,273.43 8,507.43 112,409.15	55.12 4,349.90 8,559.78 114,657.34	56.23 4,409.90 8,611.47 116,950.48	57.35 4,488.06 8,663.92 119,289.49	58.50 4,571.41 8,716.61 121,675.28	59.67 4,658.42 8,769.40 124,108.79
50 Hour Biweekly Month Annual	40.14 3,211.09 7,657.53 83,488.25	40.94 3,275.31 7,706.50 85,158.01	41.76 3,340.81 7,758.61 86,861.17	42.60 3,407.63 7,810.80 88,598.40	43.45 3,475.78 7,864.55 90,370.36	44.32 3,545.40 7,918.25 92,177.77	45.20 3,616.20 7,971.81 94,021.33	46.11 3,688.53 8,024.81 95,901.75	47.03 3,762.30 8,078.15 97,818.79	47.97 3,837.55 8,131.55 99,716.18	48.93 3,914.30 8,184.08 101,771.71	49.91 3,992.88 8,236.92 103,807.14	50.91 4,072.43 8,288.33 105,838.29	51.92 4,153.88 8,339.66 108,000.95	52.96 4,231.70 8,390.96 110,160.97	54.02 4,312.27 8,442.19 112,384.19	55.10 4,400.13 8,493.68 114,611.47	56.20 4,486.30 8,544.96 116,903.70	57.33 4,569.52 8,596.81 119,241.78	58.47 4,671.95 8,648.35 121,626.61
49 Hour Biweekly Month Annual	39.34 3,146.86 7,594.21 81,318.48	40.12 3,209.80 7,648.57 83,454.85	40.97 3,274.00 7,699.66 85,122.95	41.74 3,339.48 7,750.25 86,826.43	42.58 3,402.75 7,801.54 88,552.96	43.43 3,474.94 7,852.55 90,344.22	44.30 3,543.88 7,903.98 92,140.90	45.18 3,614.76 7,955.18 93,983.72	46.09 3,687.05 8,006.62 95,863.39	47.01 3,759.29 8,057.88 97,780.66	47.95 3,838.01 8,111.36 99,728.27	48.91 3,918.21 8,165.78 101,713.00	49.89 3,998.09 8,219.31 103,765.62	50.89 4,078.08 8,273.08 105,840.93	51.90 4,158.22 8,327.48 107,957.75	52.94 4,238.27 8,376.41 110,116.91	54.00 4,319.97 8,430.94 112,319.24	55.08 4,400.37 8,483.98 114,565.63	56.18 4,484.03 8,537.08 116,856.94	57.30 4,561.84 8,589.94 119,194.08



Attachment 1-2
Ordinance 2025-01(10)

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (46%)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
48 Hour Biweekly Month Annual	38.55 3,083.93 6,681.84 80,182.11	39.32 3,145.61 6,815.48 81,785.76	40.11 3,208.52 6,951.79 83,421.47	40.91 3,272.69 7,090.83 85,089.90	41.73 3,338.14 7,232.84 86,791.70	42.56 3,404.91 7,372.92 88,527.53	43.41 3,472.00 7,524.84 90,298.08	44.28 3,542.46 7,674.54 92,104.04	45.17 3,613.31 7,826.13 93,946.13	46.07 3,685.58 7,982.42 95,825.05	46.99 3,759.29 8,143.55 97,741.55	47.93 3,834.48 8,306.03 99,696.58	48.89 3,911.17 8,464.38 101,690.31	49.87 3,989.39 8,618.55 103,724.11	50.86 4,069.18 8,786.55 105,798.68	51.88 4,150.56 8,962.87 107,914.57	52.92 4,233.57 9,147.74 110,072.86	53.98 4,318.24 9,326.19 112,274.32	55.06 4,404.61 9,514.32 114,519.80	56.16 4,492.70 9,704.18 116,810.20
47 Hour Biweekly Month Annual	37.28 3,082.63 6,589.17 78,578.47	38.52 3,144.35 6,732.75 80,150.04	39.20 3,207.23 6,884.01 81,753.04	40.09 3,270.23 6,940.01 83,388.10	40.89 3,337.32 7,097.88 85,055.86	41.71 3,405.44 7,258.22 86,756.98	42.54 3,473.54 7,420.34 88,492.12	43.40 3,541.71 7,581.81 90,261.96	44.26 3,610.03 7,745.27 92,067.20	45.15 3,678.40 7,912.71 93,908.55	46.05 3,747.33 8,082.53 95,786.72	46.97 3,817.29 8,254.87 97,702.45	47.91 3,887.33 8,424.71 99,656.50	48.87 3,958.60 8,600.23 101,649.63	49.85 4,030.07 8,780.32 103,682.62	50.84 4,102.55 8,961.02 105,756.28	51.86 4,176.06 9,142.38 107,871.40	52.90 4,248.80 9,324.07 110,008.83	53.96 4,321.92 9,507.89 112,229.41	55.04 4,396.32 9,693.50 114,477.99
46 Hour Biweekly Month Annual	37.02 2,961.80 6,417.24 77,006.90	37.76 3,021.04 6,545.50 78,547.04	38.52 3,081.46 6,676.50 80,117.98	39.29 3,141.09 6,810.03 81,720.34	40.07 3,205.95 6,946.23 83,354.75	40.88 3,270.07 7,085.15 85,021.84	41.69 3,335.47 7,226.86 86,727.28	42.53 3,402.18 7,371.39 88,456.22	43.38 3,470.23 7,518.82 90,222.86	44.25 3,539.63 7,669.20 92,030.38	45.13 3,610.42 7,822.58 93,870.98	46.03 3,682.63 7,979.03 95,748.40	46.95 3,756.28 8,138.61 97,663.37	47.89 3,831.41 8,301.39 99,616.64	48.85 3,908.04 8,467.41 101,608.97	49.83 3,986.20 8,638.76 103,641.15	50.82 4,065.92 8,809.50 105,713.97	51.84 4,147.24 8,985.69 107,828.55	52.88 4,230.19 9,165.40 109,984.82	53.93 4,314.79 9,348.71 112,184.51
45 Hour Biweekly Month Annual	36.51 2,920.51 6,327.78 75,933.31	37.24 3,028.50 6,454.33 77,451.98	37.98 3,099.27 6,583.42 79,001.02	38.74 3,161.26 6,715.09 80,581.04	39.52 3,224.48 6,849.38 82,192.66	40.31 3,288.97 6,986.38 83,836.51	41.11 3,358.97 7,126.10 85,513.24	41.93 3,434.75 7,268.63 87,223.51	42.77 3,512.85 7,414.00 88,967.98	43.63 3,590.28 7,562.28 90,747.34	44.50 3,669.09 7,713.52 92,562.28	45.39 3,753.92 7,867.79 94,411.53	46.30 3,839.92 8,025.15 96,301.80	47.22 3,927.99 8,185.65 98,227.84	48.17 4,018.55 8,349.37 100,192.39	49.13 4,109.62 8,516.35 102,196.24	50.12 4,200.24 8,686.68 104,240.17	51.12 4,291.42 8,860.41 106,324.97	52.14 4,382.11 9,037.62 108,451.47	53.18 4,474.33 9,212.37 110,620.50
44 Hour Biweekly Month Annual	35.78 2,862.10 6,201.22 74,414.65	36.49 2,919.34 6,325.24 75,902.94	37.22 2,977.73 6,451.75 77,421.00	37.97 3,037.29 6,580.78 78,969.42	38.73 3,098.03 6,712.40 80,548.81	39.50 3,159.99 6,846.65 82,159.78	40.29 3,223.19 6,983.58 83,802.98	41.10 3,287.67 7,133.25 85,479.04	41.92 3,354.41 7,266.72 87,186.52	42.76 3,420.48 7,411.03 88,932.39	43.61 3,488.98 7,559.25 90,711.04	44.48 3,555.66 7,710.44 92,525.26	45.37 3,629.84 7,864.65 94,375.76	46.28 3,702.43 8,021.94 96,263.28	47.21 3,776.48 8,182.38 98,188.54	48.15 3,852.01 8,346.03 100,152.32	49.11 3,929.05 8,512.95 102,155.36	50.10 4,007.63 8,683.21 104,198.79	51.10 4,087.79 8,856.87 106,282.44	52.12 4,169.54 9,034.01 108,408.09
43 Hour Biweekly Month Annual	35.06 2,804.86 6,198.74 72,926.35	35.76 2,860.96 6,198.74 74,353.13	36.48 2,918.18 6,322.71 75,827.58	37.21 2,976.54 6,449.17 77,390.03	37.95 3,036.07 6,578.15 78,937.83	38.71 3,096.79 6,712.40 80,516.59	39.48 3,158.73 6,843.91 82,128.92	40.27 3,221.90 6,980.79 83,769.46	41.08 3,286.34 7,120.40 85,444.85	41.90 3,352.07 7,267.52 87,153.74	42.74 3,419.11 7,417.57 88,896.62	43.59 3,487.49 7,556.23 90,674.75	44.47 3,557.84 7,704.75 92,488.25	45.35 3,628.39 7,853.21 94,318.01	46.26 3,700.95 8,018.73 96,224.77	47.19 3,774.97 8,179.11 98,149.27	48.13 3,850.47 8,347.95 100,117.25	49.09 3,927.48 8,509.54 102,114.50	50.08 4,006.03 8,679.73 104,155.13	51.08 4,086.15 8,856.93 106,239.93
42 Hour Biweekly Month Annual	34.36 2,748.76 5,955.65 71,467.83	35.05 2,803.74 6,074.77 72,897.18	35.75 2,859.81 6,196.26 74,353.13	36.46 2,917.01 6,320.19 75,842.23	37.19 2,975.33 6,446.59 77,359.07	37.94 3,034.86 6,575.52 78,906.25	38.69 3,095.55 6,704.03 80,484.38	39.47 3,157.46 6,841.17 82,094.07	40.26 3,220.61 6,970.00 83,735.95	41.06 3,285.03 7,117.56 85,410.67	41.88 3,350.75 7,259.91 87,118.88	42.72 3,417.74 7,405.10 88,861.26	43.58 3,486.10 7,553.21 90,638.46	44.45 3,555.82 7,704.27 92,451.25	45.34 3,626.93 7,858.36 94,300.28	46.24 3,699.47 8,015.52 96,186.28	47.17 3,773.46 8,173.83 98,110.01	48.11 3,848.93 8,339.55 100,072.21	49.07 3,925.91 8,506.14 102,073.65	50.06 4,004.43 8,678.76 104,115.13
41 Hour Biweekly Month Annual	33.67 2,693.79 5,885.54 70,038.47	34.35 2,747.66 5,993.27 71,439.24	35.03 2,802.62 6,072.34 72,888.02	35.72 2,858.67 6,193.28 74,335.38	36.45 2,915.84 6,317.66 75,811.89	37.18 2,974.16 6,440.01 77,328.13	37.92 3,033.64 6,572.89 78,972.69	38.69 3,094.31 6,704.35 80,452.19	39.45 3,156.20 6,834.44 82,061.23	40.24 3,218.33 6,975.20 83,702.45	41.05 3,283.21 7,114.71 85,376.50	41.87 3,349.39 7,257.00 87,088.03	42.70 3,416.27 7,402.14 88,855.71	43.55 3,484.70 7,550.19 90,602.23	44.43 3,554.47 7,701.19 92,414.27	45.32 3,625.48 7,852.21 94,262.56	46.22 3,697.99 8,012.32 96,147.81	47.15 3,771.95 8,172.56 98,070.77	48.09 3,848.29 8,336.02 100,032.18	49.05 3,924.34 8,507.74 102,032.82
40 Hour Biweekly Month Annual	33.00 2,639.91 5,719.81 68,637.70	33.66 2,692.71 5,824.20 70,010.45	34.33 2,746.56 5,920.89 71,410.66	35.02 2,801.50 6,060.91 72,838.88	35.72 2,857.53 6,191.90 74,355.65	36.43 2,914.68 6,315.13 75,781.57	37.16 2,972.97 6,441.43 77,297.20	37.91 3,032.43 6,570.26 78,834.14	38.66 3,091.08 6,701.67 80,420.00	39.44 3,154.94 6,835.70 82,028.41	40.23 3,218.04 6,972.41 83,668.97	41.03 3,282.47 7,111.86 85,344.35	41.85 3,348.05 7,254.10 87,049.20	42.69 3,415.01 7,391.18 88,790.18	43.54 3,483.31 7,547.17 90,555.99	44.41 3,552.07 7,698.11 92,377.31	45.30 3,624.03 7,852.07 94,234.85	46.21 3,696.51 7,984.93 96,109.35	47.13 3,770.44 8,169.29 98,031.54	48.07 3,845.85 8,332.68 99,992.17
39 Hour Biweekly Month Annual	32.34 2,586.86 5,605.41 67,264.95	32.99 2,639.63 5,717.52 68,610.24	33.65 2,691.63 5,831.87 69,982.45	34.32 2,745.47 5,948.51 71,382.10	35.00 2,800.37 6,067.48 72,809.74	35.70 2,858.38 6,213.60 74,265.94	36.42 2,917.78 6,316.86 75,751.25	37.15 2,971.28 6,468.56 77,266.28	37.89 3,031.09 6,565.63 78,811.60	38.65 3,089.94 6,698.99 80,387.84	39.42 3,133.68 6,832.97 81,995.59	40.21 3,216.75 6,966.63 83,635.51	41.01 3,281.09 7,105.02 85,308.22	41.83 3,346.71 7,251.20 88,754.67	42.67 3,401.91 7,396.22 90,529.76	43.52 3,461.91 7,544.15 92,340.36	44.39 3,551.55 7,695.03 94,187.16	45.28 3,622.58 7,848.93 96,070.91	46.19 3,695.03 8,005.91 97,992.32	47.11 3,769.94 8,166.03 99,927.32
38 Hour Biweekly Month Annual	31.69 2,533.37 5,493.10 65,919.65	32.33 2,586.08 5,603.13 67,238.04	32.97 2,639.56 5,715.23 68,582.80	33.63 2,690.56 5,826.55 69,945.46	34.30 2,744.47 5,946.13 71,353.55	34.99 2,799.25 6,065.05 72,780.62	35.69 2,855.24 6,186.35 74,236.23	36.40 2,912.34 6,310.08 75,720.95	37.13 2,970.59 6,438.28 77,237.37	37.88 3,030.00 6,565.60 78,780.08	38.63 3,090.60 6,696.31 80,355.68	39.41 3,152.42 6,830.23 81,962.80	40.19 3,215.46 6,966.84 83,602.05	40.93 3,279.77 7,106.17 85,274.09	41.82 3,345.37 7,248.30 86,979.57	42.65 3,412.28 7,393.26 88,719.17	43.51 3,480.52 7,541.13 90,491.55	44.38 3,550.13 7,691.95 92,301.42	45.26 3,621.13 7,885.79 94,149.49	46.17 3,693.56 8,002.71 96,032.48
37 Hour Biweekly Month Annual	31.16 2,493.12 5,401.76 64,821.12	31.79 2,542.98 5,509.80 66,117.54	32.42 2,593.84 5,619.99 67,439.89	33.07 2,645.72 5,732.39 68,788.69	33.73 2,698.63 5,847.04 70,164.46	34.41 2,752.61 5,959.88 71,567.75	35.10 2,807.66 6,081.76 72,999.11	35.80 2,863.81 6,204.92 74,439.09	36.51 2,921.09 6,329.02 75,948.27	37.24 2,979.51 6,459.72 77,467.24	37.99 3,039.10 6,584.72 79,016.58	38.75 3,099.88 6,716.41 80,986.92	39.52 3,161.88 6,847.52 82,208.85	40.31 3,225.12 6,987.77 83,853.03	41.12 3,289.62 7,117.51 85,530.09	41.94 3,350.79 7,270.06 87,240.69	42.78 3,427.52 7,363.77 88,985.51	43.64 3,490.97 7,515.04 90,765.32	44.51 3,560.79 7,715.04 92,580.52	45.40 3,632.01 7,869.34 94,432.13



Attachment 1-2
Ordinance 2025-01(10)

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (+6%)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20													
36 Hour Biweekly Month Annual	30.54 2,443.26 5,293.72 63,524.70	31.15 2,492.12 5,399.60 64,795.19	31.77 2,541.97 5,507.59 66,091.10	32.41 2,592.80 5,617.74 67,412.92	33.06 2,644.66 5,730.10 68,761.18	33.72 2,697.55 5,842.36 70,136.40	34.39 2,751.50 5,957.81 71,539.13	35.08 2,806.53 6,072.44 72,969.93	35.78 2,862.67 6,190.96 74,429.31	36.50 2,919.92 6,316.49 75,917.89	37.23 2,979.32 6,451.02 77,441.25	37.97 3,037.88 6,582.08 78,994.98	38.73 3,098.64 6,709.56 80,564.68	39.51 3,160.61 6,832.48 82,175.97	40.30 3,223.83 6,945.26 83,819.38	41.10 3,288.30 7,061.04 85,495.88	41.93 3,354.07 7,174.66 87,205.88	42.76 3,421.15 7,281.34 88,949.91	43.62 3,489.57 7,390.53 90,728.85	44.49 3,558.36 7,501.99 92,543.49													
35 Hour Biweekly Month Annual	29.93 2,394.39 5,291.61 62,254.20	30.53 2,442.28 5,397.44 63,499.29	31.14 2,491.13 5,505.39 64,769.27	31.76 2,540.95 5,615.28 66,064.66	32.40 2,591.77 5,725.95 67,385.95	33.05 2,643.60 5,842.36 68,731.67	33.71 2,696.47 5,957.81 70,108.34	34.38 2,750.40 6,072.44 71,510.51	35.07 2,805.41 6,190.96 72,940.72	35.77 2,861.52 6,316.49 74,399.54	36.48 2,918.75 6,451.02 75,887.53	37.21 2,977.13 6,582.08 77,400.28	37.96 3,036.67 6,709.56 78,933.38	38.72 3,097.40 6,832.48 80,532.45	39.49 3,159.35 6,945.26 82,143.10	40.28 3,222.54 7,061.04 83,785.96	41.09 3,286.99 7,174.66 85,061.68	41.91 3,352.73 7,281.34 87,170.91	42.75 3,419.78 7,390.53 88,914.33	43.60 3,488.18 7,501.99 90,693.62													
34 Hour Biweekly Month Annual	29.33 2,346.50 5,185.78 61,009.12	29.92 2,394.43 5,289.49 62,229.30	30.52 2,441.30 5,395.28 63,473.89	31.13 2,490.13 5,501.19 64,743.37	31.75 2,539.93 5,608.23 66,038.23	32.38 2,590.73 5,715.25 67,359.00	33.03 2,642.55 5,825.31 68,706.18	33.69 2,695.40 5,940.33 70,080.30	34.37 2,749.30 6,056.83 71,481.91	35.05 2,804.29 6,170.96 72,911.55	35.75 2,860.38 6,291.48 74,369.78	36.47 2,917.58 6,417.86 76,307.17	37.20 2,975.94 6,547.76 77,374.32	37.94 3,035.45 6,678.82 78,921.80	38.70 3,096.16 6,804.52 80,500.24	39.48 3,158.69 6,942.52 82,110.24	40.27 3,221.25 7,071.86 83,755.45	41.07 3,285.67 7,185.96 85,427.50	41.89 3,351.39 7,294.34 87,136.05	42.73 3,418.41 7,405.78 88,878.77													
33 Hour Biweekly Month Annual	28.74 2,295.57 4,982.47 59,786.94	29.32 2,345.57 5,088.06 60,984.72	29.91 2,392.48 5,193.70 62,204.41	30.50 2,440.33 5,298.37 63,448.50	31.11 2,488.13 5,393.12 64,711.47	31.74 2,536.07 5,491.00 66,011.82	32.37 2,585.69 5,591.25 67,332.05	33.02 2,644.49 5,723.22 68,678.70	33.68 2,694.32 5,837.69 70,052.27	34.35 2,748.20 5,944.44 71,453.31	35.04 2,803.17 6,053.00 72,882.38	35.74 2,859.23 6,159.00 74,300.03	36.46 2,916.42 6,268.80 76,186.63	37.18 2,971.74 6,374.19 77,343.37	37.93 3,024.24 6,474.19 78,890.23	38.69 3,082.92 6,585.67 80,468.04	39.46 3,136.82 6,693.78 82,077.40	40.25 3,193.96 6,798.58 83,718.93	41.05 3,264.36 6,911.11 85,393.33	41.88 3,330.05 7,028.45 87,101.19													
32 Hour Biweekly Month Annual	28.17 2,253.58 4,882.26 58,593.16	28.73 2,304.63 4,980.42 59,785.02	29.31 2,344.63 5,080.03 60,980.32	29.89 2,391.52 5,181.63 62,179.53	30.49 2,439.35 5,285.26 63,421.12	31.10 2,488.14 5,390.97 64,691.58	31.72 2,537.00 5,498.78 65,985.41	32.36 2,586.56 5,609.76 67,305.12	33.01 2,636.44 5,720.94 68,651.22	33.67 2,687.14 5,833.35 70,034.35	34.34 2,742.11 5,943.06 71,424.73	35.03 2,793.00 6,051.06 72,833.23	35.73 2,848.09 6,159.22 74,310.39	36.44 2,901.25 6,267.17 76,196.50	37.17 2,957.55 6,374.37 77,312.43	37.91 3,013.03 6,482.70 78,858.68	38.67 3,069.60 6,591.56 80,435.85	39.44 3,125.56 6,697.05 82,044.57	40.23 3,218.72 6,807.29 83,655.46	41.04 3,281.04 6,911.26 85,339.17													
31 Hour Biweekly Month Annual	27.67 2,213.28 4,891.35 57,545.28	28.22 2,257.55 4,989.18 58,695.19	28.78 2,302.70 5,088.95 59,870.11	29.35 2,348.75 5,190.74 61,075.51	29.95 2,395.73 5,295.55 62,288.86	30.55 2,443.64 5,395.55 63,534.64	31.16 2,492.51 5,498.88 64,805.33	31.78 2,543.36 5,598.61 66,101.44	32.42 2,593.21 5,718.62 67,423.47	33.06 2,645.07 5,829.99 68,671.94	33.72 2,697.98 5,948.61 70,147.38	34.40 2,751.94 6,056.53 71,550.32	35.09 2,806.78 6,168.07 72,981.33	35.79 2,860.33 6,281.41 74,440.96	36.50 2,920.38 6,392.48 75,929.77	37.23 2,978.78 6,454.03 77,448.37	37.98 3,039.13 6,581.11 78,997.34	38.74 3,101.11 6,714.77 80,577.28	39.51 3,161.11 6,849.07 82,188.83	40.30 3,224.33 6,986.05 83,832.61													
30 Hour Biweekly Month Annual	26.60 2,127.63 4,609.87 55,318.43	27.13 2,170.18 4,702.07 56,424.80	27.67 2,213.59 4,796.11 57,553.30	28.22 2,257.86 4,892.03 58,704.36	28.79 2,303.02 4,987.45 59,878.45	29.36 2,349.08 5,091.46 61,076.02	29.95 2,395.51 5,191.46 62,292.54	30.55 2,443.98 5,295.29 63,541.49	31.16 2,492.86 5,398.66 64,814.36	31.78 2,542.72 5,498.57 66,110.65	32.42 2,593.57 5,619.40 67,412.86	33.07 2,645.44 5,731.79 68,781.52	33.73 2,698.35 5,846.43 70,137.15	34.40 2,752.32 5,961.36 71,560.29	35.09 2,803.51 6,082.62 72,991.50	35.79 2,863.51 6,204.28 74,451.33	36.51 2,920.78 6,321.36 75,940.35	37.24 2,979.20 6,454.03 77,459.16	37.98 3,038.78 6,571.71 79,008.34	38.74 3,099.56 6,715.51 80,588.51													
29 Hour Biweekly Month Annual	26.06 2,085.08 4,517.67 54,212.06	26.58 2,126.78 4,608.03 55,296.30	27.12 2,169.32 4,700.19 56,402.23	27.66 2,212.70 4,794.19 57,590.28	28.21 2,256.96 4,890.07 58,680.88	28.78 2,302.10 4,987.87 59,854.50	29.35 2,348.14 5,087.63 61,051.59	29.94 2,395.10 5,189.39 62,272.62	30.54 2,443.00 5,293.17 63,518.07	31.15 2,491.86 5,399.04 64,788.43	31.77 2,541.70 5,502.02 66,084.20	32.41 2,592.53 5,617.16 67,405.89	33.05 2,644.38 5,739.50 68,734.00	33.72 2,697.27 5,844.09 70,123.08	34.39 2,751.22 5,960.97 71,531.67	35.08 2,806.24 6,080.19 72,962.30	35.78 2,862.37 6,201.80 74,421.55	36.50 2,919.61 6,325.83 75,909.98	37.23 2,978.01 6,432.35 77,428.18	37.97 3,037.57 6,581.39 78,976.74													
28 Hour Biweekly Month Annual	25.54 2,043.38 4,427.32 53,127.82	26.05 2,084.75 4,515.86 54,190.38	26.57 2,125.93 4,606.18 55,274.19	27.11 2,168.45 4,698.31 56,379.67	27.65 2,211.82 4,791.27 57,507.26	28.20 2,256.05 4,885.88 58,657.41	28.76 2,301.18 4,980.88 59,880.56	29.34 2,347.20 5,085.60 61,077.17	29.93 2,394.14 5,187.31 62,447.71	30.53 2,442.03 5,291.06 63,849.67	31.14 2,490.87 5,396.88 64,763.52	31.76 2,540.68 5,504.81 66,057.77	32.39 2,591.50 5,614.91 67,378.92	33.04 2,644.33 5,727.21 68,728.50	33.70 2,696.19 5,841.75 70,101.03	34.38 2,750.12 5,958.59 71,503.05	35.06 2,805.12 6,077.76 72,931.11	35.77 2,861.22 6,193.30 74,391.78	36.48 2,918.45 6,304.63 75,879.61	37.21 2,978.82 6,447.77 77,397.20													
27 Hour Biweekly Month Annual	25.03 2,002.51 4,338.77 52,065.27	25.53 2,042.56 4,425.55 53,106.57	26.04 2,083.41 4,514.06 54,168.70	26.56 2,125.08 4,604.34 55,252.08	27.09 2,165.58 4,696.43 56,357.12	27.64 2,209.93 4,790.36 57,484.26	28.19 2,255.15 4,886.16 58,635.95	28.75 2,300.25 4,980.88 59,886.62	29.33 2,346.26 5,074.19 61,002.76	29.91 2,391.19 5,178.33 62,222.81	30.51 2,441.05 5,282.94 63,467.27	31.12 2,489.87 5,374.92 64,786.61	31.75 2,539.62 5,482.61 66,011.35	32.38 2,590.46 5,592.61 67,351.97	33.03 2,642.27 5,698.42 68,699.01	33.69 2,695.12 5,809.59 70,072.99	34.36 2,748.02 5,920.64 71,474.45	35.05 2,800.00 6,033.64 72,903.94	35.75 2,859.78 6,146.62 74,362.02	36.47 2,917.28 6,259.63 75,849.26													
26 Hour Biweekly Month Annual	24.57 1,965.67 4,093.58 49,122.94	25.06 2,004.98 4,175.45 50,105.40	25.56 2,045.06 4,258.96 51,107.51	26.07 2,085.98 4,344.12 52,129.40	26.60 2,127.70 4,431.00 53,172.00	27.13 2,170.23 4,519.62 54,235.44	27.67 2,213.66 4,610.01 55,300.15	28.22 2,257.99 4,693.65 56,426.55	28.79 2,303.09 4,776.75 57,555.08	29.36 2,349.15 4,861.81 58,706.18	29.95 2,395.26 4,950.03 59,880.31	30.55 2,445.40 5,039.05 61,077.91	31.16 2,492.44 5,128.99 62,299.47	31.79 2,540.52 5,220.13 63,545.46	32.42 2,593.65 5,311.36 64,816.37	33.07 2,645.52 5,403.39 66,112.70	33.73 2,696.44 5,500.39 67,344.95	34.41 2,752.40 5,591.97 68,783.65	35.09 2,807.45 5,684.61 70,159.32	35.79 2,860.45 5,782.01 71,562.51	36.41 2,919.66 5,875.63 72,993.76	37.21 2,978.82 5,969.66 74,453.63	37.97 3,037.57 6,069.66 75,849.66	38.74 3,099.56 6,161.71 77,397.20	39.51 3,161.11 6,259.66 78,976.74	40.30 3,224.33 6,354.03 80,588.51	41.04 3,281.04 6,441.26 82,188.83	41.88 3,330.05 6,549.05 83,832.61	42.73 3,418.41 6,641.26 85,339.17	43.60 3,488.18 6,738.45 87,101.19	44.49 3,558.36 6,839.58 88,878.77	45.30 3,629.53 6,941.71 90,693.62	46.15 3,700.53 7,045.78 92,543.49



Budget and Plan for Municipal Services Fiscal Year 2026-2023
Personnel Summary, Grade and Pay Rate Table (6%)

Service Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
24 Hour Biweekly Month Annual	23.14 1,851.56 4,011.71 48,140.49	23.61 1,888.59 4,091.94 49,103.29	24.08 1,926.36 4,173.78 50,085.36	24.56 1,964.69 4,257.26 51,087.07	25.05 2,004.18 4,341.65 52,108.81	25.55 2,044.27 4,428.00 53,150.99	26.06 2,083.73 4,518.42 54,214.01	26.59 2,126.66 4,608.19 55,298.29	27.12 2,169.39 4,701.35 56,504.25	27.66 2,212.78 4,800.25 57,732.34	28.21 2,257.04 4,890.25 58,982.98	28.78 2,302.18 4,988.05 59,585.64	29.35 2,348.09 5,087.57 61,053.78	29.94 2,394.36 5,189.57 62,742.85	30.54 2,445.09 5,293.36 63,520.33	31.15 2,491.55 5,399.23 64,790.75	31.77 2,541.79 5,507.21 66,085.57	32.41 2,592.63 5,617.36 67,408.30	33.06 2,644.48 5,729.71 68,756.47	33.72 2,693.37 5,848.30 70,131.60
23 Hour Biweekly Month Annual	22.69 1,815.57 4,012.41 47,204.77	23.15 1,851.88 4,124.51 48,148.86	23.61 1,888.82 4,174.51 49,111.84	24.08 1,926.70 4,191.02 49,994.08	24.57 1,965.23 4,172.84 50,095.96	25.06 2,004.53 4,256.29 52,117.88	25.56 2,044.62 4,341.42 53,160.24	26.07 2,085.52 4,428.55 54,223.44	26.59 2,127.23 4,518.61 55,307.91	27.12 2,169.37 4,608.99 56,414.07	27.66 2,212.33 4,701.17 57,542.35	28.22 2,257.43 4,795.20 58,693.20	28.78 2,302.58 4,888.92 59,867.06	29.36 2,348.63 4,989.43 61,064.40	29.95 2,395.60 5,086.66 62,285.69	30.54 2,443.52 5,190.47 63,531.40	31.15 2,492.39 5,292.17 64,802.03	31.78 2,542.23 5,398.01 66,098.07	32.41 2,593.08 5,505.97 67,420.03	33.06 2,644.94 5,618.34 68,768.43
22 Hour Biweekly Month Annual	22.24 1,779.26 3,855.06 46,160.67	22.69 1,814.84 3,932.16 47,185.89	23.14 1,851.14 4,010.80 48,129.60	23.60 1,888.16 4,091.62 49,092.20	24.07 1,925.92 4,172.84 50,074.04	24.56 1,964.44 4,256.29 51,075.52	25.05 2,003.73 4,341.42 52,097.03	25.55 2,043.81 4,428.55 53,138.97	26.06 2,084.68 4,518.61 54,201.75	26.58 2,126.38 4,609.29 55,285.91	27.11 2,169.37 4,701.17 56,391.50	27.65 2,212.28 4,795.20 57,519.33	28.21 2,256.53 4,888.92 58,669.72	28.77 2,301.66 4,989.43 59,843.11	29.35 2,347.69 5,086.66 61,039.98	29.93 2,394.65 5,190.47 62,260.77	30.53 2,442.54 5,292.17 63,505.99	31.14 2,491.39 5,398.01 64,776.11	31.77 2,541.22 5,505.97 66,071.63	32.40 2,590.47 5,618.34 67,391.06
21 Hour Biweekly Month Annual	21.81 1,745.18 3,781.23 45,374.78	22.25 1,780.09 3,856.86 46,282.28	22.70 1,815.69 3,931.99 47,201.93	23.15 1,852.00 4,012.67 48,152.08	23.61 1,889.04 4,091.07 49,115.13	24.09 1,924.82 4,174.79 50,097.43	24.57 1,965.36 4,258.28 51,099.38	25.06 2,004.67 4,343.45 52,121.36	25.56 2,044.76 4,428.58 53,163.79	26.07 2,085.66 4,518.92 54,227.07	26.59 2,127.37 4,609.29 55,311.61	27.12 2,169.92 4,701.49 56,417.84	27.67 2,213.32 4,795.52 57,546.20	28.22 2,257.58 4,891.43 58,697.12	28.78 2,302.73 4,989.63 59,843.11	29.36 2,348.79 5,089.26 61,068.49	29.95 2,395.76 5,190.84 62,289.85	30.55 2,443.68 5,294.64 63,535.65	31.16 2,492.55 5,398.36 64,806.36	31.78 2,542.40 5,506.54 66,100.49
20 Hour Biweekly Month Annual	21.38 1,710.28 3,705.61 44,467.29	21.81 1,744.49 3,779.72 45,356.63	22.24 1,779.38 3,853.31 46,263.77	22.69 1,814.96 3,927.42 47,189.04	23.14 1,851.26 4,011.07 48,112.82	23.60 1,888.29 4,093.48 49,095.48	24.08 1,926.05 4,173.12 50,077.39	24.56 1,964.57 4,256.58 51,078.94	25.05 2,003.87 4,341.71 52,100.52	25.55 2,043.94 4,428.54 53,123.55	26.06 2,084.82 4,517.11 54,205.38	26.58 2,126.52 4,607.46 55,288.46	27.11 2,169.05 4,699.61 56,395.27	27.66 2,212.43 4,793.33 57,523.18	28.21 2,256.68 4,889.61 58,673.64	28.77 2,301.81 4,987.26 59,847.12	29.35 2,347.85 5,084.06 61,044.06	29.94 2,394.81 5,186.74 62,264.94	30.53 2,442.70 5,292.52 63,510.24	31.14 2,491.56 5,397.44 64,789.44
19 Hour Biweekly Month Annual	20.95 1,676.07 3,610.50 43,377.94	21.37 1,709.60 3,704.13 44,448.50	21.80 1,743.29 3,789.22 45,338.49	22.22 1,778.58 3,873.77 46,245.26	22.68 1,814.52 3,960.85 47,170.17	23.13 1,858.52 4,050.44 48,115.57	23.59 1,897.33 4,141.45 49,075.84	24.07 1,937.58 4,236.58 50,077.36	24.55 1,978.70 4,326.88 51,058.51	25.04 2,018.70 4,417.45 52,079.68	25.54 2,059.66 4,508.33 53,112.77	26.05 2,098.89 4,600.11 54,183.69	26.57 2,136.67 4,692.61 55,267.37	27.10 2,174.38 4,784.51 56,372.72	27.64 2,211.64 4,874.64 57,500.17	28.20 2,252.78 4,967.35 58,650.17	28.76 2,290.55 5,060.25 59,823.18	29.34 2,345.01 5,150.97 61,019.64	29.92 2,389.35 5,242.52 62,240.03	30.52 2,441.72 5,337.46 63,466.83
18 Hour Biweekly Month Annual	20.53 1,642.55 3,588.87 43,560.31	20.94 1,675.40 3,670.04 44,431.72	21.36 1,708.91 3,750.64 45,300.36	21.79 1,744.09 3,842.23 46,236.76	22.22 1,779.51 3,929.27 47,151.30	22.67 1,815.51 4,017.86 48,094.32	23.12 1,856.78 4,107.86 49,056.21	23.58 1,896.78 4,200.02 50,037.34	24.06 1,934.51 4,294.76 51,037.34	24.54 1,973.01 4,387.58 52,058.84	25.03 2,012.36 4,482.24 53,100.02	25.53 2,050.43 4,577.11 54,162.02	26.04 2,088.89 4,672.55 55,245.26	26.56 2,124.82 4,769.17 56,350.17	27.09 2,167.11 4,864.85 57,477.17	27.63 2,204.66 4,954.85 58,626.71	28.19 2,245.87 5,048.56 59,799.25	28.75 2,286.44 5,138.27 60,995.23	29.32 2,327.54 5,229.97 62,214.14	29.91 2,368.68 5,318.59 63,461.81
17 Hour Biweekly Month Annual	20.16 1,612.90 3,494.61 41,935.30	20.56 1,645.15 3,564.50 42,774.00	20.98 1,678.06 3,635.79 43,560.36	21.40 1,711.62 3,728.68 44,302.07	21.82 1,745.85 3,801.91 45,392.11	22.26 1,780.77 3,881.33 46,299.96	22.70 1,816.38 3,963.50 47,225.95	23.16 1,852.71 4,044.21 48,170.47	23.62 1,889.76 4,129.51 49,133.88	24.09 1,927.56 4,217.38 50,116.56	24.58 1,966.11 4,299.91 51,118.89	25.07 2,005.43 4,375.11 52,141.27	25.57 2,045.54 4,457.01 53,184.10	26.08 2,086.45 4,530.65 54,267.78	26.60 2,128.18 4,611.06 55,332.73	27.13 2,170.75 4,703.28 56,439.39	27.68 2,214.16 4,789.35 57,568.17	28.23 2,254.44 4,871.54 58,719.54	28.80 2,303.61 4,959.16 59,893.93	29.37 2,348.68 5,030.91 61,091.81
16 Hour Biweekly Month Annual	19.76 1,580.64 3,424.72 41,096.59	20.15 1,612.25 3,493.21 41,918.52	20.56 1,645.07 3,565.07 42,756.89	20.97 1,677.39 3,634.34 43,612.03	21.39 1,710.93 3,707.02 44,484.27	21.81 1,745.15 3,781.16 45,371.96	22.25 1,780.06 3,863.79 46,281.44	22.70 1,815.66 3,943.92 47,207.06	23.15 1,851.97 4,021.60 48,151.21	23.61 1,889.01 4,101.51 49,114.01	24.08 1,926.70 4,181.53 50,096.51	24.57 1,964.85 4,262.25 51,098.44	25.06 2,004.63 4,343.37 52,120.41	25.56 2,044.72 4,424.33 53,121.75	26.07 2,085.62 4,424.33 54,268.08	26.59 2,127.33 4,509.22 55,310.60	27.12 2,169.88 4,594.88 56,416.81	27.67 2,213.27 4,681.17 57,545.15	28.22 2,257.54 4,763.81 58,696.05	28.78 2,302.69 4,848.16 59,897.97
15 Hour Biweekly Month Annual	19.36 1,548.45 3,354.97 40,595.65	19.74 1,579.42 3,422.07 41,064.84	20.14 1,611.01 3,493.51 41,886.14	20.54 1,643.23 3,560.32 42,723.86	20.95 1,675.69 3,631.53 43,578.34	21.37 1,708.61 3,701.16 44,440.90	21.80 1,743.80 3,778.24 45,338.90	22.23 1,778.68 3,859.88 46,245.68	22.68 1,814.25 3,938.88 47,170.59	23.13 1,850.54 4,020.50 48,114.01	23.59 1,887.55 4,097.90 49,076.29	24.07 1,925.30 4,171.48 50,057.81	24.55 1,964.81 4,245.91 51,058.97	25.04 2,003.63 4,300.01 52,080.15	25.54 2,044.14 4,375.11 53,121.75	26.05 2,084.01 4,455.35 54,184.19	26.57 2,123.69 4,545.69 55,267.87	27.10 2,168.20 4,618.17 56,373.23	27.64 2,211.57 4,691.77 57,500.69	28.20 2,255.80 4,763.81 58,695.71
14 Hour Biweekly Month Annual	18.97 1,517.48 3,287.87 39,544.46	19.35 1,547.83 3,353.63 40,243.54	19.73 1,578.79 3,420.82 41,048.42	20.13 1,610.36 3,493.08 42,706.77	20.53 1,642.57 3,568.08 43,560.91	20.94 1,674.92 3,643.08 44,432.12	21.36 1,708.93 3,726.68 45,330.77	21.79 1,743.11 3,803.27 46,227.18	22.22 1,777.97 3,881.27 47,151.73	22.67 1,813.53 3,959.31 48,094.76	23.12 1,849.80 4,037.40 48,948.06	23.58 1,886.79 4,118.53 50,055.66	24.06 1,924.53 4,200.42 51,037.79	24.54 1,963.02 4,275.44 52,080.15	25.03 2,002.28 4,348.28 53,100.50	25.53 2,042.33 4,425.04 54,163.51	26.04 2,083.17 4,513.54 55,245.76	26.56 2,124.84 4,601.81 56,373.81	27.09 2,169.88 4,674.69 57,500.69	27.63 2,213.68 4,748.16 58,695.71
13 Hour Biweekly Month Annual	18.61 1,489.09 3,260.88 38,716.29	18.99 1,518.87 3,336.70 39,490.61	19.37 1,549.25 3,408.51 40,280.43	19.75 1,580.23 3,482.31 41,086.03	20.15 1,611.84 3,562.16 41,907.76	20.55 1,643.07 3,640.16 42,743.91	20.96 1,675.95 3,718.16 43,600.83	21.38 1,707.49 3,796.67 44,472.85	21.81 1,740.40 3,874.70 45,367.30	22.24 1,776.60 3,955.80 46,269.55	22.69 1,815.19 4,037.91 47,154.94	23.14 1,851.49 4,118.84 48,138.84	23.61 1,888.52 4,201.57 49,101.61	24.08 1,926.29 4,284.64 50,083.65	24.56 1,964.82 4,362.51 51,085.32	25.05 2,004.12 4,442.25 52,107.03	25.55 2,044.30 4,517.68 53,119.17	26.06 2,085.08 4,594.36 54,212.15	26.58 2,126.78 4,674.69 55,285.91	27.12 2,169.92 4,763.81 56,391.06



Attachment 1-2
Ordinance 2025.0110

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (66%)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20		
12	Hour Biweekly Monthly Annual	18.30 1,463.61 3,171.24 38,054.85	18.66 1,492.92 3,234.66 38,815.94	19.02 1,522.78 3,298.36 39,592.26	19.42 1,552.33 3,363.34 40,384.11	19.80 1,582.00 3,428.65 41,191.79	20.20 1,612.00 3,501.20 42,015.63	20.60 1,642.00 3,574.13 42,855.94	21.02 1,672.00 3,647.75 43,713.06	21.44 1,702.00 3,721.61 44,587.32	21.86 1,732.00 3,796.02 45,479.07	22.30 1,762.00 3,871.12 46,388.65	22.75 1,792.00 3,946.04 47,316.42	23.20 1,822.00 4,021.90 48,262.75	23.67 1,852.00 4,102.33 49,228.00	24.14 1,882.00 4,184.38 50,212.56	24.62 1,912.00 4,268.07 51,216.82	25.12 1,942.00 4,351.48 52,241.15	25.62 1,972.00 4,436.50 53,285.97	26.13 2,002.00 4,522.52 54,350.08		
11	Hour Biweekly Monthly Annual	17.93 1,434.38 3,107.81 37,293.75	18.29 1,463.06 3,232.07 38,039.63	18.65 1,492.32 3,232.07 38,800.42	19.03 1,522.17 3,298.04 39,576.43	19.41 1,551.61 3,364.00 40,367.96	19.80 1,581.29 3,431.28 41,175.31	20.19 1,611.54 3,499.40 41,998.82	20.60 1,641.65 3,569.90 42,838.80	21.01 1,671.80 3,641.30 43,695.57	21.43 1,701.95 3,714.12 44,569.48	21.86 1,732.10 3,788.41 45,460.87	22.29 1,762.35 3,863.84 46,379.09	22.74 1,792.60 3,941.46 47,297.49	23.19 1,822.85 4,020.29 48,243.44	23.66 1,853.10 4,100.69 49,208.31	24.13 1,883.35 4,182.21 50,192.48	24.61 1,913.60 4,266.36 51,196.33	25.11 1,943.85 4,351.69 52,220.25	25.61 1,974.10 4,442.52 53,264.66		
10	Hour Biweekly Monthly Annual	17.57 1,405.69 3,054.66 36,547.88	17.92 1,434.80 3,106.57 37,278.83	18.28 1,462.48 3,168.70 38,024.41	18.65 1,491.73 3,226.72 38,794.90	19.02 1,521.56 3,296.72 39,560.60	19.40 1,551.99 3,362.65 40,351.81	19.79 1,583.03 3,432.80 41,158.84	20.18 1,614.69 3,508.50 41,982.02	20.59 1,646.99 3,584.47 42,821.66	21.00 1,679.97 3,661.56 43,678.70	21.42 1,713.33 3,739.84 44,593.50	21.85 1,744.80 3,816.56 45,531.66	22.28 1,776.35 3,901.88 46,485.37	22.73 1,808.90 4,001.68 47,446.37	23.18 1,841.77 4,099.05 48,424.15	23.65 1,874.87 4,191.71 49,438.63	24.12 1,909.71 4,284.03 50,472.40	24.60 1,944.30 4,378.95 51,535.85	25.10 1,979.45 4,472.94 52,619.37		
9	Hour Biweekly Monthly Annual	17.19 1,375.46 2,980.15 35,761.86	17.54 1,402.97 3,039.76 36,477.09	17.89 1,431.02 3,100.55 37,206.63	18.25 1,459.64 3,225.82 37,950.77	18.61 1,488.84 3,292.82 38,709.78	18.98 1,518.61 3,360.33 39,483.98	19.36 1,548.99 3,435.14 40,273.66	19.75 1,579.97 3,503.26 41,079.13	20.14 1,611.57 3,581.56 41,900.71	20.55 1,643.80 3,661.56 42,788.73	20.96 1,676.67 3,742.79 43,593.50	21.38 1,710.21 3,779.56 44,465.37	21.81 1,743.71 3,863.61 45,396.54	22.24 1,779.30 3,952.15 46,261.77	22.69 1,814.88 4,039.65 47,187.01	23.14 1,851.18 4,129.11 48,130.75	23.60 1,888.21 4,219.11 49,093.36	24.07 1,925.97 4,296.39 50,075.23	24.56 1,964.49 4,384.52 51,076.74		
8	Hour Biweekly Monthly Annual	16.85 1,347.95 2,920.55 35,046.62	17.19 1,374.91 2,978.86 35,747.55	17.53 1,402.40 3,049.31 36,462.50	17.88 1,430.45 3,099.31 37,191.75	18.24 1,459.06 3,161.30 37,935.99	18.60 1,488.24 3,224.52 38,694.30	18.98 1,518.01 3,289.02 39,468.19	19.35 1,548.37 3,362.61 40,257.55	19.74 1,579.33 3,431.21 41,062.70	20.14 1,610.92 3,480.33 41,883.95	20.54 1,643.14 3,561.34 42,721.63	20.95 1,676.00 3,619.14 43,576.07	21.37 1,709.52 3,703.97 44,447.59	21.80 1,743.71 3,778.04 45,386.54	22.23 1,778.59 3,853.61 46,243.27	22.68 1,814.16 3,940.68 47,108.13	23.13 1,850.44 4,009.29 48,111.50	23.59 1,887.45 4,089.48 49,073.73	24.07 1,925.30 4,171.27 50,055.30		
7	Hour Biweekly Monthly Annual	16.51 1,320.99 2,862.14 34,456.69	16.84 1,347.41 2,919.38 35,032.60	17.18 1,374.36 2,972.74 35,733.25	17.52 1,401.84 3,029.77 36,447.92	17.87 1,429.88 3,098.07 37,157.88	18.22 1,458.48 3,160.03 37,920.41	18.60 1,487.65 3,223.34 38,678.82	18.97 1,517.40 3,287.70 39,452.40	19.35 1,547.75 3,353.45 40,241.45	19.72 1,578.70 3,420.52 41,046.27	20.13 1,610.28 3,488.93 41,867.20	20.53 1,642.48 3,559.71 42,704.54	20.94 1,675.33 3,629.89 43,586.64	21.36 1,708.84 3,702.48 44,429.81	21.79 1,743.07 3,775.53 45,318.40	22.22 1,777.68 3,852.06 46,224.77	22.67 1,813.43 3,939.11 47,140.27	23.12 1,849.70 4,007.69 48,092.25	23.58 1,886.70 4,087.84 49,054.10		
6	Hour Biweekly Monthly Annual	16.18 1,294.57 2,804.90 33,658.77	16.51 1,320.46 2,861.00 34,311.95	16.84 1,346.87 2,918.22 35,018.59	17.17 1,373.81 2,976.58 35,718.96	17.52 1,401.28 3,038.34 36,433.34	17.87 1,429.31 3,106.63 37,162.00	18.22 1,457.89 3,158.77 37,905.24	18.59 1,487.05 3,221.95 38,663.35	18.96 1,516.79 3,286.38 39,436.62	19.34 1,547.13 3,351.11 40,232.35	19.73 1,578.07 3,419.15 41,009.86	20.12 1,609.63 3,489.54 41,850.45	20.52 1,641.83 3,557.29 42,687.46	20.93 1,674.66 3,628.43 43,541.21	21.35 1,708.16 3,701.00 44,412.04	21.78 1,742.32 3,775.02 45,300.28	22.21 1,777.16 3,850.52 46,206.28	22.66 1,812.71 3,927.53 47,130.41	23.11 1,848.56 4,006.68 48,034.48		
5	Hour Biweekly Monthly Annual	15.89 1,271.15 2,754.16 33,049.95	16.21 1,296.58 2,809.25 33,710.95	16.53 1,322.51 2,864.43 34,385.17	16.86 1,348.96 2,922.74 35,072.67	17.20 1,379.94 2,984.13 35,779.33	17.54 1,403.45 3,040.82 36,489.82	17.89 1,431.52 3,101.63 37,219.61	18.25 1,460.15 3,162.94 37,964.01	18.62 1,489.56 3,226.94 38,737.29	18.99 1,518.14 3,291.48 39,489.75	19.37 1,549.53 3,357.31 40,287.71	19.76 1,580.52 3,423.46 41,093.46	20.15 1,612.13 3,492.94 41,915.33	20.55 1,644.37 3,562.80 42,753.64	20.97 1,677.26 3,634.06 43,606.71	21.39 1,710.80 3,706.74 44,480.08	21.81 1,746.02 3,780.88 45,370.50	22.25 1,779.92 3,859.52 46,277.91	22.69 1,815.52 3,933.62 47,203.47		
4	Hour Biweekly Monthly Annual	15.61 1,249.10 2,706.39 32,476.70	15.93 1,274.69 2,760.52 33,126.24	16.24 1,298.57 2,815.73 33,788.76	16.57 1,325.56 2,872.04 34,464.54	16.90 1,357.07 2,929.49 35,151.83	17.24 1,379.11 2,988.08 35,856.91	17.58 1,406.69 3,047.84 36,574.04	17.94 1,434.83 3,108.79 37,305.52	18.29 1,463.52 3,170.97 38,051.63	18.66 1,492.79 3,234.39 38,812.67	19.03 1,522.65 3,299.08 39,588.92	19.41 1,551.10 3,365.06 40,380.70	19.80 1,584.17 3,432.36 41,188.31	20.20 1,615.85 3,501.01 42,012.08	20.60 1,648.17 3,576.03 42,852.32	21.01 1,681.13 3,642.45 43,709.37	21.43 1,714.75 3,715.30 44,585.55	21.86 1,749.05 3,786.39 45,475.23	22.30 1,786.03 3,865.39 46,384.73		
3	Hour Biweekly Monthly Annual	15.30 1,224.12 2,652.26 31,827.17	15.61 1,248.60 2,705.31 32,463.71	15.92 1,273.58 2,758.42 33,112.99	16.24 1,297.58 2,814.60 33,775.25	16.56 1,327.03 2,870.90 34,590.75	16.89 1,351.53 2,928.31 35,139.77	17.23 1,378.56 2,986.88 35,842.56	17.58 1,406.13 3,045.91 36,559.41	17.93 1,434.25 3,107.55 37,290.60	18.29 1,462.90 3,169.70 38,036.41	18.65 1,492.20 3,233.10 38,797.14	19.03 1,527.04 3,297.76 39,571.09	19.41 1,552.48 3,362.91 40,364.55	19.79 1,583.53 3,430.99 41,171.84	20.19 1,615.20 3,499.61 41,995.27	20.59 1,647.35 3,569.60 42,855.18	21.01 1,680.46 3,646.99 43,691.88	21.43 1,714.07 3,713.81 44,565.72	21.85 1,748.78 3,788.69 45,454.90		
2	Hour Biweekly Monthly Annual	15.00 1,199.64 2,599.22 31,190.63	15.30 1,223.63 2,651.70 31,814.44	15.60 1,248.10 2,704.23 32,450.73	15.91 1,273.07 2,758.31 33,099.74	16.23 1,298.53 2,813.48 33,761.74	16.56 1,324.50 2,869.75 34,436.97	16.89 1,350.99 2,927.14 35,125.71	17.23 1,378.01 2,985.69 35,828.23	17.57 1,405.57 3,045.40 36,544.79	17.92 1,433.68 3,106.31 37,275.69	18.28 1,462.35 3,168.43 38,001.20	18.65 1,491.60 3,236.44 38,786.62	19.02 1,521.43 3,296.44 39,557.26	19.40 1,551.86 3,362.37 40,348.40	19.79 1,582.90 3,429.61 41,155.37	20.18 1,614.56 3,508.17 41,978.48	20.59 1,646.85 3,586.17 42,818.05	21.00 1,679.78 3,671.32 43,674.41	21.42 1,713.38 3,748.57 44,544.90	21.85 1,748.61 3,826.81 45,388.85	
1	Hour Biweekly Monthly Annual	14.70 1,175.65 2,547.23 30,566.81	14.99 1,199.16 2,598.16 31,178.15	15.29 1,221.14 2,650.14 31,801.71	15.60 1,247.61 2,701.15 32,437.75	15.91 1,271.56 2,752.12 33,086.50	16.23 1,298.01 2,802.13 33,748.23	16.55 1,323.97 2,858.60 34,423.30	16.88 1,350.45 2,910.97 35,111.66	17.22 1,377.94 2,964.66 35,813.89	17.56 1,405.41 3,013.01 36,580.17	17.91 1,433.11 3,065.06 37,260.78	18.27 1,461.77 3,116.17 38,005.99	18.64 1,490.00 3,167.51 38,766.11	19.01 1,510.82 3,219.52 39,541.43	19.39 1,551.24 3,268.74 40,332.26	19.78 1,582.90 3,329.61 41,138.91	20.17 1,619.11 3,366.81 41,961.69	20.58 1,646.19 3,419.53 42,800.92	20.99 1,679.11 3,493.11 43,656.94	21.41 1,712.70 3,510.84 44,530.08	21.85 1,748.61 3,589.53 45,388.73

*Note: The above hourly rates apply to Fire Department personnel working 48/96 shifts.

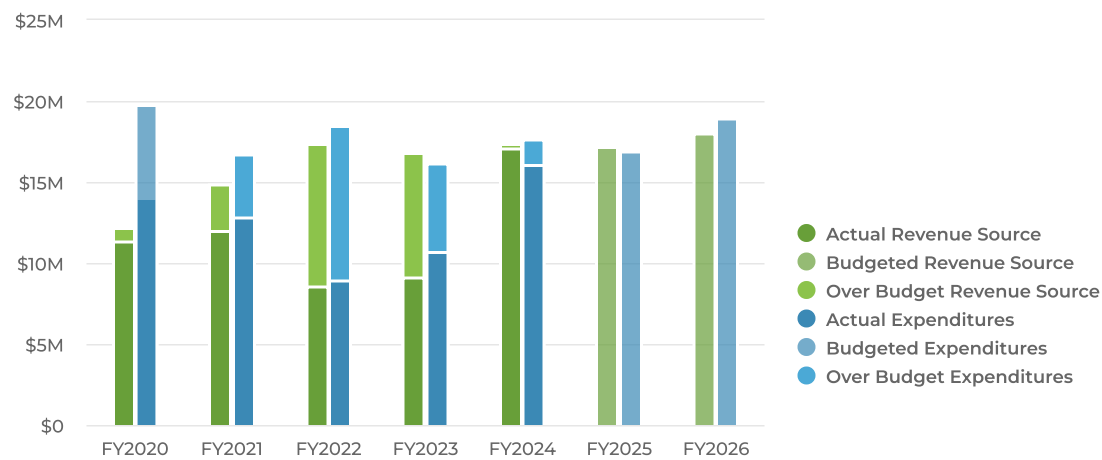
FUND SUMMARIES





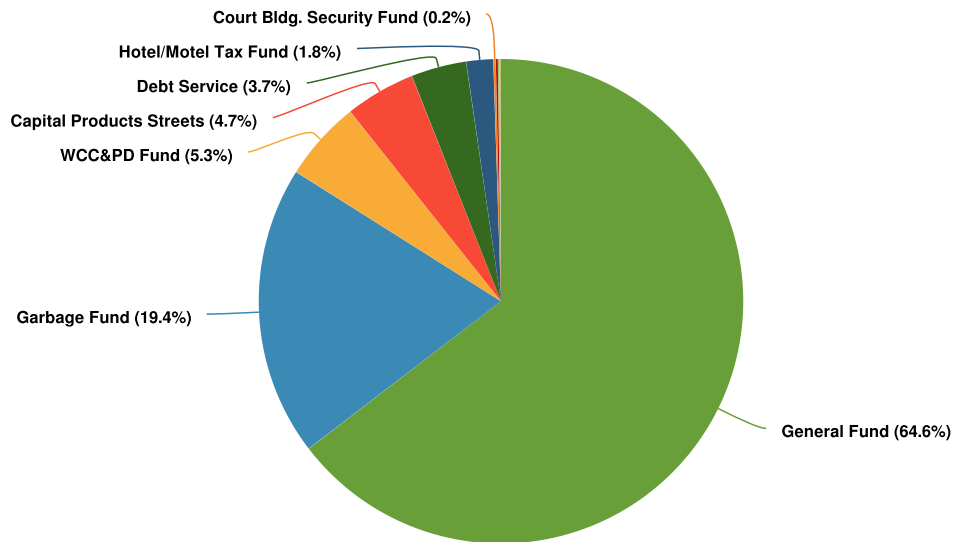
Summary

The City of Windcrest is projecting \$18.05M of revenue in FY2026, which represents a 4.9% increase over the prior year. Budgeted expenditures are projected to increase by 12.0% or \$2.03M to \$18.96M in FY2026.

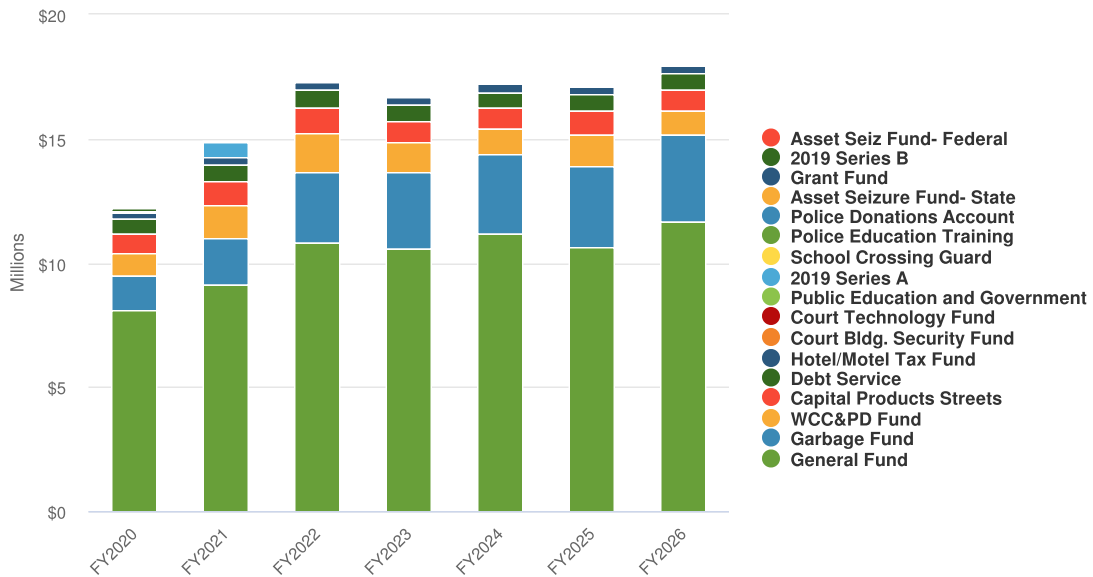


Revenue by Fund

2026 Revenue by Fund

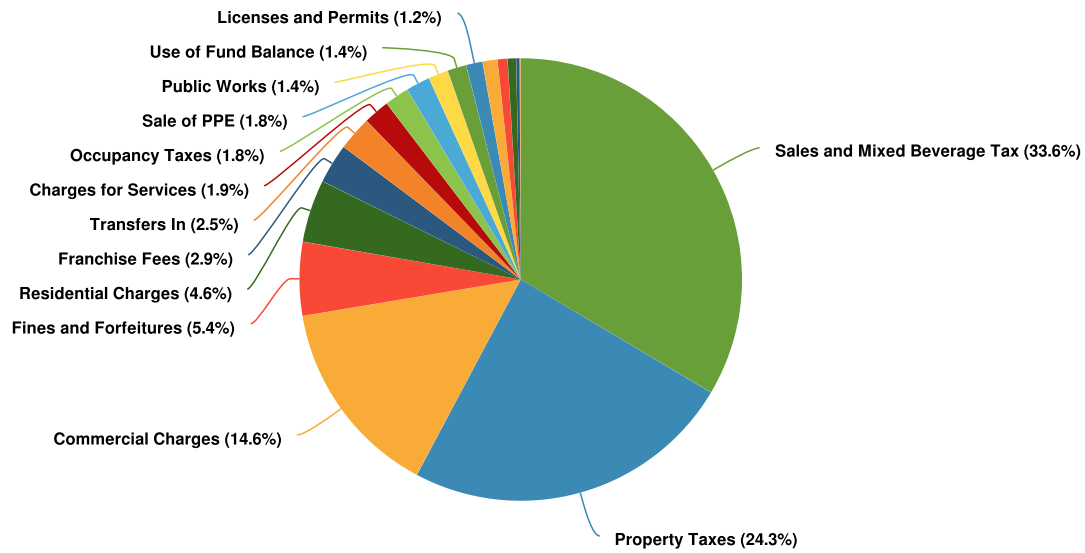


Budgeted and Historical 2026 Revenue by Fund

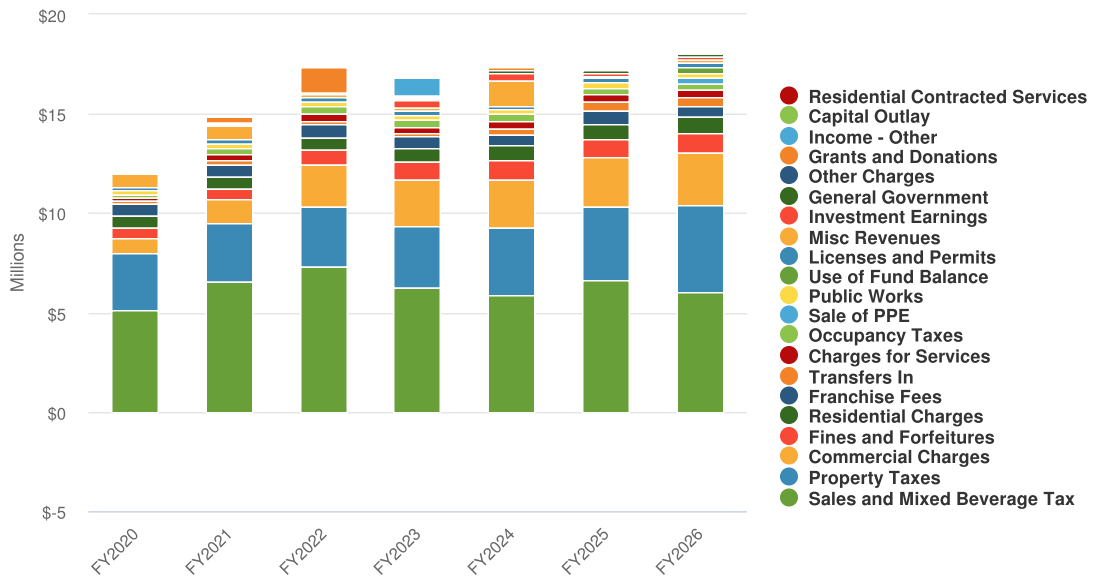


Revenues by Source

Projected 2026 Revenues by Source

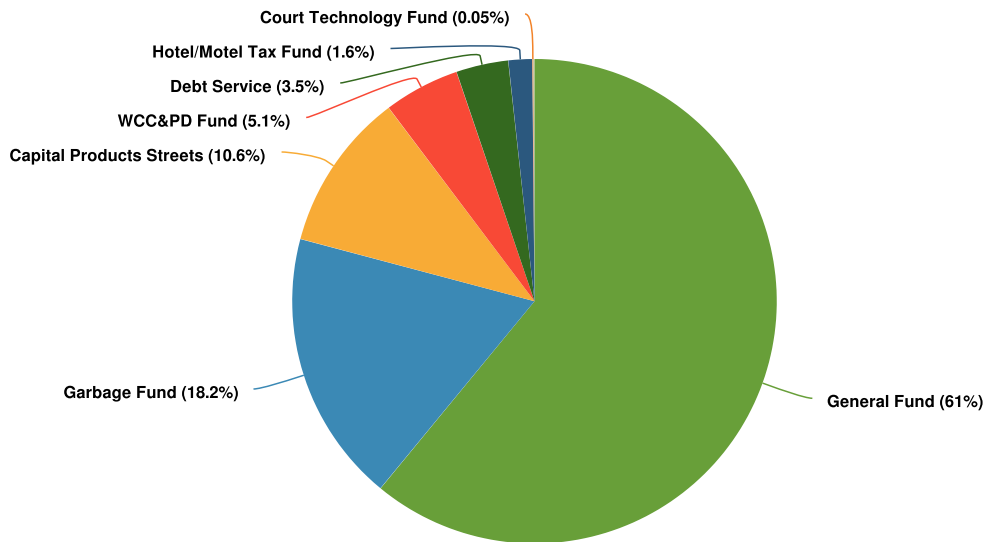


Budgeted and Historical 2026 Revenues by Source

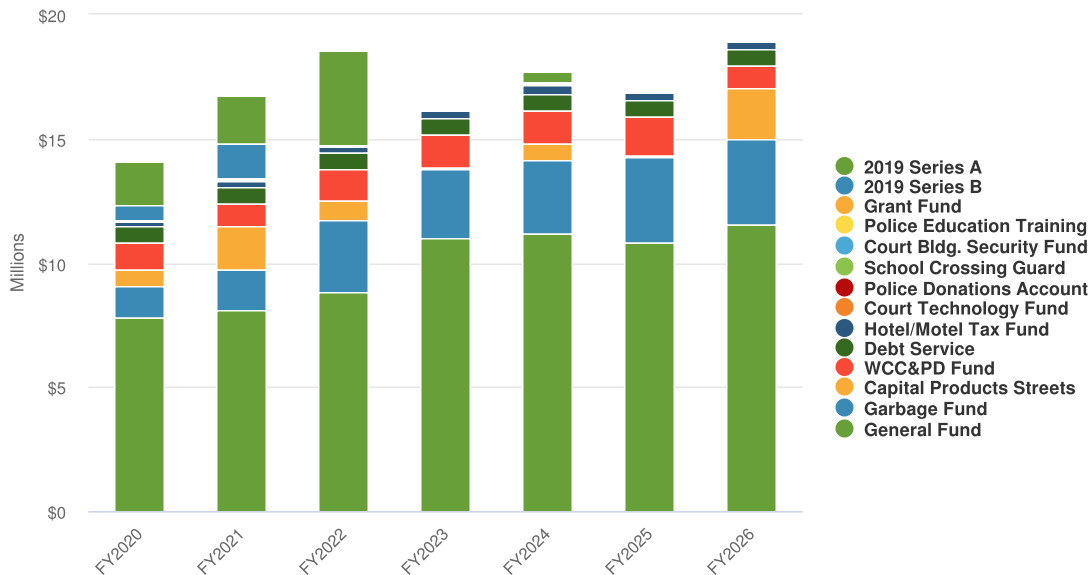


Expenditures by Fund

2026 Expenditures by Fund

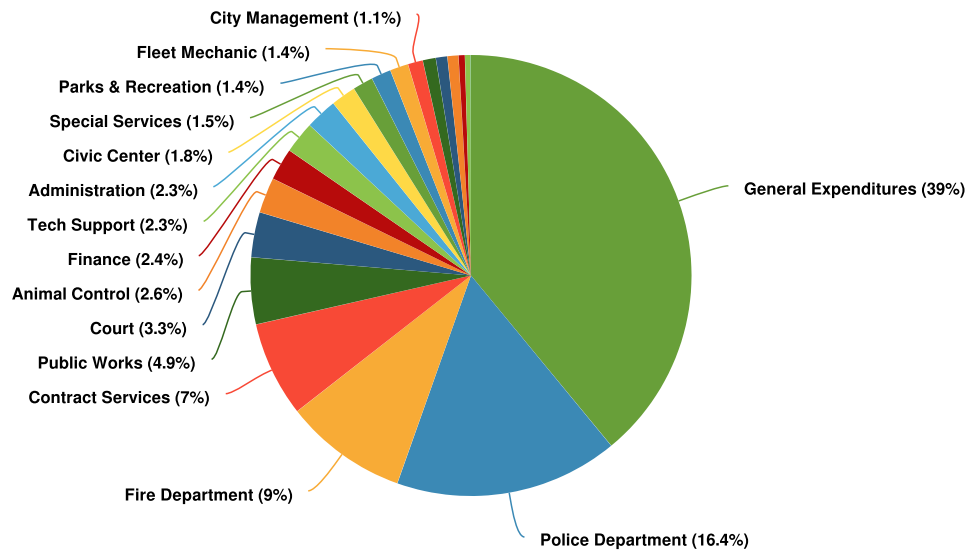


Budgeted and Historical 2026 Expenditures by Fund

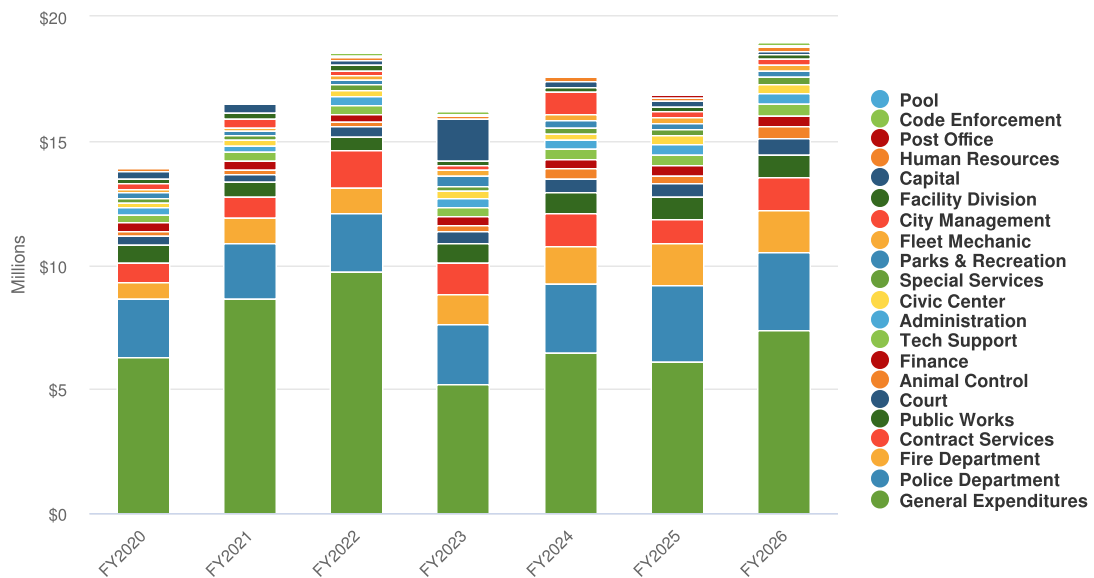


Expenditures by Function

Budgeted Expenditures by Function

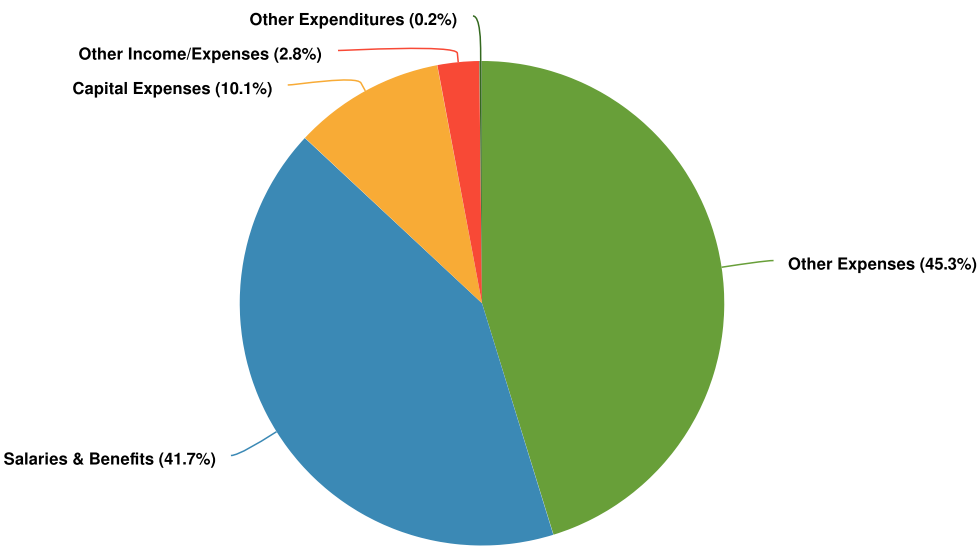


Budgeted and Historical Expenditures by Function

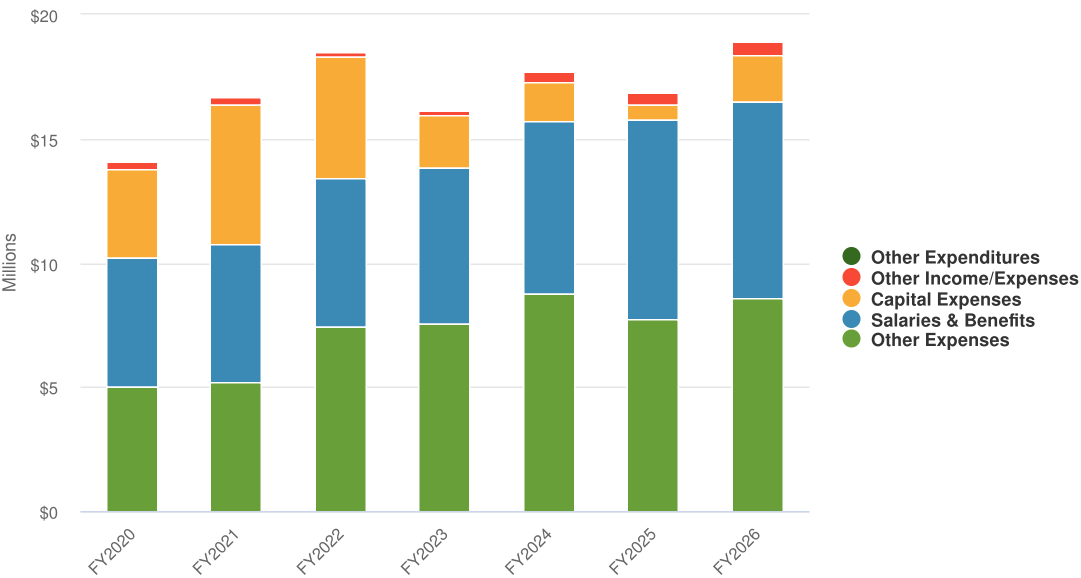


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



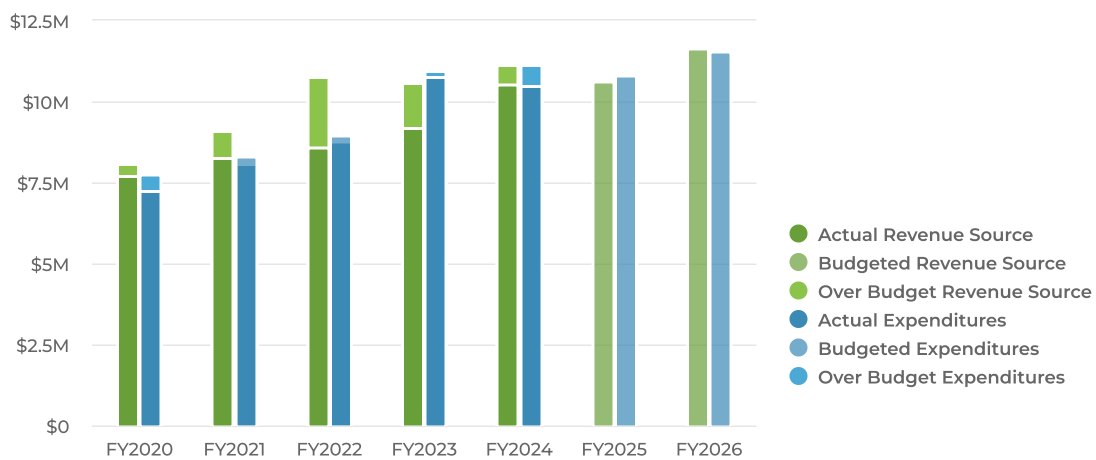


General Fund

The general fund is the primary operating fund of the city. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are revenues such as taxes and accounted for on a modified accrual basis. The general fund is first subdivided into individual departments to account for functional and program activities. The departments may be further divided into divisions to account for Salaries and Benefits, Other Expenses, Capital Expenses, Other income/Expenses.

Summary

The City of Windcrest is projecting \$11.66M of revenue in FY2026, which represents a 9.5% increase over the prior year. Budgeted expenditures are projected to increase by 6.9% or \$744.93K to \$11.56M in FY2026.



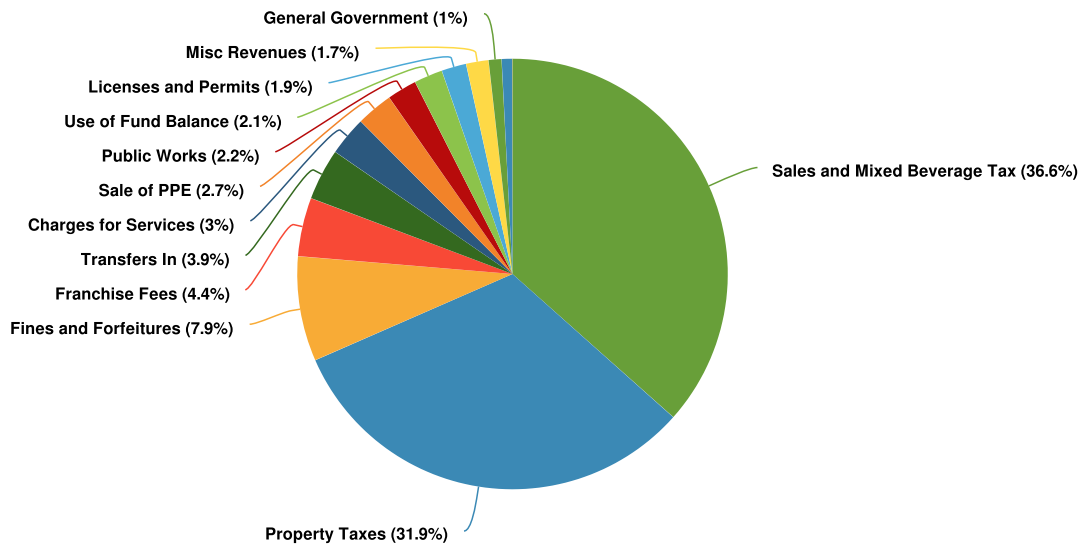
Revenues by Source

Proposed FY 25–26 revenues have exceeded the budgeted FY 24–25 number by approximately 8.3%. This increase is primarily due to the increase in Ad Valorem (01-4101) revenues. On May 19, 2025, to balance the proposed FY25-26 budget, the City Council considered De Minimis Tax Rate as a new rate for FY 25-26. On July 15, 2025, after the certified rate is delivered, the De minimis Rate will be presented to the City Council for approval. Which will bring an additional \$500,000 to the fiscal year 25-26 budget. The projected Sales Tax revenue decrease is approximately 3.66% due to the termination of the MEIA agreement and prior period Sales Tax repayment to the Comptroller of Public Accountants. The repayment of the prior period Sales Tax will end in September 2029.

Line item 01-4116 is the sales tax for property tax relief. This is an optional, dedicated city sales tax, the revenues of which offset an equivalent amount of city property tax revenue. Revenues from the sales tax for property tax relief are subtracted from the city's no-new-revenue and voter-approved property tax rate calculations. This has the effect of decreasing property tax revenue by an equivalent amount. In the proposed FY 25-26 budget, \$847,087 is designated to reduce the property tax rate, which is approximately equals to \$0.08 cents.

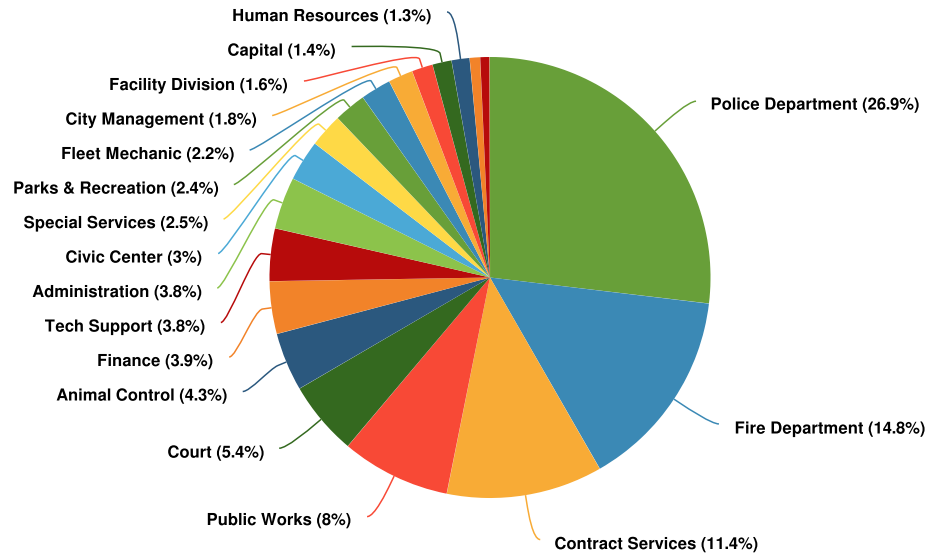
The CPS Energy franchise fee is projected to decline by 26.04%. These changes in revenues are based on consumption fluctuations from year to year. Court Fines (01-4310) are projected to increase by approximately 9.08%; Building Permit Fees (01-4409) by approximately 12.45%; Civic Center fees (01-4430) by approximately 19.23%; WCCPD contribution of \$25,000 towards Takas Park lights lease agreement and \$53,000 to reimburse General fund for operating support (01-4455); and other non-major revenues. The increased transfer from the Garbage fund (02) of \$450,000 was necessary to offset the General fund decrease in Sales Tax revenue due to the termination of MEIA agreement and while transitioning to the new Sales Tax revenue sources. We anticipate reducing this transfer on FY 26-27 to \$125,000. The anticipated sale of the City-owned property (Fire dorm) will bring approximately \$320,000. The use of an unrestricted fund balance of the amount of \$130,649 was authorized by the City Council to balance the proposed FY 25-26 budget. Overall, the proposed FY 25–26 revenues exceeded budgeted FY 24–25 revenues by \$888,553 or 8.3%. For more detailed information, please refer to the proposed FY 25-26 Budget report.

Projected 2026 Revenues by Source



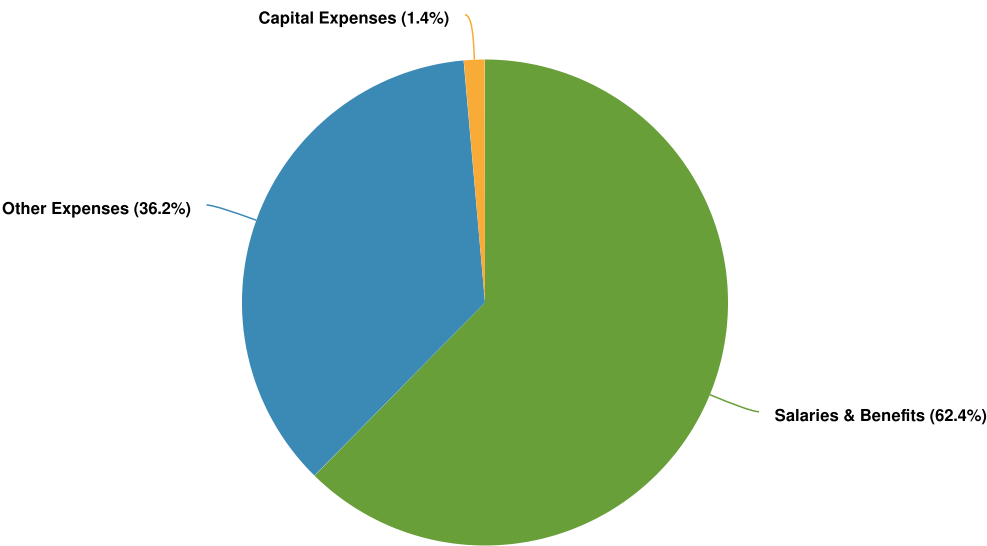
Expenditures by Function

Budgeted Expenditures by Function

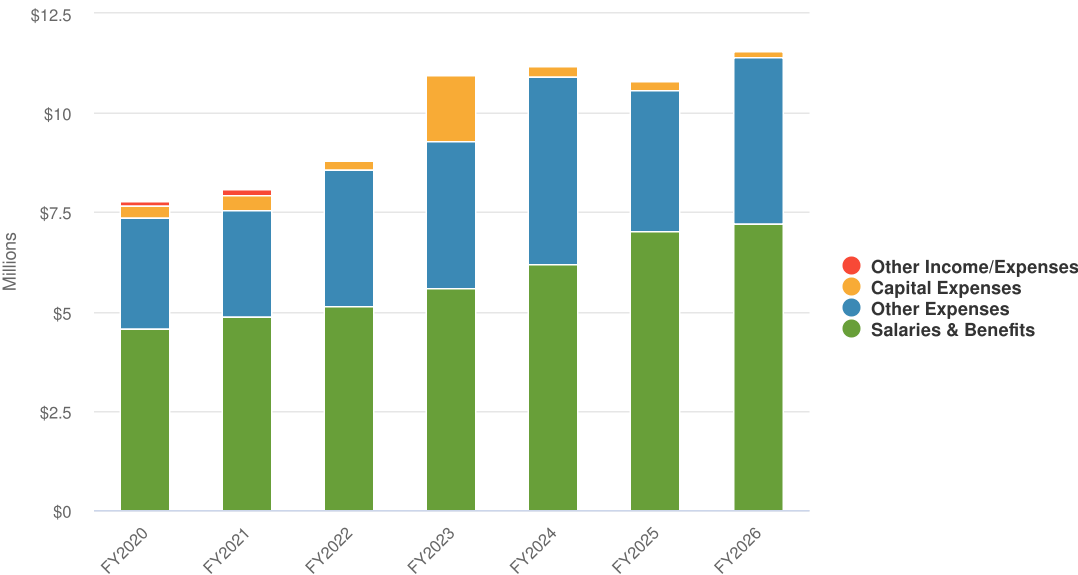


Expenditures by Expense Type

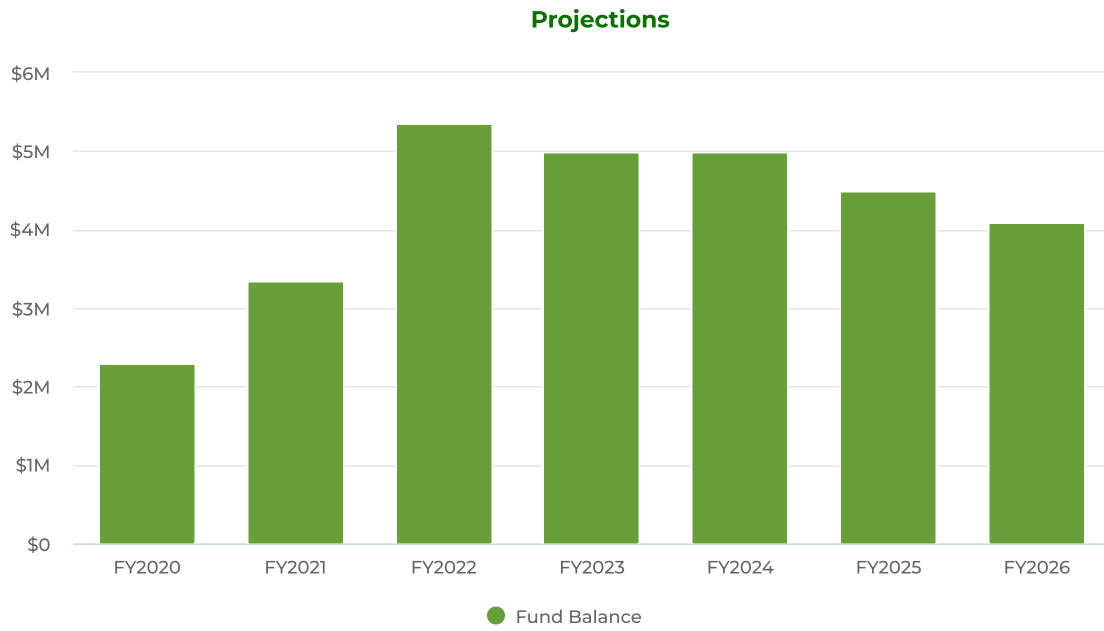
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



Special Revenue Fund Description

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

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

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

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

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

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

Court Technology Fund – used to account for fees assessed for the purpose of improving technology. Building Security Fund – used to account for fees assessed for providing security to City facilities.

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

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

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

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

Grant Fund - used to account for all city received grants.

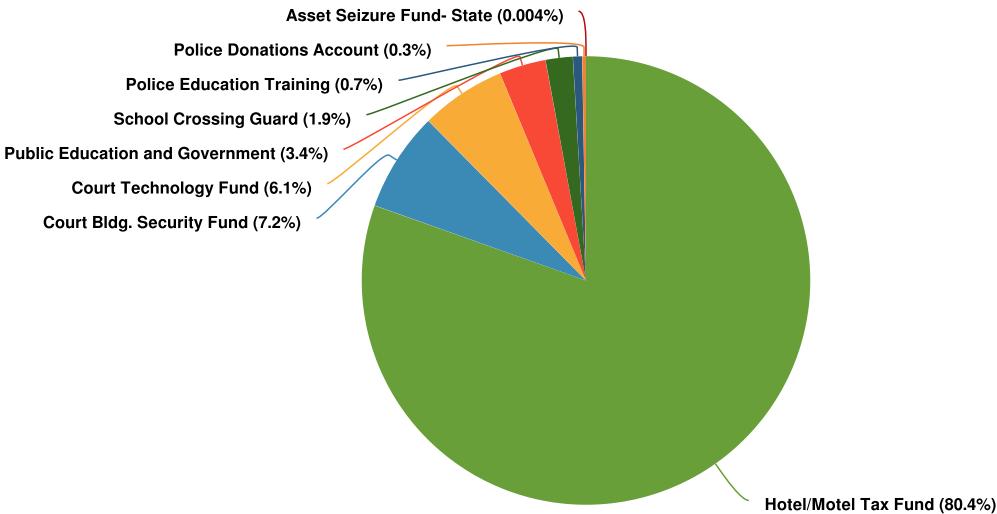
Youth Diversion Fund - used to support services that address the underlying needs of at-risk youth and those involved in minor offenses, such as counseling, skill-building, and educational support.



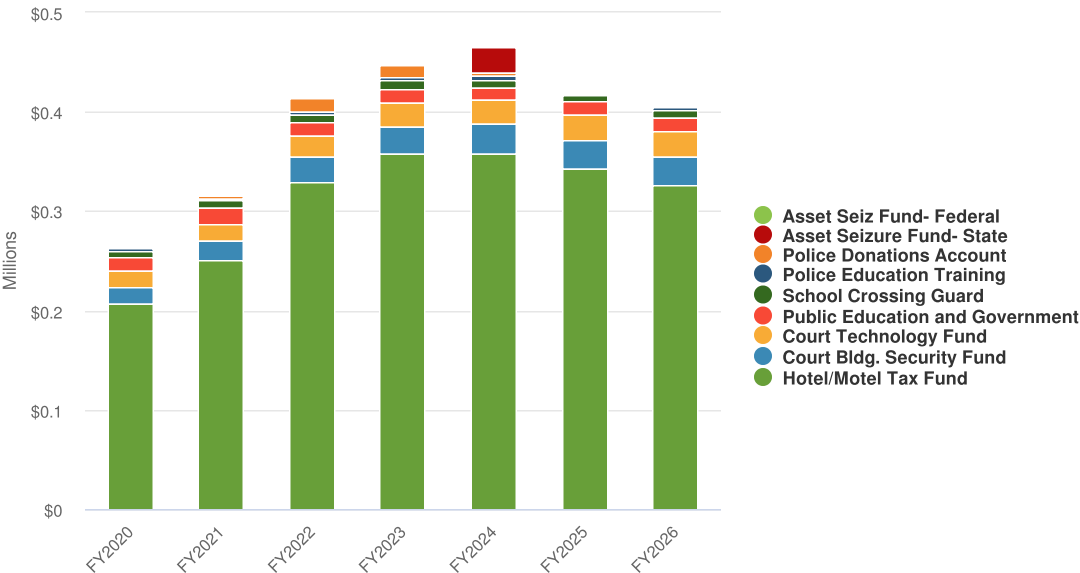
Special Revenue Funds

Special Revenue by Fund

2026 Revenue by Fund

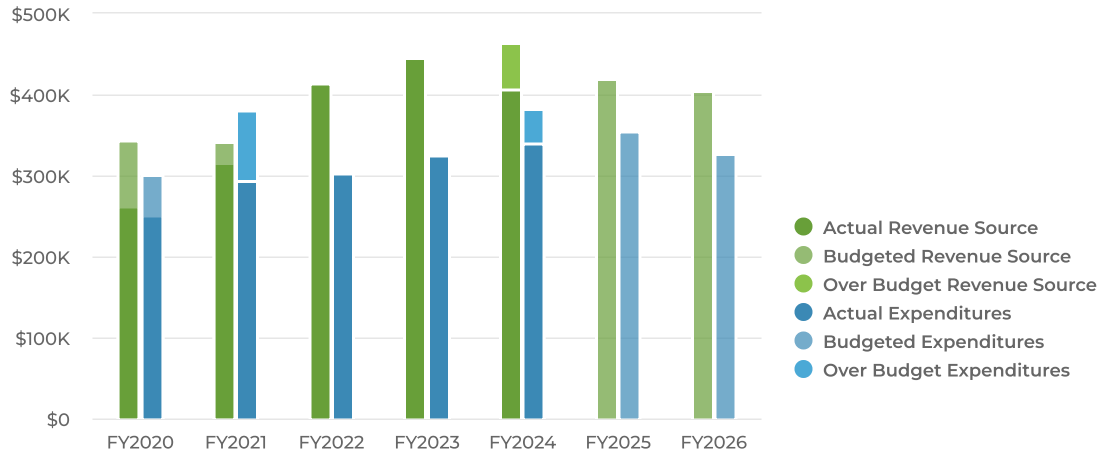


Budgeted and Historical 2026 Revenue by Fund



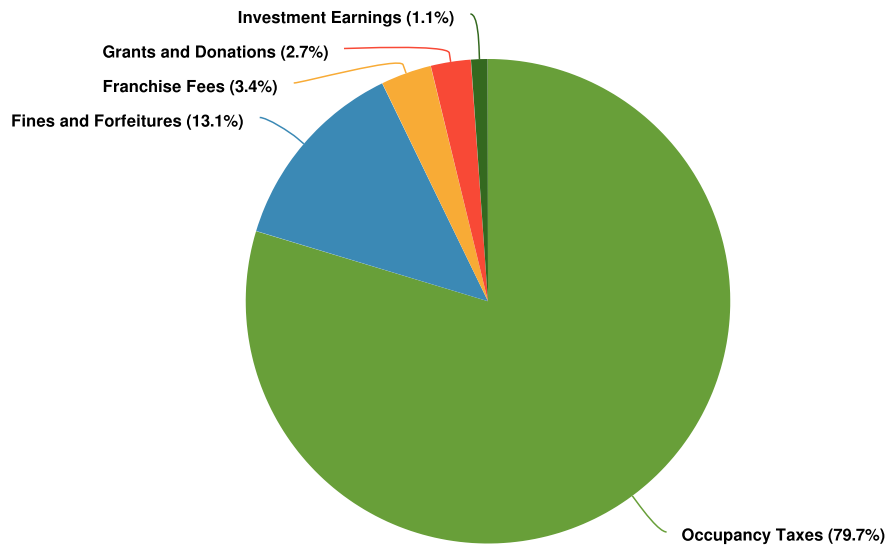
Summary

The City of Windcrest is projecting \$405.54K of revenue in FY2026, which represents a 3.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.7% or \$27.5K to \$328.5K in FY2026.

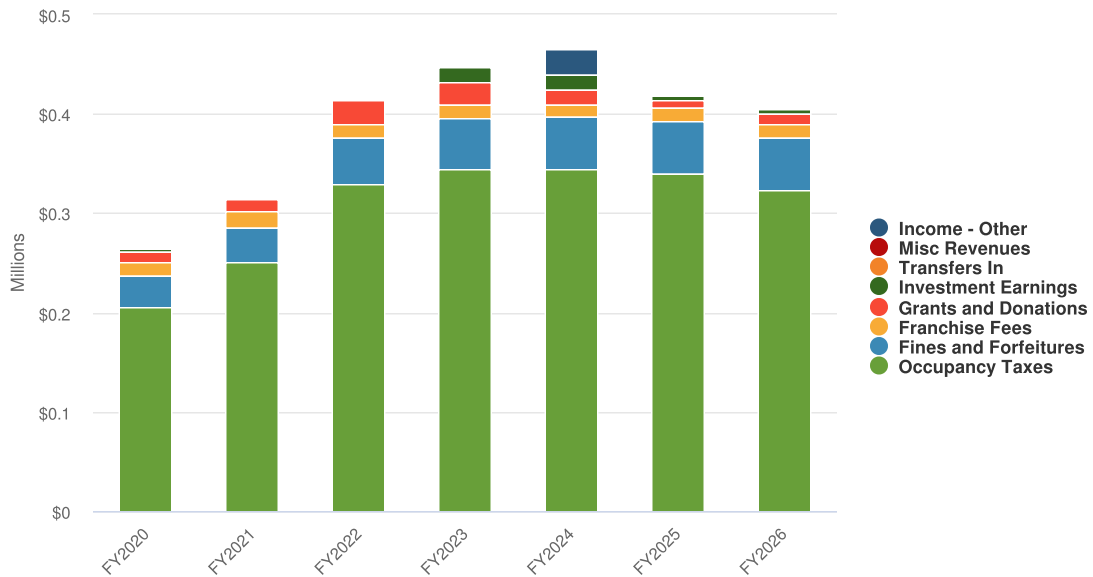


Revenues by Source

Projected 2026 Revenues by Source

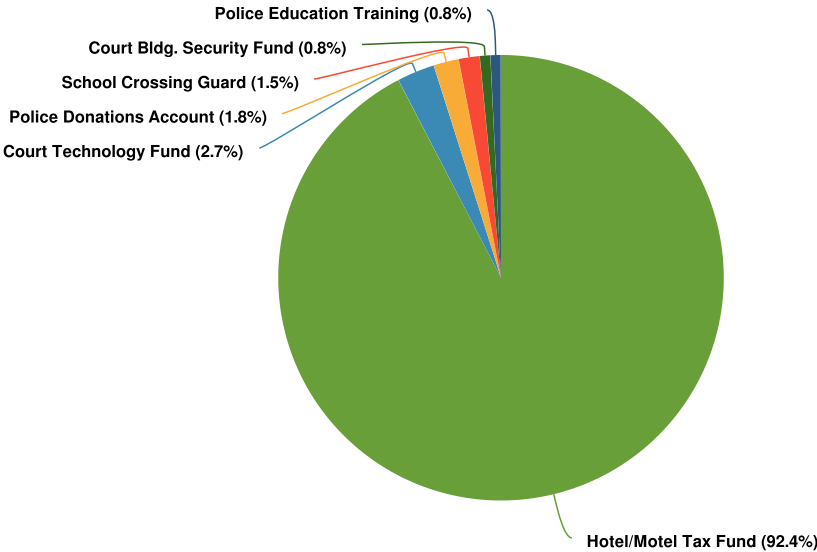


Budgeted and Historical 2026 Revenues by Source

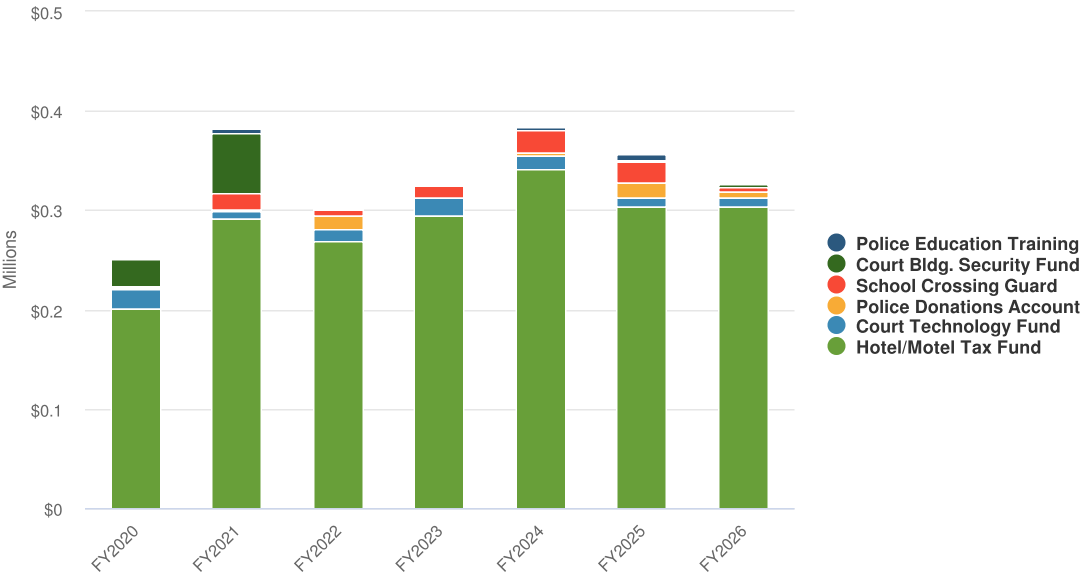


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



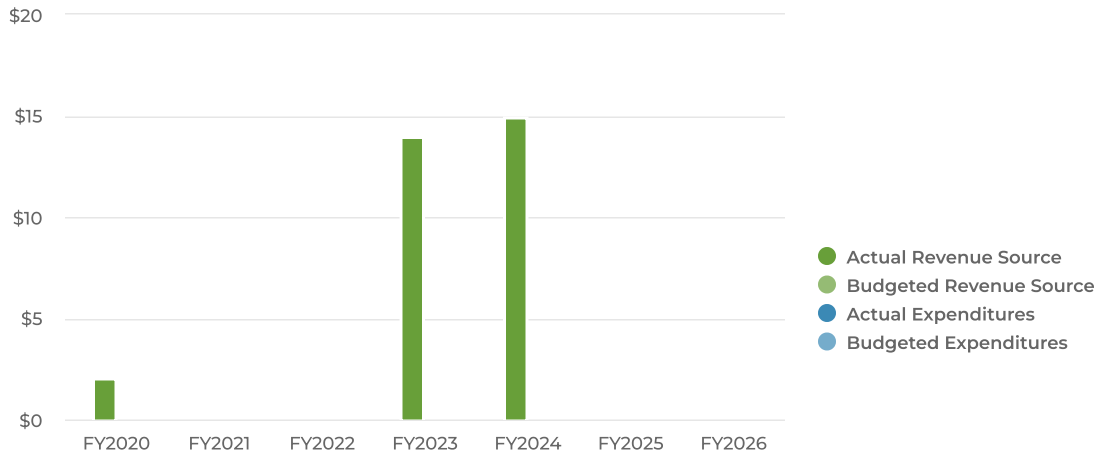


Asset Seizure Fund (Federal)

The Comprehensive Crime Control Act of 1984 established the Department of Justice Assets Forfeiture Fund (AFF or the Fund) to receive the proceeds of forfeiture. The Attorney General is authorized to use the Assets Forfeiture Fund to pay any necessary expenses associated with forfeiture operations such as property seizure, detention, management, forfeiture, and disposal.

Summary

The City of Windcrest is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



Fund Balance



04- ASSET SEIZURE FEDERAL - FUND

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 1				
04 -ASSET SEIZ FUND- FEDERAL		APPROVED BUDGET WORKSHEET						
REVENUES		AS OF: JUNE 30TH, 2025						
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- CURRENT BUDGET	(----- 2024-2025 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	(----- APPROVED BUDGET
BEGINNING FUND BALANCE	497	497	511	526	526	526	526	526
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME-COURT FORFEITED PR	0	0	0	0	0	0	0	0
4105 INCOME-ABAND/SEIZED PROP	0	0	0	0	0	0	0	0
4115 INCOME-INTEREST	0	14	15	0	8	0	0	0
TOTAL REVENUES	0	14	15	0	8	0	0	0



04- ASSET SEIZURE FEDERAL - FUND CONTINUED

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 2	
04 -ASSET SEIZ FUND- FEDERAL		APPROVED BUDGET WORKSHEET			
00-GENERAL EXPENDITURES		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
		(-----)	(-----)	(-----)	(-----)
		2021-2022	2022-2023	2023-2024	2024-2025
		ACTUAL	ACTUAL	ACTUAL	Y-T-D
				CURRENT	ACTUAL
				BUDGET	
					PROJECTED
					YEAR END
					REQUESTED
					BUDGET
					APPROVED
					BUDGET
SALARIES & BENEFITS					
500-050 MISCELLANEOUS					
TOTAL SALARIES & BENEFITS					
CAPITAL EXPENSES					
500-800 CAPITAL EXPENDITURES					
TOTAL CAPITAL EXPENSES					
TOTAL 00-GENERAL EXPENDITURES					
TOTAL EXPENDITURES					
REVENUE OVER/ (UNDER) EXPENDITURES					
PROJECTED ENDING FUND BALANCE					
*** END OF REPORT ***					



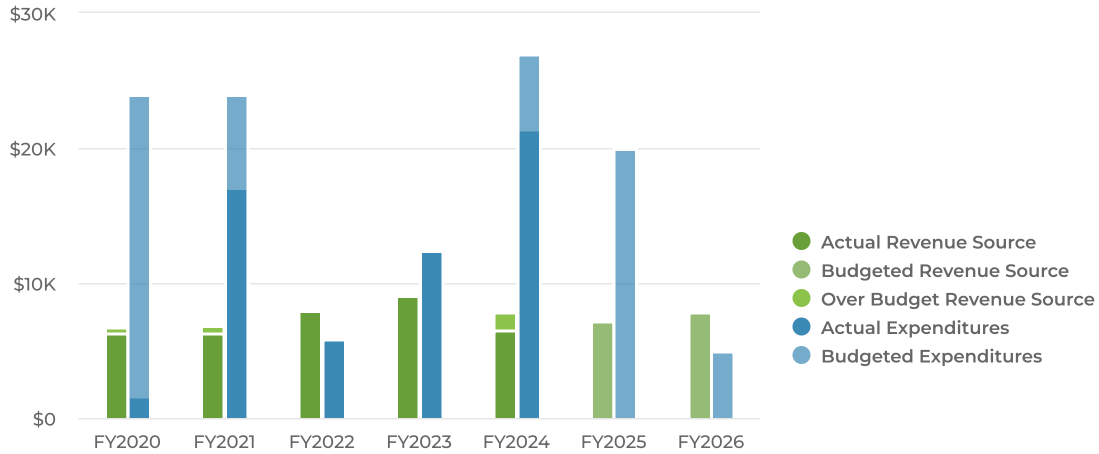


School Crossing Guard Fund

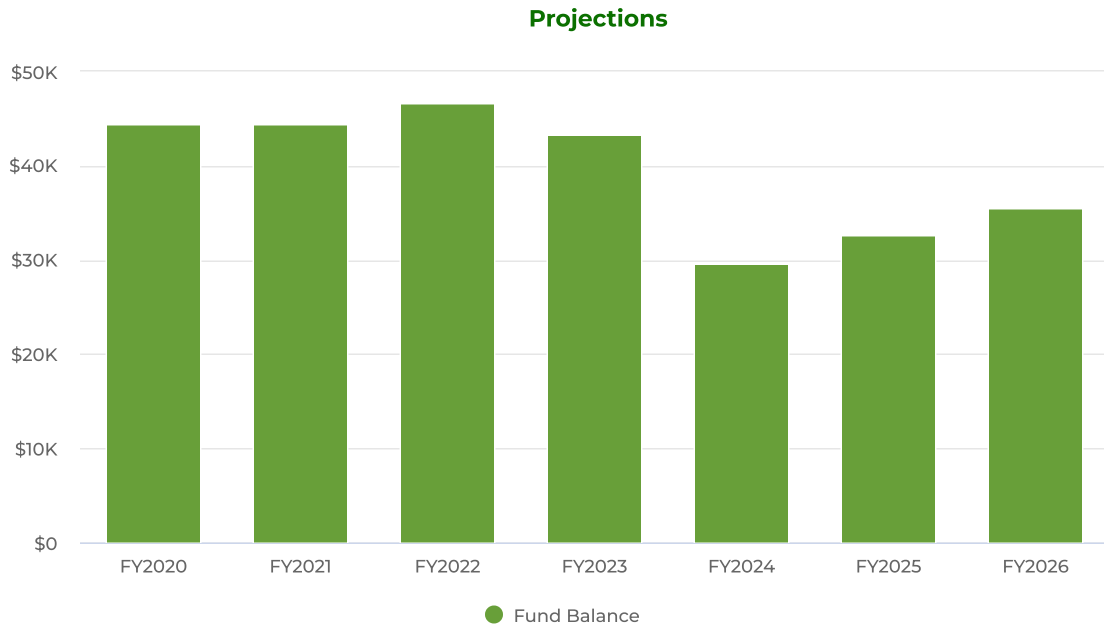
To provide for the safe and efficient movement of pedestrians, cyclists, and vehicular traffic within the City. This involves a continuous effort to improve the overall efficiency of the street network while reducing the number and severity of collisions.

Summary

The City of Windcrest is projecting \$7.89K of revenue in FY2026, which represents a 10.1% increase over the prior year. Budgeted expenditures are projected to decrease by 75% or \$15K to \$5K in FY2026.



Fund Balance



06 - SCHOOL CROSSING GUARD - FUND

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 1	
06 -SCHOOL CROSSING GUARD		APPROVED BUDGET WORKSHEET			
REVENUES		AS OF: JUNE 30TH, 2025			
		(-----)	(-----)	(-----)	(-----)
		2021-2022	2022-2023	2023-2024	2024-2025
		ACTUAL	ACTUAL	ACTUAL	Y-T-D
					ACTUAL
					CURRENT
					BUDGET
					PROJECTED
					YEAR END
					REQUESTED
					BUDGET
					APPROVED
					BUDGET
					</



06- SCHOOL CROSSING GUARD - FUND CONTINUED

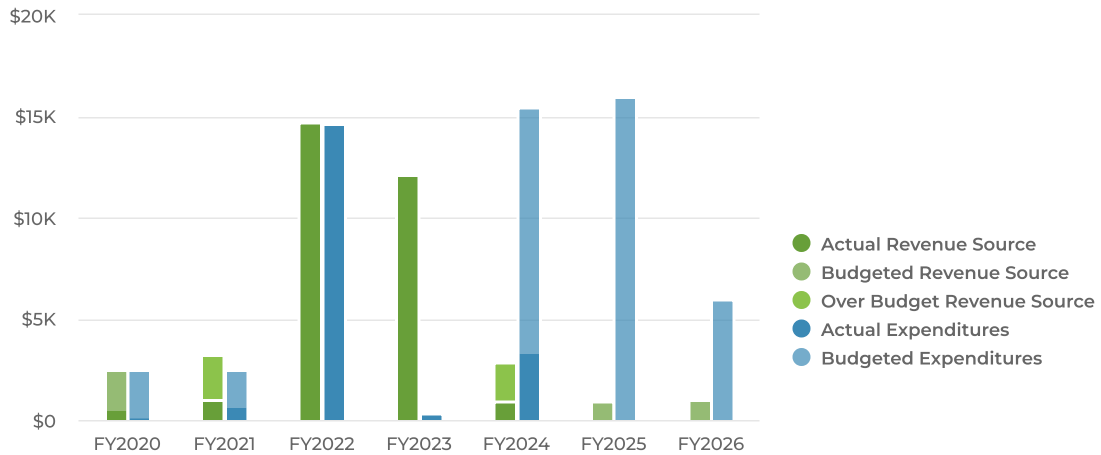
7-02-2025 03:02 PM		CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025				PAGE: 2			
06 -SCHOOL CROSSING GUARD 00-GENERAL EXPENDITURES DEPARTMENT EXPENSES		(-----) (-----) (-----) (-----) (-----)							
2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS									
0	0	0	0	0	0	0	0	0	0
2,654	2,874	2,648	3,000	1,472	3,000	3,000	3,000	3,000	3,000
0	0	0	0	0	0	0	0	0	0
605	9,623	2,900	2,000	73	2,000	2,000	2,000	2,000	2,000
3,260	12,497	5,547	5,000	1,545	5,000	5,000	5,000	5,000	5,000
TOTAL SALARIES & BENEFITS									
CAPITAL EXPENSES									
2,607	0	15,868	15,000	0	0	0	0	0	0
2,607	0	15,868	15,000	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES									
TOTAL 00-GENERAL EXPENDITURES									
5,867	12,497	21,415	20,000	1,545	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES									
5,867	12,497	21,415	20,000	1,545	5,000	5,000	5,000	5,000	5,000
REVENUE OVER/ (UNDER) EXPENDITURES									
2,137	(3,341)	(13,569)	(12,830)	3,994	2,892	2,892	2,892	2,892	2,892
PROJECTED ENDING FUND BALANCE									
46,589	43,248	29,679	16,848	33,673	32,571	35,463	35,463	35,463	35,463
*** END OF REPORT ***									



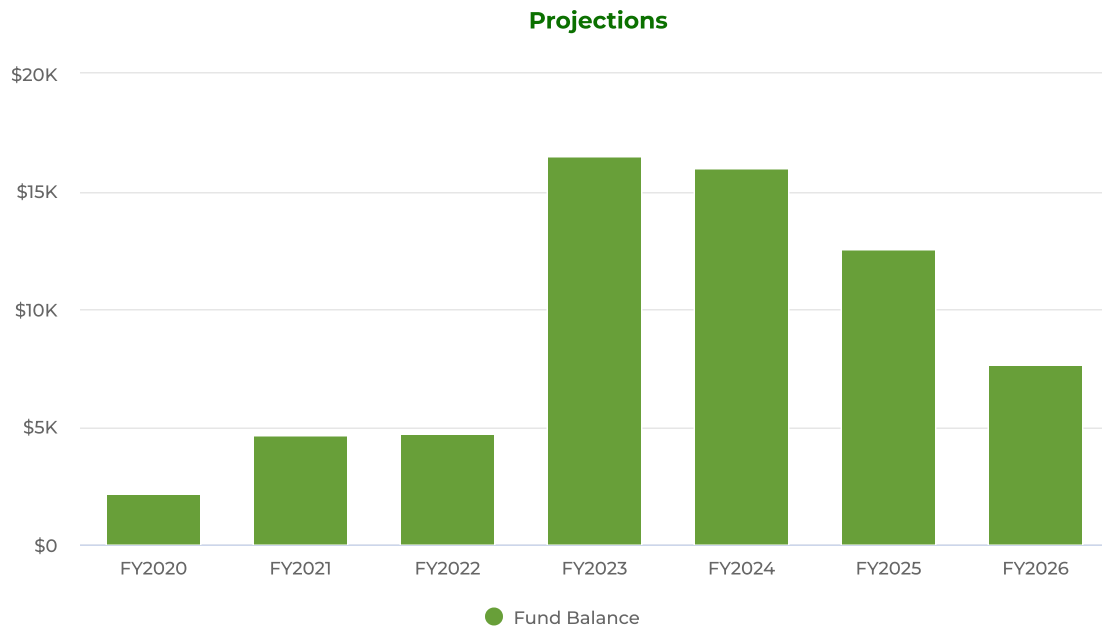


Summary

The City of Windcrest is projecting \$1.07K of revenue in FY2026, which represents a 7% increase over the prior year. Budgeted expenditures are projected to decrease by 62.5% or \$10K to \$6K in FY2026.



Fund Balance



08- POLICE DONATIONS ACCOUNT

CITY OF WINDCREST										PAGE: 1
APPROVED BUDGET WORKSHEET										
AS OF: JUNE 30TH, 2025										
08 -POLICE DONATIONS ACCOUNT										
REVENUES										
	2021-2022	2022-2023	2023-2024	2024-2025		2025-2026				
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED	BUDGET	
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
BEGINNING FUND BALANCE	4,628	4,711	16,493	15,996	15,996	15,996	12,566	12,566		
FUND BALANCE ACTIVITY	0	0	0	0	0	0				
4101 INCOME-POLICE DONATIONS	14,760	12,090	2,840	1,000	6,600	7,000	1,000	1,000		
4102 INCOME-WINDCREST PROUD	0	0	0	0	0	0	0	0		
4106 INCOME-SWIM TEAM DONATIONS	0	0	0	0	0	0	0	0		
4115 INCOME-INTEREST	0	67	72	0	39	70	70	70		
TOTAL REVENUES	14,760	12,157	2,912	1,000	6,639	7,070	1,070	1,070		



08- POLICE DONATION ACCOUNT CONTINUED

7-02-2025 03:02 PM		CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025				PAGE: 2					
08 -POLICE DONATIONS ACCOUNT		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
00-GENERAL EXPENDITURES		ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL		PROJECTED YEAR END	
DEPARTMENT EXPENSES											
SALARIES & BENEFITS											
500-010 MISCELLANEOUS EXPENSES		13,586		26		3,382		3,618		10,000	
TOTAL SALARIES & BENEFITS		13,586		26		3,382		3,618		10,000	
OTHER EXPENSES											
500-431 EMPLOYEE APPRECIATION LUNCHEON		1,092		350		27		0		500	
TOTAL OTHER EXPENSES		1,092		350		27		0		500	
CAPITAL EXPENSES											
500-800 CAPITAL EXPENDITURES		0		0		0		0		0	
TOTAL CAPITAL EXPENSES		0		0		0		0		0	
TOTAL 00-GENERAL EXPENDITURES		14,677		376		3,409		3,618		10,500	
TOTAL EXPENDITURES		14,677		376		3,409		3,618		10,500	
REVENUE OVER/ (UNDER) EXPENDITURES		83		11,781		(497)		3,021		(3,430)	
PROJECTED ENDING FUND BALANCE		4,711		16,493		15,996		19,017		12,566	

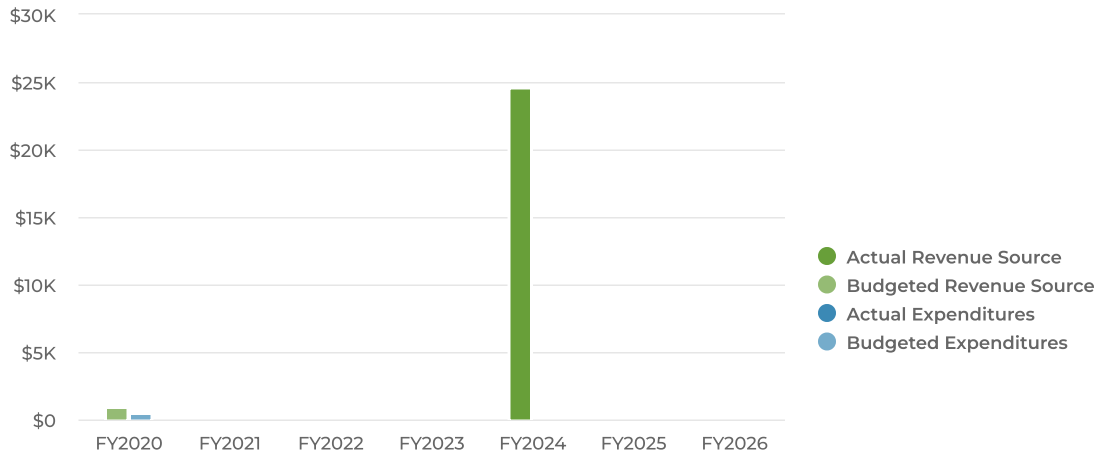


Asset Seizure Fund (State)

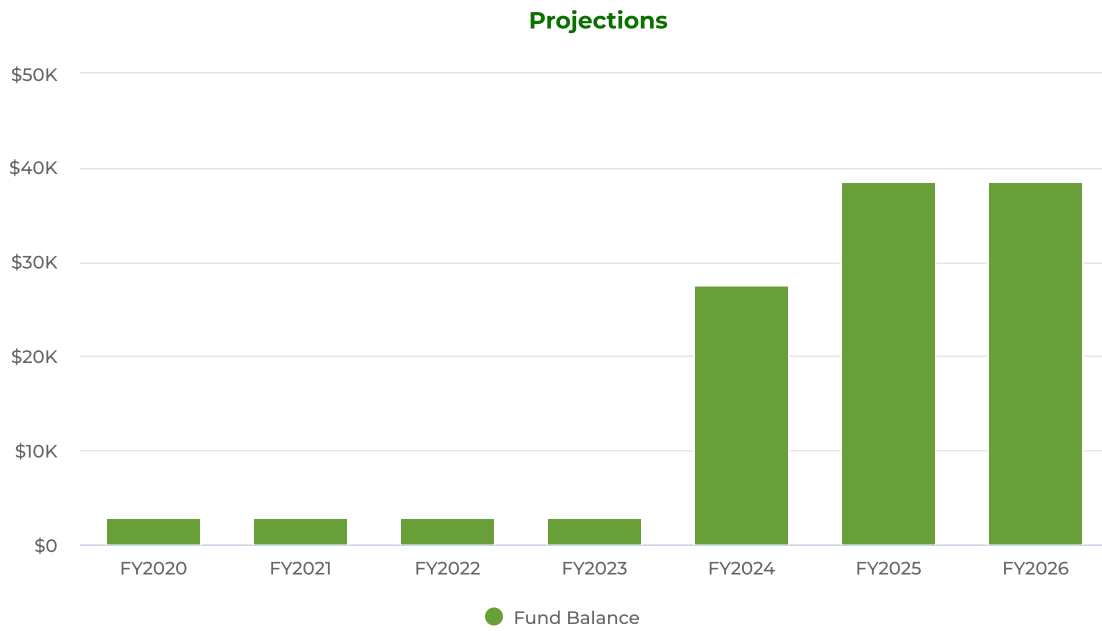
Chapter 59 of the Code of Criminal Procedure allows for police seizure and forfeiture of property used in, and the proceeds gained from, the commission of certain crimes. After seizure, the criminal district attorney may, by agreement, distribute property and funds to local law enforcement agencies to be used for official purposes. TEX. CRIM. PROC. CODE ANN. §§ 59.01, 59.06.

Summary

The City of Windcrest is projecting \$15 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



Fund Balance



09- ASSET SEIZURE STATE - FUND

PAGE: 1

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

09 -ASSET SEIZURE FUND- STATE
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	2,901	2,901	2,917	27,546	27,546	27,546	38,588	38,588
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME-COURT FORFEITED PR	0	0	22,888	0	10,443	10,443	0	0
4105 INCOME-ABAND/SEIZED PROP	0	0	1,725	0	584	584	0	0
4115 INCOME-INTEREST	0	16	17	0	9	15	15	15
TOTAL REVENUES	0	16	24,630	0	11,036	11,042	15	15



09- ASSET SEIZURE STATE- FUND CONTINUED

7-02-2025 03:02 PM		CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025										PAGE: 2
09 -ASSET SEIZURE FUND- STATE 00-GENERAL EXPENDITURES DEPARTMENT EXPENSES												
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Y-T-D ACTUAL	2024-2025 CURRENT BUDGET	2025-2026 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET				
SALARIES & BENEFITS	0	0	0	0	0	0	0	0				
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	0				
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0				
CAPITAL EXPENSES	0	0	0	0	0	0	0	0				
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0				
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0				
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	0				
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0				
REVENUE OVER/(UNDER) EXPENDITURES	0	16	24,630	11,036	0	11,042	15	15				
PROJECTED ENDING FUND BALANCE	2,901	2,917	27,546	38,582	27,546	38,588	38,603	38,603				
*** END OF REPORT ***												

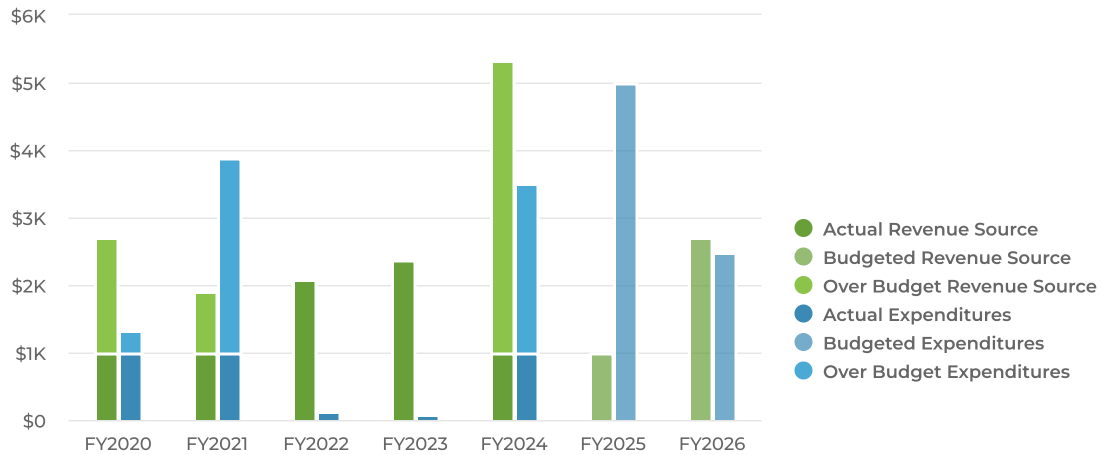




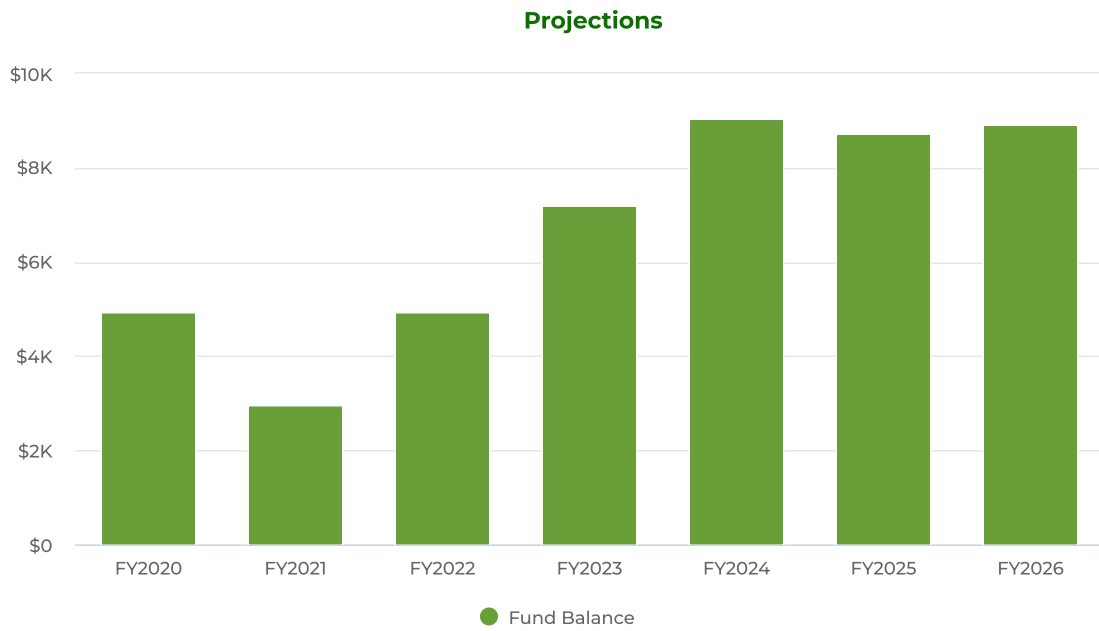
Police Education Training Fund

Summary

The City of Windcrest is projecting \$2.7K of revenue in FY2026, which represents a 170.1% increase over the prior year. Budgeted expenditures are projected to decrease by 50% or \$2.5K to \$2.5K in FY2026.



Fund Balance



10- POLICE EDUCATION & TRAINING- FUND

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

10 -POLICE EDUCATION TRAINING REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	2,971	4,925	7,205	9,029	9,029	9,029	8,730	8,730
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME-LEOSE	2,097	2,127	4,984	0	2,451	2,451	2,451	2,451
4105 INCOME- OTHER	0	0	0	1,000	0	0	0	0
4115 INCOME-INTEREST	0	253	349	0	210	250	250	250
TOTAL REVENUES	2,098	2,380	5,333	1,000	2,661	2,701	2,701	2,701



10- POLICE EDUCATION & TRAINING- FUND CONTINUED

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 2	
10 -POLICE EDUCATION TRAINING		APPROVED BUDGET WORKSHEET			
00-GENERAL EXPENDITURES		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED
				ACTUAL	BUDGET
					BUDGET
SALARIES & BENEFITS					
500-050 EDUCATION/TRAINING	143	100	3,509	125	2,500
TOTAL SALARIES & BENEFITS	143	100	3,509	125	2,500
CAPITAL EXPENSES					
500-800 CAPITAL EXPENDITURES	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES					
	143	100	3,509	125	2,500
TOTAL EXPENDITURES					
	143	100	3,509	125	2,500
REVENUE OVER/(UNDER) EXPENDITURES					
	1,954	2,280	1,824	2,536	201
PROJECTED ENDING FUND BALANCE					
	4,925	7,205	9,029	11,565	8,931
*** END OF REPORT ***					





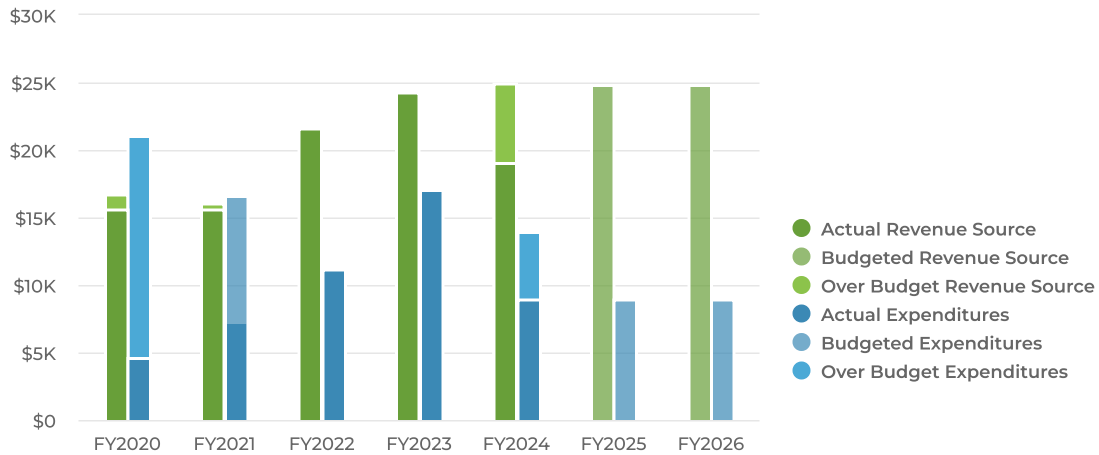
Court Technology Fund

The Court Technology Fund is a Special Revenue Fund allowed by the State of Texas under Article 102.0172 of the Texas Code of Criminal Procedures to be established by the governing body of a municipality by ordinance, and allows the municipal court to require a defendant convicted of a misdemeanor offense to pay a technology fee not to exceed \$4 as a cost of court.

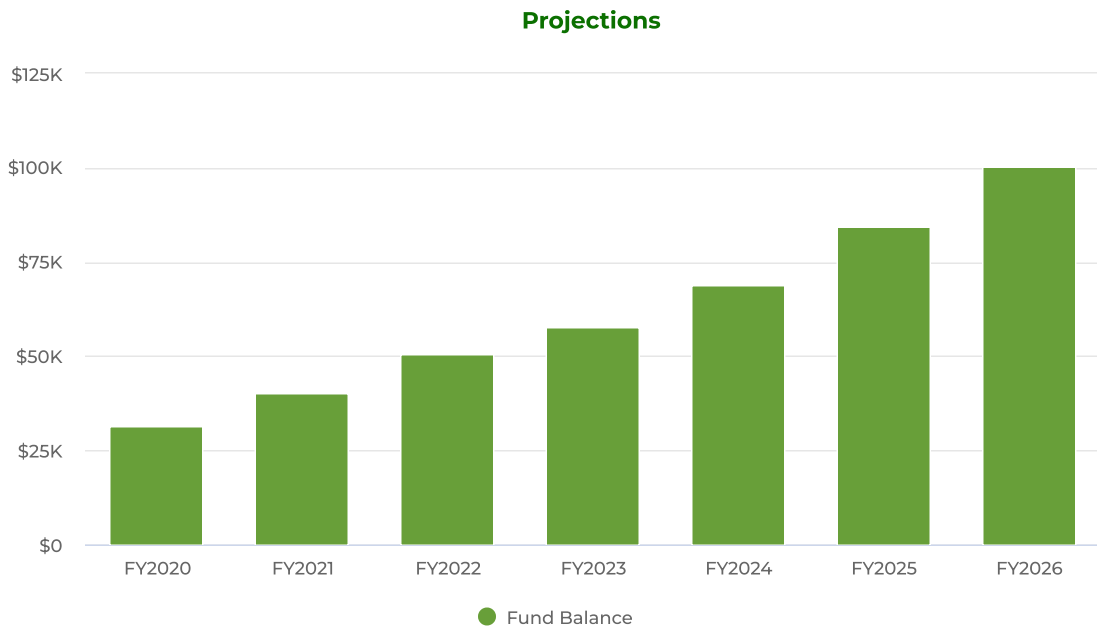
The Court Technology Fund may only be used to finance the purchase of or to maintain technological enhancement for a municipal court or municipal court of record.

Summary

The City of Windcrest is projecting \$24.84K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$9K in FY2026.



Fund Balance



14- COURT TECHNOLOGY- FUND

7-02-2025 03:02 PM		CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025				PAGE: 1			
14 -COURT TECHNOLOGY FUND REVENUES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET	
BEGINNING FUND BALANCE	40,209	50,562	57,766	68,736	68,736	68,736	84,578	84,578	
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0	
4101 INCOME-COURT TECHNOLOGY FEES	21,627	23,505	24,052	24,142	18,866	24,142	24,142	24,142	
4115 INCOME - INTEREST	2	855	917	700	492	700	700	700	
TOTAL REVENUES	21,629	24,359	24,969	24,842	19,365	24,842	24,842	24,842	



14- COURT TECHNOLOGY- FUND CONTINUED

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 2	
14 -COURT TECHNOLOGY FUND		APPROVED BUDGET WORKSHEET			
00-GENERAL EXPENDITURES		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED
				ACTUAL	BUDGET
					BUDGET
			</		





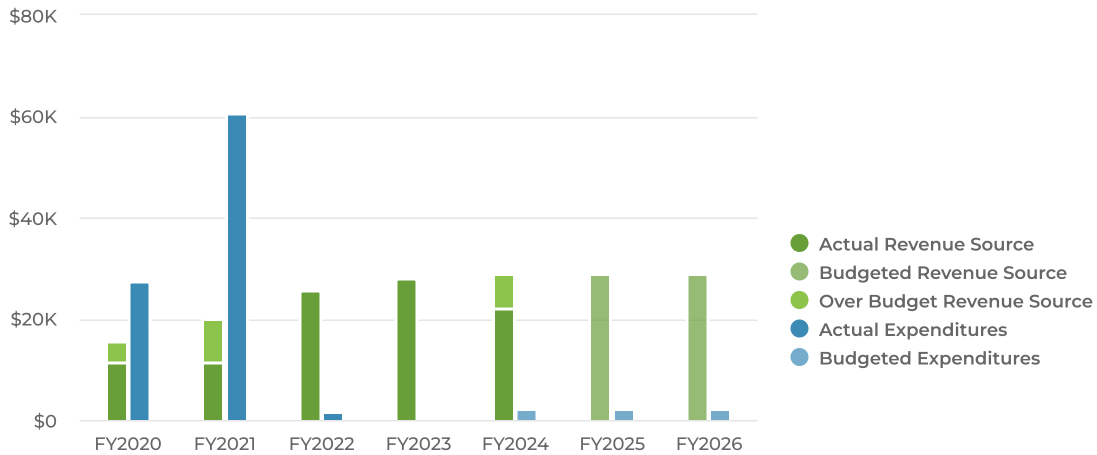
Court Building Security Fund

The Court Security Fund is a Special Revenue Fund allowed by the State of Texas under Article 102.0172 of the Texas Code of Criminal Procedures to be established by the governing body of a municipality by ordinance, and allows the municipal court to require a defendant convicted of a misdemeanor offense to pay a \$3 security fee as a cost of court.

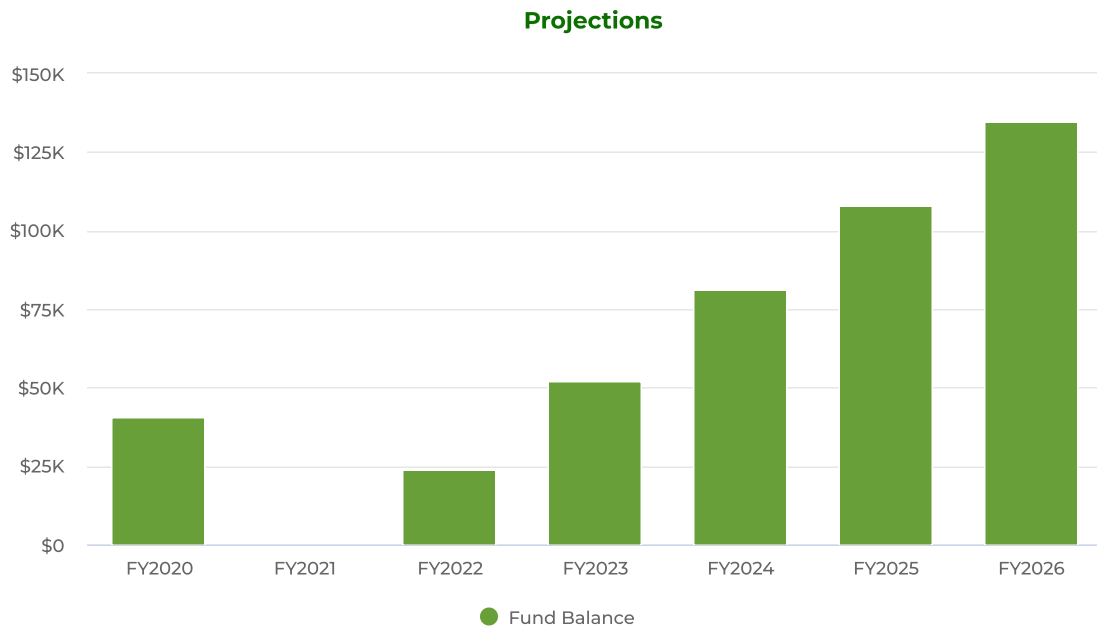
The Court Technology Fund may only be used to finance security personnel for a municipal court, or to finance the purchase of items used for the purpose of providing security services for buildings housing a municipal court.

Summary

The City of Windcrest is projecting \$29.15K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2.5K in FY2026.



Fund Balance



15 - COURT BUILDING SECURITY - FUND

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 1							
		APPROVED BUDGET WORKSHEET									
		AS OF: JUNE 30TH, 2025									
15 -COURT BLDG. SECURITY FUND											
REVENUES											
		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
		ACTUAL		ACTUAL		ACTUAL		CURRENT		REQUESTED	
								BUDGET		BUDGET	
								Y-T-D		YEAR END	
								ACTUAL			



15 - COURT BUILDING SECURITY - FUND CONTINUED

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 2	
15 -COURT BLDG. SECURITY FUND		APPROVED BUDGET WORKSHEET			
00-GENERAL EXPENDITURES		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED
				ACTUAL	BUDGET
					BUDGET
SALARIES & BENEFITS					
500-050 MISCELLANEOUS	1,635	0	0	2,500	2,500
TOTAL SALARIES & BENEFITS	1,635	0	0	2,500	2,500
CAPITAL EXPENSES					
500-800 CAPITAL EXPENDITURES	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES					
	1,635	0	0	2,500	2,500
TOTAL EXPENDITURES					
	1,635	0	0	2,500	2,500
REVENUE OVER/ (UNDER) EXPENDITURES					
	24,029	28,144	28,996	26,654	26,654
PROJECTED ENDING FUND BALANCE					
	24,029	52,173	81,170	107,824	134,478
*** END OF REPORT ***					

*** END OF REPORT ***



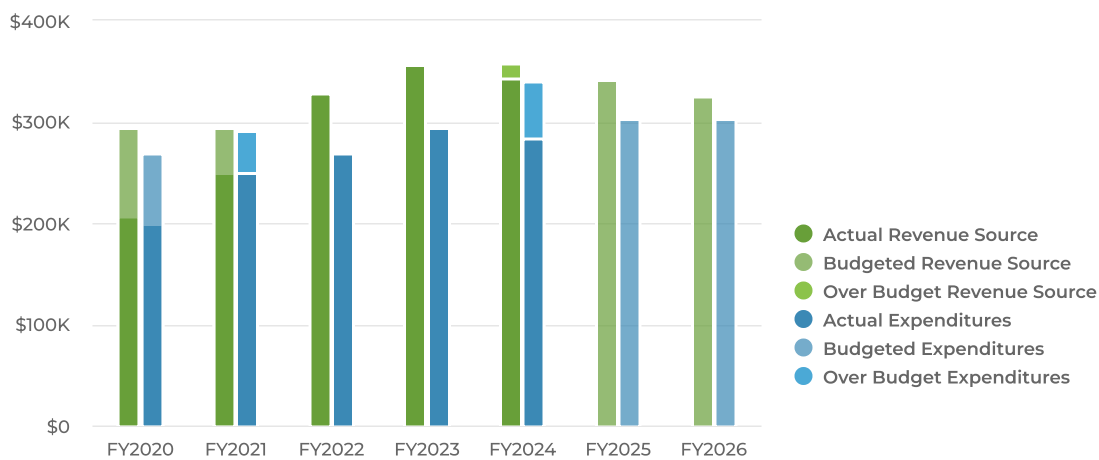


Hotel/Motel Tax Fund

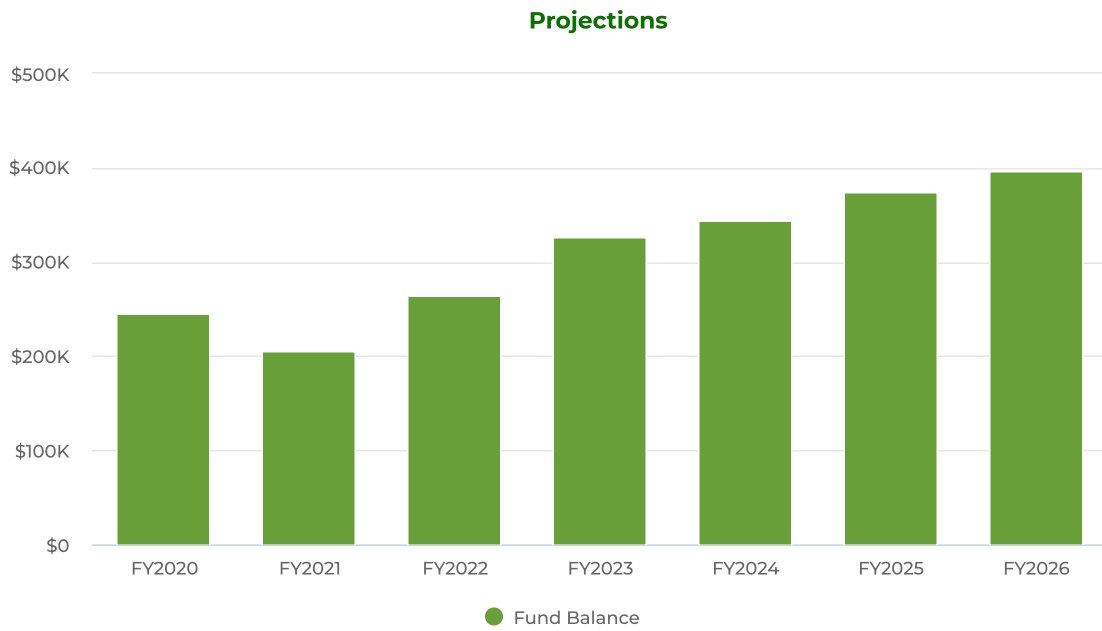
The purpose of the local hotel occupancy tax is to promote tourism and the convention and hotel industry. Texas Tax Code Chapter 351 (<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.351.htm>) and Tax Code Chapter 352 (<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.352.htm>) give municipalities the authorization to levy a tax on a person who pays for the use of a hotel room, as defined by Tax Code Chapter 156 (<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.156.htm>).

Summary

The City of Windcrest is projecting \$326.16K of revenue in FY2026, which represents a 4.8% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$303.5K in FY2026.



Fund Balance



16- HOTEL / MOTEL TAX - FUND

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

16 -HOTEL/MOTEL TAX FUND
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	204,625	264,205	326,707	344,130	344,130	344,130	373,791	373,791
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME-HOT	328,898	344,473	344,431	339,696	188,510	323,161	302,054	323,161
4105 INCOME-OTHER	0	0	0	0	0	0	0	0
4115 INCOME-INTEREST	22	13,030	14,261	3,000	6,670	10,000	10,000	3,000
TOTAL REVENUES	328,920	357,503	358,693	342,696	195,180	333,161	312,054	326,161



16- HOTEL / MOTEL TAX - FUND CONTINUED

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

16 -HOTEL/MOTEL TAX FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

DEPARTMENT EXPENSES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025		PROJECTED YEAR END	2025-2026	
			ACTUAL	BUDGET	ACTUAL	BUDGET		REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS									
500-040 ADVERTISING & PROMOTION	0	0	0	0	0	0	0	0	0
500-050 MISCELLANEOUS	0	0	1,799	3,500	1,499	3,500	3,500	3,500	3,500
TOTAL SALARIES & BENEFITS			1,799	3,500	1,499	3,500	3,500	3,500	3,500
OTHER EXPENSES									
500-501 TRANSFER TO GENERAL FUND	212,000	0	44,472	300,000	35,000	300,000	300,000	300,000	300,000
500-502 TRANSFER TO GENERAL FUND	4,341	260,000	260,000	0	170,000	0	0	0	0
500-503 TRANSFER TO GENERAL FUND	53,000	35,000	35,000	0	0	0	0	0	0
TOTAL OTHER EXPENSES	269,341	295,000	339,472	300,000	205,000	300,000	300,000	300,000	300,000
500-501 TRANSFER TO GENERAL FUND									
PERMANENT NOTES:									
Civic Center Subsidy									
CAPITAL EXPENSES									
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	269,341	295,000	341,271	303,500	206,499	303,500	303,500	303,500	303,500
TOTAL EXPENDITURES	269,341	295,000	341,271	303,500	206,499	303,500	303,500	303,500	303,500
REVENUE OVER/(UNDER) EXPENDITURES	59,579	62,503	17,422	39,196	(11,319)	29,661	8,554	22,661	22,661
PROJECTED ENDING FUND BALANCE	264,205	326,707	344,130	383,325	332,810	373,791	382,344	396,452	396,452

*** END OF REPORT ***

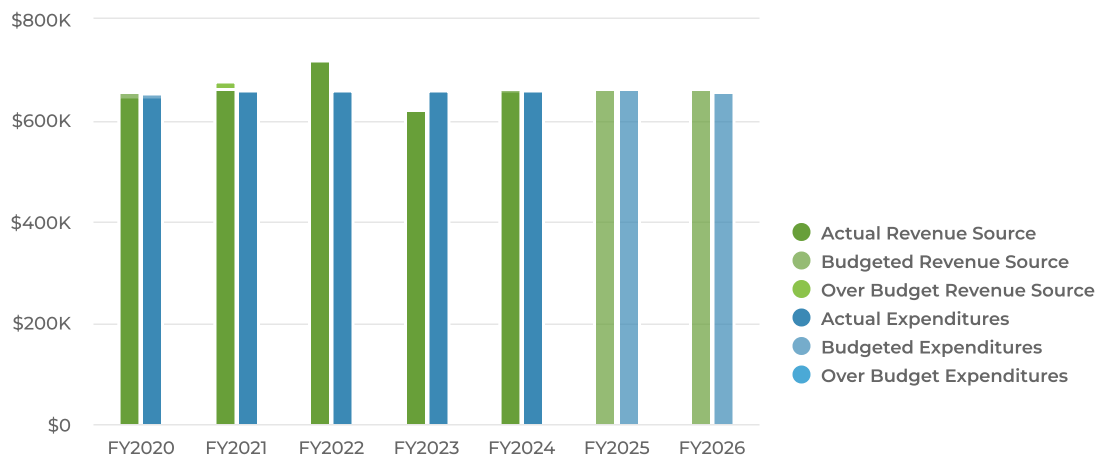


Debt Service Fund

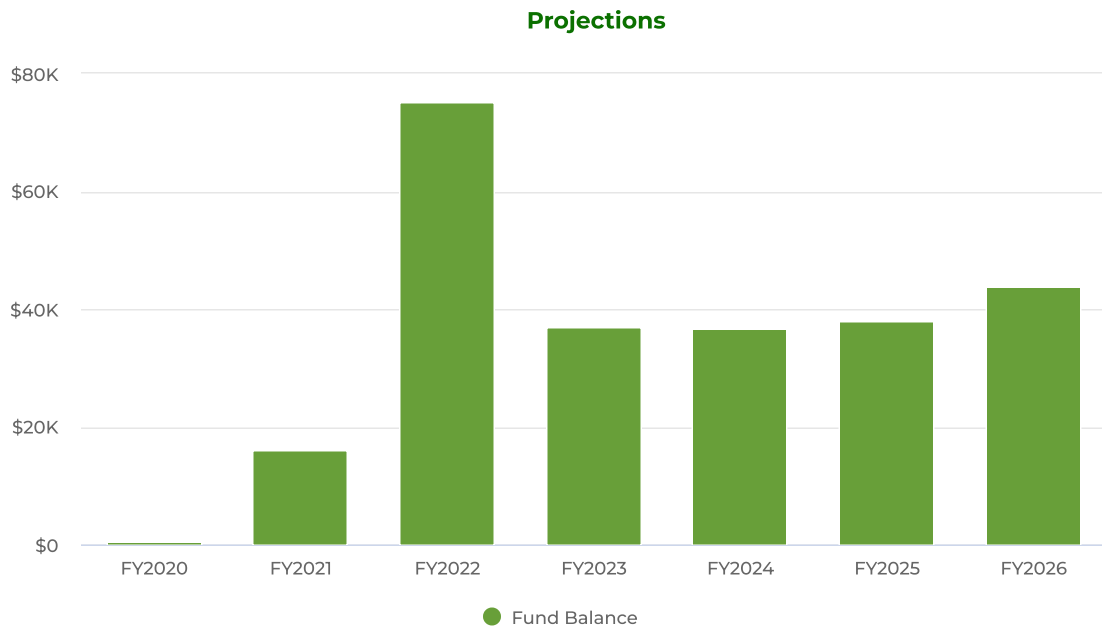
The Debt Service Fund is established by ordinance authorizing the issuance of General Obligation Bonds. The fund provides for payment of bond principal, interest, paying agent fees and a debt service reserve as a sinking fund each year. An ad-valorem tax rate and tax levy is required to be computed and levied each year, which will be sufficient to produce the money required to pay principal and interest as it comes due and provide the interest and sinking fund reserve. The modified accrual basis of accounting is used by this governmental fund in accordance with Generally Accepted Accounting Principles (GAAP).

Summary

The City of Windcrest is projecting \$665K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 0.5% or \$3.58K to \$659.18K in FY2026.



Fund Balance



17- DEBT SERVICE - FUND

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

17 -DEBT SERVICE
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	16,095	75,208	36,929	36,578	36,578	36,578	38,018	38,018
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME - TAX NOTES PROCEEDS	0	0	0	0	0	0	0	0
4105 INCOME - OTHER	0	0	0	0	0	0	0	0
4115 INCOME - INTEREST	0	0	0	0	0	0	0	0
4116 INCOME - SALES TAX (.25)	0	0	0	0	0	0	0	0
4117 AD VALOREM TAX (14S)	720,288	621,271	661,598	665,000	659,238	665,000	665,000	665,000
TOTAL REVENUES	720,288	621,271	661,698	665,000	659,238	665,000	665,000	665,000



17- DEBT SERVICES- FUND CONTINUED

PAGE: 2

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

17 -DEBT SERVICE
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET
OTHER EXPENSES								
500-211 GO SERIES 2019 A PRINCIPAL EXP	230,000	240,000	255,000	270,000	270,000	270,000	280,000	280,000
500-212 GO SERIES 2019 A INTEREST EXP.	264,050	252,300	239,925	226,800	116,775	226,800	213,050	213,050
500-213 GO SERIES 2019 B PRINCIPAL EXP	95,000	100,000	105,000	110,000	110,000	110,000	115,000	115,000
500-214 GO SERIES 2019 B INTEREST EXP	71,325	66,450	61,325	55,950	29,350	55,960	50,325	50,325
500-351 GO SERIES 2019 A ISSUANCE COST	0	0	0	0	0	0	0	0
500-352 GO SERIES 2019 B ISSUANCE COST	0	0	0	0	0	0	0	0
500-400 PAY AGENT/REGISTRAR FEES	800	800	800	0	800	800	800	800
TOTAL OTHER EXPENSES	661,175	659,550	662,050	662,750	526,925	663,560	659,175	659,175
TOTAL 00-GENERAL EXPENDITURES	661,175	659,550	662,050	662,750	526,925	663,560	659,175	659,175
TOTAL EXPENDITURES	661,175	659,550	662,050	662,750	526,925	663,560	659,175	659,175
REVENUE OVER/(UNDER) EXPENDITURES	59,113	(38,279)	(352)	2,250	132,313	1,440	5,825	5,825
PROJECTED ENDING FUND BALANCE	75,208	36,929	36,578	38,828	168,890	38,018	43,843	43,843

*** END OF REPORT ***



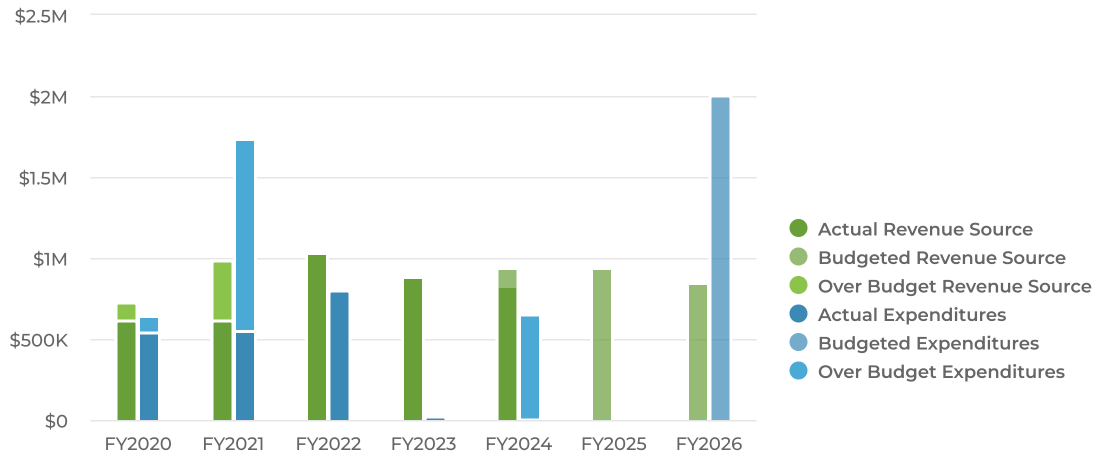


Street Fund

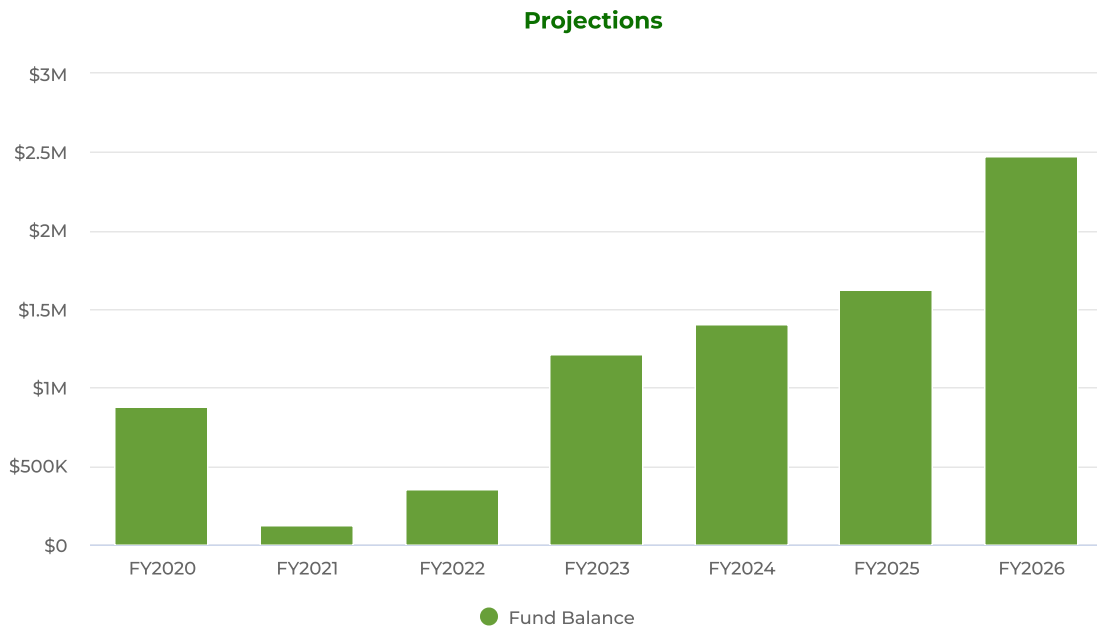
Accounts for proceeds from a street maintenance sales tax dedicated to improving the roads within the City.

Summary

The City of Windcrest is projecting \$848.59K of revenue in FY2026, which represents a 10.2% decrease over the prior year. Budgeted expenditures are projected to increase by 40,000% or \$2M to \$2.01M in FY2026.



Fund Balance



19 - CAPITAL PROJECTS STREET - FUND

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

19 -CAPITAL PROJECTS STREETS
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	120,804	349,363	1,217,650	1,400,210	1,400,210	1,400,210	1,626,992	1,626,992
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME - TAX NOTES PROCEEDS	0	0	0	0	0	0	0	0
4105 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
4115 INCOME - INTEREST	55	1,516	1,634	1,500	941	1,100	1,500	1,500
4116 INCOME-SALES TAX (.25)	1,036,347	890,518	834,713	943,923	479,741	822,414	814,944	847,087
4460 MISC. INCOME	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,036,402	892,034	836,346	945,423	480,682	823,514	816,444	848,587



19 - CAPITAL PROJECTS STREET - FUND

PAGE: 2

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

19 -CAPITAL PROJECTS STREETS
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS EXPENSE	7,624	1,500	1,100	5,000	2,113	5,000	5,000	5,000
TOTAL SALARIES & BENEFITS	7,694	1,500	1,100	5,000	2,113	5,000	5,000	5,000
OTHER EXPENSES								
500-320 ENGINEER/ARCHITECT	31,550	0	155,600	0	6,400	100,000	0	250,000
500-325 SALES TAX COLLECTION SERVICES	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	31,550	0	155,600	0	6,400	100,000	0	250,000
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	768,600	22,247	497,086	0	481,569	491,732	0	1,750,000
500-810 STREET MAINTENANCE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	768,600	22,247	497,086	0	481,569	491,732	0	1,750,000
OTHER INCOME/EXPENSES								
500-900 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	807,843	23,747	653,786	5,000	490,082	596,732	5,000	2,005,000
TOTAL EXPENDITURES	807,843	23,747	653,786	5,000	490,082	596,732	5,000	2,005,000
REVENUE OVER/ (UNDER) EXPENDITURES	228,559	868,287	182,560	940,423	(9,400)	226,782	811,444	(1,156,413)
PROJECTED ENDING FUND BALANCE	349,363	1,217,650	1,400,210	2,340,633	1,390,811	1,626,992	2,438,436	470,579

*** END OF REPORT ***



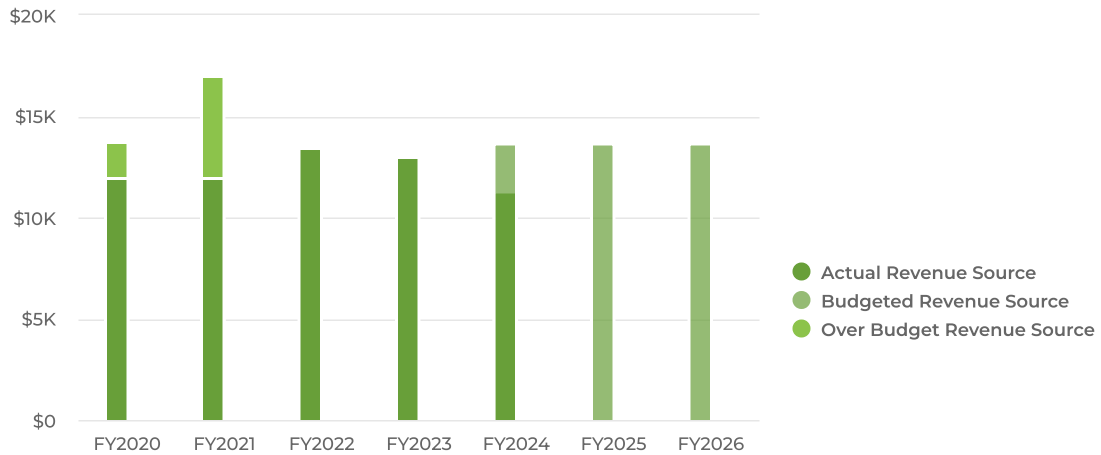


Public, Education & Government Fund

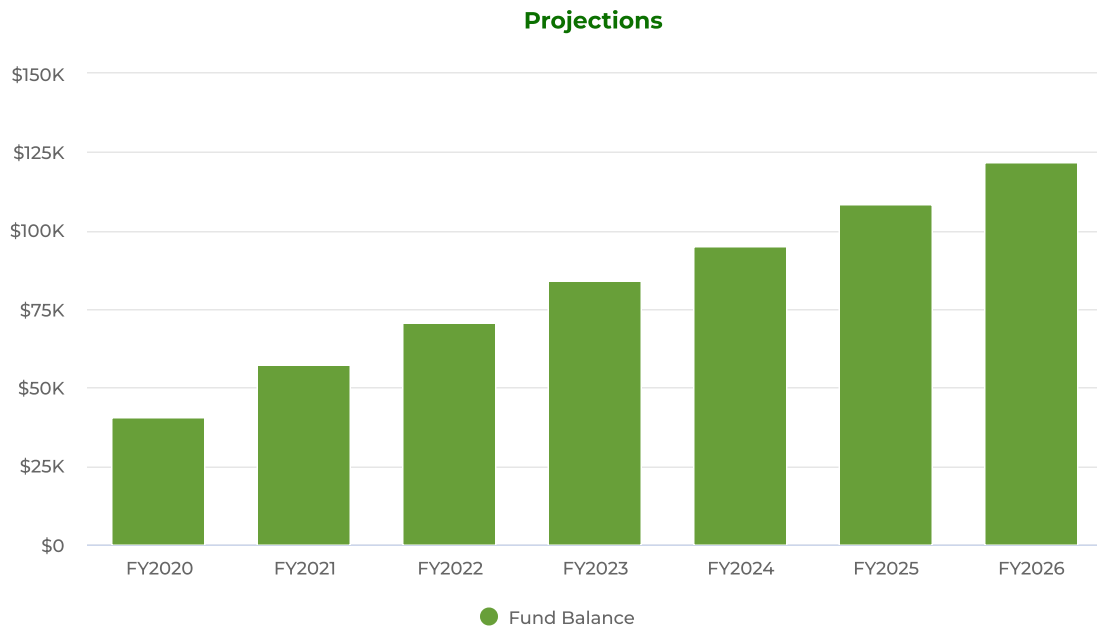
Accounts franchise fees restricted for capital expenditures associated with public, educational and governmental facilities.

Summary

The City of Windcrest is projecting \$13.7K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



Fund Balance



20 - PUBLIC, EDUCATION & GOVERNMENT - FUND

PAGE: 1

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

20 -PUBLIC, EDUCATION&GOV.
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Y-T-D ACTUAL	2024-2025 CURRENT BUDGET	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET
BEGINNING FUND BALANCE	57,454	70,925	83,977	95,291	95,291	95,291	108,291	108,291
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4105 INCOME OTHER	13,470	13,052	11,314	5,117	13,700	13,000	13,700	13,700
TOTAL REVENUES	13,470	13,052	11,314	5,117	13,700	13,000	13,700	13,700
REVENUE OVER/(UNDER) EXPENDITURES	13,470	13,052	11,314	5,117	13,700	13,000	13,700	13,700
PROJECTED ENDING FUND BALANCE	70,925	83,977	95,291	100,408	108,991	108,291	121,991	121,991

*** END OF REPORT ***



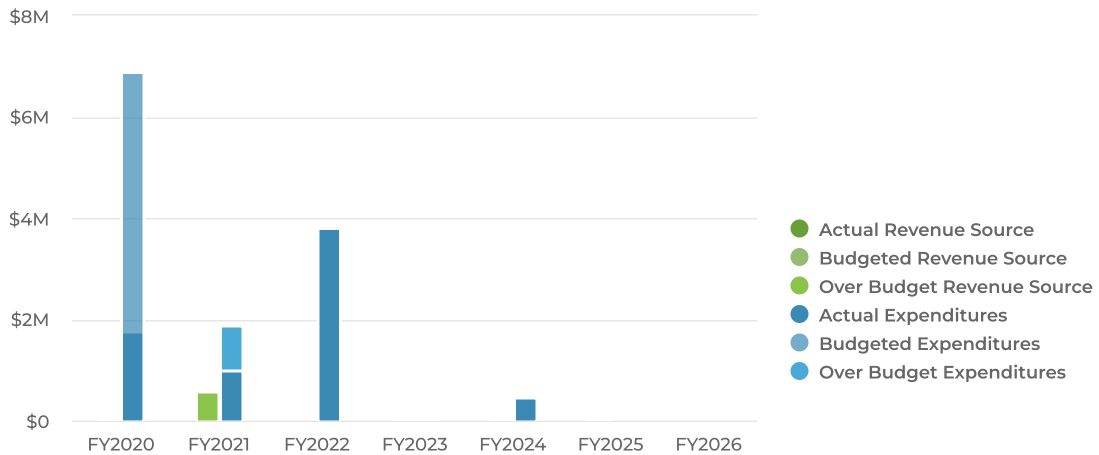


2019 Series A

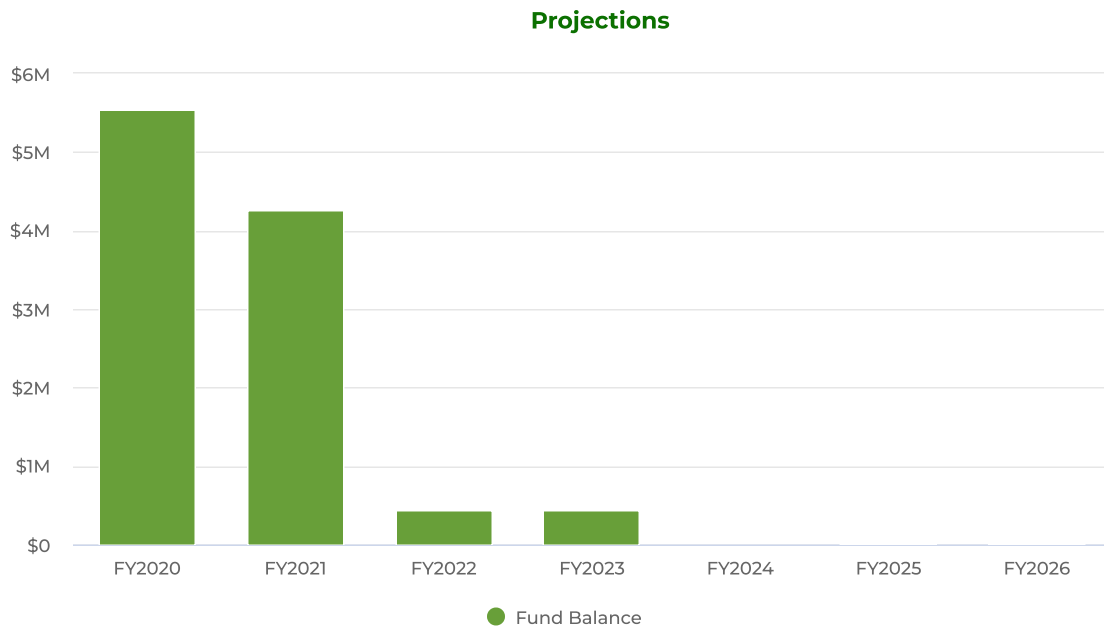
The 2019 Series A Fund is used for the purpose of constructing and improving streets, sidewalks and related drainage improvements within the City, including but not limited to Midcrown Drive, Crestway Drive and Eaglecrest Boulevard; and to pay for the costs of issuance of the Series 2019A Bonds.

Summary

The City of Windcrest is projecting \$10K of revenue in FY2026, which represents a 33.3% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



Fund Balance



21 - 2019 SERIES A - FUND

PAGE: 1

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

21 - 2019 SERIES A
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET
BEGINNING FUND BALANCE	4,266,722	445,042	441,925	0	0	0	10,000	10,000
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4105 INCOME - OTHER	0	0	0	0	0	0	0	0
4106 BOND PREMIUM	0	0	0	0	0	0	0	0
4107 BOND ISSUANCE	0	0	0	0	0	0	0	0
4115 INCOME-INTEREST	336	31,816	17,702	15,000	5,393	10,000	15,000	10,000
TOTAL REVENUES	336	31,816	17,702	15,000	5,393	10,000	15,000	10,000



21- 2019 SERIES A - FUND CONTINUED

PAGE: 2

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

21 -2019 SERIES A
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
500-200 UNDERWRITERS FEES	0	0	0	0	0	0	0	0
500-201 BOND ISSUANCE COST	0	0	0	0	0	0	0	0
500-320 ENGINEER/ARCHITECT	203,755	0	0	0	0	0	0	0
500-500 MISC. EXPENSE	0	4,000	2,500	0	0	0	0	0
TOTAL OTHER EXPENSES	203,755	4,000	2,500	0	0	0	0	0
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	3,618,261	30,933	457,127	0	0	0	0	0
TOTAL CAPITAL EXPENSES	3,618,261	30,933	457,127	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	3,822,016	34,933	459,627	0	0	0	0	0
TOTAL EXPENDITURES	3,822,016	34,933	459,627	0	0	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	(3,821,680)	(3,117)	(441,925)	15,000	5,393	10,000	15,000	10,000
PROJECTED ENDING FUND BALANCE	445,042	441,925	0	15,000	5,393	10,000	25,000	20,000

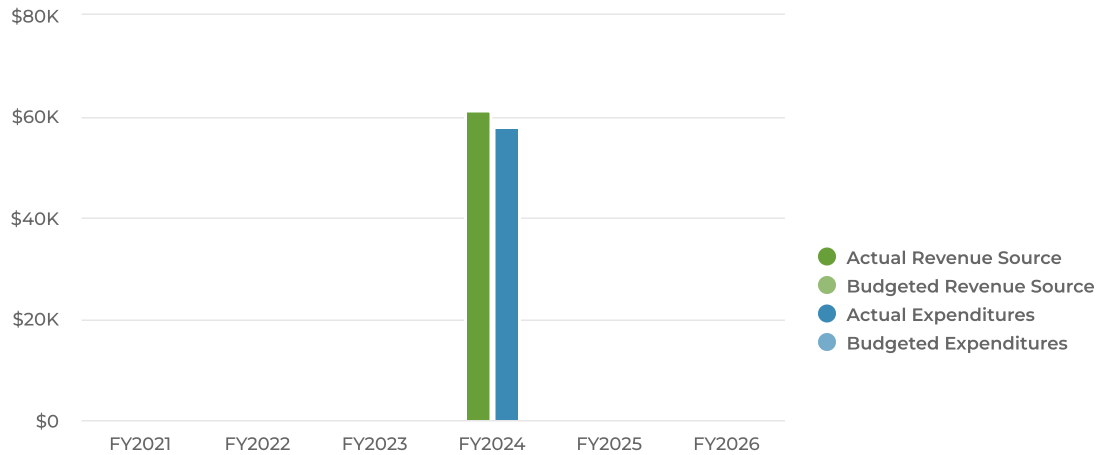
*** END OF REPORT ***





Summary

The City of Windcrest is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



Grant Status

Applying For	Applying to	Grant Application #	Application Status	Project Type	Grant Period	Date Awarded	Amount Requested	Notes (Basis of Funding)
FY24 COPS Hiring Program	Just Grants / https://justgrants.usdoj.gov	FAW-180320	Funded	Police	2024-2028	11/02/23	\$625,000.00	Status: Pending approval from City Council to begin. Notes: Check amount awarded by COPS Office (Raymond) Next Steps: TBD
FY 2024 - Rifle-Resistant Body Armor Grant Program	OOG / eGrants.gov.texas.gov	4856201	Funded	Police	2024	09/26/23	\$27,507.70	Status: Active Grant (Fund Hold) Notes: Final FSR for reimbursement was submitted on 4/19/24. Next Steps: Pending Direct Deposit from OOG to CLOSE Grant.
FY24 Justice Assistance Grant Program (Local Pass-Through)/ Improve Technology for Patrol Operations (10 Laptops and 7 Docking Stations)	OOG / eGrants.gov.texas.gov	4761801	Funded	Police	2024	10/24/24	\$30,062.42	Status: Pending OOG Review. Notes: Submitted CR & recertified application #4761801 on 4/25/24. CEO/LEO Certification with date was submitted on 4/24/24. Updated Budget to include benefits of equipment on 4/25/24. 90-Day Commencement Letter was submitted on 2/9/24. Next Steps: Submit Final FSR for reimbursement when hold is removed.
2023 Assistance to Firefighters (AFG) Grant / (Mini-Pumper)	FEMA	EMW-2023-FG-06665	Pending	Fire	2025	Pending Decision	\$492,310.50	Status: Pending Application Review by FEMA. Notes: AFG Grant Application was submitted on 3/7/24 Next Steps: Pending Notification of Award or Denial.



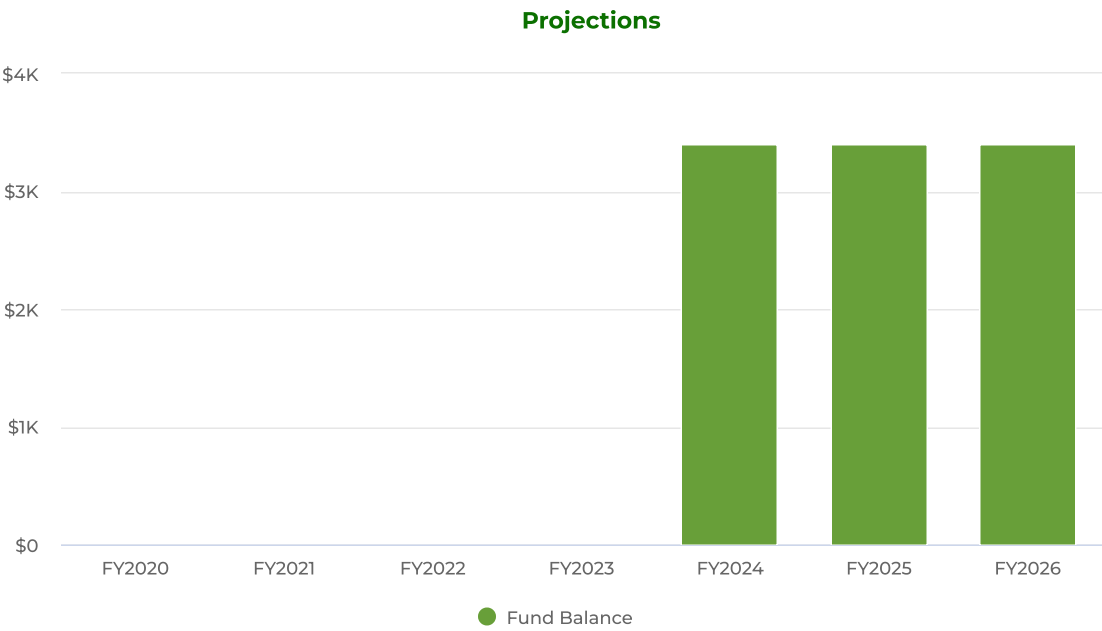
FY25 Justice Assistance Grant Program (Local Pass-Through)/ Improve Technology for Patrol Operations (Continuation) (17 Laptops & 7 Docking Stations)	OOG / eGrants.gov.texas.gov	4761802	Pending	Police	2025	Pending Decision	\$47,662.46	Status: Pending OOG Review. Notes: Presented to AACOG Board and received a Favorable review on 4/16/24. Next Steps: Wait for the Prioritization Ranking from AACOG. Estimated Mid-May for Award Notification from OOG.
FY 2023 Staffing for Adequate Fire and Emergency Response (SAFER) Grant / (For the hiring of 8 Firefighters)	FEMA	EMW-2023-FF-01192	Pending	Fire	2024-2028	Pending Decision	\$2,612,779.28	Status: Pending Application Review by FEMA. Notes: SAFER Grant Application was submitted on 4/12/24 Next Steps: Pending Notification of Award or Denial.
Fiscal Year (FY) 2022 Staffing for Adequate Fire and Emergency Response (SAFER) Grant / (For Hiring of 8 Firefighters)	FEMA	EMW-2022-FF-02261	Rejected	Fire	2023	Not Selected	\$2,269,800.00	Status: Not Selected Notes: SAFER Grant Application was submitted on 4/2023 Next Steps: Closed
FY 2023 SH-Bullet-Resistant Shield Grant Program / (Ballistic Shields)	OOG / eGrants.gov.texas.gov	4677101	Funded	Police	2023	01/18/23	\$38,147.55	CLOSED

Future Grant Opportunities

Future Grant Opportunity	Apply To	Grant Application #	Application Status	Project Type	Grant Period	Date Awarded	Amount Requested	Notes (Basis of Funding)
FY2024 Homeland Security Grant Program (HSGP)	FEMA	TBD	TBD	Police	2024-2025	TBD	TBD	Researching Funding Opportunity for simmunition equipment, K-9 capabilities, and Ballistic helmets under the Homeland Security Grant
FY 2025 Criminal Justice Grant	OOG / eGrants.gov.texas.gov	TBD	TBD	Police	2025	TBD	TBD	Placeholder
FY 2025 Texas Motor Vehicle Crime Authority Grant	MOTOR VEHICLE CRIME PREVENTION AUTHORITY	TBD	TBD	Police	2025	TBD	TBD	To implement SB 224, the MVCPA is providing grants to local law enforcement taskforces and agencies to combat Catalytic Converter Theft
BJA Patrick Leahy Bulletproof Vest Partnership (BVP)	BJA	TBD	TBD	Police	2024-2025	TBD	TBD	TBD



Fund Balance



24 - GRANT - FUND

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

24 -Grant Fund
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	0	0	0
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4001 BALISTIC SHIELD INCOME	0	0	0	0	0	0	0	0
4101 POLICE GRANTS INCOME	0	0	61,377	0	0	0	0	0
4102 FIRE GRANTS INCOME	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	61,377	0	0	0	0	0



24 - GRANT - FUND (Continued)

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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24 -Grant Fund
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
502-200 BALISTIC SHIELDS GRANT	0	0	27,508	0	0	0	0	0
502-201 TECHNOLOGY GRANT	0	0	20,470	0	0	0	0	0
TOTAL OTHER EXPENSES	0	0	57,977	0	0	0	0	0
TOTAL 02-POLICE DEPARTMENT	0	0	57,977	0	0	0	0	0
TOTAL EXPENDITURES	0	0	57,977	0	0	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	3,399	0	0	0	0	0
PROJECTED ENDING FUND BALANCE	0	0	3,399	3,399	3,399	3,399	3,399	3,399

*** END OF REPORT ***

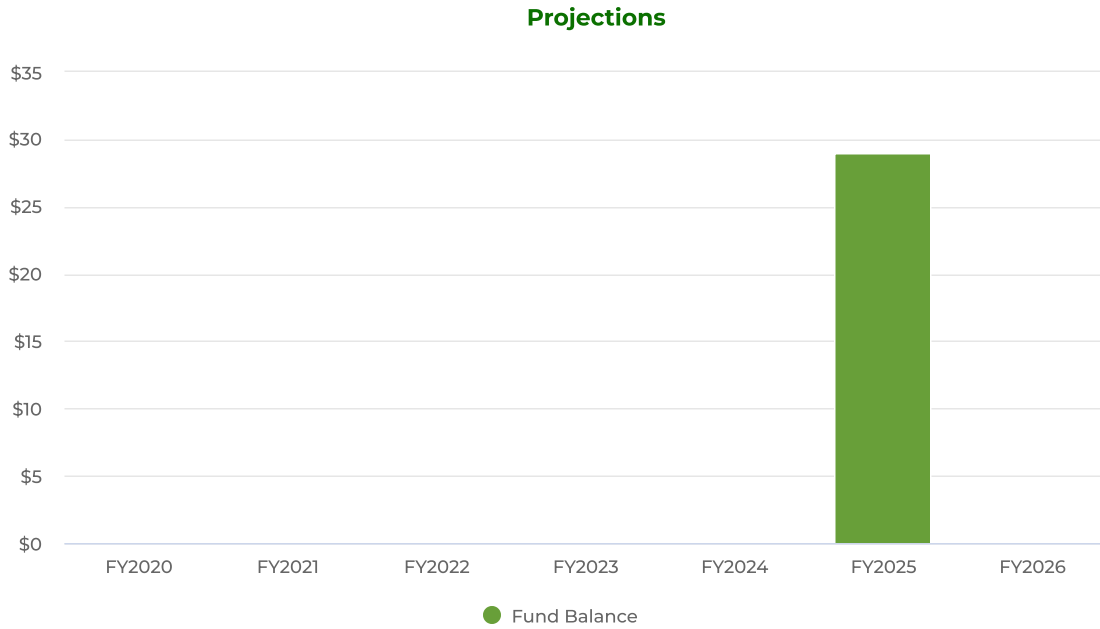




Youth Diversion Fund

Youth diversion funds support programs that offer alternatives to formal prosecution for certain minor offenses, allowing young people to participate in rehabilitative or educational programs instead of facing charges.

Fund Balance



25 - YOUTH DIVERSION - FUND

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

25 -YOUTH DIVERSION FUND
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	0	0	0
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME YOUTH DIVERSION	0	0	0	0	29	0	0	0
TOTAL REVENUES	0	0	0	0	29	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	29	0	0	0
PROJECTED ENDING FUND BALANCE	0	0	0	0	29	0	0	0
*** END OF REPORT ***								
PROJECTED ENDING FUND BALANCE	0	0	0	0	0	0	0	0
*** END OF REPORT ***								





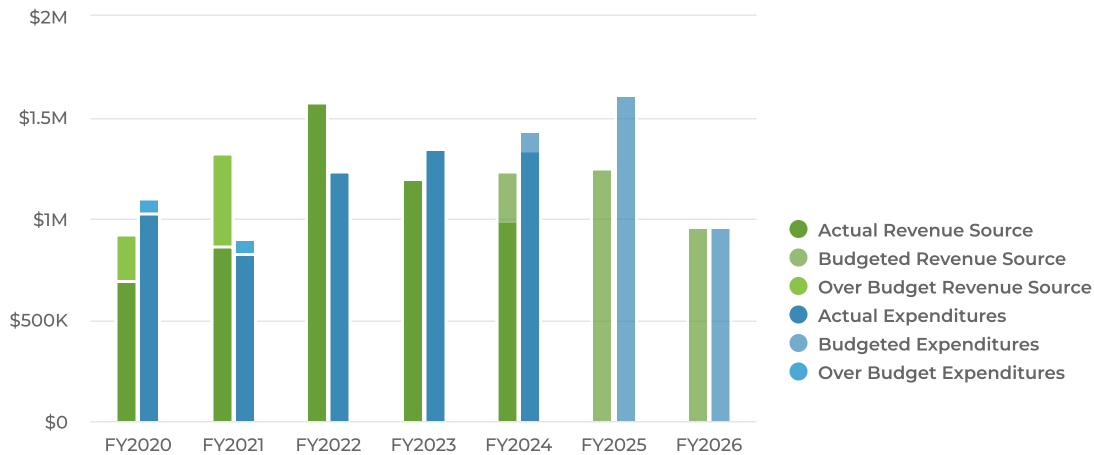
WCCPD Fund

The WCCPD 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.

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.

Summary

The City of Windcrest is projecting \$964.93K of revenue in FY2026, which represents a 23.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 40.6% or \$655.25K to \$960.02K in FY2026.





WCC & PD FUND - Transmittal Letter

March 27, 2025

To Members of the Windcrest Crime Control & Prevention District Board:

Board President Dr. William R. Mueller
Board Vice President Margaret Weidenbach
Board member Wesley V Manning
Board member William Lambrides
Board member Tim Dehn
Board member Mike Arnold
Board member James Senseney III

Attached is the Windcrest Crime Control and Prevention District (CCPD) Fiscal Year 2025-2026 Proposed Budget. This budget supplements funding provided in the City's public safety budget to enhance the level of resources available for police services provided to the citizens of Windcrest.

The CCPD budget is funded by a quarter cent (1/4¢) sales tax as permitted by Local Government Code 363 and approved by citizens on September 11, 2004, and continued by voters on May 9, 2009 for another twenty years.

Sales tax collections make up almost 100% of the district's revenues. We expect Fiscal Year 2024-2025 sales tax collections to come in approximately 25.95% lower than originally expected and for Fiscal Year 2024-2025 sales tax collections to come in about 5% higher than current year expectations, less a significant one-time allocation. Total revenues are expected to be \$964,928 which includes sales tax receipts and interest earnings.

Sales tax revenue depends on the level of wholesale and retail sales within the District. The sales tax rate in the City of Windcrest is 8.25% for goods or services sold or delivered within the boundaries of the city. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly, or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City.

Of the total 2% local share, 0.25% is allocated to the Windcrest Economic Development Corporation 0.25% is allocated to the Street Fund (CIP), 0.25% allocated to the Windcrest Crime Control and Prevention District the remaining 1.25% is deposited in the General Fund. 1.25% of the Sales Tax within the General Fund is allocated 0.25% to offset Ad Valorem FY24-25. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

The Fiscal Year 2025-2026 operating expenses are projected to be \$960,023. This represents a decrease of 25.61% from the Fiscal Year 2024-2025 budget. Primarily the decrease is related to the personnel cost. Due to the revenue deficit, 3 full-time employees (FTE) were transferred to the General fund. This transfer will provide a relief to the WCCPD fund in FY2025-2026.

All capital items are presented in the 5-year capital plan for the WCCPD board review and consideration.

The projected ending fund balance for Fiscal Year 2024-2025 of \$209,408 is lower than the adopted ending fund balance by approximately 3.92%.

We respectfully submit the Fiscal Year 2025-2026 budget for your consideration. Please feel free to call if you have any questions or concerns.

Sincerely,

Natalia Witmer, CGFO
Interim City Manager



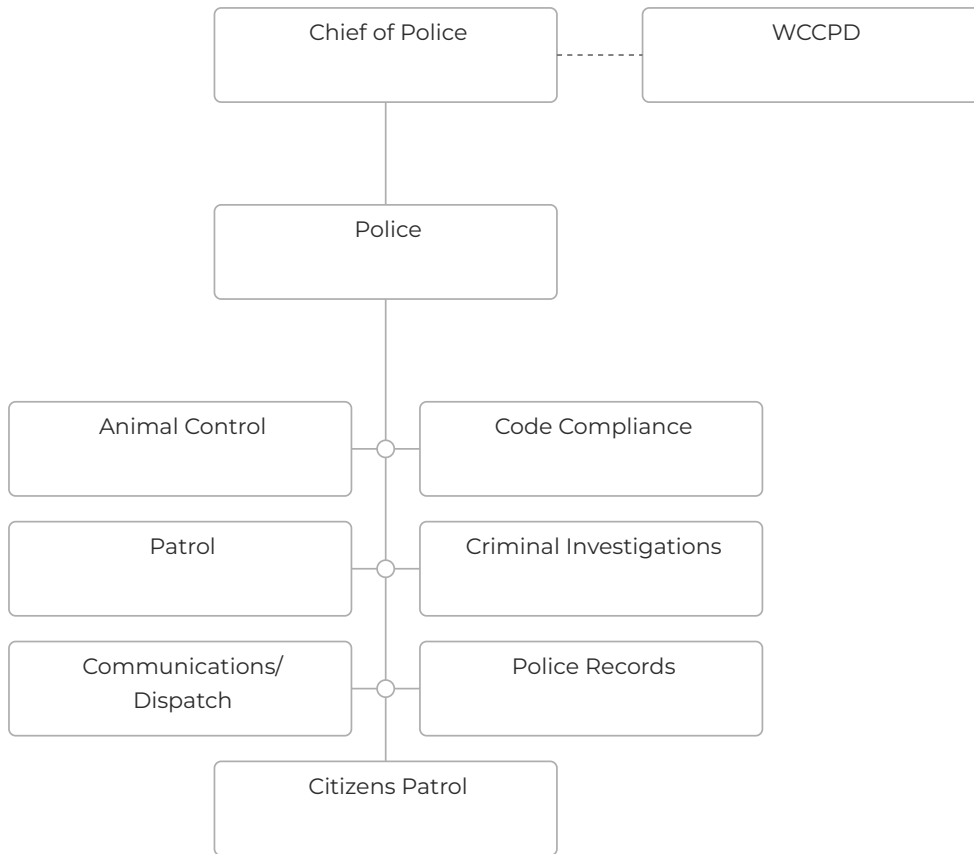


WCCPD BUDGET CALENDAR

WCCPD Budget Calendar FY 2025-2026

Date	Event	Requirement/Action
January 21, 2025	Budget Instructions Distributed to Departments	▶ Budget printouts & request forms distributed to departments.
January 22-February 20, 2025	Department Budget Requests Due	▶ Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
February 27, 2025 2:00 PM	WCCPD Budget workshop	▶ Budget workshop with WCCPD board and city staff
March 10, 2025 Day time TBD	Goal Setting Retreat City Council	▶ Goal Setting Retreat/Workshop w/City Council for FY 25-26 Budget
March 13, 2025 San Antonio Express News	Newspaper Public Hearing Publication	▶ WCCPD must advertise in the newspaper its public hearing will be conducted and publication must occur at least 10 days prior to the hearing.
March 27, 2025 2:00 PM Before June 20, 2025	WCCPD Budget Public Hearing	▶ WCCPD must hold a public hearing on its yearly budget at least 100 days prior to the start of its fiscal year.
March 27, 2025 2:00 PM	WCCPD Budget Adoption Meeting	▶ WCCPD must adopt its budget no later than 80 days prior to the beginning of its fiscal year.
April 6, 2025	WCCPD Budget Filled with the City Secretary	▶ No later than 10 days after the WCCPD adopts its proposed budget, the budget must be filed with the City Secretary's Office for consideration by the City Council.
June 26, 2025	Newspaper Public Hearing Publication on WCCPD budget	The City's public hearing on WCCPD budget must be published in the newspaper at least 10 days prior to the public hearing. The approximate publication date 6/26/2025 San Antonio Express News and City's website.
July 07, 2025 6:00 PM	Regular Council Meeting WCCPD Budget Public Hearing	▶ After the WCCPD adopts its budget and files with the City, the City, no later than 45 days before the WCCPD fiscal year begins, shall hold its own public hearing on the WCCPD budget. TEX.LOC.GOV'T CODE ANN. s363.205
July 21, 2025 6:00 PM	Regular Council Meeting	▶ The City must adopt the WCCPD budget not later than 30 days before the start of its fiscal year.







RESOLUTION NO. 2025-1002WCCPD

**A RESOLUTION APPROVING AND ADOPTING A PROPOSED
OPERATING BUDGET FOR THE WINDCREST CRIME
CONTROL AND PREVENTION DISTRICT IN THE CITY OF
WINDCREST FOR THE FISCAL YEAR 2025/2026;
APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND
ESTABLISHING AN EFFECTIVE DATE**

WHEREAS, the Windcrest Crime Control and Prevention District (herein after "WCCPD") approves a recommendation of a proposed operating budget to City Council for operating various funds of the WCCPD of the City of Windcrest for the fiscal year 2025/2026; and

WHEREAS, said budget has been submitted to the WCCPD in accordance with the Local Government Code; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by the Local Government Code; and

WHEREAS, said public hearing on the Proposed Windcrest Crime Control and Prevention District FY 25/26 Budget has been held and had upon said amendments to the Proposed Budget and, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered and amended at said hearing should be approved by the WCCPD and recommended to the City Council for approval.

NOW, THEREFORE, BE IT RESOLVED BY THE WINDCREST CRIME CONTROL AND PREVENTION DISTRICT OF THE CITY OF WINDCREST that:

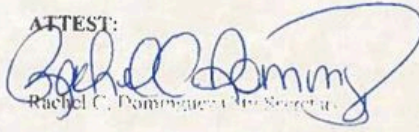
1. The Windcrest Crime Control and Prevention District ("WCCPD") held a public hearing and open meeting for consideration of approving a recommended proposed budget for the FY25/26 WCCPD, attached as Exhibit A, on Thursday, March 27, for City Council approval.
2. The WCCPD hereby adopts the attached budget.

DULY PASSED AND APPROVED, on the 27th day of March 2025, at a regular meeting of the Windcrest Crime Control and Prevention District of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

**WINDCREST CRIME CONTROL
AND PREVENTION DISTRICT**

Dr. William R. Mueller, President

ATTEST:


Rachel C. Dominguez, City Secretary

APPROVED:



Ryan S. Henry, City Attorney

NICK Coker, Assistant City Attorney



Resolution # 2025-1002000000

passed 7/2



Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity– Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Duty – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals And Objectives

CONTINUAL GOALS

- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (<1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Improve the vehicle fleet by replacement of the aging and unserviceable police vehicles.
- Create a recognizable and uniformed patrol vehicle fleet.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Expand the Bike Patrol Program by repairing and replacing the aging bike fleet with modernized bike equipment.
- Regular, consistent active-shooter training to bolster the Windcrest Police Dept. active shooter response.
- Coordinate with Windcrest Fire Dept. and engage in RTF (Rescue Task Force) training.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

Mid-range Goals (1 - 3 years)

- Achieve accreditation with the Texas Police Chiefs Association.
- Continue to maintain the vehicle fleet with vehicle replacement and expansion.

Long Term Goals (>3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.

Performance Measures

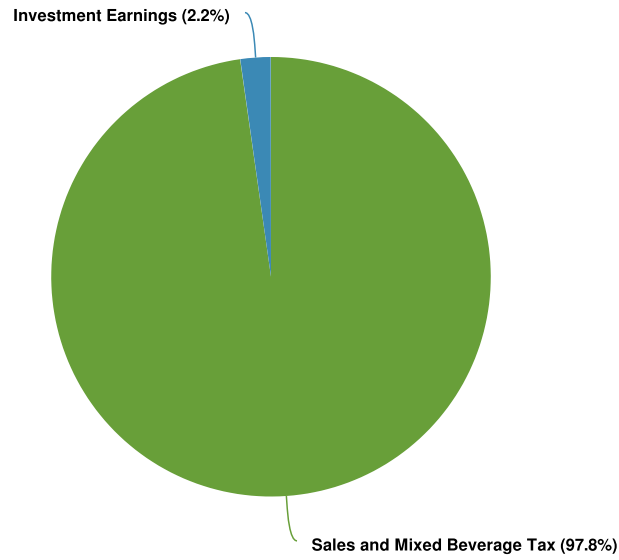
Police Department	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	*FY23/24 Actual	FY 24/25 Actual YTD	FY 25/26 Projected
Emergency Response Time	4:29	3:03	3:18	3:00	<u>3:01</u>	≤FY24/25
Non-Emergency Response Time	9:50	11:12	6:00	4:42	<u>6:11</u>	≤FY24/25
Traffic Contacts	5,230	12,313	11,359	3,726	<u>2859</u>	≤FY24/25
Property Crime	436	552	646	376	<u>210</u>	≤FY24/25
Property Crime Arrests	110	148	166	165	<u>77</u>	≤FY24/25
Crimes Against Persons	62	80	81	85	54	≤FY24/25
Crimes Against Persons Arrest	42	71	78	71	21	≤FY24/25
Officer Fitness Pass Rate	New Measure		40%	NO TESTS	-	≤FY24/25
Hours of Annual Training Completed	2,158	2,761	2,810	1,631	<u>500</u>	≤FY24/25
Turnover Rate	20%	14%	12%	9.8%	2.4%	≤FY24/25
Staff Level Percentage	New Measure	86%	86%	91.4%	87.8%	≤FY24/25
Community Outreach	6	14	8	22	17	≤FY24/25





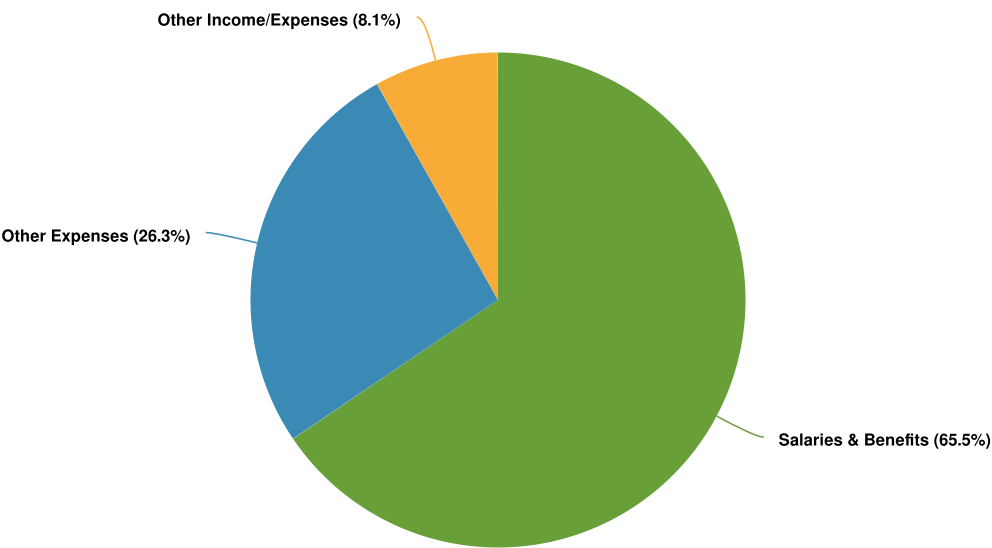
Revenues by Source

Projected 2026 Revenues by Source

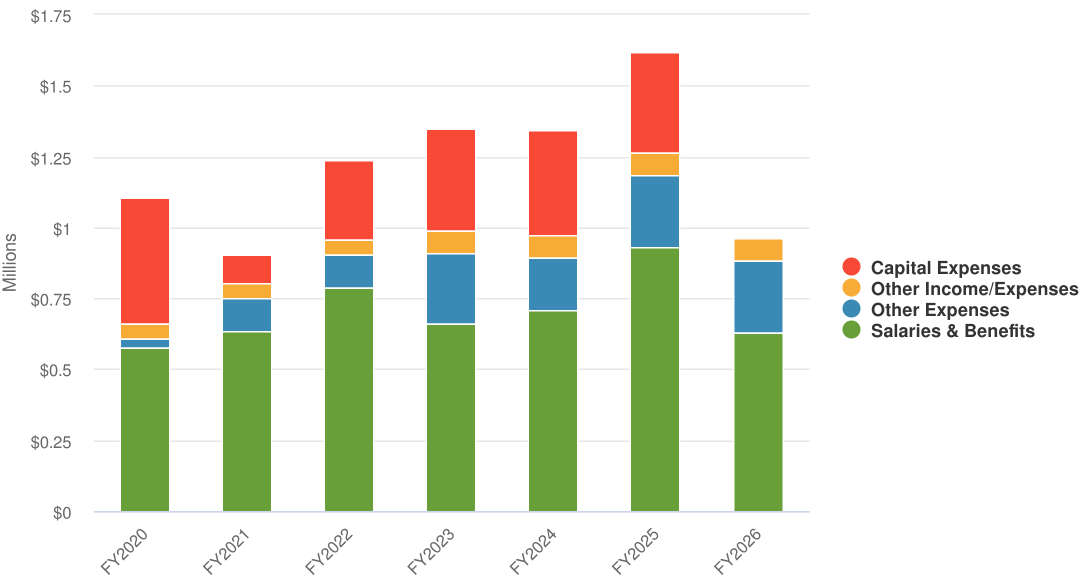


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



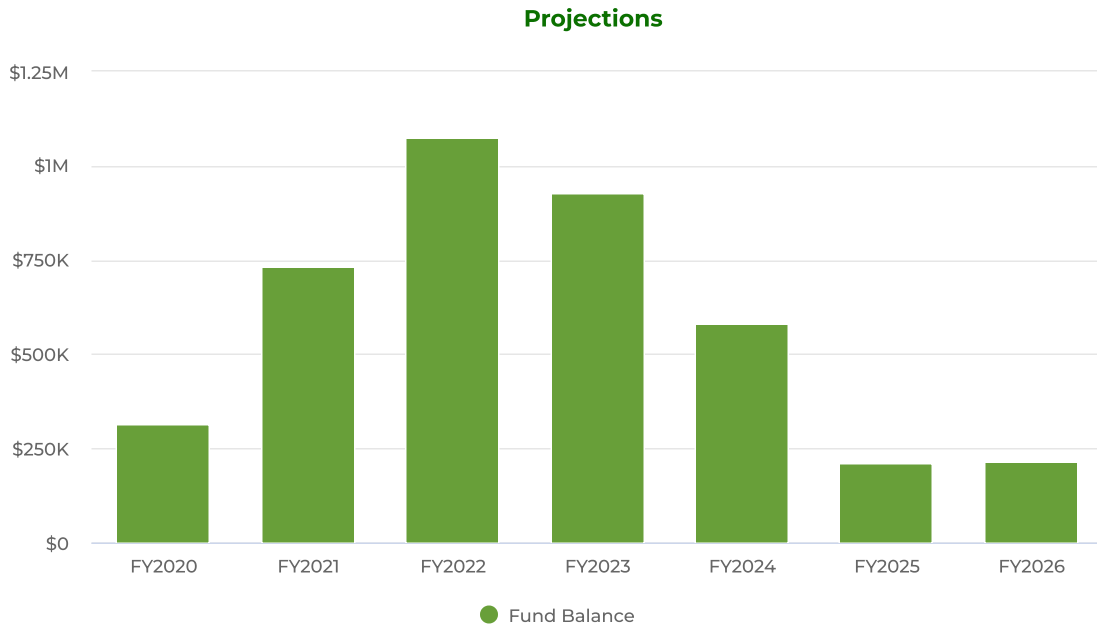
Budgeted and Historical Expenditures by Expense Type



Dept. #	Positions (WCCPD Fund)	Service Grade	FY21-22 FTE	FY22-23 FTE	FY23-24 FTE	FY24 - 25 FTE	FY25 - 26 FTE
18-500	Operations Support Division Director	31	1	1	1	1	0
18-500	Patrol Officer	26	4	4	4	4	4
18-500	Coporal	31	2	2	2	2	0
18-500	Communcation	26	3	3	3	3	3
	Total WCCPD:		10	10	10	10	7



Fund Balance



18 - WCCPD -FUND

PAGE: 1

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

18 -WCC&PD FUND
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET
BEGINNING FUND BALANCE	734,302	1,074,946	926,130	579,905	579,905	579,905	209,408	209,408
FUND BALANCE ACTIVITY	0	0	0	0	0	0	0	0
4101 INCOME - SALES TAX	1,363,963	1,158,233	956,458	1,213,313	479,237	898,508	943,433	943,433
4102 INCOME-K9 DONATIONS	0	0	0	0	0	0	0	0
4105 INCOME - OTHER	64,321	0	0	0	0	0	0	0
4115 INCOME - INTEREST	74	41,514	38,613	40,000	10,927	21,495	21,495	21,495
4120 PROCEEDS FROM GUN SALES	0	0	0	0	0	0	0	0
4515 AREA FUNDS	151,109	0	0	0	0	0	0	0
4900 PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,579,467	1,199,747	995,071	1,253,313	490,164	920,003	964,928	964,928



18 - WCCPD Fund (Continued)

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025									
7-02-2025 03:02 PM									
18 - WCCPD FUND									
00-GENERAL EXPENDITURES									
DEPARTMENT EXPENSES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET	
SALARIES & BENEFITS									
500-009 SALARIES	526,641	411,735	427,772	550,346	360,760	520,714	353,766	353,766	
500-010 ADMINISTRATIVE EXPENSE	0	0	0	0	0	0	0	0	
500-011 LONGEVITY	0	0	0	0	0	0	0	0	
500-013 STIPEND	0	0	0	0	0	0	0	0	
500-014 SPECIAL ASSIGNMENT PAY K-9	0	0	0	600	0	600	0	0	
500-015 INCENTIVE PAY-BILING & SHIFT	1,212	846	1,242	0	897	1,200	0	0	
500-017 CERTIFICATION PAY	3,564	3,104	3,289	1,500	2,273	3,600	1,600	1,600	
500-018 EDUCATION PAY	2,000	1,500	1,016	1,500	808	1,560	900	900	
500-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	
500-020 OVERTIME	50,184	37,221	42,820	60,000	46,301	60,000	45,000	45,000	
500-021 7K HOURS	10,610	10,522	13,802	24,924	11,802	24,000	15,796	15,796	
500-026 HAZARDOUS DUTY PAY	3,434	845	517	2,160	383	2,160	600	600	
500-030 SOCIAL SECURITY	44,462	38,777	37,673	49,307	32,268	45,814	32,349	32,349	
500-040 HEALTH INSURANCE	77,778	76,087	80,904	123,987	81,674	119,000	92,288	92,288	
500-050 RETIREMENT	43,045	53,856	71,940	91,249	65,140	91,249	67,658	67,658	
500-060 WORKERS COMPENSATION	25,271	25,412	24,576	27,000	22,465	25,223	19,029	19,029	
500-070 UNEMPLOYMENT COMPENSATION	284	54	1,353	225	241	1,500	158	158	
TOTAL SALARIES & BENEFITS	788,484	659,968	706,902	932,797	625,012	896,620	629,143	629,143	
OTHER EXPENSES									
500-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0	
500-130 BONDS & TRAINING	0	0	0	0	0	0	0	0	
500-250 LEGAL EXPENSE	0	0	0	0	0	0	0	0	
500-290 AUDIT	8,200	6,940	3,930	4,000	0	4,000	4,000	4,000	
500-325 SALES TAX COLLECTION SERVICES	77,920	23,729	12,001	20,000	4,522	20,000	20,000	20,000	
500-420 OFFICE SUPPLIES/FURNITURE	0	0	0	0	0	0	0	0	
500-430 JUVENILE PROG.FEES & SUPPLIES	0	0	0	0	0	0	0	0	
500-431 MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	0	0	
500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0	0	0	0	0	0	
500-435 K-9 PROGRAM EXPENSES	0	0	0	0	0	0	0	0	
500-440 ELECTION EXPENSE	0	0	0	0	0	0	0	0	
500-450 SYSTEM ACCESS FEE	0	0	0	0	0	0	0	0	
500-480 UNIFORMS	0	1,200	0	0	800	0	0	0	
500-485 WEAPONS & AMMUNITION	0	0	0	0	0	0	0	0	
500-486 PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	0	0	0	0	
500-487 VEHICLE EQUIPMENT	0	0	0	0	0	0	0	0	
500-488 EMERGENCY SERVICES	0	0	0	0	0	0	0	0	
500-489 COMMUNITY SERVICES	0	0	0	0	0	0	0	0	
500-490 MEMORIAL SERVICES	0	0	0	0	0	0	0	0	
500-500 MISC. CRIME PREVENTION	0	0	0	0	0	0	0	0	
500-515 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	0	
500-516 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	0	
500-517 MAINTENANCE ON EQUIPMENT	29,994	218,467	172,656	228,880	110,675	228,880	228,880	228,880	
500-518 DEBT SERVICE - INTEREST	0	0	0	0	0	0	0	0	
500-520 BICYCLE PARTS & MAINTENANCE	0	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	116,114	250,336	188,587	252,880	115,997	252,880	252,880	252,880	



*** END OF REPORT ***



WCCPD Capital Improvement Plan

WCCPD Capital Improvement Five (5) Year Plan

CAPITAL EXPENDITURE - ITEM	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28 - 29	TOTAL COST
Operations Division Fleet (\$50,000.00 per unit)	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000
Operations Fleet Upfitting (\$25,000.00 per unit)	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$350,000
Operations Fleet Graphics (\$2,000.00 per unit)	\$18,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$38,000
Special Operations Fleet - Investigations (\$50,000.00 per unit)		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Special Operations Fleet - Police- Code Enforcement (\$50,000.00 per unit)					\$50,000	\$50,000	\$100,000
Special Operations Fleet Upfitting (\$1,800.00 per unit)		\$1,800	\$1,800	\$1,800	\$3,600	\$3,600	\$12,600
Special Operations Fleet - Citizens' Patrol (\$30,000.00 per unit)					\$30,000	\$30,000	\$60,000
Lidar Portable Radar (\$2,500.00 per unit)		\$2,500	\$2,500	\$2,500			\$7,500
Mobile Police Radio's (In-Car) P25 Compliant							
Portable Police Radio's P25 Compliant							
In-Car Radio Upgrades							
Communications Console Upgrades							
Installed In-Car Radars (\$3,900.00 per unit)	\$15,600	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$54,600
Vehicle Mobile Data Terminals (\$5,000.00 per unit)	\$20,000	\$15,000	\$15,000	\$15,000.00	\$20,000	\$20,000	\$105,000
Laptop Stands and Charging Docks (\$2,100.00 per unit)	\$8,400	\$6,300	\$6,300	\$6,300.00	\$8,400	\$8,400	\$44,100
Public Safety License Plate Reader (LPR) Cameras		\$91,350	\$42,000	\$42,000	\$42,000	\$42,000	259,350
Speed Trailers (\$11,442.03 per unit)		\$22,844.06					\$22,844.06
Citizens' Patrol Vehicle Graphics (\$2,000.00 per unit)					\$2,000	\$2,000	\$4,000
Expand K-9 Program (\$15,000.00 per unit)	\$15,000						\$15,000
Total	\$377,000	\$351,594.06	\$279,400	\$279,400	\$367,800	\$367,800	\$2,022,994.06



**Windcrest
EDC**

The City of Windcrest Economic Development Corporation (the "Corporation") is a nonprofit industrial corporation, with powers of taxation, created pursuant to Section 4B Article 5190.6 of Vernon's Texas Civil Statutes (V.T.C.S.), as amended. The Corporation was created on September 25, 1998, to act on behalf of the City of Windcrest (the "City") for the promotion, development, and enhancement of economic development within the City.

The Corporation is considered to be a governmental entity for the purpose of applying accounting and financial reporting standards. Therefore, its basic financial statements are prepared in conformity with generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB).

Reporting entity

The Corporation is a component unit of the City. Accordingly, it is included in the City's financial statements as a discretely presented component unit. The reasons for meeting this criteria follow:

- The Board of Directors is comprised of seven (7) members, appointed by City Council.
- The Board has control over and management supervision of all affairs of the Corporation under the guidance and direction of City Council.
- The City Council approves the Corporation's programs and expenditures.
- A financial benefit/burden exists.

Windcrest Economic Development Corporation
Budget Comparisons
FY 2022 Budget & Actuals through FY 2025 Projected

	FY 2022 Budget	FY 2022 Actuals	FY 2023 Budget	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals YTD (March)	FY 2025 Projected Budget	FY 2026 Projected Budget
REVENUE								
4000 REVENUE								
4001 Income - Sales Tax	650,000.00	992,296.26	700,000.00	706,757.58	650,000.000	285,764.00	670,000.00	650,000.00
4002 Proceeds from reserves	114,000.00	-	114,000.00	-	114,000.00	-	-	-
4003 Interest Income	500.00	-	1,000.00	-	-	-	-	-
4004 Other Revenue	-	1,545.43	-	-	-	-	-	-
Total Revenue	764,500.00	993,841.69	815,000.00	706,757.58	764,000.00	285,764.00	670,000.00	650,000.00
Gross Profit			815,000.00	706,757.58	764,000.00	285,764.00	670,000.00	650,000.00
EXPENDITURES								
6000 SALARIES, BENEFITS & CONTRACT LABOR								
6001 Salaries	47,000.00	44,279.82	51,000.00	46,300.80	56,000.00	29,424.00	81,000.00	87,500.00
6002 Admin Expenses	1,000.00	-	1,000.00	-	-	-	-	-
6003 EDC Overtime	1,000.00	-	1,000.00	-	-	-	-	-
6004 Social Security/Medicare Match	4,000.00	3,416.17	4,000.00	3,583.32	4,000.00	2,272.00	4,000.00	5,500.00
6005 Health Insurance - EDC	10,000.00	8,108.40	10,000.00	9,426.30	10,000.00	4,713.00	11,000.00	10,000.00
6006 Retirement - EDC	4,400.00	3,214.75	4,400.00	3,372.46	4,000.00	3,409.00	7,000.00	10,000.00
6007 Workers Comp - EDC	1,100.00	-	1,100.00	-	1,000.00	-	500.00	500.00
6008 Unemployment Comp	500.00	411.02	500.00	-	500.00	-	500.00	500.00
6009 Contract Labor	116,000.00	101,131.20	121,800.00	93,099.60	125,000.00	58,450.00	129,000.00	129,000.00
6021 Health Insurance - Life & Vision	-	290.53	500.00	419.64	500.00	210.00	500.00	500.00
6053 Cell Phone Allowance	-	394.63	500.00	540.02	500.00	270.00	500.00	600.00
Total 6000 Salaries, Benefits & Contract Labor	185,000.00	161,246.52	195,800.00	156,742.14	201,500.00	98,748.00	234,000.00	244,600.00
EXPENDITURES								
6010 BRE & PROSPECT DEVELOPMENT EXPENSES								
6011 Consulting/Planning/Infrastructure	40,000.00	-	58,000.00	-	50,000.00	-	80,000.00	40,000.00
6012 Collateral Material	10,000.00	2,358.77	10,000.00	2,973.53	4,000.00	-	4,000.00	34,000.00
6013 Travel	10,000.00	933.18	7,000.00	33.96	2,000.00	591.00	2,000.00	6,000.00
6014 Meals & Entertainment	5,000.00	1,284.61	5,000.00	2,290.55	5,000.00	762.00	3,000.00	5,000.00
6015 EDC Projects	167,000.00	803.48	195,900.00	38,434.18	140,000.00	1,450,000.00	170,000.00	146,000.00
6016 Promoting Windcrest(BRE Events)	65,000.00	28,640.80	55,000.00	24,845.80	40,000.00	5,757.00	30,000.00	15,000.00
6017 Sponsorships, Regional Marketing	10,000.00	5,524.94	10,000.00	6,378.21	7,000.00	3,050.00	7,000.00	2,000.00
6018 Commercial Revitalization/Store Front Grants	30,000.00	23,345.93	30,000.00	-	30,000.00	19,476.00	30,000.00	50,000.00
6019 Infrastructure/Streets	114,000.00	-	114,000.00	-	114,000.00	-	-	-
Total 6010 BRE & Prospect Development Expenses	451,000.00	62,891.81	484,900.00	74,956.23	392,000.00	1,479,636.00	326,000.00	298,000.00



EXPENDITURES								
6025 ADMINISTRATIVE & OTHER EXPENSES								
6026 Rent	15,000.00	13,920.00	15,000.00	14,014.80	14,000.00	8,571.00	14,700.00	15,700.00
6027 Furniture & Fixtures	3,000.00	158.00	2,000.00	156.64	1,000.00	-	1,000.00	1,000.00
6028 Equipment, Computers & Other	3,000.00	-	3,000.00	672.28	2,000.00	21.00	1,000.00	1,000.00
6029 Internet Services	1,500.00	1,830.04	2,000.00	2,040.39	2,000.00	953.00	2,200.00	3,000.00
6030 Computer Maintenance, Software, Website	6,000.00	2,419.31	6,000.00	1,193.14	4,000.00	1,919.00	3,000.00	7,000.00
6031 Accounting Services	14,000.00	15,074.63	16,000.00	16,130.37	18,000.00	9,388.00	19,800.00	
6032 Barcom / IT	4,200.00	4,650.69	4,700.00	5,732.44	5,000.00	2,441.00	5,500.00	5,500.00
6033 Phone Services	1,000.00	942.76	1,000.00	1,042.94	1,000.00	529.00	1,000.00	1,200.00
6034 Mobile Telephone	1,000.00	-	-	-	-	-	-	-
6035 Public Relations	5,000.00	-	6,000.00	-	2,000.00	-	2,000.00	2,000.00
6036 Training Staff/Board	7,000.00	204.00	4,000.00	-	2,000.00	670.00	2,000.00	4,000.00
6037 Dues & Subscriptions	400.00	160.00	400.00	160.00	400.00	170.00	400.00	1,000.00
6038 Supplies	4,000.00	2,454.34	4,000.00	1,791.44	3,000.00	435.00	3,000.00	3,000.00
6039 Postage	500.00	180.43	500.00	128.20	500.00	10.00	500.00	700.00
6040 Copier	1,000.00	354.02	1,000.00	1,039.60	1,000.00	468.00	1,000.00	1,000.00
6041 Repairs & Maintenance	3,000.00	-	1,000.00	-	500.00	-	500.00	500.00
6042 Legal Expenses	40,000.00	32,164.49	40,000.00	84,945.19	40,000.00	90,087.00	40,000.00	40,000.00
6043 Audit	13,000.00	17,675.00	19,000.00	27,700.04	23,000.00	14,125.00	7,000.00	
6044 Sales Tax Services	1,000.00	-	1,000.00	-	-	-	-	
6045 Vehicle Expenses-EDC	1,000.00	3,447.83	2,000.00	6,431.90	2,000.00	259.00	2,000.00	3,000.00
6046 Vehicle Fuel-EDC	1,000.00	354.25	1,000.00	157.50	1,000.00	222.00	1,000.00	1,000.00
6047 Contingencies	2,400.00	2,195.10	2,400.00	608.23	2,400.00	662.00	2,400.00	3,000.00
6049 General Liability Insurance (REMOVED)	-	-	500.00	-	-	-	-	-
6050 E&O Liability Insurance (REMOVED)	-	-	900.00	-	-	-	-	-
6051 Auto Liability Insurance (REMOVED)	-	-	900.00	-	-	-	-	-
6052 Auto Physical Damage Insurance (REMOVED)	-	-	400.00	-	-	-	-	-
6054 Fees (on February statement, items put into correct line items)								
Total 6025 Administrative & Other Expenses	128,000.00	98,184.89	134,700.00	163,945.10	124,800.00	130,929.00	110,000.00	123,600.00
UNCATAGORIZED EXPENSES								
Total Expenditures	764,000.00	322,323.22		395,643.47	718,300.00	1,709,312.00	670,000.00	666,200.00
Net Operating Revenue		671,518.47		311,114.11	45,700.00	1,423,548.00	-	(16,200.00)
Other Revenue		-	-	-	-	-	-	-
4003 Revenue Income - Interest		1,061.38		75,721.60	16,000.00	46,725.00	16,000.00	17,200.00
Total Other Revenue		1,061.38		75,721.60	16,000.00	46,725.00	16,000.00	-
Other Expenditures							\$-	-
8000 Depreciation Expense		1,427.43		-	1,400.00	-	1,400.00	(1,000.00)
Total Other Expenditures		1,427.43		-	1,400.00	-	1,400.00	(1,000.00)
Net Other Revenue		366.05		75,721.60	14,600.00	46,725.00	14,600.00	16,200.00
NET REVENUE		671,152.42		386,835.71	60,300.00	1,376,822.00	14,600.00	-0-



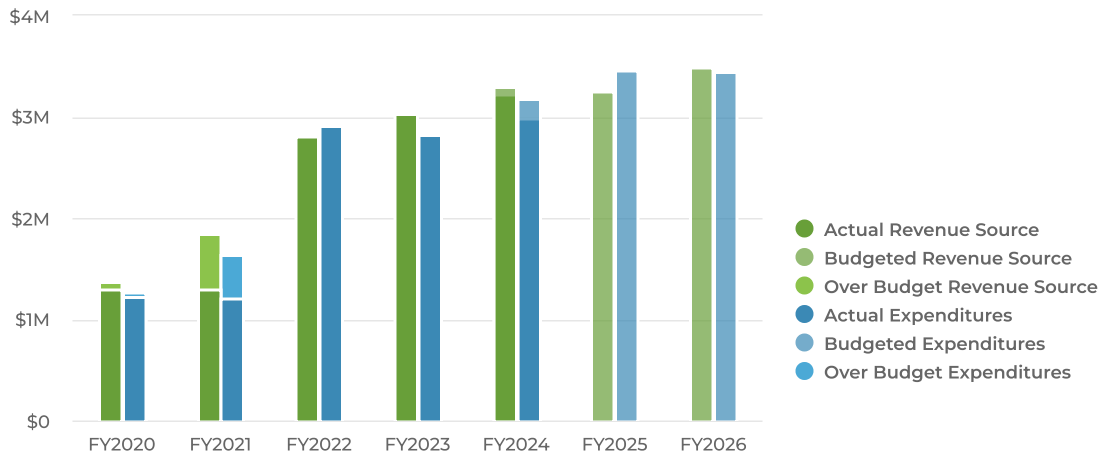


Proprietary Funds

Proprietary funds are used when the city charges customers for services it provides to recover the costs of providing the services. This group includes both enterprise and internal service funds. The City of Windcrest does not have internal service funds.

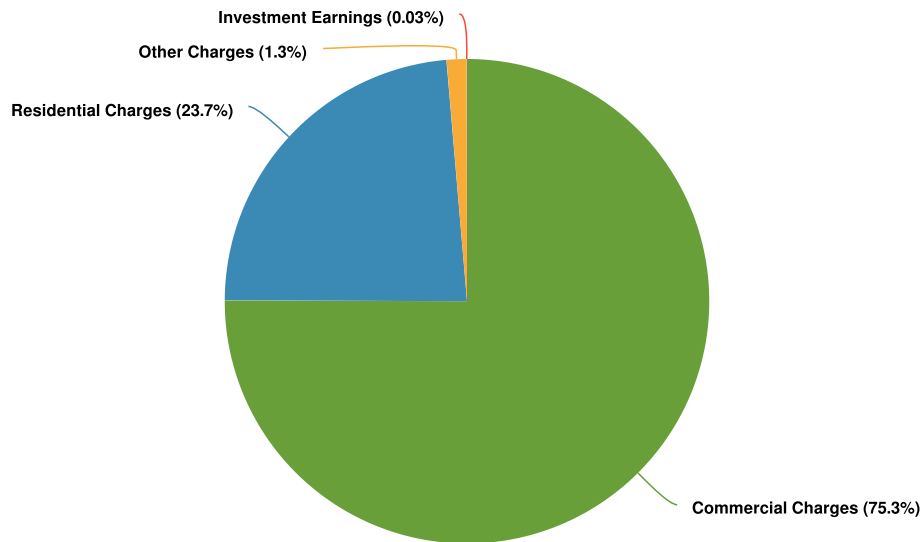
Summary

The City of Windcrest is projecting \$3.49M of revenue in FY2026, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to decrease by 0.8% or \$26.62K to \$3.45M in FY2026.

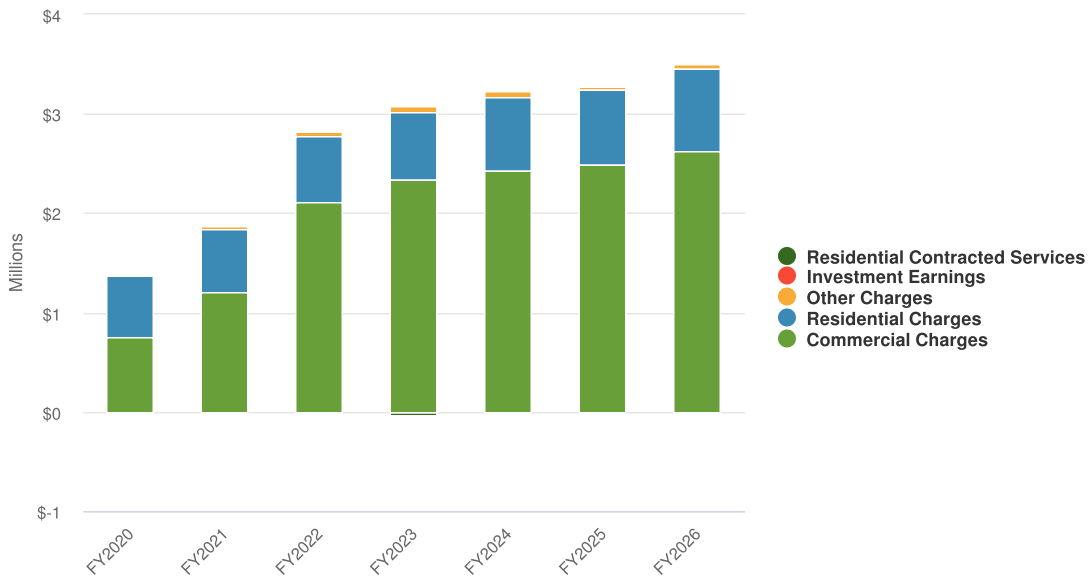


Revenues by Source

Projected 2026 Revenues by Source

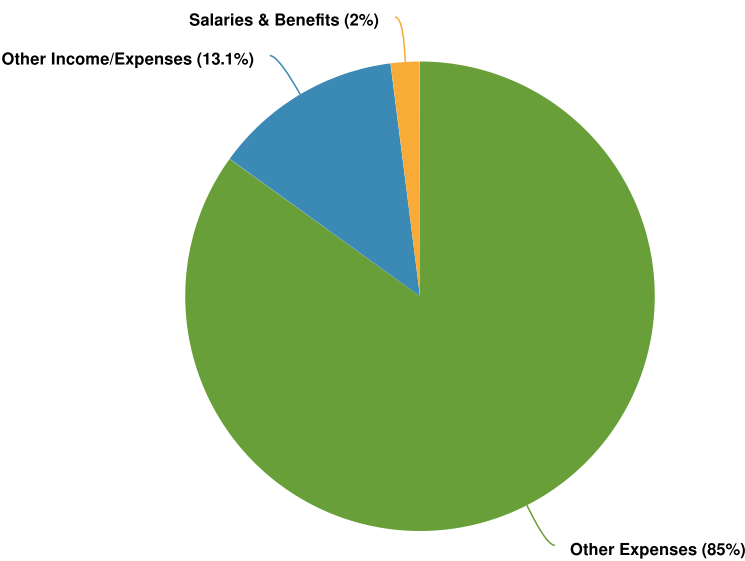


Budgeted and Historical 2026 Revenues by Source

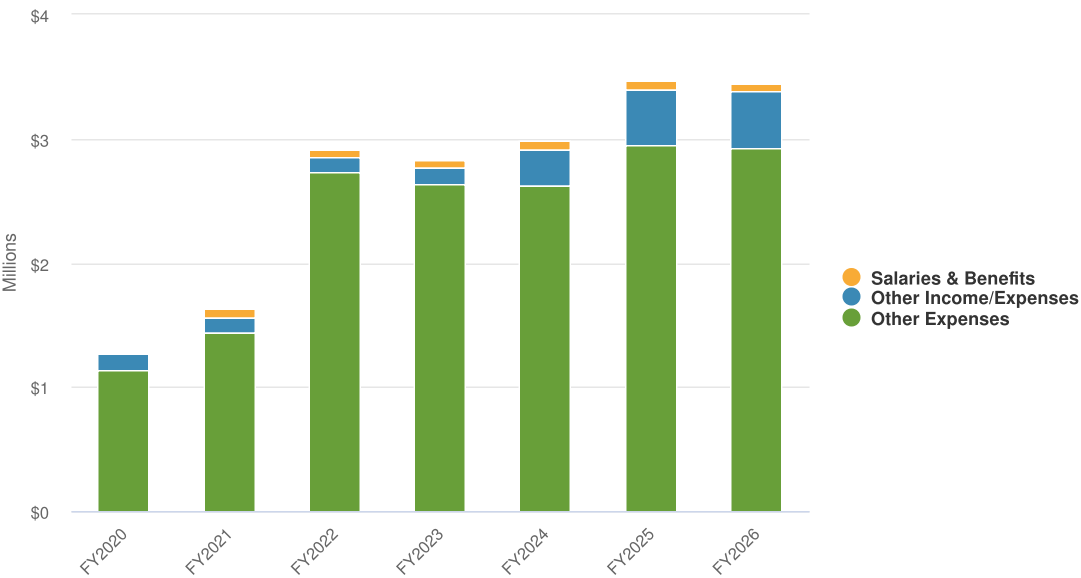


Expenditures by Expense Type

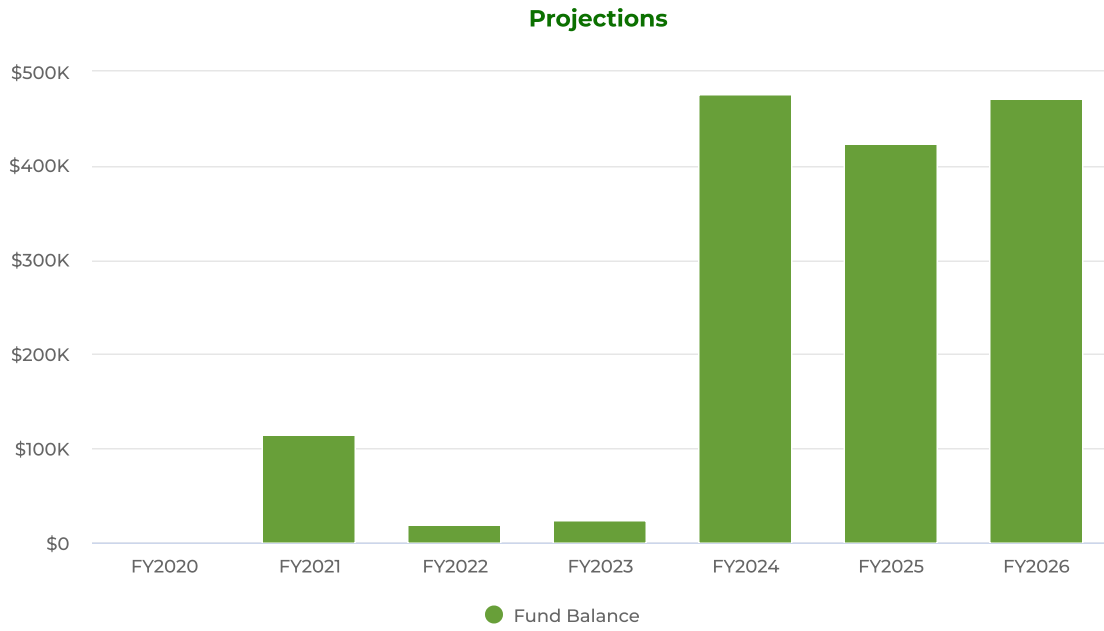
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



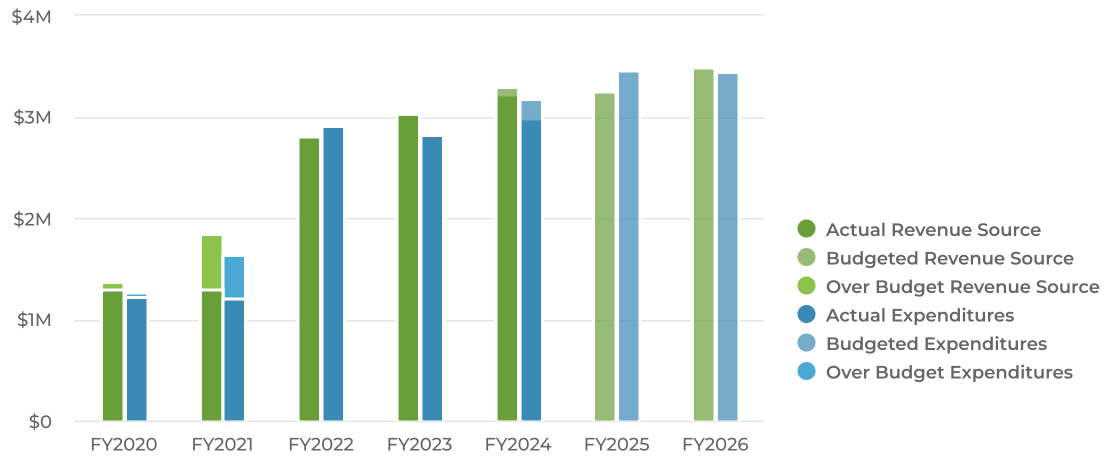


Garbage Fund

Enterprise funds are used to report the same functions presented as a business-type activity in the government-wide financial statements. The City uses an enterprise fund to account for its garbage utility operations.

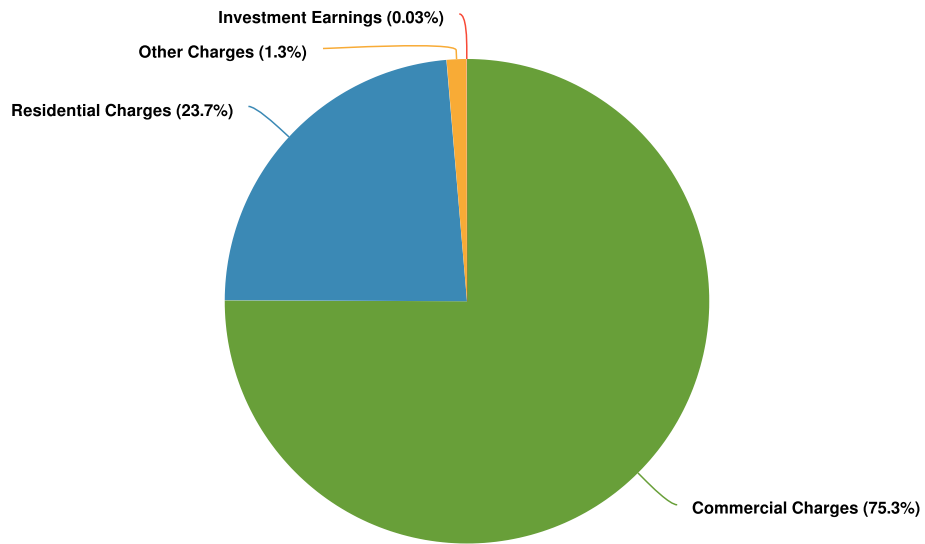
Summary

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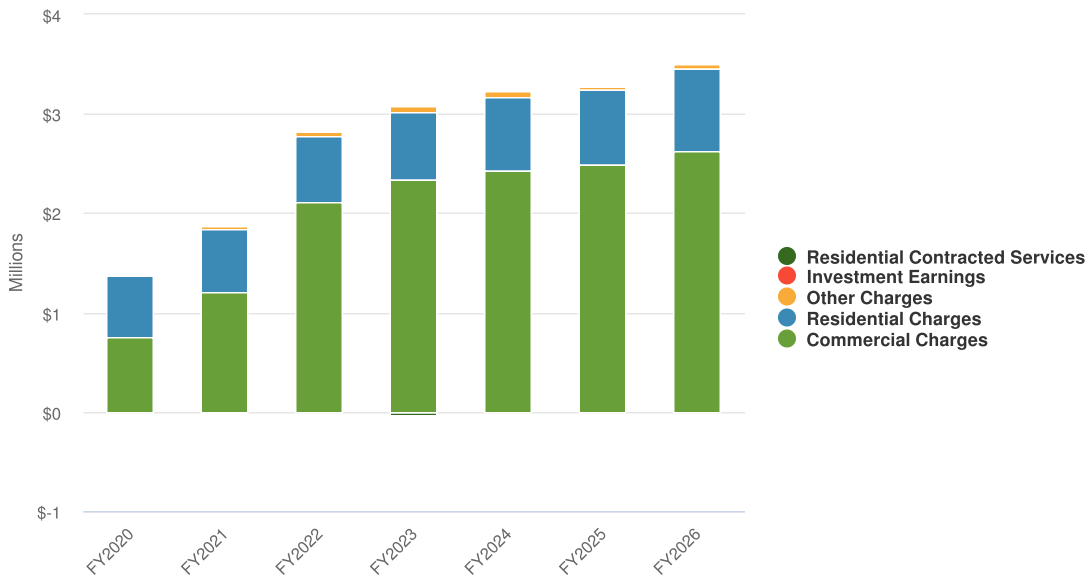


Revenues by Source

Projected 2026 Revenues by Source

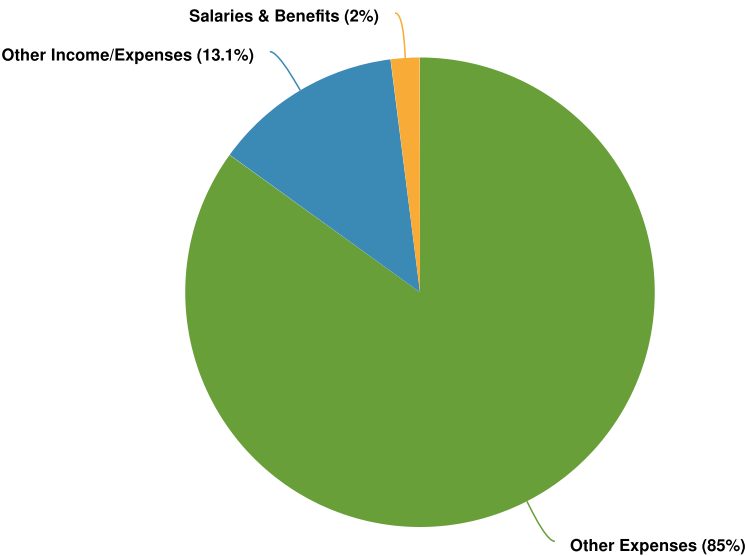


Budgeted and Historical 2026 Revenues by Source

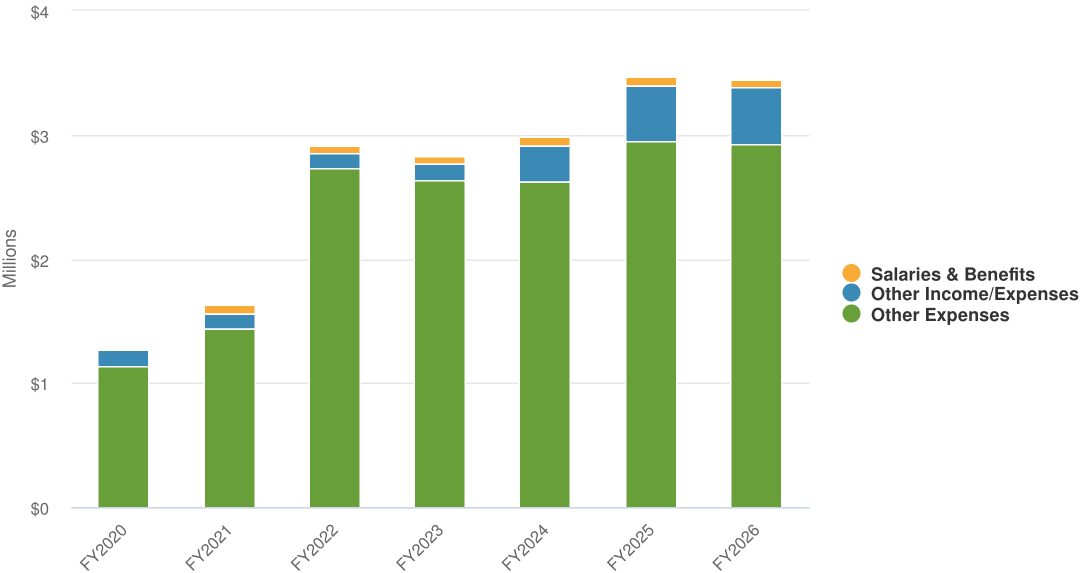


Expenditures by Expense Type

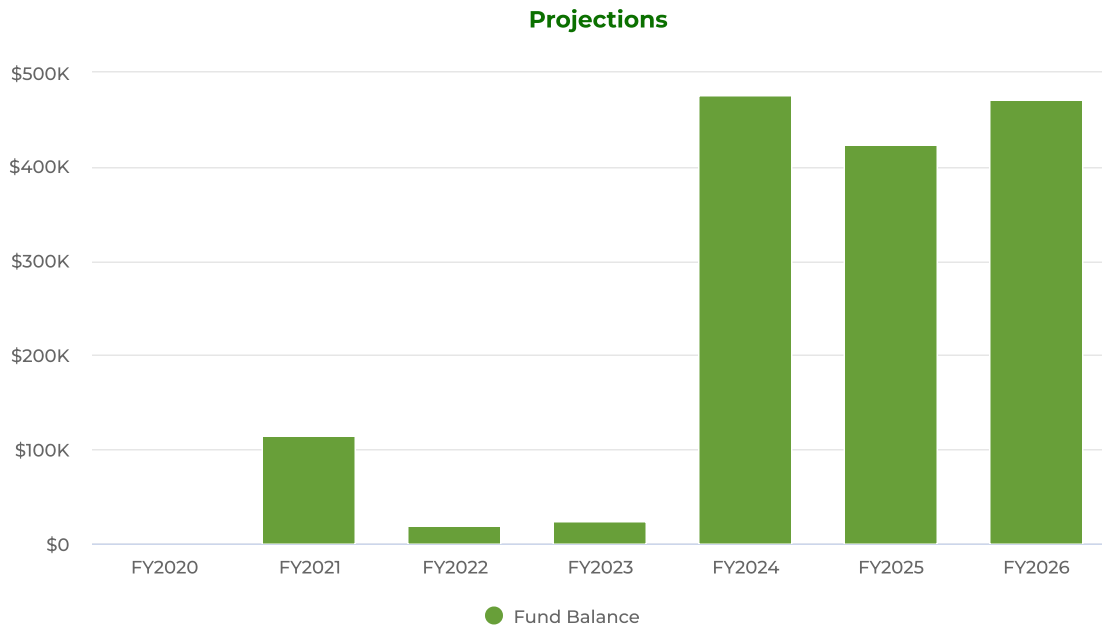
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



02 - GARBAGE - FUND

7-02-2025 03:02 PM		CITY OF WINDCREST				PAGE: 1			
02 -GARBAGE FUND		APPROVED BUDGET WORKSHEET							
REVENUES		AS OF: JUNE 30TH, 2025							
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
					BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
BEGINNING FUND BALANCE		114,044	19,596	240,072	475,661	475,661	475,661	424,341	424,341
FUND BALANCE ACTIVITY		0	0	0	0	0	0	0	0
4101 INCOME-COMMERCIAL		2,114,610	2,332,947	2,428,019	2,495,634	1,954,825	2,500,869	2,630,483	2,630,483
4105 INCOME-RESIDENTIAL		665,454	685,484	740,837	747,311	784,895	784,338	826,669	826,669
4107 INCOME-RECYCLING		0	0	0	0	0	0	0	0
4110 INCOME-LATE CHARGE		46,654	59,653	50,604	29,000	51,804	52,000	29,000	45,000
4115 INCOME-INTEREST		2	1,067	1,144	1,000	692	1,164	1,000	1,000
4130 INCOME - MISCELLANEOUS		260	533	3,026	0	624	1,000	0	1,000
4475 INCOME - BAD DEBT		(6,803)	(35,856)	(1,226)	(10,000)	0	(5,000)	(10,000)	(10,000)
TOTAL REVENUES		2,820,177	3,043,828	3,222,404	3,262,946	2,792,839	3,334,371	3,477,152	3,494,152



02 - GARBAGE - FUND CONTINUED

	CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025	(-----) 2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-----) CURRENT BUDGET	(-----) Y-T-D ACTUAL	(-----) PROJECTED YEAR END	(-----) REQUESTED BUDGET	(-----) APPROVED BUDGET
O2 -GARBAGE FUND									
00-GENERAL EXPENDITURES									
DEPARTMENT EXPENSES									
SALARIES & BENEFITS									
500-010 SALARIES	48,790	40,364	46,679	45,320	33,115	45,320	44,432	44,432	44,432
500-018 EDUCATION PAY	69	0	0	0	0	0	0	0	0
500-020 OVERTIME	20	30	85	2,700	123	385	2,700	2,700	2,700
500-030 SOCIAL SECURITY	2,920	3,090	3,577	3,675	2,495	3,675	3,607	3,607	3,607
500-040 HEALTH INSURANCE	8,570	8,372	10,192	11,861	9,481	11,861	10,388	10,388	10,388
500-050 RETIREMENT	2,738	4,298	6,821	7,120	5,086	7,120	6,142	6,142	6,142
500-060 WORKERS' COMPENSATION	0	2,821	2,669	1,243	1,036	1,243	1,243	1,243	1,243
500-070 UNEMPLOYMENT COMPENSATION	185	(21)	211	135	180	220	135	135	135
TOTAL SALARIES & BENEFITS	63,292	58,954	70,234	72,054	51,516	69,824	68,647	68,647	68,647
OTHER EXPENSES									
500-120 DUES & SUBSCRIPTIONS	0	0	154	300	0	300	300	300	300
500-250 LEGAL & CITY ATTORNEY	14,033	8,941	537	5,000	0	2,000	5,000	5,000	5,000
500-320 ENGINEER/ARCHITECT	0	0	1,880	0	0	0	2,000	2,000	2,000
500-420 SUPPLIES	1,432	1,556	1,970	1,500	1,350	1,500	1,500	1,500	1,500
500-501 EXPENSES-COMMERCIAL	2,118,543	1,912,127	1,936,577	2,026,895	1,340,287	2,026,895	1,953,482	1,953,482	1,953,482
500-502 EXPENSES-RESIDENTIAL	578,137	582,916	627,624	646,453	441,048	661,572	694,651	694,651	694,651
500-503 EXPENSES-ADMINISTRATIVE	500	0	0	0	0	0	0	0	0
500-504 EXPENSES-BAD DEBT	0	0	0	0	0	0	0	0	0
500-505 EXPENSES-MED.WASTE/CLEAN UP	0	0	0	0	0	0	0	0	0
500-590 POSTAGE	4,076	6,462	5,046	5,000	6,191	7,000	5,000	5,000	5,000
500-591 EXPENSE - ALLY REPAIR	3,610	85,189	1,930	200,000	4,570	100,000	200,000	200,000	200,000
500-592 EXPENSES - ADDITIONAL CITY SER	0	0	0	0	0	0	0	0	0
500-610 EQUIPMENT LEASE	2,637	3,473	2,573	3,600	0	3,600	3,600	3,600	3,600
500-700 DEPRECIATION	3,364	31,487	32,473	32,000	0	32,000	32,000	32,000	32,000
500-701 LEASE PURCHASE PRINCIPAL	0	(0)	(0)	23,000	12,807	23,000	23,000	23,000	23,000
500-702 LEASE PURCHASE INTEREST	0	7,248	5,817	8,000	2,344	8,000	8,000	8,000	8,000
TOTAL OTHER EXPENSES	2,726,333	2,639,398	2,616,580	2,951,748	1,808,597	2,865,867	2,928,533	2,928,533	2,928,533
CAPITAL EXPENSES									
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES									
500-900 EXPENSES--TRANSFER GENERAL FUND	125,000	125,000	300,000	450,000	250,000	450,000	125,000	450,000	450,000
TOTAL OTHER INCOME/EXPENSES	125,000	125,000	300,000	450,000	250,000	450,000	125,000	450,000	450,000
TOTAL 00-GENERAL EXPENDITURES	2,914,625	2,823,352	2,986,815	3,473,803	2,110,113	3,385,691	3,122,179	3,447,179	3,447,179
TOTAL EXPENDITURES									
REVENUE OVER/(UNDER) EXPENDITURES	(94,448)	220,476	235,589	(210,857)	682,727	(51,320)	354,973	46,973	46,973
PROJECTED ENDING FUND BALANCE	19,596	240,072	475,661	264,804	1,158,388	424,341	779,314	471,314	471,314

FUNDING SOURCES

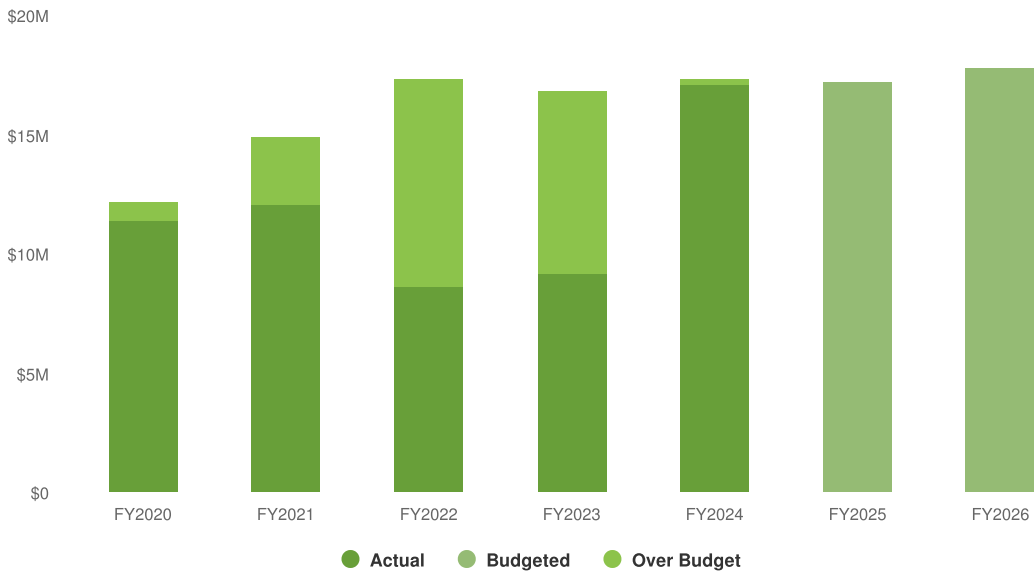


All Funds: Revenue Summary

\$17,796,011

\$584,863
(3.40% vs. prior year)

All Funds: Revenue Summary Proposed and Historical Budget vs. Actual

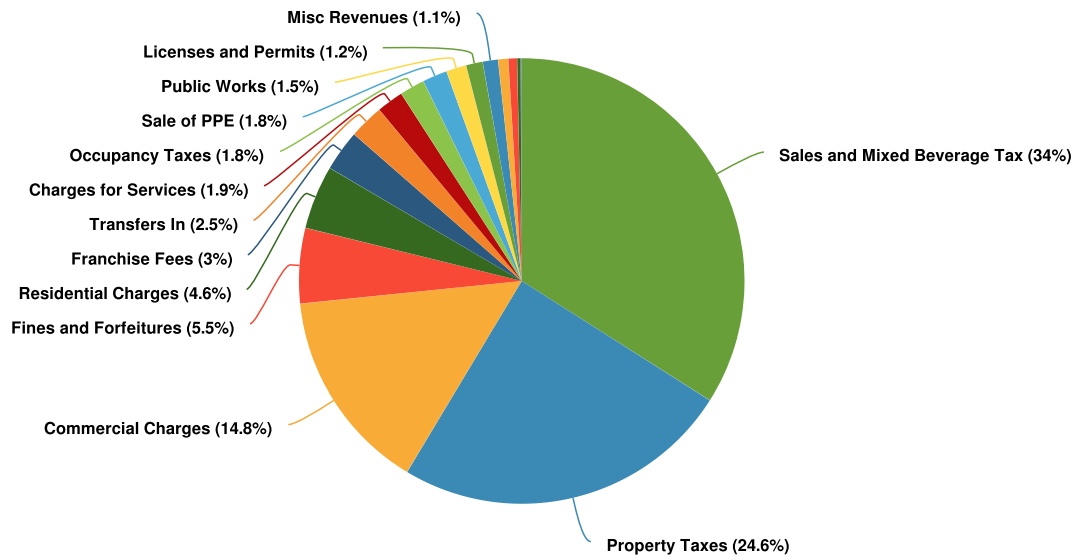


* Total does not include Economic Development Corporation numbers.

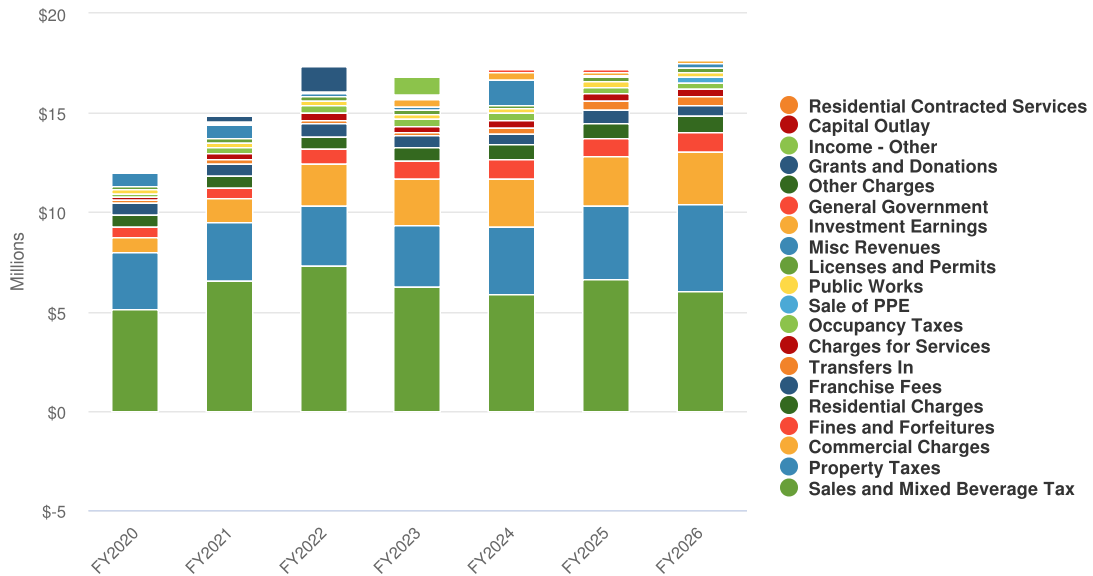


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

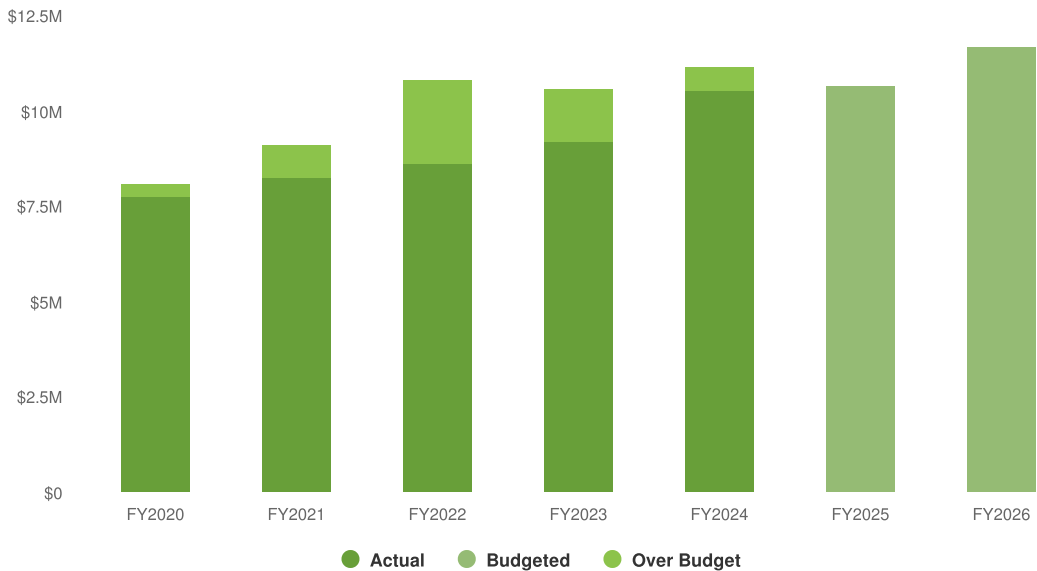


General Fund Summary

\$11,658,458

\$1,008,553
(9.47% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual



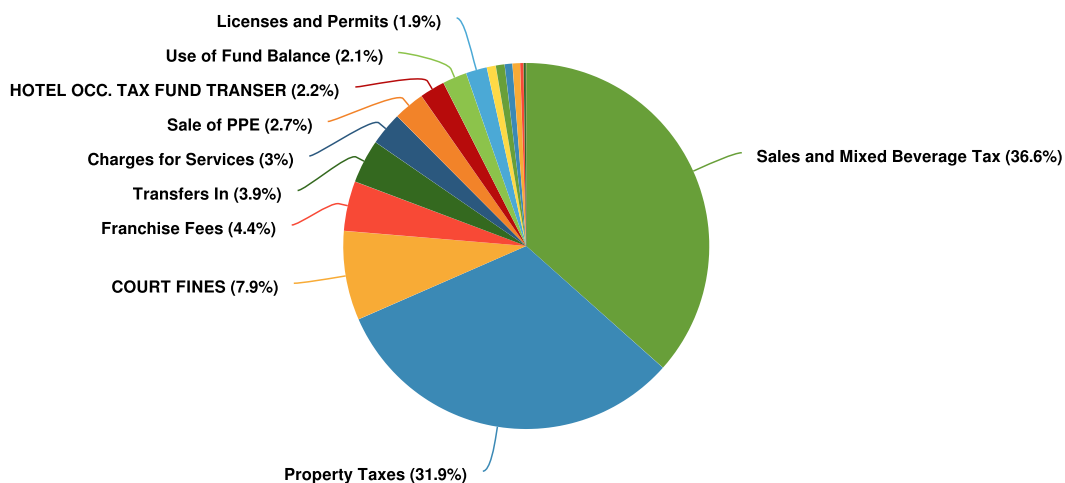
Revenues by Source

Proposed FY 25-26 revenues have exceeded the budgeted FY 24-25 number by approximately 9.5%. This increase is primarily due to the increase in Ad Valorem (01-4101) revenues. On May 19, 2025, to balance the Proposed FY25-26 budget, the City Council considered De Minimis Tax Rate as a new rate for FY 25-26. On July 15, 2025, after the certified rate is delivered the De minimis Rate will be presented to the City Council for approval. Which will bring an additional \$500,000 in fiscal year 25-26 budget. The projected Sales Tax revenue decrease is approximately 3.66% due to the termination of the MEIA agreement and prior period Sales Tax repayment to the Comptroller of Public Accountants. The repayment of the prior period Sales Tax will end in September 2029.

Line item 01-4116 is the sales tax for property tax relief. This is an optional, dedicated city sales tax, the revenues of which offset an equivalent amount of city property tax revenue. Revenues from the sales tax for property tax relief are subtracted from the city's no-new-revenue and voter-approval property tax rate calculations. This has the effect of decreasing property tax revenue by an equivalent amount. In the proposed FY 25-26 budget \$847,087 is designated to reduce property tax rate, which is approximately equals to \$0.08 cents.

The CPS Energy franchise fee is projected to decline by 26.04%. These changes in revenues are based on the consumption fluctuation from year to year. Court Fines (01-4310) are projected to increase by approximately 9.08%; Building Permit Fees (01-4409) by approximately 12.45%; Civic Center fees (01-4430) by approximately 19.23%; WCCPD contribution of \$25,000 towards Takas Park lights lease agreement and \$53,000 to reimburse General fund for operating support (01-4455); and other non-major revenues. The increased transfer from Garbage fund (02) of \$450,000 was necessary to offset the General fund decrease in Sales Tax revenue due to the termination of MEIA agreement and while transitioning to the new Sales Tax revenue sources. We anticipate reducing this transfer on FY 26-27 to \$125,000. The anticipated sale of the City owned property (Fire dorm) will bring approximately \$320,000. The use of an unrestricted fund balance of the amount of \$250,649 was authorized by the City Council to balance proposed FY 25-26 budget. Overall proposed FY 25-26 revenues exceeded budgeted FY 24-25 revenues by \$1,008,553 or 9.5%. For more detailed information please refer to the proposed FY 25-26 Budget report.

Projected 2026 Revenues by Source



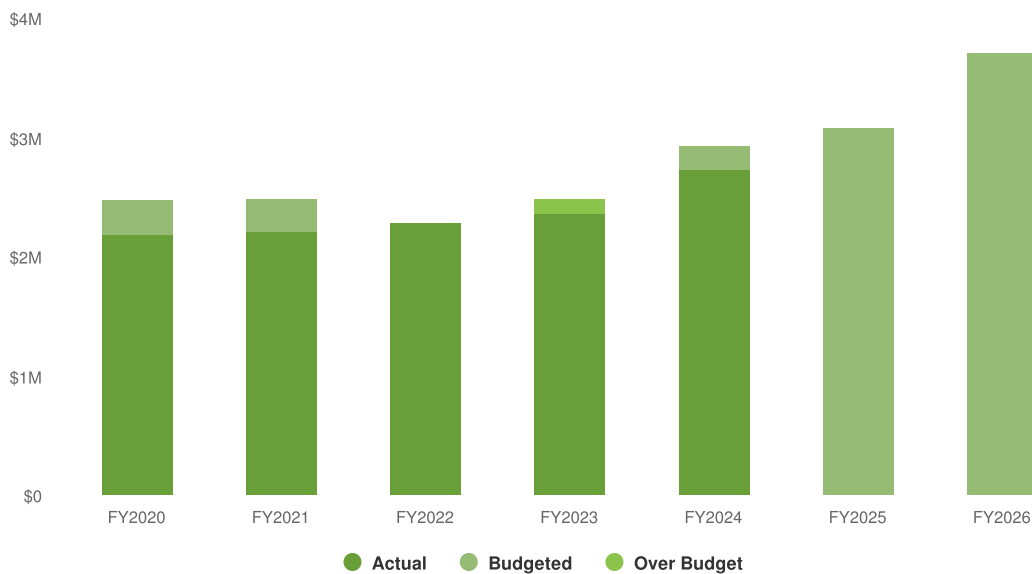
Property Taxes Summary

Property taxes are one of the largest revenue sources for General Fund operations. The property tax rate is made up of two segments. The first is the Maintenance and Operations (M&O) rate. This amount is dedicated to the daily operations of the City that fall within the General Fund. The second segment of the tax rate is the Interest & Sinking (I&S) rate. This is the tax rate that is pledged to repay the long-term debt obligations of the City.

Property taxes are assessed on real and personal property based on the value of the property on January 1st of each year. Therefore, this budget is based on a De Minimis Tax Rate. Upon receipt of the certified taxable values from Bexar County Appraisal District and calculations of the No New Tax Rate, Voter Approved Tax Rate, and De Minimis Tax Rate, a final recommendation on the tax rate will be made, and this budget will be updated accordingly.

\$3,714,419 **\$634,593**
(20.60% vs. prior year)

Property Taxes Proposed and Historical Budget vs. Actual



Sales and Mixes Beverage Tax Summary

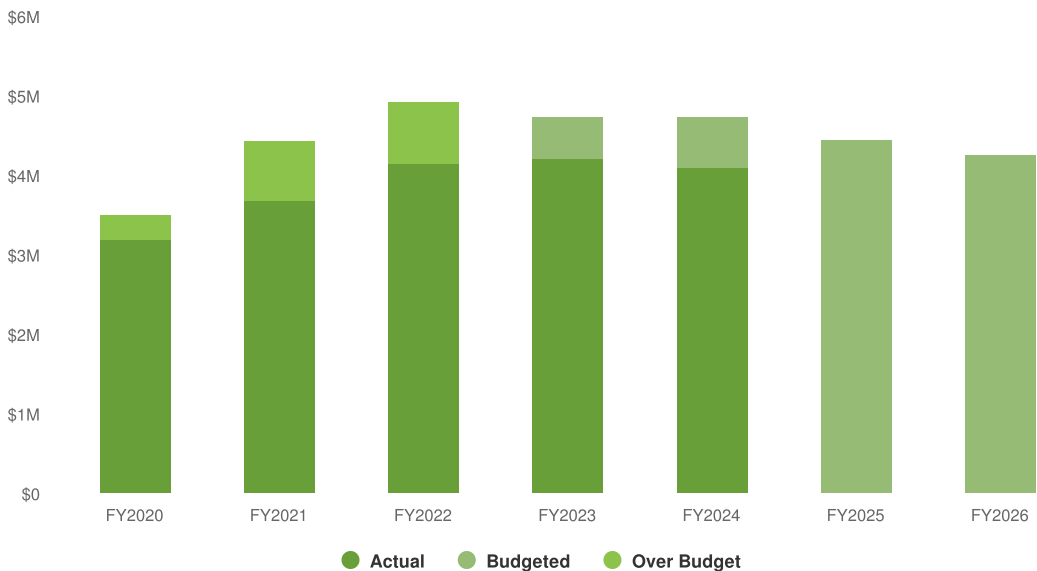
Sales tax revenue depends on the level of wholesale and retail sales within the City of Windcrest. The sales tax rate in the City of Windcrest is 8.25% for goods or services sold or delivered within the boundaries of the city. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City. Of the total 2% local share, 0.25% is allocated to the Windcrest Economic Development Corporation, 0.25% is allocated to the Street Fund (CIP), 0.25% allocated to the Windcrest Crime Control and Prevention District the remaining 1.25% is deposited in the General Fund. 1.25% of the Sales Tax within the General Fund is allocated 0.25% to offset Ad Valorem FY25-26. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

\$4,265,425

-\$195,238

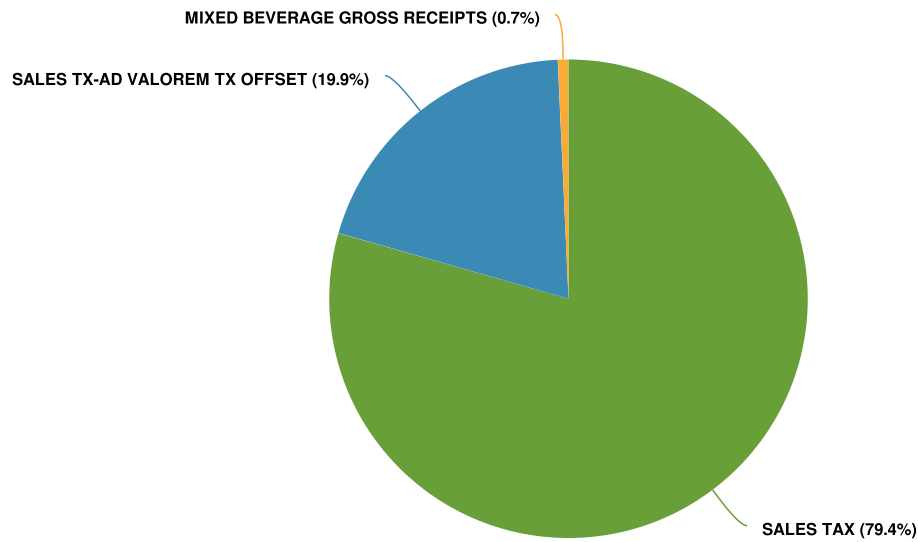
(-4.38% vs. prior year)

Sales and Mixes Beverage Tax Proposed and Historical Budget vs. Actual



Revenues by Source

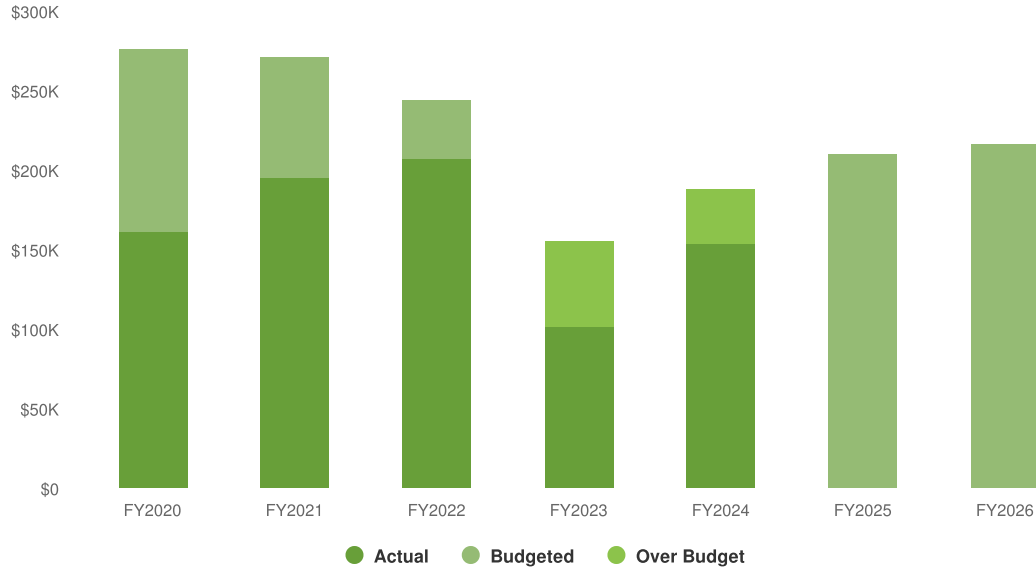
Projected 2026 Revenues by Source



License and Permits Summary

\$217,250 **\$6,800**
(3.23% vs. prior year)

License and Permits Proposed and Historical Budget vs. Actual



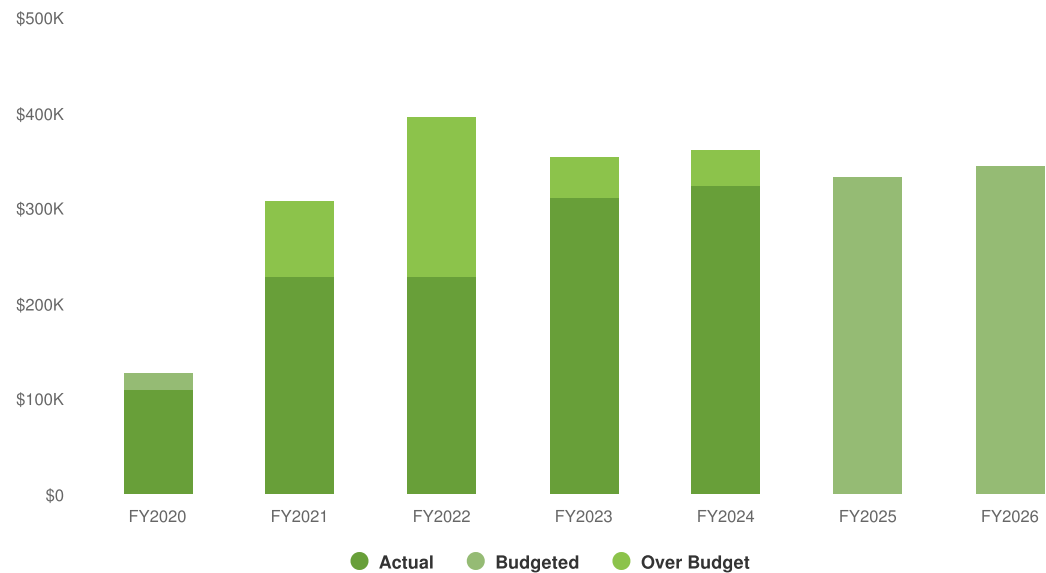
Charges for Services Summary

\$344,200

\$10,435

(3.13% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual

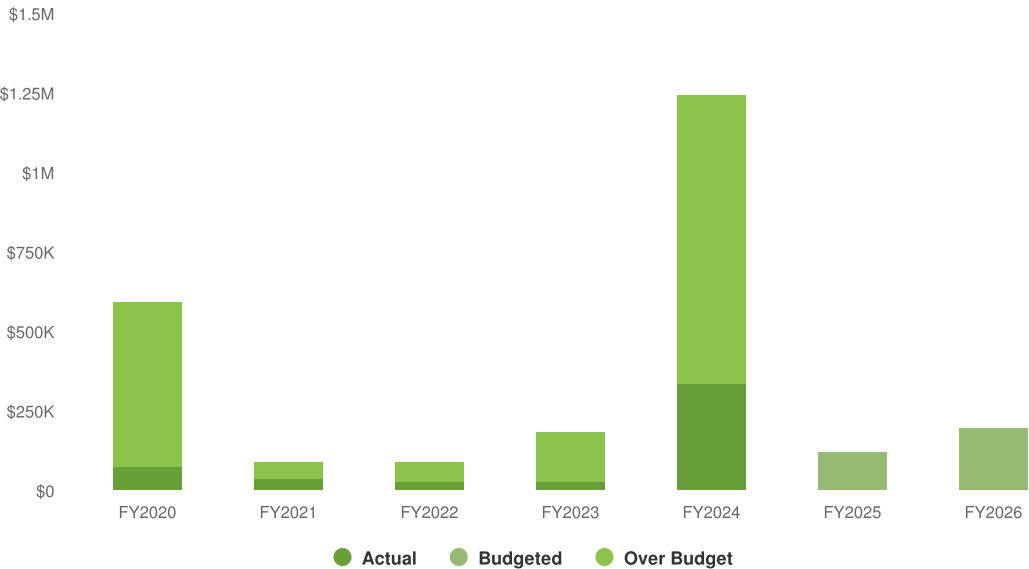


Miscellaneous Revenues Summary

\$197,100

\$76,000
(62.76% vs. prior year)

Miscellaneous Revenues Proposed and Historical Budget vs. Actual



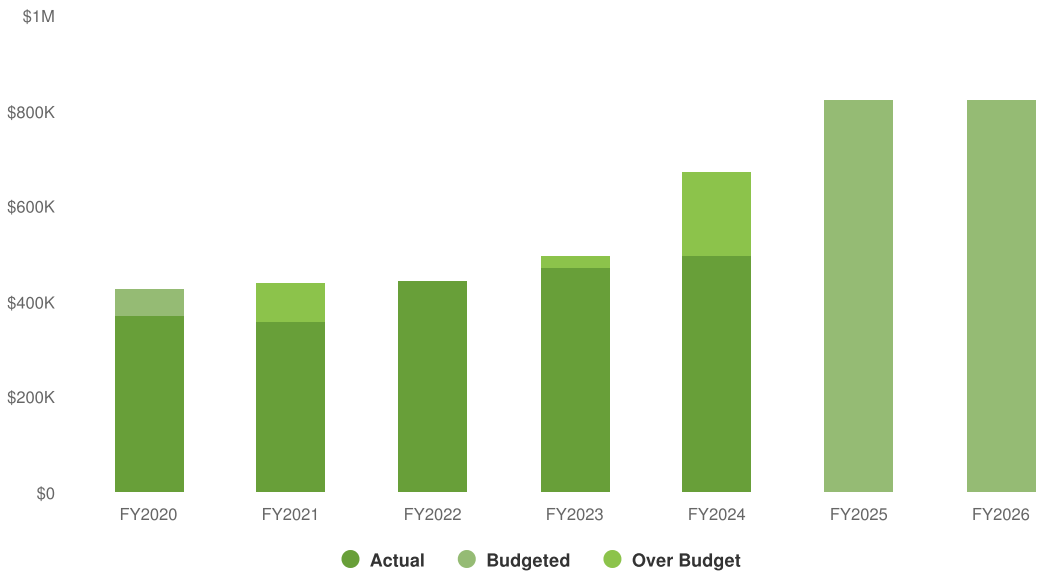
Transfers In Summary

\$823,000

\$0

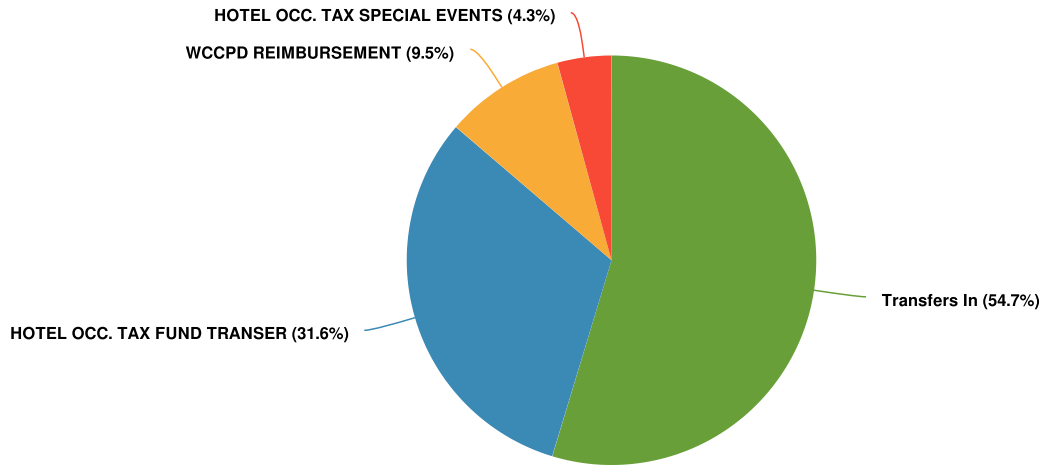
(0.00% vs. prior year)

Transfers In Proposed and Historical Budget vs. Actual



Revenues by Source

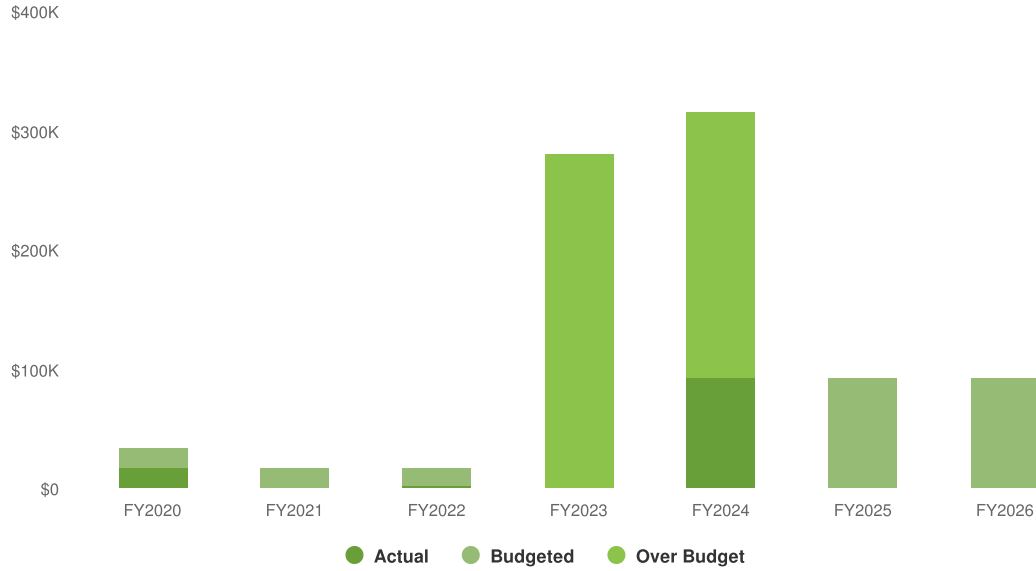
Projected 2026 Revenues by Source



Investment Earnings Summary

\$92,500 **\$0**
(0.00% vs. prior year)

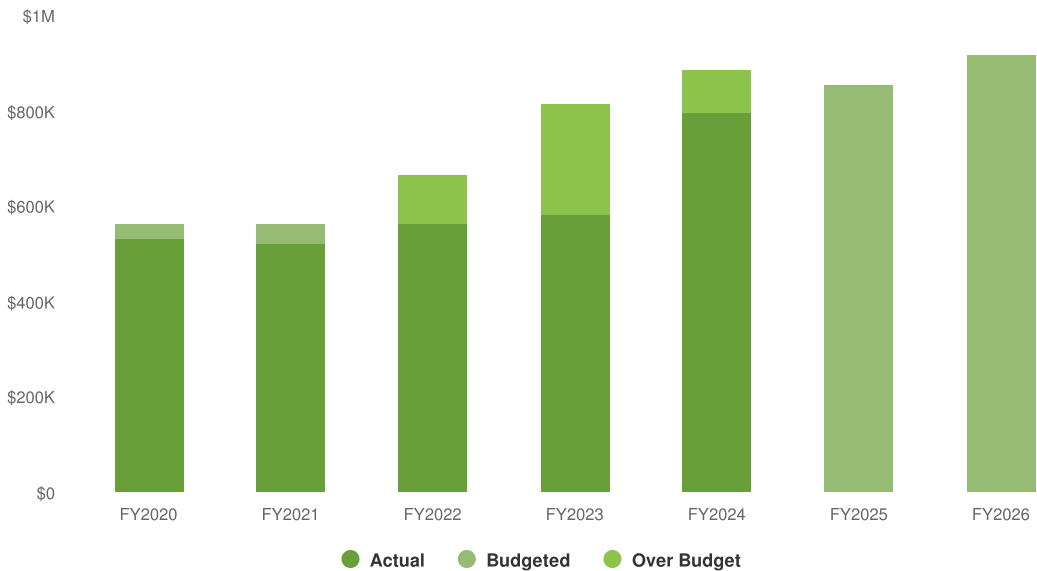
Investment Earnings Proposed and Historical Budget vs. Actual



Fines and Forfeitures Summary

\$918,765 **\$63,387**
(7.41% vs. prior year)

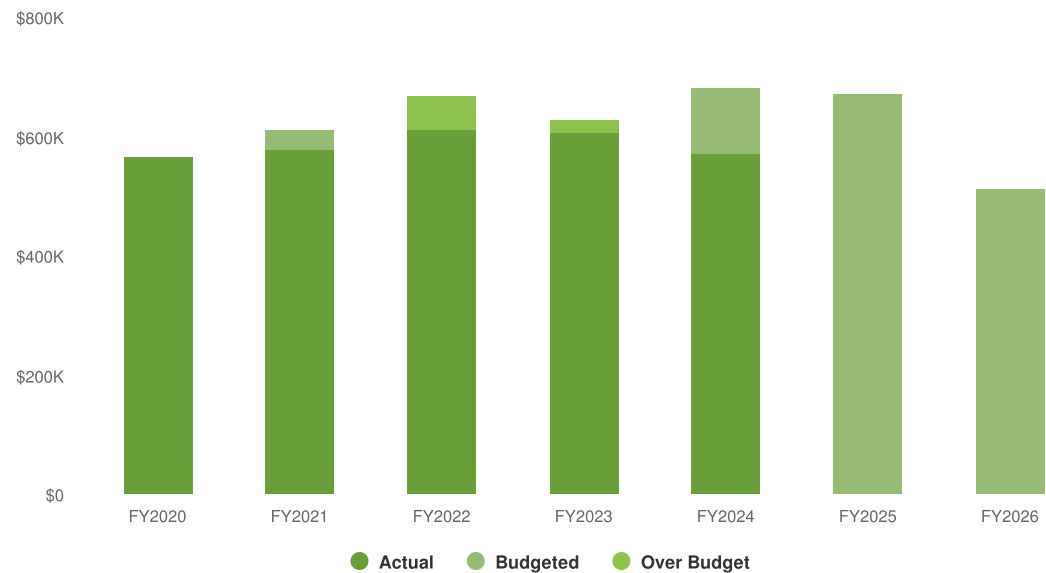
Fines and Forfeitures Proposed and Historical Budget vs. Actual



Franchise Fees Summary

\$514,150 **-\$158,073**
(-23.51% vs. prior year)

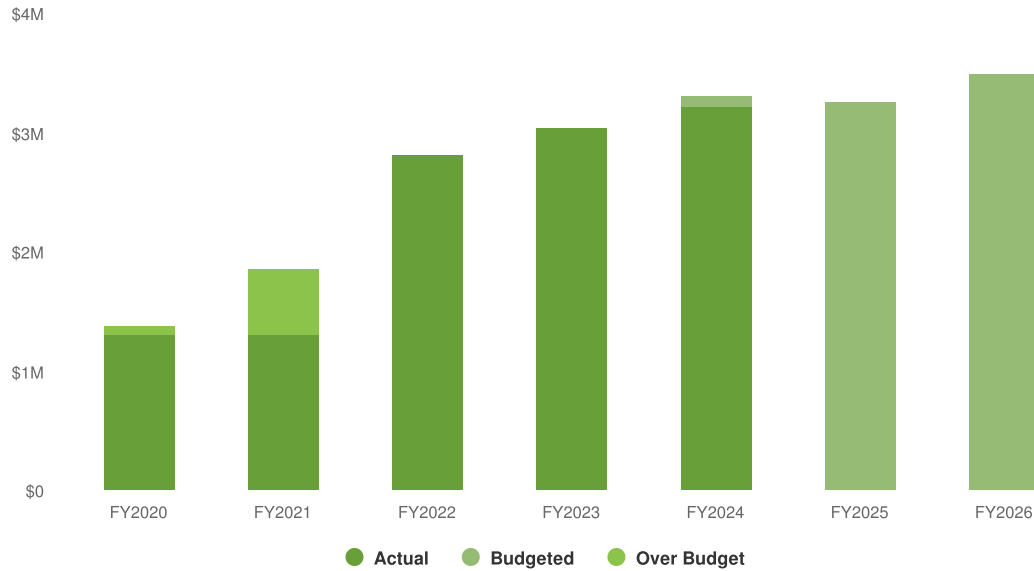
Franchise Fees Proposed and Historical Budget vs. Actual



Garbage Fund Summary

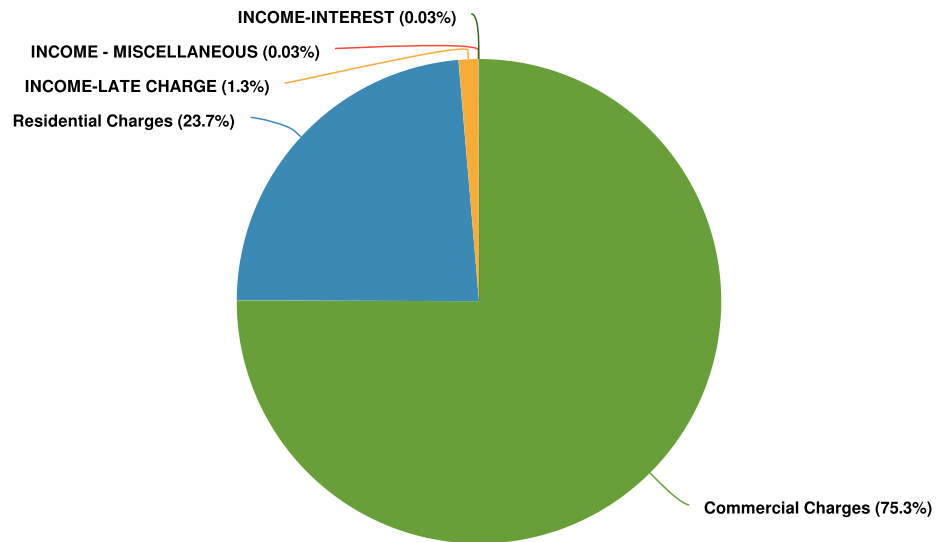
\$3,494,152 **\$231,207**
(7.09% vs. prior year)

Garbage Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



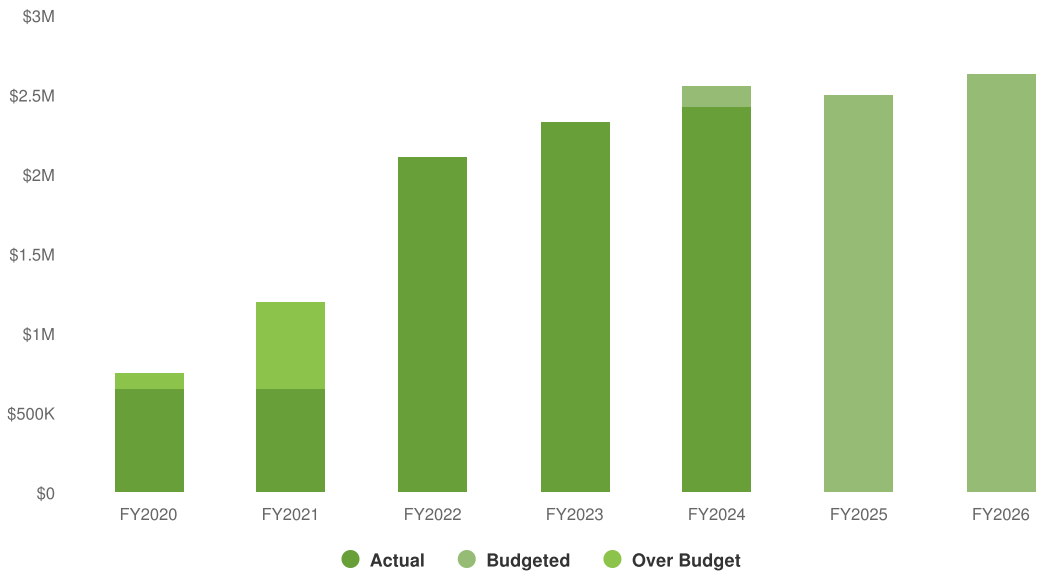
Commercial Charges Summary

\$2,630,483

\$134,849

(5.40% vs. prior year)

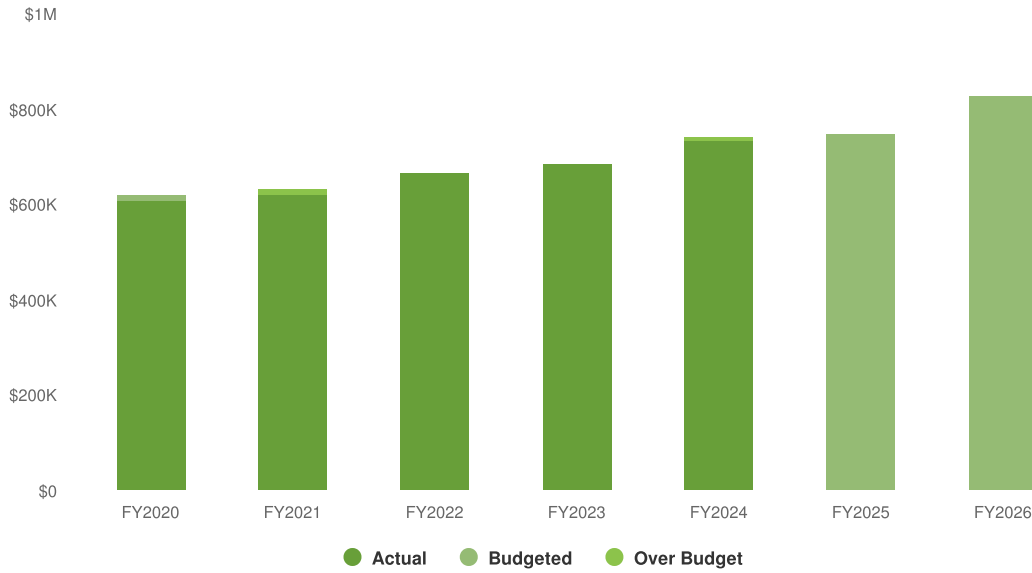
Commercial Charges Proposed and Historical Budget vs. Actual



Residential Charges Summary

\$826,669 **\$79,358**
(10.62% vs. prior year)

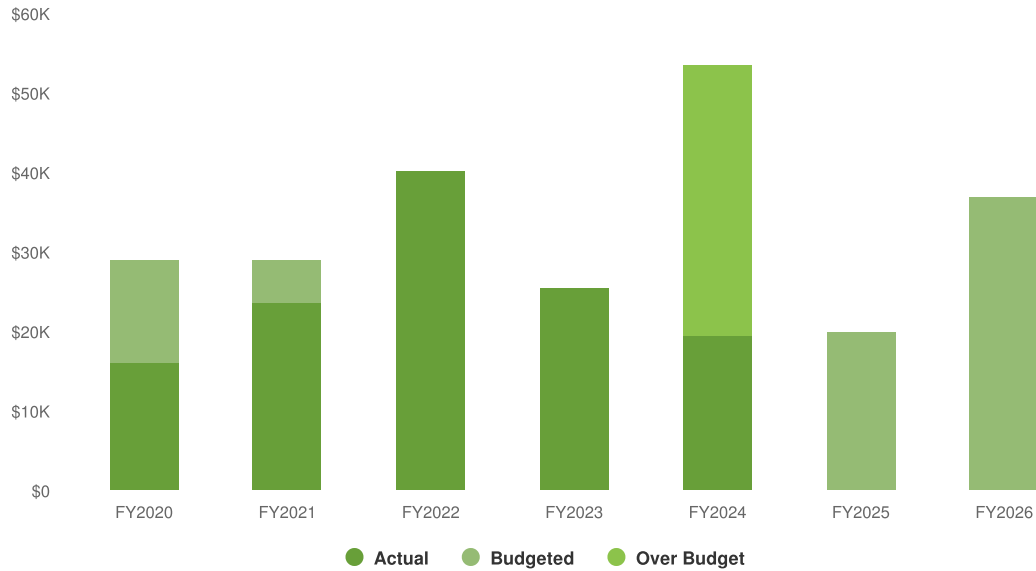
Residential Charges Proposed and Historical Budget vs. Actual



Other Charges Summary

\$37,000 **\$17,000**
(85.00% vs. prior year)

Other Charges Proposed and Historical Budget vs. Actual



DEPARTMENT BUDGETS



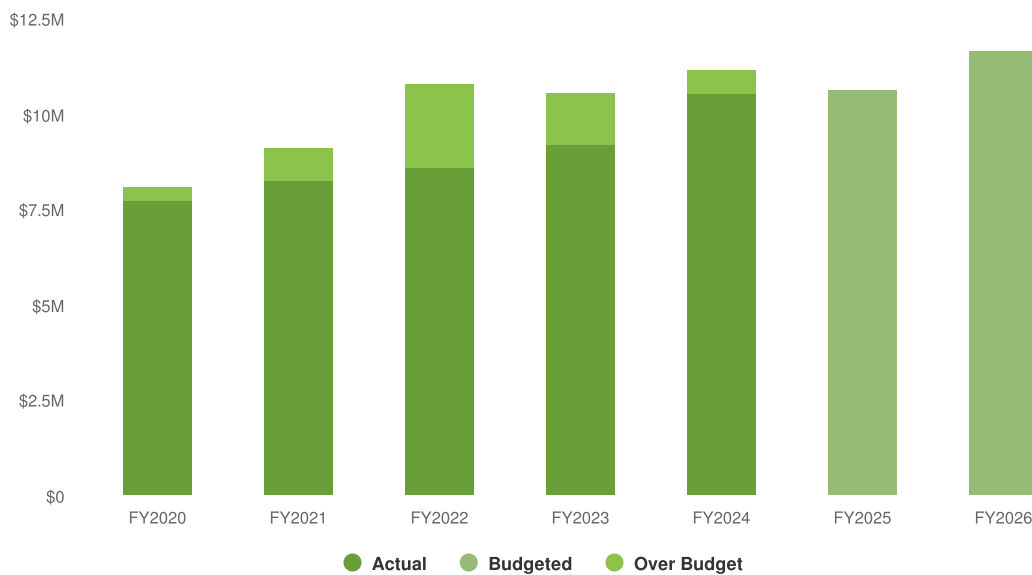
GENERAL FUND

The general fund is the primary operating fund of the city. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are revenues such as taxes and accounted for on a modified accrual basis. The general fund is first subdivided into individual departments to account for functional and program activities. The departments may be further divided into divisions to account for Salaries and Benefits, Other Expenses, Capital Expenses, Other income/Expenses.

Revenues Summary

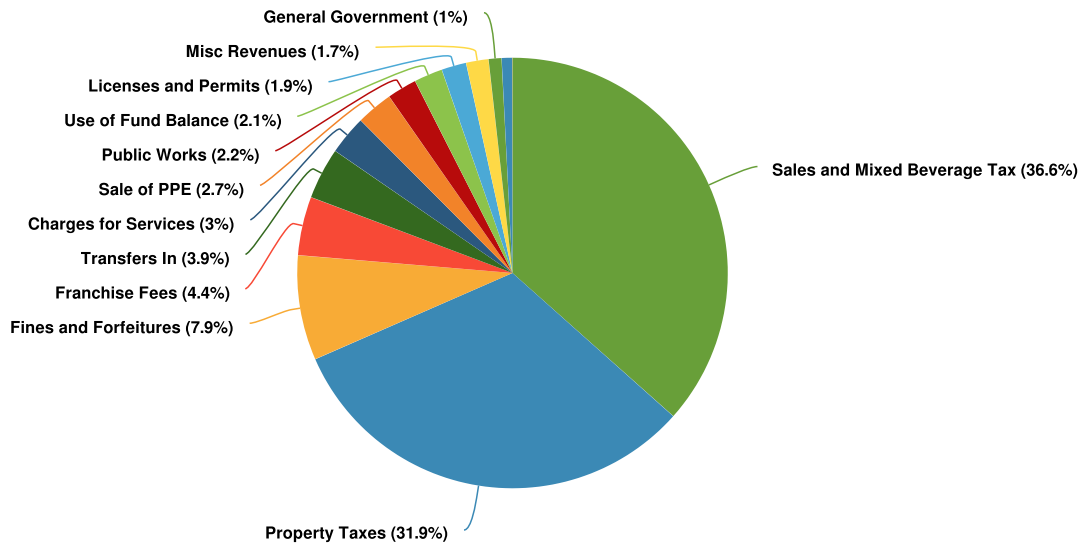
\$11,658,458 **\$1,008,553**
(9.47% vs. prior year)

All Funds: Revenue Summary Proposed and Historical Budget vs. Actual

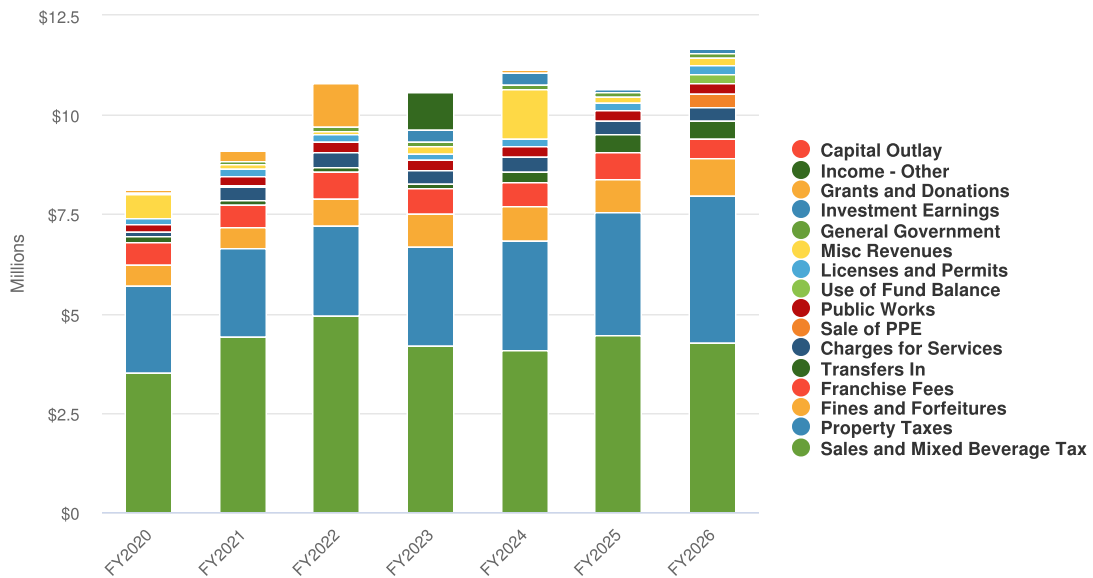


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



01 - General Fund

7-02-2025 03:02 PM		CITY OF WINDCREST				APPROVED BUDGET WORKSHEET		AS OF: JUNE 30TH, 2025		PAGE: 1	
01 -GENERAL FUND											
REVENUES											

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

7-02-2025 03:02 PM

01 -GENERAL FUND
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2025-2026 APPROVED BUDGET
4514 GRANT PROCEEDS WPD	3,132	3,132	3,132	0	0	0	0	0
4515 ARPA FUNDS	1,085,509	0	0	0	0	0	0	0
4516 ASSET SEIZURE POLICE	0	0	0	0	0	0	0	0
PROCEEDS SALES OF FIXED ASSETS	0	0	0	0	47,500	47,500	0	320,000
4900 PROCEEDS FROM CAPITAL LEASE	0	959,985	0	0	0	0	0	0
4901 USE OF FUND BALANCE	0	0	0	0	0	0	0	250,649
TOTAL REVENUES	10,805,295	10,592,537	11,172,606	10,610,297	7,950,546	10,640,234	10,543,889	11,658,458

PERMANENT NOTES:

CLEAR CHANNEL 2010 AGREEMENT (2 SIGNS)	
YEAR 1-10 2*\$925,000.00-\$50,000.00	
YEARS 11-15 2*\$278,500.00-\$55,000.00	
YEARS 16-20 2*\$28,875.00-\$57,750.00	
CLEAR CHANNEL 2021 AGREEMENT (2 SIGNS)	
YEAR 1 - \$75,000.00 ONE-TIME PAYMENT	
YEAR 1-5 2*\$937,500.00-\$75,000.00	
YEAR 6-10 2*\$39,375.00-\$75,750.00	
YEAR 11-15 2*\$41,344.00-\$82,688.00	
YEAR 16-20 2*\$43,411.00-\$86,822.00	
CLEAR CHANNEL 2021 AGREEMENT-2 (2 SIGNS)	
YEAR 1 - \$75,000.00 ONE-TIME PAYMENT	
YEAR 1-5 2*\$937,500.00-\$75,000.00	
YEAR 6-10 2*\$39,375.00-\$75,750.00	
YEAR 11-15 2*\$41,344.00-\$82,688.00	
YEAR 16-20 2*\$43,411.00-\$86,822.00	

4470 LEASE OF LAND

Administration

The Administration Department serves as a central point of contact for the community, providing vital information and assistance related to permitting, land and building development, public meetings, city events, citizen concerns, and city elections. Under the leadership of the City Secretary, the Office of the City Secretary supports the City Manager and City Council in fulfilling their responsibilities while ensuring seamless day-to-day operations.

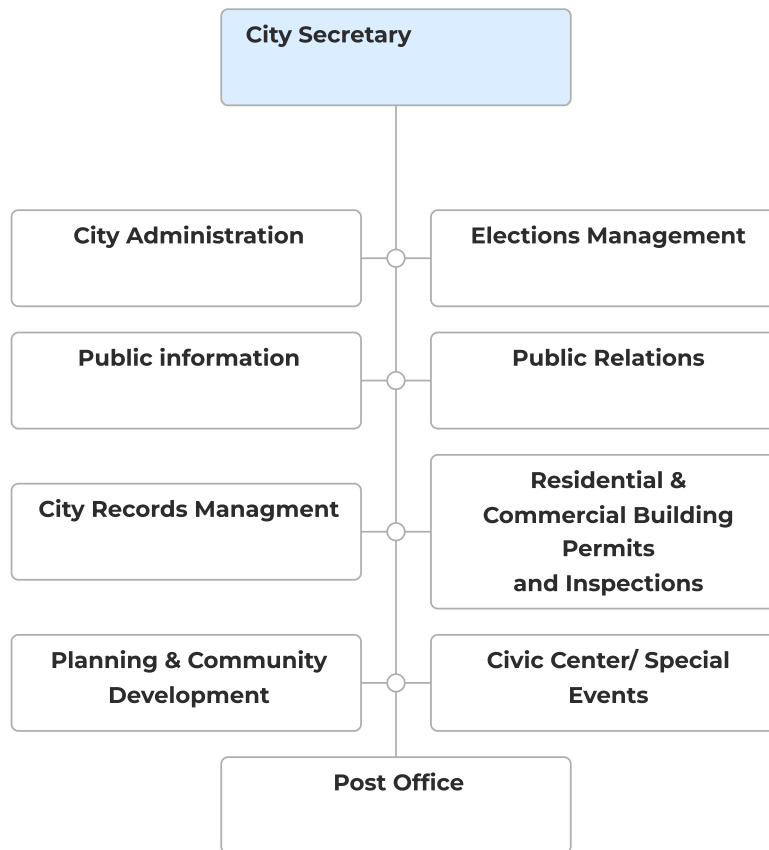
The City Secretary plays a key role within the City Management Team and is responsible for a broad range of functions, including records management, election administration, oversight of the Windcrest Contractual United States Post Office, permit and inspection coordination, planning and community development, and citywide communications. The City Secretary also serves as the Public Information Officer, managing media inquiries, the City's website, and social media platforms, as well as leading special projects.

In addition, the Office of the City Secretary is the official filing authority for Campaign Contribution and Expenditure Reports, candidate and board applications, public information requests, and ethics complaints. The Office of the City Secretary supports and strengthens the City of Windcrest's governmental processes by maintaining official records, preparing agendas, coordinating with Boards and Commissions, and ensuring legal compliance with notice requirements and publications.

The Office of the City Secretary also ensures proper management, retention, and preservation of city records, including historic documents, in accordance with state laws and regulations set by the Texas State Library. Through its diverse responsibilities, the City Secretary plays an essential role in promoting transparency, accountability, and efficient municipal operations.



Administration Department



Goals and Objectives

Goal 1: Enhance Transparency and Public Engagement

- Objective 1.1: Ensure timely and accurate posting of all public notices, agendas, and legal publications in compliance with state requirements.
- Objective 1.2: Strengthen public access to information through efficient processing of Public Information Requests (PIRs).
- Objective 1.3: Expand communication efforts via the City's website, social media platforms, and newsletters to keep residents informed.

Goal 2: Support Effective Governance and Legislative Processes

- Objective 2.1: Provide comprehensive support to the City Council, Boards, Commissions and Committee's by preparing meeting agendas, minutes, and follow-up documentation.
- Objective 2.2: Maintain accurate and up-to-date records of all ordinances, resolutions, and City Council actions.
- Objective 2.3: Serve as a liaison between City Council and advisory boards to promote alignment with city initiatives.

Goal 3: Improve Operational Efficiency and Records Management

- Objective 3.1: Maintain compliance with state records retention schedules and facilitate the secure destruction or preservation of documents.
- Objective 3.2: Digitize records and streamline internal processes for greater accessibility and efficiency.
- Objective 3.3: Enhance internal training for administrative staff on records management, open meetings, and open records laws.

Goal 4: Ensure Fair and Efficient Election Administration

- Objective 4.1: Administer municipal elections in compliance with Texas Election Code and local regulations.
- Objective 4.2: Provide accurate and accessible information to candidates, officeholders, and voters.
- Objective 4.3: Maintain transparency in campaign finance and ethics compliance through diligent review and filing of required reports.

Goal 5: Promote Quality Development and Customer Service

- Objective 5.1: Provide responsive and knowledgeable service regarding permitting, inspections, planning, and community development.
- Objective 5.2: Coordinate with developers, residents, and internal departments to streamline development-related processes.
- Objective 5.3: Monitor and improve front desk operations, including customer service at the Windcrest Contractual United States Post Office.

Goal 6: Strengthen Budget Development and Departmental Compliance

- Objective 6.1: Participate in the annual budget development process, identifying departmental needs, goals, and resource allocations.
- Objective 6.2: Monitor and manage departmental expenditures to ensure alignment with the adopted budget and citywide fiscal policies.
- Objective 6.3: Ensure permit and inspection services are delivered efficiently and in accordance with budgetary guidelines to optimize resource utilization and cost-effectiveness.
- Objective 6.4: Ensure all departmental activities and initiatives are conducted in compliance with financial regulations and audit standards.





Performance Indicator

	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY 24/25 TARGET	FY 25/26 TARGET
# of Ordinances	21	24	19	6	Based on CC
# of Resolutions	26	63	62	25	Based on CC
% of Resolutions and Ordinances processed/posted online within 14 days of final Council action	100%	100%	100%	100%	100%
% of Public Records request received and fulfilled within legal deadlines	99% 599	98% 638	100% 602	100% 361	100%
Large File Digital Imaging Completed	+/- 50 boxes/flat files	Retention project completed by 80%	Retention project completed by 90%	Target Completion 95%	100%
Digital Filing in Laserfiche	N/A	N/A	Conversion Started	Conversion on going.	File Management & Destruction
# of Elections Managed & Completed	1-GE 3-SE	1-GE 1-SE	1-GE	1-GE 1-SP (Street Tax)	Based on CC
# Courses/Seminars Completed	4	3	6	6	Funding Based
# of City Council Mtgs.	22	27	27	15	21
% of City Council Meetings Attended	99.5%	100%	100%	100%	100%
# of Board & Commission Mtgs.	19	17	12	N/A	N/A
# of Building Permits Processed	978	893	882	439	N/A

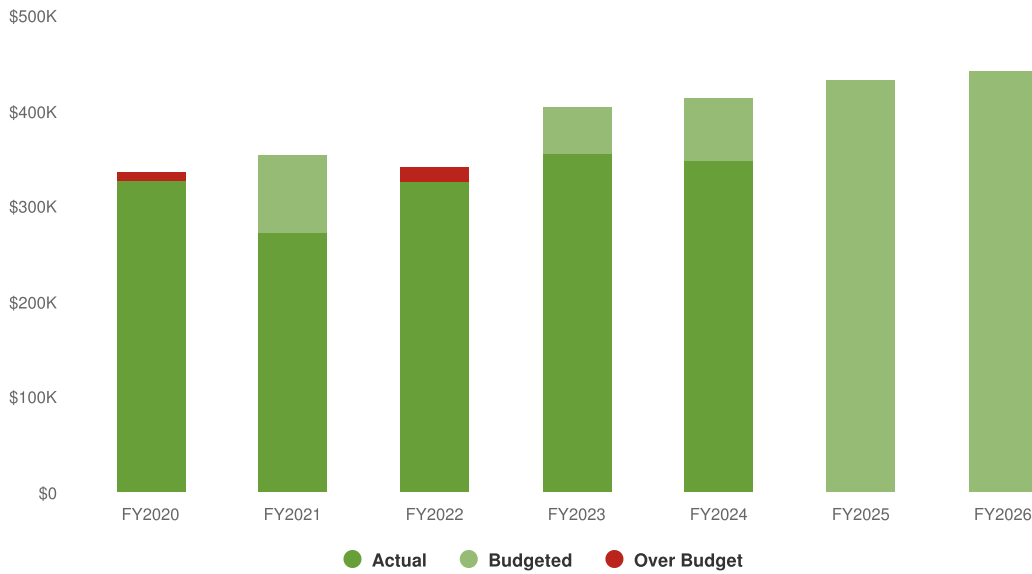


Expenditures Summary

The proposed FY 25-26 Administration department expenses increased by approximately 2.1%. Personnel costs increased approximately 1.28% due to the 2% yearly evaluation step increase, and a 10% Insurance increase that was factored in the proposed budget. The operating expenditure increased by 11.3% or \$3,900 primarily due to Election security cost. For more detailed information, please refer to the Proposed FY 25-25 Budget report.

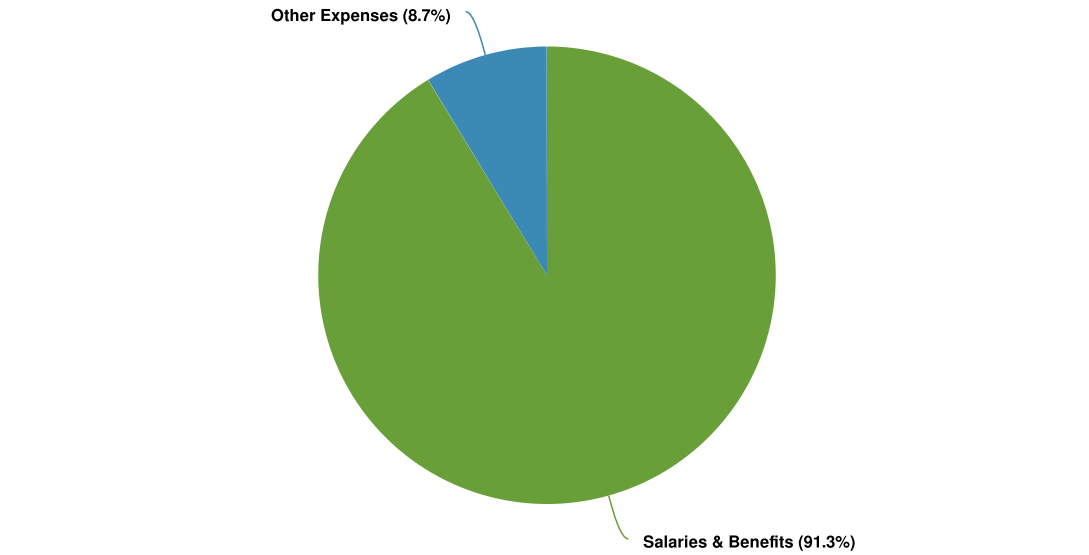
\$441,964 **\$9,001**
(2.08% vs. prior year)

Administration Proposed and Historical Budget vs. Current Budget

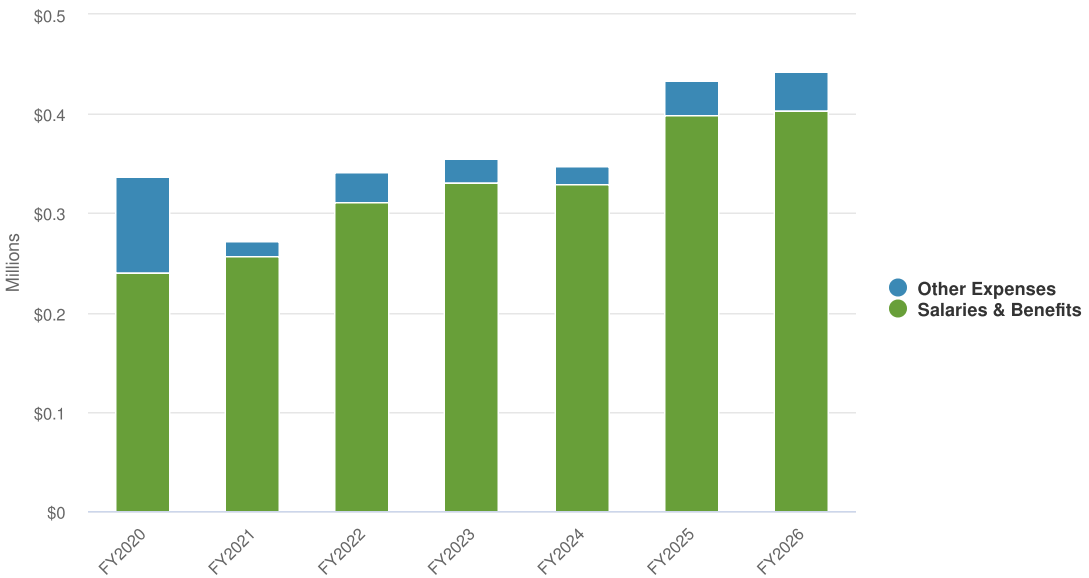


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



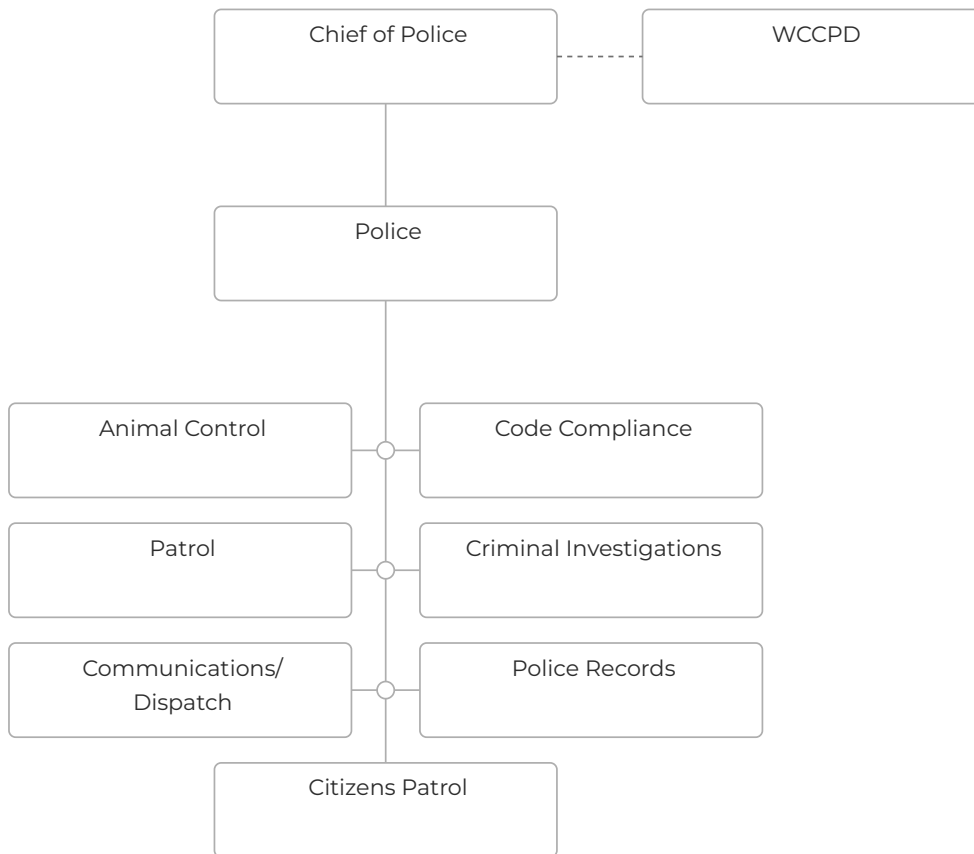
01 - Administration

7-02-2025 03:02 PM		CITY OF WINDCREST				PAGE: 3			
		APPROVED BUDGET WORKSHEET							
		AS OF: JUNE 30TH, 2025							

Police

The Police Department is established and maintained by the Chief of Police in accordance with Section 5.04 of the Windcrest Code of Ordinances. The Police Chief organizes and manages the Police Department through the issuance of General Orders. General Orders establish the Rules, Regulations and Procedures which assigns work and guides the behavior of individual members of the department.

Police Department



Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity – Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Duty – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals and Objectives

CONTINUAL GOALS

- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (<1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Improve the vehicle fleet by replacement of the aging and unserviceable police vehicles.
- Create a recognizable and uniformed patrol vehicle fleet.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Expand the Bike Patrol Program by repairing and replacing the aging bike fleet with modernized bike equipment.
- Purchase of breaching and protective equipment for officer and citizen protection during active shooter scenarios.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

MID RANGE GOALS (1-3 years)

- Achieve accreditation with the Texas Police Chiefs Association.
- Expand the K-9 Program by adding additional K-9 Officer.
- Continue to maintain the vehicle fleet with vehicle replacement and expansion.



LONG RANGE GOALS (> 3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.



Performance Measures

Police Department	FY 20/21 Actual	FY 21/22 Actual	FY22/23 Actual	FY 23/24 Actual	FY 24/25 Target	FY 25/26 Target
Emergency Response Time	4:29	3:03	4:57	1:30	3:01	≤FY24/25
Non-Emergency Response Time	9:50	11:12	7:12	5:18	6:11	≤FY24/25
Traffic Contacts	5,230	12,313	11,359	7,591	3769	≤FY24/25
Property Crime	436	552	673	629	263	≤FY24/25
Property Crime Arrests	110	148	201	255	77	≤FY24/25
Crimes Against Persons	62	80	23	187	54	≤FY24/25
Crimes Against Persons Arrest	42	71	55	123	21	≤FY24/25
Officer Fitness Pass Rate	New Measure		40%	40%	-	≤FY24/25
Hours of Annual Training Completed	2,158	2,761	2,810	2243	500	≤FY24/25
Turnover Rate	20%	14%	12%	11%	2.4%	≤FY24/25
Staff Level Percentage	New Measure	86%	86%	90%	87.8%	≤FY24/25
Community Outreach	6	14	8	40	17	≤FY24/25

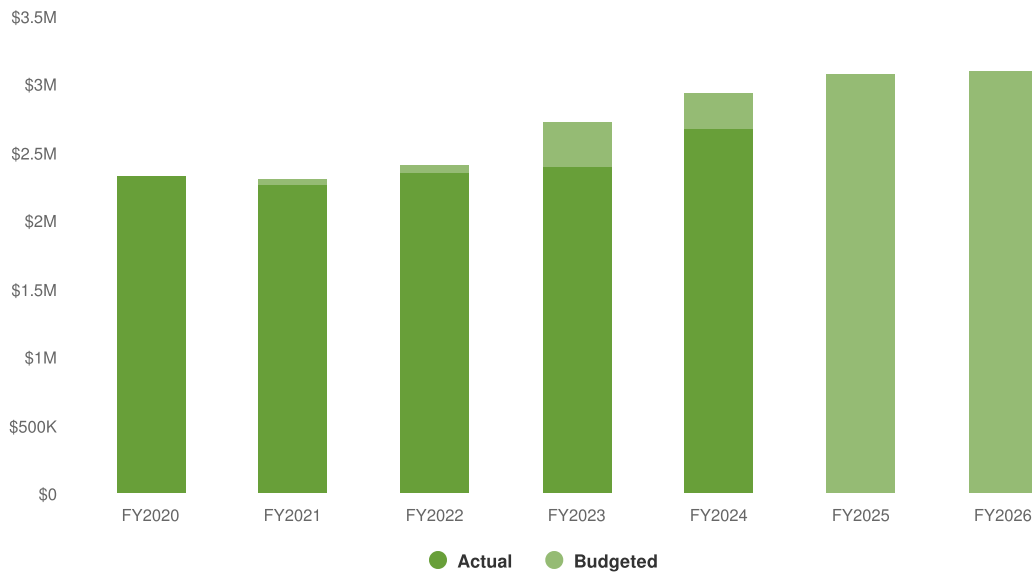


Expenditures Summary

The proposed FY 25-26 Police department expenses increased by approximately 0.7%. Personnel costs increased 1.63% due to a 2% yearly evaluation step increase, and a 10% insurance increase was factored in the proposed budget. Three full-time equivalent positions were transferred from Windcrest Crime Control Prevention District (WCCPD) to provide financial relief due to the revenue shortfalls. There are 24 sworn in FTE's and 7 civilian positions budgeted in department 502. There is a total of 31 budgeted FTEs. There is a decrease in proposed FY 25-25 operating expenditures for approximately 11.11%. For more detailed information please refer to the proposed FY 25-26 Budget report.

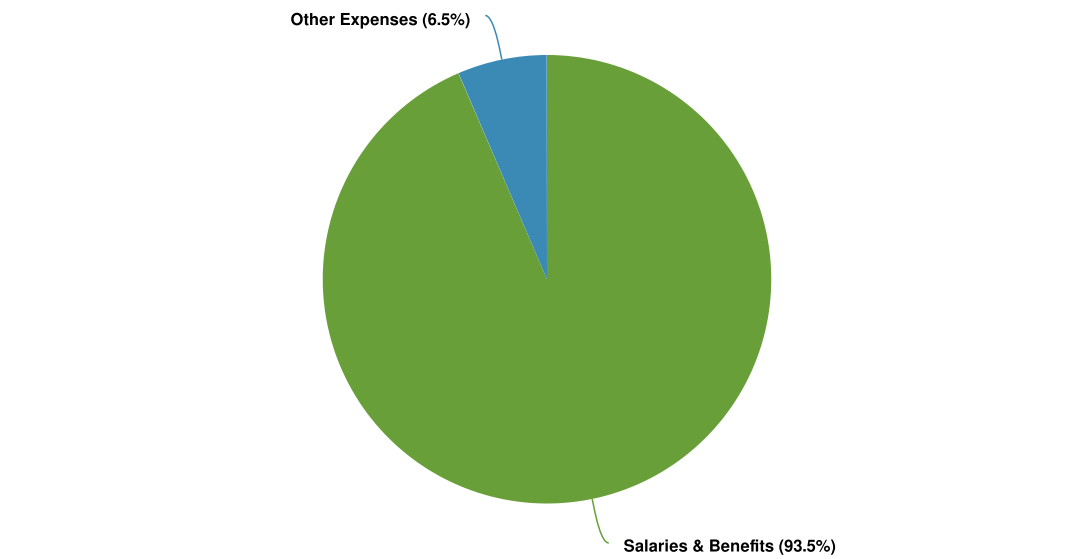
\$3,108,113 **\$21,560**
(0.70% vs. prior year)

Police Proposed and Historical Budget vs. Actual

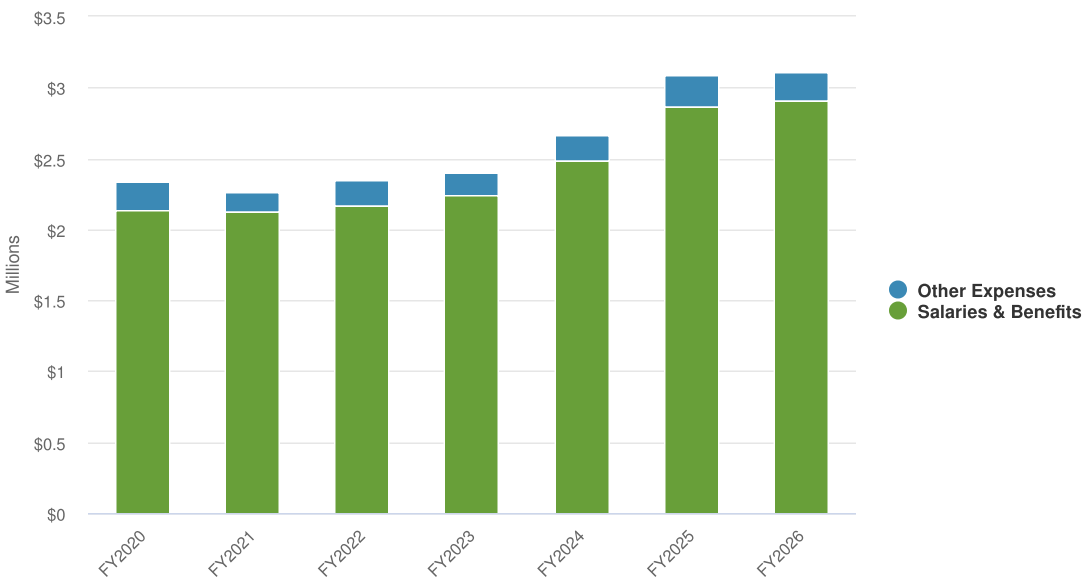


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



02- POLICE DEPARTMENT

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025												PAGE: 4	
7-02-2025 03:02 PM													
01 -GENERAL FUND													
02-POLICE DEPARTMENT													
DEPARTMENT EXPENSES													
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END BUDGET	2025-2026 REQUESTED BUDGET	APPROVED BUDGET					
SALARIES & BENEFITS													
502-010 POLICE SALARIES	1,203,633	1,280,889	1,419,284	1,447,515	900,355	1,210,515	1,569,827	1,408,880					
502-012 CIVILIAN SALARIES	249,264	232,741	187,516	278,624	103,775	202,262	339,418	339,418					
502-014 POLICE SPECIAL ASSIGNMENT SAL	519	4,500	4,500	4,500	2,596	4,500	10,200	10,200					
502-015 POL INCENTIVE PAY-BILING & SDP	4,969	4,117	4,025	1,200	1,865	3,000	0	0					
502-016 CIV INCENTIVE PAY-BILING & SDP	958	806	411	0	177	750	0	0					
502-017 POLICE SALARIES-CERTIFICATION	6,074	15,025	19,801	12,000	10,662	17,000	7,800	7,800					
502-018 POLICE EDUCATION PAY	4,153	4,328	4,812	3,900	5,008	5,900	9,300	9,300					
502-020 POLICE OVERTIME	66,146	55,580	67,339	125,186	55,604	102,186	119,886	119,886					
502-021 7K HOURS	53,372	48,489	56,549	82,665	33,589	68,902	67,622	57,381					
502-022 CIVILIAN OVERTIME	28,462	19,023	35,331	30,000	19,809	39,185	40,000	40,000					
502-025 STIPEND (CIVILIAN & POLICE)	0	0	0	0	0	0	0	0					
502-026 HAZARDOUS DUTY PAY	6,122	7,995	8,986	11,760	3,425	8,000	8,640	8,640					
502-030 SOCIAL SECURITY	100,863	101,693	118,284	132,972	77,491	117,211	141,234	118,551					
502-030C SOCIAL SECURITY CIVILIAN	21,504	19,442	16,380	17,490	9,365	17,970	30,605	30,605					
502-040 HEALTH INSURANCE	223,585	180,040	192,779	332,377	166,157	230,714	390,933	390,933					
502-050 RETIREMENT	98,945	146,849	232,132	262,006	154,989	229,269	302,151	252,814					
502-050C RETIREMENT CIVILIAN	20,212	26,117	31,475	34,448	18,975	32,422	39,726	33,239					
502-060 WORKERS' COMPENSATION	81,591	92,701	79,277	80,330	66,837	81,000	87,894	75,986					
502-070 UNEMPLOYMENT COMPENSATION	821	92,701	79,277	80,330	66,837	81,000	87,894	75,986					
TOTAL SALARIES & BENEFITS	2,171,241	2,240,033	2,481,669	2,860,753	1,632,656	2,374,566	3,169,017	2,907,415					
OTHER EXPENSES													
502-120 DUES & SUBSCRIPTIONS	4,046	4,225	9,037	10,000	3,432	10,000	10,000	10,000					
502-130 BONDS & TRAINING	10,181	9,528	17,549	17,000	10,064	17,000	17,000	10,000					
502-400 CITIZEN'S PATROL	938	998	688	2,500	810	2,500	3,000	3,000					
502-420 OFFICE SUPPLIES	8,425	7,817	11,075	20,000	6,334	20,000	13,000	1,000					
502-430 MISCELLANEOUS SUPPLIES	53	25	0	0	0	0	0	0					
502-431 EMPLOYEE APPRECIATION LUNCHEON	109	13	462	1,000	587	1,000	1,200	1,200					
502-433 PD IT SOFTWARE HARDWARE & SUPP	6,177	0	1,991	8,000	1,970	8,000	8,000	8,000					
502-435 K-9 PROGRAM EXPENSES	1,461	2,008	3,596	3,000	9,995	10,000	3,000	3,000					
502-450 LAB FEES/CRIME SCENE SUPP	4,095	5,518	5,165	10,000	1,168	10,000	8,000	8,000					
502-480 UNIFORM ALLOWANCE	22,336	24,782	25,022	35,000	20,331	35,000	35,000	35,000					
502-485 WEAPONS & AMMUNITION	4,732	8,684	7,241	14,000	1,536	14,000	14,000	10,000					
502-486 PERSONAL PROTECTIVE EQUIPMENT	8,575	10,164	6,931	22,000	7,440	22,000	22,000	17,000					
502-487 VEHICLE EQUIPMENT	0	0	0	0	0	0	0	0					
502-489 COMMUNITY SERVICES	1,737	5,124	1,158	7,000	2,713	5,000	7,000	7,000					
502-491 MEMORIAL SERVICES	2,174	881	1,285	5,000	678	5,000	5,000	3,000					
502-501 MISC. CRIME PREVENTION	0	0	0	1,000	0	1,000	1,000	1,000					
502-520 BICYCLE PARTS & MAINTENANCE	0	0	0	2,000	0	1,000	3,000	2,000					
502-540 VEHICLE FUEL	103,731	77,473	95,922	65,000	28,547	65,000	80,000	80,000					
502-550 PRISONER EXPENSE	0	0	0	300	0	300	500	500					
502-590 POSTAGE	2,655	1,220	1,023	3,000	732	3,000	2,000	1,000					
TOTAL OTHER EXPENSES	181,424	158,460	188,144	225,800	96,343	229,800	232,700	200,700					
CAPITAL EXPENSES													
502-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0					
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0					
TOTAL 02-POLICE DEPARTMENT	2,352,665	2,398,493	2,669,814	3,086,553	1,728,999	2,604,366	3,401,717	3,108,115					

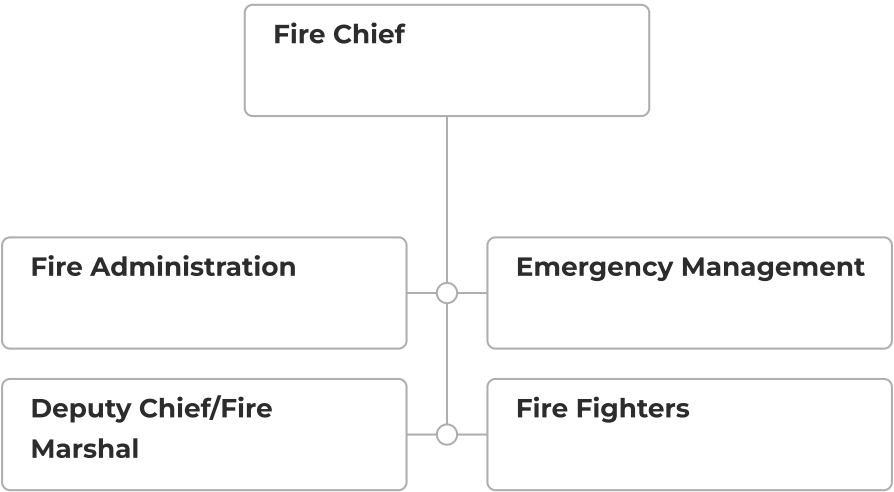


Fire Department

The Windcrest Fire Department has been striving to create a department that is a valued asset of the citizens of Windcrest and our mutual aid partners surrounding our response area. We adhere to the following to help achieve this goal.

Fire Department

Fire Department



Mission Statement

To save lives, protect property, and serve our community with courage, commitment and compassion.

The Windcrest Fire Department exists to serve our citizens (the public). Our menu of responsibilities is ever changing, but our basic areas of service are prevention and enforcement, public education, pre-hospital emergency care, and fire control. Our service has evolved to include hazardous materials, technical rescue, tactical medicine, swift water rescue, and social service calls. We are the "one-stop" service that citizens can rely on. When they call, we only ask a few questions, respond quickly, solve their problems, and leave just as fast as we arrived. No red tape on either end....no other government agency works in quite the same way.

Vision Statement

The Windcrest Fire Department will be recognized as a premier public service organization, respected, and admired by our peers and the community as the most diverse, innovative, and efficient public safety provider in the region.

Core Values

The preservation of life remains the number one goal of the Windcrest Fire Department, beginning with the responder and extending to the public. Our citizens must be reasonably free from danger and harmful acts. With the best equipment and training, the department can reduce the risk to the public and its members in all emergency incidents. We commit to the health, safety, and welfare of our members, thus protecting them and enhancing capability and readiness. We aim to eliminate preventable work-related injuries and illnesses through the systematic management of our risks.

- **Reliability**- Our commitment to the public we serve is unwavering and consistent. This commitment is fully expressed in our motto: "Courage, Commitment, and Compassion".
- **Teamwork** - Teamwork is the basis of our success. We work as a team because we value each other, the community we serve, and our commitment to the Windcrest Fire Department mission.
- **Dedication** - The faithful observance of duty beckons us to fulfill our obligations professionally and honestly.
- **Bravery** - Courage is the foundation of our character. Bravery is the ability to overcome fear through fortitude, instinct, compassion for others and training.

Windcrest Fire Department members define the following three components of Windcrest Fire Department's Slogan, "Courage, Commitment, and Compassion":

Courage - The mental and physical ability to face adversity with focus and determination.

Commitment - The act of dedicating oneself, through total effort, to accomplishing the mission. In other words, commitment to your faith, family, and WFD. It is the type that never comes into question.

Compassion - To be understanding, considerate, sympathetic, and kindhearted to others.



FY 2025/2026 Short Term Goals and Objectives (<1)

1. Addition of frontline Firefighters.

- NFPA standard of two in and two out will be applied on all fire calls. By having the goal of 5 firefighters on each shift, this will allow one firefighter to take off on vacation/sick leave and have adequate staffing.

2. Creation of three Lieutenant positions

- The Fire Department call volume has increased.
- Lieutenant positions would assist with improving efficiency
- Improve Incident command and decision- making on scene
- Enhance crew supervision and safety protocols
- Better mentorship and training opportunities for firefighters
-

3. Fire Protection/ Fire Prevention

- Review and suggest possible changes to the City Ordinances with Fire Department/ Fire Prevention and adding possible amendments to the 2021 International Fire Code. This will assist with protecting our customers and citizens.

4. Increase department participation in community programs.

- Public Safety Night
- Home Safety Checks
- Fall Prevention Classes
- Knox Box Program

Mid Range Goals (1 - 3 years)

1. Update cameras at the Dalecrest dorm to be on City System

- Safety of the firefighters and match the rest of the City Property Camera System

2. Extend driveway width

- Replace the grass island between bays to assist with emergency vehicles turning and backing up without going into the street. This will assist with the safety of the firefighters and citizens.

3. Extend parking behind the fire bay.

- Replace the grass area behind the bay to assist with emergency vehicle parking. This will assist with the safety of the firefighters and citizens.

4. Replace Dalecrest dorm flooring

- The flooring needs to be replaced from the patch work that was completed when the foundation work was completed.

Long-Term Department Goals (>3)

1. Employee Retention

- The fire department affords its firefighters' salaries and benefits have an opportunity to be evaluated. We continually lose employees to other departments because of the pay and compensation packages they offer. This is not something the fire department can't do without the help of the City of Windcrest, but we feel it is something that needs to be addressed.

2. Fleet

- The fire department has developed a plan for retiring vehicles that have reached their end of life. The plan takes into consideration the age, and repair history of our vehicles and how long it takes to build the vehicle.
 - Brush Truck/ Remount
 - Fire Base EMS- Purchase EMS units

3. Station 2

- The fire department continues to evaluate our responses to the commercial district. Building a second station will decrease our ISO ratings for better protecting our properties and assist businesses with possibly lowering their insurance costs. As the department continues to grow, we have out grown our current facility.



Slogan

Courage, Commitment, and Compassion

Performance Indicators

Fire Department	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET	FY 25/26 TARGET
Fire Response Time	5.2 minutes	5.0 minutes	5.0 minutes	5.0 minutes	5.0 minutes
Public Education	7	15	20	20	22
Local School Activities	5	15	>FY22/23	>FY23/24	>FY 24/25
# of Line of Duty Injuries	0	0	0	0	0
# of Training Hours Completed	2,000	2,000	>FY22/23	>FY23/24	>FY 24/25
# of Commercial pre plans completed	0	50	>FY22/23	>FY23/24	>FY 24/25
% Semi Annual Fire inspection Collection	N/A	N/A	75% Quarterly	75% Quarterly	75% Quarterly
% of twice a year business fire inspection	N/A	N/A	90%	>23/24	>FY 24/25

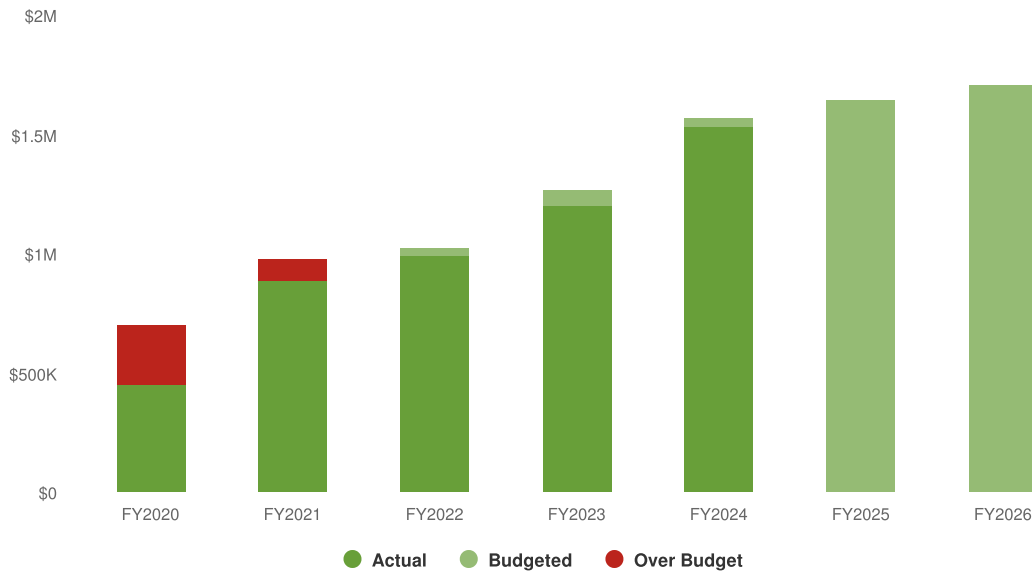


Expenditures Summary

The proposed FY 25-26 Fire department expenses increased by approximately 4%. Personnel costs increased 4.65% due to a 2% yearly evaluation step increase, and a 10% insurance increase was factored in the approved budget. There are 12 Firefighter FTE's, including command staff, and 1 support position budgeted in department 503. There is a total of 13 budgeted FTEs. The operating expenditure increased by 1.6%, or \$5,700.00. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$1,712,584 **\$65,887**
(4.00% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



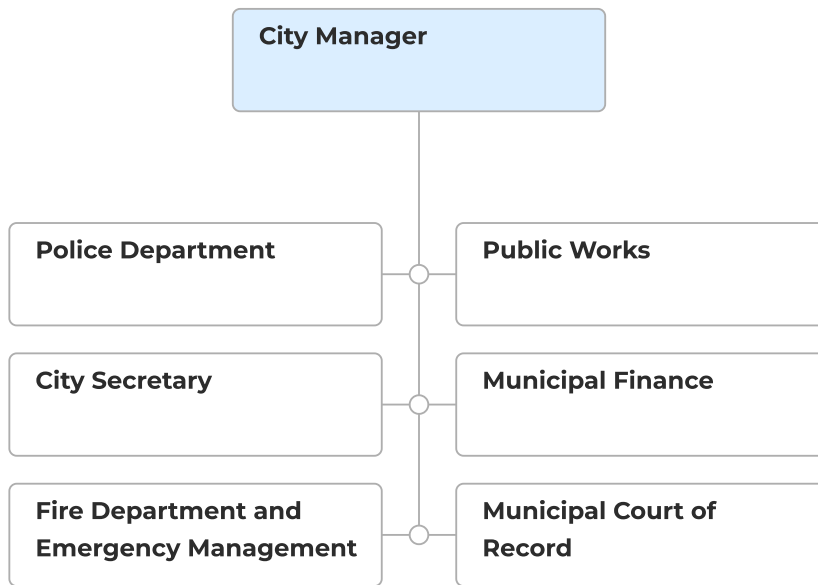
03- FIRE DEPARTMENT

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025										PAGE: 5
7-02-2025 03:02 PM										
01 -GENERAL FUND										
03-FIRE DEPARTMENT										
DEPARTMENT EXPENSES										
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET		
SALARIES & BENEFITS										
503-010 FIRE DEPT. SALARIES	389,457	528,563	661,935	663,955	495,835	704,025	666,800	666,800		
503-012 STIPEND	0	0	0	0	0	0	0	0		
503-017 FIRE SALARIES-CERTIFICATION	4,632	7,535	17,031	24,000	10,246	20,411	17,700	17,700		
503-018 FD EDUCATION PAY	254	2,423	3,047	3,300	2,400	3,300	3,000	3,000		
503-020 FIRE OVERTIME	97,241	78,237	88,173	75,000	65,244	90,000	107,203	107,203		
503-021 7K HOURS	38,111	43,840	64,534	105,447	44,489	70,805	105,257	81,278		
503-026 HAZARDOUS DUTY PAY	0	1,426	2,027	4,080	2,026	2,500	5,280	5,280		
503-030 SOCIAL SECURITY	42,792	49,651	62,485	67,015	47,094	67,015	74,988	75,171		
503-040 HEALTH INSURANCE	72,308	94,599	101,214	154,318	103,423	149,558	163,940	163,940		
503-050 RETIREMENT	38,158	71,611	122,025	129,826	96,726	129,826	153,114	153,114		
503-060 WORKERS' COMPENSATION	66,782	49,172	65,918	52,701	54,781	66,000	66,343	66,343		
503-070 UNEMPLOYMENT COMPENSATION	97	124	1,659	1,755	1,070	1,755	1,755	1,755		
503-080 VOLUNTEER PENSION FUND	12,780	2,952	8,928	11,000	2,808	5,000	11,000	11,000		
503-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	762,612	930,133	1,198,976	1,292,397	926,143	1,310,195	1,376,379	1,352,583		
OTHER EXPENSES										
503-120 DUES AND SUBSCRIPTIONS	755	4,055	20,956	15,000	14,914	15,000	29,000	29,000		
503-130 TRAINING	28,248	33,782	38,781	40,000	10,314	39,000	40,000	32,000		
503-140 EMPLOYMENT SCREENING	1,868	2,840	13,655	11,500	11,419	11,500	11,500	10,500		
503-150 HAZMAT PROGRAM	0	355	456	500	398	500	500	500		
503-151 OUTSIDE PROF. SERVICES	0	0	0	0	0	0	0	0		
503-221 MOBILE DATA TERMINAL SERVICE	0	255	1,699	2,000	1,795	2,000	2,500	2,000		
503-227 RADIO CONTRACT	0	9,320	10,154	6,000	6,585	6,000	14,400	14,400		
503-229 RADIO MAINTENANCE	4,180	83	3,170	8,500	0	8,500	8,500	6,500		
503-396 EOC EQUIPMENT & SUPPLIES	4,454	4,734	6,980	7,000	6,815	7,000	8,500	7,000		
503-420 OFFICE SUPPLIES	10,126	5,970	5,626	10,000	2,883	6,000	7,000	7,000		
503-430 SUPPLIES & EQUIPMENT	18,868	26,498	33,948	35,500	28,579	35,000	36,000	34,000		
503-431 EMPLOYEE APPRECIATION LUNCHEON	1,473	1,064	2,686	2,000	1,104	2,000	2,000	1,500		
503-432 PR/FIRE PREVENTION	0	13,050	15,274	15,000	9,065	15,000	15,000	7,500		
503-450 MEDICAL SUPPLIES	16,959	12,271	18,526	25,000	15,983	25,000	26,500	25,500		
503-460 MEDICAL TRAINING	3,219	11,768	17,163	17,500	11,014	17,500	18,000	12,000		
503-480 UNIFORM ALLOWANCE	12,507	17,844	22,241	24,000	17,722	24,000	24,000	16,800		
503-503 VEHICLE PARTS - FIRE	15,953	16,871	18,203	22,000	18,102	22,000	24,000	24,000		
503-540 VEHICLE FUEL	26,639	17,230	23,449	16,800	14,080	16,800	16,800	16,800		
503-590 POSTAGE	660	149	381	1,000	61	1,000	1,000	1,000		
503-603 VEHICLE OUTSIDE MAINT. FIRE	25,678	27,029	44,272	50,000	46,087	50,000	60,000	60,000		
503-620 DORM - UTILITIES & CABLE	8,521	8,907	9,701	12,000	2,739	12,000	10,000	10,000		
503-630 DORM - REPAIRS & MAINT	0	0	0	0	0	0	0	0		
503-700 CONTINGENCIES	281	0	0	0	0	0	0	0		
503-710 TRAVEL	1,342	8,631	16,990	18,500	14,186	18,500	18,500	16,000		
503-730 ANNUAL PUMP TESTS	0	0	1,310	2,500	2,441	2,500	5,000	5,000		
503-740 MAINTENANCE CONTRACTS	22,103	19,657	4,792	5,000	3,963	5,000	7,000	7,000		
503-741 EMS MEDICAL DIRECTION	20,000	20,000	0	0	0	0	0	0		
503-750 SCBA TESTS	3,052	4,896	3,942	4,000	3,553	4,000	5,000	5,000		
503-760 LADDER TESTS	2,874	3,202	1,855	3,000	2,814	3,000	9,000	9,000		
TOTAL OTHER EXPENSES	229,761	270,459	336,212	354,300	246,615	348,800	399,700	360,000		
TOTAL 03-FIRE DEPARTMENT	992,372	1,200,592	1,535,188	1,646,697	1,172,758	1,658,995	1,776,079	1,712,583		



Special Services

Special Services Department



Fund Summary

The Special Services Division operates under the direction of the City Manager, and is responsible for the planning, coordination, and execution of City-sponsored special events. Funding for these events is allocated through the City's annual budget to support programming that fosters community engagement and civic pride.

The City Secretary manages this division and, along with the Civic Center and Events Specialist, serves as the primary liaison between City departments, community stakeholders, and external agencies to ensure successful and safe events. The Specialist works closely with Department Heads to coordinate logistics, safety protocols, and operational support for each event. Public communication and official event notifications are coordinated in partnership with the Office of the City Secretary Marketing and Communications Specialist, to ensure accurate and timely dissemination of information to residents and participants.

Goals and Objectives

Priority 1: Deliver High-Quality, Inclusive City-Sponsored Events

Objectives:

- Plan and execute a minimum of six major City-sponsored events throughout the fiscal year, including Light Up Windcrest, 4th of July Celebration, and Community Social.
- Ensure all events are accessible, family-friendly, and inclusive of the City's diverse community demographics.
- Conduct post-event evaluations to measure satisfaction and identify opportunities for improvement.

Priority 2: Strengthen Interdepartmental Coordination for Event Logistics and Safety

Objectives:

- Hold pre-event coordination meetings with all relevant department heads at least 60 days prior to each major event.
- Develop and distribute event-specific operational plans, including safety, traffic control, and emergency response protocols.
- Ensure that all safety and compliance standards are met in coordination with Police, Fire, and Public Works.

Priority 3: Enhance Communication and Public Outreach

Objectives:

- Collaborate with the Office of the City Secretary to ensure timely publication of event notices, press releases, and updates across City communication platforms.
- Develop and maintain an annual event calendar, published by Q1 FY2025/2026, to improve resident awareness and participation.
- Increase social media engagement and email distribution list sign-ups by 15% year-over-year through targeted outreach.

Priority 4: Support Community and Stakeholder Engagement

Objectives:

- Partner with at least five local organizations, civic groups, or businesses to co-sponsor or participate in events.
- Establish a formal event feedback channel for stakeholders and vendors to share input on coordination and event execution.
- Support the volunteer program to engage residents in event support roles, with a goal of 40+ volunteer hours contributed annually.

Priority 5: Promote Fiscal Responsibility and Resource Management

Objectives:

- Track and report on all special event expenditures to ensure alignment with the approved budget.
- Identify and apply for at least one external grant or sponsorship opportunity to offset event costs.
- Conduct a cost-benefit analysis of each major event to inform future budgeting and planning decisions.

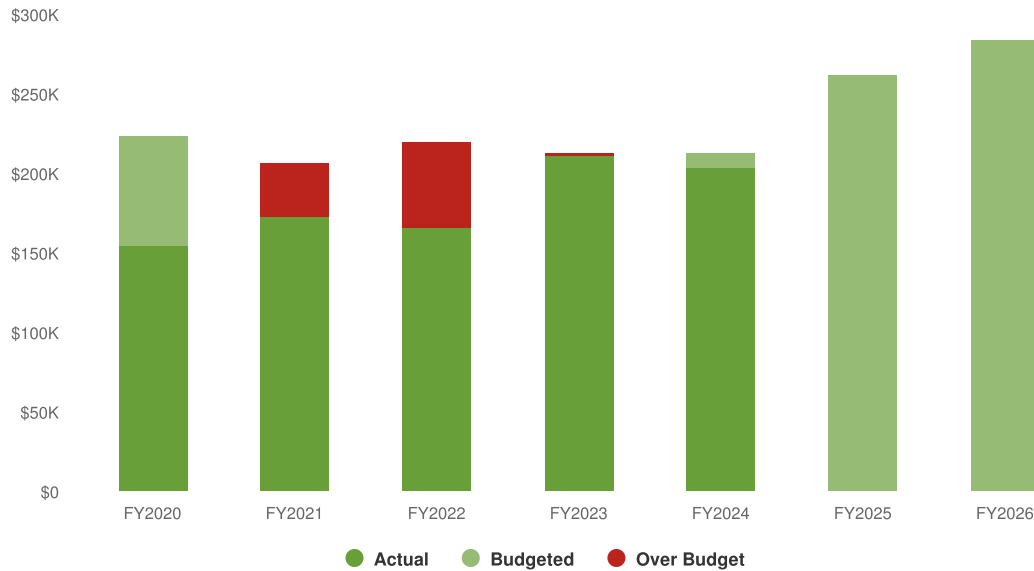


Expenditures Summary

The proposed FY 25-26 Special services expenses increased by approximately 8.4%. The main increases are in the following line items: 01-504-460 Special events increased \$5,000, and the 01-504-470 Light Up increased \$5,000. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$284,088 **\$21,946**
(8.37% vs. prior year)

Special Services Proposed and Historical Budget vs. Actual



04- SPECIAL SERVICES

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025									
7-02-2025 03:02 PM									
PAGE: 6									
01 -GENERAL FUND									
04-SPECIAL SERVICES									
DEPARTMENT EXPENSES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET	
SALARIES & BENEFITS									
504-009 SALARIES	32,013	24,306	1,182	41,935	28,522	41,935	42,774	42,774	
504-010 SALARIES - MAYOR & COUNCIL	14,400	14,040	14,863	14,400	7,560	14,400	14,400	14,400	
504-020 OVERTIME	0	656	0	3,000	1,434	3,000	3,000	3,000	
504-030 SOCIAL SECURITY	2,451	2,984	1,236	4,539	2,857	4,539	4,603	4,603	
504-040 HEALTH INSURANCE	957	423	0	13,059	7,269	8,000	12,611	12,611	
504-050 RETIREMENT	1,270	2,359	265	6,659	4,632	6,659	7,150	7,150	
504-060 WORKERS COMPENSATION	0	850	779	850	708	850	850	850	
504-070 UNEMPLOYMENT COMP	153	17	185	500	289	500	500	500	
504-080 CONTRACT LABOR	0	0	0	0	0	0	0	0	
504-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	51,245	45,635	18,510	84,942	53,271	79,883	85,888	85,888	
OTHER EXPENSES									
504-120 DUES & SUBSCRIPTIONS	2,674	985	3,892	2,000	2,043	2,500	2,500	2,500	
504-140 EMPLOYEE APPRECIATION FUND	0	0	0	0	137	0	0	0	
504-420 OFFICE SUPPLIES	403	103	0	1,000	120	1,000	500	500	
504-440 ELECTION SUPPLIES/EXPENSES	2,144	0	0	0	0	0	0	0	
504-460 SPECIAL EVENTS	33,787	38,561	36,479	35,000	25,440	38,000	40,000	40,000	
504-461 ARTIBE EVENT	0	0	0	0	0	0	0	0	
504-465 JULY 4TH EVENT	8,524	2,145	15,145	10,000	8,555	10,000	15,000	15,000	
504-470 LIGHT UP	59,310	81,182	82,595	75,000	77,984	80,000	80,000	80,000	
504-471 911 REMEMBRANCE RACE	0	3,192	1,371	3,200	0	3,200	3,200	3,200	
504-590 POSTAGE	11	1,594	0	2,000	1,019	2,000	2,000	2,000	
504-610 NEWSLETTER	17,419	20,107	22,349	17,000	17,705	22,000	23,000	23,000	
504-630 LEGAL ADVERTISING	33,290	11,055	15,152	16,000	4,629	16,000	16,000	16,000	
504-635 ADVERTISING	4,675	3,996	912	5,000	4,159	5,000	5,000	5,000	
504-645 MAYOR - COUNCIL EXPENSES	1,283	1,280	1,472	1,500	0	1,500	1,500	1,500	
504-650 MILEAGE & ENTERTAINMENT EXPENSES	0	0	0	0	0	0	0	0	
504-651 MAYOR EXPENSE	770	873	837	2,000	784	2,000	2,000	2,000	
504-652 PLACE 1- COUNCIL EXPENSE	2,513	865	2,374	1,500	1,293	1,500	1,500	1,500	
504-653 PLACE 2 - COUNCIL EXPENSE	759	1,169	1,411	1,500	1,413	1,500	1,500	1,500	
504-654 PLACE 3 - COUNCIL EXPENSE	0	0	0	1,500	545	1,500	1,500	1,500	
504-655 PLACE 4 - COUNCIL EXPENSE	1,271	389	0	1,500	45	1,500	1,500	1,500	
504-656 PLACE 5 - COUNCIL EXPENSE	0	0	1,625	1,500	892	1,500	1,500	1,500	
TOTAL OTHER EXPENSES	168,831	167,498	185,614	177,200	146,763	190,700	198,200	198,200	
CAPITAL EXPENSES									
504-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES									
504-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	
TOTAL 04-SPECIAL SERVICES	220,076	213,133	204,124	262,142	200,034	270,583	284,088	284,088	

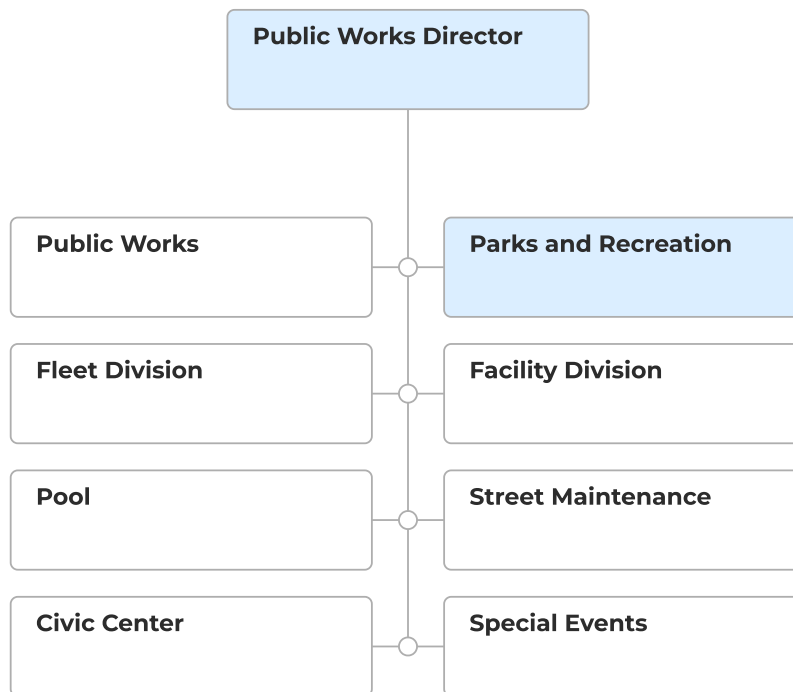


Parks and Recreation

The Parks and Recreation Department is committed to enhancing the quality of life for Windcrest residents by providing safe, accessible, and well-maintained parks, recreational facilities, and community programming. The department oversees the planning, development, and maintenance of the City's parks system, public green spaces, playgrounds, walking trails, athletic fields, and event venues.

Key responsibilities include organizing seasonal community events, managing park improvements and beautification projects, and coordinating with local partners and volunteers to promote wellness, environmental stewardship, and civic engagement. The department also plays a vital role in supporting the City's identity as a welcoming and family-oriented community.

Parks and Recreation Department



Goals and Objectives

5 YR. Goals and Objectives – Windcrest PARKS AND RECREATION

Goal 1: Continued Improvement and Modernization of Park Infrastructure

Objectives:

- Conduct a comprehensive assessment of all park facilities and amenities by Q2 FY2025/2026 to identify and prioritize infrastructure needs.
- Develop and implement a phased improvement plan for high-traffic parks, with at least two major renovation projects initiated by the end of FY2025/2026.
- Upgrade playground equipment and safety surfacing in at least one park location to meet current ADA and CPSI safety standards.
- Implement Wi-Fi connectivity in key public park areas to enhance usability and safety by Q4 FY2027/2028.

Goal 2: Expansion of Inclusive Recreational Programs for All Ages

Objectives:

- Launch a minimum of three new recreational programs or activities in FY2026/2027 that target underserved age groups (e.g., youth, seniors, individuals with disabilities).
- Conduct a community needs survey by Q1 FY2025/2026 to guide program development and ensure inclusivity and accessibility.
- Ensure all new programs include low- or no-cost participation options to reduce financial barriers for residents.

Goal 3: Support for Sustainable Landscaping and Irrigation Practices

Objectives:

- Convert 100% of traditional park landscaping to drought-tolerant or native plant species by end of FY2025.
- Audit existing irrigation systems in all city parks and upgrade at least two to smart irrigation controllers that reduce water usage by 15% by end of FY2028/2029.
- Train park maintenance staff on sustainable landscaping practices, including mulching, composting, and efficient watering techniques.
- Apply for at least one state or regional sustainability grant to fund green infrastructure or water conservation initiatives by end of FY2026/2027.

What We Accomplished in 2024/2025

- Inspected and prevented maintenance on playground equipment, facilities, and fences to help keep a safe place to play.
- Kept all facilities and equipment clean and safe for residents to enjoy with their families.
- Pressure washed all sidewalks, park benches, and handrails in all parks.
- Install new trash receptacles and benches.
- Removed all trees that had fallen from previous storms.
- Removed unpleasant weeds from the pond.
- Removed dead growth from Brook Falls Island.
- Repair Walking Trail Bridge.
- Trimmed all park landscaping.
- Brook Falls Pond fountain repair.

What We Plan to Accomplish in 2025/2026

- Upgrade all playground equipment at Takas Park.
- Complete storm drain maintenance at Windy Hollow Pond.
- Install more oak trees in green belts.
- Dog Park Gate improvements.



Did You Know?

- Did you know there are many areas where parks, walking trails, greenbelts, and storm drains require maintenance and repairs daily.
- There are four parks, three ponds, and many storm drains which are located throughout the community.
- Did you know Public Works also use the same employees to do repairs and keep up with maintenance on streets, alleys, and storm drains.
- Did you know when Public Works mows all the right of ways, RV storage facility and utility easements. Also mows the Takas Park and retention storm drains too.



Performance Measures

	FY21/22 ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY 24/25 TARGET	FY24/25 YTD	FY 25/26 TARGET
# of Monthly Non-vehicular bridge inspections	6	6	N/A	12	6	12
% of walking trails maintained	100%	100%	N/A	100%	100%	100%
Pond Water Usage	N/A	N/A	10.9 AF	6.1 AF	4.75 AF	6.1 AF
Trees/Shrubs/Landscaping	N/A	3	6	6	0	6
Playground maintenance & Inspections	N/A	2	2	12	6	12
Park Facilities Maintenance & Inspections	N/A	2	2	12	6	12
Special Events	N/A	N/A	6	13	8	12*TBD

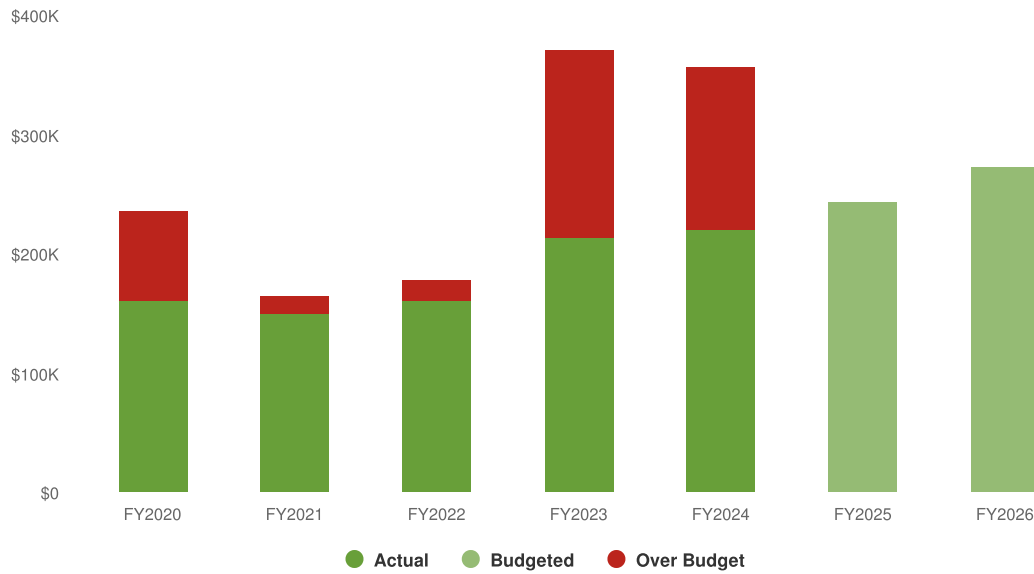


Expenditures Summary

The proposed FY 25-26 Parks and Recreation department expenditures have increased by approximately 11.9% or \$28,986. These increases are in the following line items: line item 01-506-250 Contract Maintenance Green belt cleaning increased by \$15,000, line item increased 01-506-430 Supplies by \$6,000, line item 01-506-631 Pond Maintenance increased by \$5,000.00. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$273,500 **\$28,986**
(11.85% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual



06- PARKS AND RECREATION

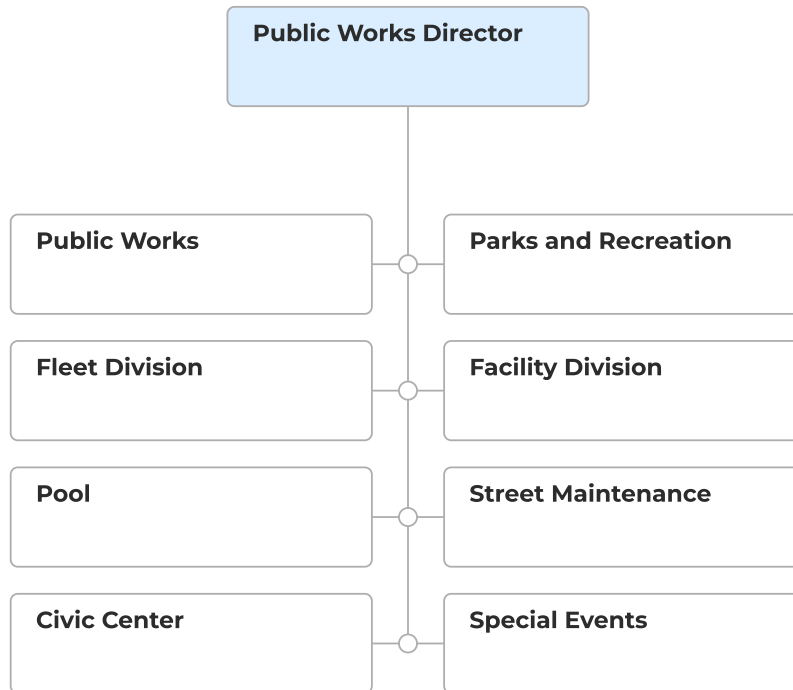
CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025									
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PAGE: 7									
01 -GENERAL FUND									
06-PARKS & RECREATION									
DEPARTMENT EXPENSES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET	
OTHER EXPENSES									
506-100 UTILITIES	22,399	28,083	18,034	27,964	3,847	27,964	20,000	28,000	
506-120 DUES & SUBSCRIPTIONS	0	0	179	3,050	727	3,050	3,500	3,500	
506-130 TRAINING	300	643	0	2,500	499	2,000	5,000	5,000	
506-240 CONTRACT MAINTENANCE OUTS	5,675	28,894	11,551	10,000	1,422	10,000	10,000	10,000	
506-250 CONTRACT MAINT.-GREEN BEL	70,631	69,991	87,229	65,000	56,098	80,000	100,000	80,000	
506-260 GREEN BELT CLEANING	1,490	9,396	4,640	5,000	0	5,000	5,000	5,000	
506-430 SUPPLIES	4,892	8,928	8,583	9,000	2,841	9,000	15,000	15,000	
506-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	0	
506-460 SPECIAL EVENTS	2,743	16,988	6,704	21,000	4,875	21,000	21,000	21,000	
506-480 UNIFORM ALLOWANCE	0	0	0	0	139	0	0	0	
506-520 EQUIPMENT REPAIR	16,455	5,879	6,694	12,000	13,883	15,000	12,000	12,000	
506-630 FACILITY MAINTENANCE	23,734	28,055	24,696	30,000	2,402	30,000	30,000	30,000	
506-631 POND MAINTENANCE	24,569	15,821	28,057	25,000	15,220	30,000	25,000	30,000	
506-635 TREES / SHRUBS/LANDSCAPING	5,842	29,691	10,410	30,000	3,414	30,000	30,000	30,000	
506-640 LITTLE LEAGUE (FACILITIES)	0	4,197	1,208	4,000	2,742	4,000	4,000	4,000	
506-701 LEASE PURCHASE PRINCIPAL	0	99,892	75,791	0	0	0	0	0	
506-702 LEASE PURCHASE INTEREST	0	24,350	73,877	0	0	0	0	0	
TOTAL OTHER EXPENSES	178,729	370,807	357,653	244,514	108,110	267,014	280,500	273,500	
CAPITAL EXPENSES									
506-800 CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	
506-810 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
506-819 PARKS LIGHTS PRINCIPAL	0	0	0	0	0	0	0	0	
506-820 PARKS LIGHTS PROJECT	0	0	0	0	0	0	0	0	
506-892 INTEREST	0	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES									
506-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	
TOTAL 06-PARKS & RECREATION	178,729	370,807	357,653	244,514	108,110	267,014	280,500	273,500	



Fleet Department

The Fleet department oversees the maintenance and management of city fleet.

Fleet Mechanic Department



Goals and Objectives

- Perform maintenance on all City vehicles to ensure safety, reliability, and to protect City assets.

What We Accomplished in 2024/2025

- With new shop equipment, all repairs and services have been performed in a timely manner, reducing downtime for fleet units.
- Used tire removal in compliance with all environmental regulations.
- Used oil and filter removal in compliance with all environmental regulations.
- Clean up of mechanic shop to improve safety and efficiency.

What We Plan to Accomplish in 2025/2026

- Keeping up with records and maintenance reports on all departments' fleet.
- Better service, older fleet vehicles and equipment to help keep daily operations running smoother and in a timely manner.
- Implement a PMCS schedule to provide better service rotation of the PD fleet.

Did You Know?

- Did you know Fleet Mechanic provides other services such as equipment operator, plumbing, and Welding.
- Did you know the Fleet Mechanic has many other jobs that require non mechanical skills such as special events and responding to emergencies due to unexpected weather.

Performance Measures

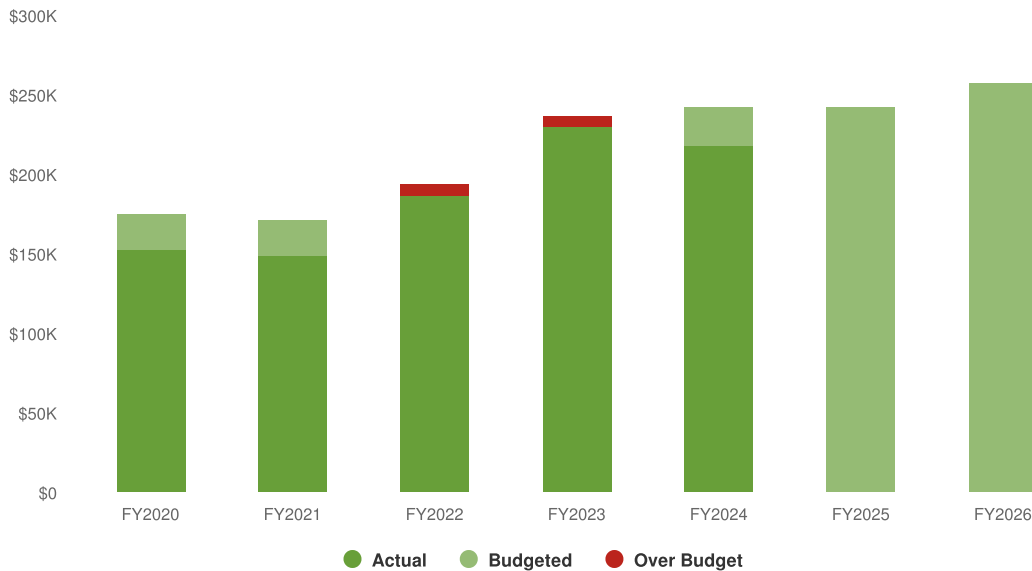
	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET	FY 24/25 YTD	FY 25-26 TARGET
Police Department - Service, Maintenance and Repairs	N/A	9	10	18	20	18 +/-
Fire and Rescue - Service, Maintenance and Repairs	N/A	3	3	<10	5	<10
Public Works - Service, Maintenance and Repairs	N/A	10	10	15	6	15 +/-
Small Equipment - Service, Maintenance and Repairs	N/A	6	12	16	15	16 +/-
Heavy Equipment and Machines - Service, Maintenance and Repairs	N/A	10	5	5	3	5 +/-
Parks and Rec. - Service, Maintenance and Repairs	N/A	N/A	1	11	7	11 +/-

Expenditures Summary

The proposed FY 25-26 Fleet Mechanic expenditure increased by approximately 6.2%. Personnel costs increased 0.7% due to a 2% yearly evaluation step increase, 10% insurance increase was factored in the proposed budget. The operating expenditure increased by 8.89% or \$14,450.00. The line items 01-507-502 Vehicle Parts-Police increased by \$7,500.00, 01-507-520 Equipment Repair increased by \$10,000, line item 01-507-602 Vehicle Outside Maintenance – Police increased by \$10,000. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$257,693 **\$15,018**
(6.19% vs. prior year)

Fleet Mechanic Department Proposed and Historical Budget vs. Actual



07- FLEET DEPARTMENT

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CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025

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01 -GENERAL FUND
07-FLEET MECHANIC
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
507-010 MECHANIC SALARIES	44,090	47,432	50,642	52,118	35,726	48,590	52,118	52,118
507-012 STIPEND	0	0	0	0	0	0	0	0
507-017 FLEET SALARIES-CERTIFICATION	0	0	0	0	323	600	0	0
507-020 OVERTIME	820	2,285	2,850	2,000	2,113	3,000	2,000	2,000
507-030 SOCIAL SECURITY	3,436	3,803	4,092	4,140	2,919	4,100	4,232	4,232
507-040 HEALTH INSURANCE	9,075	9,955	8,650	11,872	8,748	11,872	12,611	12,611
507-050 RETIREMENT	3,232	5,287	7,793	8,020	5,878	8,020	8,641	8,641
507-060 WORKERS' COMPENSATION	1,655	2,139	1,824	1,990	1,658	1,990	1,106	1,106
507-070 UNEMPLOYMENT COMPENSATION	9	9	112	135	57	135	135	135
507-090 TERMINATION PAY-OUT	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	62,316	70,910	75,962	80,275	57,423	78,307	80,842	80,842
OTHER EXPENSES								
507-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0
507-130 TRAINING	35	450	0	1,000	433	500	1,000	900
507-420 OFFICE SUPPLIES	495	356	214	750	0	750	0	0
507-430 FLEET TOOLS & SUPPLIES	7,867	6,315	5,853	15,000	6,295	15,000	15,000	13,500
507-450 ENVIRONMENTAL FEES	815	885	362	2,000	435	2,000	2,000	1,800
507-480 UNIFORM ALLOWANCE	168	238	144	400	278	400	600	400
507-501 VEHICLE PARTS-ADMIN	239	225	311	0	631	631	1,000	750
507-502 VEHICLE PARTS-POLICE	17,518	20,734	31,030	15,000	22,445	31,000	25,000	22,500
507-503 VEHICLE PARTS-FIRE	2,584	1,433	608	2,500	223	2,500	2,500	2,000
507-506 VEHICLE PARTS-PARKS & REC	73	0	247	2,000	700	2,000	3,000	2,500
507-508 VEHICLE PARTS-WARRANT OFFICER	510	0	0	0	0	0	0	0
507-516 VEHICLE PARTS-PUBLIC WORKS	8,115	2,230	5,319	15,000	3,674	15,000	10,000	9,000
507-519 VEHICLE PARTS-INSPECTION	306	519	369	750	184	750	750	500
507-520 EQUIPMENT REPAIR	22,345	35,784	18,273	30,000	39,291	50,000	30,000	40,000
507-540 VEHICLE FUEL	30,219	22,103	21,239	25,000	24,934	25,000	25,000	25,000
507-602 VEHICLE OUTSIDE MAINT-POLICE	27,527	58,267	40,334	30,000	36,774	45,000	30,000	40,000
507-603 VEHICLE OUTSIDE MAINT-FIRE	1,295	998	2,007	2,000	2,646	3,000	2,500	2,000
507-606 VEHICLE OUTSIDE MAINT-PARKS&REC	0	0	0	2,000	157	2,000	0	0
507-608 VEHICLE OUTSIDE MAINT-WARRANT OFF	0	0	0	0	0	0	0	0
507-616 VEHICLE OUTSIDE MAINT-PW	12,093	15,670	15,418	18,000	20,622	20,000	18,000	16,000
507-700 CONTINGENCIES	0	0	0	0	0	0	0	0
507-730 VEHICLE/EQUIPMENT TESTING	0	0	0	1,000	0	1,000	1,000	0
TOTAL OTHER EXPENSES	132,204	166,209	141,729	162,400	161,722	216,531	167,600	176,850
CAPITAL EXPENSES								
507-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
507-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 07-FLEET MECHANIC	194,520	237,119	217,691	242,675	219,145	294,838	248,442	257,692



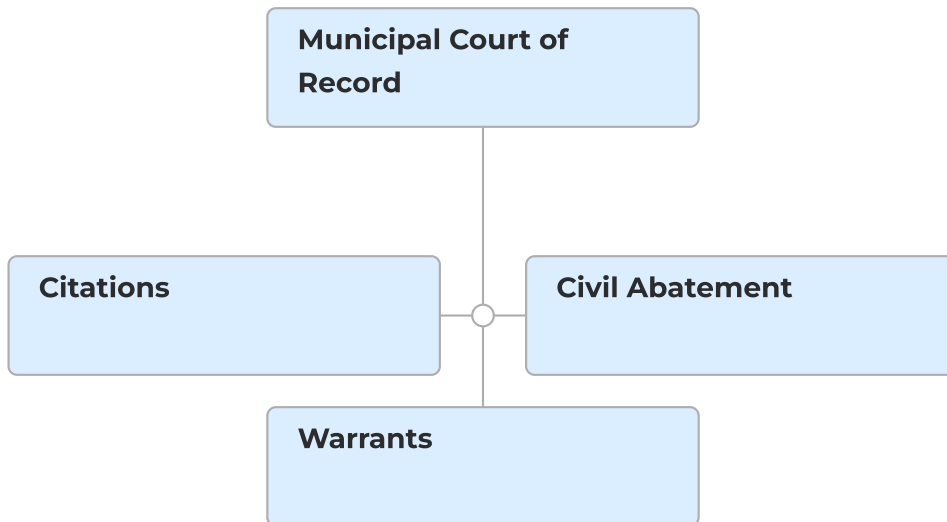
Municipal Court

The Municipal Court represents the judicial branch of government. Responsibility of the Municipal Court include the interpretation and adjudication of City ordinances as well as other Class "C" misdemeanors enacted by the Texas Legislature. Municipal Court activities include court proceedings; trials; show cause hearings; juvenile hearings.

The Municipal Court Judge presides over all trials, jury and non-jury. The judge has magistrate duties such as signing arrest warrants and juvenile warnings. The judge issues processes such as subpoenas, summons, and warrants and completes other administrative duties for the court functions and staff.

The Municipal Court staff is the administrative arm of the Municipal Court. Staff is responsible for seeing that all of the court's papers are accurate, orderly, and complete. Primary responsibilities include processing citations, summons, complaints, warrants, past due letters, and show cause hearing letters. Staff maintains the court's docket and coordinate case scheduling. Assist the judge with open records requirements, report convictions, Drivers Safety Course and alcohol violations to the Texas Department of Public Safety, assist with warrants, and complete all required accounting reports.

Municipal Court



Goals and Objectives

- Conduct a minimum of 250 Warrant collection calls a month.
- Conduct a minimum of 200 Court collection calls a month.
- Assist the public with court needs, including explaining to defendants the court procedures and their options.
- Process payments, summon potential jurors, and ensure juror payment accurately.
- Maintain up to date technology for court staff and warrants officers to provide efficient and successful outcomes.
- Renewal and maintain professional development certifications.
- Increase public awareness of online resources to reduce public traffic at City Hall.



Performance Measures

	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET	FY 24/25 MIDYEAR	FY 25/26 TARGET
# Citations Processed	13,388	12,204	2% increase based on PD	3,628	13,000
# of Warrant Activity	2,057	2,852	2% increase based on PD	768	2,000
# of Warrant Collection Calls	2,000	2,000	> FY 23/24	450	2,000
# of Cases Heard	8,671	8,786	> FY 23/24	3,007	9,000
# of Court Collection Calls	1,400	1,500	> FY 23/24	600	2,000
# of Cases Dismissed (Judicial)	2,240	2,241	Based on Judicial Decision	766	3,000
# of Training Hours	128	128	> FY 23/24	92	200
# of Online Payments	3,311	4,614	> FY 23/24	1,661	5,000
# of Warrant Officers Budgeted	2	0	1	1	1

FY25/26 Budget;

*Update Courtroom in 3 years.

- 1st year replace the Judge's bench (dyus), including furniture.
- 2nd year replace spectator seating in courtroom.
- 3rd year give courtroom remodeling (painting, carpets, lighting, etc.)

*RCI Continuing sending warrant files to scan Est. Cost 12k per year.

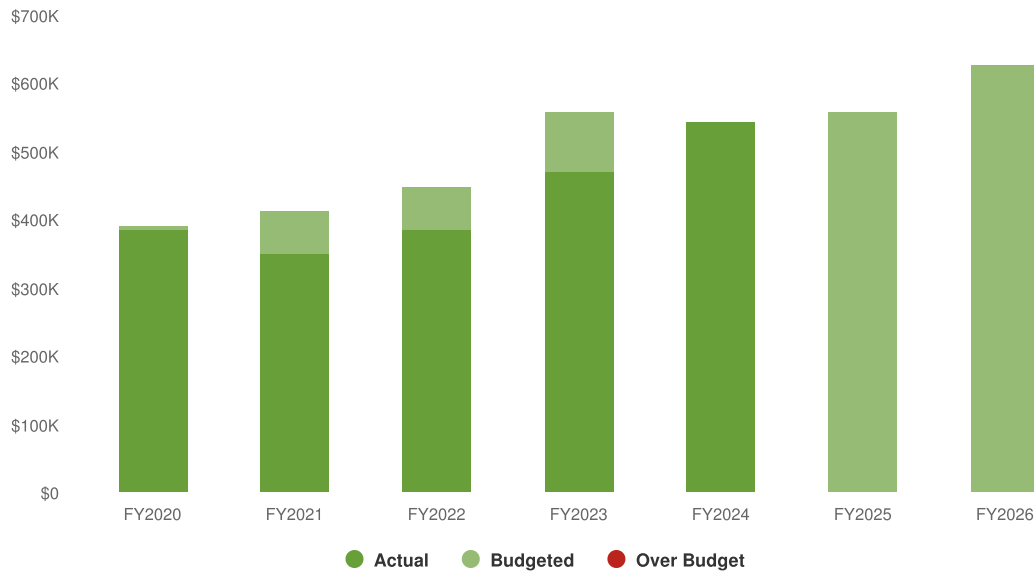


Expenditures Summary

The proposed FY 25-26 department expenses increased by approximately 12.5%. Personnel costs increased 1.96% due to a 2% yearly evaluation step increase, 10% insurance increase was factored in the proposed budget. The operating expenditure increased by 56.01% or \$60,800. The new line-item Contract Warrant Officer 01-508-166 was added in fiscal year 22-23 to pay for the contracted warrant officer. This line-item increased by \$70,000.00 For more detailed information please refer to the proposed FY 25-26 Budget report.

\$627,950 **\$69,649**
(12.48% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual



08- MUNICIPAL COURT

7-02-2025 03:02 PM		CITY OF WINDCREST		APPROVED BUDGET WORKSHEET		AS OF: JUNE 30TH, 2025		PAGE: 9	
01 -GENERAL FUND		08-COURT		DEPARTMENT EXPENSES					
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		ACTUAL	ACTUAL	ACTUAL	Y-T-D	PROJECTED	REQUESTED	BUDGET	BUDGET
					ACTUAL	YEAR END	BUDGET		
SALARIES & BENEFITS									
508-010 COURT SALARIES		268,730	273,813	289,399	330,639	206,685	289,007	334,013	334,013
508-012 STIPEND		0	0	0	0	0	0	0	0
508-013 WARRANTS ON CALL		0	0	0	0	0	0	0	0
508-015 COURT INCENTIVE PAY-BILINGUAL		6	36	600	600	439	600	600	600
508-017 CERTIFICATION PAY - COURT		71	462	0	0	0	0	0	0
508-018 COURT EDUCATION PAY		369	600	231	600	0	600	600	600
508-020 COURT OVERTIME		6,389	7,403	3,191	10,000	3,687	6,000	10,000	10,000
508-021 7K HOURS		2,484	1,894	0	0	0	0	0	0
508-026 HAZARDOUS DUTY PAY		171	116	0	0	0	0	0	0
508-030 SOCIAL SECURITY		21,562	22,124	22,785	26,151	16,211	24,529	26,409	26,409
508-040 HEALTH INSURANCE		37,778	36,047	45,614	47,484	38,296	50,000	50,443	50,443
508-050 RETIREMENT		16,569	24,773	33,965	32,059	27,317	34,500	34,317	34,317
508-060 WORKER'S COMPENSATION		515	15,517	1,241	1,138	948	1,138	1,138	1,138
508-070 UNEMPLOYMENT COMPENSATION		58	43	670	1,080	409	1,080	1,080	1,080
508-095 TERMINATION PAY-OUT		0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS		354,702	382,826	397,697	449,751	293,993	407,454	458,600	458,600
OTHER EXPENSES									
508-120 DUES & SUBSCRIPTIONS		1,014	1,133	1,076	1,000	110	1,000	1,000	1,000
508-130 BONDS & TRAINING		4,616	6,642	3,290	7,500	4,546	7,500	7,500	7,500
508-150 JUDGE ALTERNATE		9,262	5,050	4,875	7,750	1,712	7,750	6,000	6,000
508-160 PROSECUTOR		0	0	0	1,000	0	1,000	1,000	1,000
508-165 WARRANT JAIL COSTS		0	0	0	5,000	0	5,000	3,000	3,000
508-166 CONTRACT-WARRANT OFFICER		0	55,850	124,250	70,000	98,300	140,000	125,000	140,000
508-170 JURY SERVICE FEES		141	1,605	36	1,000	198	1,000	1,000	800
508-180 COURT OF RECORD/STENOGRAPHER		90	0	1,178	500	0	0	1,000	1,000
508-420 OFFICE SUPPLIES		9,016	11,601	9,090	9,500	6,084	9,500	9,500	9,000
508-431 EMPLOYEE APPRECIATION LUNCHEON		270	332	0	300	0	300	300	300
508-480 UNIFORM ALLOWANCE		400	400	0	0	18	0	0	0
508-590 POSTAGE		5,320	5,395	1,446	5,000	318	4,000	3,000	2,250
TOTAL OTHER EXPENSES		30,200	88,008	145,241	108,550	110,891	177,050	158,300	169,350
CAPITAL EXPENSES									
508-800 CAPITAL EXPENDITURES		0	0	0	0	0	0	0	0
508-810 TRANSFER TO COURT SEC. FUND		0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES									
508-900 UNALLOCATED FUNDS		0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES		0	0	0	0	0	0	0	0
TOTAL 08-COURT		384,902	470,834	542,939	558,301	404,884	584,504	616,900	627,950

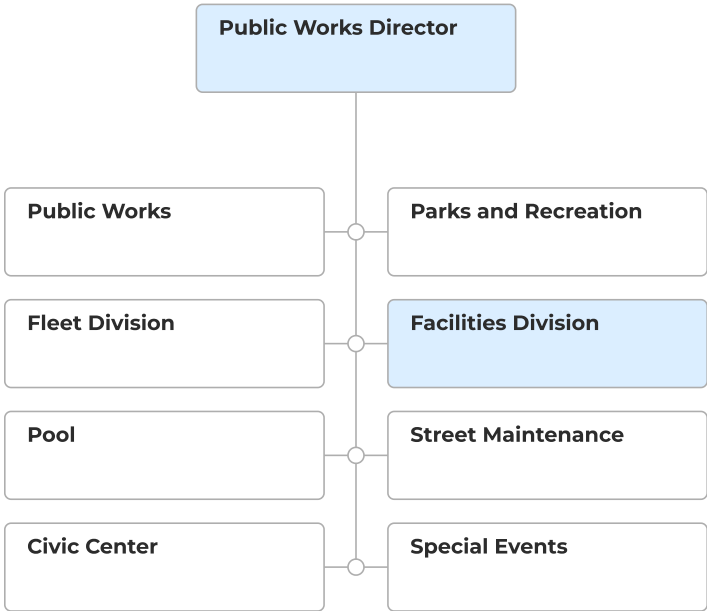


Facilities Division

Facility Division Department services and maintains city's facilities to extend the life of the facility and to provide employees with a safe and clean work environment.

Facilites Department

Facility Division



Goals and Objectives

- Facility Maintenance oversees all the infrastructure for Administration, Police, Fire, Post Office and Water District facilities.
- Repairs and replaces all broken, clogged, and leaking sewer, water faucets and drains.
- Repairs all basic electrical outlets, switches, and fixtures.
- Installs and repairs all frames, signs, and equipment on walls and ceilings.
- Repairs and assembles office furniture.
- Repairs and installs locks on doors, gates, and storage sheds.
- Maintains the RV storage facility.

What We Accomplished in 2024/2025

- Installed new motion lights behind the fire bay
- Install new door closets for the fire bay
- Installed new fuel tank shut off system
- Civic Center repairs
- Repairs to water tower lights

What We Plan to Accomplish in 2025/2026

- Improvements to Public Works Maintenance yard and building
- Continue Civic Center repairs
- Pesticide and Herbicide Certifications
- Improve training and education
- Improvements to light up the equipment barn behind the maintenance yard
- Install new light fixtures in the dog park

Did You Know?

- Did you know that the Facility Maintenance Technician also handles all fire inspections on all fire extinguishers, and fire extinguishers on all vehicles and facilities as required yearly.
- Did you know that there are other basic skills such as carpentry, electrical and plumbing.
- Did you know all special events require a facility Technician person.
- Did you know that the Facility Maintenance also handles all the city flag poles and supplies needed for Old Glory to fly proudly.



Performance Measures

	FY 21/22 ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET	FY 24/25 YTD	FY 25/26 TARGET
Spaying weeds / insects	36	36	36	12	0	36
Filter replacements to all buildings.	3	3	4	4	2	4
Maintenance and repairs needed in all facility buildings	N/A	N/A	N/A	N/A	45	N/A
Fire supressors and Fire Extinguisher inspections	1 Year	100%	100%	100%	50%	100%

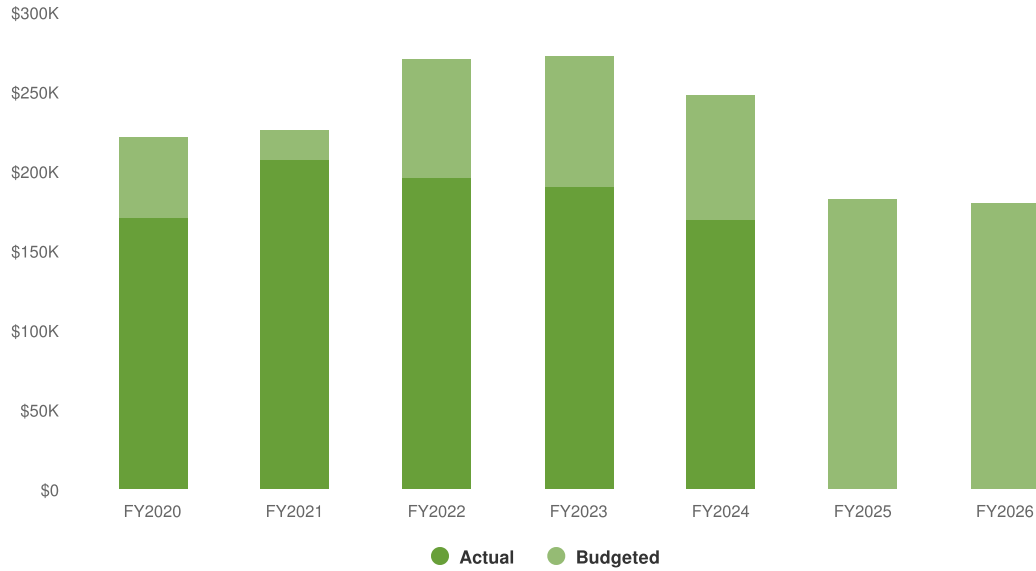


Expenditures Summary

The proposed FY 25-26 Facility Division department expenses overall decreased by approximately 1.6% due to the redistribution in line item 01-510-631 and 01—510-632 dorm maintenance. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$180,000 **-\$3,000**
(-1.64% vs. prior year)

Facilities Proposed and Historical Budget vs. Actual



10- FACILITIES DIVISION

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 10				
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET						
10-FACILITY DIVISION		AS OF: JUNE 30TH, 2025						
DEPARTMENT EXPENSES								
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(---)----- CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	(---)----- PROJECTED YEAR END	(---)----- REQUESTED BUDGET	(---)----- APPROVED BUDGET
OTHER EXPENSES								
510-100 UTILITIES	113,050	92,036	68,061	75,000	34,195	75,000	75,000	75,000
510-170 JANITORIAL SERVICES	24,696	25,983	26,488	30,000	20,845	30,000	30,000	30,000
510-240 CONTRACT MAINTENANCE	175	9,408	3,460	5,000	317	5,000	5,000	5,000
510-430 SUPPLIES	4,538	3,956	5,567	10,000	4,153	10,000	10,000	9,000
510-630 FACILITY MAINTENANCE	37,099	41,402	51,895	40,000	22,120	40,000	40,000	40,000
510-631 DORM MAINT 421 DALECREST	8,652	4,569	8,606	10,000	6,093	10,000	10,000	9,000
510-632 DORM MAINT 461 GOLFCREST	6,233	7,595	3,640	10,000	5,134	10,000	10,000	9,000
510-650 FIRE ALARM & EXT. INSPECTIONS	1,916	5,860	1,835	3,000	2,020	3,000	3,000	3,000
510-700 CONTINGENCIES								
TOTAL OTHER EXPENSES	196,359	190,809	169,551	183,000	94,878	183,000	183,000	180,000
CAPITAL EXPENSES								
510-800 CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPENSES								
OTHER INCOME/EXPENSES								
510-900 UNALLOCATED FUNDS								
TOTAL OTHER INCOME/EXPENSES								
TOTAL 10-FACILITY DIVISION	196,359	190,809	169,551	183,000	94,878	183,000	183,000	180,000



Civic Center

The Windcrest Civic Center functions as a key revenue-generating facility for the City of Windcrest, while also serving as a valued public amenity that supports civic life, culture, and the arts. The facility is designed to promote community engagement by hosting a wide range of events, including but not limited to health clinics, educational workshops, fundraisers, and arts and crafts fairs.

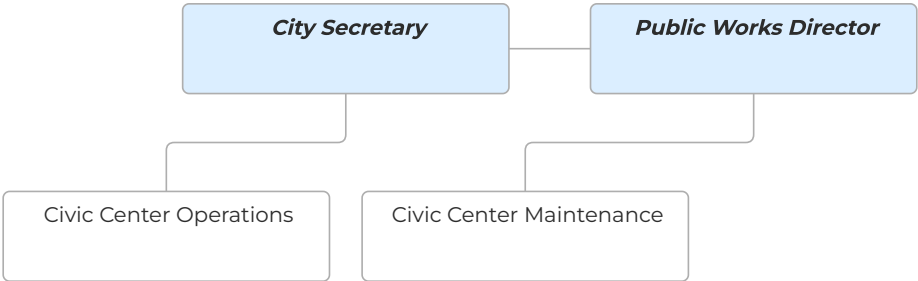
As a versatile and marketable venue, the Civic Center enhances the quality of life for both residents and visitors by offering flexible rental options and a welcoming environment. Amenities include audiovisual capabilities, clean and well-maintained tables and chairs, and various room configurations to accommodate events of different sizes and purposes.

The City places strong emphasis on maintaining a safe, clean, and appealing facility. Regular custodial services and a proactive preventative maintenance program help extend the longevity of the center and ensure a positive experience for all users. The operations and upkeep of the Civic Center are jointly managed by the City Secretary and the Public Works Director, ensuring a collaborative approach to service delivery and facility management.

The Civic Center also plays a strategic role in strengthening relationships with stakeholders, surrounding municipalities, civic groups, and the business community by offering a professionally maintained and accessible venue for public and private events.

Civic Center Department

CIVIC CENTER



Goals and Objectives

Goal 1: Increase Revenue and Usage

- Objective: Promote the Civic Center as a marketable and versatile venue to attract a wide range of public and private events, maximizing rental income and community engagement.

Goal 2: Support Civic and Cultural Activities

- Objective: Host diverse events such as health clinics, educational workshops, fundraisers, and arts and crafts fairs to enrich community life and meet public needs.

Goal 3: Maintain a Safe and Attractive Facility

- Objective: Implement routine custodial services and a proactive preventative maintenance program to ensure the center remains clean, safe, and welcoming.

Goal 4: Deliver Effective Facility Management

- Objective: Ensure coordinated oversight and operational efficiency through collaboration between the City Secretary and Public Works Director.

Goal 5: Strengthen Stakeholder Relationships

- Objective: Offer a professionally maintained and accessible venue to build partnerships with civic groups, surrounding municipalities, and the local business community.



Performance Measures

	FY 20/21 ACTUAL	FY21/22* ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 MID YEAR	FY 25/26 TARGET
# of Residential Events	N/A	N/A	N/A	N/A	20	N/A
# of Non-Residential Events	N/A	N/A	N/A	N/A	11	N/A
# of Civic Organization Events	N/A	N/A	N/A	N/A	24	N/A
# of Routine Maintenance Inspections Completed	N/A	N/A	N/A	N/A	6	12

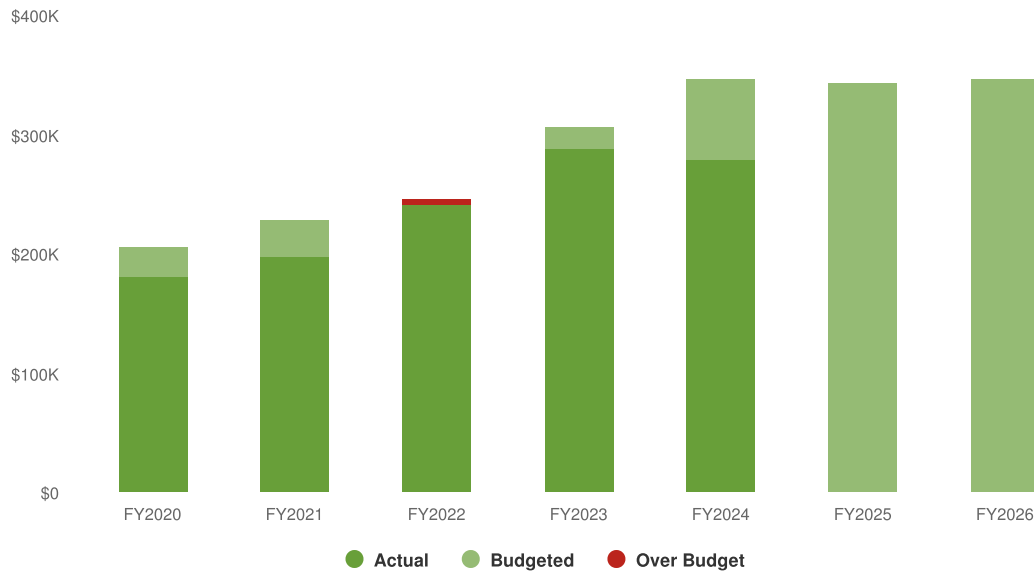


Expenditures Summary

The proposed FY 25-26 Civic Center expenses increased by approximately 0.9%. Personnel costs increased 1.29% due to the combination of reasons. The change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. There are no increases in operating expenditure. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$346,608 **\$3,043**
(0.89% vs. prior year)

Civic Center Proposed and Historical Budget vs. Actual



11- CIVIC CENTER

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 11

01 -GENERAL FUND
11-CIVIC CENTER
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
511-010 CIVIC CENTER SALARIES	129,450	130,354	109,248	134,120	108,010	148,301	135,122	135,122
511-012 STIPEND	0	0	0	0	0	0	0	0
511-017 CERTIFICATION PAY	0	0	0	0	577	600	0	0
511-018 CC EDUCATION PAY	301	173	0	0	0	0	0	0
511-020 OVERTIME - CIVIC CENTER	5,533	13,179	7,796	9,000	3,553	8,000	9,000	9,000
511-030 SOCIAL SECURITY	9,221	10,574	7,934	10,949	7,934	11,115	11,438	11,438
511-040 HEALTH INSURANCE	17,239	25,326	24,459	35,580	34,124	35,580	37,832	37,832
511-050 RETIREMENT	8,794	14,418	15,231	26,513	15,184	22,000	23,355	23,355
511-060 WORKERS' COMPENSATION	15,128	18,153	18,844	18,998	15,832	18,153	21,311	21,311
511-070 UNEMPLOYMENT COMPENSATION	268	30	553	405	264	500	550	550
TOTAL SALARIES & BENEFITS	185,934	212,206	184,066	235,565	185,477	244,249	238,610	238,610
OTHER EXPENSES								
511-100 UTILITIES	34,784	27,408	33,013	40,000	26,633	40,000	40,000	40,000
511-430 SUPPLIES	8,640	8,398	6,636	15,000	5,327	15,000	15,000	15,000
511-630 FACILITY MAINTENANCE	17,612	40,071	55,882	53,000	39,746	53,000	53,000	53,000
TOTAL OTHER EXPENSES	61,036	75,877	95,531	108,000	71,706	108,000	108,000	108,000
CAPITAL EXPENSES								
511-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
511-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 11-CIVIC CENTER	247,030	288,083	279,596	343,565	257,183	352,249	346,610	346,610

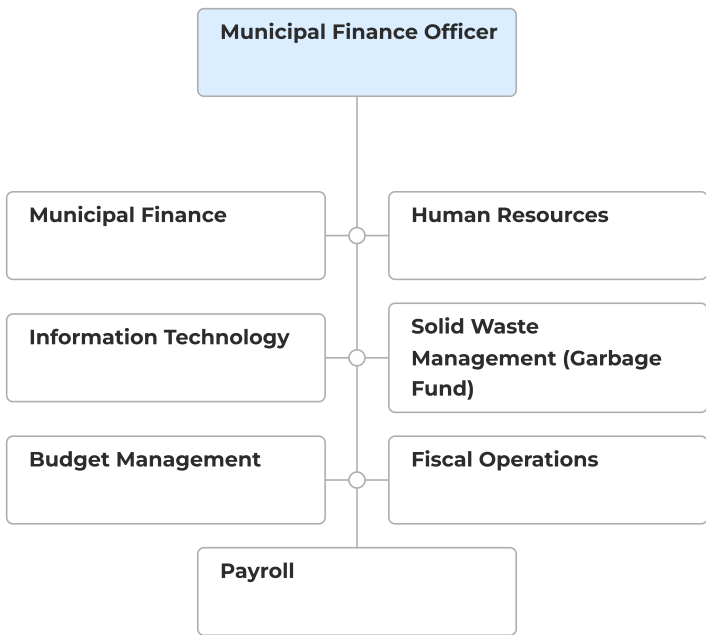


Contract Services

Contract Services Department administers and maintains cities contracts such as EMS, Building and Fire inspections, Food Health Officer Fees, Legal and City Attorney, Special Legal Services, Audit, Municipal Insurance, and others. Coordinates and supervises contract compliance, auditing provider services contracts and City-funded programs for a department or division; monitors and resolves contract performance; and oversees the implementation, tracking and closeout of assigned projects. Provides contract oversight, review, and implementation.

Contract Services Department

Human Resources

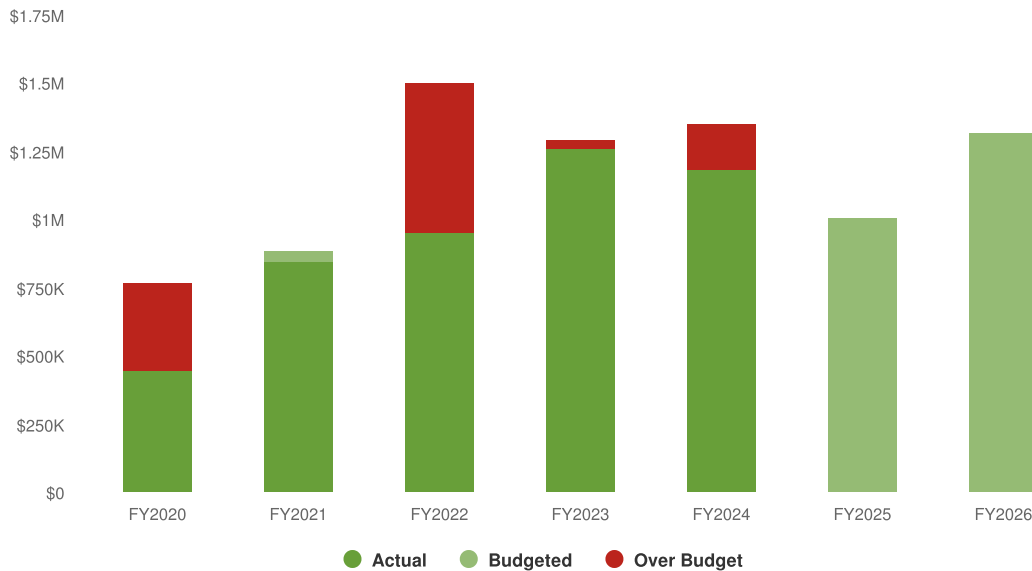


Expenditures Summary

The proposed FY 25-26 Contract Services department expenses overall increased by approximately 31.6% due to the various increases and decreases in line items such as: Special Legal Fees line item 01-514-255 increased by 32.44%, Dues and Fees – BCAD line item 01-514-260 increased by 31.57% or \$6,000, Sale Tax Collection Services line item 01-514-325 increased by 24.37% or \$14,700, Records Management line item 01-514-403 decreased by 7.71%. The line item 01-514-321 was budgeted at \$120,000 to fund City of Windcrest Master Plan development. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$1,322,372 **\$317,400**
(31.58% vs. prior year)

Contract Services Proposed and Historical Budget vs. Actual



14- CONTRACT SERVICES

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025									
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PAGE: 12									
01 -GENERAL FUND									
14-CONTRACT SERVICES									
DEPARTMENT EXPENSES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET	
OTHER EXPENSES									
514-151 CONTRACT SVC - INSPECTIONS	53,202	64,880	59,340	65,000	42,146	65,000	65,000	65,000	
514-220 FOOD HEALTH OFFICER FEES	12,645	16,245	15,533	15,000	8,455	15,000	15,000	15,000	
514-221 FIRE INSPECTION FEES	31,780	7,140	0	0	0	0	0	0	
514-250 LEGAL & CITY ATTORNEY	70,855	93,924	132,650	95,000	66,400	95,000	95,000	95,000	
514-255 SPECIAL LEGAL FEES	245,019	321,393	458,833	320,897	398,200	670,000	425,000	425,000	
514-260 DUES & FEES-BCAD	16,808	14,049	24,519	19,000	16,920	23,000	25,000	25,000	
514-290 AUDIT	30,478	20,000	23,600	30,000	24,400	27,000	30,000	30,000	
514-300 EMS	60,000	132,127	131,700	131,700	109,750	131,700	131,700	131,700	
514-301 EMS MEDICAL DIRECTION	0	0	20,000	20,000	20,000	20,000	20,000	20,000	
514-310 MUNICIPAL INSURANCE	123,810	119,956	130,606	139,684	141,684	142,000	140,000	140,000	
514-320 ENGINEER / ARCHITECT	(551)	64,175	60,950	50,000	4,400	50,000	50,000	50,000	
514-321 CONTRACT PLANNING SERVICES	0	0	0	0	0	0	0	120,000	
514-322 RACIAL PROFILING	9,890	9,890	15,390	10,000	9,890	10,000	10,000	10,000	
514-325 SALES TAX COLLECTION SERVICE	597,614	136,104	65,787	60,300	51,955	60,300	75,000	75,000	
514-326 SALES TAX-WEIA	125,000	125,000	125,000	0	0	0	0	0	
514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	9,000	12,000	12,000	12,000	12,000	12,000	
514-400 CREDIT CARD TERMINAL	40,145	22,687	22,139	35,000	14,398	27,000	35,000	30,000	
514-403 RECORDS MANAGEMENT	64,937	115,715	51,588	75,852	44,487	75,000	75,852	70,000	
514-405 RECORDS STORAGE RENTAL	8,788	5,995	5,677	3,948	4,199	6,500	4,908	6,500	
514-410 RECORDS DESTRUCTION	1,360	2,089	3,257	2,172	1,340	3,000	2,172	2,172	
TOTAL OTHER EXPENSES	1,503,780	1,292,369	1,355,569	1,085,553	970,624	1,432,500	1,211,632	1,322,372	
CAPITAL EXPENSES									
514-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES									
514-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	
TOTAL 14-CONTRACT SERVICES	1,503,780	1,292,369	1,355,569	1,085,553	970,624	1,432,500	1,211,632	1,322,372	
PERMANENT NOTES:									
GRANICUS- SERVICES (COUNCIL MEETINGS RECORDING)									
MUNICODE- SERVICES (ORDINANCES CODING)									
RCI TECH-SERVICES (SCANNING BIG BUILDING PLANS)									
Debit and Credit Card processing Fees (ETS)									

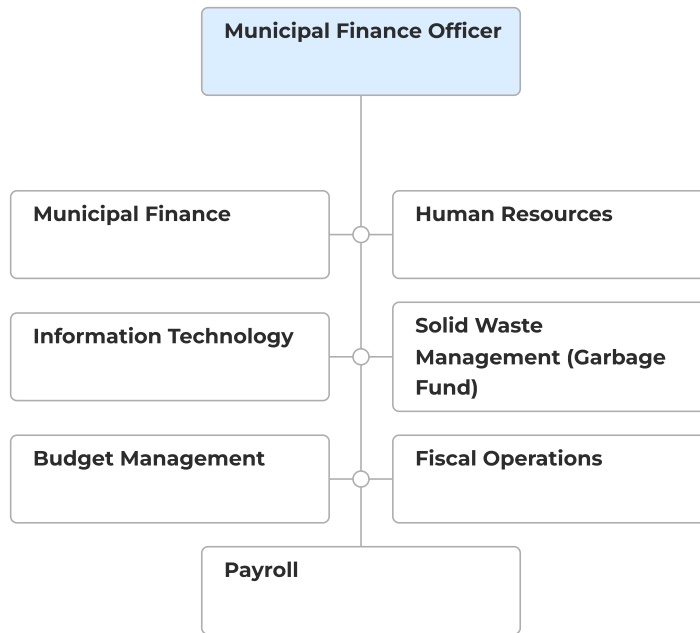


Tech Support

Managed by the Municipal Finance Officer, the Tech Support Department charged with maintaining, operating and securing the City's information assets such as computer contract, telecommunications contract, mobile and pager contracts and maintenance. These assets form the foundation upon which many of the City's core operations depend. Therefore, this foundation must be reliable, resilient and responsive.

Tech Support Department

Human Resources



Goals and Objectives

- Enabling City departments to provide better service to the public through technology innovation.
- Research for possible replacement and upgrade to computers and software. The discovery quote was submitted, and options will be presented to the Council during the budget work sessions to upgrade to Windows 11.
- Deliver reliable software solutions that provide work functionality, reporting functionality and efficient self-service portal options.



Performance Measures

	FY 21/22 ACTUAL	FY22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ACTUAL	FY 25/26 TARGET
# of Full-Time employees completed Cybersecurity Training	80.5	83	83	83	83.5 ⁽¹⁾

(1) Cybersecurity DIR filing deadline is August 31, 2025

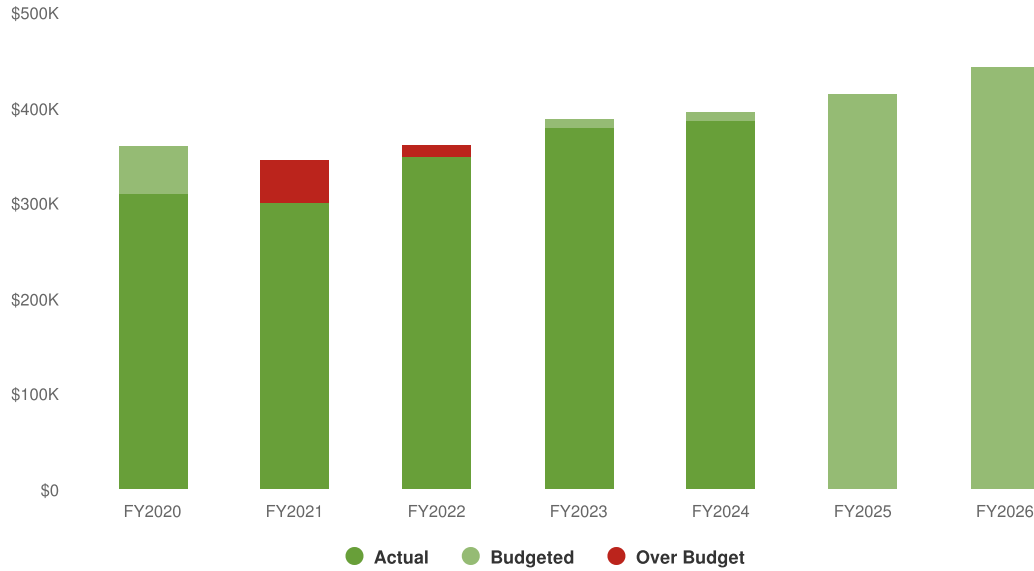


Expenditures Summary

The proposed FY 25-26 Tech Support department overall increased by approximately 7.2% due to the various increases and decreases in line items such as: Computer Contract 01-515-200 increased by \$31,150, Mobile data terminal service decreased by \$1,400.00. For more detailed information please refer to the proposed FY 25-26.

\$444,119 **\$29,793**
(7.19% vs. prior year)

Tech Support Proposed and Historical Budget vs. Actual



CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
OTHER EXPENSES											
515-200 COMPUTER CONTRACTS	105,340	97,711	110,094	105,000	60,980	105,000	136,150	136,150	136,150		
515-201 COMPUTER MAINTENANCE	4,538	0	0	0	0	0	0	0	0		
515-205 TELECOMMUNICATIONS CONTRACT	3,518	5,493	107	0	0	0	0	0	0		
515-210 TELEPHONE MAINT. CONTRACT	0	0	0	0	0	0	0	0	0		
515-215 MOBILE PHONES CONTRACT	55,661	58,069	62,585	70,400	43,992	67,400	69,000	69,000	69,000		
515-221 MOBILE DATA TERMINAL SERVICE	0	489	929	857	429	2,500	900	900	900		
515-286 CONTRACT SERVICES - IT	148,248	139,344	146,814	149,000	143,238	149,000	149,000	149,000	149,000		
515-287 CONTRACT SERVICES-IT POLICE	4,985	15,263	8,933	10,000	7,739	10,000	10,000	10,000	10,000		
515-288 CONTRACT SERVICES-IT FIRE	1,476	3,552	120	5,000	0	5,000	5,000	5,000	5,000		
515-289 CONTRACT SERVICES-IT ADMIN	75	3,847	1,345	3,000	1,350	3,000	3,000	3,000	3,000		
515-290 CONTRACT SERVICES-IT FINANCE	320	587	5,868	3,000	62	3,000	3,000	3,000	3,000		
515-291 CONTRACT SERVICES-IT COURT	0	4,237	0	3,000	101	3,000	3,000	3,000	3,000		
515-292 CONTRACT SERVICES-IT PUBLIC W	1,142	2,294	1,007	1,500	95	1,500	1,500	1,500	1,500		
515-293 CONTRACT SERVICES-IT CIVIC CEN	0	2,841	7,570	1,500	0	1,500	1,500	1,500	1,500		
515-332 WEBSITE MAINTENANCE	11,034	16,186	12,873	25,000	12,785	25,000	25,000	25,000	25,000		
515-333 CLOUD HOSTING FEES	0	0	0	0	0	0	0	0	0		
515-460 COPIER CONTRACT & SUPPLIES	25,063	28,805	29,246	37,069	19,355	37,000	37,069	37,069	37,069		
TOTAL OTHER EXPENSES	361,399	378,717	387,492	414,326	290,127	412,900	444,119	444,119	444,119		
CAPITAL EXPENSES											
515-800 CAPITAL EXPENSE	()	0	0	0	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	()	0	0	0	0	0	0	0	0		
OTHER INCOME/EXPENSES											
515-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0	0		
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	0		
TOTAL 15-TECH SUPPORT	361,399	378,717	387,492	414,326	290,127	412,900	444,119	444,119	444,119		

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01 -GENERAL FUND

15-TECH SUPPORT

DEPARTMENT EXPENSES

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CITY OF WINDCREST

APPROVED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2025

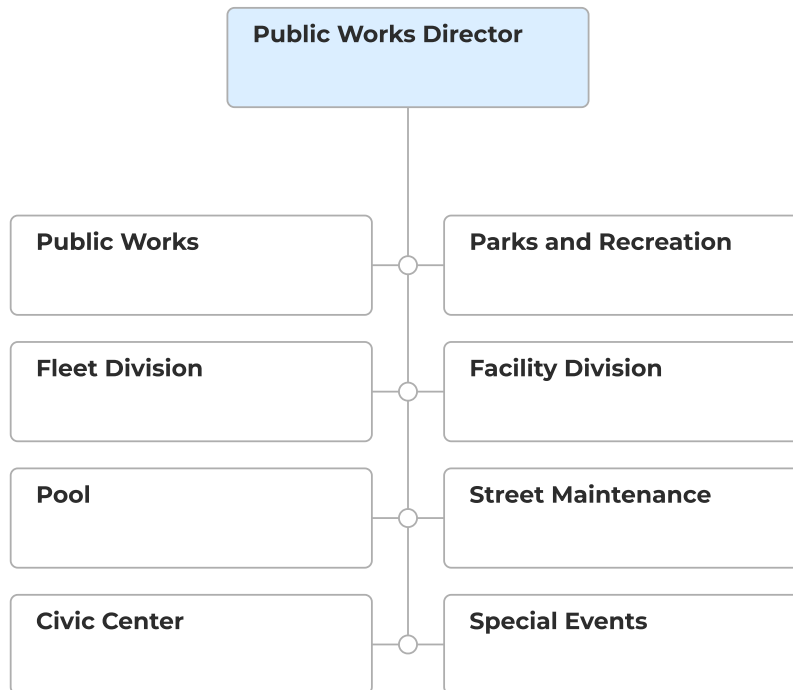
PERMANENT NOTES:

MICROSOFT

Public Works

The Public Works Department provides a high-quality service in municipal land management, minor street repairing, and facility maintenance. Responsibilities include overseeing the maintenance and recreational facilities, municipal open space and parks, trail ways, park amenities and mowing of municipal open and green spaces. The Director and department staff provide perform services in customer service to meet the needs of the community, City Council, and other departments.

Public Works



Goals and Objectives

- To provide a safe, beautiful, and inclusive environment for all Windcrest residents andvisitors.
- Ensure all facilities and amenities are maintained and in safe working order.
- Maintain city easements, streets, sidewalks, and drainage areas.
- Assist with all City of Windcrest and Parks and Recreation Commission special events.



What We Accomplished in 2024/2025

- Dog park improvements at Takas Park.
- Reestablished the walking trail from heavy storms.
- Painted fire curbs.
- Crack seal on streets.
- Pot hole repairs in streets and alleys.
- Tree trimming and removal of dead trees in parks and green spaces.
- Removal of homeless encampments

What We Plan to Accomplish in 2025/2026

- Crack sealing throughout the city.
- Alley repairs throughout the city as needed.
- Storm Drain repairs
- Old Pool demo and park conversion
- Install light poles in Willmon way alley
- New PW fleet vehicles (Gator)



Performance Measures

	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY 23/24 TARGET	FY 24/25 YTD	FY25/26 TARGET
# street crack filing applications	12	+/- 12	15	21	40%	14 +/-
Tree Trimming	N/A	N/A	10	12	50%	12 +/-
Ally Repairs	N/A	N/A	15	15	13	10 +/-
Storm Drain Repairs	N/A	N/A	6	6	2	2 +/-
Illegal Dumping/Vagrants	N/A	N/A	5	N/A	6	N/A
Curb/Sidewalk Repairs	N/A	N/A	5	5	3	TBD*
# of pothole repairs	210	<FY 20/21	3	N/A	25	N/A
# of annual Street Sweeper hours/miles	>FY 20/21	795.50/4,231	552/2,857	2,080 Hrs	880 Hrs	2,080 Hrs
# of safety training hours	N/A	24	24	9	12	24
# of City Events	N/A	N/A	6	13	8	12*TBD

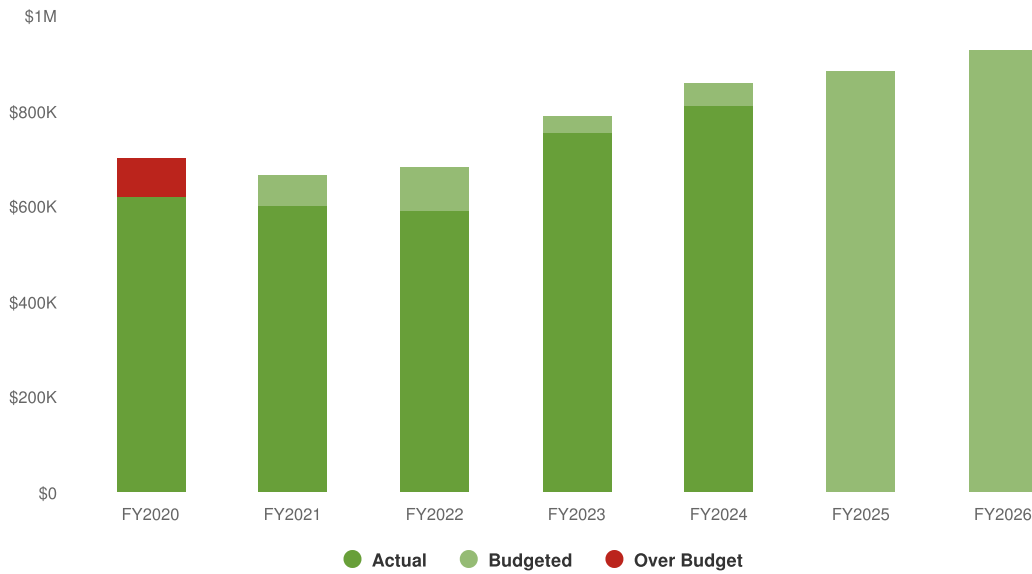


Expenditures Summary

The proposed FY 25-26 Public Works expenditure increased by approximately 4.8%. Personnel costs increased 6.96% due to a combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the approved budget. The decrease in operating expenditure of 4.26% is a combination of various increases and decreases. For more detailed information please refer to the proposed FY 25-26 Budget report.

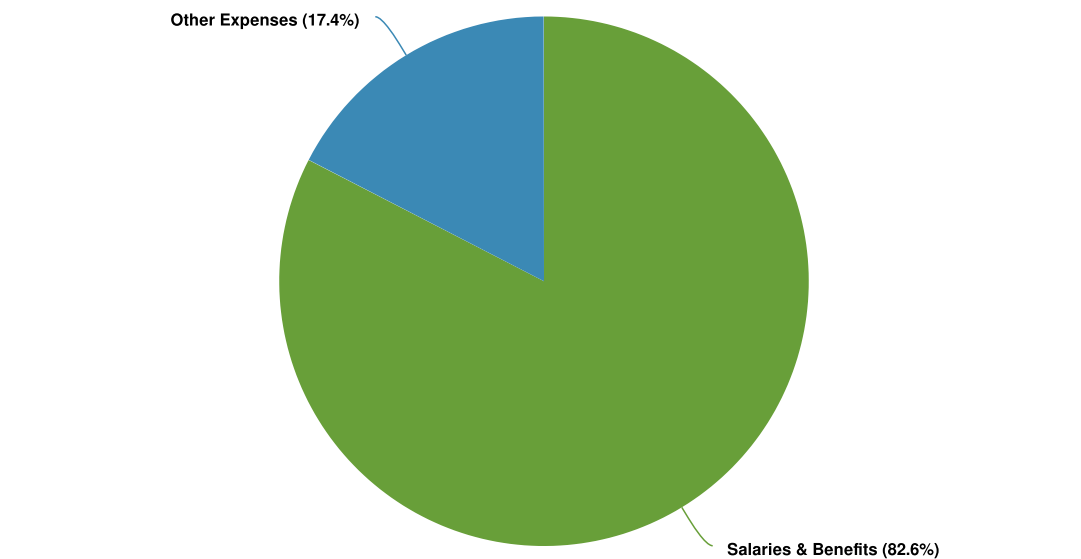
\$926,929 **\$42,673**
(4.83% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

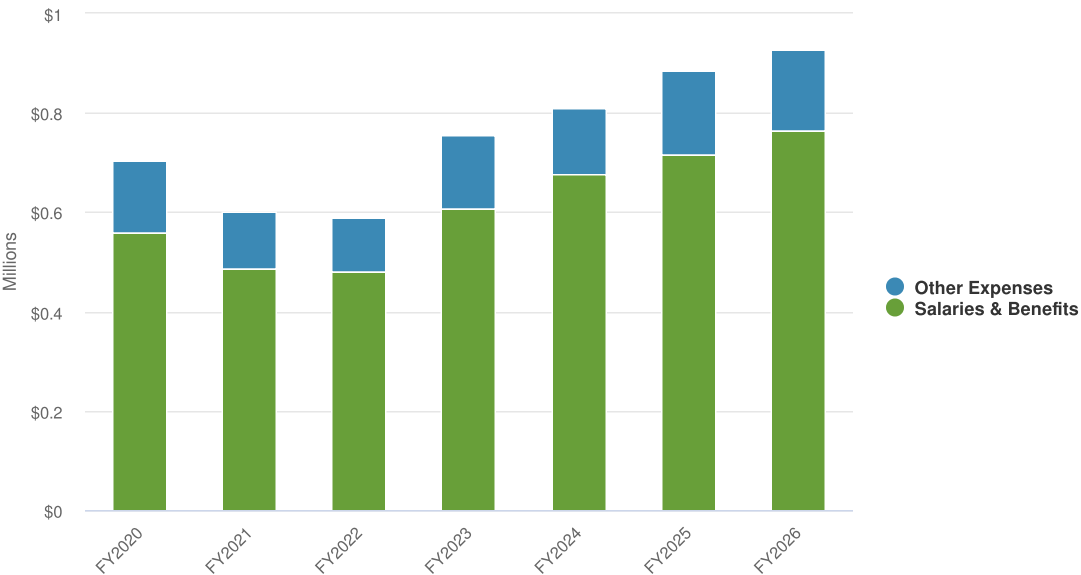


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



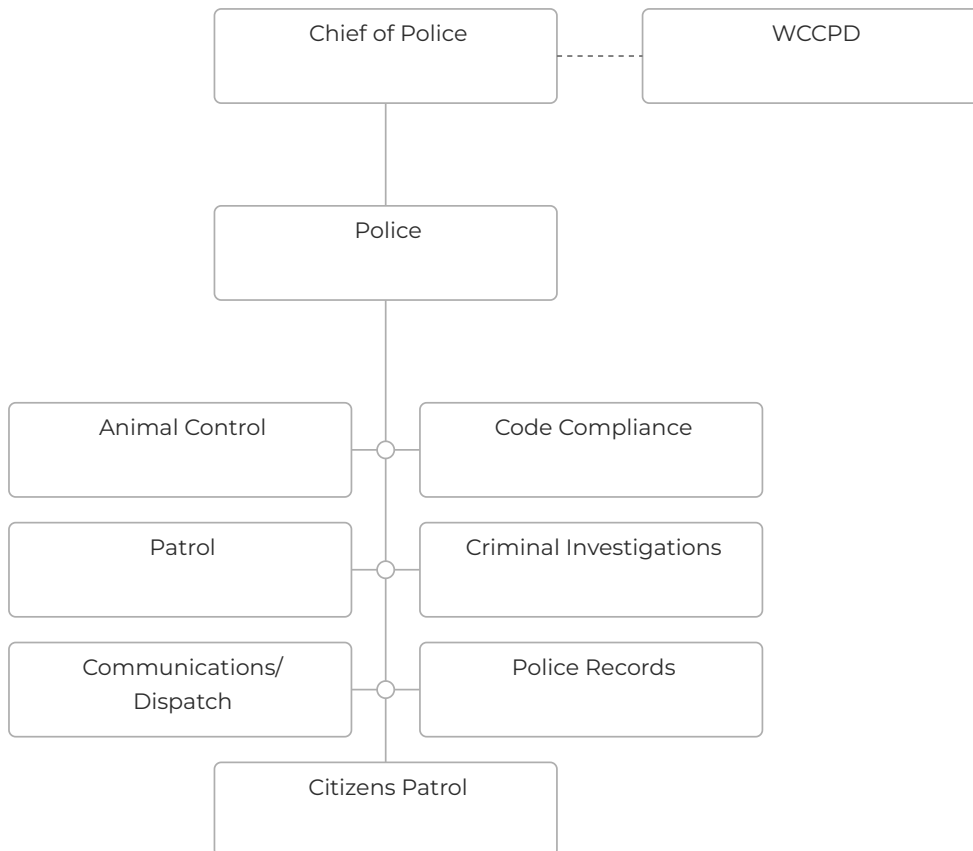
16- PUBLIC WORKS

7-02-2025 03:02 PM		CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025		PAGE: 14	
01 -GENERAL FUND					
16-PUBLIC WORKS					
DEPARTMENT EXPENSES					

Animal Control

The Animal Control Officer acts under the authority of Section 6-31 of the Windcrest Code of Ordinances. Managed by the Windcrest Police Department, the Animal Care & Control Unit is responsible for the aiding and protection of citizens and the welfare of animals in Windcrest. Through diligent observation and animal control methods, the Animal Control Officer investigates animal bites, issues notice of violations, captures lost or stray pets, impounds and cares for retrieved dogs, maintains relationships with rescue, foster, and adoption organizations, maintains the pet registration program, and oversees the community cat Trap Neuter Return Program.

Animal Control Department



Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values - P.R.I.D.E.

Integrity – Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Drive – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.



Goals and Objectives

CONTINUAL GOALS

- Continued participation in the Trap, Neuter, Return Program to regulate and protect the feral cat population.
- Aid and protect citizens and the welfare of animals in Windcrest.
- Uphold the Texas Health and Safety Code and Chapter 6 of the Windcrest City Ordinances.
- Investigate animal bites and cruelty to animal cases.
- Return pets to their owners.
- Capture stray animals for their welfare and the safety of residents.
- Provide aid to injured animals.

Short Range Goals (<1 year)

- Increase the number of Adoption events.
- Increase funds associated with animal impoundment and veterinarian expenses.
- Extend the department's body worn camera program to include the Animal Control Unit.
- Improve the Animal Control Fleet by the addition of one fully equipped Animal Control vehicle.
- Respond expeditiously to calls for service involving an animal control event.
- Transition of the current Animal Control database to the existing police Records Management System for effective records management.

Mid Range Goals (1 - 3 years)

- Reduce dog exposure in the shelter through adoption, fostering, or transferring to an animal rescue organization.
- Maintain well trained Animal Control Officers and staff capable of conducting intensive incident investigations.
- Increase the numbers of compliance with pet registration ordinances.

Long Range Goals (> 3 years)

- Provide a city owned shelter, staffed by an Animal Control Technician, and for the housing of Animal Control activities.

Performance Measures

	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	*FY 24/25 ACTUAL	FY 25/26 TARGET
Stray Animals Captured	106	186	153	<u>72</u>	≥FY24/25
Captured Animals Returned to Owner	106	148	81	<u>30</u>	≥FY24/25
Number of Adoption Events	7	20	20	<u>7</u>	≥FY24/25
Number of Animals Adopted	50	43	24	<u>4</u>	≥FY24/25
Number of Animals Fostered	1	30	19	<u>4</u>	≥FY24/25
Number of Animals Transferred to Rescue Organization	0	5	7	<u>5</u>	≥FY24/25
Animal Bite Incidents	9	8	5	<u>5</u>	≥FY24/25
Number of TNR Cats	74	35	17	<u>7</u>	≥FY24/25
Pets Registered	156	117	100	<u>45</u>	≥FY24/25
Notice of Violation Issued	19	42	14	<u>4</u>	≥FY24/25
Animal Enforcement Actions	114	47	28	<u>10</u>	≥FY24/25

* As of April 1, 2025

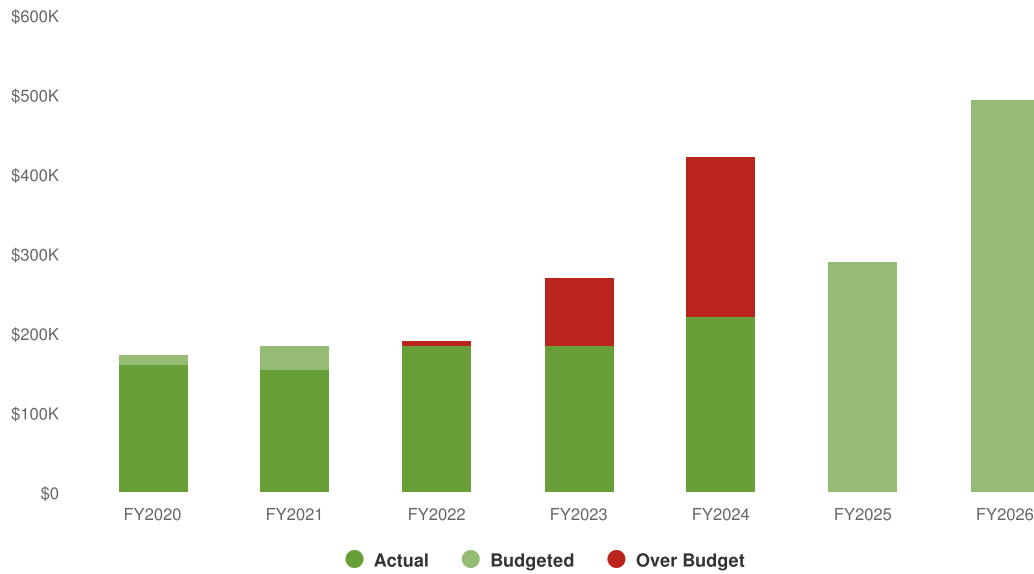


Expenditures Summary

The proposed FY 25-26 Animal Control expenditure increased by approximately 70.2%. Personnel costs increased 3.36% due to the combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The significant increase in operating expenditures of in line-item Vet/Impounding/Shelter and Impounding/Shelter. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$494,680 **\$203,953**
(70.15% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

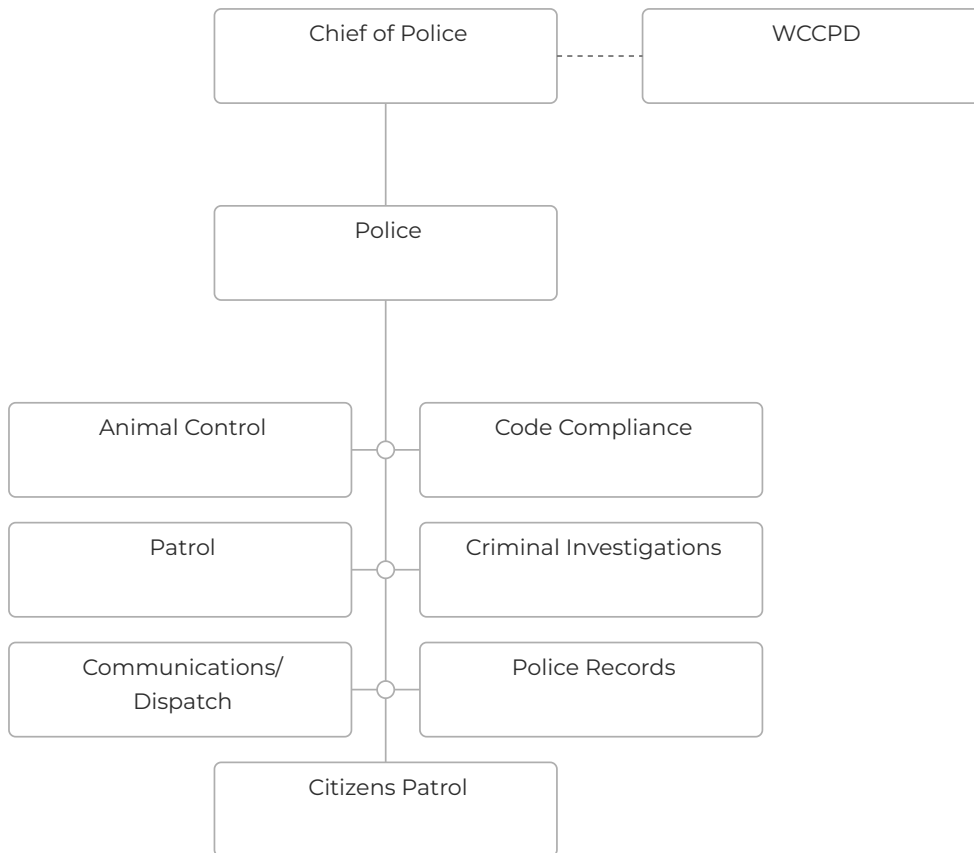


7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 15	
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET			
17-ANIMAL CONTROL		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
		(-----)	(-----)	(-----)	(-----)
		2021-2022	2022-2023	2023-2024	2024-2025
		ACTUAL	ACTUAL	ACTUAL	Y-T-D
				CURRENT	ACTUAL
				BUDGET	
				PROJECTED	REQUESTED
				YEAR END	BUDGET
					BUDGET
SALARIES & BENEFITS					
517-010 SALARIES-ANIMAL CONTROL	75,397	58,692	54,890	77,440	46,802
517-012 STIPEND	0	0	0	0	0
517-013 Salaries - Animal on call	3,536	2,562	1,592	3,600	1,523
517-018 ANIMAL CONTROL EDUCATION PAY	0	92	277	0	0
517-020 OVERTIME-ANIMAL CONTROL	7,008	8,523	7,510	7,000	5,129
517-030 SOCIAL SECURITY	6,620	5,364	4,917	6,735	4,089
517-040 HEALTH INSURANCE	17,756	12,069	14,688	23,720	15,986
517-050 RETIREMENT	6,223	7,354	9,299	13,048	8,202
517-060 WORKER'S COMPENSATION	1,488	1,636	1,632	1,780	1,483
517-070 UNEMPLOYMENT COMPENSATION	18	24	505	504	312
TOTAL SALARIES & BENEFITS	118,046	96,317	95,311	133,827	83,533
OTHER EXPENSES					
517-230 VET/INPOUNDING/SHELTER	47,806	169,212	321,971	40,000	50,497
517-231 INPOUNDING/SHELTER	21,763	0	0	260,000	266,344
517-240 TRAINING & CERTIFICATION	249	997	841	2,000	255
517-420 EQUIPMENT	1,420	2,288	1,184	3,600	2,753
517-430 SUPPLIES	1,080	96	2,746	0	1,408
517-433 IT SOFTWARE HARDWARE & SUPP	295	0	0	500	0
517-480 UNIFORMS	0	0	0	800	710
TOTAL OTHER EXPENSES	72,613	172,593	326,743	306,900	321,967
CAPITAL EXPENSES					
517-800 CAPITAL EXPENDITURES	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0
OTHER INCOME/EXPENSES					
517-900 UNALLOCATED FUNDS	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0
TOTAL 17-ANIMAL CONTROL					
	190,660	268,910	422,054	440,727	405,501
					597,430
					494,680

Code Enforcement

Managed by the Windcrest Police Department, the Code Enforcement & Compliance Unit is responsible for assuring compliance with City Ordinances. The Code Enforcement Officer acts under the authority of Section 103-56 of the Windcrest Code of Ordinances. Through diligent observation and compliance techniques, the Code Enforcement Officer seeks to ensure the community has safe structures and buildings.

Code Enforcement Department



Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity – Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Drive – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals and Objectives

CONTINUAL GOALS

- Promote a safe community through proactive code compliance initiatives.
- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (< 1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Increase training and certification to meet and exceed industry standards.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Increase proactive patrolling activity to recognize and act on code violations.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

Mid Range Goals (1-3 years)

- Increase voluntary compliance regarding common code violations.
- Maintain a highly trained staff capable of addressing abatement incidents.

Long Range Goals (>3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase Code Enforcement staff utilizing long-term planning strategies which consider the future needs of the community.



Performance Measures

Code Enforcement	FY 21/22 ACTUAL	FY 22/23 ACTUAL	*FY 23/24 ACTUAL	FY 24/25 ACTUAL	FY 25/26 TARGET
On-Site Code Violations	1,399	669	911	313	≥FY24/25
Code Enforcement Action	2,481	711	704	214	≥FY24/25
Officer Fitness Pass Rate	New Measure		100%	0	=FY24/25
Hours of Annual Training Completed	New Measure		40	0	≥FY24/25
Turnover Rate	New Measure		0%	0%	<FY24/25
Staff Level Percentage	50%	100%	100%	100%	=FY24/25

*As of April 1, 2025

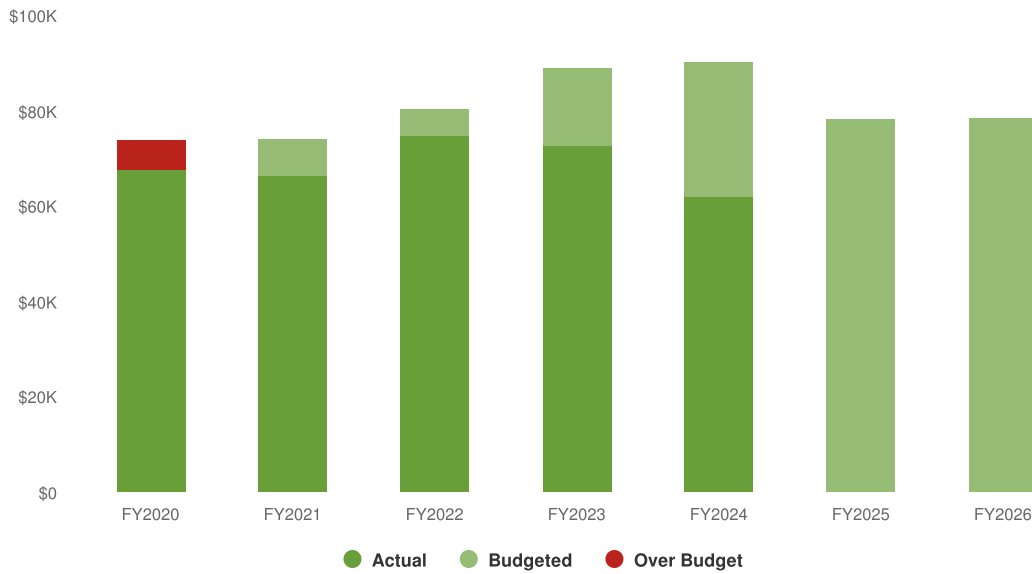


Expenditures Summary

The proposed FY 25-26 Code Enforcement expenses increased by approximately 0.5%. Personnel costs increased 0.99% due to the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the approved budget. There are no increases in operating expenditure. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$78,681 **\$400**
(0.51% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual



19- CODE ENFORCEMENT

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 16	
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET			
19-CODE ENFORCEMENT		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2025-2026 REQUESTED BUDGET
SALARIES & BENEFITS					
519-010 INSPECTION SALARIES	52,613	47,024	41,880	43,629	43,629
519-012 STIPEND	0	0	0	0	0
519-015 INSP.INCENTIVE PAY-BILINGUAL	128	40	0	0	0
519-018 INSPECTION EDUCATION PAY	0	415	600	600	600
519-020 OVERTIME	2,477	2,430	1,800	1,800	1,800
519-021 7K HOURS	242	1,523	3,272	3,272	3,272
519-026 HAZARDOUS DUTY PAY	560	171	0	360	360
519-030 SOCIAL SECURITY	4,385	3,972	3,721	4,170	3,801
519-040 HEALTH INSURANCE	7,791	8,615	267	11,861	12,611
519-050 RETIREMENT	4,161	5,530	7,083	5,344	7,363
519-060 WORKER'S COMPENSATION	2,014	2,415	2,214	2,013	2,415
519-070 UNEMPLOYMENT COMPENSATION	0	14	116	116	180
TOTAL SALARIES & BENEFITS	74,380	72,150	62,043	75,281	76,031
OTHER EXPENSES					
519-120 DUES & SUBSCRIPTIONS	0	0	0	1,000	1,000
519-125 CONTRACT INSPECTION SVCS	0	0	0	0	0
519-130 BONDS & TRAINING	0	125	25	2,000	2,000
519-150 CONTRACT SERVICES - INSPECTION	0	0	0	0	0
519-420 OFFICE SUPPLIES	0	0	0	0	250
519-430 SUPPLIES & EQUIPMENT	0	0	0	0	0
519-480 UNIFORMS	400	400	0	0	400
519-700 CONTINGENCIES	0	0	0	0	0
TOTAL OTHER EXPENSES	400	525	25	3,000	2,650
CAPITAL EXPENSES					
519-800 CAPITAL EXPENDITURES	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0
OTHER INCOME/EXPENSES					
519-900 UNALLOCATED FUNDS	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0
TOTAL 19-CODE ENFORCEMENT	74,780	72,675	62,068	78,281	78,681

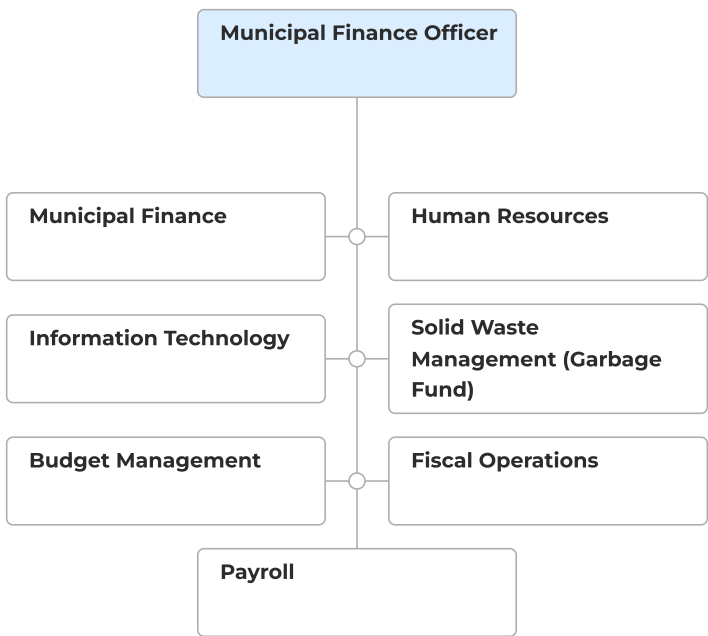


Finance Department

Managed by the Municipal Finance Officer, the Finance Department's primary purpose is to provide all the necessary financial, accounting, technical, benefits, payroll, business and risk management services to all City departments and the general public, prepare monthly financial reports for the City Manager, City Council and City departments, process utility billing including commercial, residential and vehicle storage accounts. Process all accounts payable and receivable in a timely manner, prepare 1099s, and prepare monthly bank reconciliations and investment reports. Safekeeping of all city Purchase-Cards, maintaining card balances, review and auditing all p-card receipts. Maintain and process payroll for all city employees and prepare W2s. Maintain and safeguard the City's investment portfolio. Manage debt service and fixed assets. Complete the annual budget and facilitate annual audit and Comprehensive Annual Financial Report. The Municipal Finance Officer also oversees the Purchasing & Asset Management.

Finance Department

Human Resources



Goals, Objectives and Performance Indecators

Goals and Objectives

- Maintain financial systems to provide timely and accurate financial information and reports to the City Manager, City Council, other City departments, citizens, and other agencies.
- In September 25, 2024, the Government Finance Officers Association announced that the City of Windcrest, Texas was awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles, to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting.
- In January 2024, and January 2025, the Government Finance Officers Association announced that the City of Windcrest, Texas received GFOA's Distinguished Budget Presentation Award for its budget. The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:
 - - a policy document
 - a financial plan
 - an operations guide
 - a communications device
 - Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

Performance Indicators

External Audit

Audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit (Windcrest Crime Control and Prevention District), each major fund, and the aggregate remaining fund information to ensure that City departments have adequate internal controls, risk management and government processes, and report conclusions to the City Council and management

	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 TARGET
% of annual audit completed	100%	100%	100%	100%	100%
# of audit recommendations are fully implemented	0	0	0	0	0

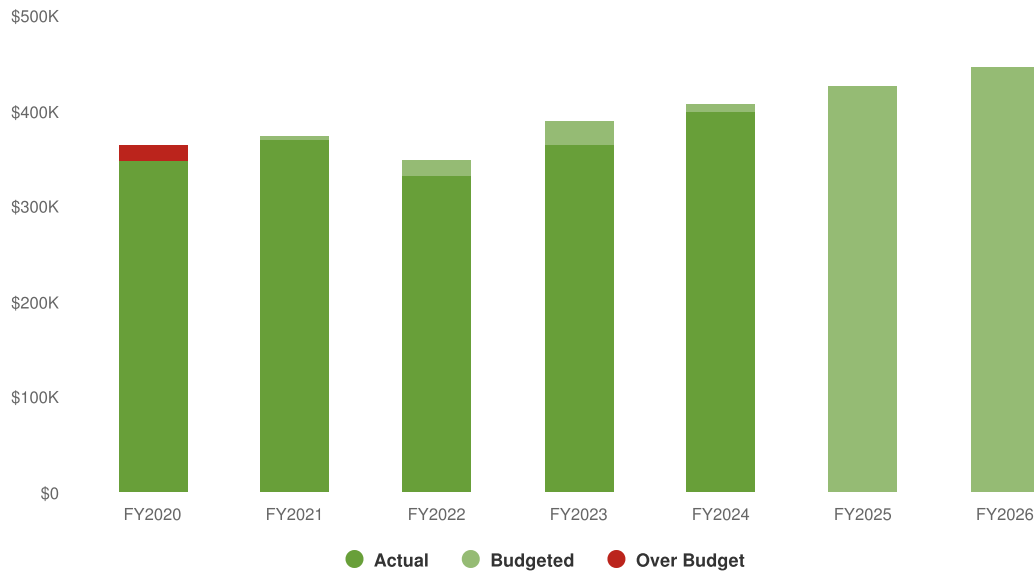


Expenditures Summary

The proposed FY 25-26 Finance department expenses increased by approximately 4.7%. Personnel costs increased 5.27% due to a combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The decreases in operating expenditure of 7.69% were accounted for in the following line items: 01-520-120 Dues and Subscription decreased by \$500.00, 01-520-130 Bonds and Training decreased by \$500, 01-520-420 Office Supplies decreased by \$1,000.00 For more detailed information please refer to the proposed FY 25-26 Budget report.

\$445,873 **\$19,909**
(4.67% vs. prior year)

Finance Department Proposed and Historical Budget vs. Actual



20 - Finance

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025									
7-02-2025 03:02 PM									
PAGE: 17									
01 -GENERAL FUND									
20-FINANCE									
DEPARTMENT EXPENSES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET	
SALARIES & BENEFITS									
520-010 FINANCE SALARIES	260,823	267,640	280,856	287,738	234,790	320,098	301,519	301,519	0
520-012 STIPEND	0	0	0	0	0	0	0	0	0
520-018 FINANCE EDUCATION PAY	602	969	1,200	1,200	646	1,200	600	600	0
520-020 FINANCE OVERTIME	0	205	858	3,000	98	750	3,000	3,000	0
520-030 FINANCE SOCIAL SECURITY	15,615	18,595	20,937	22,517	17,736	25,063	23,433	23,433	0
520-040 FINANCE HEALTH INSURANCE	26,705	31,467	35,195	47,411	35,154	49,079	50,443	50,443	0
520-050 FINANCE RETIREMENT	14,706	26,773	41,223	43,443	36,281	50,229	47,753	47,753	0
520-060 WORKER'S COMPENSATION	478	585	536	585	488	585	585	585	0
520-070 UNEMPLOYMENT COMPENSATION	27	36	447	540	312	540	540	540	0
TOTAL SALARIES & BENEFITS	318,956	346,270	381,252	406,464	325,505	447,544	427,874	427,874	0
OTHER EXPENSES									
520-120 DUES & SUBSCRIPTIONS	2,828	2,028	3,362	3,000	2,200	3,000	3,000	3,000	0
520-130 BONDS & TRAINING	3,510	9,733	8,800	9,000	5,780	8,000	9,000	8,500	0
520-260 DUES & FEES- BCAD	0	0	0	0	0	0	0	0	0
520-400 BANK/CREDIT CARD TERMINAL CHAR	0	0	0	0	0	0	0	0	0
520-420 OFFICE SUPPLIES	5,714	5,161	4,125	6,000	4,027	6,000	6,000	5,000	0
520-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	0	0
520-590 POSTAGE	1,360	1,006	1,974	1,500	677	1,500	2,000	2,000	0
520-600 OFFICE EQUIP. & MAINT	173	173	173	0	0	0	0	0	0
520-700 CONTINGENCIES	0	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	13,584	18,101	18,435	19,500	12,683	18,500	20,000	18,000	0
CAPITAL EXPENSES									
520-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES									
520-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	0
TOTAL 20-FINANCE	332,540	364,371	399,687	425,964	338,187	466,044	447,874	445,874	0

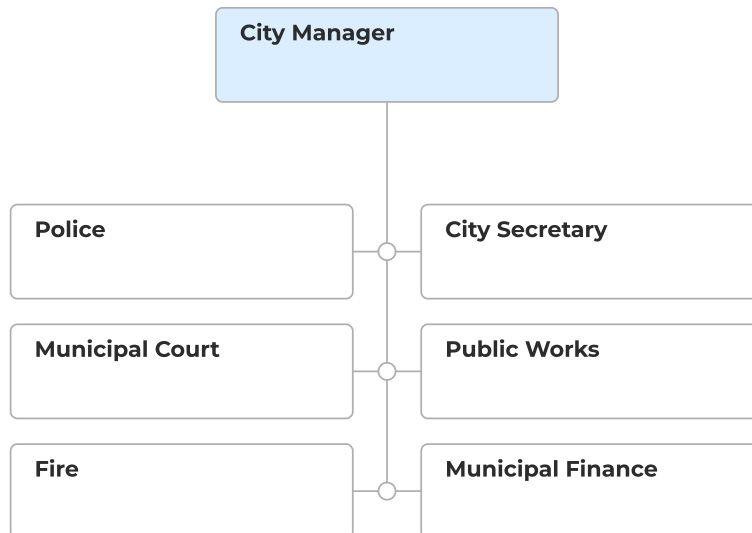


City Management

Under City Management department the City Manager serves as the Chief Administrative Officer of the City; assumes full responsibility for planning, administering, directing, overseeing, and evaluating the activities and operations of the City of Windcrest including public safety, community development, administrative services, operations maintenance, parks, recreation, facilities, and administration; provides policy guidance to and coordinates the activities of management staff; facilitates the development and implementation of long and short range plans, policies, goals, objectives, and programs to provide the City with technical and administrative direction in meeting and maintaining City services standards; ensures public services are delivered in an efficient and effective manner; and provides highly complex administrative support to the City Council including implementing policy decisions made by the City Council.

City Management Department

City Manager



Goals and Objectives

- Direct the development and implementation of the City's goals, objectives, policies, and priorities.
- Assess and monitor workload, administrative support systems, and internal reporting relationships.
- Identify opportunities for improvement and implement as appropriate.
- Select, motivate, and evaluate personnel; resolve personnel concerns and issues.
- Serve as a resource for the City Council, department personnel, City staff, other organizations, and the public; coordinate pertinent information, resources, and work teams necessary to support a positive and productive environment.

Strategic Plan Initiatives

- **Strategic Economic Development Plan**
 - The city's Economic Development Corporation is developing a Master Economic Development Plan/Strategic Plan/Wayfinding project to improve the quality of life of the citizens of Windcrest through the creation of wealth, jobs and investment.
- **Personnel**
 - Participation in the yearly Salary Survey to access comprehensive compensation data and to understand salary trends.
 - Employee satisfaction-engagement survey 2024.
- **Grants**
 - FY24 COPS Hiring Program - pending final decision.
 - 2025 Assistance to Firefighters (AFG) Grant /(Mini-Pumper).
 - FY25 Justice Assistance Grant Program (Local Pass-Through) /Improve Technology for Patrol Operations (Continuation) (17 Laptops & 7 Docking Stations).
 - FY 2023 Staffing for Adequate Fire and Emergency Response (SAFER) Grant /(For hiring of 8 Firefighters)- pending decision.
- **Infrastructure**
 - Continued discussion to engage licensed architectural and engineering firms experienced in the design of outdoor pools to assist the City of Windcrest, with detailed design services, develop construction documents, assist with bidding/negotiation, and conduct construction administration services for a new community pool. This project will not only involve the City of Windcrest but also Bexar County and School district. In the approved Fiscal Year 24-25 budget, the City Council allocated \$535,000 to begin preliminary work.
 - Assessment of IT Department needs – 5-year plan.
 - Improvement to entrances and esthetics at city gateways – 2024-2025.
- **Parks and Recreation**
 - Development of Parks and Recreation Master Plan – work in progress.
 - Offering of health and wellness activities in the parks and at Civic Center –work in progress.
 - Improvements to the playground equipment.
- **Repairs and Reconstruction**
 - Solar pannel lights in various city locations.
- **Schools**
 - Communication of NEISD/City responsibilities – Quarterly.
 - Offering of community activities within the schools – 2024-2025.
 - Regular discussions between NEISD, Charter Schools, and the City – Ongoing.
 - Use of individuals as mentors and volunteers in fiscal year 2024-2025.
- **Marketing and Communication**
 - Wayfinding and signage for the City of Windcrest.

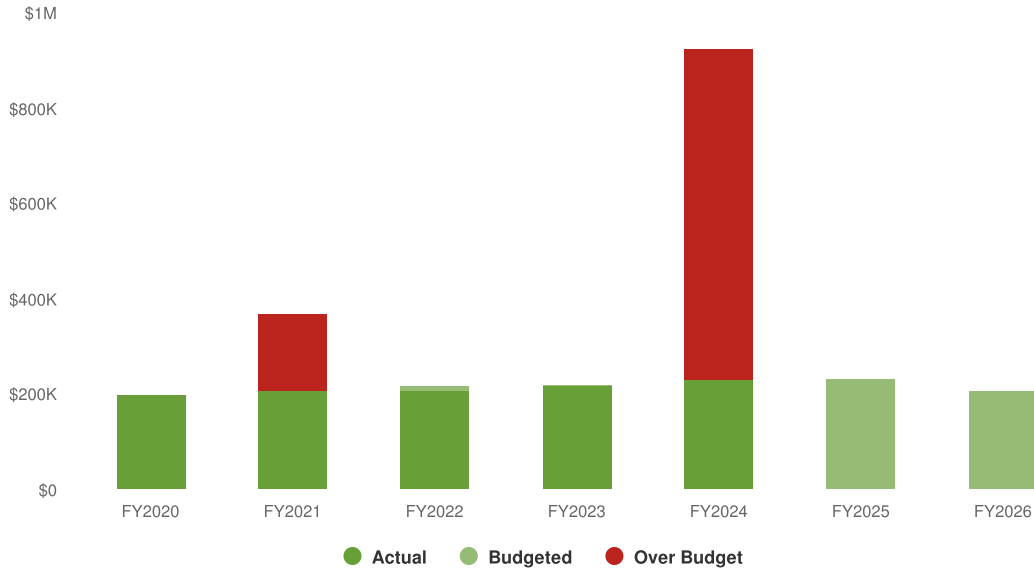


Expenditures Summary

The proposed FY 25-26 City Manager department expenses decreased by approximately 10.7%. The 10% insurance increase was factored in the proposed budget. There is no significant increase in this department. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$208,268 **-\$25,078**
(-10.75% vs. prior year)

City Management Proposed and Historical Budget vs. Actual



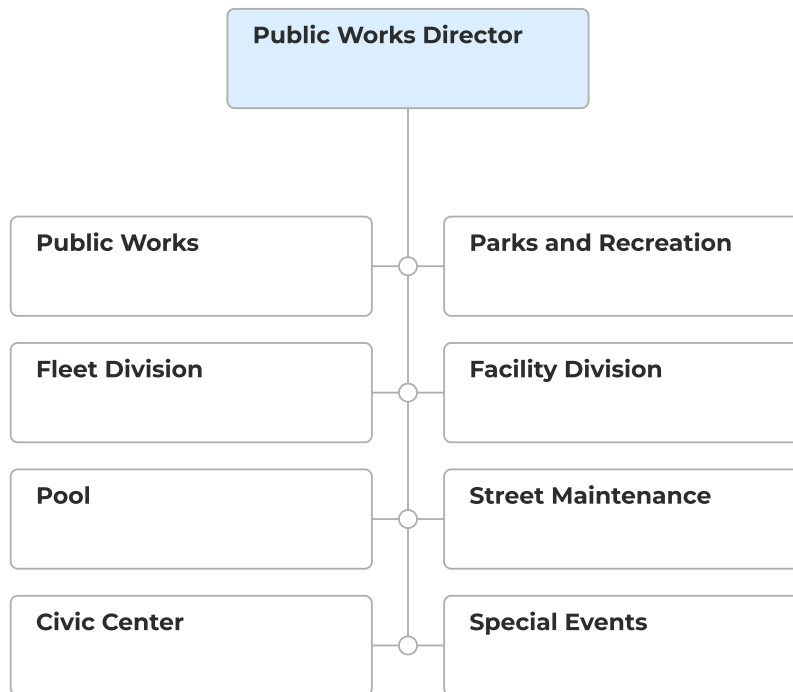
25 - City Management

7-02-2025 03:02 PM		CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025				PAGE: 18			
01 -GENERAL FUND 25-CITY MANAGEMENT DEPARTMENT EXPENSES		(-----) (-----) (-----) (-----) (-----)							
		2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	APPROVED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
SALARIES & BENEFITS									
525-010 CITY MANAGEMENT SALARIES	172,561	169,249	168,585	168,585	109,068	128,585	149,215	149,215	149,215
525-012 STIPEND	0	0	0	0	0	0	0	0	0
525-030 SOCIAL SECURITY	11,512	11,387	11,972	12,897	7,819	12,897	11,415	11,415	11,415
525-040 HEALTH INSURANCE	9,479	8,808	8,999	11,860	5,958	7,958	12,611	12,611	12,611
525-050 RETIREMENT	12,418	17,924	24,560	24,984	16,725	21,988	23,307	23,307	23,307
525-060 WORKER'S COMPENSATION	138	585	536	585	488	585	585	585	585
525-070 UNEMPLOYMENT COMPENSATION	9	9	112	135	117	252	135	135	135
525-080 CONTRACT LABOR - HR	0	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	206,117	207,962	214,763	219,046	140,175	172,235	197,268	197,268	197,268
OTHER EXPENSES									
525-120 DUES & SUBSCRIPTIONS	1,077	2,077	1,746	2,000	1,379	2,000	2,000	2,000	1,500
525-130 BONDS & TRAINING	0	3,610	24	3,500	0	0	3,500	3,500	2,000
525-420 OFFICE SUPPLIES	242	998	85	1,000	0	1,000	1,000	1,000	1,000
525-640 EMPLOYEE RECOGNITION	469	3,311	6,800	6,800	750	5,500	6,000	6,000	6,000
525-645 MEALS & ENTERTAINMENT	90	27	0	1,000	118	500	500	500	500
525-646 MEIA TERMINATION	0	0	700,000	0	0	0	0	0	0
TOTAL OTHER EXPENSES	1,879	10,022	708,655	14,300	2,247	9,000	13,000	13,000	11,000
OTHER INCOME/EXPENSES									
525-900 TRANSFERS	0	0	0	0	0	0	0	0	0
525-901 TRANSFER TO STREETS FUND	0	0	0	0	0	0	0	0	0
525-902 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	0
TOTAL 25-CITY MANAGEMENT	207,996	217,984	923,418	233,346	142,422	181,235	210,268	210,268	208,268



Pool

Pool Department



Goals and Objectives

Keep up with pool maintenance and basic service.

What We Accomplished in 2023/2024

- Keep all water mosquito free by adding chemicals.
- Kept water levels to a minimal for water circulation

What We Plan to Accomplish is 2024/2025

- Demo and build a new facility.

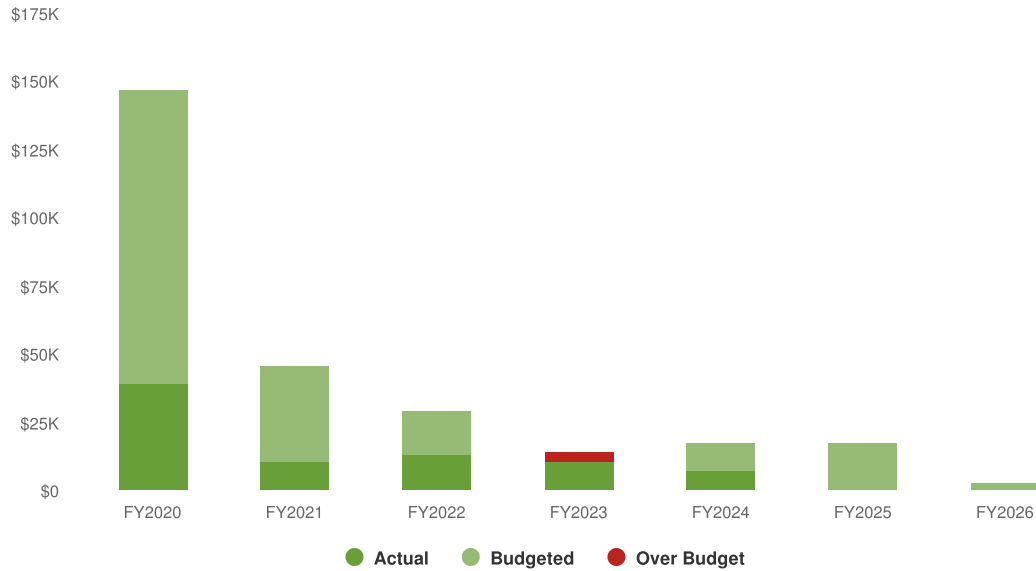


Expenditures Summary

The proposed FY 25-26 Pool department contains various decreases. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$2,500 **-\$15,000**
(-85.71% vs. prior year)

Pool Proposed and Historical Budget vs. Actual



Performance Indicator

	FY 20/21 ACTUAL	FY21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET	FY 25/26 TARGET
%Pool Chemicals	-	-	40%	20%	20% +/-	N/A
Pool Maintenance/Repairs	-	-	40%	5%	5% +/-	N/A



26 - Pool

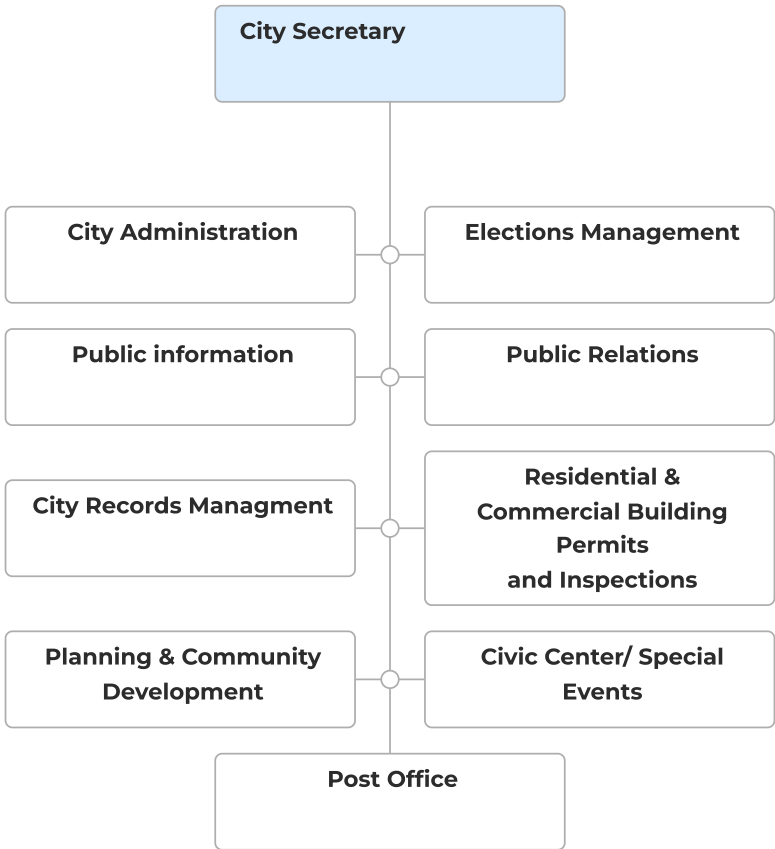
7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 19	
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET			
26-POOL		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
		(-----)	(-----)	(-----)	(-----)
		2021-2022	2022-2023	2023-2024	2024-2025
		ACTUAL	ACTUAL	ACTUAL	Y-T-D
				CURRENT	ACTUAL
				BUDGET	PROJECTED
					YEAR END
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Post Office

The Windcrest Post Office (WPO) operates as a Contract Postal Unit (CPU) under the United States Postal Service, proudly serving the City of Windcrest and its residents. As a valued community resource, the WPO facilitates essential postal services by managing the receipt and acceptance of prepaid mail for scheduled USPS pickup. In addition to mail handling, the WPO offers retail sales of USPS products, including postage stamps, flat-rate packaging, envelopes, and priority mailing supplies. Dedicated to meeting the community's postal needs, the WPO continues to provide reliable, accessible, and customer-focused service to all who live and work in Windcrest.

Post Office Department



Goals and Objectives

Goal 1: Enhance Community Access to Postal Services

- Provide convenient, reliable postal services to meet the needs of Windcrest residents and businesses.

Goal 2: Maintain Operational Excellence and Compliance

- Ensure all services are delivered in alignment with USPS standards and contract postal unit requirements.

Goal 3: Support City Services and Strengthen Community Engagement

- Operate as a trusted city amenity, reinforcing the City of Windcrest's commitment to serving its community.

Goal 4: Ensure Financial Accountability and Internal Oversight

- Promote transparency and financial integrity through structured internal review processes.

Goal 5: Deliver Exceptional Customer Service

- Foster a professional, welcoming environment with knowledgeable staff and timely service.

	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY 24/25 MID- YEAR	FY 25/26 TARGET
# of Customers	14,052	13,727	12,124	4,565	N/A
Total Sales	\$205,946.99	\$198,211.51	\$177,914.51	\$67,567.22	N/A
# of Internal Audits	1	4	4	1	4

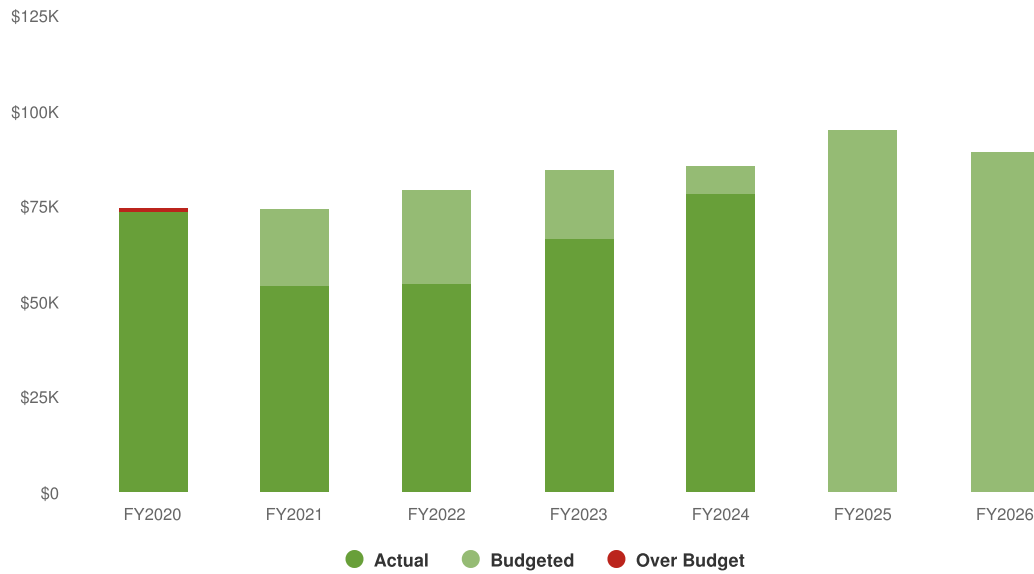


Expenditures Summary

The proposed FY 25-26 Post Office department expenses decreased by approximately 6.3%. Personnel costs increased 0.24% due to the combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. There are no increases in operating expenditure. For more detailed information please refer to the proposed FY 25-26q2 Budget report.

\$89,260 **-\$6,012**
(-6.31% vs. prior year)

Post Office Proposed and Historical Budget vs. Actual



27 - Post Office

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 20				
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET						
27-POST OFFICE		AS OF: JUNE 30TH, 2025						
DEPARTMENT EXPENSES								
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
527-010 POST OFFICE SALARIES	30,426	40,595	47,149	50,384	25,818	50,384	49,592	49,592
527-012 STIPEND	0	0	0	0	0	0	0	0
527-015 P. O. INCENTIVE PAY-BILINGUAL	0	0	0	0	0	0	0	0
527-020 OVERTIME - POST OFFICE	145	314	318	1,200	268	1,200	1,200	1,200
527-030 SOCIAL SECURITY	2,339	3,130	3,631	3,946	1,996	3,946	3,886	3,886
527-040 HEALTH INSURANCE	8,259	8,347	9,363	11,860	13,381	10,438	12,611	12,611
527-050 RETIREMENT	2,200	3,909	4,853	7,645	4,004	5,938	7,934	7,934
527-060 WORKER'S COMPENSATION	2,259	585	2,100	2,462	2,052	2,462	2,462	2,462
527-070 UNEMPLOYMENT COMPENSATION	185	13	291	175	198	295	175	175
TOTAL SALARIES & BENEFITS	45,812	56,894	67,706	77,672	47,717	74,663	77,859	77,859
OTHER EXPENSES								
527-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0
527-130 BONDS & TRAINING	0	0	0	0	0	0	0	0
527-420 OFFICE SUPPLIES - POST OFFICE	1,959	2,620	1,251	6,000	595	2,000	4,000	3,000
527-421 CONTRACT / SEASONAL HELP	0	0	0	3,200	0	0	0	0
527-590 POSTAGE - POST OFFICE	0	0	0	0	0	0	0	0
527-600 OFFICE EQUIPMENT & MAINTENANCE	0	1,200	0	0	0	0	0	0
527-610 OFFICE EQUIPMENT LEASE	6,728	5,849	9,103	8,000	1,561	8,000	10,000	8,000
527-710 INVENTORY ADJUSTMENTS	0	0	0	400	0	400	400	400
TOTAL OTHER EXPENSES	8,687	9,669	10,354	17,600	2,156	10,400	14,400	11,400
CAPITAL EXPENSES								
527-800 CAPITAL EXPENSE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
527-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 27-POST OFFICE	54,499	66,563	78,061	95,272	49,872	85,063	92,259	89,259



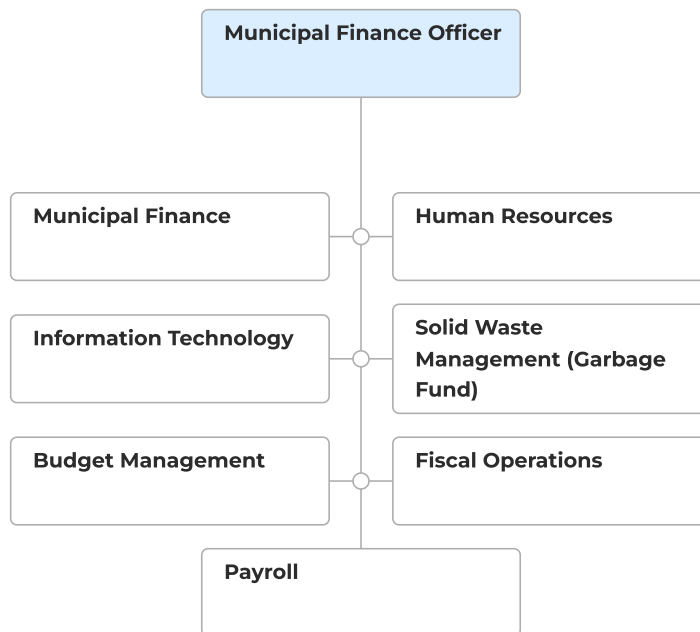
Human Resources

Managed by the Municipal Finance Officer, the Human Resource Department seeks to align the efforts of the City's most valuable asset, its employees, with organizational goals. The department is committed to delivering quality service; supporting management with their recruitment, selection, and hiring needs. Human Resource core functions include but not limited to benefits administration, labor law compliance, performance management, employee development and relations, health and wellness, policy administration, and employee counseling.

The Human Resource Department services programs and communications that add value to our prospective employees and current employees. Through improved employee retention by the adoption of strategies, the department supports and promotes a diverse workforce and ensures a positive work environment.

Human Resources Department

Human Resources



Goals and Objectives

- Ensure thorough communication and understanding of the City's personnel rules, policies, and procedures. To accomplish this goal and to connect and educate employees, the Finance department launched a monthly newsletter. The monthly newsletter includes sections of various city policies that are designed to educate and remind employees of city policies and rules. It also provides information regarding insurance providers, employee anniversaries and other relevant information.
- To boost morals, the Finance department established a program to recognize employees on their anniversary month. Employees who reach their 5, 10, 15, 20, 25-year anniversaries will receive a recognition award to be presented by the Mayor or designee.
- Coordinate with and support departments by providing consultative services and solutions regarding aspects of human resource management, including employee relations, recruitment, compensation and benefits.
- Yearly participation in Salary Survey.
- Attend TWC Employer's Conference
- Effectively communicate, administer and close the annual open enrollment period. The finance staff will continue to hold yearly enrollment meetings in person. This will provide assistance and education to employees.
- Effective in FY 2022-2023, the Finance Department expended clock in and out options such as mobile and biometric clocking.
- Effective in FY 2019-2020, the department successfully implemented an automated employment verification module to increase productivity within the department, and improved the turnaround time to service internal and external requests.
- Effective in FY 20-21, the department successfully implemented the 20-year Pay Scale.
- Effective in 24-25, the department implemented secure folders on the city server to share important documents and information between HR and other departments.



Performance Measures

	FY21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 YTD	FY 25/26 TARGET
# of Full-Time Employees	80.5	80.5	83	83.5	83.5
# of Contact/Part-Time/Seasonal Employees	5	5	5	5	5
% of Average turn-Over rate (2)	16.3%	8.97%	31.58%	29.24%	<5%

(1) Average Turnover= $\frac{\text{Number of Employees that left during YE}}{(\# \text{ employed Oct. 1, 2024,} + \# \text{ employed September 30, 2025})/2}$
 (Seasonal and temporary employees are not included in the calculation)

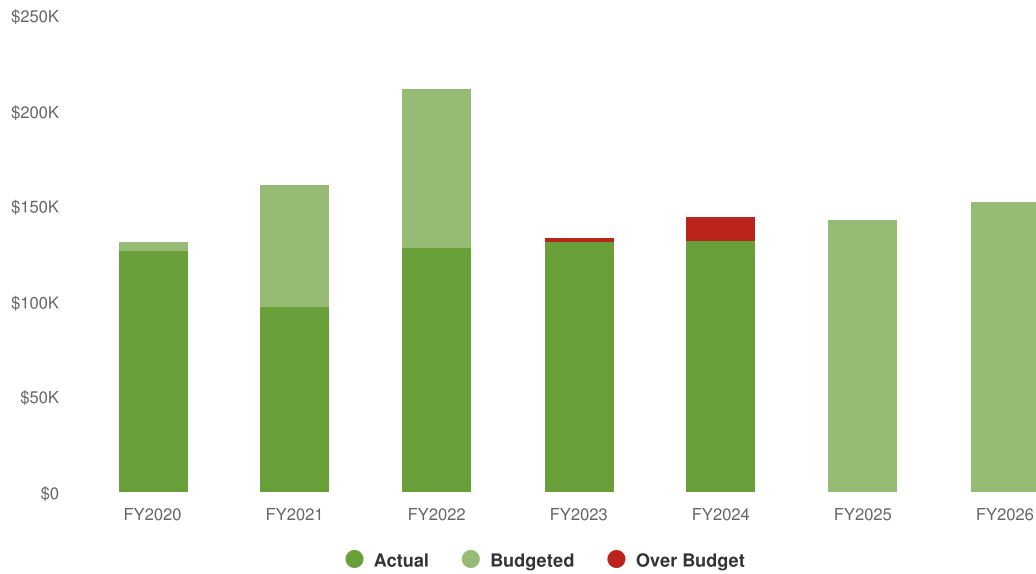


Expenditures Summary

The proposed FY 25-26 Human Resources department expenses increased by approximately 6.9%. There is a \$10,500 increase in the line 01-525-141 due to additional FTE's added in the past 4 fiscal years and proposed change in the payroll software. This department includes the HRA reimbursement account that was budgeted at the same level as in FY 24-25. For more detailed information please refer to the proposed FY 25-26 Budget report.

\$152,500 **\$9,800**
(6.87% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



28 - Human Resources

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 21	
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET			
28-HUMAN RESOURCES		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED
				ACTUAL	BUDGET
					BUDGET
OTHER EXPENSES					
528-130 INSURANCE ADMIN. FEES	3,689	3,885	3,858	2,950	4,000
528-140 EMPLOYMENT SCREENING/RECRUIT	12,400	10,771	25,567	23,333	15,000
528-141 ADP SERVICES	67,244	73,087	80,264	57,482	80,500
528-142 RECOGNITION PROGRAM	2,000	2,166	2,096	2,624	3,000
528-150 EMP MED COST ASSIST	42,939	43,604	32,608	34,863	50,000
528-162 INSURANCE INCREASE	0	0	0	0	0
528-180 COLA 4%	0	0	0	0	0
528-701 PRIOR YEAR ADJUSTMENTS	128,272	133,513	144,393	121,253	152,500
TOTAL OTHER EXPENSES					
OTHER INCOME/EXPENSES					
528-900 UNALLOCATED FUNDS	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES					
TOTAL 28-HUMAN RESOURCES	128,272	133,513	144,393	121,253	152,500



Capital

Expenditures Summary

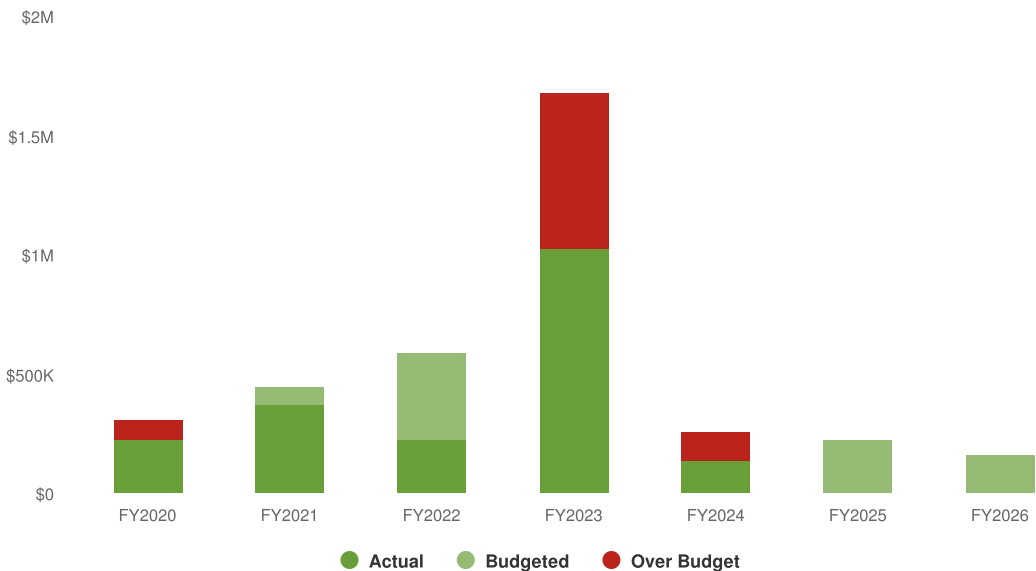
The proposed FY 25-26 Capital department expenses decreased by 28.8%. Other Capital Items are included in the 5-year capital plan and in the "Items to Consider" spreadsheet for the City Council review and consideration. Budgeted items in FY 25-26 include lease purchase of the Fire Truck, Takas Park Lights lease purchase and the lease purchase of the Public Works Dump Truck.

\$160,772

-\$65,000

(-28.79% vs. prior year)

Capital Proposed and Historical Budget vs. Actual



30 - Capital

CITY OF WINDCREST APPROVED BUDGET WORKSHEET AS OF: JUNE 30TH, 2025									
7-02-2025 03:02 PM									
PAGE: 22									
01 -GENERAL FUND									
30-CAPITAL									
DEPARTMENT EXPENSES									
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	APPROVED BUDGET	
OTHER EXPENSES									
530-506 PARKS CAPITAL	0	0	0	0	0	0	0	0	0
530-507 FLEET CAPITAL	5,050	0	0	0	0	0	0	0	0
530-508 COURT CAPITAL	0	0	0	0	0	0	0	0	0
530-525 CITY MANAGER CAPITAL	0	0	0	0	0	0	0	0	0
530-526 POOL CAPITAL	0	0	0	0	0	0	0	0	0
530-527 POST OFFICE CAPITAL	0	0	0	0	0	0	0	0	0
530-528 HUMAN RESOURCES CAPITAL	0	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	5,050	0	0	0	0	0	0	0	0
CAPITAL EXPENSES									
530-801 ADMIN CAPITAL	37,356	36,804	0	0	0	0	0	0	0
530-802 POLICE CAPITAL	0	47,460	0	0	0	0	0	0	0
530-803 FIRE CAPITAL	59,176	351,632	80,647	21,145	21,145	21,145	21,145	21,145	21,145
530-804 SPECIAL SERVICES CAPITAL	0	0	105,124	0	0	0	0	0	0
530-806 PARKS CAPITAL	63,531	1,059,895	13,988	114,627	3,179	114,627	114,627	114,627	114,627
530-810 FACILITY CAPITAL	57,485	73,156	9,790	0	0	0	0	0	0
530-811 CIVIC CENTER CAPITAL	4,341	0	33,663	0	0	0	0	0	0
530-814 CONTRACT SERVICES CAPITAL	0	0	0	0	0	21,025	0	0	0
530-815 TECH SUPPORT CAPITAL	0	0	0	65,000	11,269	15,000	0	0	0
530-816 PUBLIC WORKS CAPITAL	0	111,298	13,583	25,000	14,564	25,000	25,000	25,000	25,000
530-817 ANIMAL CONTROL CAPITAL	0	0	0	0	0	0	0	0	0
530-819 CODE ENFORCEMENT CAPITAL	0	0	0	0	0	0	0	0	0
530-820 FINANCE CAPITAL	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	221,889	1,680,246	256,794	225,772	64,824	196,797	160,772	160,772	160,772
530-806 PARKS CAPITAL									
PERMANENT NOTES:									
MUSCO LIGHTS AT TAKAS PARK, 10 YEAR LEASE PURCHASE- 1ST PMNT									
8/2023									
530-816 PUBLIC WORKS CAPITAL									
PERMANENT NOTES:									
- DUMP TRUCK LEASE PURCHASE 60 MONTHS FY 23-24 - 25,000.00/Y									
OTHER INCOME/EXPENSES									
530-925 TRANSFER OUT TO STREETS	0	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	0
TOTAL 30-CAPITAL	226,939	1,680,246	256,794	225,772	64,824	196,797	160,772	160,772	160,772
PERMANENT NOTES:									
ITEMS COMPLETED IN FY22-23:									
GL 01-530-801 TOTAL - \$36,805									
-DIGITAL ELECTRONIC SIGNAGE-\$74,712 (1ST PMNT IN FY 21-22									
\$37,906, 2ND PMNT IN FY 22-23 \$36,805.									
GL 01-530-803 TOTAL - \$334,000									
-RADIOS -\$223,265.25									



30 - Capital (Continued)

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 23		
		APPROVED BUDGET WORKSHEET				
		AS OF: JUNE 30TH, 2025				
01 -GENERAL FUND						
30-CAPITAL						
DEPARTMENT EXPENSES						
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED
					ACTUAL	BUDGET
					PROJECTED	APPROVED
					YEAR END	BUDGET
	</					



30 - Capital (Continued)

7-02-2025 03:02 PM		CITY OF WINDCREST		PAGE: 24	
01 -GENERAL FUND		APPROVED BUDGET WORKSHEET			
00-GENERAL EXPENDITURES		AS OF: JUNE 30TH, 2025			
DEPARTMENT EXPENSES					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED
				ACTUAL	BUDGET
					BUDGET
SALARIES & BENEFITS					
500-030 SOCIAL SECURITY	0	0	0	0	0
500-050 RETIREMENT	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES					
TOTAL EXPENDITURES					
REVENUE OVER/(UNDER) EXPENDITURES	8,792,142	10,969,989	11,172,091	7,482,309	11,917,066
PROJECTED ENDING FUND BALANCE	2,013,153	(377,451)	515	468,237	(1,373,176)
	5,358,971	4,981,520	4,982,035	5,450,272	3,121,827
					4,595,004
*** END OF REPORT ***					



CAPITAL IMPROVEMENTS ONE YEAR PLAN



The funds for Capital improvements can come through a variety of sources, including the use of reserves, debt financing, grants, partner matching funds, and operating revenue. The Financial Plan analyzed all available current and future resources, as well as financing options, to identify funding sources for the capital improvements.



General Fund Items to Consider

General Fund Items to Consider FY 25 - 26

Items	Requested Items FY 25-26	25% Restricted Reserve (City Charter)	Total Expenses	Approved Items FY 25 - 26
<u>Personnel Expenditures</u>				
-Insurance increase by 10%	\$100,000.00	\$25,000.00	\$125,000.00	-
<u>Total Personnel Cost</u>	-	-	-	=
<u>Operating Expenditures</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	-
Total Operating Expenditures				
<u>Capital Expenditures*</u>				
<u>Admin / Court Capital</u>				
City Hall Parking Lot Cameras (Court Security Fund)	\$5,750.00	\$-	\$5,750.00	-
City Hall perimeter Lighting	\$13,000.00	\$-	\$13,000.00	-
City Hall Trees Lighting	\$40,000.00	\$-	\$40,000.00	-
AV/Audio Digital Upgrade	\$35,000.00		\$35,000.00	-
PreFab Dias/Attorney/AV/CS Desk (Kevlar)	\$80,000.00		\$80,000.00	-
Renovations/Demo/Painting - Chamber ADA Compliance	\$30,000.00		\$30,000.00	-
Dias Chairs	\$7,500.00		\$7,500.00	-
Chamber Chairs (100 chairs)	\$13,000.00		\$13,000.00	-
City Seal behind Dias	\$3,500.00		\$3,500.00	-
Administration Traveling Vehicle	\$45,000.00		\$45,000.00	-
<u>Total Admin</u>	<u>\$272,750.00</u>	<u>\$-</u>	<u>\$272,750.00</u>	-
<u>Police Capital</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	
<u>Total Police Capital</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	
<u>FD Capital</u>				
-Replace Bunker Gear and ensure each Firefighter has two sets of gear(8 sets)	\$25,000.00	\$-	\$25,000.00	-
<u>Total FD</u>	<u>\$25,000.00</u>	<u>\$-</u>	<u>\$25,000.00</u>	-
<u>Civic Center Capital</u>				
Foundation Repair	\$47,047.50	\$-	\$47,047.50	-
Plumbing Remodel/Repair	\$35,229.00	\$-	\$35,299.00	-
Flooring demo and remodel (rough estimate)	\$25,000.00	\$-	\$25,000.00	-
<u>Total Civic Center</u>	<u>\$107,276.50</u>	<u>\$-</u>	<u>\$107,276.50</u>	-
<u>PW Capital</u>				
Upgrade restrooms and building improvements	\$120,000.00	\$-	\$120,000.00	-
PW concrete Pad N.side Maint. Build.	\$25,000.00	\$-	\$25,000.00	-
Water Tower Lights	\$69,000.00	\$-	\$69,000.00	-
Mower 72" deck	\$25,000.00	\$-	\$25,000.00	-
Street Sweeper's current model, Yr.is a 2017.	\$90,000.00	\$-	\$90,000.00	-
Case SV340B Skid Steer Loader	\$95,000.00	\$-	\$95,000.00	-



Pool Demo	\$120,000.00	\$-	\$120,000.00	-
Splash Pad	\$700,000.00	\$-	\$700,000.00	-
F250 3/4 4 door 4X4	\$50,000.00	\$-	\$50,000.00	-
Ford F150	\$37,000.00		\$37,000.00	-
Total PW	\$1,331,000.00	\$-	\$1,331,000.00	-

P&R Capital

Windbrook Estates Park and Playground	\$50,000.00	\$-	\$50,000.00	-
Takas Park Playground	\$300,000.00	\$-	\$300,000.00	-
'National Fitness Campaign (BCBS Texas) Grant funds available 30k-50k	\$150,000.00	\$-	\$150,000.00	-
Windy Hollow/Takas Park aerator	\$10,000.00	\$-	\$10,000.00	-
Brook Falls aerator	\$10,000.00	\$-	\$10,000.00	-
Autumn Sunset aerator	\$20,000.00	\$-	\$20,000.00	-
Lights for ponds Investment	\$30,000.00	\$-	\$30,000.00	-
Water rights	\$100,000.00	\$-	\$100,000.00	-
Windrock/ Montgomery	\$20,000.00	\$-	\$20,000.00	-
Crestway/Willmon Way	\$20,000.00	\$-	\$20,000.00	-
Midcrown/Walzern	\$20,000.00	\$-	\$20,000.00	-
Windcrest/Windcrest Dr.	\$20,000.00	\$-	\$20,000.00	-
Crestway/Randolf Blvd.	\$20,000.00	\$-	\$20,000.00	-
Walzem/I35	\$20,000.00	\$-	\$20,000.00	-
Creastway from Kitty Hawk	\$20,000.00	\$-	\$20,000.00	-
Eagle Crest from Weidner Rd.	\$20,000.00	\$-	\$20,000.00	-
WLL Bleacher shade covers	\$40,000.00	\$-	\$40,000.00	-
Parks cameras and Safety Video Products, Flock Safety (10pc, 30k annual subscription) Location: Takas Park Baseball fields.	\$67,500.00	\$-	\$67,500.00	-
Total P&R Capital	\$937,500.00	\$-	\$937,500.00	-

Animal Control

-New Animal Control Van	\$90,364.00	\$-	\$90,364.00	-
Total Animal Control	\$90,364.00	\$-	\$90,364.00	-

Finance Capital

City Computer Replacements	\$11,200.000	\$-	\$11,200.000	-
Police Department Computer replacements	\$31,500.00		\$31,500.00	-
Total Finance	\$65,000.00	\$-	\$65,000.00	-

Total	\$2,895,390.50	\$25,000.00	\$2,920,390.50	=
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Available Unrestricted Fund Balance (FY Ending Fund Balance -(minus) 25% Restricted Fund Balance)	\$1,494,936.00		\$1,494,936.00	\$1,494,936.00
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* Capital Expenditures does not require a 25% fund balance reserve.



Capital Assets

The Fixed Assets Policy of the City of Windcrest defines a capital asset as a piece of equipment, or investment in general infrastructure, that has a value in excess of \$2,500.00 and has an expected useful life of greater than one year. The Governmental Accounting Standards Board ("GASB") has issued Statement 34, dictating the requirements for the reporting of such assets. The annual value of such assets is reported in the Comprehensive Annual Financial Report.



Asset Classes

Assets shall be assigned to one of the following class groups, for the purposes of reporting in government-wide financial statements: land and land improvements, buildings and building improvements, furniture & equipment, infrastructure.

Land and Land Improvements

Land and land improvements, including easements and rights of way, are assigned an indefinite useful life. No depreciation is applied to land and land improvements.

Buildings

This includes all buildings and building-related structures. Construction-in-progress is considered as a separate type of construction and is tracked as a separate asset until the time of completion, at which point the value is reclassified as either a new building or related structure, or added to the value of the construction renovated.

Buildings	39 years
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Improvements Other Than Buildings

These improvements are permanent and non-moveable. They add value to land but have a limited useful life.

Fences	15 years
Retaining walls	15 years
Parking lots	15 years
Landscaping	15 years

Furniture & Fixtures, Machinery & Equipment, Vehicles, Radio Equipment, and Software

Machinery and equipment typically comprises the largest number of assets, but comprises the smallest overall value in relation to other classes. Machinery and equipment are given consideration within the following sub classes, with related useful life:

Machinery & tools	7 years
Furniture & accessories	7 years
Communications equipment	7 years
Computer equipment	5 years
Computer software	3 years
Audiovisual equipment	7 years
Grounds maintenance equipment	7 years
Police vehicles	5 years
Fire protection vehicles	7 years
Other licensed vehicles	5 years

Infrastructure



Investment in systems that provide a critical service to a municipality when considered as a system, but not a distinct separate asset, is recorded as infrastructure. By its nature, infrastructure is difficult to define as a separate system, and is difficult to define useful life on a broad basis. The Governmental Accounting Standards Board has recommended, reporting of infrastructure using the following subclasses and relative useful life for the subclasses:

Streets/alleys - subsurface	0 years
Streets/alleys - asphalt	15 years
Traffic control signals	10 years
Sidewalks and curbing	15 years
Street lighting	15 years



CAPITAL IMPROVEMENTS MULTI-YEAR PLAN



City of Windcrest 2025-2030 CIP Plan

Item	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
City Hall					
City Hall Parking Lot Cameras (Court Security Fund)	\$ 5,750.00				
City Hall Perimeter Lighting	\$ 13,000.00				
City Hall Trees Lighting	\$ 40,000.00				
City Hall Indoor Directional & Office Signage		\$ 15,000.00			
City Hall Interior Repaint		\$ 35,000.00			
Rock Wall Demo/Remodel		\$ 40,000.00			
Upgraded Bulletin Boards		\$ 20,000.00			
Foundation Repair			\$ 200,000.00		
Exterior Digital Board for City News (55"-75" 4K ultra-bright display) 2 boards				\$ 110,000.00	
Upgrade Digital Marque					\$ 150,000.00
Council Chambers					
A/V Digital Upgrade	\$ 35,000.00				
PreFab Dias/Attorney/AV/CS Desk (Kevlar)	\$ 80,000.00				
Renovations/Demo/Painting - Chamber ADA Compliance	\$ 30,000.00				
Dias Chairs	\$ 7,500.00				
Chamber Chairs (100 chairs)	\$ 13,000.00				
City Seal behind Dias	\$ 3,500.00				
City Hall Conference Room (PD copier wall) Renovations /Demo/Painting (cost includes sound proofing room and doors)		\$ 25,000.00			
Chamber Conference Room Digital AV Upgrade		\$ 20,000.00			
Bullet resistant Doors		\$ 10,000.00			
Reframing Entrance Doors & New Header			\$ 10,000.00		
Bullet Proof Entrance Doors			\$ 65,000.00		
Bullet Proof Windows			\$ 25,000.00		
AV Digital Upgrades & Revamp Chambers equipment					\$ 65,000.00
Civic Center					
Foundation Repair	\$ 47,047.50				
Plumbing Remodel/Repair	\$ 35,229.00				
Flooring demo and remodel (rough estimate)	\$ 25,000.00				
Additional Security Cameras & Relocate (interior & exterior)		\$ 14,000.00			
Upgraded connections (network and Wi-Fi connections drop continuously) also include AV rewiring and network wiring clean up.		\$ 45,000.00			
Banquet Chairs - Stainless Steel Padded (eliminate the need for chair covers (replacing chair covers bi-monthly) /laundry service/set up hours - more ergonomic)		\$ 16,000.00			
Commercial Coffee Maker (replaces broken coffee maker)		\$ 2,500.00			
Commercial Stove w/ Ovens (safety issue-needs to be replaced)		\$ 15,000.00			
TV Cabinet or wall inset (cover TV)		\$ 3,500.00			
Cabinets/Shelving in Supply Closet (CC needs storage/Non-available)		\$ 5,000.00			
Kitchen rewiring - additional panel circuits and outlets			\$ 25,000.00		
New Round 60" Banquet Tables (swirl stainless steel) (eliminates long hours for set up/laundry service/ Replacement cost (replacing linens bi-monthly)			\$ 15,000.00		
Commercial Warmer			\$ 2,500.00		
Kitchen Remodel (move freezer and warmer into kitchen)			\$ 35,000.00		
Replace Patio Coverings (remote coverings)				\$ 50,000.00	
New AC Unit				\$ 45,000.00	
New Monument Signage and address sign				\$ 60,000.00	
Exterior Pull Down Window Replacements					\$ 50,000.00



Interior Window Covering Replacements					\$ 50,000.00
Remodel Kitchen Bathroom					\$ 10,000.00
Remodel washroom/janitor room (make a private room for Mom's)					\$ 25,000.00
Public Works Building					
Upgrade restrooms and building improvements	\$ 120,000.00				
PW concrete Pad N.side Maint. Build.	\$ 25,000.00				
Water Tower Lights	\$ 69,000.00				
Parks and Playgrounds					
Playground Option 1		\$ 190,000.00			
Playground Option 2		\$ 135,000.00			
Windbrook Estates Park and Playground	\$ 50,000.00				
Takas Park Playground	\$ 300,000.00				
Walking Trails at Takas Park		\$ 650,000.00	\$ 747,500.00		
National Fitness Campaign (BCBS Texas) Grant funds available 30k-50k	\$ 150,000.00				
Ponds					
Windy Hollow/Takas Park aerator	\$ 10,000		\$ 10,000.00	\$ 10,000.00	
Brook Falls aerator	\$ 10,000	\$ 10,000.00			
Autumn Sunset aerator	\$ 20,000		\$ 20,000.00	\$ 20,000.00	
Lights for ponds Investment	\$ 30,000				
Water rights	\$ 100,000				
Entrances					
Windrock/Mongomery	\$ 20,000			\$ 10,000	
Crestway/Willmon Way	\$ 20,000			\$ 10,000	
Midcrown/Walzem	\$ 20,000			\$ 10,000	
Windcrest/Windcrest Dr.	\$ 20,000			\$ 10,000	
Crestway/Randolf Blvd.	\$ 20,000			\$ 10,000	
Walzem/I35	\$ 20,000			\$ 10,000	
Creastway from Kitty Hawk	\$ 20,000			\$ 10,000	
Eagle Crest from Weidner Rd.	\$ 20,000			\$ 10,000	
Windcrest LL Baseball Fields					
Bleacher shade covers	\$ 40,000.00				
Parks cameras and Safety Video Products, Flock Safety (10pc, 30k annual subscription) Location: Takas Park Baseball fields.	\$ 67,500.00				
Pool					
Pool Demo	\$ 120,000.00				
Splash Pad	\$ 700,000.00				
Post Office					
DEMO & Renovations to include ADA Counter/Back wall demo /under-counter storage		\$ 50,000.00			
Bullet Proof Service Window Safety & Environmental Protection		\$ 65,000.00			
Bullet Resistant Counter Wall & Door		\$ 25,000.00			
Supply & Janitorial Closet Remodel			\$ 75,000.00		
PO Network Rewiring and Clean-Up				\$ 50,000.00	
EQUIPMENT					
Mower 72" deck	\$ 25,000.00	\$ -	\$ 25,000.00		\$ 25,000.00



Street Sweeper's current model, Yr.is a 2017.	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Case SV340B Skid Steer Loader	\$ 95,000.00				
FLEET REPLACEMENT					
F250 3/4 4 door 4X4	\$ 50,000.00		\$ 55,000.00		
Ford F150	\$ 37,000.00		\$ 37,000.00		
Administration Traveling Vehicle	\$ 45,000.00				
New Animal Control Van	\$ 90,364.00				
STREETS					
AAMPO FY27-30 Sidewalks Grant (Total Construction Cost-\$1,930,829; 20% Match-\$366,858+5% approved overmatch-\$96,541=City Match \$485,399)		\$ 485,399.00			
Streets overlay (maintenance)	\$ 2,000,000.00	\$ -	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
City Wide Alley repairs	\$ 100,000.00	\$ 200,000.00	\$ 100,000.00	\$ 200,000.00	\$ 100,000.00
IT					
Police Department Computer replacements	\$ 31,500.00	\$ 17,175.00		\$ 4,500.00	\$ 31,215.00
Storage and Memory Upgrades on Servers - (City Wide)		\$ 20,400.00			
City Computer Replacements	\$ 11,200.00	\$ 24,400.00	\$ 17,800.00	\$ 10,200.00	\$ 16,600.00
Wireless Wi-Fi 7 Upgrade with Cabling (City Wide)			\$ 30,000.00		
Network Switch Upgrade GB Recommendation - (City Wide)			\$ 70,000.00		
Refresh of Network Infrastructure for CAT6+ Cabling- (City Hall, PD, PW)				\$ 73,000.00	
Camera Systems for 1 Dormitory (In-Progress Fire Bay System)		\$ 16,000.00			
Camera Upgrade from 32-channel to 64-channel w/Installation (City Hall)		\$ 7,000.00			
Totals	\$ 4,401,564.00	\$ 1,985,374.00	\$ 2,777,300.00	\$ 537,700.00	\$ 1,762,815.00



Fire Department CIP Plan



FY 2025-2030

Capital Improvements Program

Category	Project Name	Project Description	Statistical Source	Previously Approved Funding	25/26	26/27	27/28	28/29	29/30
Fire	FTE Additions	Create 3 Lieutenant Positions	Community Safety / Public Service	General		\$332,394.56			
Fire	FTE Additions	Hire 3 Firefighters	Community Safety / Public Service	General			\$279,023.85		
Fire	Chief Vehicle	Chief Vehicle Replacement	Community Safety / Public Service	Capital Utilizing lease agreement	\$20,488	\$20,488	\$20,488	\$1.00	
Fire	Fire Department Replacement Engine Bravo with Equipment	Replacing Engine 187 Bravo- 2027 will meet its lifespan.	Community Safety/Public Service	Capital			\$114,455	\$114,455	\$114,455
Fire	Thermal Imaging Cameras	Upgrade Thermal Imaging Cameras	Firefighter Safety	General		\$20,000			
Fire	Replacement Vehicle	Small Vehicles	Community Safety/ Public Service	General			\$70,000- Assistant Chief	\$ 70,000- Fire Marshal	
Fire	Bunker Gear	Replace Bunker Gear and ensure each Firefighter has two sets of gear	Firefighter Safety	General	\$25,000	\$25,000			\$25,000
Fire	Body Armor	Purchase Body Armor for firefighter safety	Firefighter Safety	General	Apply for a Grant	\$20,000			
Fire	Replace Cardiac Monitors	Replace out-of-date Cardiac Monitors	Community Safety/Public Service	General		Apply for a Grant	\$30,000	\$30,000	
Fire	Replace SCBA Bottles	Sixteen SCBA Cylinder expire 2029	Firefighter Safety	General			\$26,715.91		
Fire	Replace SCBA Packs	Seven Packs expire In 2029	Firefighter Safety	General			\$57,999.30		
Fire	Dorm Furniture	Replace old furniture	Facility Upgrades	General		\$25,000			\$25,000
Fire	Extraction Tools	Replace out-of-date tools	Community Safety/Public Service	General					
Fire	AED'S	Replace out of Date Tools	Community Safety/ Public Service	General					\$7,500
Fire	Portable Radios	Replace out of Date Tools	Community Safety/ Public Service	General					Apply for a Grant
Fire	Mobile Radios	Replace out-of-date tools	Community Safety/ Public Service	General					Apply for a Grant



Fire	Dorm Floor	Concrete Stain Dorm Floors	Facility Upgrades	General	Obtaining Quotes				
General Fund Grand Total					\$609,893.32	\$648,000.00	\$815,000.00	\$868,000.00	
Potential Future Bond/Grant/Other Funding					\$0	\$0	\$0	\$0	



DEBT



City Debt Summary

General Obligation (GO Bonds)

All General Obligation (GO) Bonds are issued on the full faith and credit of the City and are secured by Ad Valorem taxes levied against all taxable property. The State requires incorporated cities to submit proposed bond issues to a public referendum and receive voter authorization prior to bond issuance. These bonds are serviced by the Debt Service Fund with an apportionment of the Ad Valorem tax levy.

Lease Purchase (Financed)

Used to finance the purchase of an asset over time, through lease payments that include principal and interest. Lease purchases can be financed through a private vendor.

Legal Debt Limit

There is no debt limit established by law. The limit, is, therefore, governed by the City's ability to levy and collect taxes to service the outstanding indebtedness. The City's maximum legal tax rate established under its Charter is \$2.25 per \$100 assessed valuation.

Credit Rating

S&P Global Ratings assigned its 'AA' long-term rating to the City of Windcrest, Texas series 2019A and 2019B general obligation (GO) bonds.

*The City of Windcrest does not have any upcoming bond elections.



Lease Purchase Agreement between PNC Bank National Association (Takas Park Baseball Field Lights)

<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>	<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>
1	7/01/2023	\$0.00	62	8/01/2028	\$0.00
2	8/01/2023	\$0.00	63	9/01/2028	\$114,627
3	9/01/2023	\$114,627	64	10/01/2028	\$0.00
4	10/01/2023	\$0.00	65	11/01/2028	\$0.00
5	11/01/2023	\$0.00	66	12/01/2028	\$0.00
6	12/01/2023	\$0.00	67	1/01/2029	\$0.00
7	1/01/2024	\$0.00	68	2/01/2029	\$0.00
8	2/01/2024	\$0.00	69	3/01/2029	\$0.00
9	3/01/2024	\$0.00	70	4/01/2029	\$0.00
10	4/01/2024	\$0.00	71	5/01/2029	\$0.00
11	5/01/2024	\$0.00	72	6/01/2029	\$0.00
12	6/01/2024	\$0.00	73	7/01/2029	\$0.00
13	7/01/2024	\$0.00	74	8/01/2029	\$0.00
14	8/01/2024	\$0.00	75	9/01/2029	\$114,627
15	9/01/2024	\$114,627	76	10/01/2029	\$0.00
16	10/01/2024	\$0.00	77	11/01/2029	\$0.00
17	11/01/2024	\$0.00	78	12/01/2029	\$0.00
18	12/01/2024	\$0.00	79	1/01/2030	\$0.00
19	1/01/2025	\$0.00	80	2/01/2030	\$0.00
20	2/01/2025	\$0.00	81	3/01/2030	\$0.00
21	3/01/2025	\$0.00	82	4/01/2030	\$0.00
22	4/01/2025	\$0.00	83	5/01/2030	\$0.00
23	5/01/2025	\$0.00	84	6/01/2030	\$0.00
24	6/01/2025	\$0.00	85	7/01/2030	\$0.00
25	7/01/2025	\$0.00	86	8/01/2030	\$0.00
26	8/01/2025	\$0.00	87	9/01/2030	\$114,627
27	9/01/2025	\$114,627	88	10/01/2030	\$0.00
28	10/01/2025	\$0.00	89	11/01/2030	\$0.00
29	11/01/2025	\$0.00	90	12/01/2030	\$0.00
30	12/01/2025	\$0.00	91	1/01/2031	\$0.00
31	1/01/2026	\$0.00	92	2/01/2031	\$0.00
32	2/01/2026	\$0.00	93	3/01/2031	\$0.00
33	3/01/2026	\$0.00	94	4/01/2031	\$0.00
34	4/01/2026	\$0.00	95	5/01/2031	\$0.00
35	5/01/2026	\$0.00	96	6/01/2031	\$0.00
36	6/01/2026	\$0.00	97	7/01/2031	\$0.00
37	7/01/2026	\$0.00	98	8/01/2031	\$0.00
38	8/01/2026	\$0.00	99	9/01/2031	\$114,627
39	9/01/2026	\$114,627	100	10/01/2031	\$0.00
40	10/01/2026	\$0.00	101	11/01/2031	\$0.00
41	11/01/2026	\$0.00	102	12/01/2031	\$0.00
42	12/01/2026	\$0.00	103	1/01/2032	\$0.00
43	01/01/2027	\$0.00	104	2/01/2032	\$0.00
44	2/01/2027	\$0.00	105	3/01/2032	\$0.00
45	3/01/2027	\$0.00	106	4/01/2032	\$0.00
46	4/01/2027	\$0.00	107	5/01/2032	\$0.00
47	5/01/2027	\$0.00	108	6/01/2032	\$0.00
48	6/01/2027	\$0.00	109	7/01/2032	\$0.00
49	7/01/2027	\$0.00	110	8/01/2032	\$0.00
50	8/01/2027	\$0.00	111	9/01/2032	\$114,627
51	9/01/2027	\$114,627	112	10/01/2032	\$0.00
52	10/01/2027	\$0.00	113	11/01/2032	\$0.00
53	11/01/2027	\$0.00	114	12/01/2032	\$0.00
54	12/01/2027	\$0.00	115	1/01/2033	\$0.00
55	1/01/2028	\$0.00	116	2/01/2033	\$0.00
56	2/01/2028	\$0.00	117	3/01/2033	\$0.00



57	3/01/2028	\$0.00	118	4/01/2033	\$0.00
58	4/01/2028	\$0.00	119	5/01/2033	\$0.00
59	5/01/2028	\$0.00	120	6/01/2033	\$0.00
60	6/01/2028	\$0.00	121	7/01/2033	\$0.00
61	7/01/2028	\$0.00	122	8/01/2033	\$0.00



Lease Purchase Agreement between PNC Bank National Association (Takas Park Baseball Field Lights - General Fund)

<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>	<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>
1	7/01/2023	\$0.00	62	8/01/2028	\$0.00
2	8/01/2023	\$0.00	63	9/01/2028	\$114,627
3	9/01/2023	\$114,627	64	10/01/2028	\$0.00
4	10/01/2023	\$0.00	65	11/01/2028	\$0.00
5	11/01/2023	\$0.00	66	12/01/2028	\$0.00
6	12/01/2023	\$0.00	67	1/01/2029	\$0.00
7	1/01/2024	\$0.00	68	2/01/2029	\$0.00
8	2/01/2024	\$0.00	69	3/01/2029	\$0.00
9	3/01/2024	\$0.00	70	4/01/2029	\$0.00
10	4/01/2024	\$0.00	71	5/01/2029	\$0.00
11	5/01/2024	\$0.00	72	6/01/2029	\$0.00
12	6/01/2024	\$0.00	73	7/01/2029	\$0.00
13	7/01/2024	\$0.00	74	8/01/2029	\$0.00
14	8/01/2024	\$0.00	75	9/01/2029	\$114,627
15	9/01/2024	\$114,627	76	10/01/2029	\$0.00
16	10/01/2024	\$0.00	77	11/01/2029	\$0.00
17	11/01/2024	\$0.00	78	12/01/2029	\$0.00
18	12/01/2024	\$0.00	79	1/01/2030	\$0.00
19	1/01/2025	\$0.00	80	2/01/2030	\$0.00
20	2/01/2025	\$0.00	81	3/01/2030	\$0.00
21	3/01/2025	\$0.00	82	4/01/2030	\$0.00
22	4/01/2025	\$0.00	83	5/01/2030	\$0.00
23	5/01/2025	\$0.00	84	6/01/2030	\$0.00
24	6/01/2025	\$0.00	85	7/01/2030	\$0.00
25	7/01/2025	\$0.00	86	8/01/2030	\$0.00
26	8/01/2025	\$0.00	87	9/01/2030	\$114,627
27	9/01/2025	\$114,627	88	10/01/2030	\$0.00
28	10/01/2025	\$0.00	89	11/01/2030	\$0.00
29	11/01/2025	\$0.00	90	12/01/2030	\$0.00
30	12/01/2025	\$0.00	91	1/01/2031	\$0.00
31	1/01/2026	\$0.00	92	2/01/2031	\$0.00
32	2/01/2026	\$0.00	93	3/01/2031	\$0.00
33	3/01/2026	\$0.00	94	4/01/2031	\$0.00
34	4/01/2026	\$0.00	95	5/01/2031	\$0.00
35	5/01/2026	\$0.00	96	6/01/2031	\$0.00
36	6/01/2026	\$0.00	97	7/01/2031	\$0.00
37	7/01/2026	\$0.00	98	8/01/2031	\$0.00
38	8/01/2026	\$0.00	99	9/01/2031	\$114,627
39	9/01/2026	\$114,627	100	10/01/2031	\$0.00
40	10/01/2026	\$0.00	101	11/01/2031	\$0.00
41	11/01/2026	\$0.00	102	12/01/2031	\$0.00
42	12/01/2026	\$0.00	103	1/01/2032	\$0.00
43	01/01/2027	\$0.00	104	2/01/2032	\$0.00
44	2/01/2027	\$0.00	105	3/01/2032	\$0.00
45	3/01/2027	\$0.00	106	4/01/2032	\$0.00
46	4/01/2027	\$0.00	107	5/01/2032	\$0.00
47	5/01/2027	\$0.00	108	6/01/2032	\$0.00
48	6/01/2027	\$0.00	109	7/01/2032	\$0.00
49	7/01/2027	\$0.00	110	8/01/2032	\$0.00
50	8/01/2027	\$0.00	111	9/01/2032	\$114,627
51	9/01/2027	\$114,627	112	10/01/2032	\$0.00
52	10/01/2027	\$0.00	113	11/01/2032	\$0.00
53	11/01/2027	\$0.00	114	12/01/2032	\$0.00
54	12/01/2027	\$0.00	115	1/01/2033	\$0.00
55	1/01/2028	\$0.00	116	2/01/2033	\$0.00
56	2/01/2028	\$0.00	117	3/01/2033	\$0.00
57	3/01/2028	\$0.00	118	4/01/2033	\$0.00
58	4/01/2028	\$0.00	119	5/01/2033	\$0.00
59	5/01/2028	\$0.00	120	6/01/2033	\$0.00
60	6/01/2028	\$0.00	121	7/01/2033	\$0.00
61	7/01/2028	\$0.00	122	8/01/2033	\$0.00



Lease Purchase Agreement Dump Truck (General Fund)

<u>Payment Number</u>	<u>Due Date</u>	<u>Contract Payment</u>	<u>Applied to Interest</u>	<u>Applied to Principal</u>	<u>Balance</u>
					\$99,519.00
1	10/22/2023	\$2,118.81	\$836.65	\$1,282.16	\$98,236.84
2	11/22/2023	\$2,118.81	\$825.87	\$1,292.94	\$96,943.90
3	12/22/2023	\$2,118.81	\$815.00	\$1,303.81	\$95,640.09
2023 Totals		\$6,356.43	\$2,477.52	\$3,878.91	
4	01/22/2024	\$2,118.81	\$804.04	\$1,314.77	\$94,325.32
5	02/22/2024	\$2,118.81	\$792.98	\$1,325.83	\$92,999.49
6	03/22/2024	\$2,118.81	\$781.84	\$1,336.97	\$91,662.52
7	04/22/2024	\$2,118.81	\$770.60	\$1,348.21	\$90,314.31
8	05/22/2024	\$2,118.81	\$759.26	\$1,359.55	\$88,954.76
9	06/22/2024	\$2,118.81	\$747.83	\$1,370.98	\$87,583.78
10	07/22/2024	\$2,118.81	\$736.31	\$1,382.50	\$86,201.28
11	08/22/2024	\$2,118.81	\$724.69	\$1,394.12	\$84,807.16
12	09/22/2024	\$2,118.81	\$712.97	\$1,405.84	\$83,401.32
13	10/22/2024	\$2,118.81	\$701.15	\$1,417.66	\$81,983.66
14	11/22/2024	\$2,118.81	\$689.23	\$1,429.58	\$80,554.08
15	12/22/2024	\$2,118.81	\$677.21	\$1,441.60	\$79,112.48
2024 Totals		\$25,425.72	\$8,898.11	\$16,527.61	
16	01/22/2025	\$2,118.81	\$665.09	\$1,453.72	\$77,658.76
17	02/22/2025	\$2,118.81	\$652.87	\$1,465.94	\$76,192.82
18	03/22/2025	\$2,118.81	\$640.55	\$1,478.26	\$74,714.56
19	04/22/2025	\$2,118.81	\$628.12	\$1,490.69	\$73,223.87
20	05/22/2025	\$2,118.81	\$615.59	\$1,503.22	\$71,720.65
21	06/22/2025	\$2,118.81	\$602.95	\$1,515.86	\$70,204.79
22	07/22/2025	\$2,118.81	\$590.20	\$1,528.61	\$68,676.18
23	08/22/2025	\$2,118.81	\$577.35	\$1,541.46	\$67,134.72
24	09/22/2025	\$2,118.81	\$564.39	\$1,554.42	\$65,580.30
25	10/22/2025	\$2,118.81	\$551.33	\$1,567.48	\$64,012.82
26	11/22/2025	\$2,118.81	\$538.15	\$1,580.66	\$62,432.16
27	12/22/2025	\$2,118.81	\$524.86	\$1,593.95	\$60,838.21
2025 Totals		\$25,425.72	\$7,151.45	\$18,274.27	
28	01/22/2026	\$2,118.81	\$511.46	\$1,607.35	\$59,230.86
29	02/22/2026	\$2,118.81	\$497.95	\$1,620.86	\$57,610.00
30	03/22/2026	\$2,118.81	\$484.32	\$1,634.49	\$55,975.51
31	04/22/2026	\$2,118.81	\$470.58	\$1,648.23	\$54,327.28
32	5/22/2026	\$2,118.81	\$456.72	\$1,662.09	\$52,665.19
33	06/22/2026	\$2,118.81	\$442.75	\$1,676.06	\$50,989.13
34	07/22/2026	\$2,118.81	\$428.66	\$1,690.15	\$49,298.98
35	08/22/2026	\$2,118.81	\$414.45	\$1,704.36	\$47,594.62
36	09/22/2026	\$2,118.81	\$400.12	\$1,718.69	\$45,875.93
37	10/22/2026	\$2,118.81	\$385.67	\$1,733.14	\$44,142.79
38	11/22/2026	\$2,118.81	\$371.10	\$1,747.71	\$42,395.08
39	12/22/2026	\$2,118.81	\$356.41	\$1,762.40	\$40,632.68
2026 Totals		\$25,425.72	\$5,220.19	\$20,205.53	
40	01/22/2027	\$2,118.81	\$341.59	\$1,777.22	\$38,855.46
41	02/22/2027	\$2,118.81	\$326.65	\$1,792.16	\$37,063.30
42	03/22/2027	\$2,118.81	\$311.59	\$1,807.22	\$35,256.08
43	04/22/2027	\$2,118.81	\$296.39	\$1,822.42	\$33,433.66
44	05/22/2027	\$2,118.81	\$281.07	\$1,837.74	\$31,595.92
45	06/22/2027	\$2,118.81	\$265.62	\$1,853.19	\$29,724.73
46	07/22/2027	\$2,118.81	\$250.04	\$1,868.77	\$27,873.96
47	08/22/2027	\$2,118.81	\$234.33	\$1,884.48	\$25,989.48
48	09/22/2027	\$2,118.81	\$218.49	\$1,900.32	\$24,089.16
49	10/22/2027	\$2,118.81	\$202.52	\$1,916.29	\$22,172.87
50	11/22/2027	\$2,118.81	\$186.41	\$1,932.40	\$20,240.47
51	12/22/2027	\$2,118.81	\$170.16	\$1,948.65	\$18,291.82
2027 Totals		\$24,425.72	\$3,084.86	\$22,340.86	
52	01/22/2027	\$2,118.81	\$153.78	\$1,965.03	\$16,326.79



53	02/22/2027	\$2,118.81	\$137.26	\$1,981.55	\$14,345.24
54	03/22/2027	\$2,118.81	\$120.60	\$1,998.21	\$12,347.03
55	04/22/2027	\$2,118.81	\$103.80	\$2,015.01	\$10,332.02
56	05/22/2027	\$2,118.81	\$86.86	\$2,031.95	\$8,300.07
57	06/22/2027	\$2,118.81	\$69.78	\$2,049.03	\$6,251.04
58	07/22/2027	\$2,118.81	\$52.55	\$2,066.26	\$4,184.78
59	08/22/2027	\$2,118.81	\$35.18	\$2,083.63	\$2,101.15
60	09/22/2027	\$2,118.81	\$17.66	\$2,101.15	\$0.00
2028 Totals		\$19,069.29	\$777.47	\$18,291.82	
Grand Totals		\$127,128.60	27,609.60	\$99,519.00	

Lease Purchase Agreement between American National Leasing Company (2024 Chevrolet Tahoe - Fire Truck - General Fund)

2024 Chevrolet Tahoe 4 WD \$56,030.50	
Emergency Unit	\$16,256.25
Freight/Handeling	\$0
Total Purchase Price	\$72,286.75
Doc Fee	\$150.00
Down Payment	\$0
Net Capitalization	\$72,436.75

<u>Date</u>	<u>Lease Payment</u>	<u>Days Accrual</u>	<u>Accr. Interest</u>	<u>Principal</u>	<u>Note Balance</u>
04/04/2024	0.00	0.00	0.00	0.00	\$72,436.75
04/04/2025	\$21,145.00	365	\$4,708.39	\$16,436.61	\$56,000.14
04/04/2026	\$21,145.00	365	\$3,640.01	\$17,504.99	\$38,495.15
04/04/2027	\$21,145.00	365	\$2,502.18	\$18,642.82	\$19,852.33
04/04/2028	\$21,145.00	365	\$1,293.94	\$19,851.06	\$1.27

Net Capitalized		
Cost	\$72,436.75	\$12,144.52
Internet Rate	6.500%	
Residual Value	\$1.27	
Rounding	(\$.27)	
Adjusted Res Value	\$1.00	

Lease Purchase Agreement between Siddons - Martin (Mini Pumper - Fire - General Fund)

<u>Payment Number</u>	<u>Payment Date</u>	<u>Contract Payment</u>	<u>Applied to Interest</u>	<u>Applied to Principal</u>	<u>Purchase Price</u>
					\$447,356.00

* Mini Pumper Truck has an anticipation date FY 2028



Lease Purchase Agreement between Lease Servicing Center, Inc. dba NCL Government Capital (Backhoe - Garbage Fund))

<u>Payment Number</u>	<u>Due Date</u>	<u>Contract Payment</u>	<u>Applied to Interest</u>	<u>Applied to Principal</u>	<u>Purchase Option Price</u>
1	10/31/2022	\$2,525.21	\$656.58	\$1,868.63	Not Available
2	11/30/2022	\$2,525.21	\$647.18	\$1,878.03	Not Available
3	12/31/2022	\$2,525.21	\$637.73	\$1,887.48	Not Available
4	1/31/2023	\$2,525.21	\$628.24	\$1,896.97	\$129,484.82
5	2/28/2023	\$2,525.21	\$618.69	\$1,906.52	\$127,366.41
6	3/31/2023	\$2,525.21	\$609.10	\$1,916.11	\$125,241.34
7	4/30/2023	\$2,525.21	\$599.46	\$1,925.75	\$123,109.60
8	5/31/2023	\$2,525.21	\$589.77	\$1,935.44	\$120,971.16
9	6/30/2023	\$2,525.21	\$580.03	\$1,945.18	\$118,826.00
10	7/31/2023	\$2,525.21	\$570.25	\$1,954.96	\$116,674.10
11	8/31/2023	\$2,525.21	\$560.41	\$1,964.80	\$114,515.44
12	9/30/2023	\$2,525.21	\$550.52	\$1,974.69	\$112,350.00
13	10/31/2023	\$2,525.21	\$540.59	\$1,984.62	\$110,177.76
14	11/30/2023	\$2,525.21	\$530.60	\$1,994.61	\$107,998.69
15	12/31/2023	\$2,525.21	\$520.57	\$2,004.64	\$105,812.78
16	1/31/2024	\$2,525.21	\$510.48	\$2,014.73	\$103,620.00
17	2/29/2024	\$2,525.21	\$500.35	\$2,024.86	\$101,420.33
18	3/31/2024	\$2,525.21	\$490.16	\$2,035.05	\$99,213.75
19	4/30/2024	\$2,525.21	\$479.92	\$2,045.29	\$97,000.24
20	5/31/2024	\$2,525.21	\$469.63	\$2,055.58	\$94,779.77
21	6/30/2024	\$2,525.21	\$459.29	\$2,065.92	\$92,552.33
22	7/31/2024	\$2,525.21	\$448.89	\$2,076.32	\$90,317.89
23	8/31/2024	\$2,525.21	\$438.45	\$2,086.76	\$88,076.43
24	9/30/2024	\$2,525.21	\$427.95	\$2,097.26	\$85,827.93
25	10/31/2024	\$2,525.21	\$417.40	\$2,107.81	\$83,572.36
26	11/30/2024	\$2,525.21	\$406.79	\$2,118.42	\$81,309.71
27	12/31/2024	\$2,525.21	\$396.13	\$2,129.08	\$79,039.95
28	1/31/2025	\$2,525.21	\$385.42	\$2,139.79	\$76,763.06
29	2/28/2025	\$2,525.21	\$374.65	\$2,150.56	\$74,479.01
30	3/31/2025	\$2,525.21	\$363.83	\$2,161.38	\$72,187.79
31	4/30/2025	\$2,525.21	\$352.96	\$2,172.25	\$69,889.37
32	5/31/2025	\$2,525.21	\$342.03	\$2,183.18	\$67,583.73
33	6/30/2025	\$2,525.21	\$331.05	\$2,194.16	\$65,270.85
34	7/31/2025	\$2,525.21	\$320.01	\$2,205.20	\$62,950.70
35	8/31/2025	\$2,525.21	\$308.91	\$2,216.30	\$60,623.26
36	9/30/2025	\$2,525.21	\$297.76	\$2,227.45	\$58,288.51
37	10/31/2025	\$2,525.21	\$286.55	\$2,238.66	\$55,946.42
38	11/30/2025	\$2,525.21	\$275.29	\$2,249.92	\$53,596.98
39	12/31/2025	\$2,525.21	\$263.97	\$2,261.24	\$51,240.15
40	1/31/2026	\$2,525.21	\$252.59	\$2,272.62	\$48,875.92
41	2/28/2026	\$2,525.21	\$241.16	\$2,284.05	\$46,504.26
42	3/31/2026	\$2,525.21	\$229.67	\$2,295.54	\$44,125.15
43	4/30/2026	\$2,525.21	\$218.12	\$2,307.09	\$41,738.57
44	5/31/2026	\$2,525.21	\$206.51	\$2,318.70	\$39,344.49
45	6/30/2026	\$2,525.21	\$194.84	\$2,330.37	\$36,942.89
46	7/31/2026	\$2,525.21	\$183.12	\$2,342.09	\$34,533.74
47	8/31/2026	\$2,525.21	\$171.34	\$2,353.87	\$32,117.02
48	9/30/2026	\$2,525.21	\$159.49	\$2,365.72	\$29,692.71
49	10/31/2026	\$2,525.21	\$147.59	\$2,377.62	\$27,260.78
50	11/30/2026	\$2,525.21	\$135.63	\$2,389.58	\$24,821.21
51	12/31/2026	\$2,525.21	\$123.60	\$2,401.61	\$22,373.98
52	1/31/2027	\$2,525.21	\$111.52	\$2,413.69	\$19,919.06
53	2/28/2027	\$2,525.21	\$99.38	\$2,425.83	\$17,456.43
54	3/31/2027	\$2,525.21	\$87.17	\$2,438.04	\$14,986.06
55	4/30/2027	\$2,525.21	\$74.91	\$2,450.30	\$12,507.93
56	5/31/2027	\$2,525.21	\$62.58	\$2,462.63	\$10,022.02



57	6/30/2027	\$2,525.21	\$50.19	\$2,475.02	\$7,528.30
58	7/31/2027	\$2,525.21	\$37.73	\$2,487.48	\$5,026.74
59	8/31/2027	\$2,525.21	\$25.22	\$2,499.99	\$2,517.32
60	9/30/2027	\$2,525.21	\$12.65	\$2,512.56	\$0.00



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis. While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.



Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Position:

The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources is called net position. Net position should be displayed in three categories which focus on the accessibility of the underlying assets: Net investment in capital assets, Restricted and Unrestricted Funds.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.



Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

