City of Windcrest

AGENDA
DEPARTMENT HEAD REPORTS AT 5:00 PM
CITY COUNCIL MEETING AT 6:00 PM
AUGUST 18, 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, AUGUST 18, 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, AUGUST 18, 2025, AND TO RECONVENE THE MEETING ON THE FOLLOWING BUSINESS DAY, TUESDAY, AUGUST 19, 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 JULY FY24-25

a) Briefing and discussion on the monthly Fire Department reports for the month of July, 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 July. [WVFA Representative]

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

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

e) Briefing and discussion on the monthly Public Works reports for the month of July. [Dusty DeHoyos, Public Works Director]

f) Briefing and discussion on the monthly City of Windcrest Economic Development Corporation report for the month of July. [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 July. [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. PUBLIC HEARING

OPENING OF PUBLIC HEARING

a) City Council will receive comments from the public on the Proposed Tax Rate for the City of Windcrest Fiscal Year 2025/2026 Budget.

CLOSING OF PUBLIC HEARING

OPENING OF PUBLIC HEARING

b) City Council will receive comments from the public on the City of Windcrest Proposed Budget for Fiscal Year 2025/2026.

CLOSING OF PUBLIC HEARING

VII. CEREMONIAL

a) Proclamation declaring August 25-29, 2025, SMART week for the City of Windcrest.

VIII. SPECIAL RECOGNITION

IX. PRESENTATION

a) City Council will review a presentation from Brown & Brown Insurance Group on the City of Windcrest health benefits package for fiscal year 2025/2026.

X. FINANCIALS

a) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month of July. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

XI. CONSENT AGENDA

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. **2nd Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

b) City Council will review, discuss, and may act on an ordinance amending Chapter 2, Article 4, Section 2-66 of the Windcrest Code of Ordinances. **2nd Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

c) City Council will review, discuss, and may act on an ordinance approving and adopting the City of Windcrest Legislative Calendar for FY25/26. **2nd Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

d) City Council will review, discuss, and may act on a resolution establishing an agreement for medical control and medical director services between the City of Windcrest and the University of Texas Health Science Center of San Antonio. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

e) The City Council will review, discuss, and may act on a resolution ratifying the authorization for the Director of Public Works to decommission fleet vehicles for sale at auction. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

f) City Council will review, discuss, and may act on a resolution approving and adopting an Internal Controls and Cash Handling Policy for fiscal year 2025/2026. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

g) City Council will review, discuss, and may act on a resolution approving and adopting the City of Windcrest Travel and Training Policy for fiscal year 2025/2026. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

h) City Council will review, discuss, and may act on a resolution approving and adopting the City of Windcrest Purchasing Policy for fiscal year 2025/2026. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

i) City Council will review, discuss, and may act on a resolution approving and adopting the City of Windcrest Investment Policy for fiscal year 2025/2026. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

j) The City Council will review, discuss, and may act on a resolution ratifying the appointment of Davidson Triolo Ream & Garza Law Firm to provide legal and litigation services, serving as the City Attorney for the City of Windcrest. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

k) The City Council will review, discuss, and may act on a resolution ratifying the funding approval for the plumbing and foundation projects for the Takas Park Civic Center capital

improvements. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

XII. Ordinance

a) City Council will review, discuss, and may act on an ordinance adopting the fiscal year 2025/2026 Windcrest Master Fee Schedule and Civic Center Rental Fees. **1st Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

b) City Council will review, discuss, and may act on an ordinance approving the fiscal year 2025/2026 City of Windcrest Organizational Chart. **1st Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

c) City Council will review, discuss, and may act on an ordinance amending the fiscal year 2024/2025 City of Windcrest Adopted Budget. **1st Reading** [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

XIII. Resolution

a) City Council will review, discuss, and may act on approving a resolution selecting providers for medical, dental, vision, life, accidental death and dismemberment, long-term disability, and supplemental plans for employees for fiscal year 2025/2026. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

b) City Council will review, discuss, and may act on approving a resolution authorizing the City Manager to execute the participation form in the Purdue Pharma, L.P. and Sackler Family National Opiod Settlement. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

c) City Council will review, discuss, and may act on a resolution appointing a citizen to the Windcrest Board of Adjustment. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

XIV. Discussion and Action

a) City Council will review, discuss and may act on the proposed tax rate for the City of Windcrest Fiscal Year 2025/2026 Budget. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

b) City Council will discuss, review and may act on the City of Windcrest Proposed Budget for Fiscal Year 2025/2026. [Natalia Witmer, Interim City Manager/Municipal Finance Officer]

c) City Council will review, discuss, and may act on estimates for splash pads and other structures at 5609 Windsong Drive. [Adam Astleford, Council Member Place 5]

d) City Council will review, discuss, and may take action on dedicating and naming the City of Windcrest Municipal Court Room, Judge Stephen P. Takas, Jr. Municipal Court Room. [Adam Astleford, Council Member Place 5]

e) City Council will review, discuss, and may act on responses to the community engagement survey for the FY 2025/2026 Budget Development process. [Natalia Witmer, Interim City Manager]

f) City Council will review and discuss the internal operational contracts database. [Cindy

Strzelecki, Council Member Place 2/Mayor Pro Tem]

XV. 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 Texas Govt. Code §551.074 (personnel matters), evaluation of the Municipal Finance Officer for fiscal year 2024/2025.

b) 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 Adjustment and City of Windcrest,* and potential litigation with the City of San Antonio regarding Rackspace payments.

c) Pursuant to Govt Code §551.087 (economic development) on Industrial Commerical Properties and Windcrest International Buisness Park status and update.

XVI. 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.

XVII. 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.

XVIII. Adjournment

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

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

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

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on August 18, 2025.

BY:

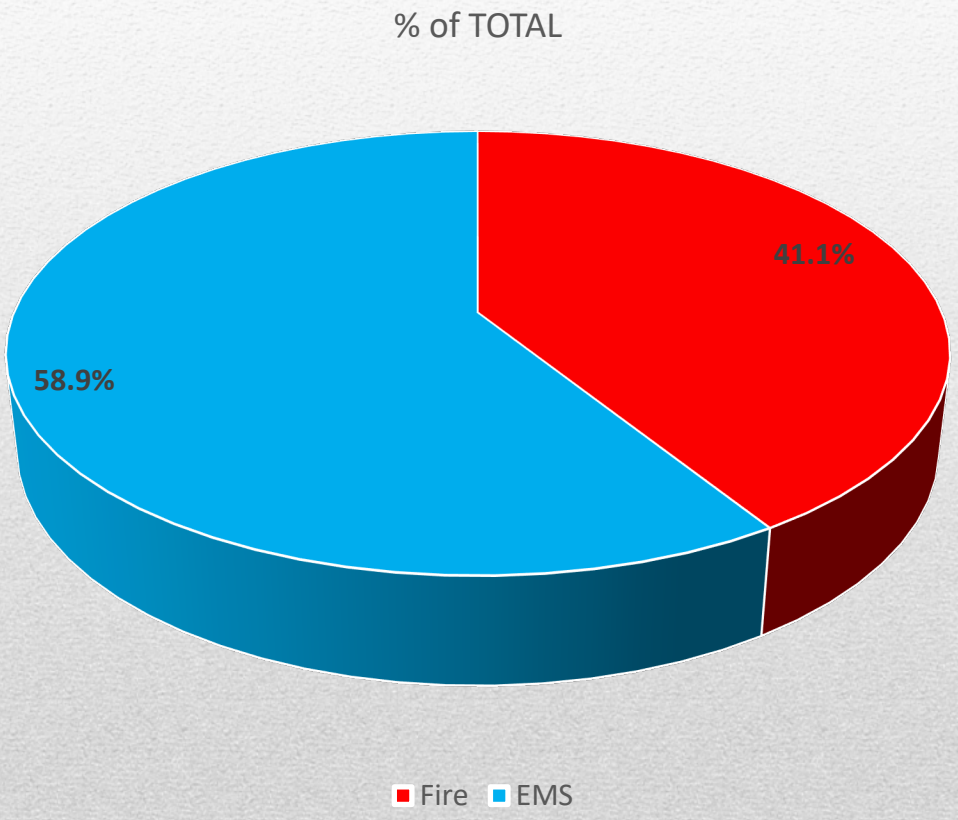
Rachel C. Dominguez, City Secretary

Windcrest Fire Department

Monthly Report for Aug 18,2025 Meeting

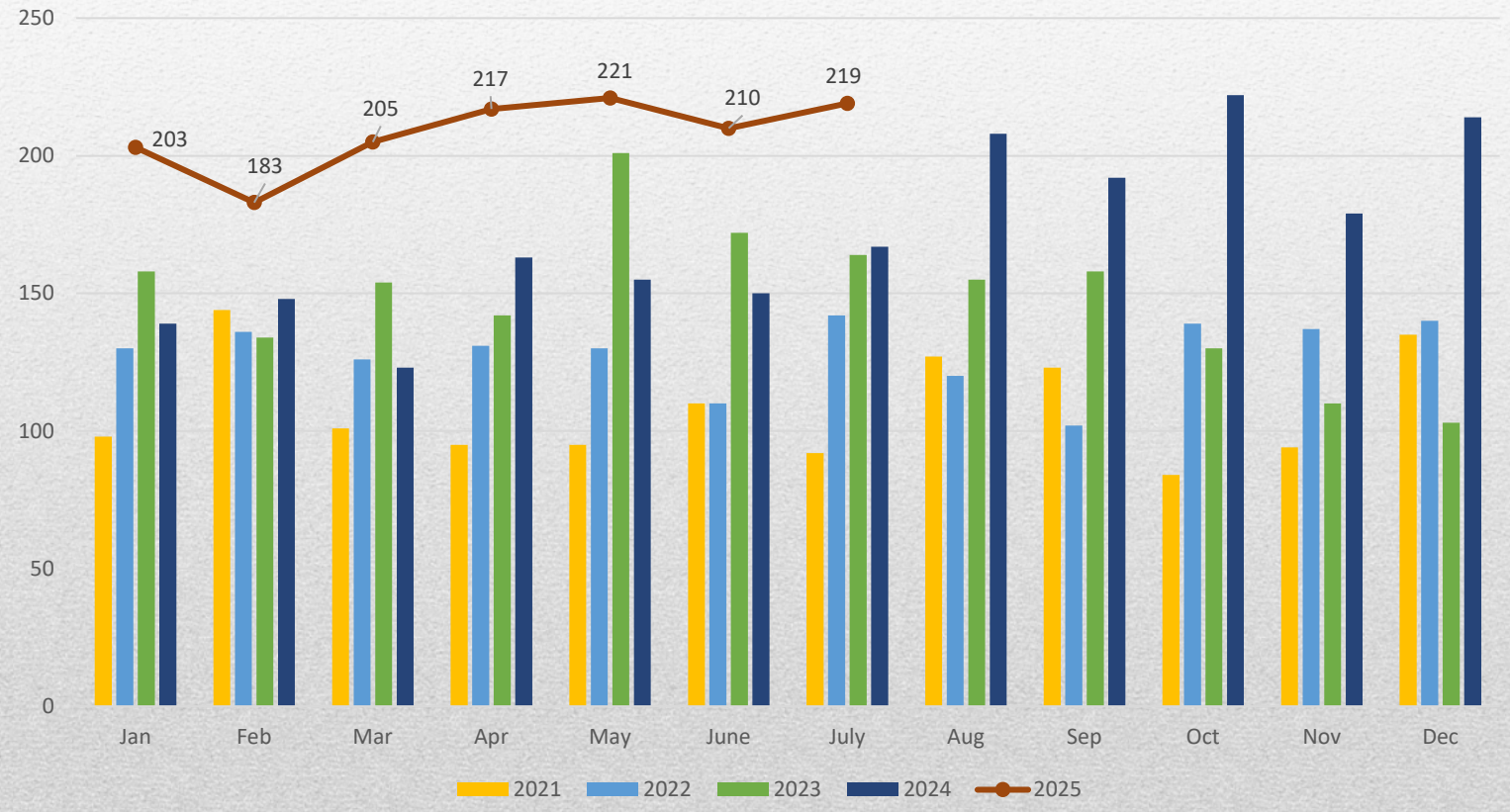
Summary Calls 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Fire	82	70	86	88	88	85	90						589
EMS	121	113	119	129	133	125	129						869



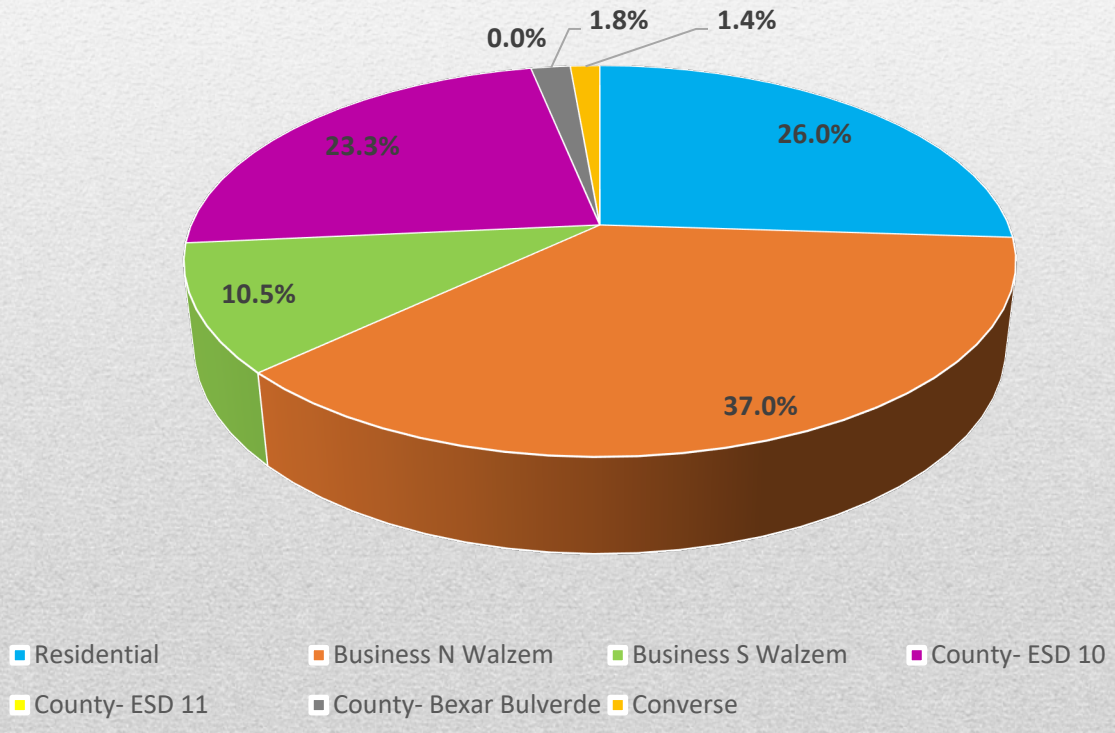
Historic Total Monthly Call Volume

	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	219						1458



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	57						403
Business N Walzem	36	36	78	68	68	77	81						444
Business S Walzem	24	35	16	15	20	13	23						146
County- ESD 10	73	49	57	66	27	45	51						398
County- ESD 11	1	0	0	1	1	0	0						3
County- Bexar Bulverde	3	4	3	3	6	6	4						29
Converse	7	4	8	3	5	5	3						35



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	2						30
County- ESD 11	3	4	4	3	5	4	0						23
County- Bexar Bulverde	3	4	4	4	5	3	0						23
Converse	3	4	4	4	5	3	2						25
Fort Sam	3	4	4	3	5	3	0						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	49						330
County- ESD 11	0	0	0	0	0	0	0						0

- 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 continue to evaluate and have meetings with the other Bexar County Fire Departments

Automatic Vehicle Locator (AVL) Received

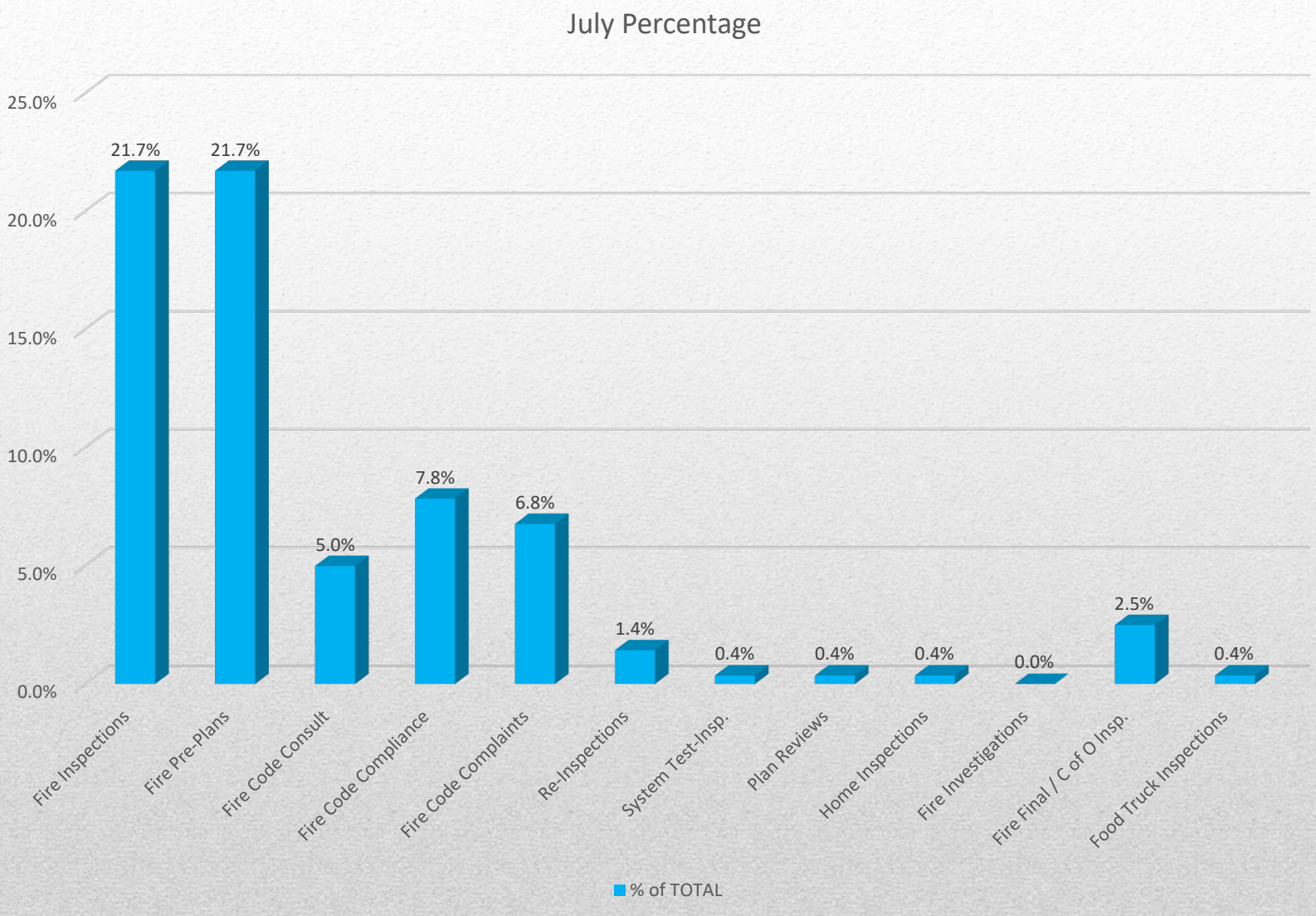
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
County- ESD 10	7	5	8	5	6	3	4						38
County- ESD 11	3	0	1	0	2	1	0						7

- 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	July	Total
Fire Inspections	20	25	39	45	48	38	61	276
Re-Inspections	2	2	7	11	12	10	4	48
Fire Code Consult	22	25	22	20	25	19	14	147
System Test-Insp.	1	2	0	1	1	0	1	6
Fire Code Complaints	18	21	18	22	18	21	19	137
Food Truck Inspections	0	0	0	1	0	0	1	2
Plan Reviews	3	1	1	1	4	3	1	14
Fire Final / C of O Insp.	1	0	0	1	2	8	7	19
Home Inspections	1	1	1	1	2	0	1	7
Fire Investigations	2	1	2	1	1	0	0	7
Fire Code Compliance	21	23	20	20	24	19	22	149
Fire Pre-Plans	20	25	39	45	48	38	61	276
Code Violations	53	72	87	71	78	62	89	512
Total	**164**	**198**	**236**	**240**	**263**	**218**	**281**	**1600**

Fire Inspector/ Investigator



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	July. 2025	Total
FF R. Acosta	142.47	29.09	103.49	3.95 *	17.06	20.01	14.62	52.45	12.03	13.18	383.14
FF. J. Alaniz								9.2*	0	0	0
FF L. Ayala	22.96	17.06	20.3	21.63	0	22.45	0*	0*	0*	3.5	107.9
FF A. Basen	33.06	39.88	4.75	33.27	26.92	13 *	30.32	21.79	24.5	22.77	202.99
FF J. Basen	4.35	24.27	0	25.23	23.15	0 *	24.27	22.13	21.13	21.32	165.85
FF W. Baumann	16.33	21.01	31.85	20.06	25.95	22.2	20.62	20.15	20.74	4.13	203.04
FF Benson	66.35	1.67	94.65	41	0 *	31.6	33.6	10.78	25.98	51.37	357
FF Budzinski	51.37	88.45	118.63	65.06	70.4	56.2	48.24	84.61	85.06	38.79	706.81
Medic J. Gonzales	21.6	23.88	37.62	21.78	20.67	25.62	22.87	25.85	7.03	4.18	211.1
FF. J. Hernandez					99.33	72.08	96	31.37	14*	10.28	309.06
Dorm FF Martinez	113.91	141.12	114.41	160.45	153.68	126.16	72.22 *	72.02	106	144.14	1131.89
FF. Sifuentes									20	0	20
FF Vehle	7.42	21.42	22.43	6.4 *	24.23	10.47	0*	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	123.88	1331.02
FF T. Woodley					27.29	0	0	21.7	26	3.5	78.49

- 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	12	5.48%
W. Baumann	0	0.00%
A. Basen	3	1.37%
J. Sifuentes	0	0.00%
D. Villanueva	6	2.74%
J. Basen	1	0.46%
R. Acosta	3	1.37%
P. Martinez	0	0.00%
J. Hernandez	5	2.28%
T. Woodley	2	0.91%
J. Alaniz	0	0.00%
B. Vehle	0	0.00%
J. Benson	4	1.83%
J Gonzales	0	0.00%
L. Ayala	2	0.91%
July 2025 total calls	219	

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	% of calls attended July 2025
J. Budzinski	8.90%	4.92%	3.41%	4.15%	4.07%	4.29%	5.48%
D. Villanueva	7.90%	9.29%	8.29%	6.91%	0.90%	2.38%	2.74%
W. Baumann	3.40%	1.09%	2.93%	1.84%	0.90%	4.29%	0.00%
A. Basen	2.50%	0.55%	0.00%	2.76%	0.90%	2.86%	1.37%
J. Benson	2.50%	0.00%	2.44%	0.00%	0.45%	0.00%	0.46%
J. Basen	2.00%	0.55%	0.00%	0.00%	0.90%	2.38%	2.38%
J. Hernandez	1.50%	4.37%	1.46%	2.76%	4.52%	0.00%	2.89%
J Gonzales	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
L. Ayala	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.91%
P. Martinez	0.50%	3.28%	0.00%	0.46%	0.00%	1.43%	0.00%
T. Woodley	0.00%	3.28%	0.00%	0.92%	0.90%	0.90%	0.91%
B. Vehle	0.00%	2.37%	0.49%	0.00%	0.00%	0.00%	0.00%
R. Acosta	0.00%	1.09%	4.90%	0.92%	0.90%	1.90%	1.37%
J. Sifuentes						2.86%	0.00%
J. Alaniz					0.00%	0.00%	0.00%

Current Projects

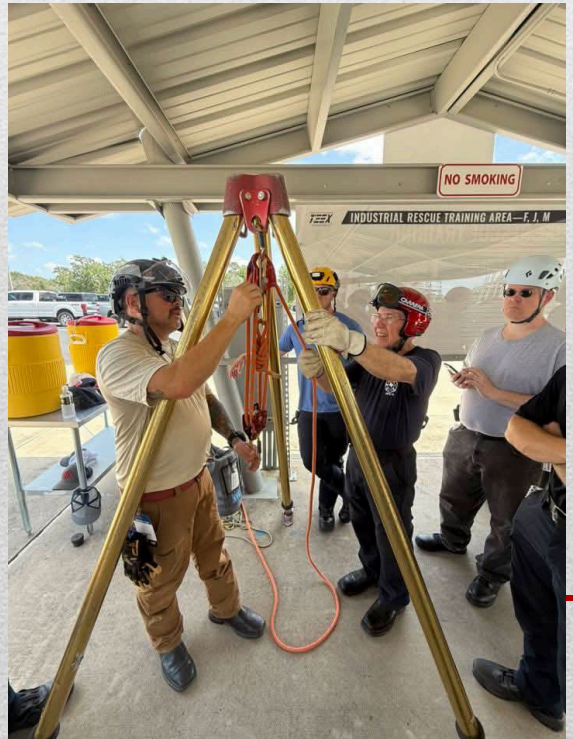
- School Fire Inspections
- Fire Department Budget FY 25/26
  - Completed
- Reviewing Policies and updating
  - Continuing to update

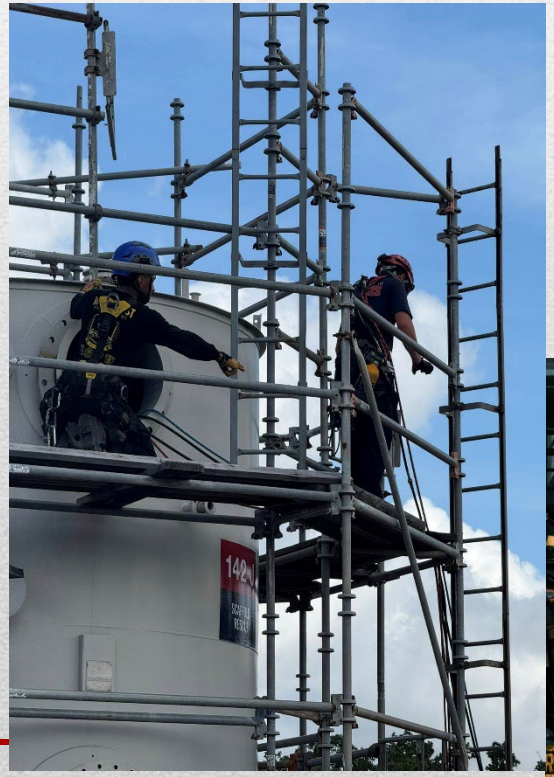
Events

- Attended the following
  - Sent 5 firefighters to TEEX Annual Municipal School
    - Lt. Gonzales was an instructor for Ropes Operation and Awareness Class
    - FF Harrigan and FF Gomez attended Advance Fire Suppression Techniques
    - FF Woodley and FF Ayala attended Confined Space Awareness, Operation, and Technician
  - Workers Comp Safety Visit
  - Fire and Police handed out Paletas
  - AC attending meetings for new program for state reporting for fires
  - Special Reach summer program
  - First Responder Organization Meeting
  - Windcrest Big Rig Event
  - Alamo Area Fire Chief Meeting

Fire and Police Handing out Paletas

TEEX Annual Municipal Fire School





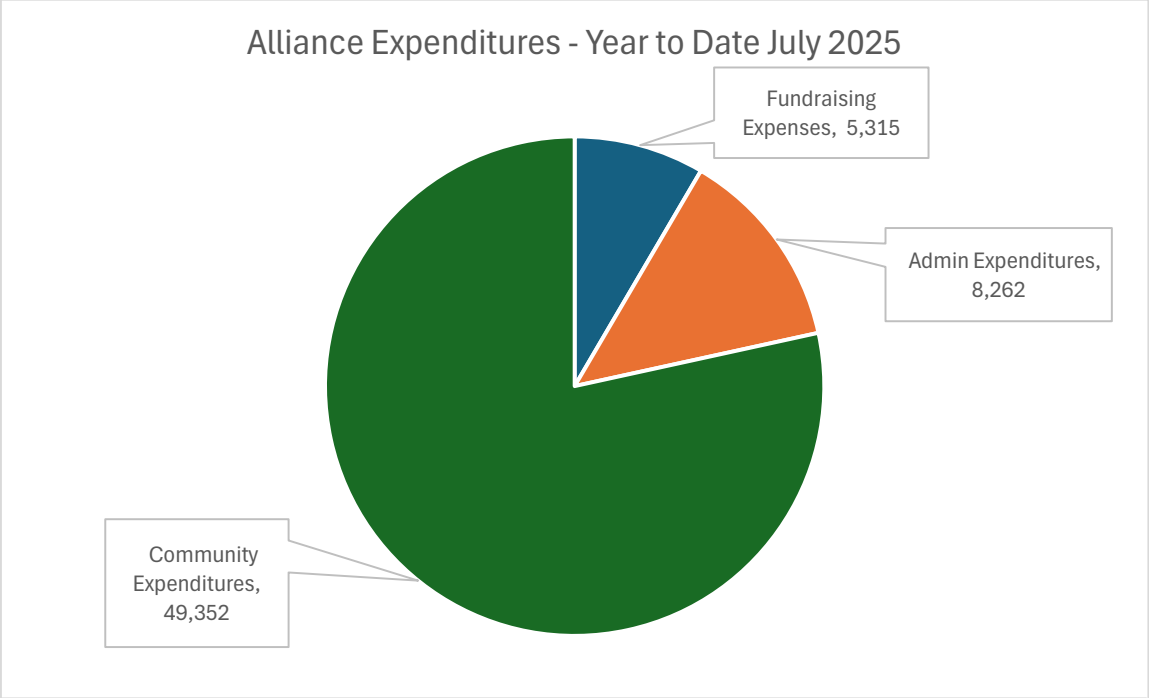
Apparatus Status

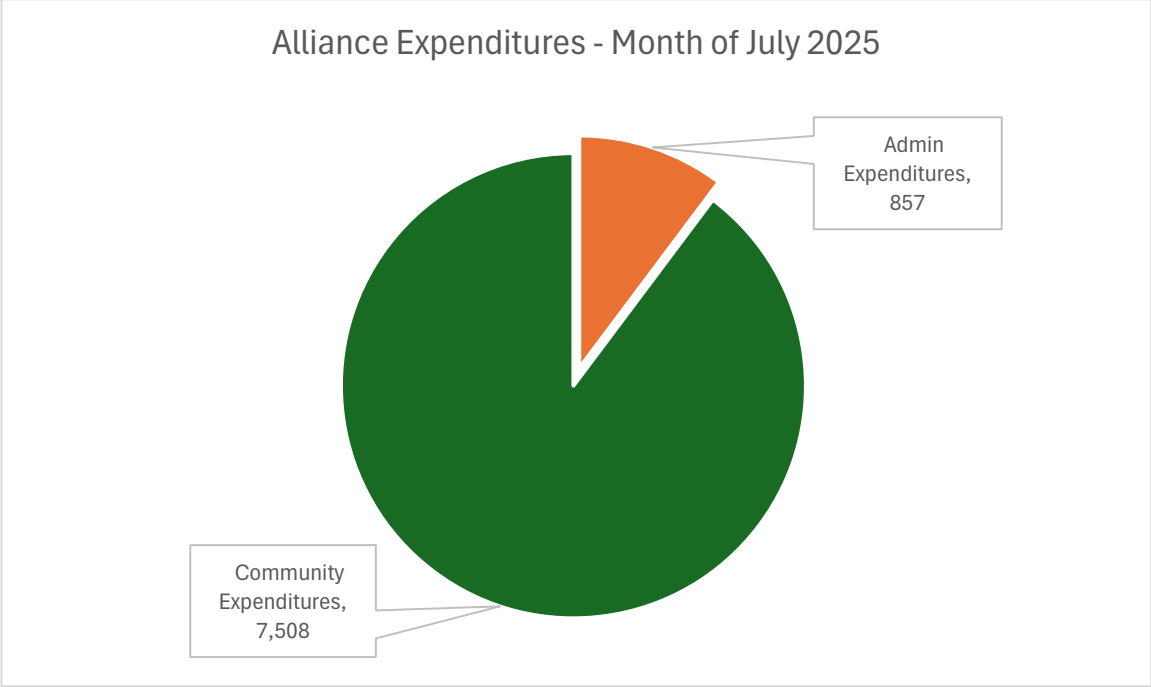
- Engine 187 is in Service
- Platform 187 is in Service
- Brush 187 is in Service
- Squad 187 is in Service
- Chief 187 is in Service
- AC 187 is in Service
- FM 187 is in Service

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

Windcrest Volunteer Fire Alliance
Financial Summary - July 2025

Bank Balance as of July 1, 2025	61,994
Bank Balance as of July 31, 2025	53,632
Total Revenue for the One Month ended July 30, 2025	-





Fire Alliance Update July 2025

- Approved the purchase of 3 iPads for department use on apparatus, $1,600
- Approved the purchase of new MDT for Squad, $1,795
- Approved the payment of Paramedic School for one Firefighter, $7,750
- Approved Fy24/25 Budget.

	Projected Income	Proposed Projected
1	Community Outreach	$1,000.00
2	Fill The Boot	$45,000.00
3	Picnic Revenue	$25,000.00
4	General Donations	$10,000.00
5	Soda Sales	$500.00
	TOTAL	$81,500.00

	BUDGETED EXPENSES	Proposed Budget
8	Administration	$2,000.00
9	Association Functions	$0.00
10	Charity Donations	$2,000.00
11	Community Outreach Expense	$2,000.00
12	Dorm Expenses	$10,000.00
13	Emergency Expenses	$500.00
14	Fill the Boot Expenses	$1,000.00
15	Fire / EMS Equipment	$30,000.00
16	Hospitality Funds	$3,000.00
17	Legal Services	$2,500.00
18	Picnic & Gala Gross Expenses	$10,000.00
19	Scholarship Funds	$1,000.00
20	Soda Machine	$500.00
21	Storage	$3,000.00
22	Surety Bond	$200.00
23	Technology Funds	$1,000.00
24	Training	$20,000.00
	TOTAL	$88,700.00

BANK ACCOUNT TOTALS	
Account Balance FROST BANK	$25,793.54
Account Balance RBFCU Savings	$22,249.91
Account Balance RBFCU Checking	$106,394.94
Bank Totals	**$154,438.39**

Windcrest Police Department Monthly - July 2025

PATROL OPERATIONS SECTION

	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '25	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	4117	4015	3760	3654	3222	3070	45341
COVER CALLS (2 PLUS OFFICERS)	792	519	508	452	442	330	298	395	841	529	763	662	6531
FELONY CHARGES	15	18	10	33	17	13	11	22	15	10	17	43	224
MISDEMEANOR CHARGES	46	41	43	46	54	46	51	67	46	39	56	10	545
D.W.I. ARREST	1	1	2	1	1	1	1	0	1	0	3	2	14
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	31	29	19	27	24	22	287
ARREST ON-SIGHT	24	17	29	19	25	20	16	24	21	9	25	17	246
WARRANTS CLEARED	9	7	14	16	11	14	15	12	3	4	8	3	116
MUNICIPAL COURT CITATIONS	1001	851	663	735	668	1041	913	1232	924	1006	1107	983	11124
WARNING CITATIONS	126	104	86	86	106	96	304	130	215	130	161	188	1732
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	948	973	879	1067	1168	1230	11916
BUSINESS / RESIDENTIAL CHECKS	1142	953	825	923	925	1155	1066	992	982	1134	1356	1447	12900
IMPOUNDED VEHICLES	17	14	16	24	13	30	10	29	23	23	26	22	247
MENTAL HEALTH	8	6	7	5	2	4	2	6	4	5	5	5	59

SCHOOL RESOURCE OFFICER

SCHOOL CROSSWALK HOURS	20	25	15	21	22	0	0	30	21	20	22	14	210
TOTAL EVENTS & PRESENTATIONS	0	0	0	0	3	0	2	2	2	3	2	2	16

DISPATCHER ACTIVITY

OFFICER INITIATED CALLS	3078	3023	3525	3387	3726	3736	3600	3494	3239	3008	2676	2538	39030
TELEPHONE CALLS FOR SERVICE	369	345	376	467	340	354	394	343	355	464	415	381	4603
911 CALL FOR SERVICE	109	117	111	60	189	129	108	165	157	177	126	141	1589
WALK IN CALL FOR SERVICE	14	7	1	9	8	23	15	13	9	5	4	10	118

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)

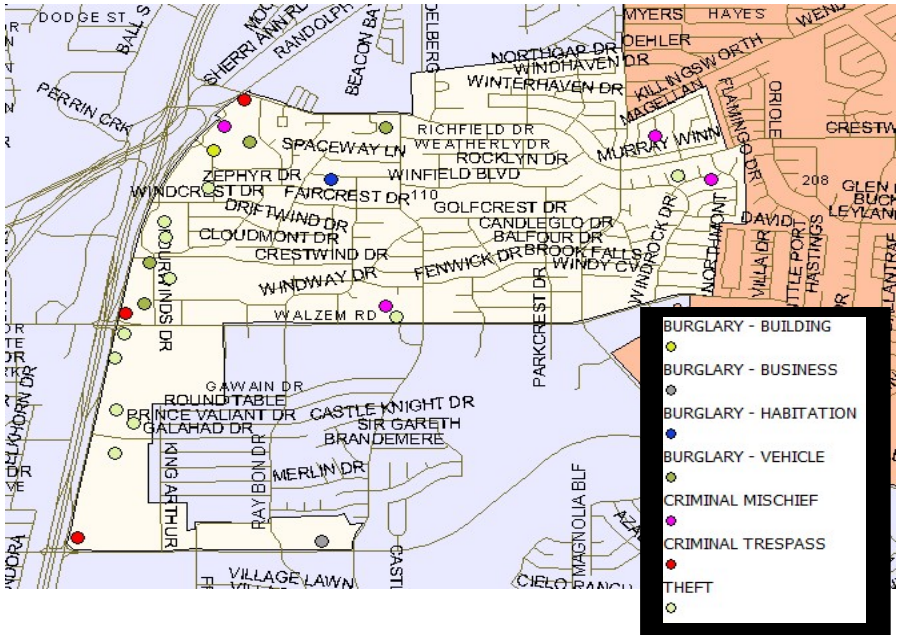
Windcrest Police Department Monthly - AUGUST 2025

CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '25	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	TOTAL
FILED with DA	27	35	17	9	15	40	14	17	17	25	11	17	244
Closed, Pending Further Information	10	17	5	14	118	86	11	17	28	33	30	27	396
ACTIVE ARREST CASES PREPARING FOR THE DA	25	12	3	8	21	5	6	16	18	10	13	9	146
ACTIVE FUGITIVE	6	1	1	1	1	1	1	3	0	10	6	7	38
EXCEPTIONAL CLEARED	1	1	1	1	1	6	4	4	1	4	2	4	30
FILED w/ DA PENDING LABS	5	8	4	6	5	5	0	9	11	3	1	6	63
ACTIVE TOTAL	150	94	126	127	117	95	108	102	147	31	33	136	1266
UNFOUNDED	1	1	3	0	3	2	2	1	0	2	0	1	16
ASSIGNED	50	18	46	48	39	42	46	42	66	41	65	50	553
FELONY CASES ASSIGNED	14	27	19	23	25	19	19	19	24	22	27	21	259
MISDEMEANOR CASES ASSIGNED	14	47	27	29	30	23	27	23	34	17	38	29	338
EVIDENCE VIDEO FOR COURT	89	151	145	92	131	169	79	142	123	99	43	94	1357
EVIDENCE SUBMITTED TO CRIME LAB	8	6	17	34	15	10	8	10	8	14	18	7	155
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	58	66	51	62	45	40	536
ORGANIZATION AND PREP	0	0	0	0	0	0	0	2	0	0	0	0	2
EVENTS	0	0	0	0	0	0	1	1	1	1	0	0	4
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	14	23	21	22	19	15	230

Windcrest Police Department Current Crime Map - July 2025



Case	Reported	Nature	Incident address
2523613	15:00:09 07/01/25	Burg-Building	8802 TRADEWIND DR; TRADEWIND APARTMENTS
2527543	06:55:59 07/31/25	Burg-Business	5101 EISENHAUER RD SUITE 650; FERGUSON ENTERPRISES
2526328	17:56:46 07/21/25	Burg-Habitation	418 WINFIELD BLVD
2524943	03:44:15 07/11/25	Burg-Vehicle	8204 IH 35 N; HOLIDAY INN EXPRESS & SUITES
2526050	14:12:09 07/19/25	Burg-Vehicle	8801 MIDCROWN DR; MORMON CHURCH
2526350	21:23:02 07/21/25	Burg-Vehicle	8835 WILLMON WAY
2526406	06:58:41 07/22/25	Burg-Vehicle	4900 CRESTWIND DR; DRURY INN AND SUITES
2525083	08:08:39 07/12/25	Crim Mischief	8930 FOURWINDS DR
2525457	20:27:18 07/14/25	Crim Mischief	5405 WALZEM RD SUITE 3; DOLLAR TREE
2526415	07:59:47 07/22/25	Crim Mischief	4900 CRESTWIND DR; DRURY INN AND SUITES
2526417	08:42:33 07/22/25	Crim Mischief	8204 IH 35 N; HOLIDAY INN EXPRESS & SUITES
2526893	06:36:22 07/26/25	Crim Mischief	1900BLK PONCE DE LEON
2527354	20:16:58 07/29/25	Crim Mischief	6222 HICKORY HOLLOW
2524506	03:03:21 07/08/25	Criminal Tres	7280 IH 35 N; QUIK TRIP
2525216	10:31:58 07/13/25	Criminal Tres	4801 WALZEM RD; CIRCLE K
2526629	23:49:53 07/23/25	Criminal Tres	4801 WALZEM RD; CIRCLE K
2527421	09:20:28 07/30/25	Criminal Tres	5100 CRESTWAY RD; CIRCLE K
2527474	19:22:58 07/30/25	Criminal Tres	5100 CRESTWAY RD; CIRCLE K
2524684	11:41:34 07/09/25	Theft-Vehicle	6302 CYPRESS CREEK
2524909	21:27:05 07/10/25	Theft-Vehicle	8540 FOURWINDS DR; ROSS DRESS FOR LESS
2523510	00:00:31 07/01/25	Theft <$100	4801 WALZEM RD; CIRCLE K
2523552	07:33:10 07/01/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2523581	10:42:49 07/01/25	Theft Mail <10 Addresses FS	8707 PINTAIL POINT
2523747	10:16:50 07/02/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2524024	12:22:08 07/04/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2524114	08:03:02 07/05/25	Theft <$100	4801 WALZEM RD; CIRCLE K
2524157	14:03:14 07/05/25	Theft Prop $100<$750	8520 FOURWINDS DR; PETSMART
2524166	16:51:12 07/05/25	Theft <$100	7500 IH 35 N; TEXAS THRIFT STORE
2524192	21:24:23 07/05/25	Theft <$100	5100 CRESTWAY RD; CIRCLE K
2524228	00:13:01 07/06/25	Theft	4801 WALZEM RD; CIRCLE K
2524411	10:45:34 07/07/25	Theft Prop $100<$750	8640 FOURWINDS DR; CAVENDERS BOOT CITY
2524552	10:48:50 07/08/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2524728	19:51:41 07/09/25	Theft <$100	5100 CRESTWAY RD; CIRCLE K
2524794	07:05:37 07/10/25	Theft <$100	8719 TRADEWIND DR
2524811	08:54:16 07/10/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2525262	17:02:00 07/13/25	Theft Prop $100<$750	5465 WALZEM RD; WSS
2525428	14:15:24 07/14/25	Theft	4909 WINDSOR HILL; HOME DEPOT
2525547	13:11:01 07/15/25	Theft <$100	4801 WALZEM RD; CIRCLE K
2525883	07:11:49 07/18/25	Theft <$100	4801 WALZEM RD; CIRCLE K
2525884	07:23:53 07/18/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2525890	10:46:58 07/18/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2525891	11:33:26 07/18/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2525924	14:26:41 07/18/25	Theft Prop $100<$750	4909 WINDSOR HILL; HOME DEPOT
2526000	03:05:51 07/19/25	Theft <$100	5100 CRESTWAY RD; CIRCLE K
2526076	19:34:41 07/19/25	Theft <$100	4801 WALZEM RD; CIRCLE K
2526143	06:56:40 07/20/25	Theft <$100	5100 CRESTWAY RD; CIRCLE K
2526187	17:33:05 07/20/25	Theft Prop $100<$750	5465 WALZEM RD; WSS
2526310	12:56:39 07/21/25	Theft Prop $100<$750	4909 WINDSOR HILL; HOME DEPOT
2526349	21:09:40 07/21/25	Theft	7500 IH 35 N; TEXAS THRIFT STORE
2526398	04:36:03 07/22/25	Theft	8802 TRADEWIND DR; TRADEWIND APARTMENTS
2526408	07:22:40 07/22/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2526587	16:05:42 07/23/25	Theft Prop $100<$750	7920 IH 35 N; OLIVE GARDEN
2526649	06:55:02 07/24/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2526778	05:35:19 07/25/25	Theft <$2500 W/2 or more convictions	7280 IH 35 N; QUIK TRIP
2526909	09:23:15 07/26/25	Theft $2,500 < $30,000	7730 IH 35 N; CRUNCH FITNESS
2526926	11:09:59 07/26/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2527021	07:28:36 07/27/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2527057	12:42:29 07/27/25	Theft <$100	4909 WINDSOR HILL; HOME DEPOT
2527062	14:29:26 07/27/25	Theft of Service <$100	4802 WALZEM RD; LAS PALAPAS MEXICAN CAFE
2527224	19:07:30 07/28/25	Theft <$100	5465 WALZEM RD; WSS
2527230	20:09:32 07/28/25	Theft <$100	4801 WALZEM RD; CIRCLE K
2527257	01:19:41 07/29/25	Theft	4801 WALZEM RD; CIRCLE K
2527300	09:22:14 07/29/25	Theft <$100	5100 CRESTWAY RD; CIRCLE K
2527306	10:08:33 07/29/25	Theft <$100	5100 CRESTWAY RD; CIRCLE K
2527322	12:04:12 07/29/25	Theft	7702 IH 35 N; GOODWILL
2527341	18:31:14 07/29/25	Theft Prop $100<$750	4801 WALZEM RD; CIRCLE K
2527343	18:45:37 07/29/25	Theft Prop $100<$750	5465 WALZEM RD; WSS
2527419	09:09:48 07/30/25	Theft <$2500 w/2 or mor Convictions	4801 WALZEM RD; CIRCLE K
2527433	11:08:38 07/30/25	Theft <$100	7280 IH 35 N; QUIK TRIP
2527464	17:36:14 07/30/25	Theft Prop $100<$750	5465 WALZEM RD; WSS
2527566	10:32:47 07/31/25	Theft <$100 w/1 Previous Conviction	7280 IH 35 N; QUIK TRIP
2526673	11:13:23 07/24/25	Fraud Poss/Usage of Credit Card <5	7280 IH 35 N; QUIK TRIP
2524709	17:21:47 07/09/25	Fraud Use or Poss of Identifying Info	6302 CYPRESS CREEK

Windcrest Police Department Monthly - July 2025

WINDCREST POLICE DEPARTMENT CODE COMPLIANCE UNIT

SUPPORT SERVICES SECTION	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '25	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	TOTAL
JUNK VEHICLE	3	10	2	1	2	0	2	0	0	2	2	2	26
STREET USED FOR STORAGE (VEHICLE)	0	1	4	1	1	2	2	0	0	0	0	0	11
RV-BOAT-TRAILER ON DRIVEWAY/STREET	10	14	10	4	13	6	1	6	6	4	3	3	80
VEHICLES ON GRASS	1	0	0	1	1	1	0	0	0	4	0	0	8
OVERGROWN VEGETATION (FRONT)	7	3	8	34	47	55	38	17	19	33	10	12	283
OVERGROWN VEGETATION (ALLEY)	1	0	0	1	1	1	40	3	4	3	3	3	60
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	9	5	4	8	0	0	30
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	2	1	2	1	2	3	17
NO BUILDING PERMIT (COMMERCIAL)	1	0	1	0	1	0	0	3	1	0	1	1	9
LICENSES AND PERMITS	0	0	1	0	1	1	0	0	0	0	0	0	3
ZONING	0	0	1	0	2	0	1	0	0	0	0	0	4
NON-REPUBLIC DUMPSTER	0	0	2	1	0	1	1	0	0	3	0	0	8
SWIMMING POOLS (STAGNANT)	0	0	0	1	0	0	0	0	0	0	0	0	1
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	1	6	19	7	5	5	63
CAMPING	1	0	0	0	2	0	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	0	0	0	0	0	0	1
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	192	103	96	179	105	136	1796
SOLICITORS (VIOLATIONS)	22	1	0	0	0	0	0	0	0	0	1	0	24
SIGNS (BANDIT)	14	7	20	18	11	11	51	5	1	14	18	18	188
TOTAL ISSUES ADDRESSED	203	163	250	235	271	268	340	149	154	259	155	187	2634
CITATIONS ISSUED (CODE)	1	5	4	3	2	2	0	0	6	2	15	15	55
WRITTEN NOTICES ISSUED (CODE)	27	24	35	47	65	65	93	34	50	56	19	23	538
TOTAL ENFORCED	28	29	39	50	67	67	93	34	56	58	34	38	593

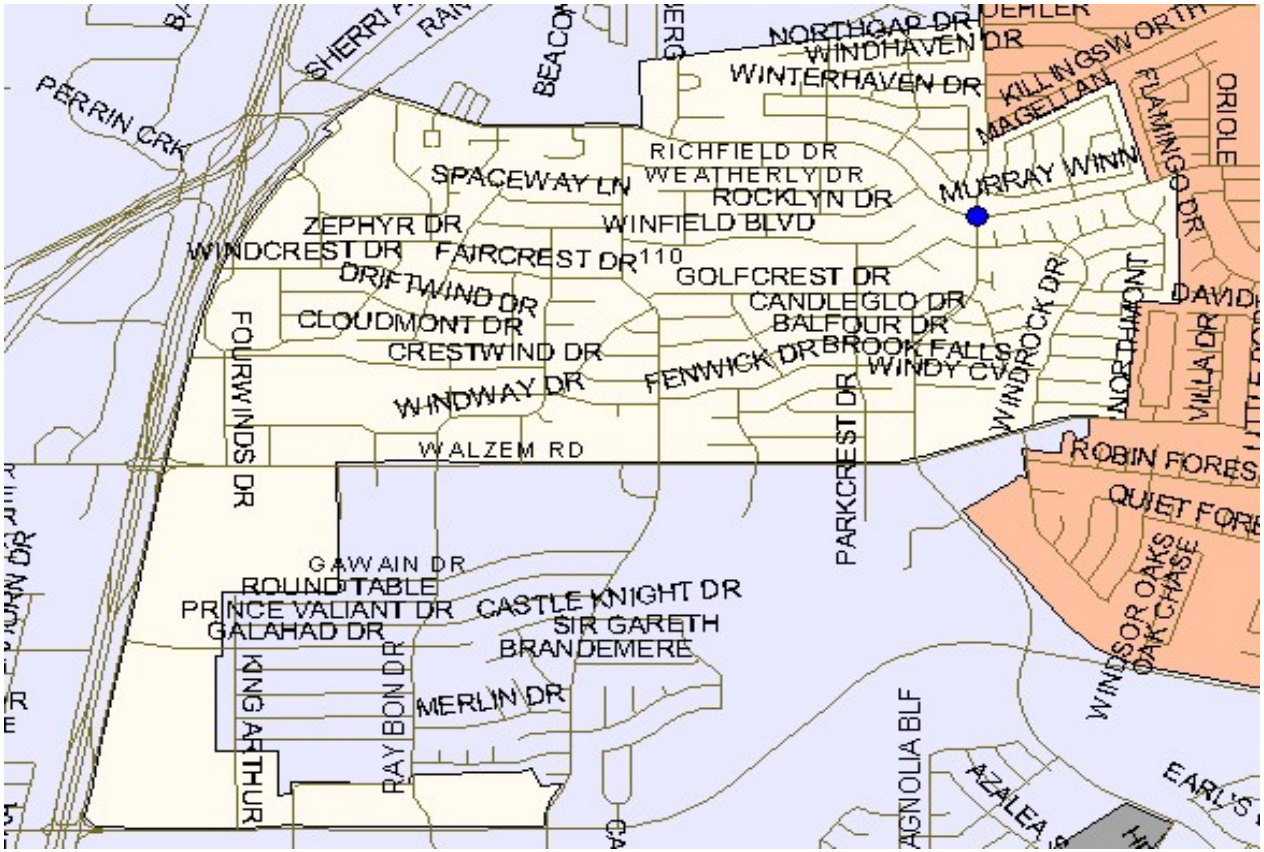
Windcrest Police Department Monthly - July 2025

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	35	21	51	64	43	27	372
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	35	25	51	68	43	30	414
DOGS RECOVERED	15	9	10	10	4	8	7	7	15	6	10	13	114
DOGS REGISTERED	13	5	2	4	6	9	11	2	4	10	11	2	79
DOGS QUARINTINED	1	0	1	1	1	1	0	0	0	0	0	1	6
DOGS IMPOUNDED	8	6	9	9	3	4	5	3	10	3	4	4	68
DOGS ADOPTED	1	1	1	4	1	4	2	7	0	0	1	0	22
DOGS FOSTERED	0	0	4	1	0	0	1	0	0	0	1	0	7
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	3	4	8	2	5	8	46
DOGS RETURNED TO OWNER (IMPOUND FACILITY)	1	0	0	0	0	3	3	0	2	1	0	1	11
DOMESTIC CATS REGISTERED	1	0	0	0	0	1	1	0	0	0	2	0	5
TNR	1	0	0	0	2	2	4	0	0	1	2	0	12
DECEASED DOMESTIC ANIMAL	5	1	0	1	1	0	0	1	0	1	2	4	16
DECEASED WILDLIFE	4	1	3	2	0	3	0	1	5	9	3	2	33
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	1	0	3	2	4	0	23
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	0	0	0	1	0	0	6
WARNING - ANIM AT LARGE	1	2	1	1	0	1	0	2	1	2	2	4	17
WARNING - ANIMAL VAC	0	0	0	0	0	0	0	0	0	0	0	0	0
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	$30,675.00	***	$47,082.82	$38,355.00	$43,665.00	$42,910.00	$44,510.00	$401,566.62
COST - VETERINARY/CARE	$3,889.61	$13,895.07	$6,026.15	$5,037.53	$10,863.29	$7,260.89	$3,499.04	$8,179.02	$2,271.24	$6,238.09	$2,982.95	$15,571.60	$85,714.48
TOTAL COST	$54,059.61	$46,020.07	$33,512.95	$29,739.53	$30,748.29	$37,935.89	$3,499.04	$55,261.84	$40,626.24	$49,903.09	$45,892.95	$60,081.60	$487,281.10

No invoices received yet

Map of Located Dogs w/o Owner - July 2025



August 8, 2025

David Ellis
Chief of Police

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

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT 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	1047			9674	967
Fines Paid	38	29	31	52	49	53	32	45	25	29			383	38
Bond Forfeiture	0	0	0	0	0	0	0	0	0	0			0	0
Not Guilty	0	0	0	0	0	2	0	0	0	0			2	0
Guilty	418	371	291	513	427	538	412	463	381	377			4191	419
Dismissed	143	216	172	235	179	208	229	205	160	222			1969	197
Compliance Dismissals	18	36	32	56	31	55	40	40	38	17			363	36
Defensive Driving	18	22	12	30	11	18	19	12	14	21			177	18
Deferred Disposition	55	30	87	81	65	55	74	56	90	76			669	67
Insurance	4	4	6	8	4	7	8	8	10	11			70	7
Online Payments	263	230	222	279	283	332	288	275	258	282			2712	263.00
Orders for Community Svc.	11	0	1	5	0	1	0	3	4	0			25	3
Appeals	0	0	0	0	0	0	0	0	0	0			0	0
TOTAL CASES HEARD	705	688	630	984	766	937	815	833	722	754			7834	783
Failure to Appear/Warrants	841	232	566	524	219	775	369	687	402	528			5143	514
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	$31,838.22			$368,136.54	36,814
Warrant Officer Activity	194	197	138	239	281	251	210	271	211	216			2208	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	$ 84,739.49			$821,649.66	$82,164.97
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	$ 38,859.00			$432,240.88	$43,224.09
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	$ 3,886.00			$43,224.19	$4,322.42
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	$ 1,932.48			$21,250.12	$2,125.01
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	$ 2,348.69			$24,664.58	$2,466.46
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	$ 1,181.61			$17,960.41	$1,796.04
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	$ 2,166.68			$43,180.56	$4,318.06
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**	**$88,625.00**			**$864,873.36**	$86,487.34
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	**91%**	

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

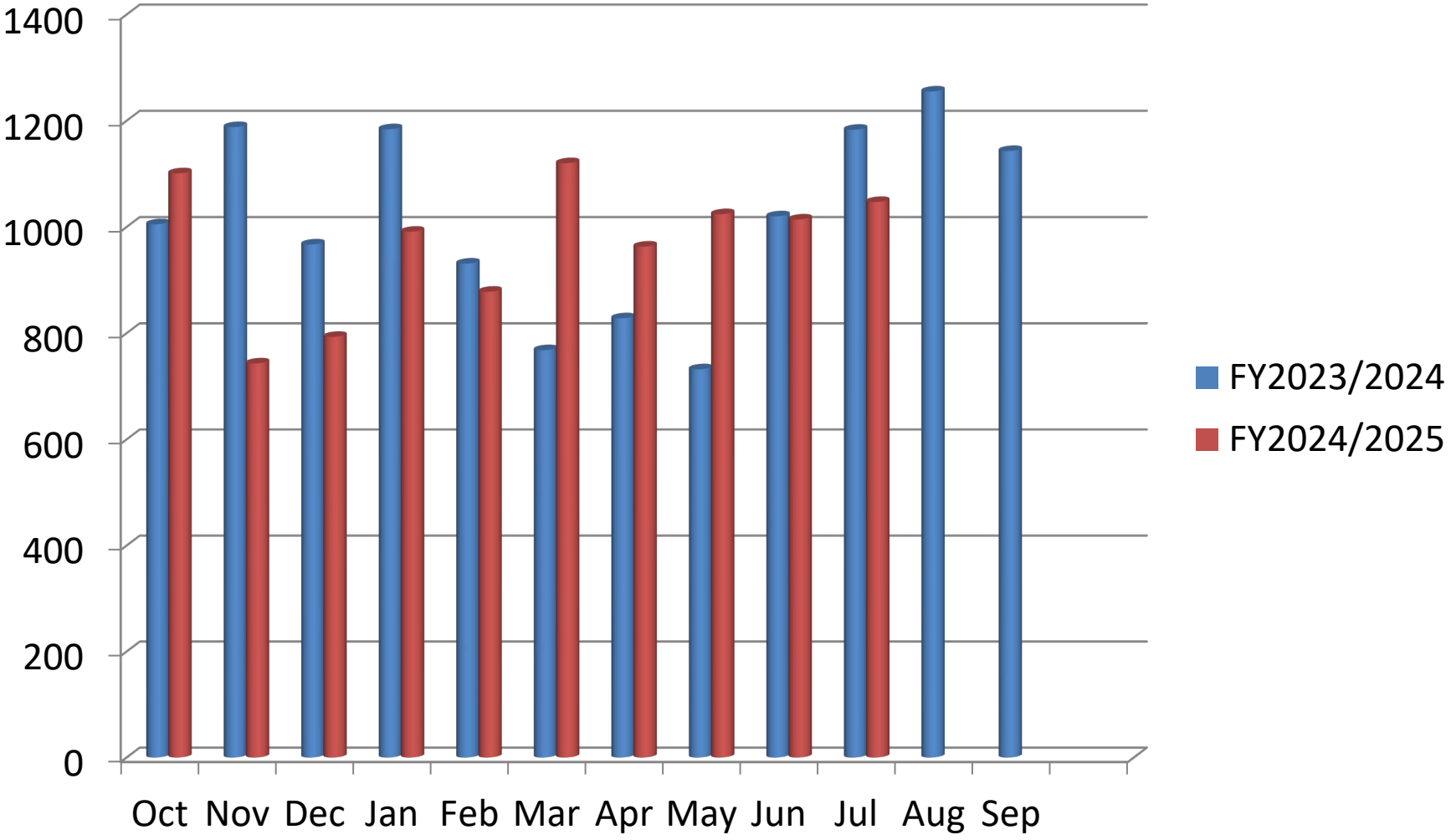
2023/2024 Court Activity

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

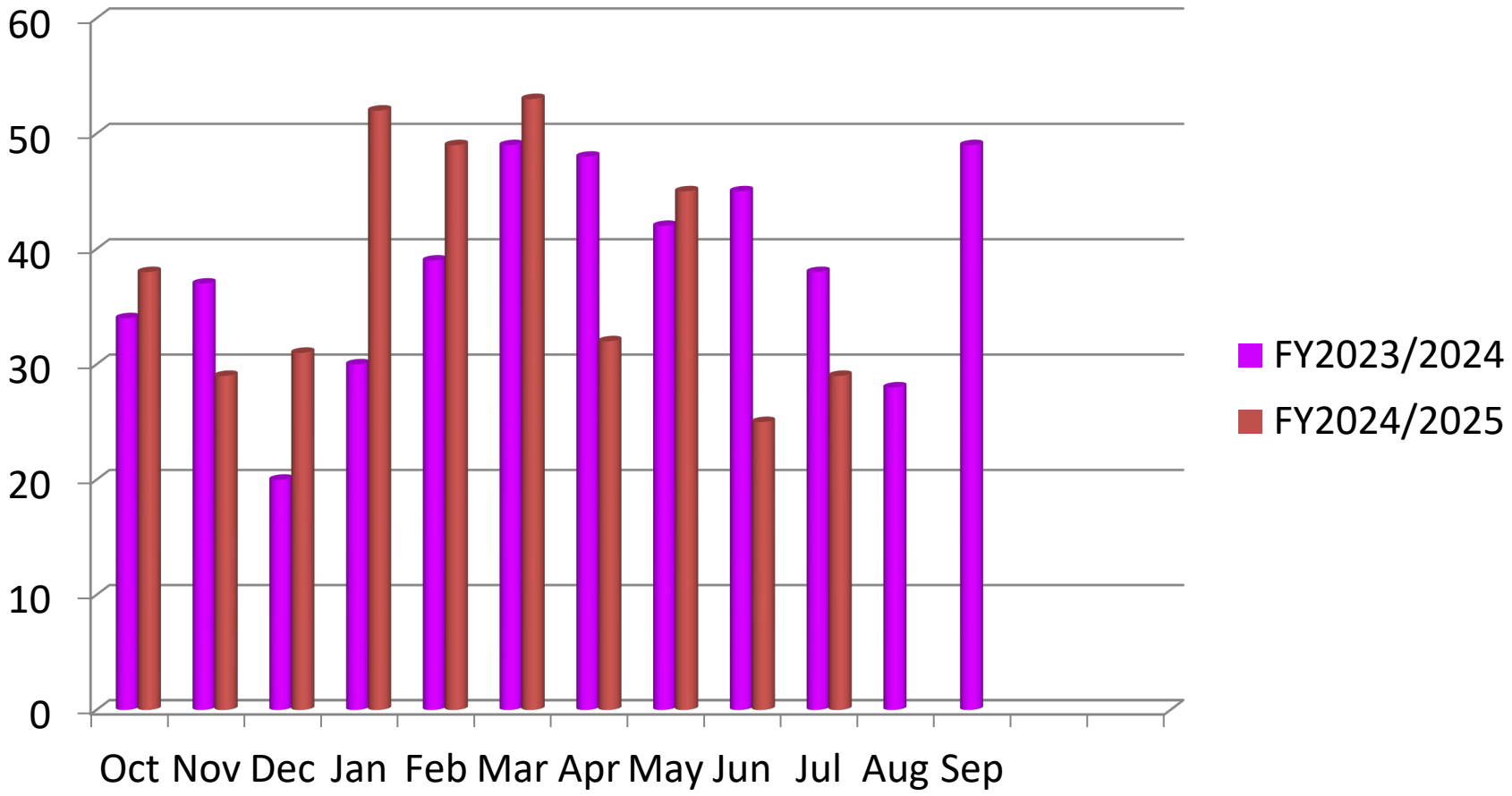
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

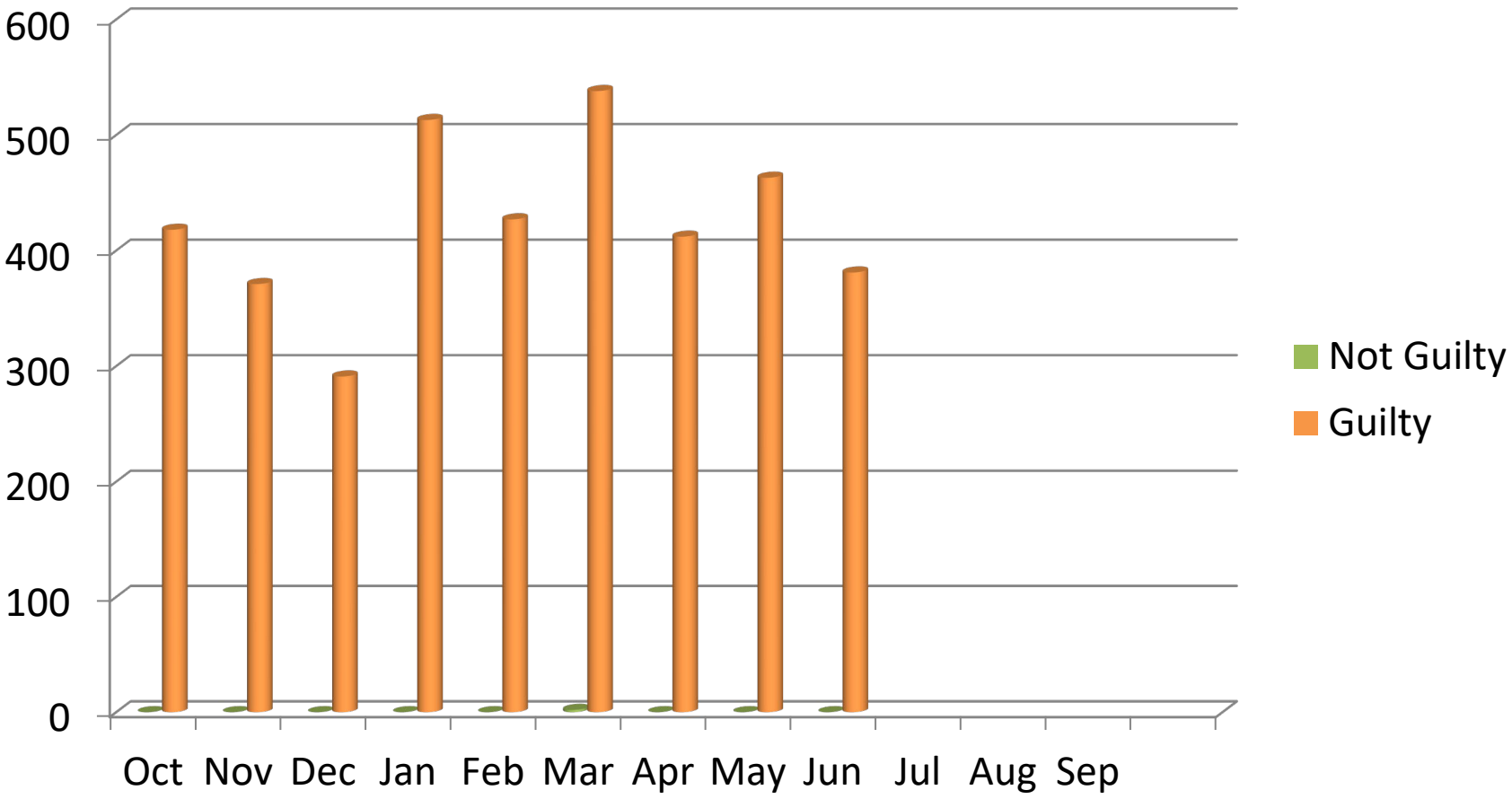
FY 2021/2022 vs. FY 2022/2023

(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)



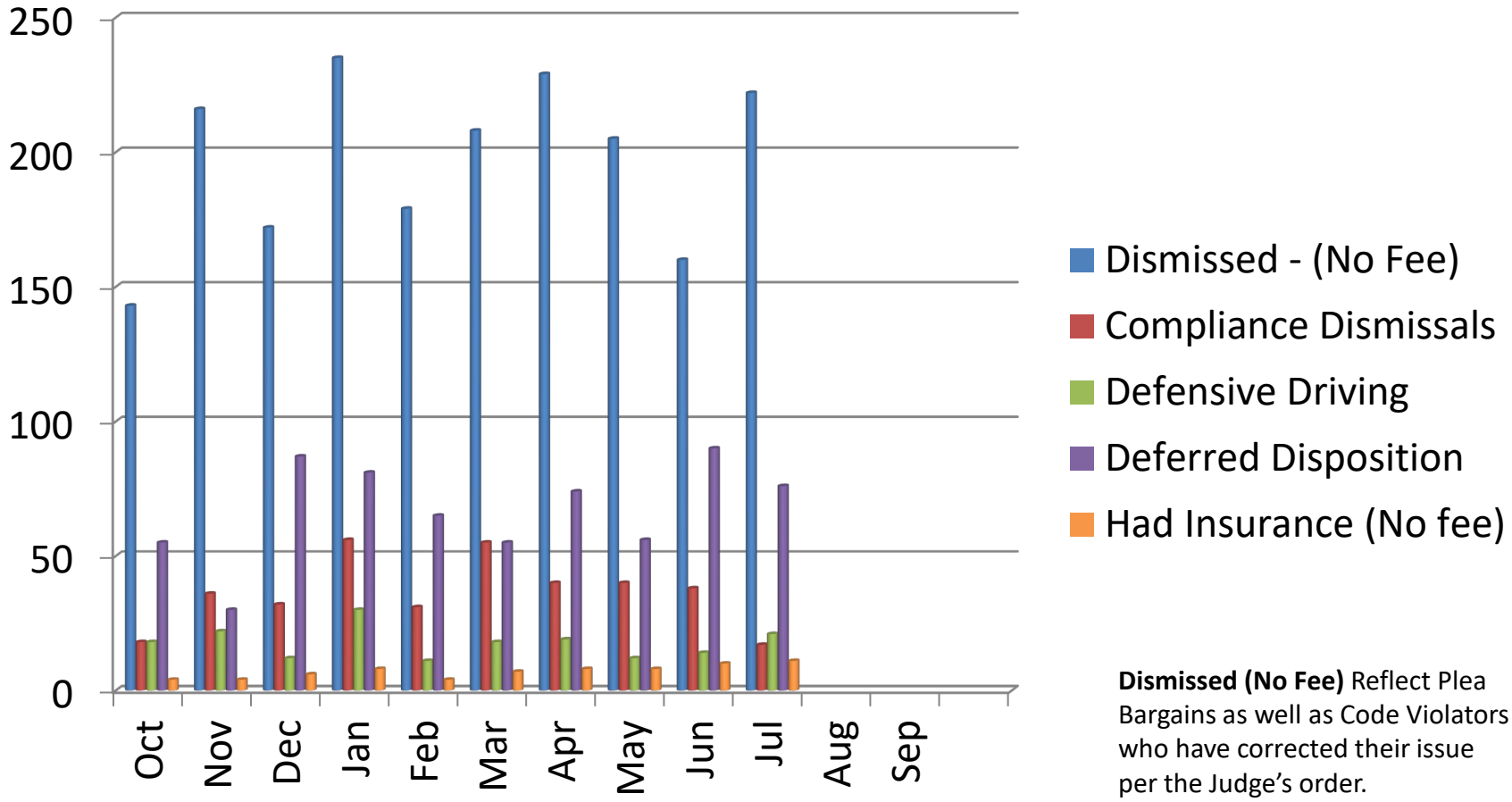
NOT GUILTY / GUILTY

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



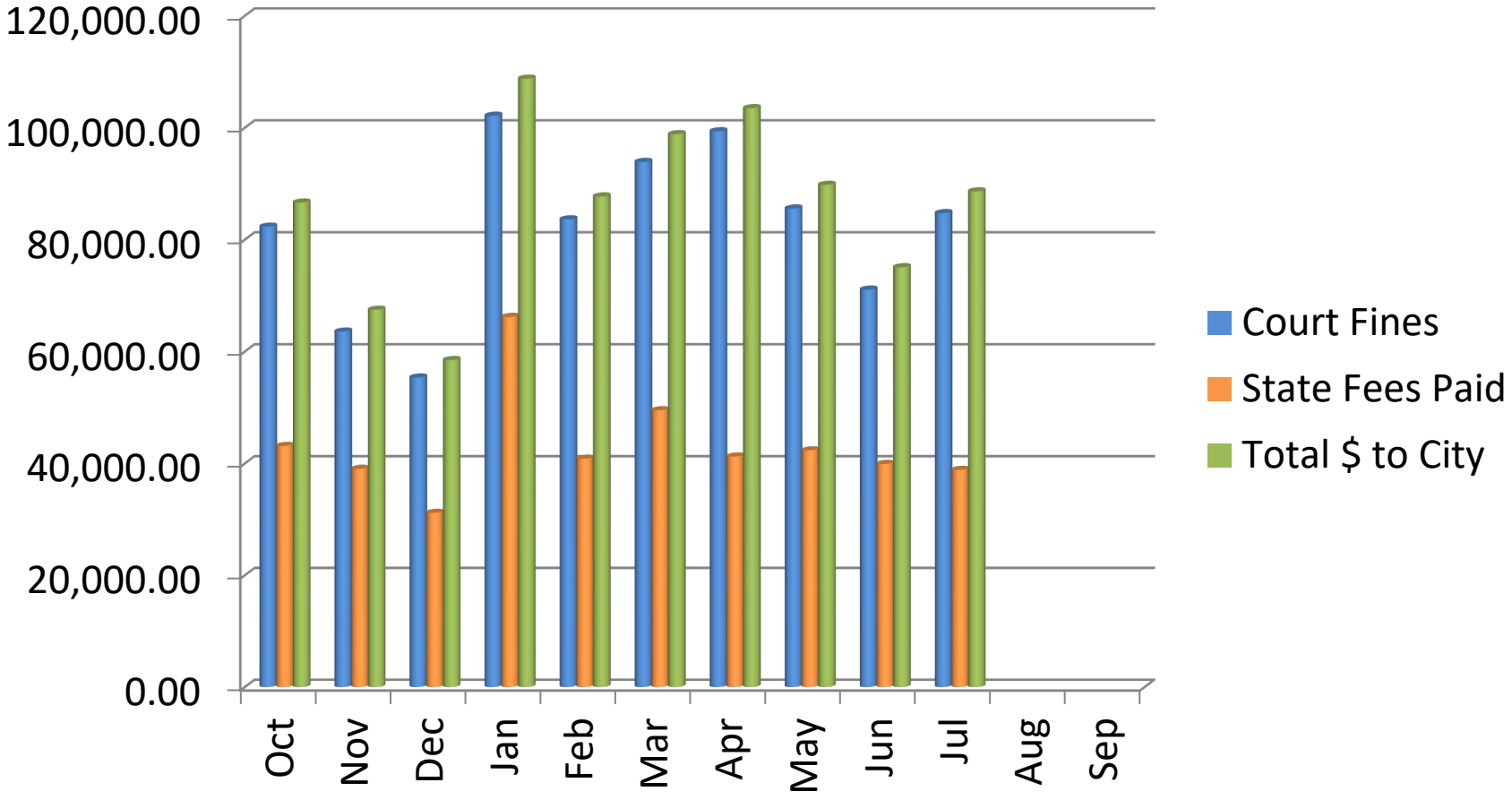
DISMISSALS

(Numbers only, not $ amounts)



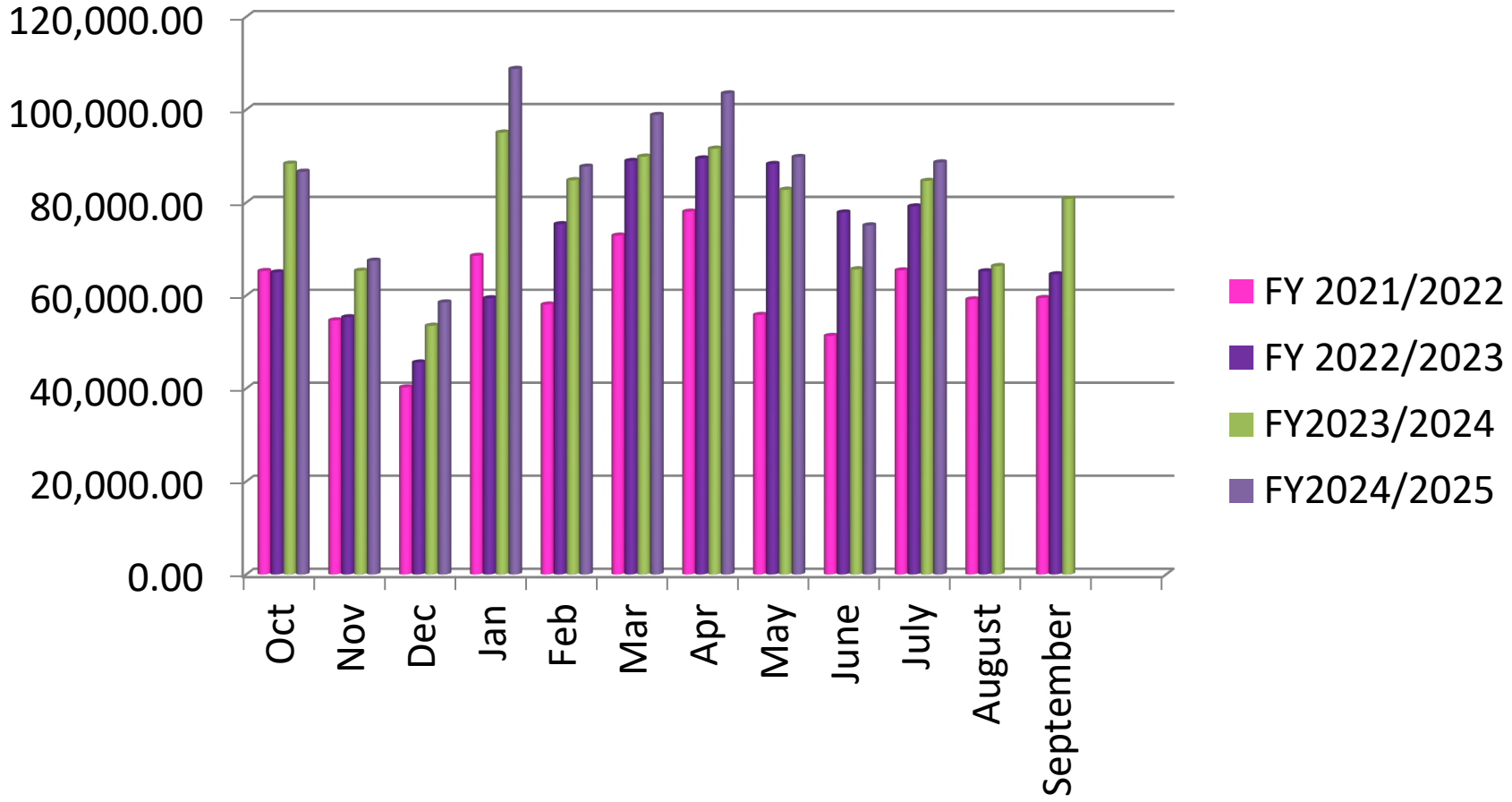
Dismissed (No Fee) Reflect Plea Bargains as well as Code Violators who have corrected their issue per the Judge's order.

DISTRIBUTION OF TOTAL COURT COLLECTIONS



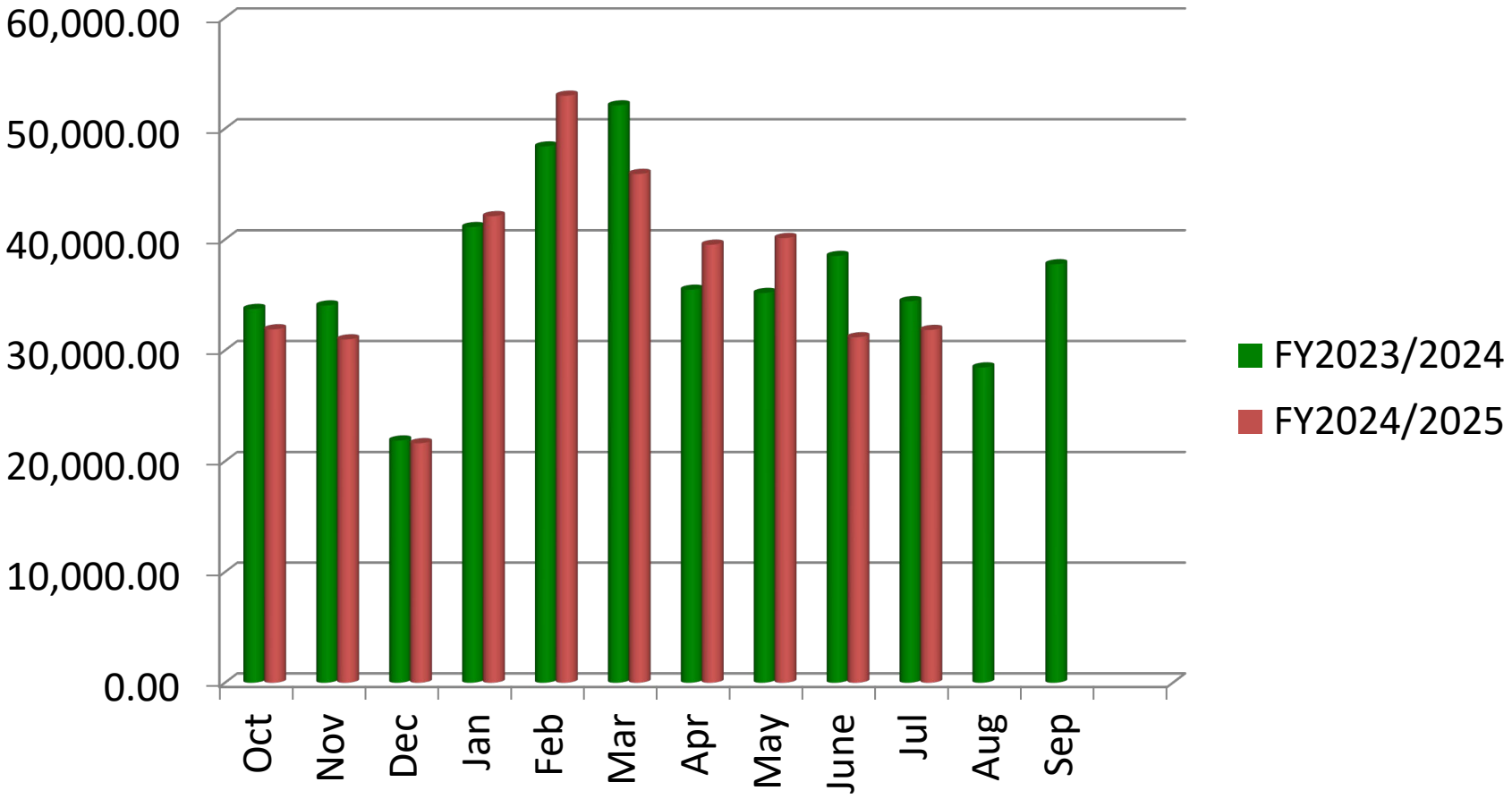
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2023/2024 vs FY 2024/2025)



PROJECT HIGHLIGHTS

- 4th of July event participation and assistance
- Walzem island clean up
- Mow Edge Trim all City Green Spaces and Easements
- Assist with dead animal pick up
- New trash can pads laid and cans installed - 8 complete + 4 remaining.
- Continue with Oak tree trimming
- First stages of Egret study complete –first round of samples taken, 6 additional visits planned
- Windy Hollow Pond inlet clean out
- 2nd dog park sign installation
- Takas Park trails minor repairs and weeding
- Minor Assistance provided for Summer Fun activities
- Working on fix for Takas Park trail water fountain
- Approx. 1 acre foot of water used

Special Mentions:

- 12 PW employees Hazardous Waste Operations and Emergency Response certified

Street Sweeping:

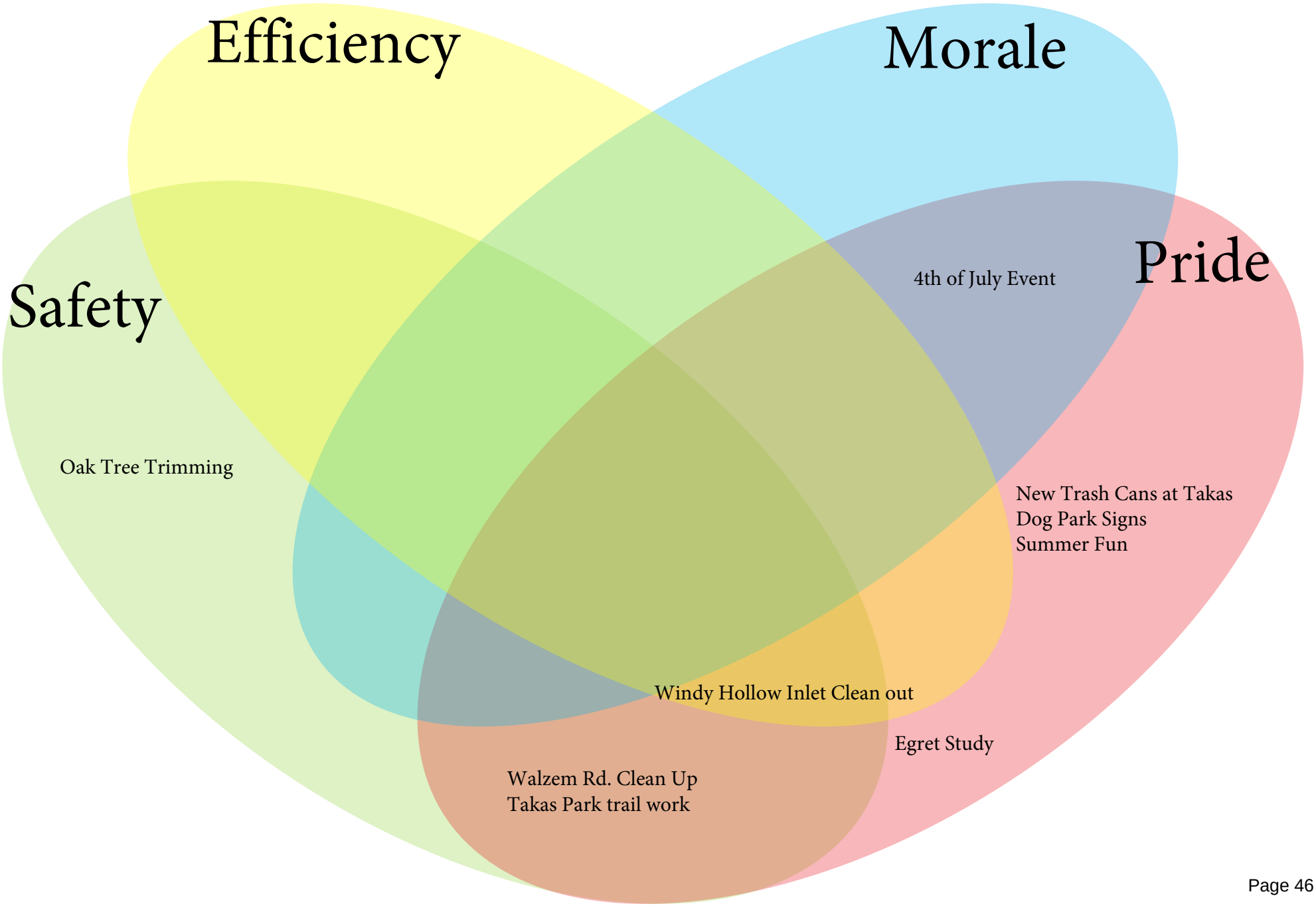
- Total recorded sweeping hours: 128
- Total # of days equaling: 16
- Total out of service days: 4 - Rain Days

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
- City wide alley repair list w/ YPR

Mission Statement

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



WINDCREST
ECONOMIC DEVELOPMENT CORPORATION
SMALL TOWN, BIG OPPORTUNITY

WEDC Report to the City Council – August 2025
Jennifer Newman, President of the Board

Project Activity

This month, two new projects were identified for the WIBP. Both are production operations seeking a business park environment with ample utilities to meet their demand. WEDC is working with JLL, KPMG (consultant for one project), and the state during this initial site selection and screening process. Marshalls continues their due diligence on the Windsor Park Centre, at the former Whataburger University space. A speculative article appeared in local news about their intentions to invest $1.2 million in the renovation of the space. The Asian bakery is now negotiating lease terms for the CD Exchange space and continues to assess costs related to the site. They have progressed from the LOI stage to the lease terms stage.

Leads and Prospect Development

Leads for the month were developed from the Governor's Office, location consultants, local real estate brokers, and cold calls. A total of 5 new leads were developed during the month of July.

Business Retention/Expansion/Technical Assistance

No BRE calls were made during the month. Technical assistance was provided to two proposed businesses looking for start-up space in Windcrest.

Real Estate

Pad sites remain in high demand for food and drink establishments. Interest in the WIBP building is coming primarily from production/light manufacturing operations. The warehouse and office sectors are experiencing slower growth and higher vacancy rates.

WEDC Social Media Analytics
May 2025 through July 2025

	May	June	July
FACEBOOK			
Total Followers	366	374	378
Total Posts/Reels/Stories	82	102	76
Facebook Reach	2.2K	1.6K	1.1K
Views	10.3K	9.5K	8K
Content Interactions	290	329	207
GOOGLE			
Business Profile Interactions	41	59	55
Business Profile Views	238	153	128
Called Us	6	0	0
Map Direction Requests	32	58	54
Clicks from Google to Website	3	1	1
INSTAGRAM			
Total Followers	763	769	772
Total Posts/Reels/Stories	47	55	42
Instagram Reach	1.9K	1.1k	597
Views	4.8K	3.8K	3.2K
Content Interactions	231	91	57
LINKEDIN			
Total Followers	107	107	106
# of Posts	15	24	38
Page Views	13	6	7
THREADS			
Total Followers	168	169	173
Total Posts/Reels/Stories	19	27	29
Page Views (Newly added Analytic 5/2025)	38	54	56

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.

Office of City Secretary

Department Head Report for the month of July 2025

Building Services YTD Summary

	Oct. 24	Nov. 24	Dec. 24	Jan. 25	Feb. 25	Mar. 25	Apr. 25	May. 25	Jun. 25	Jul. 25	Aug. 25	Sept. 25	FY 24-25
Building Inspections	$3,420.00	$3,900.00	$3,960.00	$2,460.00	$3,180.00	$2,880.00	$4,500.00	$4,920.00	$3,960.00	$3,420.00			$36,600.00
Qty	57	65	66	41	53	48	75	82	66	57			610
Plan Reviews	$2,667.50	$1,920.00	$1,325.00	$1,560.00	$1,690.00	$2,150.00	$1,750.00	$3,380.00	$1,520.00	$2,340.00			$20,302.50
Qty	27	27	20	21	20	25	28	40	20	31			259
Health Inspections	$1,235.00	$855.00	$1,140.00	$855.00	$950.00	$1,140.00	$1,140.00	$1,710.00	$1,615.00	$1,235.00			$11,875.00
Qty	13	9	12	9	10	12	12	17	17	13			124
Total Payables	**$7,322.50**	**$6,675.00**	**$6,425.00**	**$4,875.00**	**$5,820.00**	**$6,170.00**	**$7,390.00**	**$10,010.00**	**$7,095.00**	**$6,995.00**			**$68,777.50**
Total Payments	**$15,962.95**	**$10,030.26**	**$9,686.18**	**$9,415.35**	**$15,613.04**	**$20,908.25**	**$33,769.91**	**$26,339.47**	**$10,047.78**	**$23,929.60**			**$175,702.79**
Total Permits Issued	**79**	**66**	**49**	**82**	**72**	**92**	**90**	**82**	**103**	**87**			**810**

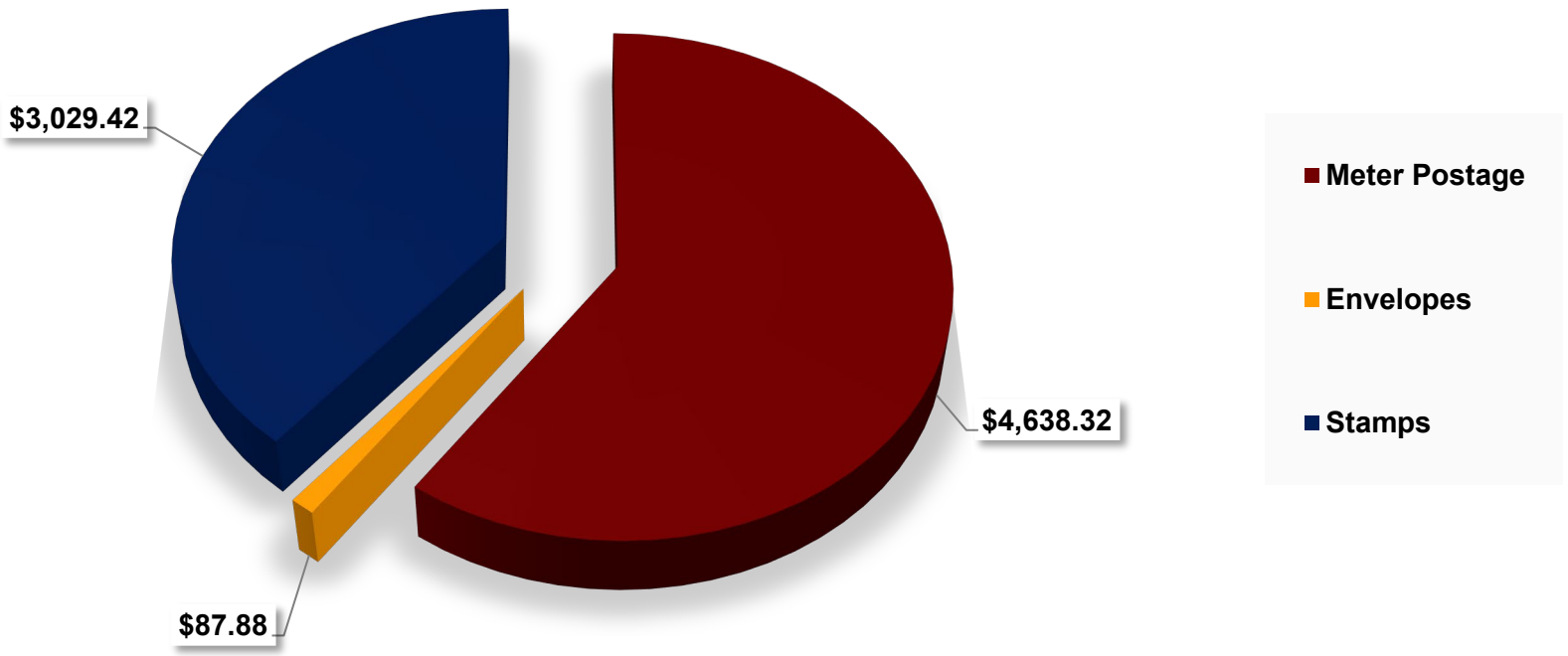
Public Information Requests YTD Summary

Type of Request	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.	Jul.	Aug.	Sept.	FY24-25
Court Records Requests	1	0	2	3	7	3	3	1	7	1			28
Crash Report Requests	17	4	10	2	9	1	1	4	5	12			65
Police Department Audio/Video Requests	3	2	7	1	3	5	1	2	3	1			28
Police Department Incident Report Requests	25	35	37	11	27	15	21	43	20	31			265
Public Records Requests	32	24	27	9	23	16	10	13	15	33			202
Totals	**78**	**65**	**83**	**26**	**69**	**40**	**36**	**63**	**50**	**78**			**588**

Public Information Request Annual Summary

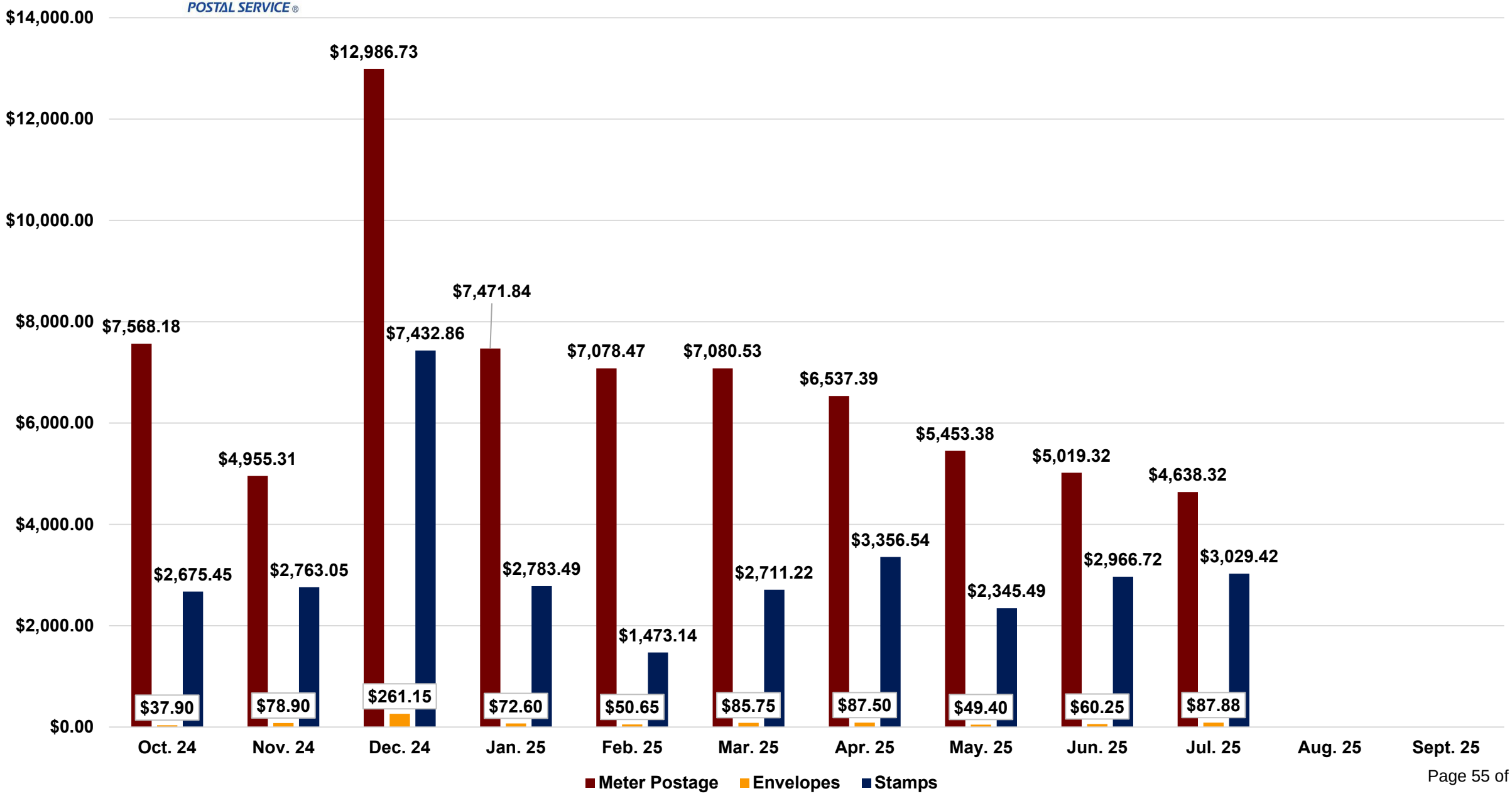
TYPE OF REQUEST	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Court Records Requests	0	18	22	28
Crash Report Requests	238	184	172	65
Police Department Audio/Video Requests	0	16	36	28
Police Department Incident Report Requests	0	221	212	265
Public Records Requests	353	191	151	202
Total # of Requests	**591**	**630**	**593**	**588**
Average Total by Month	**49**	**53**	**49**	**59**

July Post Office Sales

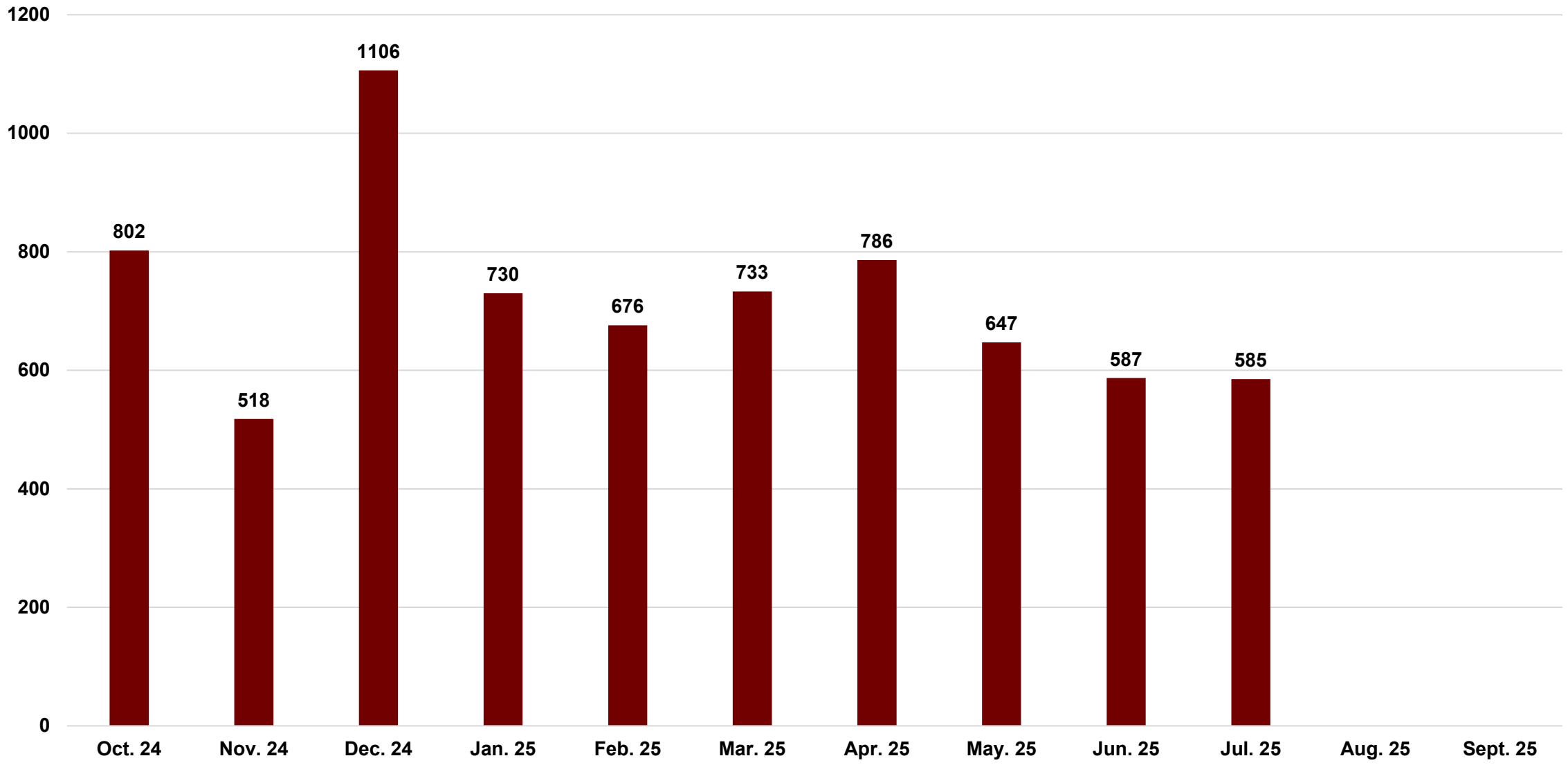


July 2025 Total Monthly Sales – $7,755.62

Monthly Sales FY 24-25



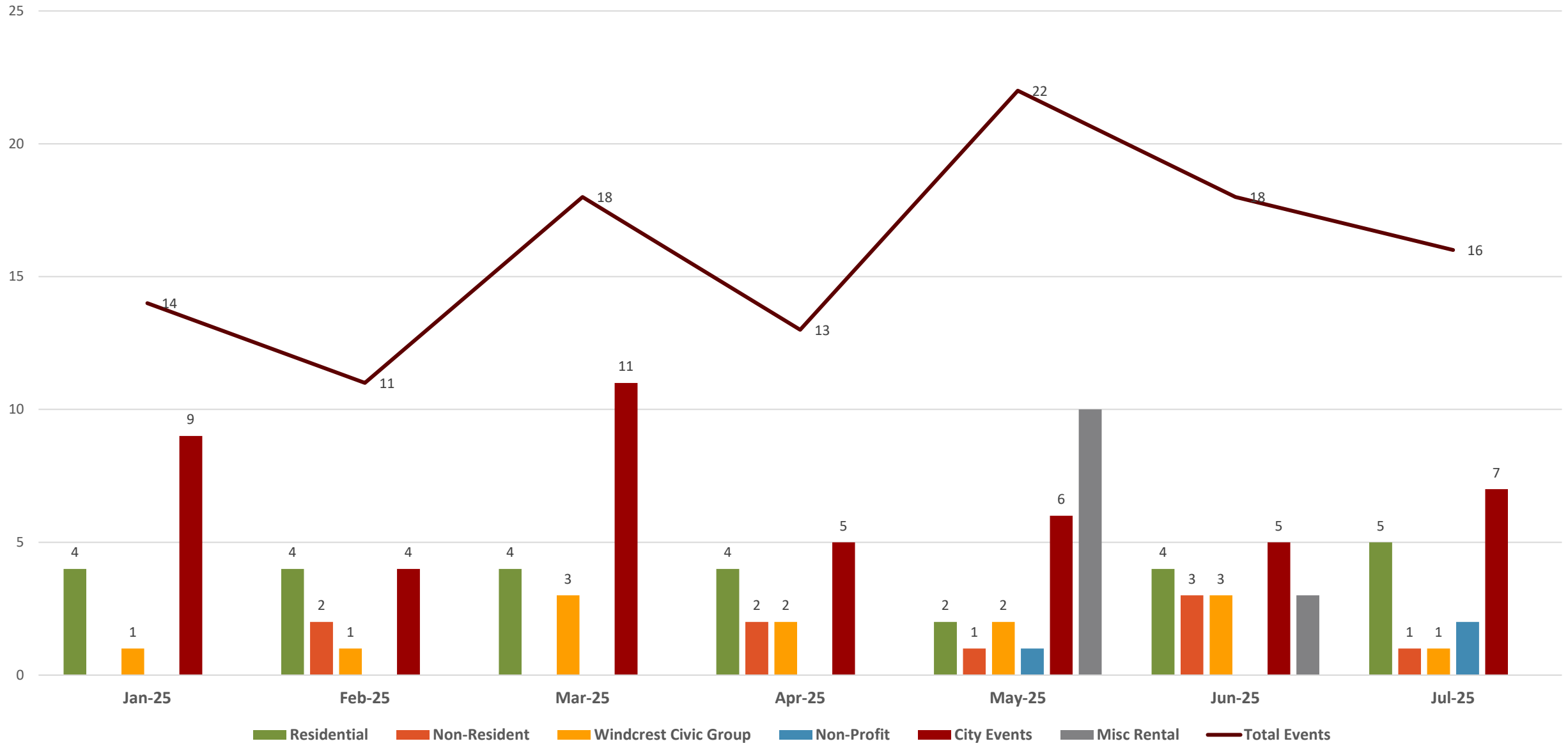
Customers FY 24-25



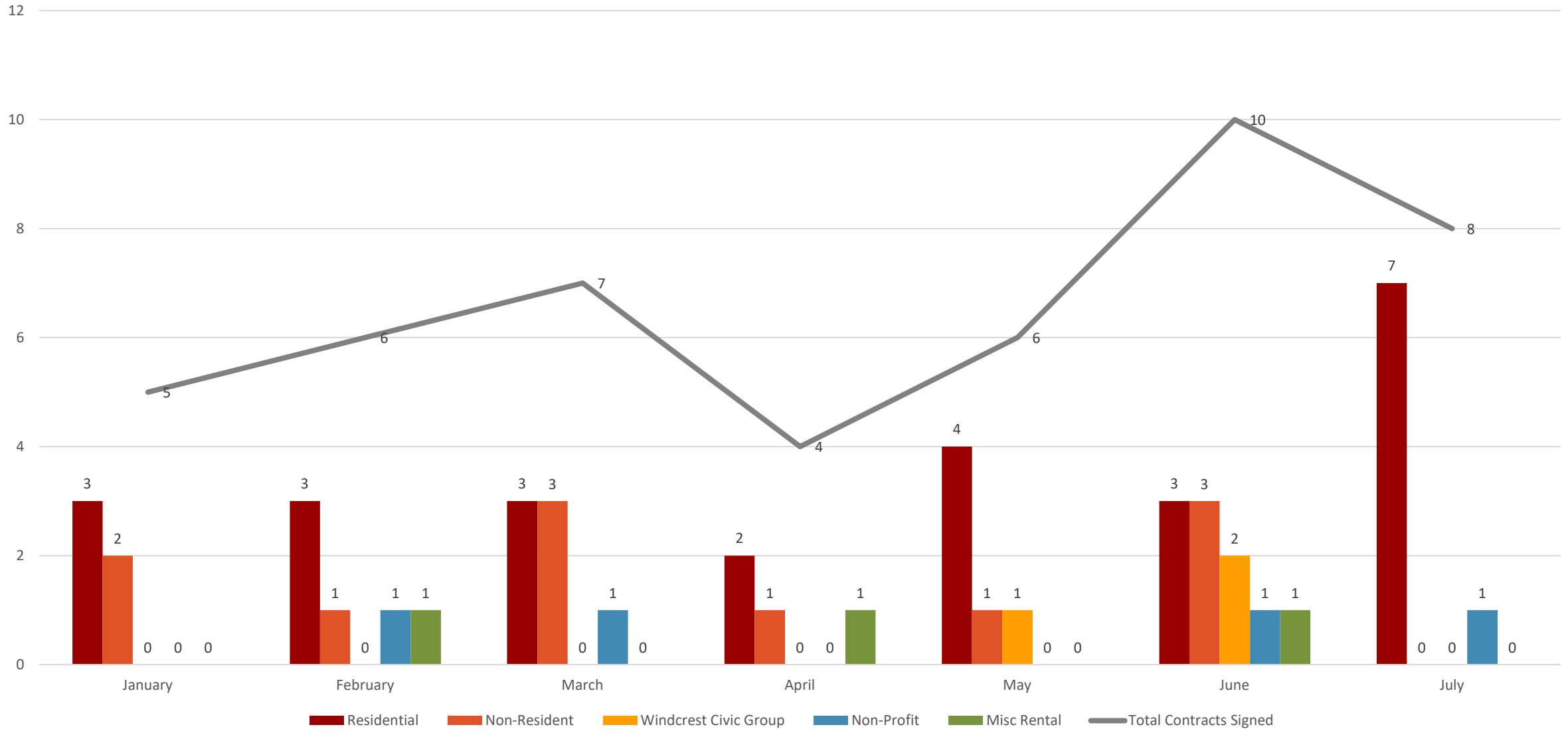
July Post Office Closures

- **July 11, 2025 – Cash Handling Training**
- **July 4, 2025 – Independence Day**

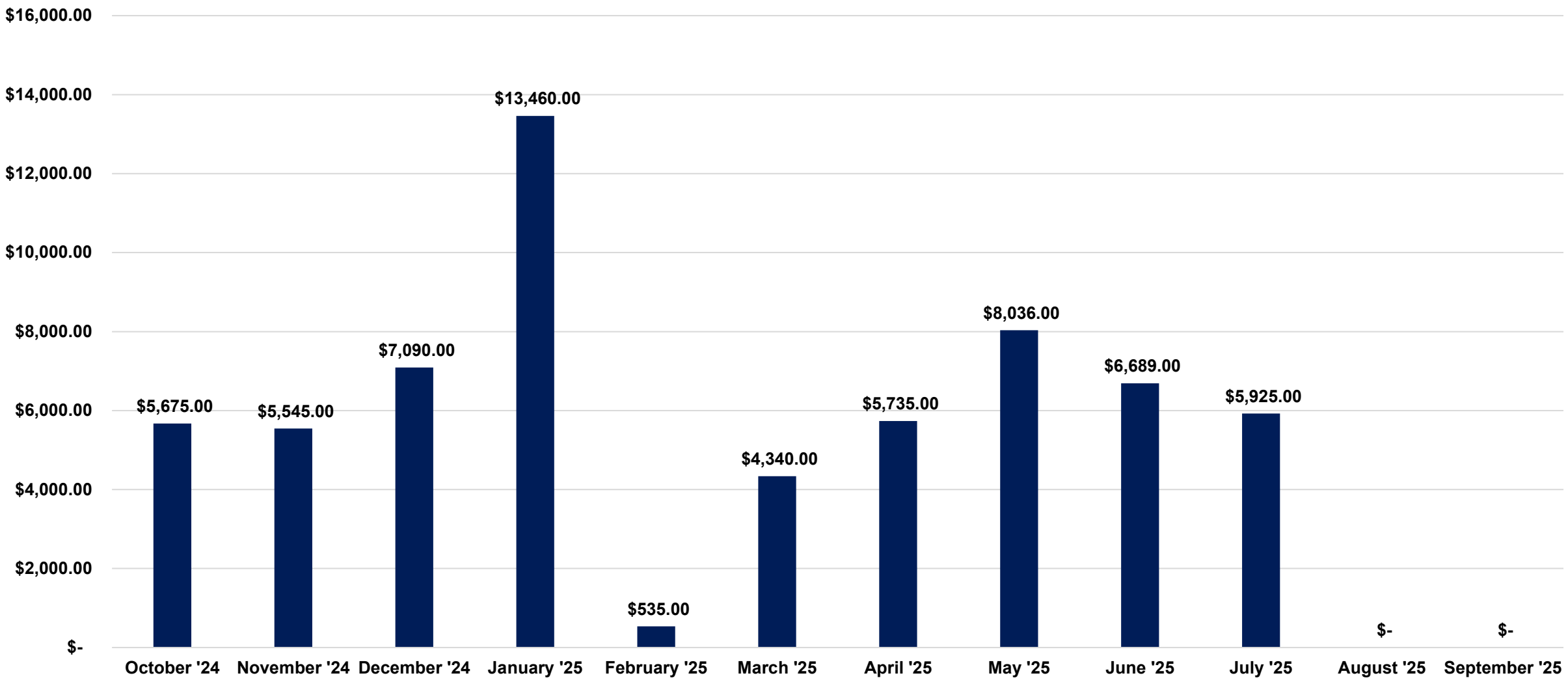
Civic Center - # of Events Per Month



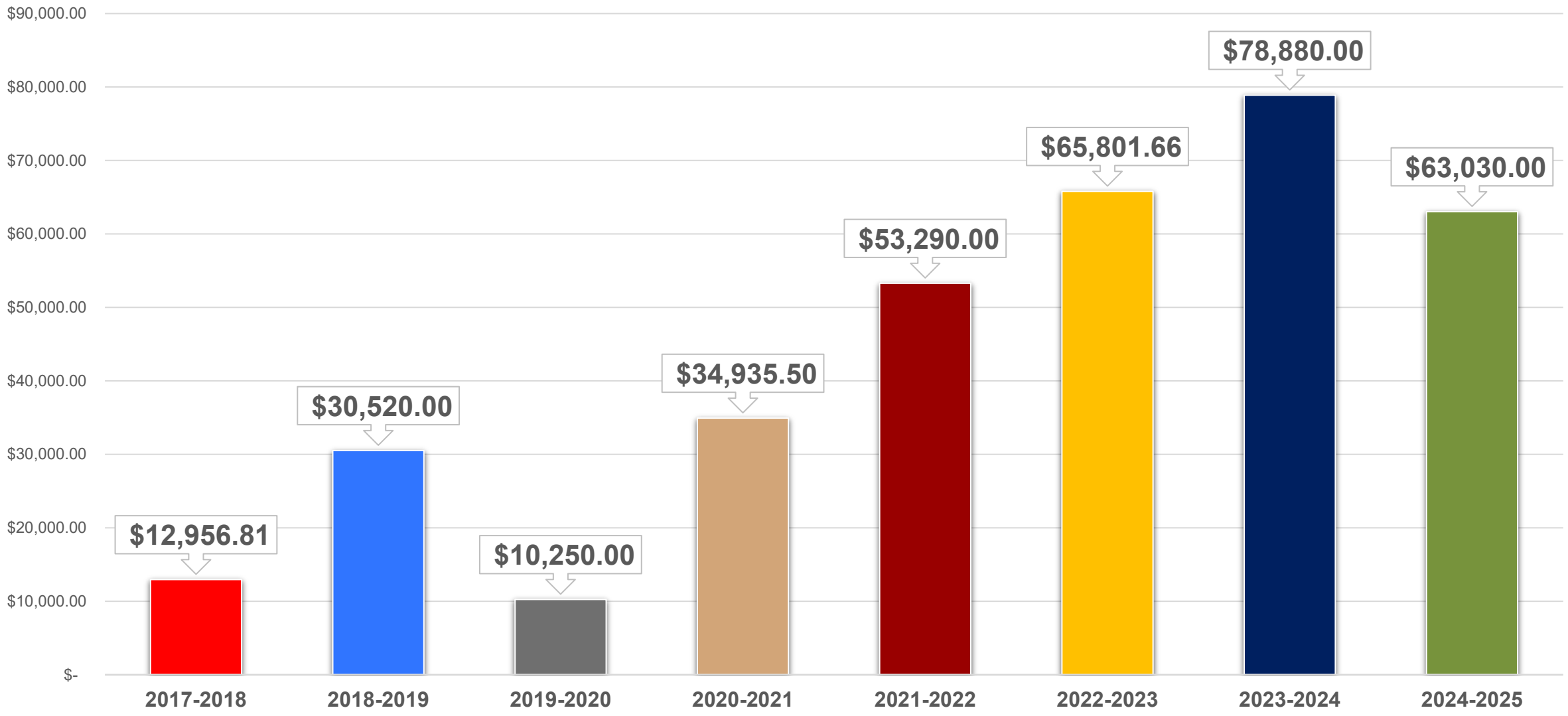
Civic Center - # New Contracts by Month



FY 2024/2025 Civic Center Fees Collected



Civic Center Historical Fee Collection Summary



SPECIAL EVENTS – Sept.

- **Public Safety 9/11 Remembrance Run/Walk** – Refer to City webpage for registration details.
- **Fall Community Garage Sale: September 11th – 14th** – Residents must register through the City webpage to be on the public map.
- **Fall Community Social @ Takas Park Civic Center:** Friday, September 19 @ 6:30 p.m.
- **Fall Bulk and Brush Pick Up**
  - Section 1: Monday, September 22 – Friday, September 26
  - Section 2: Monday, September 29 – Friday, October 3
  - Section 3, Monday, October 6 – Friday, October 3

Brush/Bulky Guidelines:

CAN NOT EXCEED FIVE (5) CUBIC YARDS.

- To determine the cubic yards take the Length x Width x Height of the pile and divide by 27. (this will equal the cubic yards i.e. 5ft long by 5ft wide by 5ft High = 125 divided by 27 equals 4.63 cubic yards.)
- Brush must be placed within eight (8) feet of the curb.
- Do not place brush piles in front of parked cars, near fences, trees, mailboxes, beneath overhead wires, low-hanging tree limbs, or on top of gas/water meters.

Materials Not Accepted:

Household Trash, Construction Debris, Glass (such as doors or windows), Hazardous Materials (paints, household cleaners), Compressed Gas Tanks, Tires, Televisions, Computers, Waste Oil, Medical Waste, Appliances with refrigerant that have not been removed, and certified.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

WINDCREST, CITY OF

Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 1,023,474,181
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,023,474,181
4.	**Prior year total adopted tax rate.**		$ 0.393917 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 0	
	B. **Prior year values resulting from final court decisions:**	- $ 0	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 105,591,300	
	B. **Prior year disputed value:**	- $ 105,591,300	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,023,474,181
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: ..... $ 4,525,222 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... + $ 3,298,378 C. **Value loss.** Add A and B. [6]	$ 7,823,600
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** ..... $ 0 B. **Current year productivity or special appraised value:** ..... - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 7,823,600
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,015,650,581
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,000,820
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 26,971
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 4,027,791
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** ..... $ 958,714,707 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: ..... + $ ____ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] ..... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 958,714,707

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 62,758,023 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 62,758,023
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0.
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 1,021,472,730
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 15,106,239
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 15,106,239
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,006,366,491
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.400231 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ _____ /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.325937 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,023,474,181
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,335,881
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + $ 22,039	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... – $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ..... +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... $ 22,039	
	E. Add Line 31 to 32D.	$ 3,357,920
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,006,366,491
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.333667 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... $ 0	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..... $ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... $ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.333667 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... $ 817,226	
	B. Divide Line 41A by Line 33 and multiply by $100..... $ 0.081205 /$100	
	C. Add Line 41B to Line 40.	$ 0.414872 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.429392 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.[30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[31] Enter debt amount ..... $ 658,375 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 658,375
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[32]	$ 16,206
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 642,169
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector.[33] ..... 98.83 % **B.** Enter the prior year actual collection rate. ..... 98.83 % **C.** Enter the 2023 actual collection rate. ..... 98.82 % **D.** Enter the 2022 actual collection rate. ..... 98.83 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[34]	98.83 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 649,771
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,021,472,730
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.063611 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.493003 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 817,226
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,021,472,730
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.080004 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.400231 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.400231 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.493003 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.412999 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,021,472,730
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.412999 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.[42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.[43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;[44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.[46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.406136 /$100
	B. Unused increment rate (Line 67)	$ 0.012219 /$100
	C. Subtract B from A	$ 0.393917 /$100
	D. Adopted Tax Rate	$ 0.393917 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,024,107,317
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.388171 /$100
	B. Unused increment rate (Line 66)	$ 0.014306 /$100
	C. Subtract B from A	$ 0.373865 /$100
	D. Adopted Tax Rate	$ 0.388171 /$100
	E. Subtract D from C	$ -0.014306 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 979,171,696
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.404306 /$100
	B. Unused increment rate (Line 66)	$ 0.002001 /$100
	C. Subtract B from A	$ 0.402305 /$100
	D. Adopted Tax Rate	$ 0.390000 /$100
	E. Subtract D from C	$ 0.012305 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 881,969,201
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 108,526
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 108,526 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.010624 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.423623 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.333667 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,021,472,730
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.048948 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.063611 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.446226 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.393917 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,015,650,581
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,006,366,491
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.423623 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.400231 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: 57

Voter-approval tax rate ..... $ 0.423623 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. ..... $ 0.446226 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[54]

print here ➧ _____
Printed Name of Taxing Unit Representative

sign here ➧ _____ _____
Taxing Unit Representative Date

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE AND VOTE ON TAX RATE

A tax rate of **$0.446226** per $100 valuation has been proposed by the governing body of WINDCREST, CITY OF.

PROPOSED TAX RATE	**$0.446226 per $100**
NO-NEW-REVENUE TAX RATE	**$0.400231 per $100**
VOTER-APPROVAL TAX RATE	**$0.423623 per $100**
DE MINIMIS RATE	**$0.446226 per $100**

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for WINDCREST, CITY OF from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that WINDCREST, CITY OF may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for CITY OF WINDCREST exceeds the voter-approval rate for CITY OF WINDCREST.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for the City of Windcrest, the rate that will raise $500,000, and the current debt rate for the City of Windcrest.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that WINDCREST, CITY OF is proposing to increase property taxes for the 2025 tax year.

A public hearing on the proposed tax rate will be held on:

1st Public Hearing – August 13, 2025, at 5:30 PM at 8601 Midcrown Drive, Windcrest, Texas, 78239
2nd Public Hearing – August 18, 2025, at 6:00 PM at 8601 Midcrown Drive, Windcrest, Texas, 78239

A public meeting to vote on the proposed tax rate will be held on:

September 15th, 2025, at 6:00 PM at 8601 Midcrown Drive, Windcrest, Texas, 78239

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If the City of Windcrest adopts the proposed tax rate, City of Windcrest is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the City of Windcrest may not petition the City of Windcrest to require an election to be held to determine whether to reduce the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

The members of the governing body voted on the proposed tax increase as follows:
FOR:
AGAINST:
PRESENT and not voting:
ABSENT:

Visit Texas.gov/Property Taxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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.

The following table compares the taxes imposed on the average residence homestead by WINDCREST, CITY OF last year to the taxes proposed to be imposed on the average residence homestead by WINDCREST, CITY OF this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.393917	$0.446226	increase of 0.052309, or 13.28%
Average homestead	$315,692	$319,508	increase of $ 3,816, or 1.21%
Tax on average homestead	$1,243.56	$1,425.73	increase of $182.17, or 14.65%
Total tax levy on all properties	$4,058,609	$4,558,077	increase of $499,468 or 12.31%

For assistance with tax calculations for CITY OF WINDCREST, please contact: The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC Carlos Gutierrez, PCC
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207 210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

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. Morrill

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

Cily 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, WVFD 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 Shied 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.

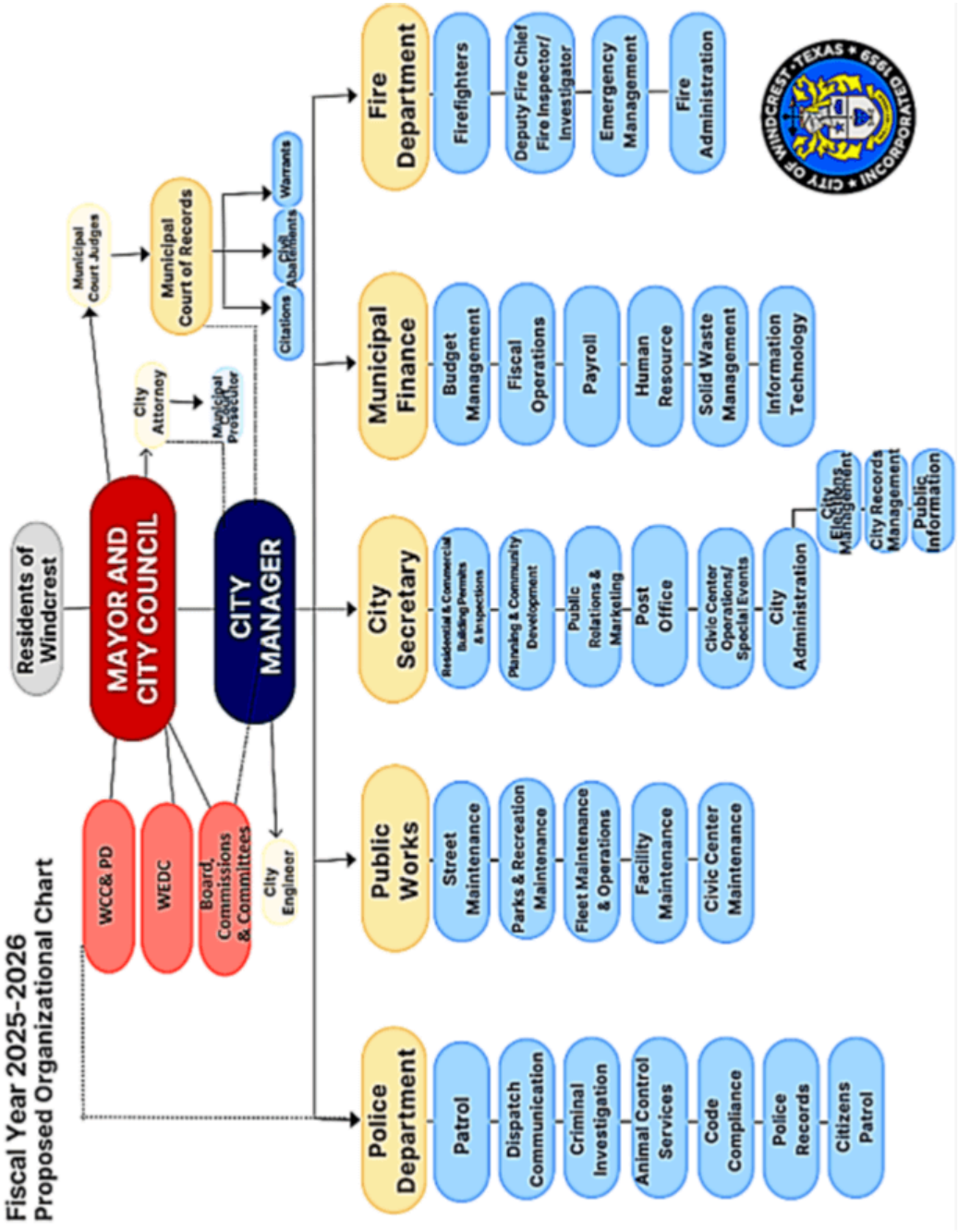
Before being appointed to the remainder of the Place 5 term, Councilman Astleford was a member of the most recent Windcrest Charter Review Commission, participated in the Windcrest Citizens' Patrol and Windcrest Volunteers group, and served as a Parks and Recreation Commissioner and member of the Board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

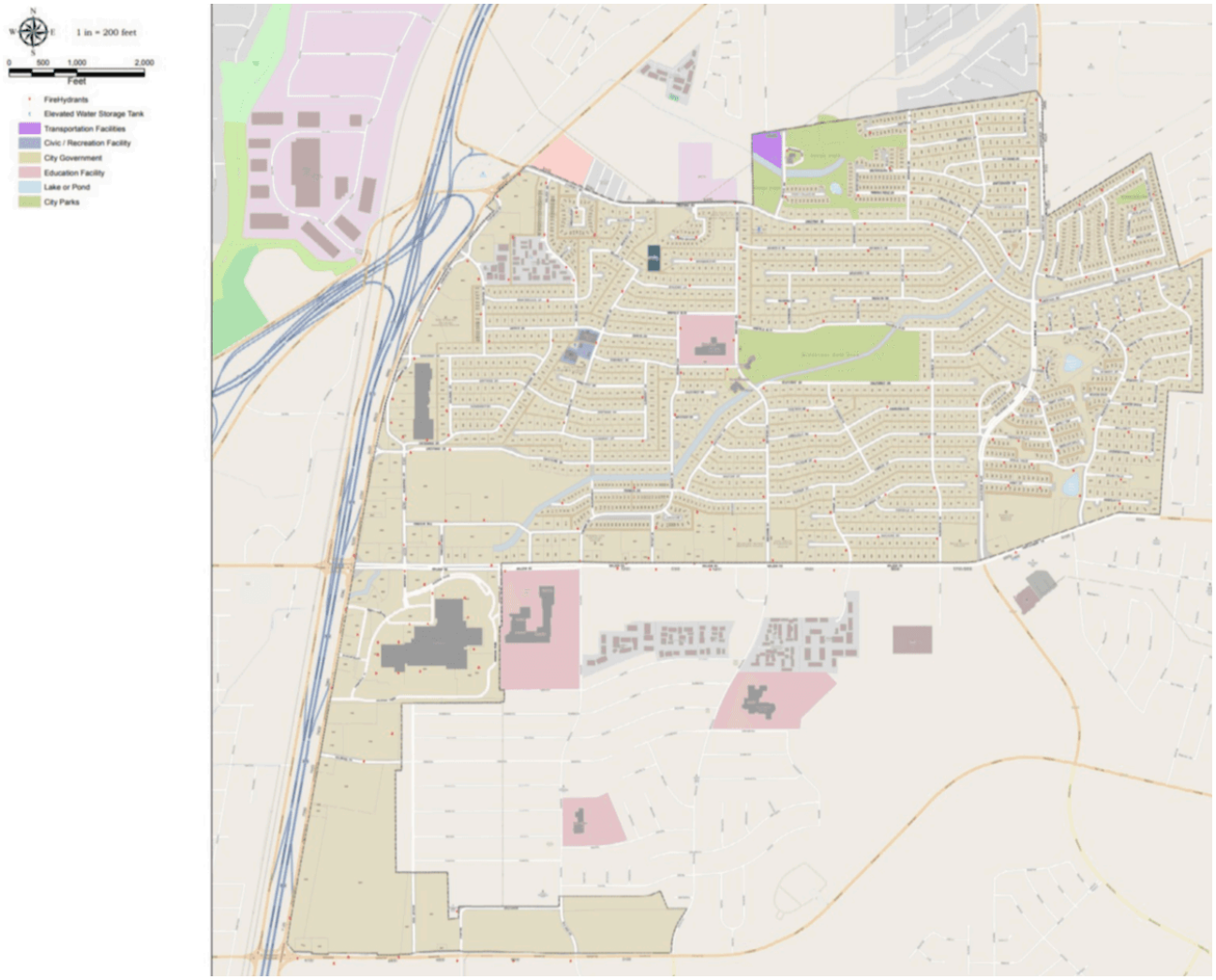
To provide the highest quality of life and public safety for the overall community through City services and community involvement.

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 Eisenhauer Road and eastward on Eisenhauer 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, onSeptember 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.windcrest.tx.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=). 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). 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), Planning and Zoning Commission(https://www.windcrest-tx.gov/359/Planning-Zoning-Commission), Parks and Recreation Commission (https://www.windcrest-tx.gov/358/Parks-Recreation-Commission) and a Board of Adjustment. (https://www.windcrest-tx.gov/353/Board-of-Adjustment), Windcrest Crime Control and Prevention District (https://www.windcrest-tx.gov/356/WCCPD-Board-of-Directors), 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

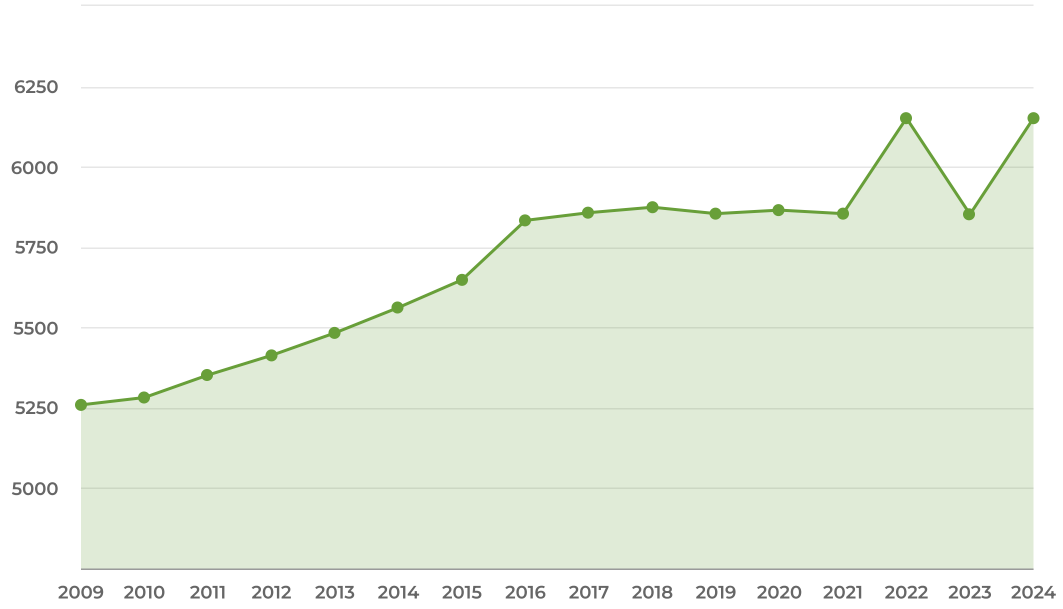
TOTAL POPULATION

6,151

▲ 5.1%
vs. 2023

GROWTH RANK

8 out of **1222**
Municipalities in Texas



** Data Source: Client entered data for year 2024*

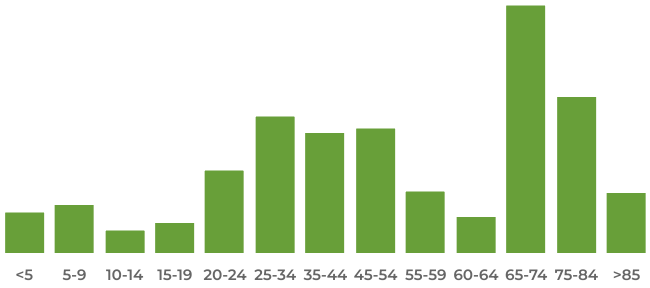
DAYTIME POPULATION

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.

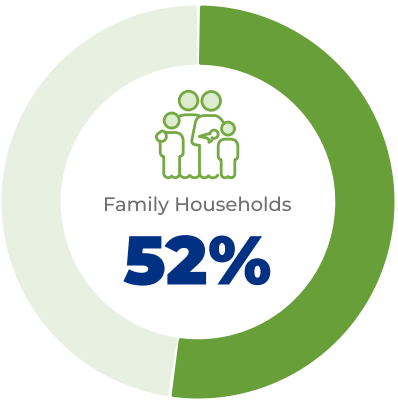
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

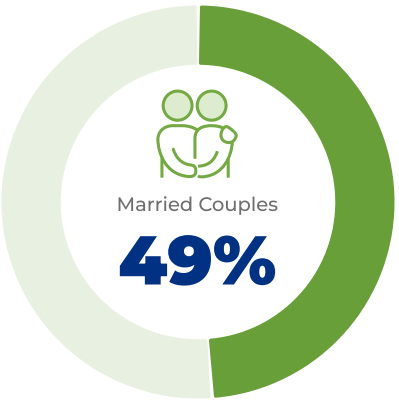
2,389

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

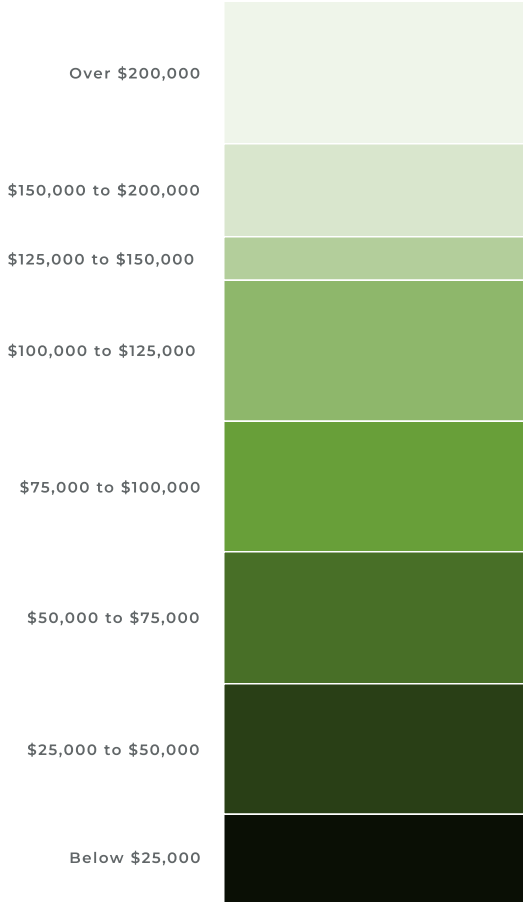
▲ 51%

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.



HOUSEHOLD INCOME

Above $200,000

16%

▲ 34%
higher than state average

Median Income

$95,329

▲ 25%
higher than state average

Below $25,000

10%

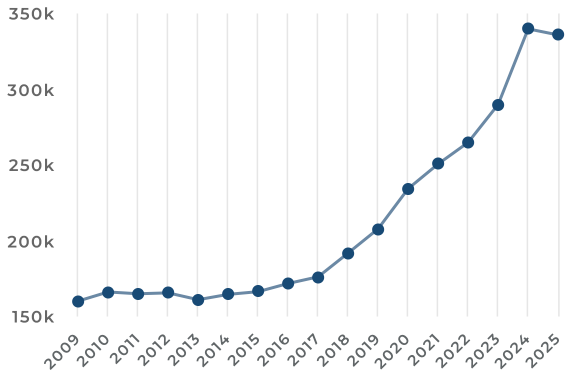
▼ 34%
lower than state average

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

Housing Overview

2025 MEDIAN HOME VALUE

$335,847

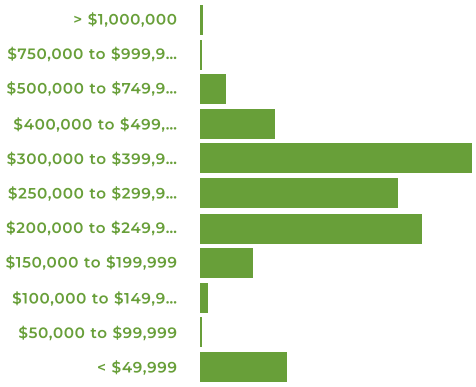


** Data Source: Windcrest, TX 2025*

HOME OWNERS VS RENTERS

** 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.*

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.*

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 expended 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.

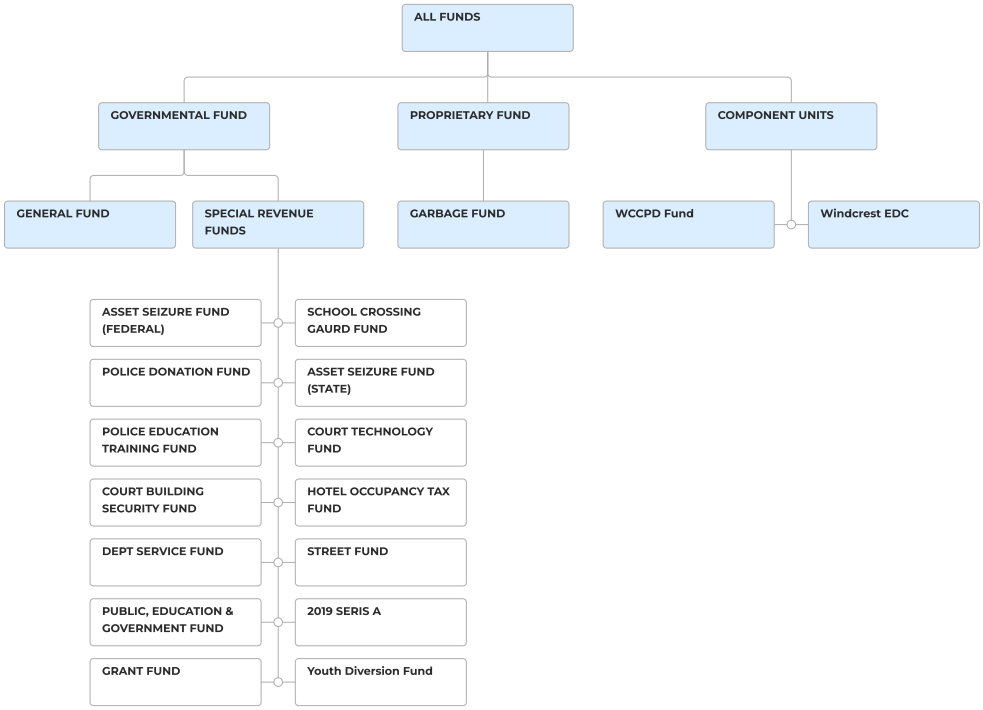
Fiduciary-Type Funds are funds used to account for assets held by the City in a trust of agency capacity for others. These resources cannot be used by the city to support its own programs and, therefore, are not reflected in the budget.

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.

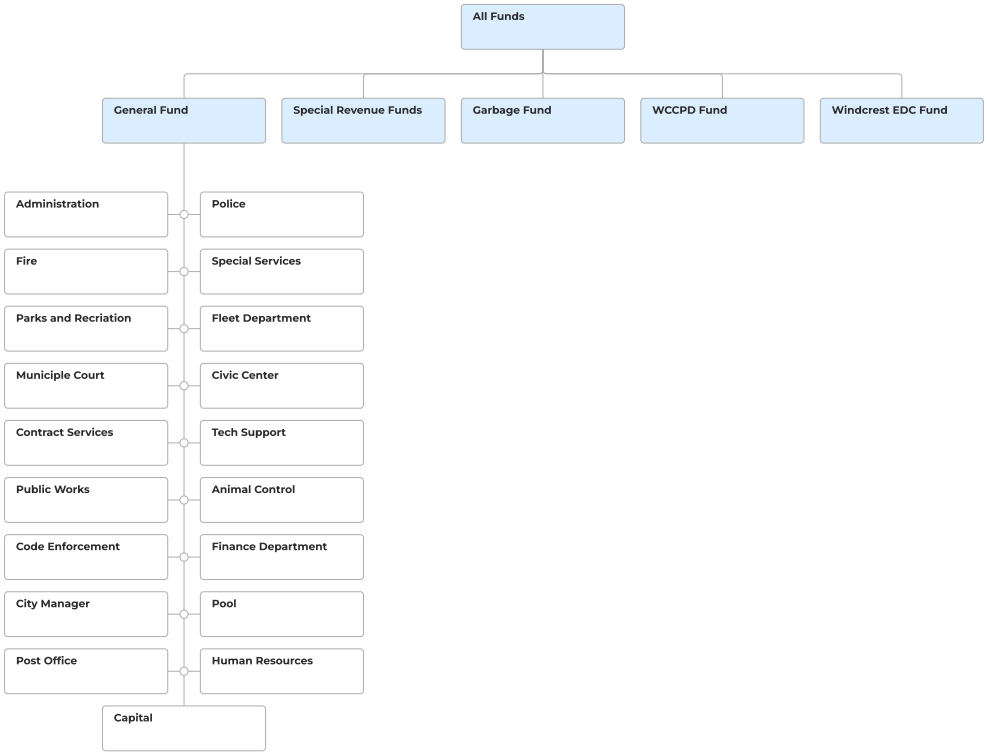
Fund Structure

FUNDS



Department Fund Relationship

Department Fund Relationship



Use of Department by Funds

Governmental Funds															
Departments	Major Funds		Total Non-Major Funds												
			Special revenue Funds												
	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	2019 Seris A 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	
Department	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 October 1, 2024	(1) Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Estimated Ending Fund Balance September 30, 2025
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:	**9,525,361**	**16,943,984**	**528,000**	**17,519,249**	**528,000**	**8,950,096**

(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

	Estimated Beginning Fund Balance October 1, 2024	Estimated Revenues	Transfer In	Estimated Expenditures	Transfer Out	Use of Fund Balance	Estimated Ending Fund Balance September 30, 2025
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 Approved Budget	FY 2024-25 1st Quarter Amended Budget		FY 2024-25 Projected Year End	FY 25-26 Requested	FY25-26 Propsed/Approved	$ Change	% Change
General Fund									
	Total Fund Balance	4,982,035.00	4,982,035.00	(1A)	4,982,035.00	4,495,004.00	4,495,004.00		
	Assigned Fund Balance	-	535,000.00						
	Unrestricted Fund Balance		4,447,035.00						
	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	225,772.00	225,772.00		196,797.00	160,772.00	160,772.00	(65,000.00	-28.8%
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		4,818,413.00	4,548,224.00		4,495,004.00	3,121,829.00	4,595,006.00		
Total Expenditures *** Less Capital**		10,587,755.00	10,818,336.00		10,930,468.00	11,756,292.00	11,397,684.00		
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
Projected Fund Balance year-end FY 24-25* and FY25-26	4,495,004.00	3,121,829.00	4,595,006.00	40.32	4.84
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**	**1,762,387.00**	**182,756.00**	1,745,585.00	15.32	1.84
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

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

https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ARTVIFI_S6.01FIDE

	FY 24-25	FY 25-26
'Publication expenditure	$12,555.00	TBD
'Lobbying	$0.00	$0.00

(1A) Audit FY 23-24

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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 Cancelation Fee (cancelation 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

**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 fora maximum of 30 days*

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 Marshel'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 Cancelation 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 Marshel'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 Cancelation 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%

Initial Engineer Review Fee & Revised Review Fee	$475.00 + **(Based on Billable Hours to City)**

*****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 I	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 x 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

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	4th Quarter, 2021
Infrastructure	Assessment of staffing and space needs for City Government	City staff and outside consultant	2nd Quarter, 2022
Infrastructure	Assessment of IT Department needs	City staff and outside consultant	2nd Quarter, 2022
Public Service	Revision of City website	City Secretary and outside consultant	2nd Quarter, 2022
Parks and Recreation	Development of Master Plan	Parks and Rec Commission, City Manager, and City Council	3rd Quarter 2021
Parks and Recreation	Improvement of lighting throughout Takas Park facilities	Parks and Rec Commission, City Manager, and City Council	4th 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	2nd Quarter, 2022
Economic Development	Design of incentive packages for retail and restaurants	WEDC President, Executive Director, and WEDC Attorney	2nd 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	4th 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	2nd 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 Encentive 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

Ordenance 2025____(O)

Budget and plan for Municipal Services

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	Administstrative 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 Sergent	41	1
01-502	Sergent	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 2023-011(O)

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
85																				
Hour	81.05	82.67	84.32	86.01	87.73	89.48	91.27	93.10	94.96	96.86	98.80	100.77	102.79	104.84	106.94	109.08	111.26	113.49	115.76	118.07
Biweekly	6,483.81	6,613.48	6,745.75	6,880.67	7,018.28	7,158.65	7,301.82	7,447.86	7,596.81	7,748.75	7,903.73	8,061.80	8,223.04	8,387.50	8,555.25	8,726.35	8,900.88	9,078.90	9,260.47	9,445.68
Month	14,048.25	14,329.22	14,615.80	14,908.12	15,206.28	15,510.40	15,820.61	16,137.02	16,459.76	16,788.96	17,124.74	17,467.23	17,816.58	18,172.91	18,536.37	18,907.10	19,285.24	19,670.94	20,064.36	20,465.65
Annual	168,579.01	171,950.59	175,389.60	178,897.39	182,475.34	186,124.85	189,847.34	193,644.29	197,517.18	201,467.52	205,496.87	209,606.81	213,798.94	218,074.92	222,436.42	226,885.15	231,422.85	236,051.31	240,772.34	245,587.78
84																				
Hour	79.43	81.02	82.64	84.29	85.97	87.69	89.45	91.24	93.06	94.92	96.82	98.76	100.73	102.75	104.80	106.90	109.04	111.22	113.44	115.71
Biweekly	6,354.13	6,481.21	6,610.84	6,743.06	6,877.92	7,015.47	7,155.78	7,298.90	7,444.88	7,593.78	7,745.65	7,900.56	8,058.58	8,219.75	8,384.14	8,551.82	8,722.86	8,897.32	9,075.26	9,256.77
Month	13,767.29	14,042.63	14,323.48	14,609.95	14,902.15	15,200.20	15,504.20	15,814.28	16,130.57	16,453.18	16,782.24	17,117.89	17,460.25	17,809.45	18,165.64	18,528.95	18,899.53	19,277.52	19,663.07	20,056.34
Annual	165,207.43	168,511.58	171,881.81	175,319.44	178,825.83	182,402.35	186,050.40	189,771.40	193,566.83	197,438.17	201,386.93	205,414.67	209,522.96	213,713.42	217,987.69	222,347.45	226,794.40	231,330.28	235,956.89	240,676.03
83																				
Hour	77.84	79.39	80.98	82.60	84.25	85.94	87.66	89.41	91.20	93.02	94.88	96.78	98.72	100.69	102.71	104.76	106.86	108.99	111.17	113.40
Biweekly	6,227.05	6,351.59	6,478.62	6,608.19	6,740.36	6,875.17	7,012.67	7,152.92	7,295.98	7,441.90	7,590.74	7,742.55	7,897.40	8,055.35	8,216.46	8,380.79	8,548.40	8,719.37	8,893.76	9,071.63
Month	13,491.94	13,761.78	14,037.01	14,317.75	14,604.11	14,896.19	15,194.12	15,498.00	15,807.96	16,124.12	16,446.60	16,775.53	17,111.04	17,453.26	17,802.33	18,158.37	18,521.54	18,891.97	19,269.81	19,655.21
Annual	161,903.28	165,141.34	168,444.17	171,813.06	175,249.32	178,754.30	182,329.39	185,975.98	189,695.50	193,489.41	197,359.19	201,306.38	205,332.51	209,439.16	213,627.94	217,900.50	222,258.51	226,703.68	231,237.75	235,862.51
82																				
Hour	76.28	77.81	79.36	80.95	82.57	84.22	85.91	87.62	89.38	91.16	92.99	94.85	96.74	98.68	100.65	102.66	104.72	106.81	108.95	111.13
Biweekly	6,102.51	6,224.56	6,349.05	6,476.03	6,605.55	6,737.66	6,872.42	7,009.86	7,150.06	7,293.06	7,438.92	7,587.70	7,739.46	7,894.25	8,052.13	8,213.17	8,377.44	8,544.98	8,715.88	8,890.20
Month	13,222.10	13,486.54	13,756.27	14,031.40	14,312.03	14,598.27	14,890.23	15,188.04	15,491.80	15,801.63	16,117.67	16,440.02	16,768.82	17,104.20	17,446.28	17,795.21	18,151.11	18,514.13	18,884.42	19,262.10
Annual	158,665.21	161,838.52	165,075.29	168,376.79	171,744.33	175,179.22	178,682.80	182,256.46	185,901.59	189,619.62	193,412.01	197,280.25	201,225.86	205,250.37	209,355.38	213,542.49	217,813.34	222,169.60	226,613.00	231,145.26
81																				
Hour	74.76	76.25	77.78	79.33	80.92	82.54	84.19	85.87	87.59	89.34	91.13	92.95	94.81	96.70	98.64	100.61	102.62	104.68	106.77	108.90
Biweekly	5,980.46	6,100.07	6,222.07	6,346.51	6,473.44	6,602.91	6,734.97	6,869.67	7,007.06	7,147.20	7,290.14	7,435.95	7,584.67	7,736.36	7,891.09	8,048.91	8,209.89	8,374.09	8,541.57	8,712.40
Month	12,957.66	13,216.81	13,481.15	13,750.77	14,025.79	14,306.30	14,592.43	14,884.28	15,181.96	15,485.60	15,795.31	16,111.22	16,433.44	16,762.11	17,097.36	17,439.30	17,788.09	18,143.85	18,506.73	18,876.86
Annual	155,491.91	158,601.75	161,773.78	165,009.26	168,309.44	171,675.63	175,109.14	178,611.33	182,183.55	185,827.23	189,543.77	193,334.65	197,201.34	201,145.37	205,168.27	209,271.64	213,457.07	217,726.21	222,080.74	226,522.35
80																				
Hour	73.26	74.73	76.22	77.74	79.30	80.89	82.50	84.15	85.84	87.55	89.30	91.09	92.91	94.77	96.67	98.60	100.57	102.58	104.63	106.73
Biweekly	5,860.85	5,978.07	6,097.63	6,219.58	6,343.97	6,470.85	6,600.27	6,732.27	6,866.92	7,004.26	7,144.34	7,287.23	7,432.97	7,581.63	7,733.27	7,887.93	8,045.69	8,206.60	8,370.74	8,538.15
Month	12,698.51	12,952.48	13,211.53	13,475.76	13,745.27	14,020.18	14,300.58	14,586.59	14,878.32	15,175.89	15,479.41	15,789.00	16,104.78	16,426.87	16,755.41	17,090.52	17,432.33	17,780.97	18,136.59	18,499.33
Annual	152,382.07	155,429.71	158,538.31	161,709.07	164,943.25	168,242.12	171,606.96	175,039.10	178,539.88	182,110.68	185,752.89	189,467.95	193,257.31	197,122.46	201,064.91	205,086.21	209,187.93	213,371.69	217,639.12	221,991.90
79																				
Hour	71.80	73.23	74.70	76.19	77.71	79.27	80.85	82.47	84.12	85.80	87.52	89.27	91.05	92.88	94.73	96.63	98.56	100.53	102.54	104.59
Biweekly	5,743.63	5,858.50	5,975.67	6,095.19	6,217.09	6,341.43	6,468.26	6,597.63	6,729.58	6,864.17	7,001.46	7,141.48	7,284.31	7,430.00	7,578.60	7,730.17	7,884.78	8,042.47	8,203.32	8,367.39
Month	12,444.54	12,693.43	12,947.30	13,206.24	13,470.37	13,739.77	14,014.57	14,294.86	14,580.76	14,872.37	15,169.82	15,473.22	15,782.68	16,098.33	16,420.30	16,748.71	17,083.68	17,425.35	17,773.86	18,129.34
Annual	149,334.43	152,321.12	155,367.54	158,474.89	161,644.39	164,877.28	168,174.82	171,538.32	174,969.09	178,468.47	182,037.84	185,678.59	189,392.17	193,180.01	197,043.61	200,984.48	205,004.17	209,104.25	213,286.34	217,552.07
78																				
Hour	70.36	71.77	73.20	74.67	76.16	77.68	79.24	80.82	82.44	84.09	85.77	87.48	89.23	91.02	92.84	94.69	96.59	98.52	100.49	102.50
Biweekly	5,628.76	5,741.33	5,856.16	5,973.28	6,092.75	6,214.61	6,338.90	6,465.68	6,594.99	6,726.89	6,861.43	6,998.65	7,138.63	7,281.40	7,427.03	7,575.57	7,727.08	7,881.62	8,039.25	8,200.04
Month	12,195.65	12,439.56	12,688.35	12,942.12	13,200.96	13,464.98	13,734.28	14,008.96	14,289.14	14,574.92	14,866.42	15,163.75	15,467.03	15,776.37	16,091.89	16,413.73	16,742.01	17,076.85	17,418.38	17,766.75
Annual	146,347.74	149,274.70	152,260.19	155,305.39	158,411.50	161,579.73	164,811.33	168,107.55	171,469.70	174,899.10	178,397.08	181,965.02	185,604.32	189,316.41	193,102.74	196,964.79	200,904.09	204,922.17	209,020.61	213,201.02
77																				
Hour	68.95	70.33	71.74	73.17	74.64	76.13	77.65	79.20	80.79	82.40	84.05	85.73	87.45	89.20	90.98	92.80	94.66	96.55	98.48	100.45
Biweekly	5,516.18	5,626.51	5,739.04	5,853.82	5,970.90	6,090.31	6,212.12	6,336.36	6,463.09	6,592.35	6,724.20	6,858.68	6,995.86	7,135.77	7,278.49	7,424.06	7,572.54	7,723.99	7,878.47	8,036.04
Month	11,951.73	12,190.77	12,434.58	12,683.27	12,936.94	13,195.68	13,459.59	13,728.78	14,003.36	14,283.43	14,569.09	14,860.48	15,157.69	15,460.84	15,770.06	16,085.46	16,407.17	16,735.31	17,070.02	17,411.42
Annual	143,420.79	146,289.20	149,214.99	152,199.29	155,243.27	158,348.14	161,515.10	164,745.40	168,040.31	171,401.12	174,829.14	178,325.72	181,892.24	185,530.08	189,240.68	193,025.50	196,886.01	200,823.73	204,840.20	208,937.00
76																				
Hour	67.57	68.92	70.30	71.71	73.14	74.61	76.10	77.62	79.17	80.76	82.37	84.02	85.70	87.41	89.16	90.94	92.76	94.62	96.51	98.44
Biweekly	5,405.86	5,513.98	5,624.26	5,736.74	5,851.48	5,968.51	6,087.88	6,209.63	6,333.83	6,460.50	6,589.71	6,721.51	6,855.94	6,993.06	7,132.92	7,275.58	7,421.09	7,569.51	7,720.90	7,875.32
Month	11,712.70	11,946.95	12,185.89	12,429.61	12,678.20	12,931.76	13,190.40	13,454.21	13,723.29	13,997.76	14,277.71	14,563.27	14,854.53	15,151.62	15,454.66	15,763.75	16,079.02	16,400.60	16,728.62	17,063.19
Annual	140,552.37	143,363.42	146,230.69	149,155.30	152,138.41	155,181.17	158,284.80	161,450.49	164,679.50	167,973.09	171,332.56	174,759.21	178,254.39	181,819.48	185,455.87	189,164.99	192,948.29	196,807.25	200,743.40	204,758.26
75																				
Hour	66.22	67.55	68.90	70.28	71.68	73.11	74.58	76.07	77.59	79.14	80.72	82.34	83.99	85.66	87.38	89.13	90.91	92.73	94.58	96.47
Biweekly	5,297.74	5,403.70	5,511.77	5,622.01	5,734.45	5,849.14	5,966.12	6,085.44	6,207.15	6,331.29	6,457.92	6,587.08	6,718.82	6,853.20	6,990.26	7,130.06	7,272.67	7,418.12	7,566.48	7,717.81
Month	11,478.44	11,708.01	11,942.17	12,181.02	12,424.64	12,673.13	12,926.59	13,185.12	13,448.83	13,717.80	13,992.16	14,272.00	14,557.44	14,848.59	15,145.56	15,448.47	15,757.44	16,072.59	16,394.04	16,721.92
Annual	137,741.32	140,496.15	143,306.07	146,172.19	149,095.64	152,077.55	155,119.10	158,221.48	161,385.91	164,613.63	167,905.90	171,264.02	174,689.30	178,183.09	181,746.75	185,381.69	189,089.32	192,871.11	196,728.53	200,663.10
74																				
Hour	64.90	66.20	67.52	68.87	70.25	71.65	73.08	74.55	76.04	77.56	79.11	80.69	82.31	83.95	85.63	87.34	89.09	90.87	92.69	94.54
Biweekly	5,191.79	5,295.62	5,401.54	5,509.57	5,619.76	5,732.15	5,846.80	5,963.73	6,083.01	6,204.67	6,328.76	6,455.34	6,584.44	6,716.13	6,850.45	6,987.46	7,127.21	7,269.76	7,415.15	7,563.46
Month	11,248.87	11,473.85	11,703.33	11,937.40	12,176.14	12,419.67	12,668.06	12,921.42	13,179.85	13,443.45	13,712.32	13,986.56	14,266.29	14,551.62	14,842.65	15,139.50	15,442.29	15,751.14	16,066.16	16,387.49
Annual	134,986.50	137,686.23	140,439.95	143,248.75	146,113.73	149,036.00	152,016.72	155,057.05	158,158.20	161,321.36	164,547.79	167,838.74	171,195.52	174,619.43	178,111.82	181,674.05	185,307.53	189,013.68	192,793.96	196,649.84
73																				
Hour	63.60	64.87	66.17	67.49	68.84	70.22	71.62	73.06	74.52	76.01	77.53	79.08	80.66	82.27	83.92	85.60	87.31	89.05	90.84	92.65
Biweekly	5,087.95	5,189.71	5,293.51	5,399.38	5,507.36	5,617.51	5,729.86	5,844.46	5,961.35	6,080.57	6,202.19	6,326.23	6,452.75	6,581.81	6,713.45	6,847.71	6,984.67	7,124.36	7,266.85	7,412.19
Month	11,023.90	11,244.38	11,469.26	11,698.65	11,932.62	12,171.27	12,414.70	12,662.99	12,916.25	13,174.58	13,438.07	13,706.83	13,980.97	14,260.59	14,545.80	14,836.71	15,133.45	15,436.12	15,744.84	16,059.74
Annual	132,286.77	134,932.50	137,631.15	140,383.78	143,191.45	146,055.28	148,976.39	151,955.91	154,995.03	158,094.93	161,256.83	164,481.97	167,771.61	171,127.04	174,549.58	178,040.57	181,601.38	185,233.41	188,938.08	192,716.84

Attachment 1-2
Ordinance 2023-011(O)

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
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	5,187.64	5,291.39	5,397.22	5,505.16	5,615.26	5,727.57	5,842.12	5,958.96	6,078.14	6,199.70	6,323.70	6,450.17	6,579.18	6,710.76	6,844.98	6,981.87	7,121.51	7,263.94
Month	10,803.42	11,019.49	11,239.88	11,464.67	11,693.97	11,927.85	12,166.40	12,409.73	12,657.93	12,911.09	13,169.31	13,432.69	13,701.35	13,975.37	14,254.88	14,539.98	14,830.78	15,127.40	15,429.94	15,738.54
Annual	129,641.03	132,233.85	134,878.53	137,576.10	140,327.62	143,134.17	145,996.86	148,916.79	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	5,289.27	5,395.06	5,502.96	5,613.02	5,725.28	5,839.78	5,956.58	6,075.71	6,197.23	6,321.17	6,447.59	6,576.54	6,708.08	6,842.24	6,979.08	7,118.66
Month	10,587.35	10,799.10	11,015.08	11,235.38	11,460.09	11,689.29	11,923.08	12,161.54	12,404.77	12,652.86	12,905.92	13,164.04	13,427.32	13,695.87	13,969.78	14,249.18	14,534.16	14,824.85	15,121.34	15,423.77
Annual	127,048.21	129,589.18	132,180.96	134,824.58	137,521.07	140,271.49	143,076.92	145,938.46	148,857.23	151,834.37	154,871.06	157,968.48	161,127.85	164,350.41	167,637.42	170,990.16	174,409.97	177,898.17	181,456.13	185,085.25
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	78.98	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	10,583.12	10,794.78	11,010.67	11,230.89	11,455.51	11,684.62	11,918.31	12,156.67	12,399.81	12,647.80	12,900.76	13,158.77	13,421.95	13,690.39	13,964.20	14,243.48	14,528.35	14,818.92	15,115.30
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	167,570.36	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	10,578.88	10,790.46	11,006.27	11,226.39	11,450.92	11,679.94	11,913.54	12,151.81	12,394.85	12,642.74	12,895.60	13,153.51	13,416.58	13,684.91	13,958.61	14,237.78	14,522.54	14,812.99
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	6,068.42	6,189.79	6,313.59	6,439.86	6,568.66	6,700.03
Month	9,964.73	10,164.02	10,367.31	10,574.65	10,786.14	11,001.87	11,221.90	11,446.34	11,675.27	11,908.77	12,146.95	12,389.89	12,637.69	12,890.44	13,148.25	13,411.21	13,679.44	13,953.03	14,232.09	14,516.73
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	5,604.04	5,716.12	5,830.45	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	10,159.96	10,363.16	10,570.42	10,781.83	10,997.47	11,217.42	11,441.76	11,670.60	11,904.01	12,142.09	12,384.93	12,632.63	12,885.28	13,142.99	13,405.85	13,673.97	13,947.45	14,226.40
Annual	117,185.22	119,528.93	121,919.51	124,357.90	126,845.06	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	4,687.34	4,781.08	4,876.70	4,974.24	5,073.72	5,175.20	5,278.70	5,384.28	5,491.96	5,601.80	5,713.84	5,828.11	5,944.68	6,063.57	6,184.84	6,308.54	6,434.71
Month	9,570.13	9,761.53	9,956.76	10,155.89	10,359.01	10,566.19	10,777.52	10,993.07	11,212.93	11,437.19	11,665.93	11,899.25	12,137.23	12,379.98	12,627.58	12,880.13	13,137.73	13,400.49	13,668.50	13,941.87
Annual	114,841.52	117,138.35	119,481.12	121,870.74	124,308.15	126,794.32	129,330.20	131,916.81	134,555.14	137,246.25	139,991.17	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	4,328.64	4,415.21	4,503.52	4,593.59	4,685.46	4,779.17	4,874.75	4,972.25	5,071.69	5,173.13	5,276.59	5,382.12	5,489.76	5,599.56	5,711.55	5,825.78	5,942.30	6,061.14	6,182.37	6,306.01
Month	9,378.72	9,566.30	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	11,661.26	11,894.49	12,132.38	12,375.03	12,622.53	12,874.98	13,132.48	13,395.13	13,663.03
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	4,591.75	4,683.59	4,777.26	4,872.80	4,970.26	5,069.67	5,171.06	5,274.48	5,379.97	5,487.57	5,597.32	5,709.27	5,823.45	5,939.92	6,058.72	6,179.89
Month	9,191.15	9,374.97	9,562.47	9,753.72	9,948.80	10,147.77	10,350.73	10,557.74	10,768.90	10,984.27	11,203.96	11,428.04	11,656.60	11,889.73	12,127.53	12,370.08	12,617.48	12,869.83	13,127.23	13,389.77
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	4,589.92	4,681.71	4,775.35	4,870.85	4,968.27	5,067.64	5,168.99	5,272.37	5,377.82	5,485.37	5,595.08	5,706.98	5,821.12	5,937.54	6,056.30
Month	9,007.33	9,187.47	9,371.22	9,558.65	9,749.82	9,944.82	10,143.71	10,346.59	10,553.52	10,764.59	10,979.88	11,199.48	11,423.47	11,651.94	11,884.98	12,122.68	12,365.13	12,612.43	12,864.68	13,121.97
Annual	108,087.92	110,249.68	112,454.67	114,703.77	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	4,323.45	4,409.92	4,498.12	4,588.08	4,679.84	4,773.44	4,868.91	4,966.28	5,065.61	5,166.92	5,270.26	5,375.67	5,483.18	5,592.84	5,704.70	5,818.79	5,935.17
Month	8,827.18	9,003.72	9,183.80	9,367.47	9,554.82	9,745.92	9,940.84	10,139.66	10,342.45	10,549.30	10,760.28	10,975.49	11,195.00	11,418.90	11,647.28	11,880.22	12,117.83	12,360.18	12,607.39	12,859.53
Annual	105,926.16	108,044.68	110,205.58	112,409.69	114,657.88	116,951.04	119,290.06	121,675.86	124,109.38	126,591.57	129,123.40	131,705.87	134,339.99	137,026.78	139,767.32	142,562.67	145,413.92	148,322.20	151,288.64	154,314.42
61																				
Hour	50.13	51.13	52.15	53.20	54.26	55.34	56.45	57.58	58.73	59.91	61.11	62.33	63.57	64.85	66.14	67.46	68.81	70.19	71.59	73.03
Biweekly	4,010.19	4,090.40	4,172.20	4,255.65	4,340.76	4,427.58	4,516.13	4,606.45	4,698.58	4,792.55	4,888.40	4,986.17	5,085.89	5,187.61	5,291.36	5,397.19	5,505.13	5,615.24	5,727.54	5,842.09
Month	8,688.75	8,862.52	9,039.77	9,220.57	9,404.98	9,593.08	9,784.94	9,980.64	10,180.25	10,383.86	10,591.54	10,803.37	11,019.44	11,239.82	11,464.62	11,693.91	11,927.79	12,166.35	12,409.67	12,657.87
Annual	104,264.99	106,350.29	108,477.30	110,646.84	112,859.78	115,116.98	117,419.32	119,767.70	122,163.06	124,606.32	127,098.44	129,640.41	132,233.22	134,877.88	137,575.44	140,326.95	143,133.49	145,996.16	148,916.08	151,894.41

Attachment 1-2
Ordinance 2023-011(O)

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
60																				
Hour	49.12	50.11	51.11	52.13	53.17	54.24	55.32	56.43	57.56	58.71	59.88	61.08	62.30	63.55	64.82	66.12	67.44	68.79	70.16	71.57
Biweekly	3,929.99	4,008.59	4,088.76	4,170.53	4,253.95	4,339.02	4,425.80	4,514.32	4,604.61	4,696.70	4,790.63	4,886.45	4,984.18	5,083.86	5,185.54	5,289.25	5,395.03	5,502.93	5,612.99	5,725.25
Month	8,514.97	8,685.27	8,858.98	9,036.16	9,216.88	9,401.22	9,589.24	9,781.03	9,976.65	10,176.18	10,379.71	10,587.30	10,799.05	11,015.03	11,235.33	11,460.03	11,689.24	11,923.02	12,161.48	12,404.71
Annual	102,179.69	104,223.29	106,307.75	108,433.91	110,602.58	112,814.64	115,070.93	117,372.35	119,719.79	122,114.19	124,556.47	127,047.60	129,588.56	132,180.33	134,823.93	137,520.41	140,270.82	143,076.24	145,937.76	148,856.52
59																				
Hour	48.14	49.11	50.09	51.09	52.11	53.15	54.22	55.30	56.41	57.53	58.69	59.86	61.06	62.28	63.52	64.79	66.09	67.41	68.76	70.13
Biweekly	3,851.39	3,928.42	4,006.98	4,087.12	4,168.87	4,252.24	4,337.29	4,424.03	4,512.52	4,602.77	4,694.82	4,788.72	4,884.49	4,982.18	5,081.83	5,183.46	5,287.13	5,392.87	5,500.73	5,610.75
Month	8,344.67	8,511.57	8,681.80	8,855.44	9,032.54	9,213.20	9,397.46	9,585.41	9,777.12	9,972.66	10,172.11	10,375.55	10,583.07	10,794.73	11,010.62	11,230.83	11,455.45	11,684.56	11,918.25	12,156.62
Annual	100,136.10	102,138.82	104,181.60	106,265.23	108,390.53	110,558.34	112,769.51	115,024.90	117,325.40	119,671.91	122,065.35	124,506.65	126,996.79	129,536.72	132,127.46	134,770.00	137,465.40	140,214.71	143,019.01	145,879.39
58																				
Hour	47.18	48.12	49.09	50.07	51.07	52.09	53.13	54.19	55.28	56.38	57.51	58.66	59.84	61.03	62.25	63.50	64.77	66.06	67.38	68.73
Biweekly	3,774.36	3,849.85	3,926.84	4,005.38	4,085.49	4,167.20	4,250.54	4,335.55	4,422.27	4,510.71	4,600.92	4,692.94	4,786.80	4,882.54	4,980.19	5,079.79	5,181.39	5,285.02	5,390.72	5,498.53
Month	8,177.78	8,341.34	8,508.16	8,678.33	8,851.89	9,028.93	9,209.51	9,393.70	9,581.57	9,773.21	9,968.67	10,168.04	10,371.40	10,578.83	10,790.41	11,006.22	11,226.34	11,450.87	11,679.89	11,913.48
Annual	98,133.38	100,096.04	102,097.96	104,139.92	106,222.72	108,347.18	110,514.12	112,724.40	114,978.89	117,278.47	119,624.04	122,016.52	124,456.85	126,945.99	129,484.91	132,074.60	134,716.10	137,410.42	140,158.63	142,961.80
57																				
Hour	46.24	47.16	48.10	49.07	50.05	51.05	52.07	53.11	54.17	55.26	56.36	57.49	58.64	59.81	61.01	62.23	63.47	64.74	66.04	67.36
Biweekly	3,698.87	3,772.85	3,848.31	3,925.27	4,003.78	4,083.86	4,165.53	4,248.84	4,333.82	4,420.50	4,508.91	4,599.08	4,691.07	4,784.89	4,880.58	4,978.20	5,077.76	5,179.32	5,282.90	5,388.56
Month	8,014.23	8,174.51	8,338.00	8,504.76	8,674.86	8,848.35	9,025.32	9,205.83	9,389.94	9,577.74	9,769.30	9,964.68	10,163.98	10,367.26	10,574.60	10,786.09	11,001.81	11,221.85	11,446.29	11,675.21
Annual	96,170.71	98,094.12	100,056.01	102,057.13	104,098.27	106,180.23	108,303.84	110,469.91	112,679.31	114,932.90	117,231.56	119,576.19	121,967.71	124,407.07	126,895.21	129,433.11	132,021.77	134,662.21	137,355.45	140,102.56
56																				
Hour	45.31	46.22	47.14	48.08	49.05	50.03	51.03	52.05	53.09	54.15	55.23	56.34	57.47	58.61	59.79	60.98	62.20	63.45	64.72	66.01
Biweekly	3,624.90	3,697.39	3,771.34	3,846.77	3,923.70	4,002.18	4,082.22	4,163.87	4,247.14	4,332.09	4,418.73	4,507.10	4,597.24	4,689.19	4,782.97	4,878.63	4,976.21	5,075.73	5,177.24	5,280.79
Month	7,853.94	8,011.02	8,171.24	8,334.67	8,501.36	8,671.39	8,844.81	9,021.71	9,202.14	9,386.19	9,573.91	9,765.39	9,960.70	10,159.91	10,363.11	10,570.37	10,781.78	10,997.41	11,217.36	11,441.71
Annual	94,247.29	96,132.24	98,054.89	100,015.98	102,016.30	104,056.63	106,137.76	108,260.52	110,425.73	112,634.24	114,886.93	117,184.66	119,528.36	121,918.93	124,357.30	126,844.45	129,381.34	131,968.97	134,608.34	137,300.51
55																				
Hour	44.40	45.29	46.20	47.12	48.07	49.03	50.01	51.01	52.03	53.07	54.13	55.21	56.32	57.44	58.59	59.76	60.96	62.18	63.42	64.69
Biweekly	3,552.40	3,623.45	3,695.91	3,769.83	3,845.23	3,922.13	4,000.58	4,080.59	4,162.20	4,245.44	4,330.35	4,416.96	4,505.30	4,595.41	4,687.31	4,781.06	4,876.68	4,974.21	5,073.70	5,175.17
Month	7,696.86	7,850.80	8,007.82	8,167.97	8,331.33	8,497.96	8,667.92	8,841.28	9,018.10	9,198.46	9,382.43	9,570.08	9,761.48	9,956.71	10,155.85	10,358.96	10,566.14	10,777.47	10,993.01	11,212.88
Annual	92,362.35	94,209.60	96,093.79	98,015.66	99,975.98	101,975.50	104,015.01	106,095.31	108,217.21	110,381.56	112,589.19	114,840.97	117,137.79	119,480.55	121,870.16	124,307.56	126,793.71	129,329.59	131,916.18	134,554.50
54																				
Hour	43.52	44.39	45.27	46.18	47.10	48.05	49.01	49.99	50.99	52.01	53.05	54.11	55.19	56.29	57.42	58.57	59.74	60.93	62.15	63.40
Biweekly	3,481.35	3,550.98	3,622.00	3,694.44	3,768.33	3,843.69	3,920.57	3,998.98	4,078.96	4,160.54	4,243.75	4,328.62	4,415.19	4,503.50	4,593.57	4,685.44	4,779.15	4,874.73	4,972.23	5,071.67
Month	7,542.93	7,693.78	7,847.66	8,004.61	8,164.70	8,328.00	8,494.56	8,664.45	8,837.74	9,014.49	9,194.78	9,378.68	9,566.25	9,757.58	9,952.73	10,151.78	10,354.82	10,561.92	10,773.15	10,988.62
Annual	90,515.10	92,325.40	94,171.91	96,055.35	97,976.46	99,935.99	101,934.71	103,973.40	106,052.87	108,173.93	110,337.40	112,544.15	114,795.04	117,090.94	119,432.75	121,821.41	124,257.84	126,742.99	129,277.85	131,863.41
53																				
Hour	42.65	43.50	44.37	45.26	46.16	47.09	48.03	48.99	49.97	50.97	51.99	53.03	54.09	55.17	56.27	57.40	58.54	59.72	60.91	62.13
Biweekly	3,411.72	3,479.96	3,549.56	3,620.55	3,692.96	3,766.82	3,842.15	3,919.00	3,997.38	4,077.32	4,158.87	4,242.05	4,326.89	4,413.43	4,501.70	4,591.73	4,683.56	4,777.24	4,872.78	4,970.24
Month	7,392.07	7,539.91	7,690.71	7,844.52	8,001.41	8,161.44	8,324.67	8,491.16	8,660.98	8,834.20	9,010.89	9,191.11	9,374.93	9,562.43	9,753.67	9,948.75	10,147.72	10,350.68	10,557.69	10,768.85
Annual	88,704.80	90,478.90	92,288.47	94,134.24	96,016.93	97,937.27	99,896.01	101,893.93	103,931.81	106,010.45	108,130.66	110,293.27	112,499.13	114,749.12	117,044.10	119,384.98	121,772.68	124,208.13	126,692.30	129,226.14
52																				
Hour	41.79	42.63	43.48	44.35	45.24	46.14	47.07	48.01	48.97	49.95	50.95	51.97	53.00	54.06	55.15	56.25	57.37	58.52	59.69	60.89
Biweekly	3,343.49	3,410.36	3,478.57	3,548.14	3,619.10	3,691.48	3,765.31	3,840.62	3,917.43	3,995.78	4,075.69	4,157.21	4,240.35	4,325.16	4,411.66	4,499.90	4,589.89	4,681.69	4,775.33	4,870.83
Month	7,244.23	7,389.11	7,536.89	7,687.63	7,841.38	7,998.21	8,158.17	8,321.34	8,487.76	8,657.52	8,830.67	9,007.28	9,187.43	9,371.18	9,558.60	9,749.77	9,944.77	10,143.66	10,346.54	10,553.47
Annual	86,930.70	88,669.32	90,442.70	92,251.56	94,096.59	95,978.52	97,898.09	99,856.05	101,853.17	103,890.24	105,968.04	108,087.40	110,249.15	112,454.13	114,703.22	116,997.28	119,337.23	121,723.97	124,158.45	126,641.62
51																				
Hour	40.96	41.78	42.61	43.46	44.33	45.22	46.13	47.05	47.99	48.95	49.93	50.93	51.94	52.98	54.04	55.12	56.23	57.35	58.50	59.67
Biweekly	3,276.62	3,342.15	3,408.99	3,477.17	3,546.72	3,617.65	3,690.00	3,763.81	3,839.08	3,915.86	3,994.18	4,074.06	4,155.54	4,238.66	4,323.43	4,409.90	4,498.10	4,588.06	4,679.82	4,773.41
Month	7,099.34	7,241.33	7,386.15	7,533.88	7,684.55	7,838.25	7,995.01	8,154.91	8,318.01	8,484.37	8,654.06	8,827.14	9,003.68	9,183.75	9,367.43	9,554.78	9,745.87	9,940.79	10,139.61	10,342.40
Annual	85,192.09	86,895.93	88,633.85	90,406.53	92,214.66	94,058.95	95,940.13	97,858.93	99,816.11	101,812.43	103,848.68	105,925.66	108,044.17	110,205.05	112,409.15	114,657.34	116,950.48	119,289.49	121,675.28	124,108.79
50																				
Hour	40.14	40.94	41.76	42.60	43.45	44.32	45.20	46.11	47.03	47.97	48.93	49.91	50.91	51.92	52.96	54.02	55.10	56.20	57.33	58.47
Biweekly	3,211.09	3,275.31	3,340.81	3,407.63	3,475.78	3,545.30	3,616.20	3,688.53	3,762.30	3,837.55	3,914.30	3,992.58	4,072.43	4,153.88	4,236.96	4,321.70	4,408.13	4,496.30	4,586.22	4,677.95
Month	6,957.35	7,096.50	7,238.43	7,383.20	7,530.86	7,681.48	7,835.11	7,991.81	8,151.65	8,314.68	8,480.98	8,650.60	8,823.61	9,000.08	9,180.08	9,363.68	9,550.96	9,741.98	9,936.81	10,135.55
Annual	83,488.25	85,158.01	86,861.17	88,598.40	90,370.36	92,177.77	94,021.33	95,901.75	97,819.79	99,776.18	101,771.71	103,807.14	105,883.29	108,000.95	110,160.97	112,364.19	114,611.47	116,903.70	119,241.78	121,626.61
49																				
Hour	39.34	40.12	40.92	41.74	42.58	43.43	44.30	45.18	46.09	47.01	47.95	48.91	49.89	50.89	51.90	52.94	54.00	55.08	56.18	57.30
Biweekly	3,146.86	3,209.80	3,274.00	3,339.48	3,406.27	3,474.39	3,543.88	3,614.76	3,687.05	3,760.79	3,836.01	3,912.73	3,990.99	4,070.81	4,152.22	4,235.27	4,319.97	4,406.37	4,494.50	4,584.39
Month	6,818.21	6,954.57	7,093.66	7,235.54	7,380.25	7,527.85	7,678.41	7,831.98	7,988.62	8,148.39	8,311.36	8,477.58	8,647.13	8,820.08	8,996.48	9,176.41	9,359.94	9,547.14	9,738.08	9,932.84
Annual	81,818.48	83,454.85	85,123.95	86,826.43	88,562.96	90,334.22	92,140.90	93,983.72	95,863.39	97,780.66	99,736.27	101,731.00	103,765.62	105,840.93	107,957.75	110,116.91	112,319.24	114,565.63	116,856.94	119,194.08

Attachment 1-2
Ordinance 2023-011(O)

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
48																				
Hour	38.55	39.32	40.11	40.91	41.73	42.56	43.41	44.28	45.17	46.07	46.99	47.93	48.89	49.87	50.86	51.88	52.92	53.98	55.06	56.16
Biweekly	3,083.93	3,145.61	3,208.52	3,272.69	3,338.14	3,404.91	3,473.00	3,542.46	3,613.31	3,685.58	3,759.29	3,834.48	3,911.17	3,989.39	4,069.18	4,150.56	4,233.57	4,318.24	4,404.61	4,492.70
Month	6,681.84	6,815.48	6,951.79	7,090.83	7,232.64	7,377.29	7,524.84	7,675.34	7,828.84	7,985.42	8,145.13	8,308.03	8,474.19	8,643.68	8,816.55	8,992.88	9,172.74	9,356.19	9,543.32	9,734.18
Annual	80,182.11	81,785.76	83,421.47	85,089.90	86,791.70	88,527.53	90,298.08	92,104.04	93,946.13	95,825.05	97,741.55	99,696.38	101,690.31	103,724.11	105,798.60	107,914.57	110,072.86	112,274.32	114,519.80	116,810.20
47																				
Hour	37.78	38.53	39.30	40.09	40.89	41.71	42.54	43.40	44.26	45.15	46.05	46.97	47.91	48.87	49.85	50.84	51.86	52.90	53.96	55.04
Biweekly	3,022.25	3,082.69	3,144.35	3,207.23	3,271.38	3,336.81	3,403.54	3,471.61	3,541.05	3,611.87	3,684.10	3,757.79	3,832.94	3,909.60	3,987.79	4,067.55	4,148.90	4,231.88	4,316.52	4,402.85
Month	6,548.21	6,679.17	6,812.75	6,949.01	7,087.99	7,229.75	7,374.34	7,521.83	7,672.27	7,825.71	7,982.23	8,141.87	8,304.71	8,470.80	8,640.22	8,813.02	8,989.28	9,169.07	9,352.45	9,539.50
Annual	78,578.47	80,150.04	81,753.04	83,388.10	85,055.86	86,756.98	88,492.12	90,261.96	92,067.20	93,908.55	95,786.72	97,702.45	99,656.50	101,649.63	103,682.62	105,756.28	107,871.40	110,028.83	112,229.41	114,473.99
46																				
Hour	37.02	37.76	38.52	39.29	40.07	40.88	41.69	42.53	43.38	44.25	45.13	46.03	46.95	47.89	48.85	49.83	50.82	51.84	52.88	53.93
Biweekly	2,961.80	3,021.04	3,081.46	3,143.09	3,205.95	3,270.07	3,335.47	3,402.18	3,470.23	3,539.63	3,610.42	3,682.63	3,756.28	3,831.41	3,908.04	3,986.20	4,065.92	4,147.24	4,230.19	4,314.79
Month	6,417.24	6,545.59	6,676.50	6,810.03	6,946.23	7,085.15	7,226.86	7,371.39	7,518.82	7,669.20	7,822.58	7,979.03	8,138.61	8,301.39	8,467.41	8,636.76	8,809.50	8,985.69	9,165.40	9,348.71
Annual	77,006.90	78,547.04	80,117.98	81,720.34	83,354.75	85,021.84	86,722.28	88,456.72	90,225.86	92,030.38	93,870.98	95,748.40	97,663.37	99,616.64	101,608.97	103,641.15	105,713.97	107,828.25	109,984.82	112,184.51
45																				
Hour	36.51	37.24	37.98	38.74	39.52	40.31	41.11	41.93	42.77	43.63	44.50	45.39	46.30	47.22	48.17	49.13	50.12	51.12	52.14	53.18
Biweekly	2,920.51	2,978.92	3,038.50	3,099.27	3,161.26	3,224.48	3,288.97	3,354.75	3,421.85	3,490.28	3,560.09	3,631.29	3,703.92	3,777.99	3,853.55	3,930.62	4,009.24	4,089.42	4,171.21	4,254.63
Month	6,327.78	6,454.33	6,583.42	6,715.09	6,849.39	6,986.38	7,126.10	7,268.63	7,414.00	7,562.28	7,713.52	7,867.79	8,025.15	8,185.65	8,349.37	8,516.35	8,686.68	8,860.41	9,037.62	9,218.37
Annual	75,933.31	77,451.98	79,001.02	80,581.04	82,192.66	83,836.51	85,513.24	87,223.51	88,967.98	90,747.34	92,562.28	94,413.53	96,301.80	98,227.84	100,192.39	102,196.24	104,240.17	106,324.97	108,451.47	110,620.50
44																				
Hour	35.78	36.49	37.22	37.97	38.73	39.50	40.29	41.10	41.92	42.76	43.61	44.48	45.37	46.28	47.21	48.15	49.11	50.10	51.10	52.12
Biweekly	2,862.10	2,919.34	2,977.73	3,037.29	3,098.03	3,159.99	3,223.19	3,287.66	3,353.41	3,420.48	3,488.89	3,558.66	3,629.84	3,702.43	3,776.48	3,852.01	3,929.05	4,007.63	4,087.79	4,169.54
Month	6,201.22	6,325.24	6,451.75	6,580.78	6,712.40	6,846.65	6,983.58	7,123.25	7,265.72	7,411.03	7,559.25	7,710.44	7,864.65	8,021.94	8,182.38	8,346.03	8,512.95	8,683.21	8,856.87	9,034.01
Annual	74,414.65	75,902.94	77,421.00	78,969.42	80,548.81	82,159.78	83,802.98	85,479.04	87,188.62	88,932.39	90,711.04	92,525.26	94,375.76	96,263.28	98,188.54	100,152.32	102,155.36	104,198.47	106,282.44	108,408.09
43																				
Hour	35.06	35.76	36.48	37.21	37.95	38.71	39.48	40.27	41.08	41.90	42.74	43.59	44.47	45.35	46.26	47.19	48.13	49.09	50.08	51.08
Biweekly	2,804.86	2,860.96	2,918.18	2,976.54	3,036.07	3,096.79	3,158.73	3,221.90	3,286.34	3,352.07	3,419.11	3,487.49	3,557.24	3,628.39	3,700.95	3,774.97	3,850.47	3,927.48	4,006.03	4,086.15
Month	6,077.20	6,198.74	6,322.71	6,449.17	6,578.15	6,709.72	6,843.91	6,980.79	7,120.40	7,262.81	7,408.07	7,556.23	7,707.35	7,861.50	8,018.73	8,179.11	8,342.69	8,509.54	8,679.73	8,853.33
Annual	72,926.35	74,384.88	75,872.58	77,390.03	78,937.83	80,516.59	82,126.92	83,769.46	85,444.85	87,153.74	88,896.82	90,674.75	92,488.25	94,338.01	96,224.77	98,149.27	100,112.25	102,114.50	104,156.79	106,239.93
42																				
Hour	34.36	35.05	35.75	36.46	37.19	37.94	38.69	39.47	40.26	41.06	41.88	42.72	43.58	44.45	45.34	46.24	47.17	48.11	49.07	50.06
Biweekly	2,748.76	2,803.74	2,859.81	2,917.01	2,975.35	3,034.86	3,095.55	3,157.46	3,220.61	3,285.03	3,350.73	3,417.74	3,486.10	3,555.82	3,626.93	3,699.47	3,773.46	3,848.93	3,925.91	4,004.43
Month	5,955.65	6,074.77	6,196.26	6,320.19	6,446.59	6,575.52	6,707.03	6,841.17	6,978.00	7,117.56	7,259.91	7,405.10	7,553.21	7,704.27	7,858.36	8,015.52	8,175.83	8,339.35	8,506.14	8,676.26
Annual	71,467.83	72,897.18	74,355.13	75,842.23	77,359.07	78,906.25	80,484.38	82,094.07	83,735.95	85,410.67	87,118.88	88,861.26	90,638.48	92,451.25	94,300.28	96,186.28	98,110.01	100,072.21	102,073.65	104,115.13
41																				
Hour	33.67	34.35	35.03	35.73	36.45	37.18	37.92	38.68	39.45	40.24	41.05	41.87	42.70	43.56	44.43	45.32	46.22	47.15	48.09	49.05
Biweekly	2,693.79	2,747.66	2,802.62	2,858.67	2,915.84	2,974.16	3,033.64	3,094.31	3,156.20	3,219.33	3,283.71	3,349.39	3,416.37	3,484.70	3,554.40	3,625.48	3,697.99	3,771.95	3,847.39	3,924.34
Month	5,836.54	5,953.27	6,072.34	6,193.78	6,317.66	6,444.01	6,572.89	6,704.35	6,838.44	6,975.20	7,114.71	7,257.00	7,402.14	7,550.19	7,701.19	7,855.21	8,012.32	8,172.56	8,336.02	8,502.74
Annual	70,038.47	71,439.24	72,868.02	74,325.38	75,811.89	77,328.13	78,874.69	80,452.19	82,061.23	83,702.45	85,376.50	87,084.03	88,825.71	90,602.23	92,414.27	94,262.56	96,147.81	98,070.77	100,032.18	102,032.82
40																				
Hour	33.00	33.66	34.33	35.02	35.72	36.43	37.16	37.91	38.66	39.44	40.23	41.03	41.85	42.69	43.54	44.41	45.30	46.21	47.13	48.07
Biweekly	2,639.91	2,692.71	2,746.56	2,801.50	2,857.53	2,914.68	2,972.97	3,032.43	3,093.08	3,154.94	3,218.04	3,282.40	3,348.05	3,415.01	3,483.31	3,552.97	3,624.03	3,696.51	3,770.44	3,845.85
Month	5,719.81	5,834.20	5,950.89	6,069.91	6,191.30	6,315.13	6,441.43	6,570.26	6,701.67	6,835.70	6,972.41	7,111.86	7,254.10	7,399.18	7,547.17	7,698.11	7,852.07	8,009.11	8,169.29	8,332.68
Annual	68,637.70	70,010.45	71,410.66	72,838.88	74,295.65	75,781.57	77,297.20	78,843.14	80,420.00	82,028.41	83,668.97	85,342.35	87,049.20	88,790.18	90,565.99	92,377.31	94,224.85	96,109.35	98,031.54	99,992.17
39																				
Hour	32.34	32.99	33.65	34.32	35.00	35.70	36.42	37.15	37.89	38.65	39.42	40.21	41.01	41.83	42.67	43.52	44.39	45.28	46.19	47.11
Biweekly	2,587.11	2,638.86	2,691.63	2,745.47	2,800.37	2,856.38	2,913.51	2,971.78	3,031.22	3,091.84	3,153.68	3,216.75	3,281.09	3,346.71	3,413.64	3,481.91	3,551.55	3,622.58	3,695.03	3,768.94
Month	5,605.41	5,717.52	5,831.87	5,948.51	6,067.48	6,188.83	6,312.60	6,438.86	6,567.63	6,698.99	6,832.97	6,969.63	7,109.02	7,251.20	7,396.22	7,544.15	7,695.03	7,848.93	8,005.91	8,166.03
Annual	67,264.95	68,610.24	69,982.45	71,382.10	72,809.74	74,265.94	75,751.25	77,266.28	78,811.60	80,387.84	81,995.59	83,635.51	85,308.22	87,014.38	88,754.67	90,529.76	92,340.36	94,187.16	96,070.91	97,992.32
38																				
Hour	31.69	32.33	32.97	33.63	34.30	34.99	35.69	36.40	37.13	37.88	38.63	39.41	40.19	41.00	41.82	42.65	43.51	44.38	45.26	46.17
Biweekly	2,535.37	2,586.08	2,637.80	2,690.56	2,744.37	2,799.25	2,855.24	2,912.34	2,970.59	3,030.00	3,090.60	3,152.42	3,215.46	3,279.77	3,345.37	3,412.28	3,480.52	3,550.13	3,621.13	3,693.56
Month	5,493.30	5,603.17	5,715.23	5,829.54	5,946.13	6,065.05	6,186.35	6,310.08	6,436.28	6,565.01	6,696.31	6,830.23	6,966.84	7,106.17	7,248.30	7,393.26	7,541.13	7,691.95	7,845.79	8,002.71
Annual	65,919.65	67,238.04	68,582.80	69,954.46	71,353.55	72,780.62	74,236.23	75,720.95	77,235.37	78,780.08	80,355.68	81,962.80	83,602.05	85,274.09	86,979.57	88,719.17	90,493.55	92,303.42	94,149.49	96,032.48
37																				
Hour	31.16	31.79	32.42	33.07	33.73	34.41	35.10	35.80	36.51	37.24	37.99	38.75	39.52	40.31	41.12	41.94	42.78	43.64	44.51	45.40
Biweekly	2,493.12	2,542.98	2,593.84	2,645.72	2,698.63	2,752.61	2,807.66	2,863.81	2,921.09	2,979.51	3,039.10	3,099.88	3,161.88	3,225.12	3,289.62	3,355.41	3,422.52	3,490.97	3,560.79	3,632.01
Month	5,401.76	5,509.80	5,619.99	5,732.39	5,847.04	5,963.98	6,083.26	6,204.92	6,329.02	6,455.60	6,584.72	6,716.41	6,850.74	6,987.75	7,127.51	7,270.06	7,415.46	7,563.77	7,715.04	7,869.34
Annual	64,821.12	66,117.54	67,439.89	68,788.69	70,164.46	71,567.75	72,999.11	74,459.09	75,948.27	77,467.24	79,016.58	80,596.92	82,208.85	83,853.03	85,530.09	87,240.69	88,985.51	90,765.22	92,580.52	94,432.13

Attachment 1-2
Ordinance 2023-011(O)

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	30.54	31.15	31.77	32.41	33.06	33.72	34.39	35.08	35.78	36.50	37.23	37.97	38.73	39.51	40.30	41.10	41.93	42.76	43.62	44.49
Biweekly	2,443.26	2,492.12	2,541.97	2,592.80	2,644.66	2,697.55	2,751.50	2,806.53	2,862.67	2,919.92	2,978.32	3,037.88	3,098.64	3,160.61	3,223.83	3,288.30	3,354.07	3,421.15	3,489.57	3,559.36
Month	5,293.72	5,399.60	5,507.59	5,617.74	5,730.10	5,844.70	5,961.59	6,080.83	6,202.44	6,326.49	6,453.02	6,582.08	6,713.72	6,848.00	6,984.96	7,124.66	7,267.15	7,412.49	7,560.74	7,711.96
Annual	63,524.70	64,795.19	66,091.10	67,412.92	68,761.18	70,136.40	71,539.13	72,969.91	74,429.31	75,917.89	77,436.25	78,984.98	80,564.68	82,175.97	83,819.49	85,495.88	87,205.80	88,949.91	90,728.91	92,543.49
35																				
Hour	29.93	30.53	31.14	31.76	32.40	33.05	33.71	34.38	35.07	35.77	36.48	37.21	37.96	38.72	39.49	40.28	41.09	41.91	42.75	43.60
Biweekly	2,394.39	2,442.28	2,491.13	2,540.95	2,591.77	2,643.60	2,696.47	2,750.40	2,805.41	2,861.52	2,918.75	2,977.13	3,036.67	3,097.40	3,159.35	3,222.54	3,286.99	3,352.73	3,419.78	3,488.18
Month	5,187.85	5,291.61	5,397.44	5,505.39	5,615.50	5,727.81	5,842.36	5,959.21	6,078.39	6,199.96	6,323.96	6,450.44	6,579.45	6,711.04	6,845.26	6,982.16	7,121.81	7,264.24	7,409.53	7,557.72
Annual	62,254.20	63,499.29	64,769.27	66,064.66	67,385.95	68,733.67	70,108.34	71,510.51	72,940.72	74,399.54	75,887.53	77,405.28	78,953.38	80,532.45	82,143.10	83,785.96	85,461.68	87,170.91	88,914.33	90,692.62
34																				
Hour	29.33	29.92	30.52	31.13	31.75	32.38	33.03	33.69	34.37	35.05	35.75	36.47	37.20	37.94	38.70	39.48	40.27	41.07	41.89	42.73
Biweekly	2,346.50	2,393.43	2,441.30	2,490.13	2,539.93	2,590.73	2,642.55	2,695.40	2,749.30	2,804.29	2,860.38	2,917.58	2,975.94	3,035.45	3,096.16	3,158.09	3,221.25	3,285.67	3,351.39	3,418.41
Month	5,084.09	5,185.78	5,289.49	5,395.28	5,503.19	5,613.25	5,725.51	5,840.03	5,956.83	6,075.96	6,197.48	6,321.43	6,447.86	6,576.82	6,708.35	6,842.52	6,979.37	7,118.96	7,261.34	7,406.56
Annual	61,009.12	62,229.30	63,473.89	64,743.37	66,038.23	67,359.00	68,706.18	70,080.30	71,481.91	72,911.55	74,369.78	75,857.17	77,374.32	78,921.80	80,500.24	82,110.24	83,752.45	85,427.50	87,136.05	88,878.77
33																				
Hour	28.74	29.32	29.91	30.50	31.11	31.74	32.37	33.02	33.68	34.35	35.04	35.74	36.46	37.18	37.93	38.69	39.46	40.25	41.05	41.88
Biweekly	2,299.57	2,345.57	2,392.48	2,440.33	2,489.13	2,538.92	2,589.69	2,641.49	2,694.32	2,748.20	2,803.17	2,859.23	2,916.42	2,974.74	3,034.24	3,094.92	3,156.82	3,219.96	3,284.36	3,350.05
Month	4,982.41	5,082.06	5,183.70	5,287.37	5,393.12	5,500.98	5,611.00	5,723.22	5,837.69	5,954.44	6,073.53	6,195.00	6,318.90	6,445.28	6,574.19	6,705.67	6,839.78	6,976.58	7,116.11	7,258.43
Annual	59,788.94	60,984.72	62,204.41	63,448.50	64,717.47	66,011.82	67,332.05	68,678.70	70,052.27	71,453.31	72,882.38	74,340.03	75,826.83	77,343.37	78,890.23	80,468.04	82,077.40	83,718.95	85,393.33	87,101.19
32																				
Hour	28.17	28.73	29.31	29.89	30.49	31.10	31.72	32.36	33.01	33.67	34.34	35.03	35.73	36.44	37.17	37.91	38.67	39.44	40.23	41.04
Biweekly	2,253.58	2,298.65	2,344.63	2,391.52	2,439.35	2,488.14	2,537.90	2,588.66	2,640.43	2,693.24	2,747.11	2,802.05	2,858.09	2,915.25	2,973.55	3,033.03	3,093.69	3,155.56	3,218.67	3,283.04
Month	4,882.76	4,980.42	5,080.03	5,181.63	5,285.26	5,390.97	5,498.78	5,608.76	5,720.94	5,835.35	5,952.06	6,071.10	6,192.52	6,316.37	6,442.70	6,571.56	6,702.99	6,837.05	6,973.79	7,113.26
Annual	58,593.16	59,765.02	60,960.32	62,179.53	63,423.12	64,691.58	65,985.41	67,305.12	68,651.22	70,024.25	71,424.73	72,853.23	74,310.29	75,796.50	77,312.43	78,858.68	80,435.85	82,044.57	83,685.46	85,359.17
31																				
Hour	27.67	28.22	28.78	29.36	29.95	30.55	31.16	31.78	32.42	33.06	33.72	34.40	35.09	35.79	36.50	37.23	37.98	38.74	39.51	40.30
Biweekly	2,213.28	2,257.55	2,302.70	2,348.75	2,395.73	2,443.64	2,492.51	2,542.36	2,593.21	2,645.07	2,697.98	2,751.94	2,806.97	2,863.11	2,920.38	2,978.78	3,038.36	3,099.13	3,161.11	3,224.33
Month	4,795.44	4,891.35	4,989.18	5,088.96	5,190.74	5,294.55	5,400.44	5,508.45	5,618.62	5,730.99	5,845.61	5,962.53	6,081.78	6,203.41	6,327.48	6,454.03	6,583.11	6,714.77	6,849.07	6,986.05
Annual	57,545.28	58,696.19	59,870.11	61,067.51	62,288.86	63,534.64	64,805.33	66,101.44	67,423.47	68,771.94	70,147.38	71,550.32	72,981.33	74,440.96	75,929.77	77,448.37	78,997.34	80,577.28	82,188.83	83,832.61
30																				
Hour	26.60	27.13	27.67	28.22	28.79	29.36	29.95	30.55	31.16	31.78	32.42	33.07	33.73	34.40	35.09	35.79	36.51	37.24	37.98	38.74
Biweekly	2,127.63	2,170.18	2,213.59	2,257.86	2,303.02	2,349.08	2,396.06	2,443.98	2,492.86	2,542.72	2,593.57	2,645.44	2,698.35	2,752.32	2,807.37	2,863.51	2,920.78	2,979.20	3,038.78	3,099.56
Month	4,609.87	4,702.07	4,796.11	4,892.03	4,989.87	5,089.67	5,191.46	5,295.29	5,401.20	5,509.22	5,619.40	5,731.79	5,846.43	5,963.36	6,082.62	6,204.28	6,328.36	6,454.93	6,584.03	6,715.71
Annual	55,318.43	56,424.80	57,553.30	58,704.36	59,878.45	61,076.02	62,297.54	63,543.49	64,814.36	66,110.65	67,432.86	68,781.52	70,157.15	71,560.29	72,991.50	74,451.33	75,940.35	77,459.16	79,008.34	80,588.51
29																				
Hour	26.06	26.58	27.12	27.66	28.21	28.78	29.35	29.94	30.54	31.15	31.77	32.41	33.05	33.72	34.39	35.08	35.78	36.50	37.23	37.97
Biweekly	2,085.08	2,126.78	2,169.32	2,212.70	2,256.96	2,302.10	2,348.14	2,395.10	2,443.00	2,491.86	2,541.70	2,592.53	2,644.38	2,697.27	2,751.22	2,806.24	2,862.37	2,919.61	2,978.01	3,037.57
Month	4,517.67	4,608.03	4,700.19	4,794.19	4,890.07	4,987.87	5,087.63	5,189.39	5,293.17	5,399.04	5,507.02	5,617.16	5,729.50	5,844.09	5,960.97	6,080.19	6,201.80	6,325.83	6,452.35	6,581.39
Annual	54,212.06	55,296.30	56,402.23	57,530.28	58,680.88	59,854.50	61,051.59	62,272.62	63,518.07	64,788.43	66,084.20	67,405.89	68,754.00	70,129.08	71,531.67	72,962.30	74,421.55	75,909.98	77,428.18	78,976.74
28																				
Hour	25.54	26.05	26.57	27.11	27.65	28.20	28.76	29.34	29.93	30.53	31.14	31.76	32.39	33.04	33.70	34.38	35.06	35.77	36.48	37.21
Biweekly	2,043.38	2,084.25	2,125.93	2,168.45	2,211.82	2,256.05	2,301.18	2,347.20	2,394.14	2,442.03	2,490.87	2,540.68	2,591.50	2,643.33	2,696.19	2,750.12	2,805.12	2,861.22	2,918.45	2,976.82
Month	4,427.32	4,515.86	4,606.18	4,698.31	4,792.27	4,888.12	4,985.88	5,085.60	5,187.31	5,291.06	5,396.88	5,504.81	5,614.91	5,727.21	5,841.75	5,958.59	6,077.76	6,199.31	6,323.30	6,449.77
Annual	53,127.82	54,190.38	55,274.19	56,379.67	57,507.26	58,657.41	59,830.56	61,027.17	62,247.71	63,492.67	64,762.52	66,057.77	67,378.92	68,726.50	70,101.03	71,503.05	72,933.11	74,391.78	75,879.61	77,397.20
27																				
Hour	25.03	25.53	26.04	26.56	27.09	27.64	28.19	28.75	29.33	29.91	30.51	31.12	31.75	32.38	33.03	33.69	34.36	35.05	35.75	36.47
Biweekly	2,002.51	2,042.56	2,083.41	2,125.08	2,167.58	2,210.93	2,255.15	2,300.25	2,346.26	2,393.19	2,441.05	2,489.87	2,539.67	2,590.46	2,642.27	2,695.12	2,749.02	2,804.00	2,860.08	2,917.28
Month	4,338.77	4,425.55	4,514.06	4,604.34	4,696.43	4,790.36	4,886.16	4,983.89	5,083.56	5,185.23	5,288.94	5,394.72	5,502.61	5,612.66	5,724.92	5,839.42	5,956.20	6,075.33	6,196.84	6,320.77
Annual	52,065.27	53,106.57	54,168.70	55,252.08	56,357.12	57,484.26	58,633.95	59,806.62	61,002.76	62,222.81	63,467.27	64,736.61	66,031.35	67,351.97	68,699.01	70,072.99	71,474.45	72,903.94	74,362.02	75,849.26
26																				
Hour	24.57	25.06	25.56	26.07	26.60	27.13	27.67	28.22	28.79	29.36	29.95	30.55	31.16	31.78	32.42	33.07	33.73	34.41	35.09	35.80
Biweekly	1,965.66	2,004.98	2,045.08	2,085.98	2,127.70	2,170.25	2,213.66	2,257.93	2,303.09	2,349.15	2,396.13	2,444.06	2,492.94	2,542.80	2,593.65	2,645.52	2,698.44	2,752.40	2,807.45	2,863.60
Month	4,258.94	4,344.12	4,431.00	4,519.62	4,610.01	4,702.21	4,796.26	4,892.18	4,990.03	5,089.83	5,191.62	5,295.45	5,401.36	5,509.39	5,619.58	5,731.97	5,846.61	5,963.54	6,082.81	6,204.47
Annual	51,107.26	52,129.41	53,172.00	54,235.44	55,320.15	56,426.55	57,555.08	58,706.18	59,880.31	61,077.91	62,299.47	63,545.46	64,816.37	66,112.70	67,434.95	68,783.65	70,159.32	71,562.51	72,993.76	74,453.63
25																				
Hour	23.62	24.09	24.57	25.06	25.56	26.07	26.60	27.13	27.67	28.22	28.79	29.36	29.95	30.55	31.16	31.79	32.42	33.07	33.73	34.41
Biweekly	1,889.34	1,927.13	1,965.67	2,004.99	2,045.09	2,085.99	2,127.71	2,170.26	2,213.67	2,257.94	2,303.10	2,349.16	2,396.15	2,444.07	2,492.95	2,542.81	2,593.66	2,645.54	2,698.45	2,752.42
Month	4,093.58	4,175.45	4,258.96	4,344.14	4,431.02	4,519.64	4,610.03	4,702.24	4,796.28	4,892.21	4,990.05	5,089.85	5,191.65	5,295.48	5,401.39	5,509.42	5,619.61	5,732.00	5,846.64	5,963.57
Annual	49,122.94	50,105.40	51,107.51	52,129.66	53,172.25	54,235.70	55,320.41	56,426.82	57,555.36	58,706.47	59,880.59	61,078.21	62,299.77	63,545.77	64,816.68	66,113.02	67,435.28	68,783.98	70,159.66	71,562.85

Attachment 1-2
Ordinance 2023-011(O)

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
24																				
Hour	23.14	23.61	24.08	24.56	25.05	25.55	26.06	26.59	27.12	27.66	28.21	28.78	29.35	29.94	30.54	31.15	31.77	32.41	33.06	33.72
Biweekly	1,851.56	1,888.59	1,926.36	1,964.89	2,004.18	2,044.27	2,085.15	2,126.86	2,169.39	2,212.78	2,257.04	2,302.18	2,348.22	2,395.19	2,443.09	2,491.95	2,541.79	2,592.63	2,644.48	2,697.37
Month	4,011.71	4,091.94	4,173.78	4,257.26	4,342.40	4,429.25	4,517.83	4,608.19	4,700.35	4,794.36	4,890.25	4,988.05	5,087.81	5,189.57	5,293.36	5,399.23	5,507.21	5,617.36	5,729.71	5,844.30
Annual	48,140.49	49,103.29	50,085.36	51,087.07	52,108.81	53,150.99	54,214.01	55,298.29	56,404.25	57,532.34	58,682.98	59,856.64	61,053.78	62,274.85	63,520.35	64,790.75	66,086.57	67,408.30	68,756.47	70,131.60
23																				
Hour	22.69	23.15	23.61	24.08	24.57	25.06	25.56	26.07	26.59	27.12	27.66	28.22	28.78	29.36	29.95	30.54	31.15	31.78	32.41	33.06
Biweekly	1,815.57	1,851.88	1,888.92	1,926.70	1,965.23	2,004.53	2,044.62	2,085.52	2,127.23	2,169.77	2,213.17	2,257.43	2,302.58	2,348.63	2,395.60	2,443.52	2,492.39	2,542.23	2,593.08	2,644.94
Month	3,933.73	4,012.41	4,092.65	4,174.51	4,258.00	4,343.16	4,430.02	4,518.62	4,608.99	4,701.17	4,795.20	4,891.10	4,988.92	5,088.70	5,190.47	5,294.28	5,400.17	5,508.17	5,618.34	5,730.70
Annual	47,204.77	48,148.86	49,111.84	50,094.08	51,095.96	52,117.88	53,160.24	54,223.44	55,307.91	56,414.07	57,542.35	58,693.20	59,867.06	61,064.40	62,285.69	63,531.40	64,802.03	66,098.07	67,420.03	68,768.43
22																				
Hour	22.24	22.69	23.14	23.60	24.07	24.56	25.05	25.55	26.06	26.58	27.11	27.65	28.21	28.77	29.35	29.93	30.53	31.14	31.77	32.40
Biweekly	1,779.26	1,814.84	1,851.14	1,888.16	1,925.92	1,964.44	2,003.73	2,043.81	2,084.68	2,126.38	2,168.90	2,212.28	2,256.53	2,301.66	2,347.69	2,394.65	2,442.54	2,491.39	2,541.22	2,592.04
Month	3,855.06	3,932.16	4,010.80	4,091.02	4,172.84	4,256.29	4,341.42	4,428.25	4,516.81	4,607.15	4,699.29	4,793.28	4,889.14	4,986.93	5,086.66	5,188.40	5,292.17	5,398.01	5,505.97	5,616.09
Annual	46,260.67	47,185.89	48,129.60	49,092.20	50,074.04	51,075.52	52,097.03	53,138.97	54,201.75	55,285.79	56,391.50	57,519.33	58,669.72	59,843.11	61,039.98	62,260.77	63,505.99	64,776.11	66,071.63	67,393.06
21																				
Hour	21.81	22.25	22.70	23.15	23.61	24.09	24.57	25.06	25.56	26.07	26.59	27.12	27.67	28.22	28.78	29.36	29.95	30.55	31.16	31.78
Biweekly	1,745.18	1,780.09	1,815.69	1,852.00	1,889.04	1,926.82	1,965.36	2,004.67	2,044.76	2,085.66	2,127.37	2,169.92	2,213.32	2,257.58	2,302.73	2,348.79	2,395.76	2,443.68	2,492.55	2,542.40
Month	3,781.23	3,856.86	3,933.99	4,012.67	4,092.93	4,174.79	4,258.28	4,343.45	4,430.32	4,518.92	4,609.30	4,701.49	4,795.52	4,891.43	4,989.26	5,089.04	5,190.82	5,294.64	5,400.53	5,508.54
Annual	45,374.78	46,282.28	47,207.93	48,152.08	49,115.13	50,097.43	51,099.38	52,121.36	53,163.79	54,227.07	55,311.61	56,417.84	57,546.20	58,697.12	59,871.06	61,068.49	62,289.85	63,535.65	64,806.36	66,102.49
20																				
Hour	21.38	21.81	22.24	22.69	23.14	23.60	24.08	24.56	25.05	25.55	26.06	26.58	27.11	27.66	28.21	28.77	29.35	29.94	30.53	31.14
Biweekly	1,710.28	1,744.49	1,779.38	1,814.96	1,851.26	1,888.29	1,926.05	1,964.57	2,003.87	2,043.94	2,084.82	2,126.52	2,169.05	2,212.43	2,256.68	2,301.81	2,347.85	2,394.81	2,442.70	2,491.56
Month	3,705.61	3,779.72	3,855.31	3,932.42	4,011.07	4,091.29	4,173.12	4,256.58	4,341.71	4,428.54	4,517.11	4,607.46	4,699.61	4,793.60	4,889.47	4,987.26	5,087.00	5,188.74	5,292.52	5,398.37
Annual	44,467.29	45,356.63	46,263.77	47,189.04	48,132.82	49,095.48	50,077.39	51,078.94	52,100.52	53,142.53	54,205.38	55,289.48	56,395.27	57,523.18	58,673.64	59,847.12	61,044.06	62,264.94	63,510.24	64,780.44
19																				
Hour	20.95	21.37	21.80	22.23	22.68	23.13	23.59	24.07	24.55	25.04	25.54	26.05	26.57	27.10	27.64	28.20	28.76	29.34	29.92	30.52
Biweekly	1,676.07	1,709.60	1,743.79	1,778.66	1,814.24	1,850.52	1,887.53	1,925.28	1,963.79	2,003.06	2,043.13	2,083.99	2,125.67	2,168.18	2,211.54	2,255.78	2,300.89	2,346.91	2,393.85	2,441.72
Month	3,631.50	3,704.13	3,778.21	3,853.77	3,930.85	4,009.46	4,089.65	4,171.45	4,254.88	4,339.97	4,426.77	4,515.31	4,605.61	4,697.73	4,791.68	4,887.51	4,985.26	5,084.97	5,186.67	5,290.40
Annual	43,577.94	44,449.50	45,338.49	46,245.26	47,170.17	48,113.57	49,075.84	50,057.36	51,058.51	52,079.68	53,121.27	54,183.69	55,267.37	56,372.72	57,500.17	58,650.17	59,823.18	61,019.64	62,240.03	63,484.83
18																				
Hour	20.53	20.94	21.36	21.79	22.22	22.67	23.12	23.58	24.06	24.54	25.03	25.53	26.04	26.56	27.09	27.63	28.19	28.75	29.32	29.91
Biweekly	1,642.55	1,675.40	1,708.91	1,743.09	1,777.95	1,813.51	1,849.78	1,886.78	1,924.51	1,963.00	2,002.26	2,042.31	2,083.15	2,124.82	2,167.31	2,210.66	2,254.87	2,299.97	2,345.97	2,392.89
Month	3,558.87	3,630.04	3,702.64	3,776.70	3,852.23	3,929.27	4,007.86	4,088.02	4,169.78	4,253.17	4,338.24	4,425.00	4,513.50	4,603.77	4,695.85	4,789.76	4,885.56	4,983.27	5,082.94	5,184.59
Annual	42,706.38	43,560.51	44,431.72	45,320.36	46,226.76	47,151.30	48,094.32	49,056.21	50,037.34	51,038.08	52,058.84	53,100.02	54,162.02	55,245.26	56,350.17	57,477.17	58,626.71	59,799.25	60,995.23	62,215.14
17																				
Hour	20.16	20.56	20.98	21.40	21.82	22.26	22.70	23.16	23.62	24.09	24.58	25.07	25.57	26.08	26.60	27.13	27.68	28.23	28.80	29.37
Biweekly	1,612.90	1,645.15	1,678.06	1,711.62	1,745.85	1,780.77	1,816.38	1,852.71	1,889.76	1,927.56	1,966.11	2,005.43	2,045.54	2,086.45	2,128.18	2,170.75	2,214.16	2,258.44	2,303.61	2,349.68
Month	3,494.61	3,564.50	3,635.79	3,708.51	3,782.68	3,858.33	3,935.50	4,014.21	4,094.49	4,176.38	4,259.91	4,345.11	4,432.01	4,520.65	4,611.06	4,703.28	4,797.35	4,893.29	4,991.16	5,090.98
Annual	41,935.30	42,774.00	43,629.48	44,502.07	45,392.11	46,299.96	47,225.95	48,170.47	49,133.88	50,116.56	51,118.89	52,141.27	53,184.10	54,247.78	55,332.73	56,439.39	57,568.17	58,719.54	59,893.93	61,091.81
16																				
Hour	19.76	20.15	20.56	20.97	21.39	21.81	22.25	22.70	23.15	23.61	24.08	24.57	25.06	25.56	26.07	26.59	27.12	27.67	28.22	28.78
Biweekly	1,580.64	1,612.25	1,644.50	1,677.39	1,710.93	1,745.15	1,780.06	1,815.66	1,851.97	1,889.01	1,926.79	1,965.32	2,004.63	2,044.72	2,085.62	2,127.33	2,169.88	2,213.27	2,257.54	2,302.69
Month	3,424.72	3,493.21	3,563.07	3,634.34	3,707.02	3,781.16	3,856.79	3,933.92	4,012.60	4,092.85	4,174.71	4,258.20	4,343.37	4,430.24	4,518.84	4,609.22	4,701.40	4,795.43	4,891.34	4,989.16
Annual	41,096.59	41,918.52	42,756.89	43,612.03	44,484.27	45,373.96	46,281.44	47,207.06	48,151.21	49,114.23	50,096.51	51,098.44	52,120.41	53,162.82	54,226.08	55,310.60	56,416.81	57,545.15	58,696.05	59,869.97
15																				
Hour	19.36	19.74	20.14	20.54	20.95	21.37	21.80	22.23	22.68	23.13	23.59	24.07	24.55	25.04	25.54	26.05	26.57	27.10	27.64	28.20
Biweekly	1,548.45	1,579.42	1,611.01	1,643.23	1,676.09	1,709.61	1,743.80	1,778.68	1,814.25	1,850.54	1,887.55	1,925.30	1,963.81	2,003.08	2,043.14	2,084.01	2,125.69	2,168.20	2,211.57	2,255.80
Month	3,354.97	3,422.07	3,490.51	3,560.32	3,631.53	3,704.16	3,778.24	3,853.81	3,930.88	4,009.50	4,089.69	4,171.48	4,254.91	4,340.01	4,426.81	4,515.35	4,605.66	4,697.77	4,791.72	4,887.56
Annual	40,259.65	41,064.84	41,886.14	42,723.86	43,578.34	44,449.90	45,338.90	46,245.68	47,170.59	48,114.01	49,076.29	50,057.81	51,058.97	52,080.15	53,121.75	54,184.19	55,267.87	56,373.23	57,500.69	58,650.71
14																				
Hour	18.97	19.35	19.73	20.13	20.53	20.94	21.36	21.79	22.22	22.67	23.12	23.58	24.06	24.54	25.03	25.53	26.04	26.56	27.09	27.63
Biweekly	1,517.48	1,547.83	1,578.79	1,610.36	1,642.57	1,675.42	1,708.93	1,743.11	1,777.97	1,813.53	1,849.80	1,886.79	1,924.53	1,963.02	2,002.28	2,042.33	2,083.17	2,124.84	2,167.33	2,210.68
Month	3,287.87	3,353.63	3,420.70	3,489.12	3,558.90	3,630.08	3,702.68	3,776.73	3,852.27	3,929.31	4,007.90	4,088.05	4,169.82	4,253.21	4,338.28	4,425.04	4,513.54	4,603.81	4,695.89	4,789.81
Annual	39,454.46	40,243.54	41,048.42	41,869.38	42,706.77	43,560.91	44,432.12	45,320.77	46,227.18	47,151.73	48,094.76	49,056.66	50,037.79	51,038.54	52,059.32	53,100.50	54,162.51	55,245.76	56,350.68	57,477.69
13																				
Hour	18.61	18.99	19.37	19.75	20.15	20.55	20.96	21.38	21.81	22.24	22.69	23.14	23.61	24.08	24.56	25.05	25.55	26.06	26.58	27.12
Biweekly	1,489.09	1,518.87	1,549.25	1,580.23	1,611.84	1,644.07	1,676.95	1,710.49	1,744.70	1,779.60	1,815.19	1,851.49	1,888.52	1,926.29	1,964.82	2,004.12	2,044.20	2,085.08	2,126.78	2,169.32
Month	3,226.36	3,290.88	3,356.70	3,423.84	3,492.31	3,562.16	3,633.40	3,706.07	3,780.19	3,855.80	3,932.91	4,011.57	4,091.80	4,173.64	4,257.11	4,342.25	4,429.10	4,517.68	4,608.03	4,700.19
Annual	38,716.29	39,490.61	40,280.43	41,086.03	41,907.76	42,745.91	43,600.83	44,472.85	45,362.30	46,269.55	47,194.94	48,138.84	49,101.61	50,083.65	51,085.32	52,107.03	53,149.17	54,212.15	55,296.39	56,402.32

Attachment 1-2
Ordinance 2023-011(O)

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (+6%)

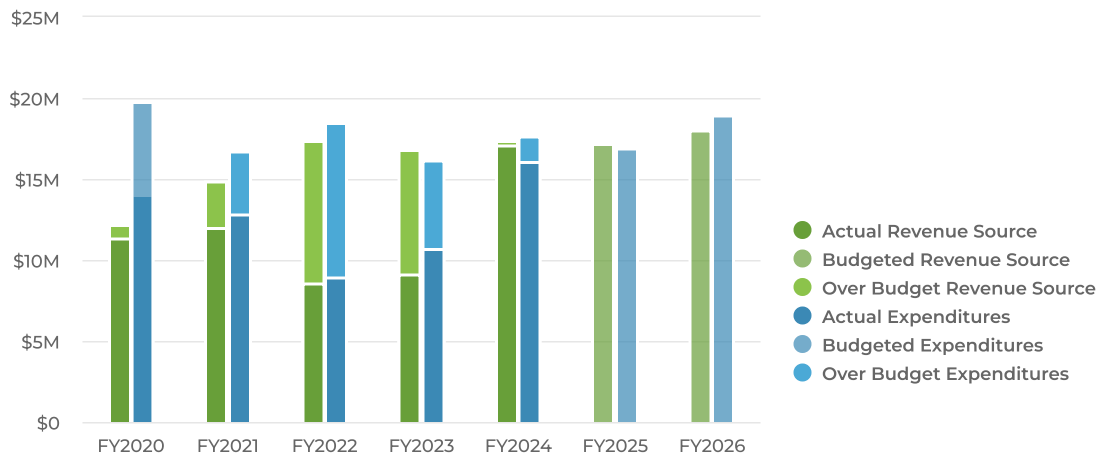
Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
12																				
Hour	18.30	18.66	19.03	19.42	19.80	20.20	20.60	21.02	21.44	21.86	22.30	22.75	23.20	23.67	24.14	24.62	25.12	25.62	26.13	26.65
Biweekly	1,463.65	1,492.92	1,522.78	1,553.23	1,584.30	1,615.99	1,648.31	1,681.27	1,714.90	1,749.19	1,784.18	1,819.86	1,856.26	1,893.38	1,931.25	1,969.88	2,009.28	2,049.46	2,090.45	2,132.26
Month	3,171.24	3,234.66	3,299.36	3,365.34	3,432.65	3,501.30	3,571.33	3,642.75	3,715.61	3,789.92	3,865.72	3,943.04	4,021.90	4,102.33	4,184.38	4,268.07	4,353.43	4,440.50	4,529.31	4,619.89
Annual	38,054.85	38,815.94	39,592.26	40,384.11	41,191.79	42,015.63	42,855.94	43,713.06	44,587.32	45,479.07	46,388.65	47,316.42	48,262.75	49,228.00	50,212.56	51,216.82	52,241.15	53,285.97	54,351.69	55,438.73
11																				
Hour	17.93	18.29	18.65	19.03	19.41	19.80	20.19	20.60	21.01	21.43	21.86	22.29	22.74	23.19	23.66	24.13	24.61	25.11	25.61	26.12
Biweekly	1,434.38	1,463.06	1,492.32	1,522.17	1,552.61	1,583.67	1,615.34	1,647.65	1,680.60	1,714.21	1,748.50	1,783.47	1,819.13	1,855.52	1,892.63	1,930.48	1,969.09	2,008.47	2,048.64	2,089.61
Month	3,107.81	3,169.97	3,233.37	3,298.04	3,364.00	3,431.28	3,499.90	3,569.90	3,641.30	3,714.12	3,788.41	3,864.17	3,941.46	4,020.29	4,100.69	4,182.71	4,266.36	4,351.69	4,438.72	4,527.50
Annual	37,293.75	38,039.63	38,800.42	39,576.43	40,367.96	41,175.31	41,998.82	42,838.80	43,695.57	44,569.48	45,460.87	46,370.09	47,297.49	48,243.44	49,208.31	50,192.48	51,196.33	52,220.25	53,264.66	54,329.95
10																				
Hour	17.57	17.92	18.28	18.65	19.02	19.40	19.79	20.18	20.59	21.00	21.42	21.85	22.28	22.73	23.18	23.65	24.12	24.60	25.10	25.60
Biweekly	1,405.69	1,433.80	1,462.48	1,491.73	1,521.56	1,551.99	1,583.03	1,614.69	1,646.99	1,679.93	1,713.53	1,747.80	1,782.75	1,818.41	1,854.77	1,891.87	1,929.71	1,968.30	2,007.67	2,047.82
Month	3,045.66	3,106.57	3,168.70	3,232.07	3,296.72	3,362.65	3,429.90	3,498.50	3,568.47	3,639.84	3,712.64	3,786.89	3,862.63	3,939.88	4,018.68	4,099.05	4,181.03	4,264.65	4,349.95	4,436.95
Annual	36,547.88	37,278.83	38,024.41	38,784.90	39,560.60	40,351.81	41,158.84	41,982.02	42,821.66	43,678.10	44,551.66	45,442.69	46,351.54	47,278.57	48,224.15	49,188.63	50,172.40	51,175.85	52,199.37	53,243.35
9																				
Hour	17.19	17.54	17.89	18.25	18.61	18.98	19.36	19.75	20.14	20.55	20.96	21.38	21.81	22.24	22.69	23.14	23.60	24.07	24.56	25.05
Biweekly	1,375.46	1,402.97	1,431.02	1,459.64	1,488.84	1,518.61	1,548.99	1,579.97	1,611.57	1,643.80	1,676.67	1,710.21	1,744.41	1,779.30	1,814.88	1,851.18	1,888.21	1,925.97	1,964.49	2,003.78
Month	2,980.15	3,039.76	3,100.55	3,162.56	3,225.82	3,290.33	3,356.14	3,423.26	3,491.73	3,561.56	3,632.79	3,705.45	3,779.56	3,855.15	3,932.25	4,010.90	4,091.11	4,172.94	4,256.39	4,341.52
Annual	35,761.86	36,477.09	37,206.63	37,950.77	38,709.78	39,483.98	40,273.66	41,079.13	41,900.71	42,738.73	43,593.50	44,465.37	45,354.68	46,261.77	47,187.01	48,130.75	49,093.36	50,075.23	51,076.74	52,098.27
8																				
Hour	16.85	17.19	17.53	17.88	18.24	18.60	18.98	19.35	19.74	20.14	20.54	20.95	21.37	21.80	22.23	22.68	23.13	23.59	24.07	24.55
Biweekly	1,347.95	1,374.91	1,402.40	1,430.45	1,459.06	1,488.24	1,518.01	1,548.37	1,579.33	1,610.92	1,643.14	1,676.00	1,709.52	1,743.71	1,778.59	1,814.16	1,850.44	1,887.45	1,925.20	1,963.70
Month	2,920.55	2,978.96	3,038.54	3,099.31	3,161.30	3,224.52	3,289.02	3,354.80	3,421.89	3,490.33	3,560.14	3,631.34	3,703.97	3,778.04	3,853.61	3,930.68	4,009.29	4,089.48	4,171.27	4,254.69
Annual	35,046.62	35,747.55	36,462.50	37,191.75	37,935.59	38,694.30	39,468.19	40,257.55	41,062.70	41,883.95	42,721.63	43,576.07	44,447.59	45,336.54	46,243.27	47,168.13	48,111.50	49,073.73	50,055.20	51,056.31
7																				
Hour	16.51	16.84	17.18	17.52	17.87	18.23	18.60	18.97	19.35	19.73	20.13	20.53	20.94	21.36	21.79	22.22	22.67	23.12	23.58	24.06
Biweekly	1,320.99	1,347.41	1,374.36	1,401.84	1,429.88	1,458.48	1,487.65	1,517.40	1,547.75	1,578.70	1,610.28	1,642.48	1,675.33	1,708.84	1,743.02	1,777.88	1,813.43	1,849.70	1,886.70	1,924.43
Month	2,862.14	2,919.38	2,977.77	3,037.33	3,098.07	3,160.03	3,223.24	3,287.70	3,353.45	3,420.52	3,488.93	3,558.71	3,629.89	3,702.48	3,776.53	3,852.06	3,929.11	4,007.69	4,087.84	4,169.60
Annual	34,345.69	35,032.60	35,733.25	36,447.92	37,176.88	37,920.41	38,678.82	39,452.40	40,241.45	41,046.27	41,867.20	42,704.54	43,558.64	44,429.81	45,318.40	46,224.77	47,149.27	48,092.25	49,054.10	50,035.18
6																				
Hour	16.18	16.51	16.84	17.17	17.52	17.87	18.22	18.59	18.96	19.34	19.73	20.12	20.52	20.93	21.35	21.78	22.21	22.66	23.11	23.57
Biweekly	1,294.57	1,320.46	1,346.87	1,373.81	1,401.28	1,429.31	1,457.89	1,487.05	1,516.79	1,547.13	1,578.07	1,609.63	1,641.83	1,674.66	1,708.16	1,742.32	1,777.16	1,812.71	1,848.96	1,885.94
Month	2,804.90	2,861.00	2,918.22	2,976.58	3,036.11	3,096.83	3,158.77	3,221.95	3,286.38	3,352.11	3,419.15	3,487.54	3,557.29	3,628.43	3,701.00	3,775.02	3,850.52	3,927.53	4,006.08	4,086.21
Annual	33,658.77	34,331.95	35,018.59	35,718.96	36,433.34	37,162.00	37,905.24	38,663.35	39,436.62	40,225.35	41,029.86	41,850.45	42,687.46	43,541.21	44,412.04	45,300.28	46,206.28	47,130.41	48,073.02	49,034.48
5																				
Hour	15.89	16.21	16.53	16.86	17.20	17.54	17.89	18.25	18.62	18.99	19.37	19.76	20.15	20.55	20.97	21.39	21.81	22.25	22.69	23.15
Biweekly	1,271.15	1,296.58	1,322.51	1,348.96	1,375.94	1,403.45	1,431.52	1,460.15	1,489.36	1,519.14	1,549.53	1,580.52	1,612.13	1,644.37	1,677.26	1,710.80	1,745.02	1,779.92	1,815.52	1,851.83
Month	2,754.16	2,809.25	2,865.43	2,922.74	2,981.19	3,040.82	3,101.63	3,163.67	3,226.94	3,291.48	3,357.31	3,424.46	3,492.94	3,562.80	3,634.06	3,706.74	3,780.88	3,856.49	3,933.62	4,012.29
Annual	33,049.95	33,710.95	34,385.17	35,072.87	35,774.33	36,489.82	37,219.61	37,964.01	38,723.29	39,497.75	40,287.71	41,093.46	41,915.33	42,753.64	43,608.71	44,480.88	45,370.50	46,277.91	47,203.47	48,147.54
4																				
Hour	15.61	15.93	16.24	16.57	16.90	17.24	17.58	17.94	18.29	18.66	19.03	19.41	19.80	20.20	20.60	21.01	21.43	21.86	22.30	22.75
Biweekly	1,249.10	1,274.09	1,299.57	1,325.56	1,352.07	1,379.11	1,406.69	1,434.83	1,463.52	1,492.79	1,522.65	1,553.10	1,584.17	1,615.85	1,648.17	1,681.13	1,714.75	1,749.05	1,784.03	1,819.71
Month	2,706.39	2,760.52	2,815.73	2,872.04	2,929.49	2,988.08	3,047.84	3,108.79	3,170.97	3,234.39	3,299.08	3,365.06	3,432.36	3,501.01	3,571.03	3,642.45	3,715.30	3,789.60	3,865.39	3,942.70
Annual	32,476.70	33,126.24	33,788.76	34,464.54	35,153.83	35,856.91	36,574.04	37,305.52	38,051.63	38,812.67	39,588.92	40,380.70	41,188.31	42,012.08	42,852.32	43,709.37	44,583.55	45,475.23	46,384.73	47,312.43
3																				
Hour	15.30	15.61	15.92	16.24	16.56	16.89	17.23	17.58	17.93	18.29	18.65	19.03	19.41	19.79	20.19	20.59	21.01	21.43	21.85	22.29
Biweekly	1,224.12	1,248.60	1,273.58	1,299.05	1,325.03	1,351.53	1,378.56	1,406.13	1,434.25	1,462.94	1,492.20	1,522.04	1,552.48	1,583.53	1,615.20	1,647.51	1,680.46	1,714.07	1,748.35	1,783.31
Month	2,652.26	2,705.31	2,759.42	2,814.60	2,870.90	2,928.31	2,986.88	3,046.62	3,107.55	3,169.70	3,233.10	3,297.76	3,363.71	3,430.99	3,499.61	3,569.60	3,640.99	3,713.81	3,788.09	3,863.85
Annual	31,827.17	32,463.71	33,112.99	33,775.25	34,450.75	35,139.77	35,842.56	36,559.41	37,290.60	38,036.41	38,797.14	39,573.09	40,364.55	41,171.84	41,995.27	42,835.18	43,691.88	44,565.72	45,457.04	46,366.18
2																				
Hour	15.00	15.30	15.60	15.91	16.23	16.56	16.89	17.23	17.57	17.92	18.28	18.65	19.02	19.40	19.79	20.18	20.59	21.00	21.42	21.85
Biweekly	1,199.64	1,223.63	1,248.10	1,273.07	1,298.53	1,324.50	1,350.99	1,378.01	1,405.57	1,433.68	1,462.35	1,491.60	1,521.43	1,551.86	1,582.90	1,614.56	1,646.85	1,679.78	1,713.38	1,747.65
Month	2,599.22	2,651.20	2,704.23	2,758.31	2,813.48	2,869.75	2,927.14	2,985.69	3,045.40	3,106.31	3,168.43	3,231.80	3,296.44	3,362.37	3,429.61	3,498.21	3,568.17	3,639.53	3,712.32	3,786.57
Annual	31,190.63	31,814.44	32,450.73	33,099.74	33,761.74	34,436.97	35,125.71	35,828.23	36,544.79	37,275.69	38,021.20	38,781.62	39,557.26	40,348.40	41,155.37	41,978.48	42,818.05	43,674.41	44,547.90	45,438.85
1																				
Hour	14.70	14.99	15.29	15.60	15.91	16.23	16.55	16.88	17.22	17.56	17.91	18.27	18.64	19.01	19.39	19.78	20.17	20.58	20.99	21.41
Biweekly	1,175.65	1,199.16	1,223.14	1,247.61	1,272.56	1,298.01	1,323.97	1,350.45	1,377.46	1,405.01	1,433.11	1,461.77	1,491.00	1,520.82	1,551.24	1,582.27	1,613.91	1,646.19	1,679.11	1,712.70
Month	2,547.23	2,598.18	2,650.14	2,703.15	2,757.21	2,812.35	2,868.60	2,925.97	2,984.49	3,044.18	3,105.06	3,167.17	3,230.51	3,295.12	3,361.02	3,428.24	3,496.81	3,566.74	3,638.08	3,710.84
Annual	30,566.81	31,178.15	31,801.71	32,437.75	33,086.50	33,748.23	34,423.20	35,111.66	35,813.89	36,530.17	37,260.78	38,005.99	38,766.11	39,541.43	40,332.26	41,138.91	41,961.69	42,800.92	43,656.94	44,530.08

***Note: The above hourly rates apply to Fire Department personnel working 48/96 shifts.**

FUND SUMMARIES

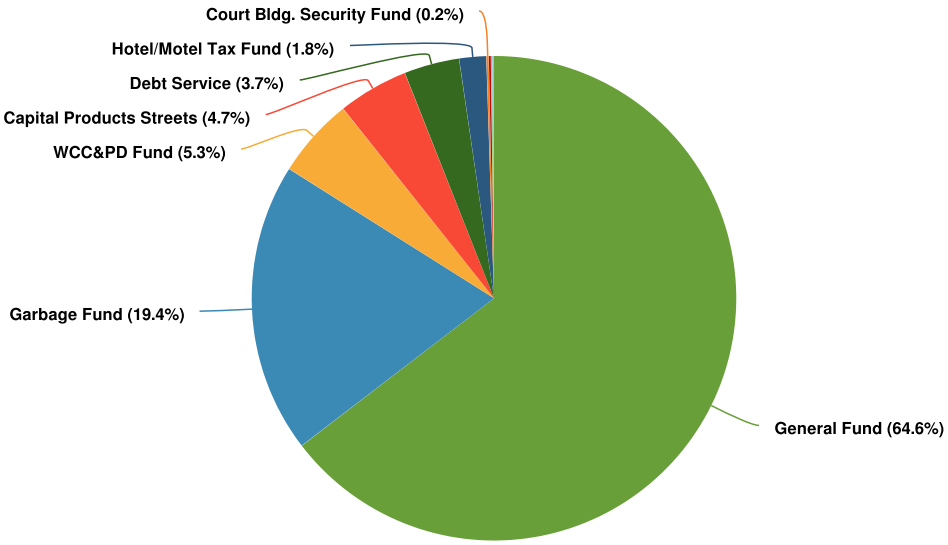
Summary

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.

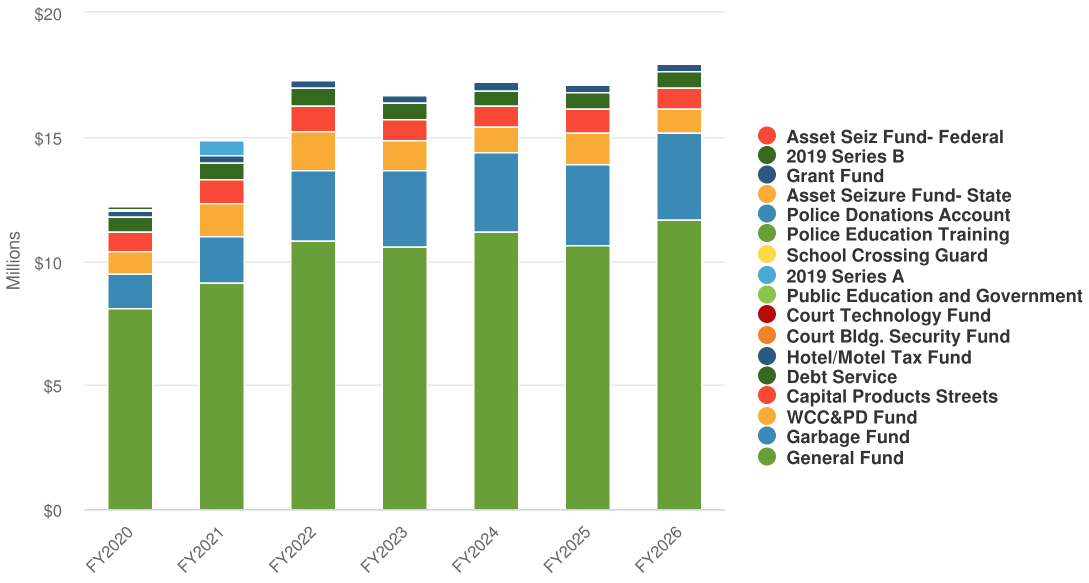


Revenue by Fund

2026 Revenue by Fund

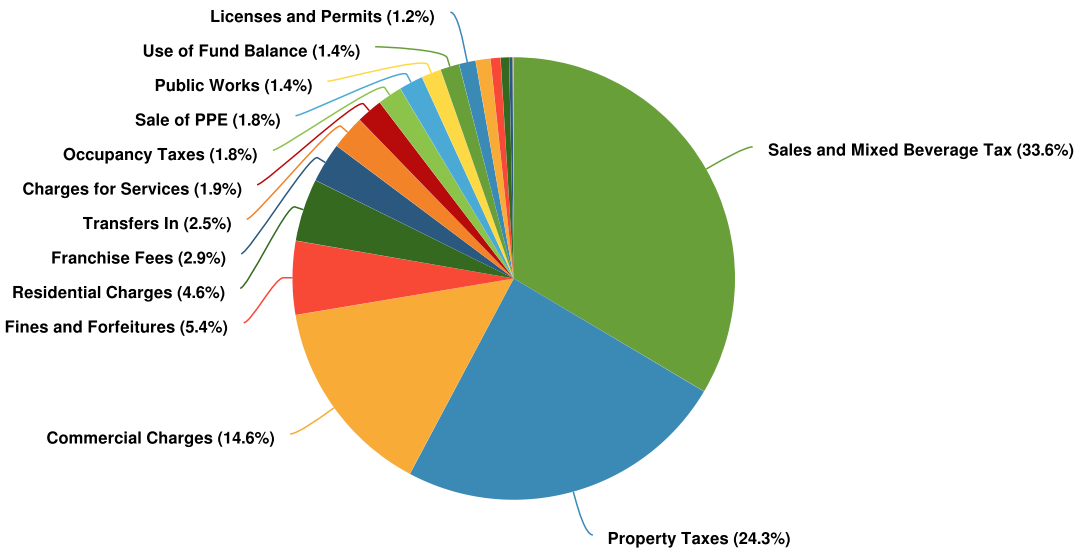


Budgeted and Historical 2026 Revenue by Fund

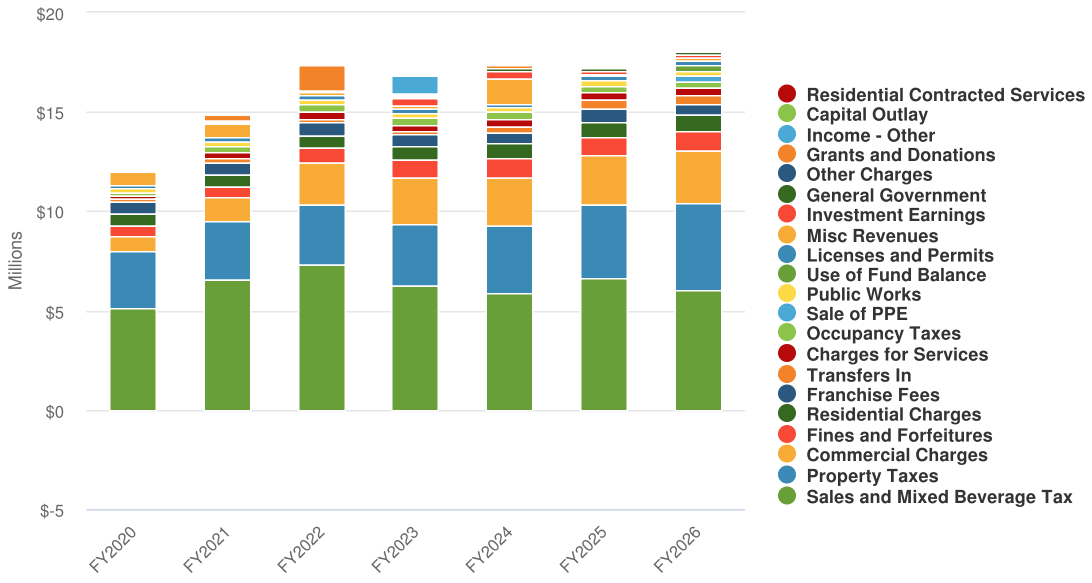


Revenues by Source

Projected 2026 Revenues by Source

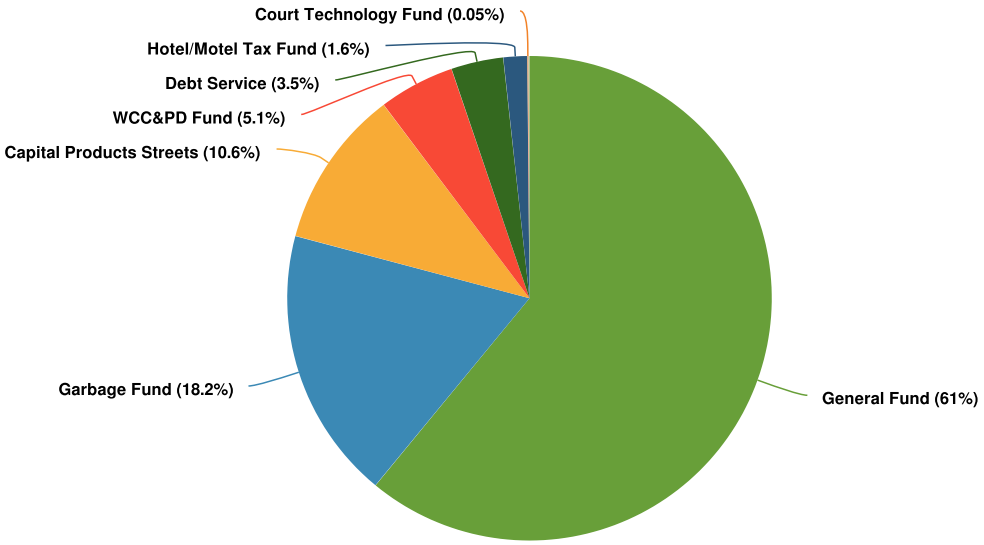


Budgeted and Historical 2026 Revenues by Source

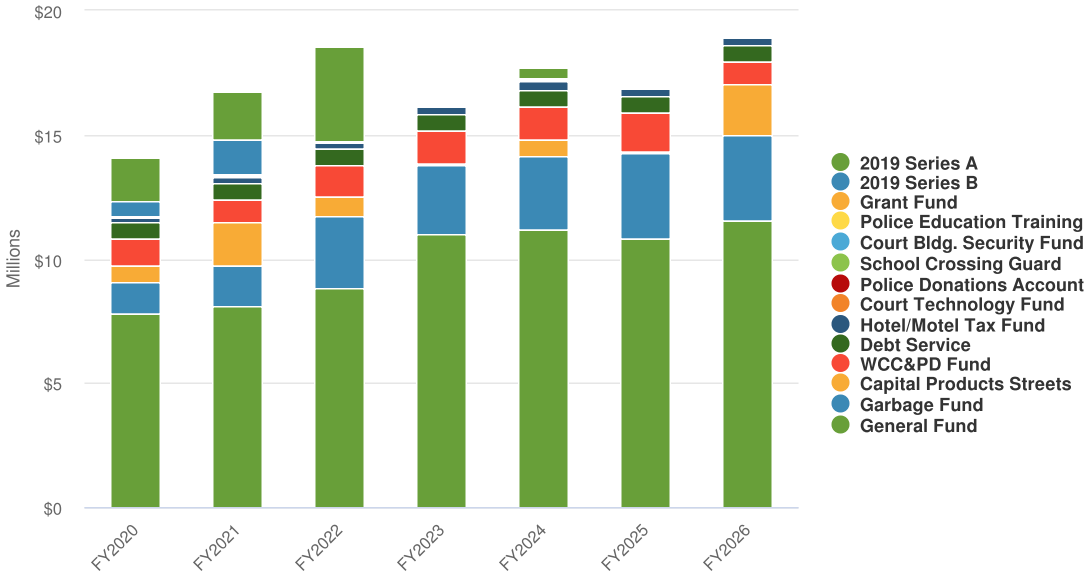


Expenditures by Fund

2026 Expenditures by Fund

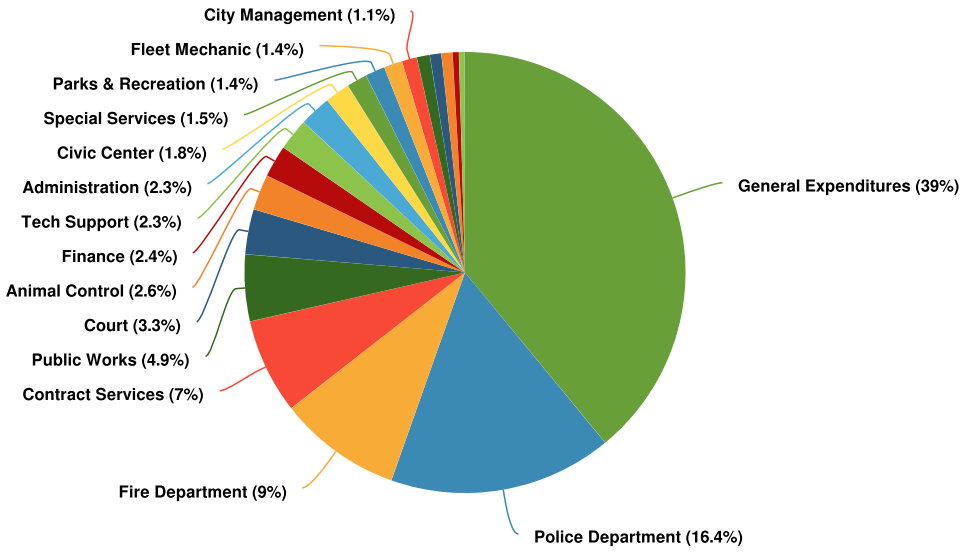


Budgeted and Historical 2026 Expenditures by Fund

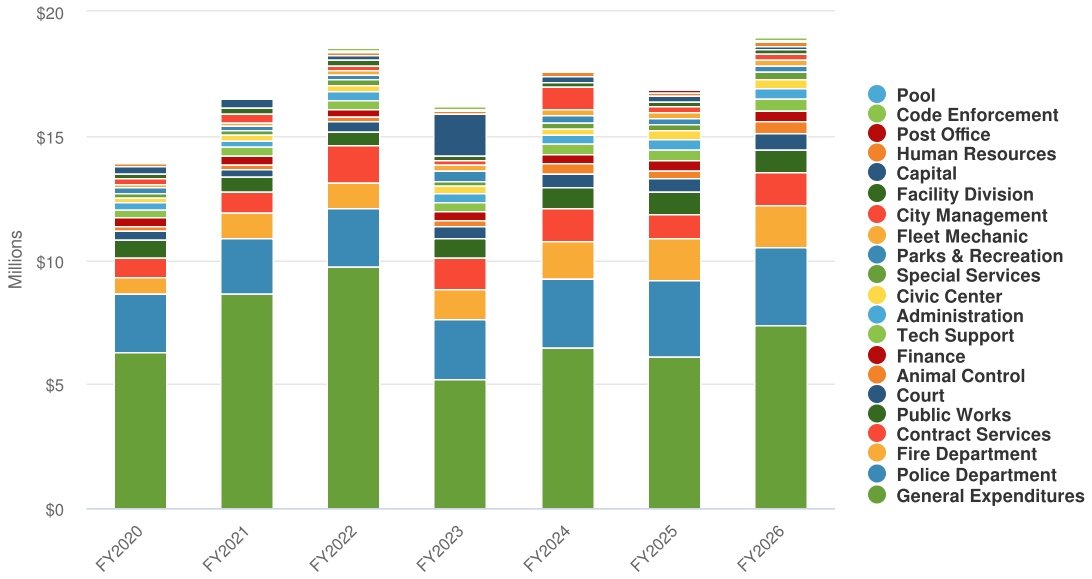


Expenditures by Function

Budgeted Expenditures by Function

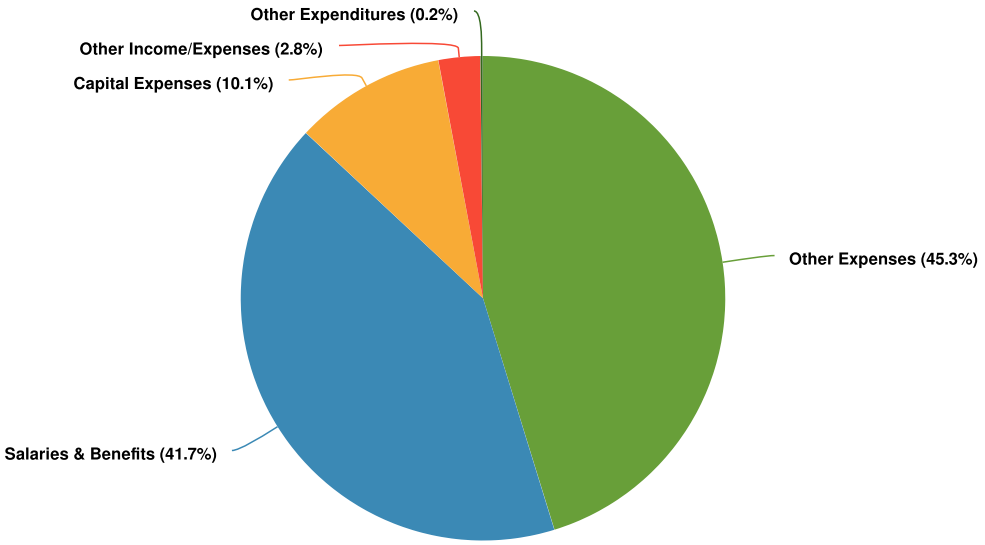


Budgeted and Historical Expenditures by Function

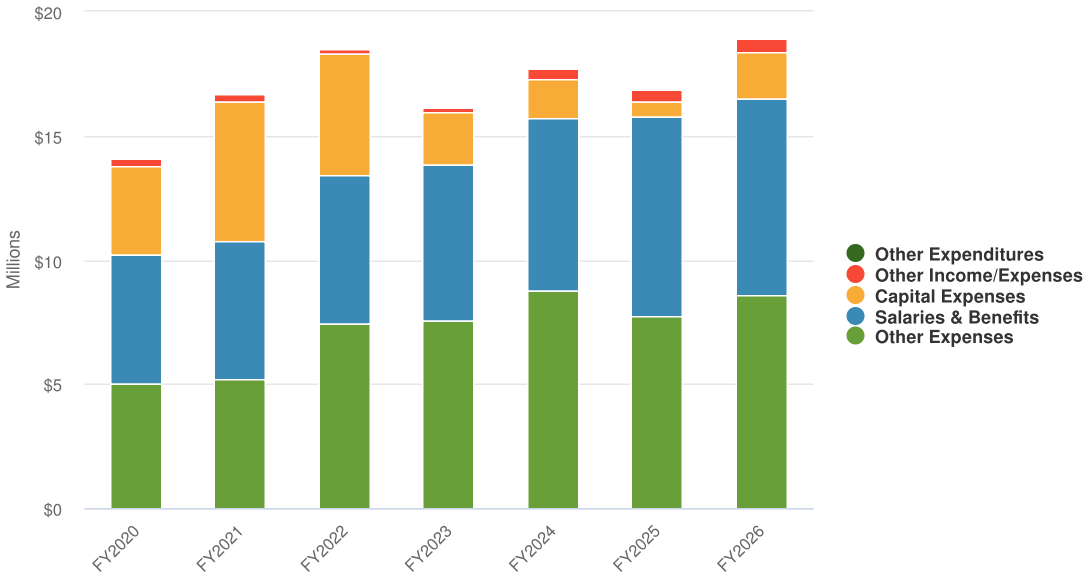


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

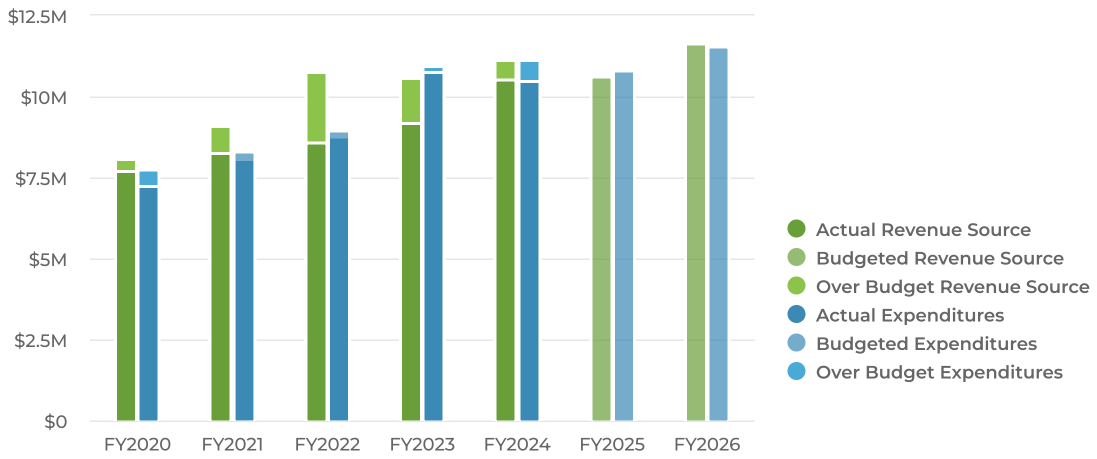


General Fund

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.



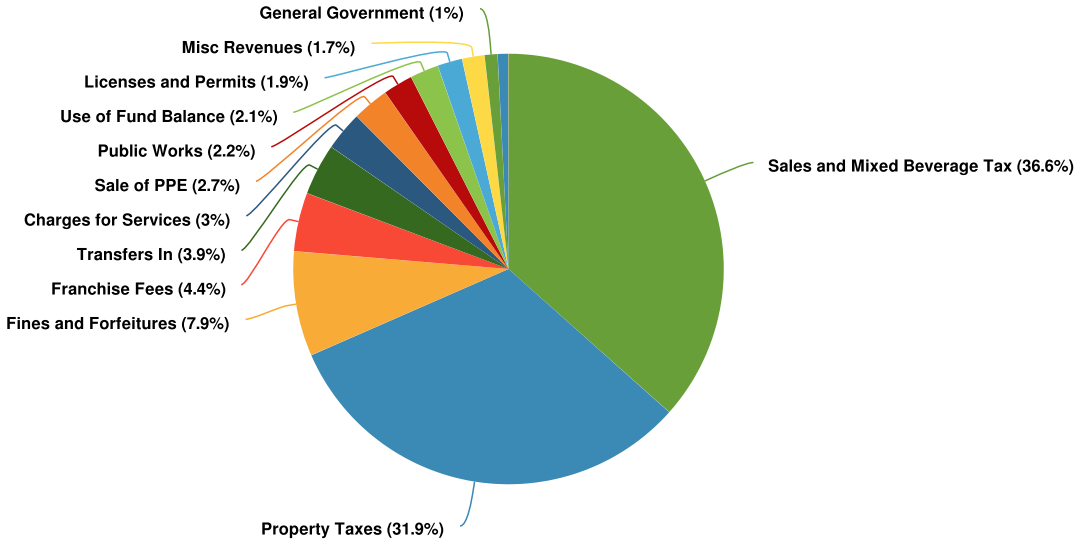
Revenues by Source

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.

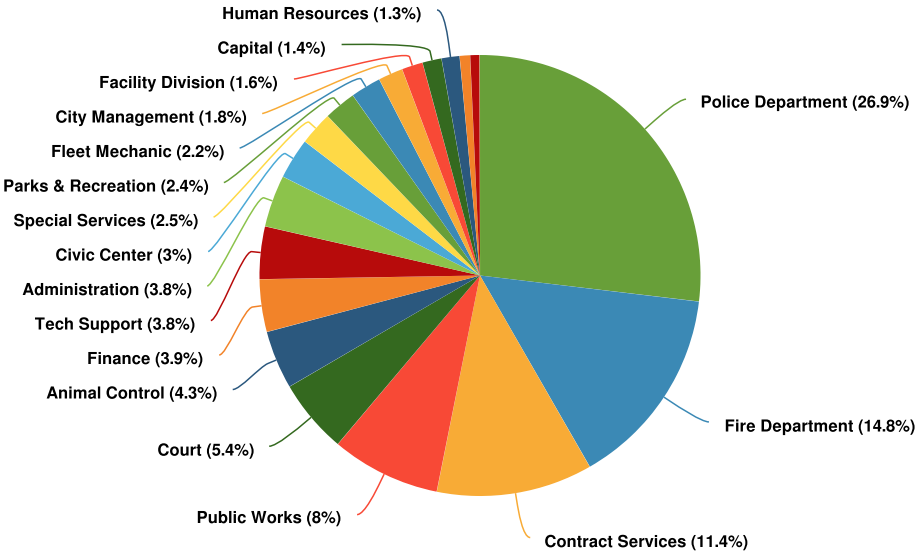
The CPS Energy franchise fee is projected to decline by 26.04%. These changes in revenues are based on consumption fluctuations from year to year. Court Fines (01-4310) are projected to increase by approximately 9.08%; Building Permit Fees (01-4409) by approximately 12.45%; Civic Center fees (01-4430) 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



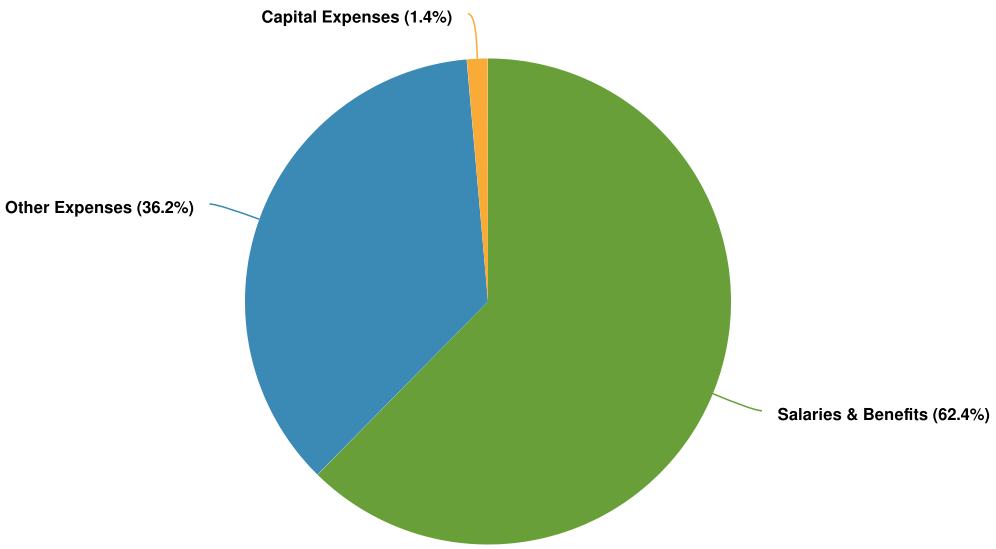
Expenditures by Function

Budgeted Expenditures by Function

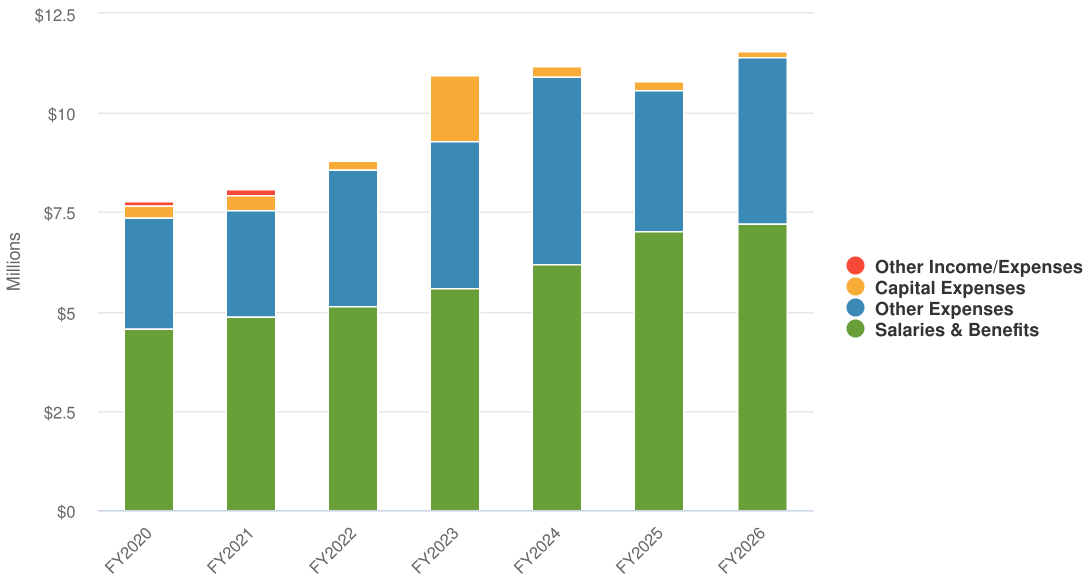


Expenditures by Expense Type

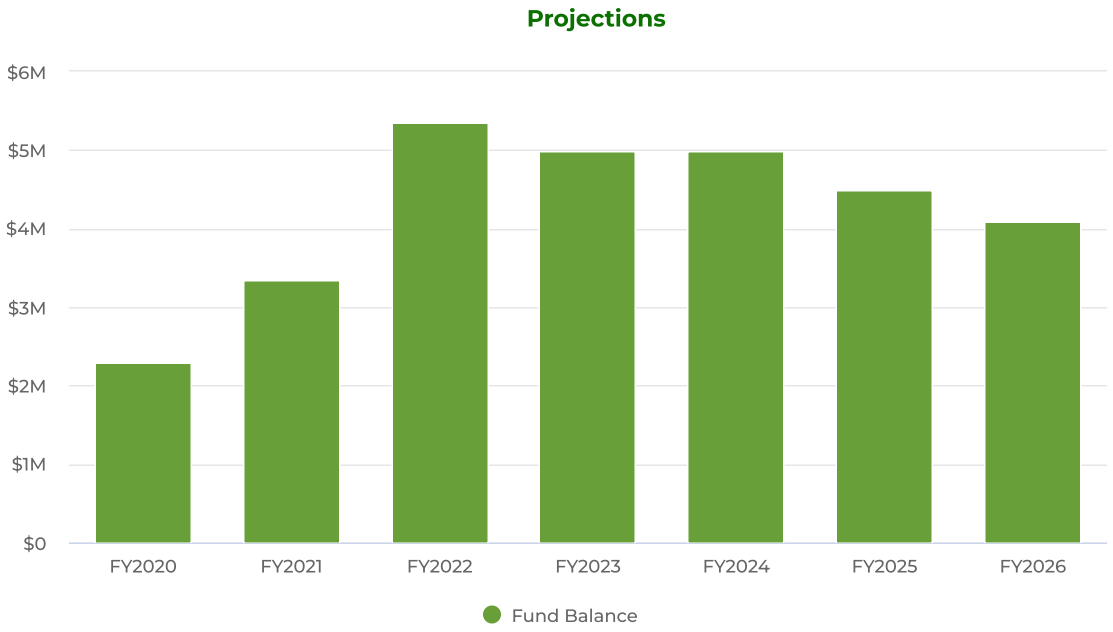
Budgeted Expenditures by Expense Type



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.

Special Revenue Funds

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.

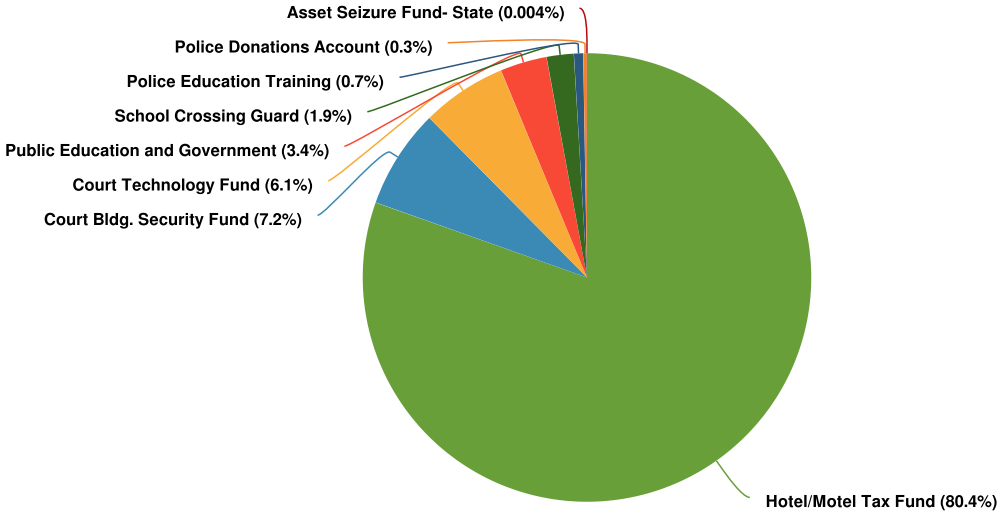
PEG Fund – used to account for public, educational and governmental (PEG) franchise fees that can only be used for equipment expenses of operating a PEG television channel.

Grant Fund - used to account for all city received grants.

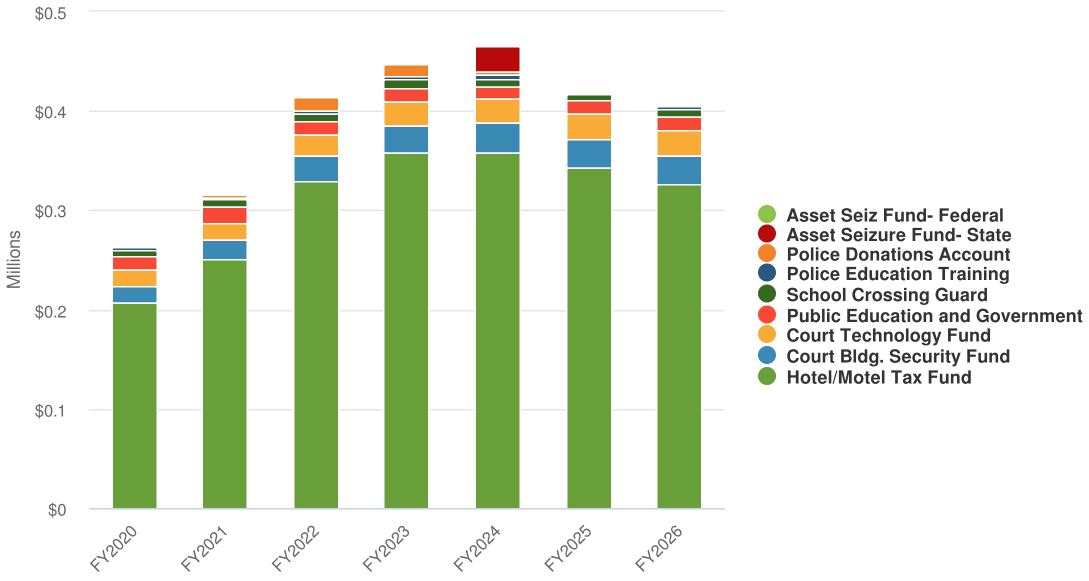
Youth Diversion Fund - used to support services that address the underlying needs of at-risk youth and those involved in minor offenses, such as counseling, skill-building, and educational support.

Special Revenue by Fund

2026 Revenue by Fund

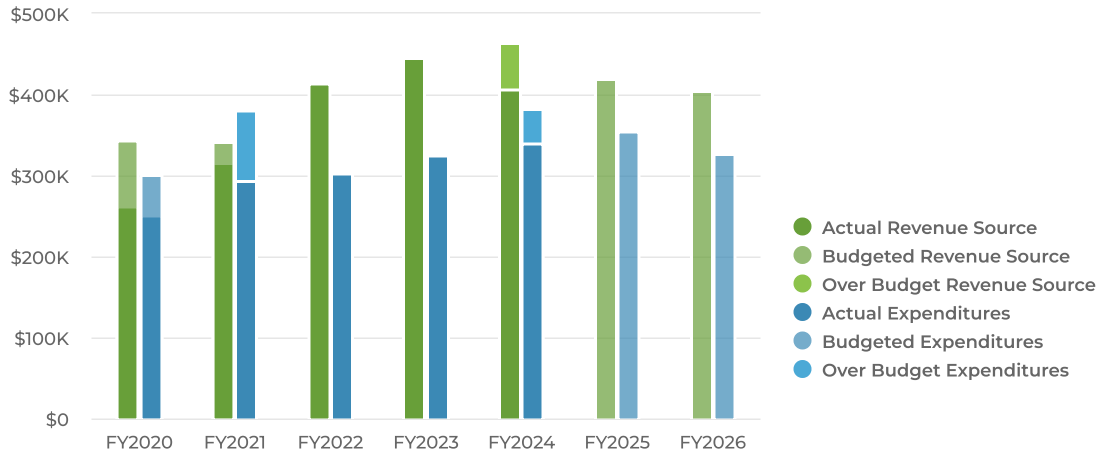


Budgeted and Historical 2026 Revenue by Fund



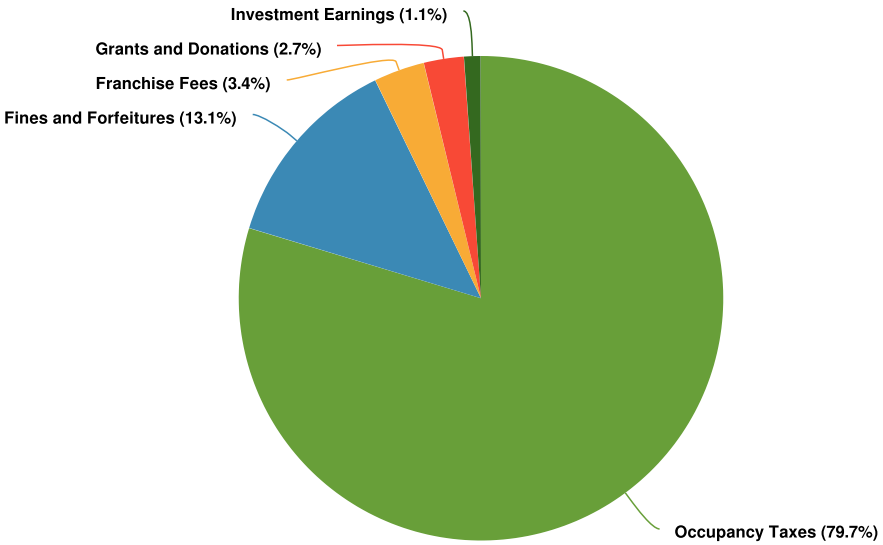
Summary

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.

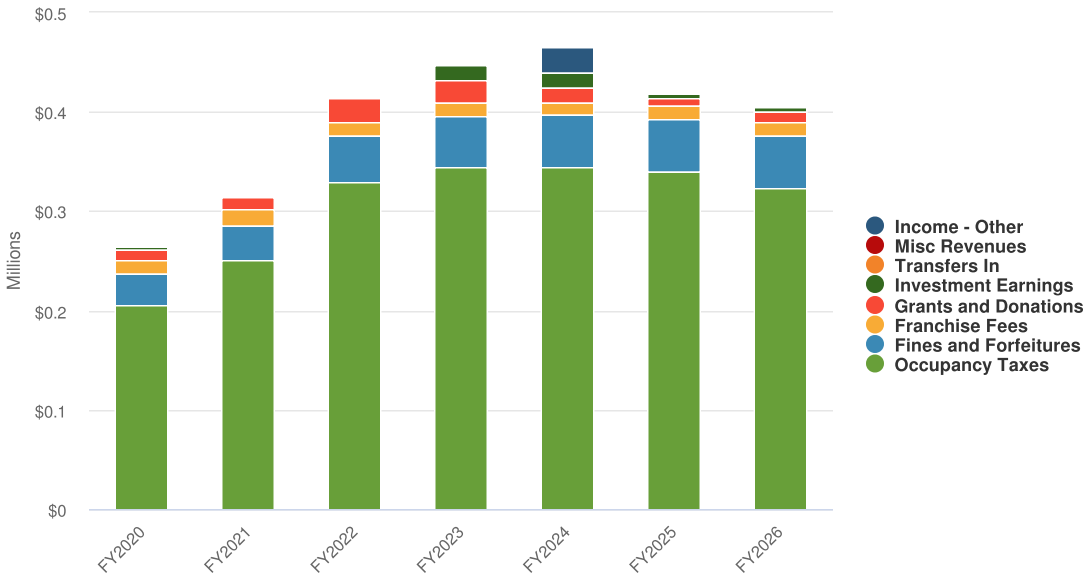


Revenues by Source

Projected 2026 Revenues by Source

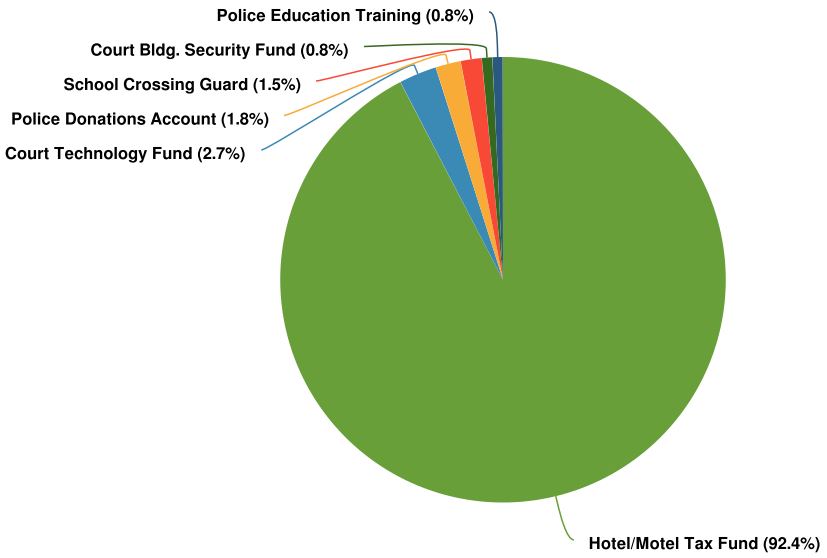


Budgeted and Historical 2026 Revenues by Source

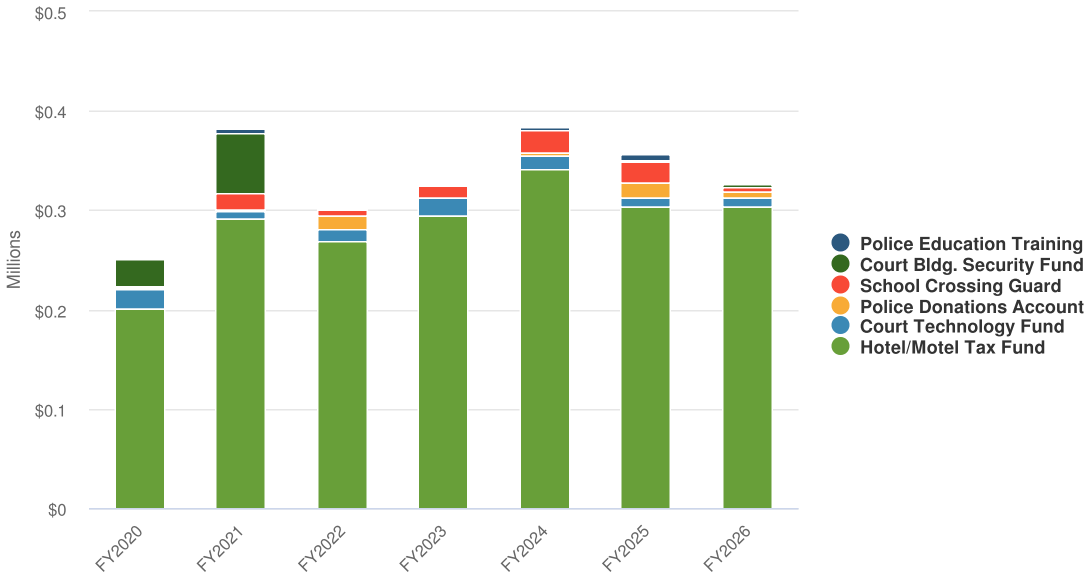


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

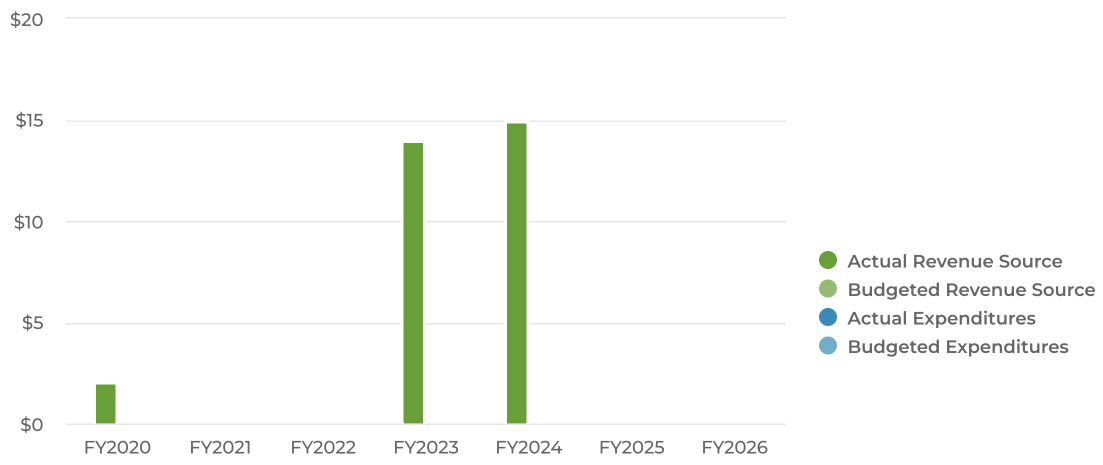


Asset Seizure Fund (Federal)

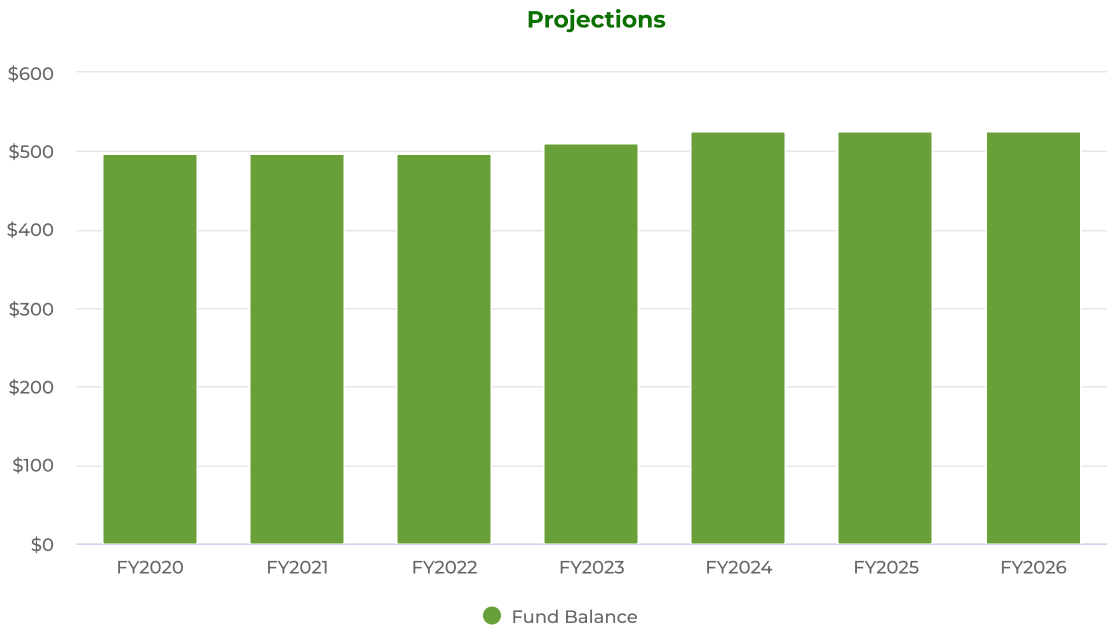
The Comprehensive Crime Control Act of 1984 established the Department of Justice Assets Forfeiture Fund (AFF or the Fund) to receive the proceeds of forfeiture. The Attorney General is authorized to use the Assets Forfeiture Fund to pay any necessary expenses associated with forfeiture operations such 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
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

04 -ASSET SEIZ FUND- FEDERAL
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	497	497	511	526	526	526	526	526
FUND BALANCE ACTIVITY	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
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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04 -ASSET SEIZ FUND- FEDERAL
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
CAPITAL EXPENSES								
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	14	15	0	8	0	0	0
PROJECTED ENDING FUND BALANCE	497	511	526	526	534	526	526	526

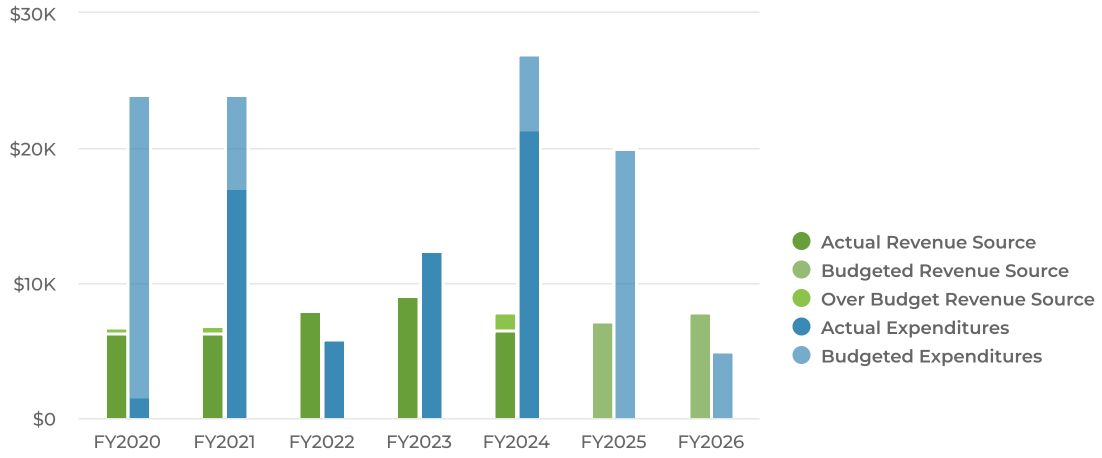
*** END OF REPORT ***

School Crossing Guard Fund

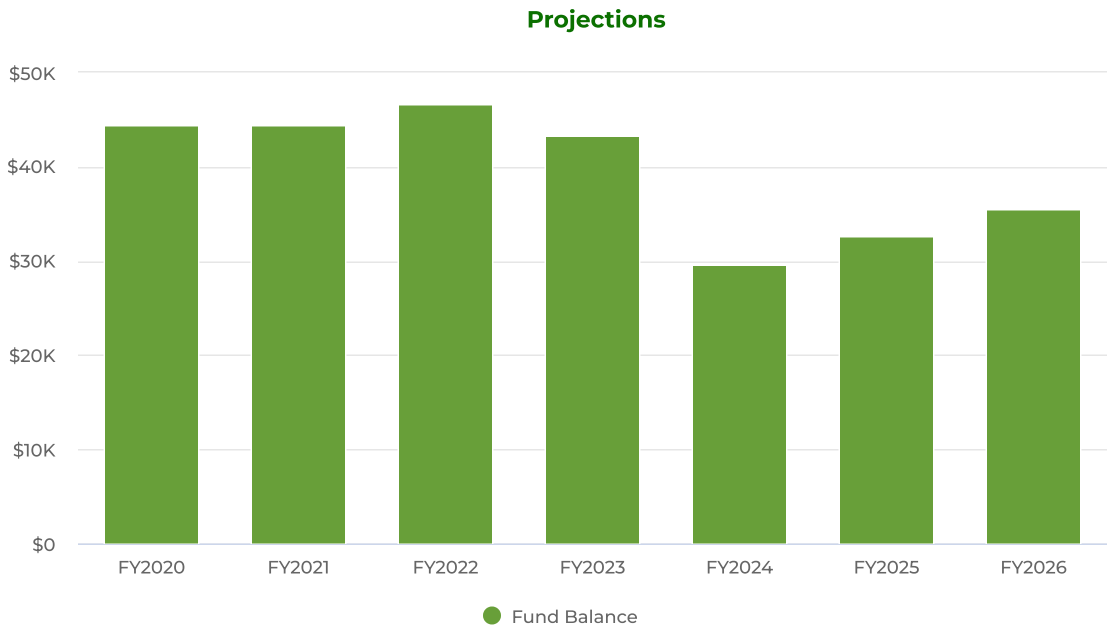
To provide for the safe and efficient movement of pedestrians, cyclists, and vehicular traffic within the City. This involves a continuous effort to improve the overall efficiency of the street network while reducing the number and severity of collisions.

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
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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06 -SCHOOL CROSSING GUARD
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE		44,452	46,589	43,248	29,679	29,679	29,679	32,571	32,571
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-BEXAR COUNTY	8,003	8,578	7,226	6,670	5,202	7,392	7,392	7,392
4115	INCOME-INTEREST	1	578	620	500	337	500	500	500
4310	SCHOOL ZONE FINES	0	0	0	0	0	0	0	0
TOTAL REVENUES		8,004	9,156	7,846	7,170	5,540	7,892	7,892	7,892

06- SCHOOL CROSSING GUARD - FUND CONTINUED

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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06 -SCHOOL CROSSING GUARD
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

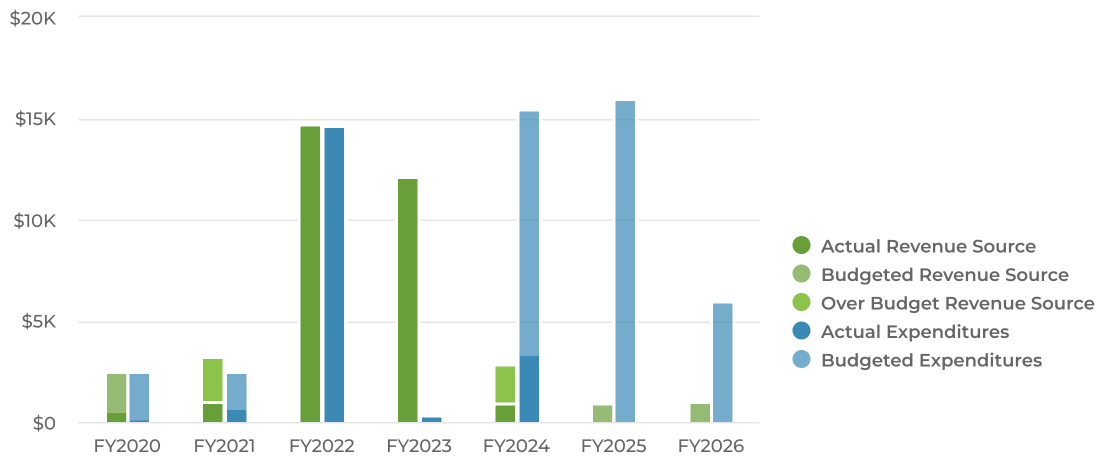
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 DARE PROGRAM	0	0	0	0	0	0	0	0
500-020 SAFETY EQUIPMENT	2,654	2,874	2,648	3,000	1,472	3,000	3,000	3,000
500-030 STREET MAINTENANCE	0	0	0	0	0	0	0	0
500-050 MISCELLANEOUS	605	9,623	2,900	2,000	73	2,000	2,000	2,000
TOTAL SALARIES & BENEFITS	3,260	12,497	5,547	5,000	1,545	5,000	5,000	5,000
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	2,607	0	15,868	15,000	0	0	0	0
TOTAL CAPITAL EXPENSES	2,607	0	15,868	15,000	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	5,867	12,497	21,415	20,000	1,545	5,000	5,000	5,000
TOTAL EXPENDITURES	5,867	12,497	21,415	20,000	1,545	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
PROJECTED ENDING FUND BALANCE	46,589	43,248	29,679	16,848	33,673	32,571	35,463	35,463

*** END OF REPORT ***

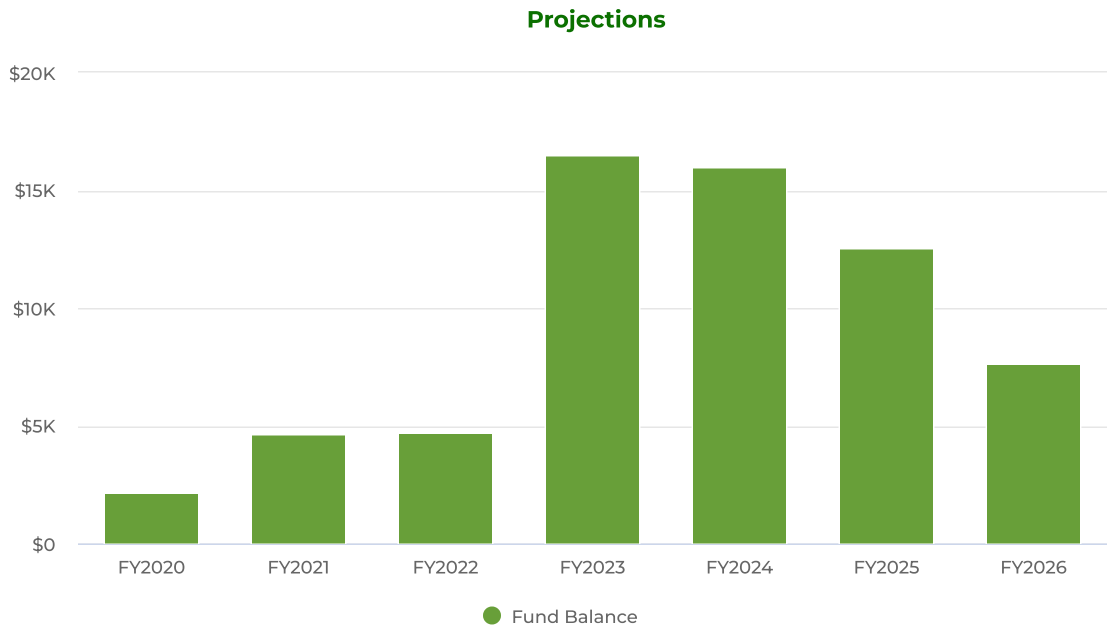
Police Donation Account Fund

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

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

08 -POLICE DONATIONS ACCOUNT
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED 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
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 MISCELLANEOUS EXPENSES	13,586	26	3,382	15,000	3,618	10,000	5,000	5,000
TOTAL SALARIES & BENEFITS	13,586	26	3,382	15,000	3,618	10,000	5,000	5,000
OTHER EXPENSES								
500-431 EMPLOYEE APPRECIATION LUNCHEON	1,092	350	27	1,000	0	500	1,000	1,000
TOTAL OTHER EXPENSES	1,092	350	27	1,000	0	500	1,000	1,000
CAPITAL EXPENSES								
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	14,677	376	3,409	16,000	3,618	10,500	6,000	6,000
TOTAL EXPENDITURES	14,677	376	3,409	16,000	3,618	10,500	6,000	6,000
REVENUE OVER/(UNDER) EXPENDITURES	83	11,781	(497)	(15,000)	3,021	(3,430)	(4,930)	(4,930)
PROJECTED ENDING FUND BALANCE	4,711	16,493	15,996	996	19,017	12,566	7,636	7,636

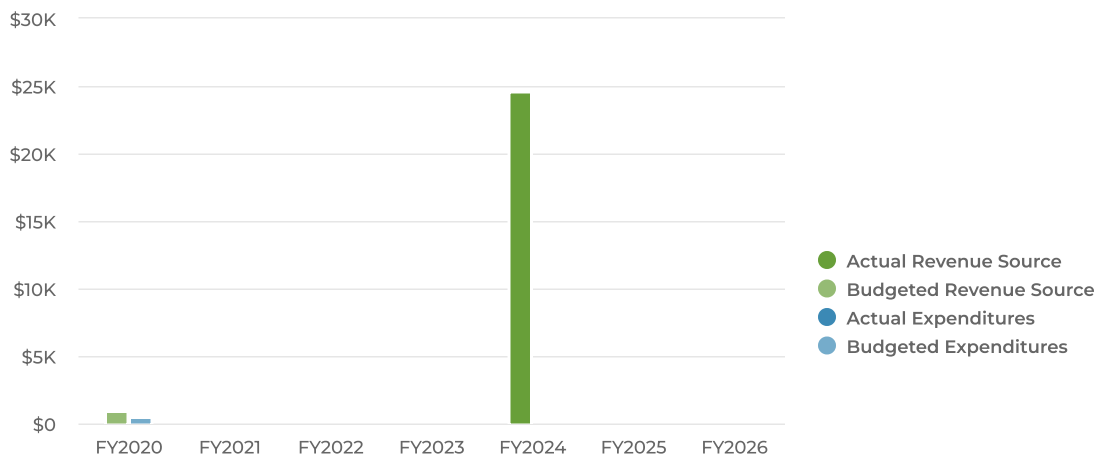
*** END OF REPORT ***

Asset Seizure Fund (State)

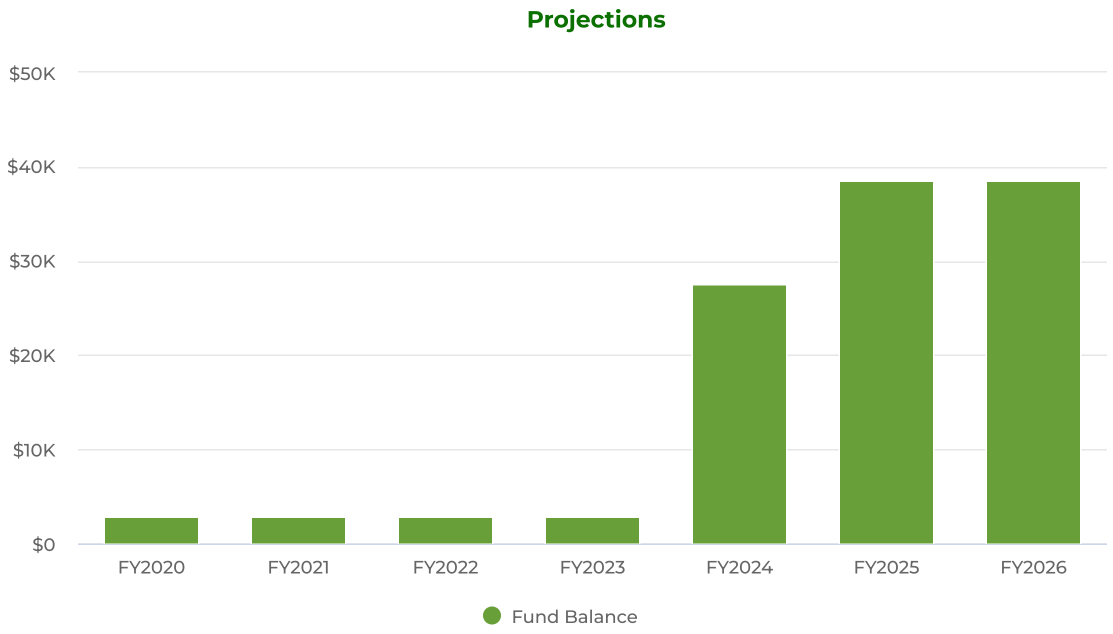
Chapter 59 of the Code of Criminal Procedure allows for police seizure and forfeiture of property used in, and the proceeds gained from, the commission of certain crimes. After seizure, the criminal district attorney may, by agreement, distribute property and funds to local law enforcement agencies to 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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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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	2024-2025 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		
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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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09 -ASSET SEIZURE FUND- STATE
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

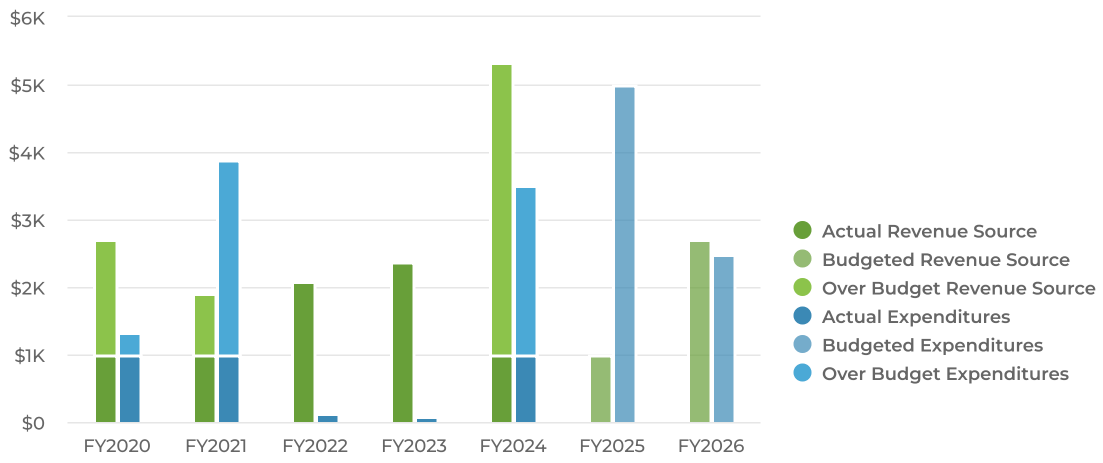
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
CAPITAL EXPENSES								
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	0	11,036	11,042	15	15
PROJECTED ENDING FUND BALANCE	2,901	2,917	27,546	27,546	38,582	38,588	38,603	38,603

*** END OF REPORT ***

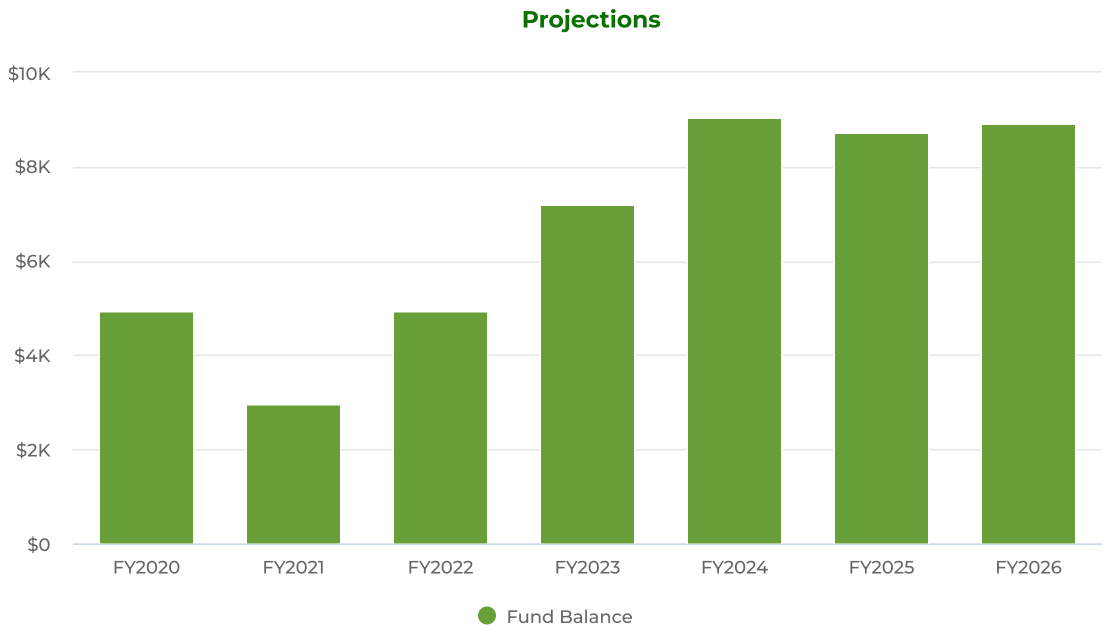
Police Education Training Fund

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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10 -POLICE EDUCATION TRAINING
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 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		
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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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10 -POLICE EDUCATION TRAINING
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 EDUCATION/TRAINING	143	100	3,509	5,000	125	3,000	2,500	2,500
TOTAL SALARIES & BENEFITS	143	100	3,509	5,000	125	3,000	2,500	2,500
CAPITAL EXPENSES								
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	143	100	3,509	5,000	125	3,000	2,500	2,500
TOTAL EXPENDITURES	143	100	3,509	5,000	125	3,000	2,500	2,500
REVENUE OVER/(UNDER) EXPENDITURES	1,954	2,280	1,824	(4,000)	2,536	(299)	201	201
PROJECTED ENDING FUND BALANCE	4,925	7,205	9,029	5,029	11,565	8,730	8,931	8,931

*** END OF REPORT ***

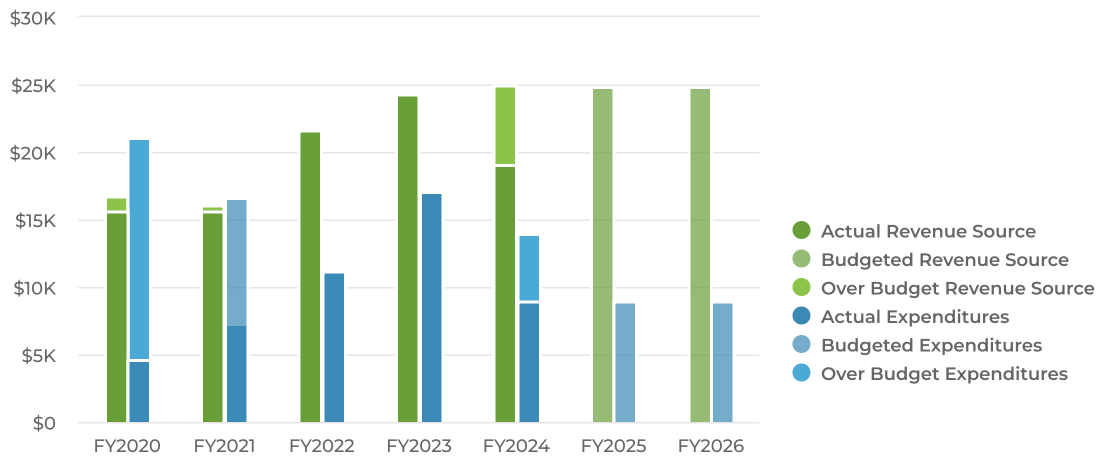
Court Technology Fund

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.

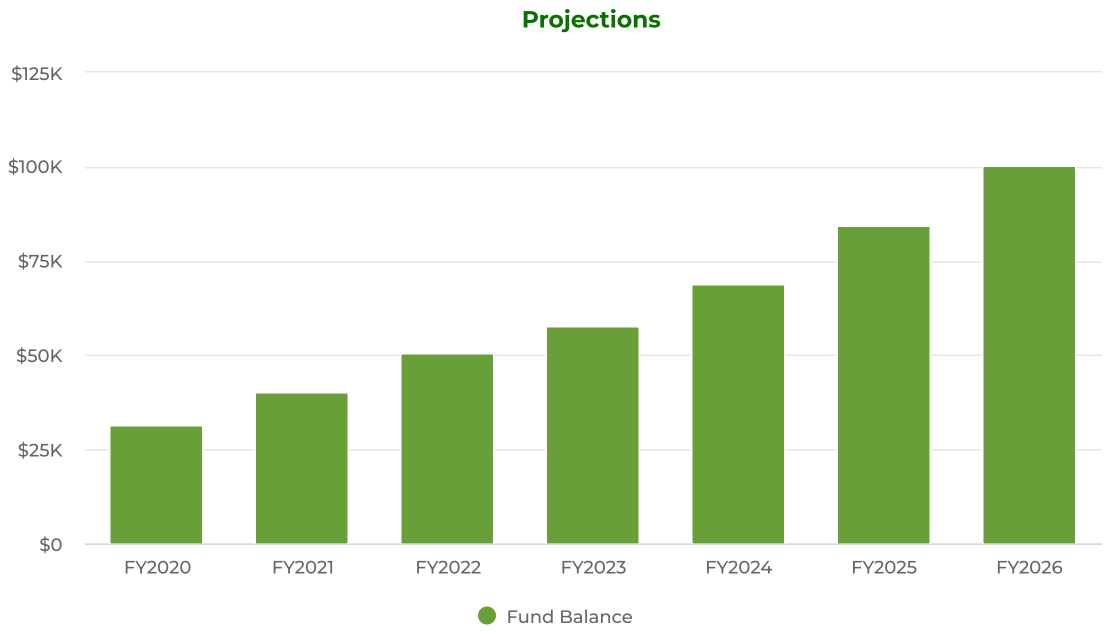
The Court Technology Fund may only be used to finance the purchase of or to maintain technological enhancement for a municipal court or municipal court of record.

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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14 -COURT TECHNOLOGY FUND
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 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		
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	499	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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

14 -COURT TECHNOLOGY FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	8,683	17,155	13,999	9,000	4,356	9,000	9,000	9,000
TOTAL SALARIES & BENEFITS	8,683	17,155	13,999	9,000	4,356	9,000	9,000	9,000
500-050 MISCELLANEOUS	PERMANENT NOTES: Yearly Maintenance Fee E-citation-$3,150.00							
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	2,593	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	2,593	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	11,276	17,155	13,999	9,000	4,356	9,000	9,000	9,000
TOTAL EXPENDITURES	11,276	17,155	13,999	9,000	4,356	9,000	9,000	9,000
REVENUE OVER/(UNDER) EXPENDITURES	10,353	7,204	10,969	15,842	15,009	15,842	15,842	15,842
PROJECTED ENDING FUND BALANCE	50,562	57,766	68,736	84,578	83,745	84,578	100,420	100,420

*** END OF REPORT ***

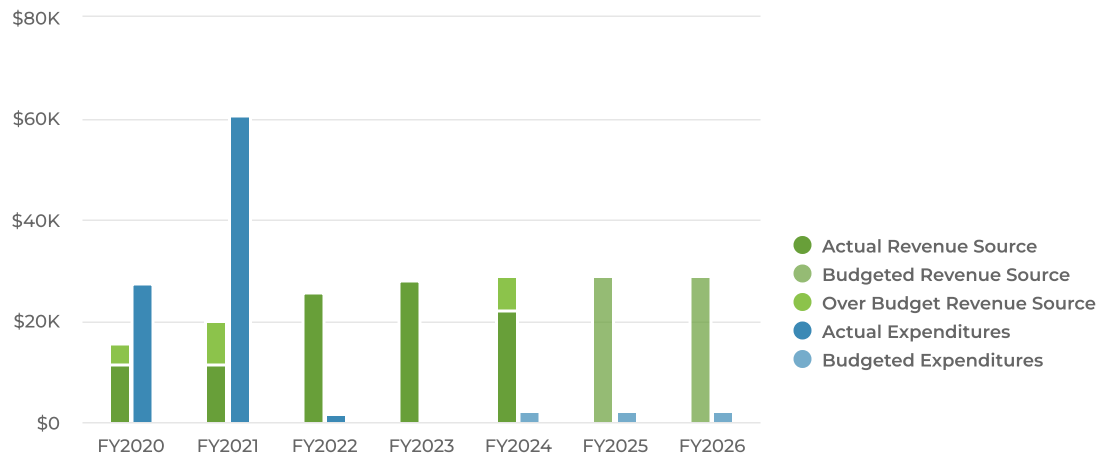
Court Building Security Fund

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.

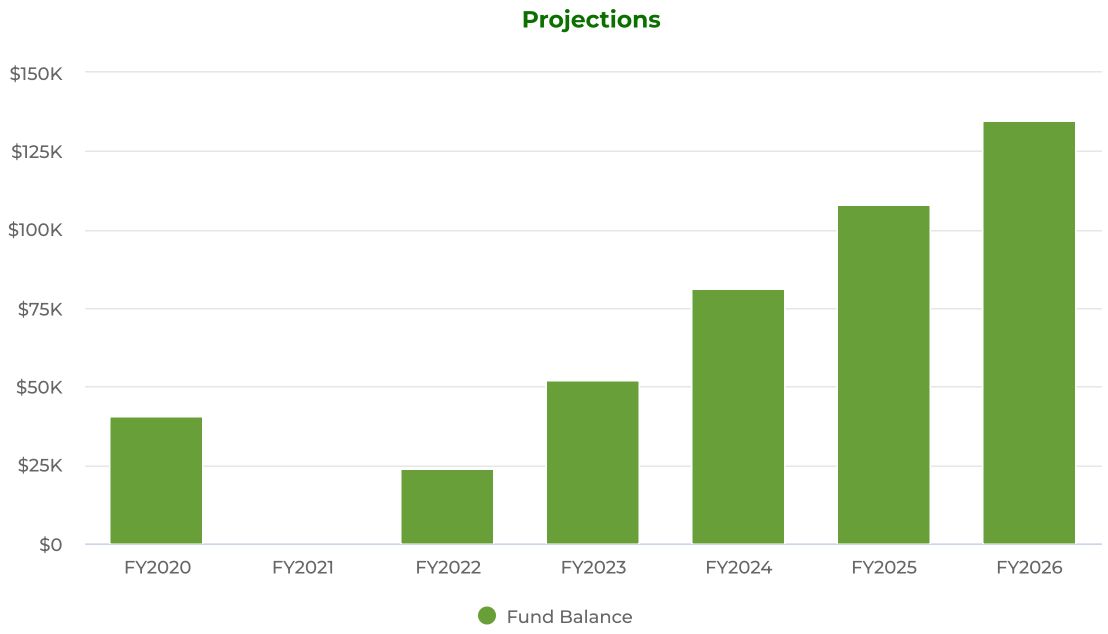
The Court Technology Fund may only be used to finance security personnel for a municipal court, or to finance the purchase of items used for the purpose of providing security services for buildings housing a municipal court.

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

15 -COURT BLDG. SECURITY FUND
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE	0	24,029	52,173	81,170	81,170	81,170	107,824	107,824
FUND BALANCE ACTIVITY	0	0	0	0	0	0		
4101 INCOME-COURT BLDG SECURITY FEE	25,664	28,121	28,965	29,128	22,714	29,128	29,128	29,128
4115 INCOME - INTEREST	0	23	31	26	17	26	26	26
4120 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
TOTAL REVENUES	25,664	28,144	28,996	29,154	22,731	29,154	29,154	29,154

15 - COURT BUILDING SECURITY - FUND CONTINUED

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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15 -COURT BLDG. SECURITY FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	1,635	0	0	2,500	0	2,500	2,500	2,500
TOTAL SALARIES & BENEFITS	1,635	0	0	2,500	0	2,500	2,500	2,500
CAPITAL EXPENSES								
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	1,635	0	0	2,500	0	2,500	2,500	2,500
TOTAL EXPENDITURES	1,635	0	0	2,500	0	2,500	2,500	2,500
REVENUE OVER/(UNDER) EXPENDITURES	24,029	28,144	28,996	26,654	22,731	26,654	26,654	26,654
PROJECTED ENDING FUND BALANCE	24,029	52,173	81,170	107,824	103,900	107,824	134,478	134,478

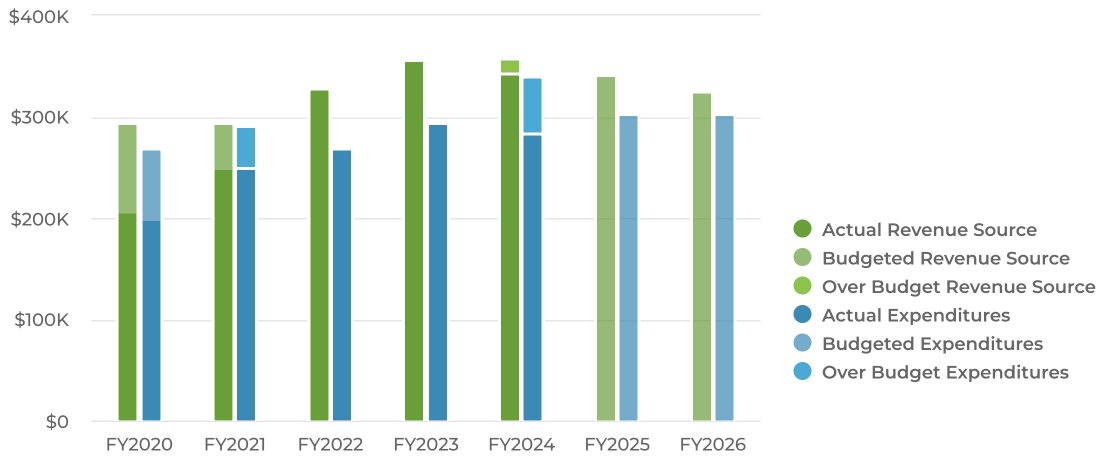
*** END OF REPORT ***

Hotel/Motel Tax Fund

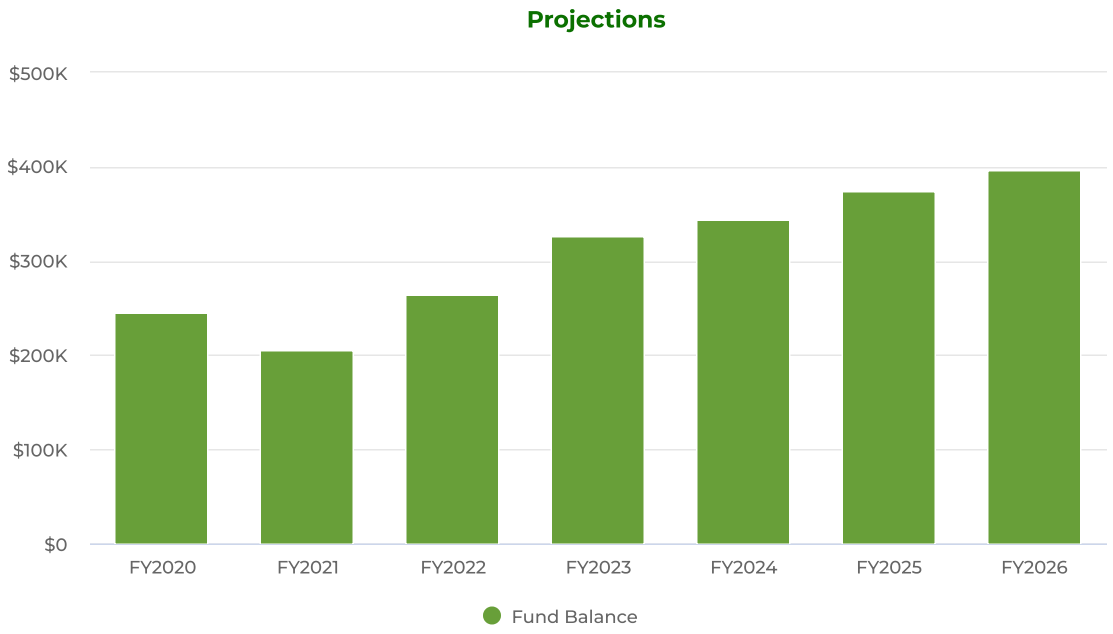
The purpose of the local hotel occupancy tax is to promote tourism and the convention and hotel industry. Texas Tax Code Chapter 351 (https://statutes.capitol.texas.gov/Docs/TX/htm/TX.351.htm) and Tax Code Chapter 352 (https://statutes.capitol.texas.gov/Docs/TX/htm/TX.352.htm) give municipalities the 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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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16 -HOTEL/MOTEL TAX FUND
REVENUES

				(---------- 2024-2025	----------)	(------- 2025-2026	-------)	
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	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		
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

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-040 ADVERTISING & PROMOTION	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
TOTAL SALARIES & BENEFITS	0	0	1,799	3,500	1,499	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
500-502 TRANSFER TO GENERAL FUND	4,341	260,000	260,000	0	170,000	0	0	0
500-503 TRANSFER TO GENERAL FUND	53,000	35,000	35,000	0	0	0	0	0
TOTAL OTHER EXPENSES	269,341	295,000	339,472	300,000	205,000	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
TOTAL CAPITAL EXPENSES	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
TOTAL EXPENDITURES	269,341	295,000	341,271	303,500	206,499	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
PROJECTED ENDING FUND BALANCE	264,205	326,707	344,130	383,325	332,810	373,791	382,344	396,452

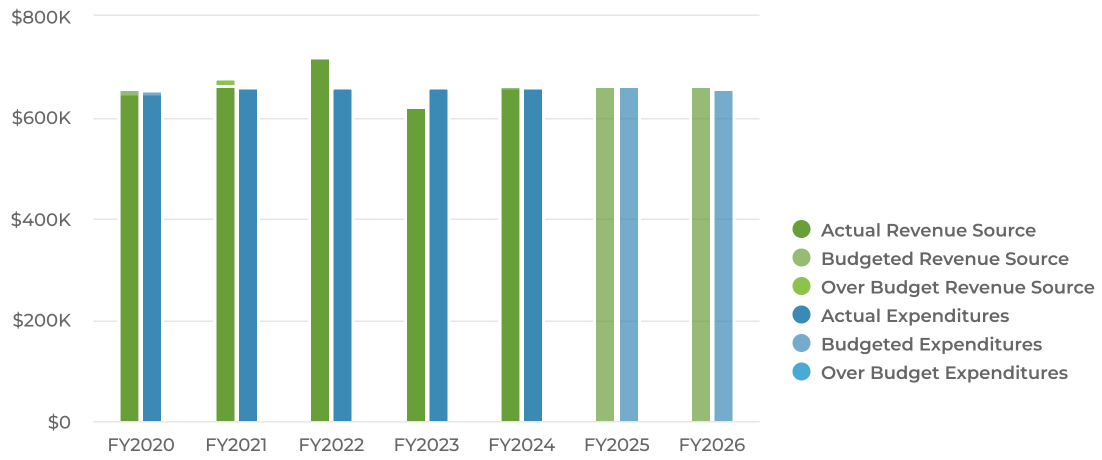
*** END OF REPORT ***

Debt Service Fund

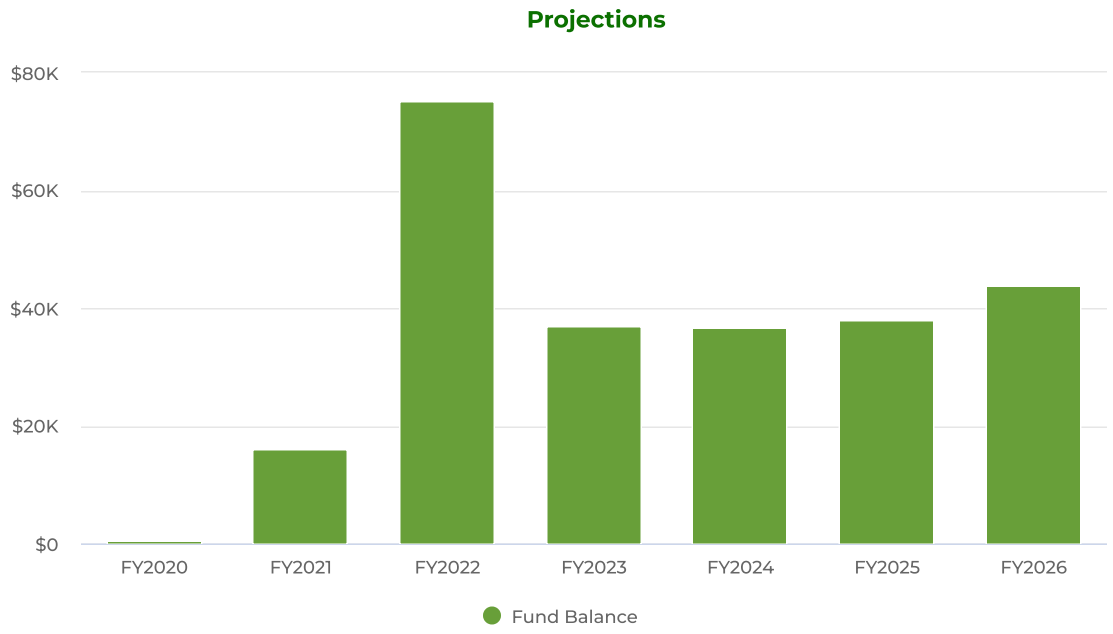
The Debt Service Fund is established by ordinance authorizing the issuance of General Obligation Bonds. The fund provides for payment of bond principal, interest, paying agent fees and a debt service reserve as a sinking fund each year. An ad-valorem tax rate and tax levy is required to be computed and 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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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17 -DEBT SERVICE
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 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		
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 (I&S)	720,288	621,271	661,698	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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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17 -DEBT SERVICE
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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

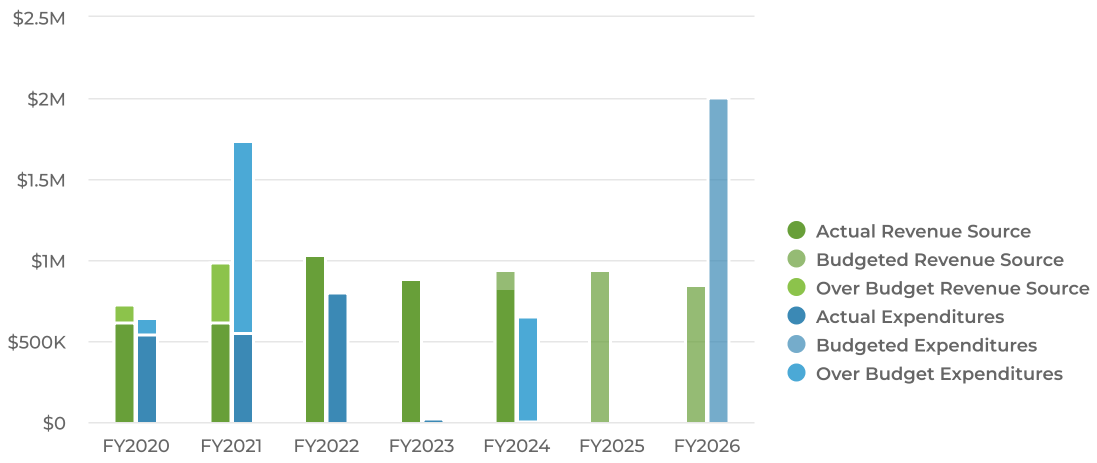
*** END OF REPORT ***

Street Fund

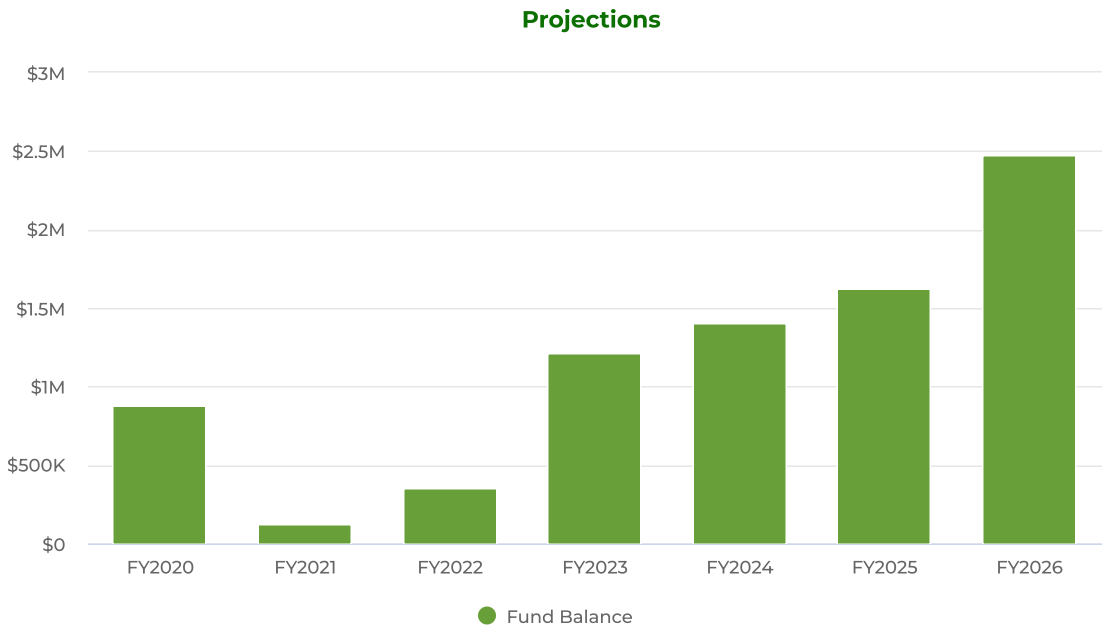
Accounts for proceeds from a street maintenance sales tax dedicated to improving the roads within the City.

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	2024-2025 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		
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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

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	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS EXPENSE	7,694	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

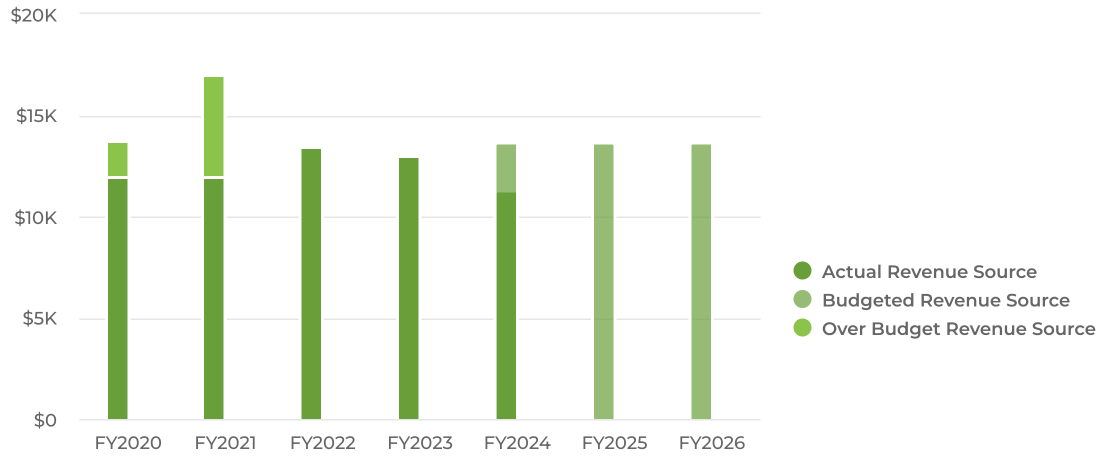
*** END OF REPORT ***

Public, Education & Government Fund

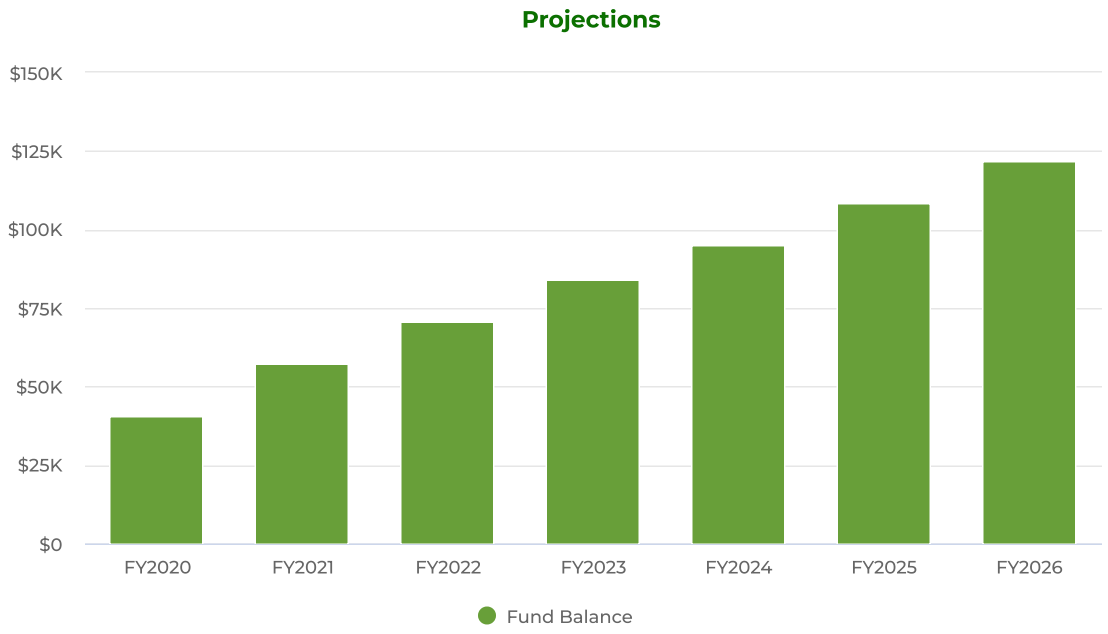
Accounts franchise fees restricted for capital expenditures associated with public, educational and governmental facilities.

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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20 -PUBLIC, EDUCATION&GOV.
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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		
4105 INCOME OTHER	13,470	13,052	11,314	13,700	5,117	13,000	13,700	13,700
TOTAL REVENUES	13,470	13,052	11,314	13,700	5,117	13,000	13,700	13,700
REVENUE OVER/(UNDER) EXPENDITURES	13,470	13,052	11,314	13,700	5,117	13,000	13,700	13,700
PROJECTED ENDING FUND BALANCE	70,925	83,977	95,291	108,991	100,408	108,291	121,991	121,991

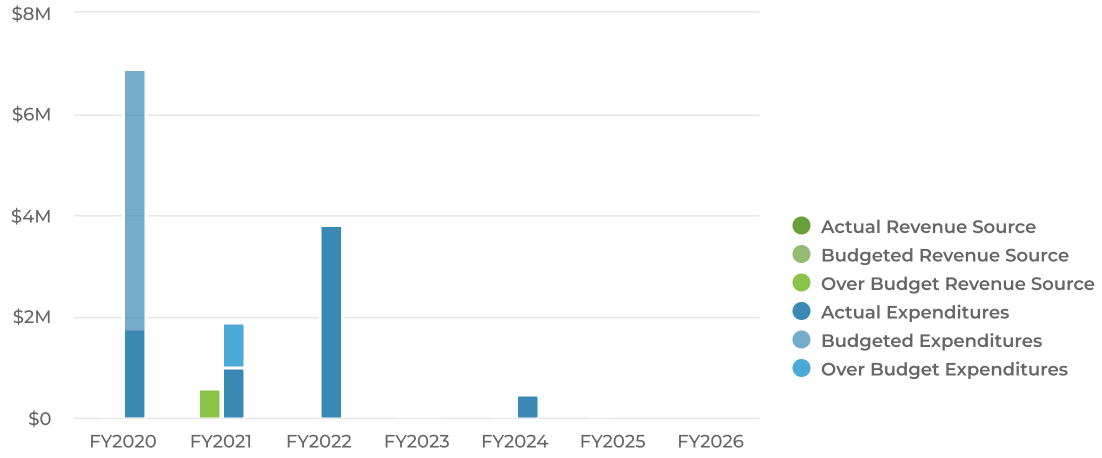
*** END OF REPORT ***

2019 Series A

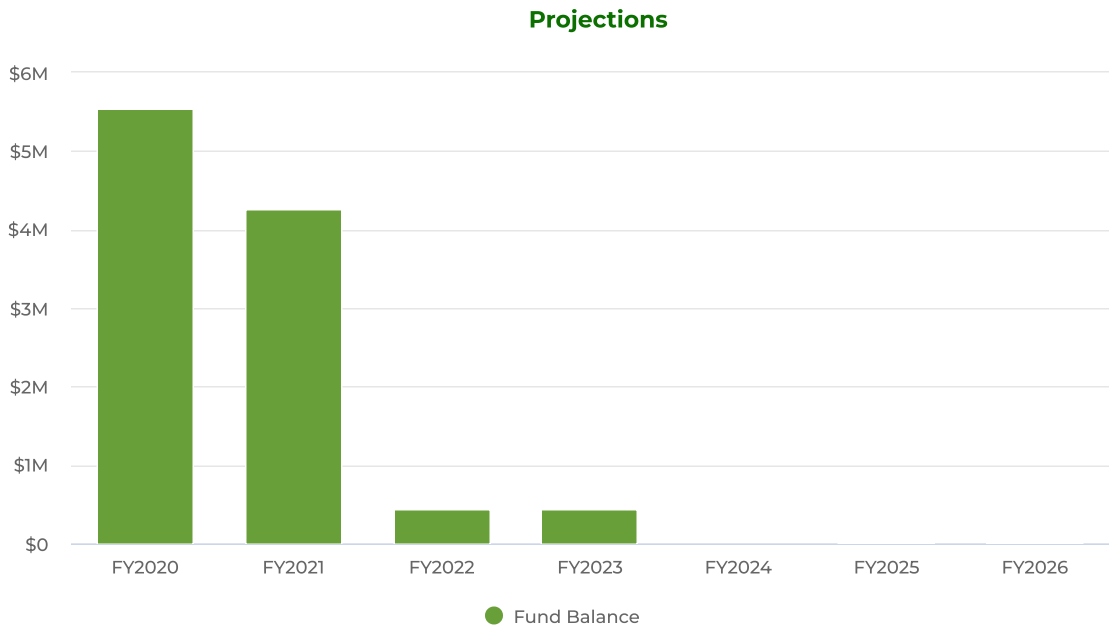
The 2019 Series A Fund is used for the purpose of constructing and improving streets, sidewalks and related drainage improvements within the City, including but not limited to Midcrown Drive, Crestway Drive and Eaglecrest Boulevard; and to pay for the costs of issuance of the Series 2019A Bonds.

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

21 -2019 SERIES A
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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		
4105	INCOME - OTHER	0	0	0	0	0	0	0	0
4106	BOND PREMIUM	0	0	0	0	0	0	0	0
4107	BONDISSUANCE	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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

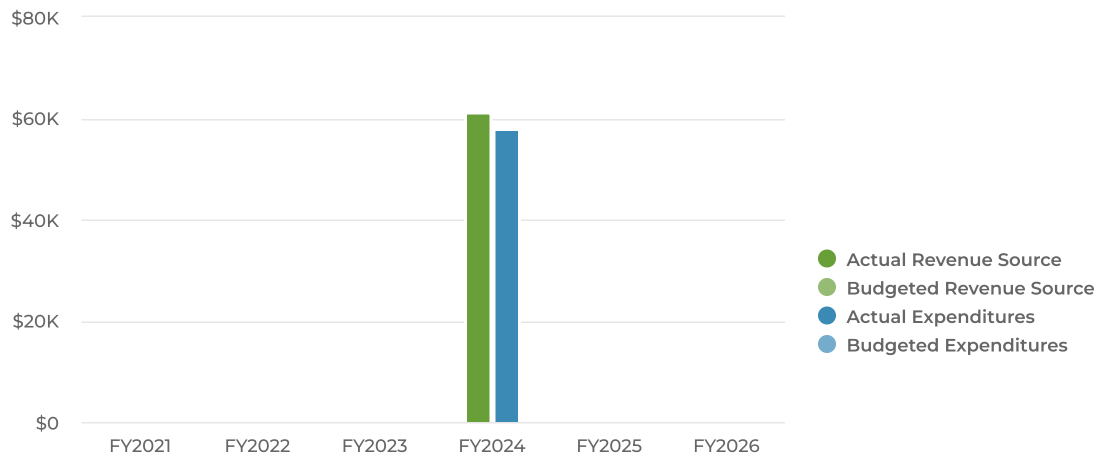
21 -2019 SERIES A
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 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 ENGENEER/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

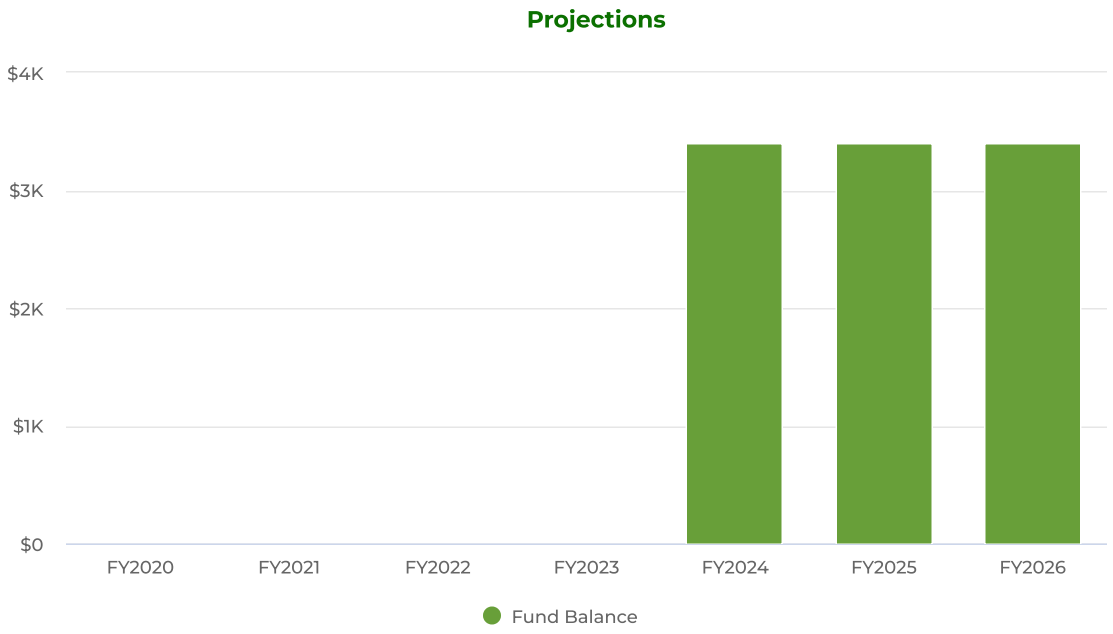
Applying For	Applying to	Grant Application #	Application Status	Project Type	Grant Period	Date Awarded	Amount Requested	Notes (Basis of Funding)
FY24 COPS Hiring Program	Just Grants / https://justgrants.usdoj.gov	FAW-180320	Funded	Police	2024-2028	11/02/23	$625,000.00	**Status:** Pending approval from 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

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24 -Grant Fund
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE		0	0	0	3,399	3,399	3,399	3,399	3,399
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4001	BALISTIC SHILED 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)

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

24 -Grant Fund
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

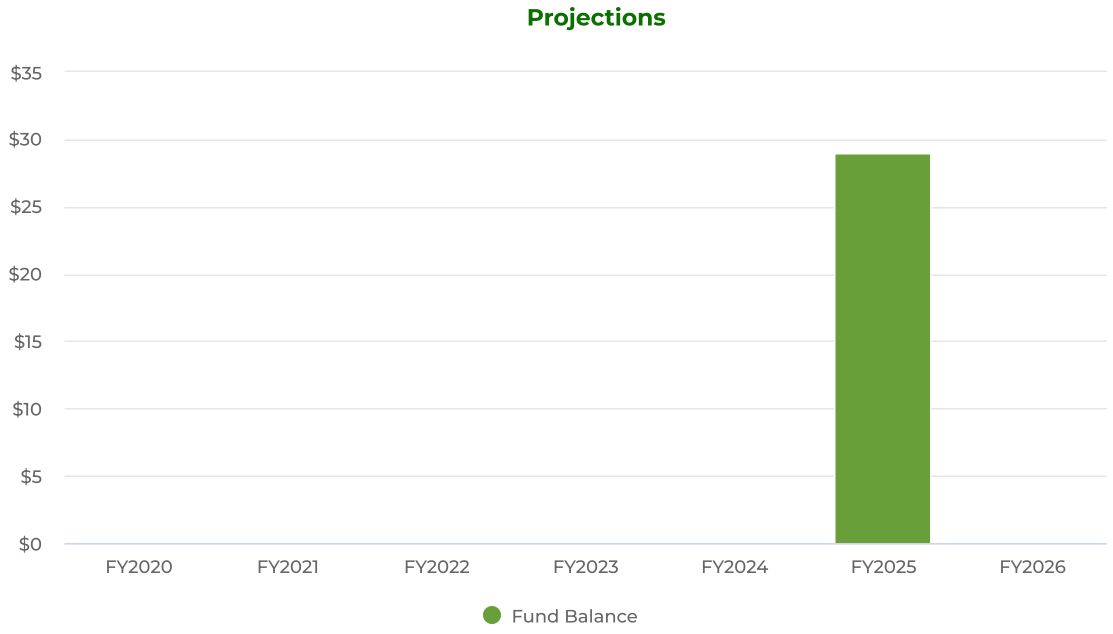
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
502-200 BALISTIC SHIELDS GRANT	0	0	27,508	0	0	0	0	0
502-201 TECHNOLOGY GRANT	0	0	30,470	0	0	0	0	0
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

7-02-2025 03:02 PM

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	2024-2025 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		
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 ***

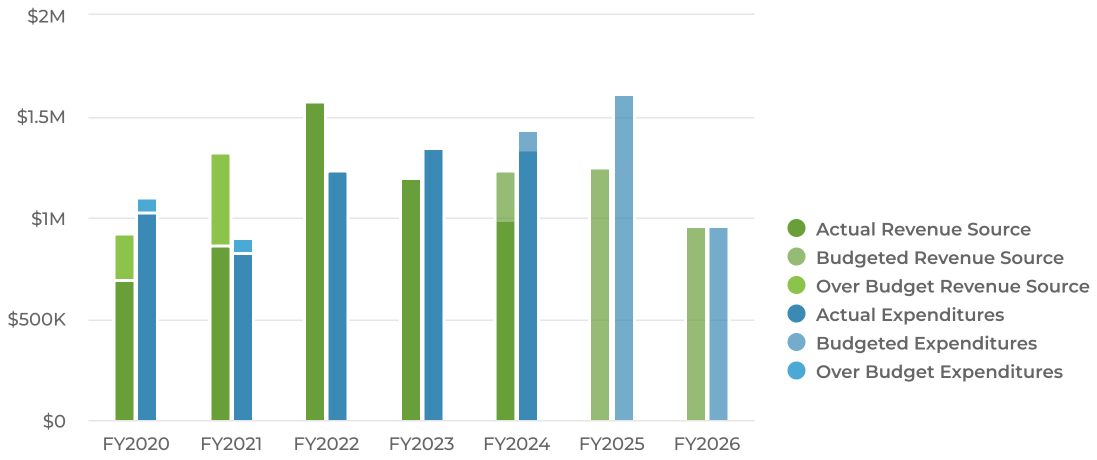
WCCPD Fund

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%.

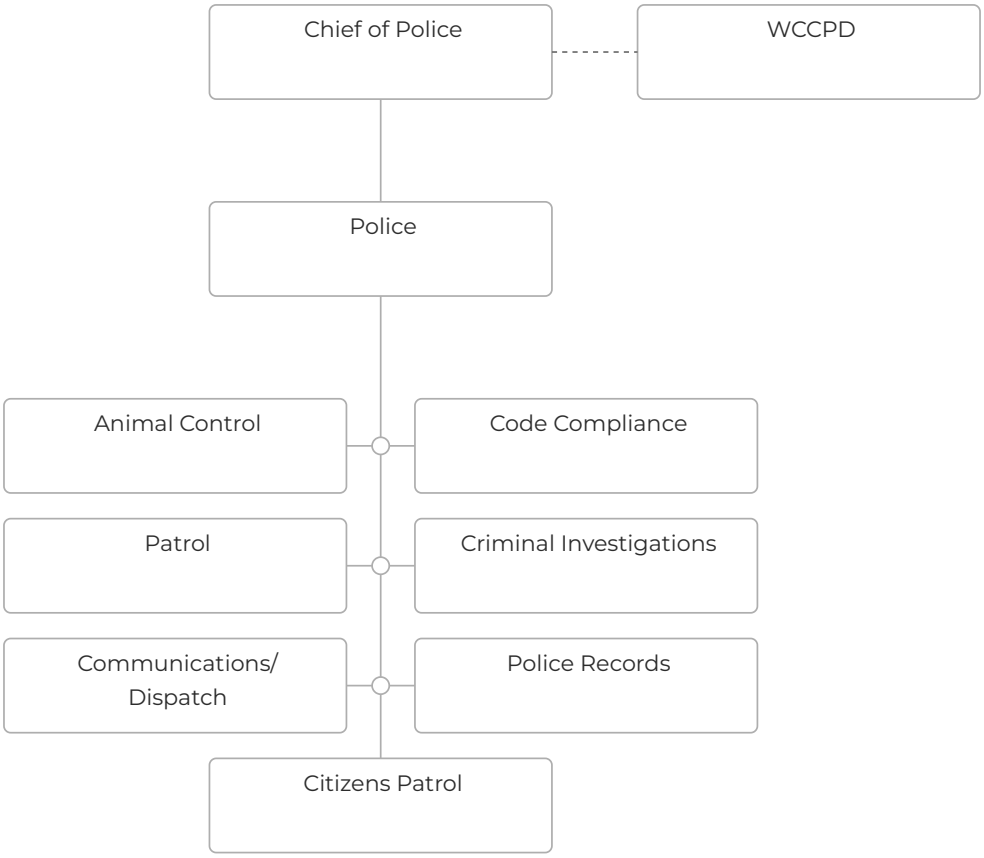
We respectfully submit the Fiscal Year 2025-2026 budget for your consideration. Please feel free to call if you have any questions or concerns.

Sincerely,

Natalia Witmer, CGFO
Interim City Manager

WCCPD Budget Calendar
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.


Chief of Police
WCCPD
Police
Animal Control
Code Compliance
Patrol
Criminal Investigations
Communications/ Dispatch
Police Records
Citizens Patrol

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 PRVENTION DISTRICT

Dr. William R. Mueller, President

1

ATTEST:

Rachel C. Domínguez, Deputy Secretary

APPROVED:

~~Ryan S. Henry, City Attorney~~

Nick Coker, Assistant City Attorney

Resolution # 2025-1008WCCPD

page 2 of 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)

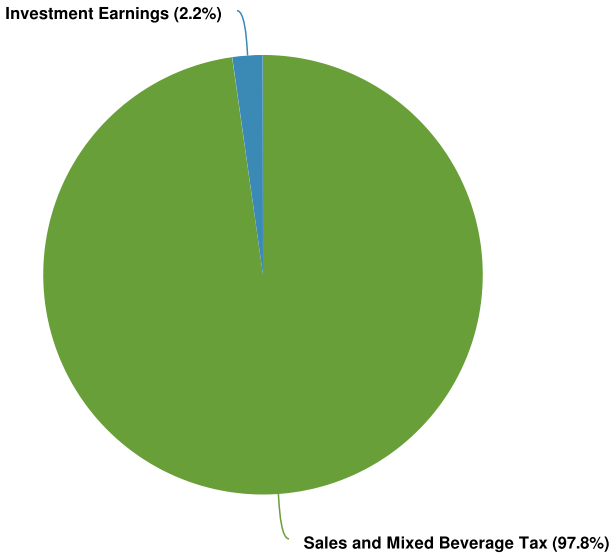
- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.

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	3:01	≤FY24/25
Non-Emergency Response Time	9:50	11:12	6:00	4:42	6:11	≤FY24/25
Traffic Contacts	5,230	12,313	11,359	3,726	2859	≤FY24/25
Property Crime	436	552	646	376	210	≤FY24/25
Property Crime Arrests	110	148	166	165	77	≤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	500	≤FY24/25
Tunover 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

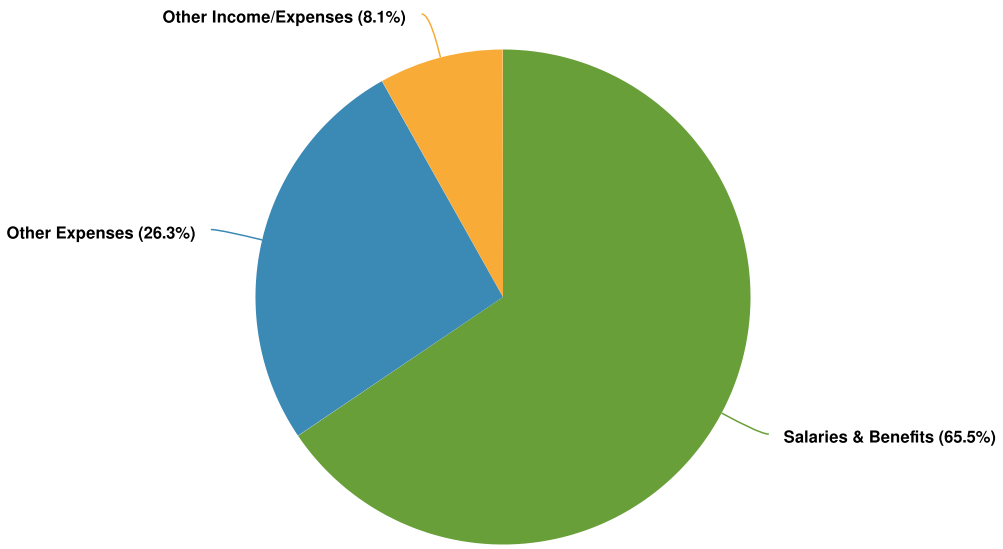
Revenues by Source

Projected 2026 Revenues by Source

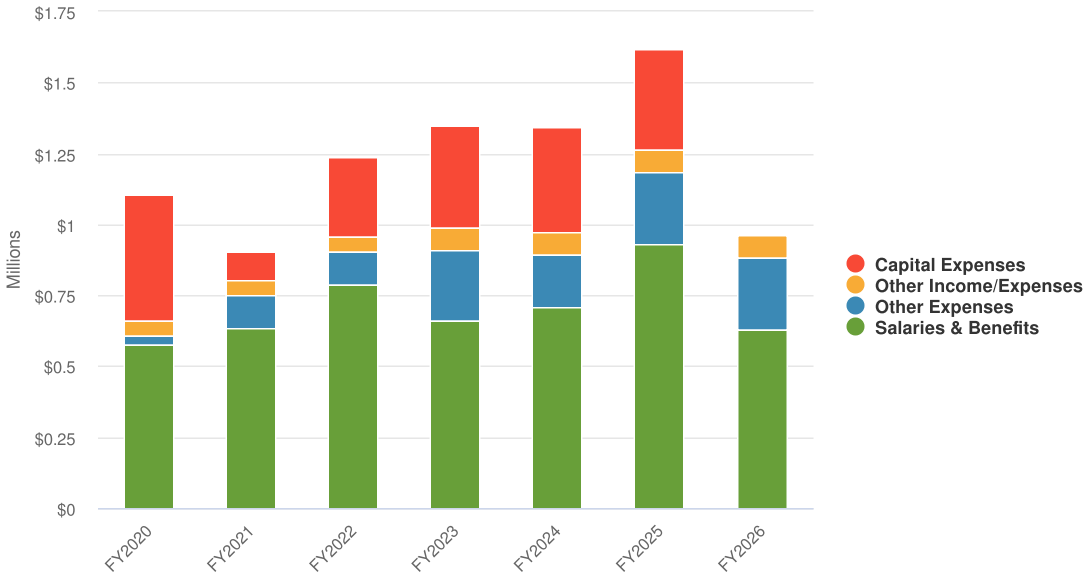


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

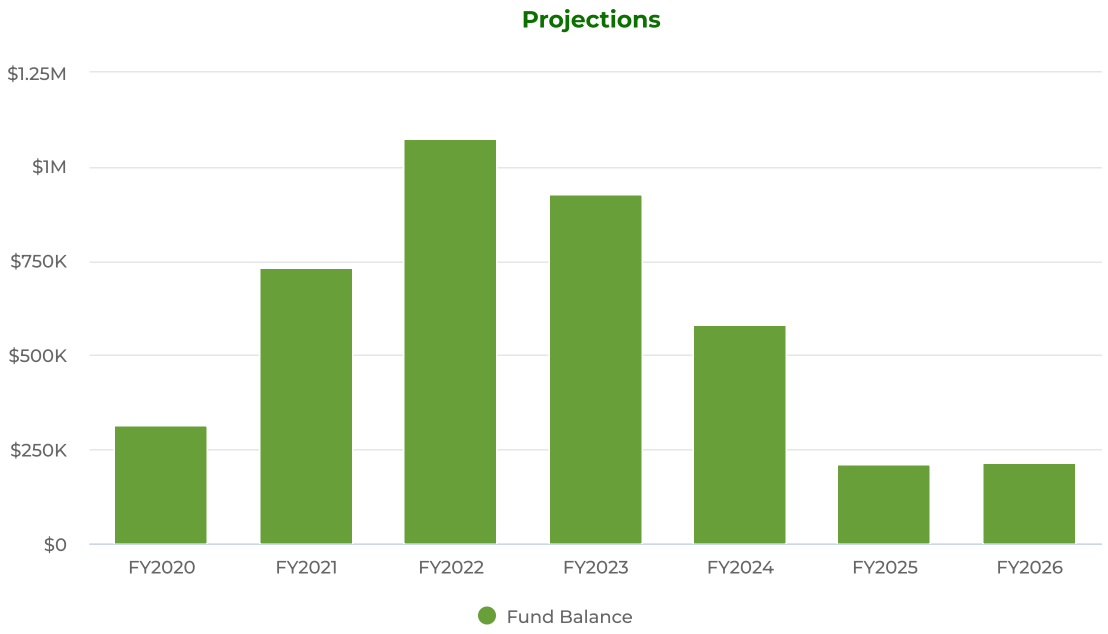


Budgeted and Historical Expenditures by Expense Type



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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

18 -WCC&PD FUND
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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		
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	ARPA 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)

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

18 -WCC&PD FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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	64	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 SOFWARE 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

18 - WCCPD Fund (Continued)

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 3

18 -WCC&PD FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
500-517 MAINTENANCE ON EQUIPMENT	PERMANENT NOTES: DAILY WELLS CONTRACT MAINTENANCE $13,030.88 City of Live Oak SWAT agreement $6,500.00 MOTOROLA Solutions (SPILLMAN) CONTRACT MAINTENANCE $64,000.00 Solutions II Contract Spillman Server maintenance $27,216.00 Crossroard GIS CONTRACT MAINTENANCE $4,500.00 ESRI License (fGIS) $400.00 ArcGIS License (GIS mapping) $1,247.00 COSA Contract Maintenance Radios $20,000.00 Commercial Electronics $1,556.00 Axon Body worn cameras and Tasers lease purchase 10 years (FY22/23-32/33) $60,197.02 Axon In car cameras lease purchase 10 years (FY22/23-32/33) $25,984.46 Axon interview room lease purchase 10 years (FY22/23-32/33) $4,248.17 NOTE: WCCPD EXPENDITURES WERE MOVED TO THE GENERAL FUND, POLICE DEPARTMENT (01-502)								
CAPITAL EXPENSES									
500-800 CAPITAL EXPENDITURES		281,225	360,259	367,807	351,594	63,369	63,000	0	0
TOTAL CAPITAL EXPENSES		281,225	360,259	367,807	351,594	63,369	63,000	0	0
OTHER INCOME/EXPENSES									
500-900 PRIOR PERIOD ADJUSTMENTS		0	0	0	0	0	0	0	0
500-901 TRANSFER TO GEN FUND		53,000	78,000	78,000	78,000	0	78,000	78,000	78,000
TOTAL OTHER INCOME/EXPENSES		53,000	78,000	78,000	78,000	0	78,000	78,000	78,000
500-901 TRANSFER TO GEN FUND	PERMANENT NOTES: $53,000.00 - reimbursement costs to General Fund $25,000.00 - Takas park Lights reimbursement costs to General Fund								
TOTAL 00-GENERAL EXPENDITURES		1,238,823	1,348,563	1,341,296	1,615,271	804,378	1,290,500	960,023	960,023
TOTAL EXPENDITURES		1,238,823	1,348,563	1,341,296	1,615,271	804,378	1,290,500	960,023	960,023
REVENUE OVER/(UNDER) EXPENDITURES		340,644	(148,816)	(346,225)	(361,958)	(314,214)	(370,497)	4,905	4,905
PROJECTED ENDING FUND BALANCE		1,074,946	926,130	579,905	217,947	265,691	209,408	214,313	214,313

*** END OF REPORT ***

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						$15,0000
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

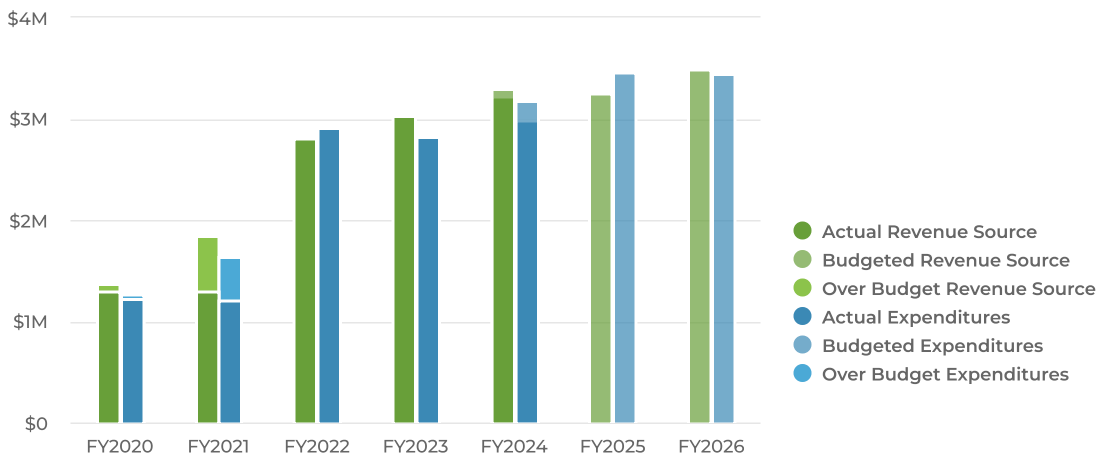
EXPENDITURES 6025 ADMINISTRATIVE & OTHER EXPENSES								
6026 Rent	15,000.00	13,920.00	15,000.00	14,014.80	14,000.00	8,571.00	14,700.00	15,700.00
6027 Furniture & Fixtures	3,000.00	158.00	2,000.00	156.64	1,000.00	-	1,000.00	1,000.00
6028 Equipment, Computers & Other	3,000.00	-	3,000.00	672.28	2,000.00	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.

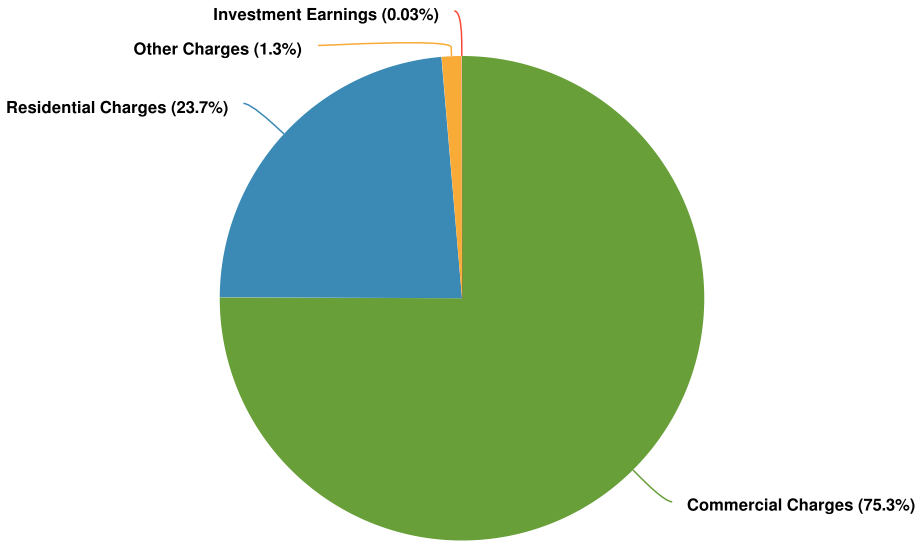
Summary

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.

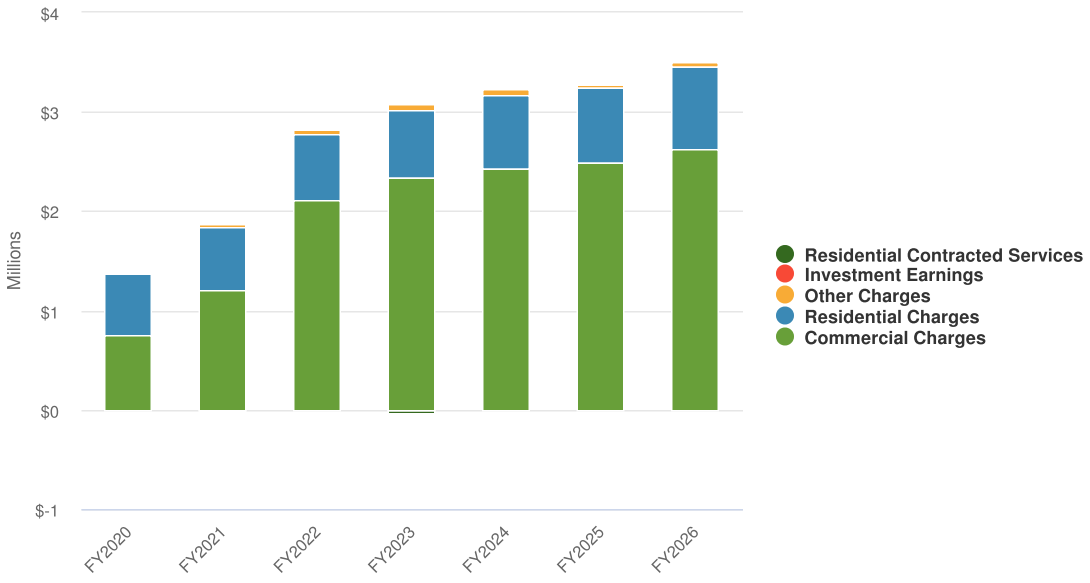


Revenues by Source

Projected 2026 Revenues by Source

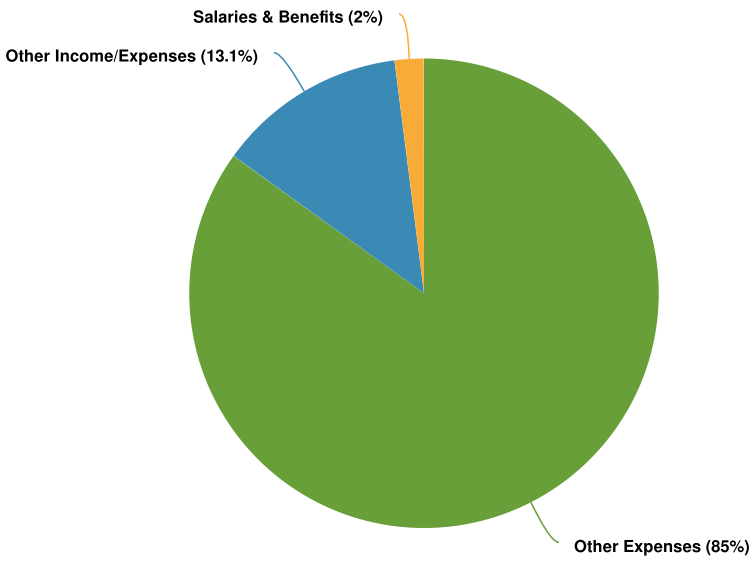


Budgeted and Historical 2026 Revenues by Source

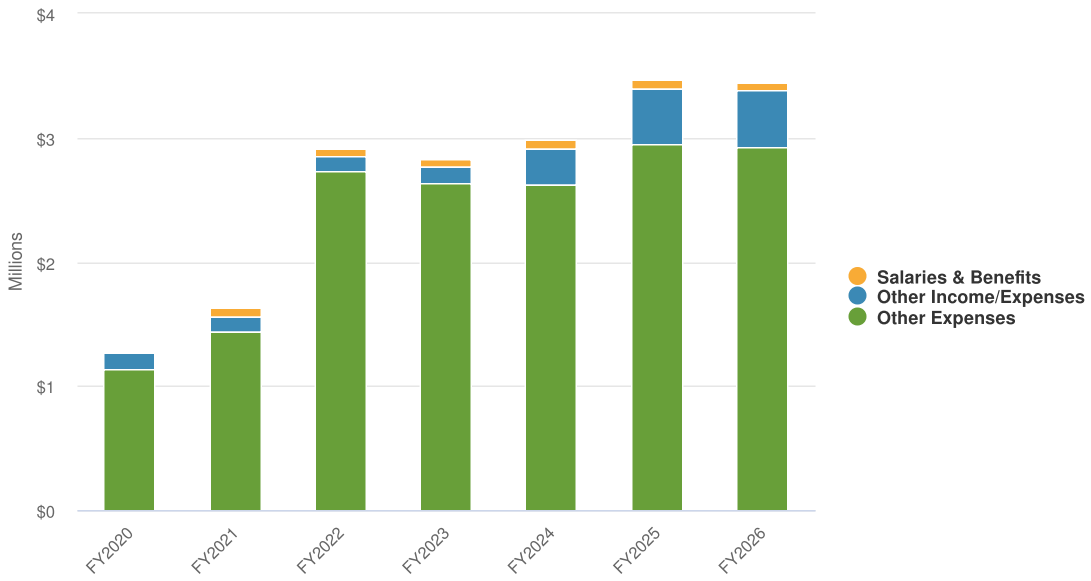


Expenditures by Expense Type

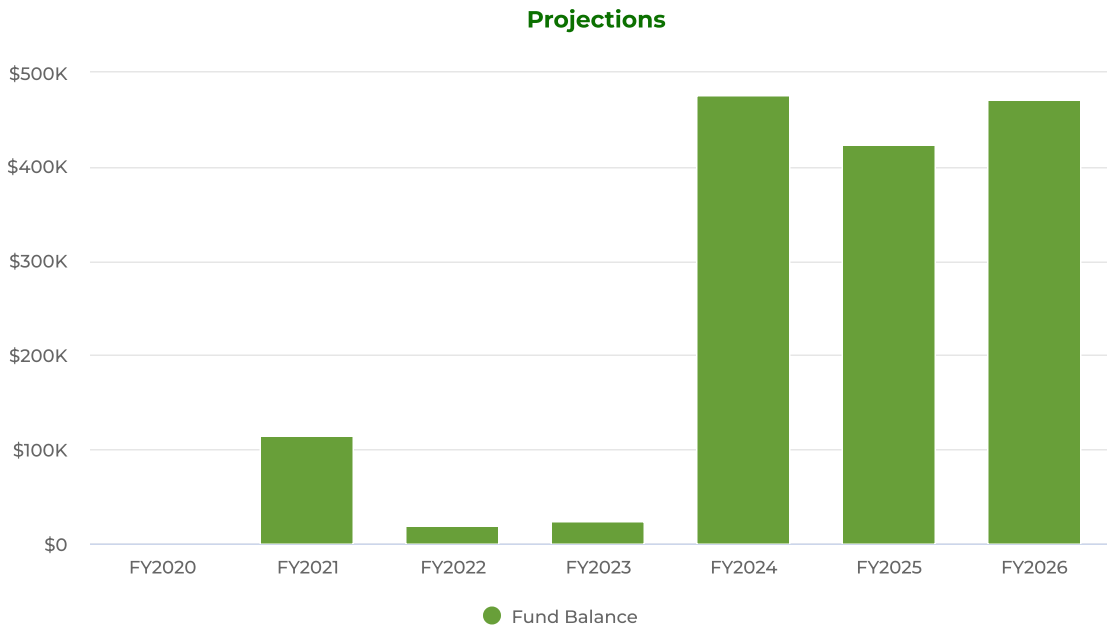
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance

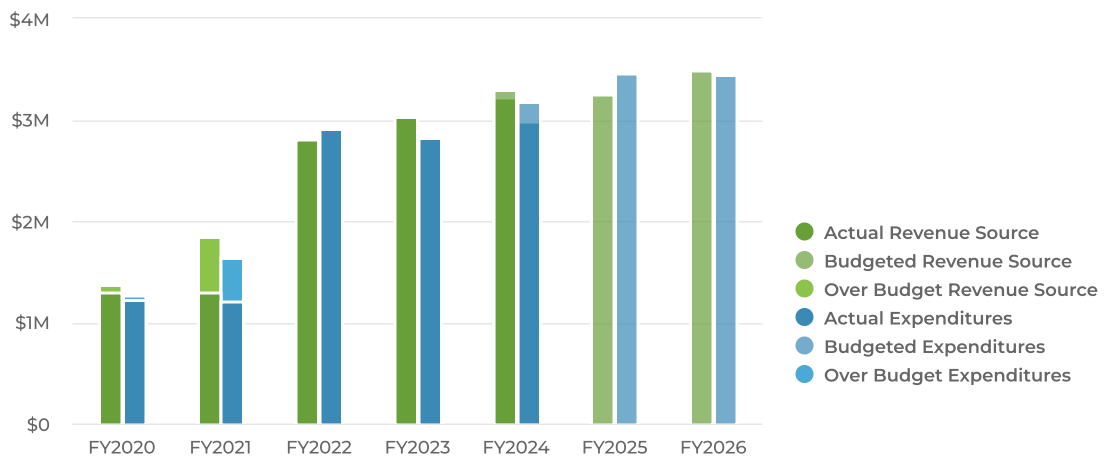


Garbage Fund

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.

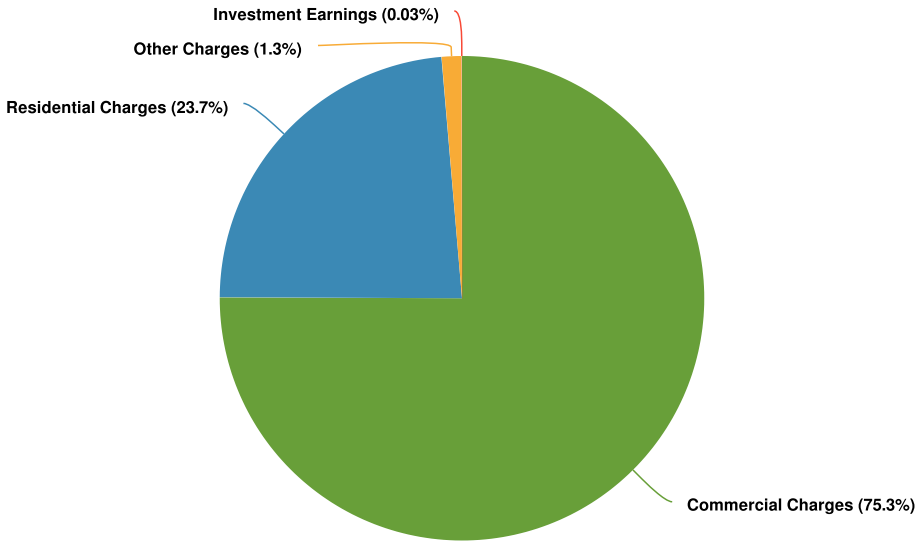
Summary

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.

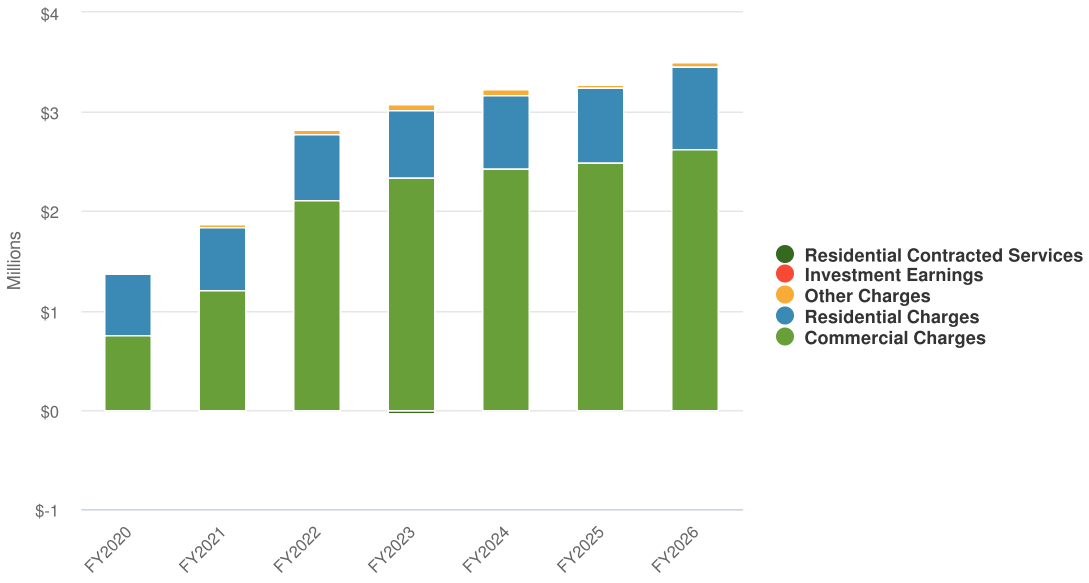


Revenues by Source

Projected 2026 Revenues by Source

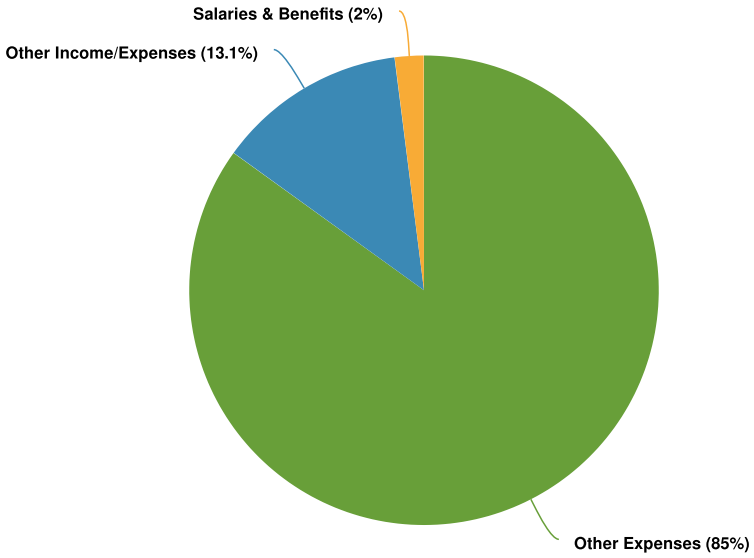


Budgeted and Historical 2026 Revenues by Source

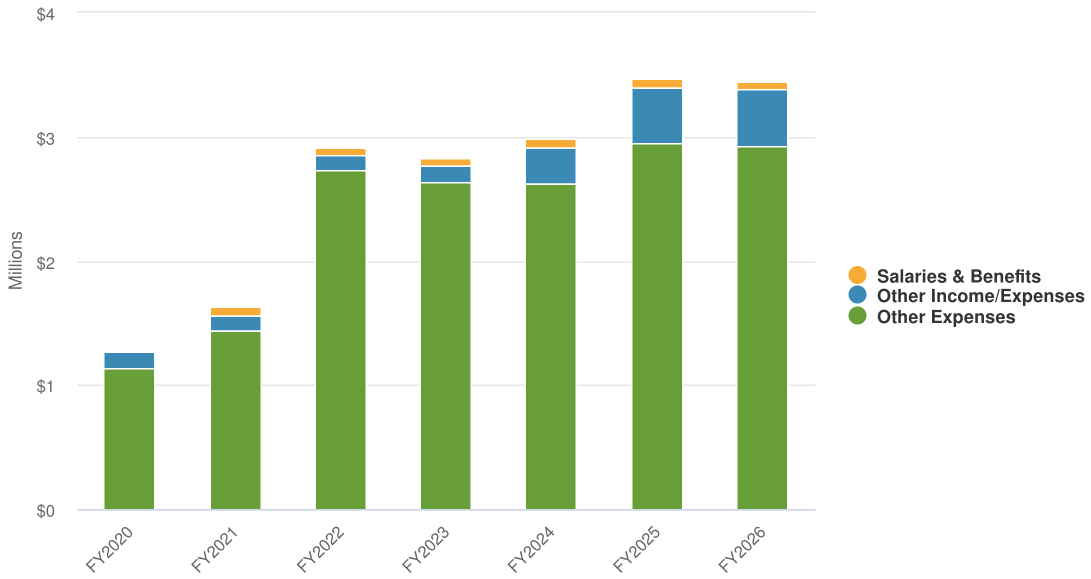


Expenditures by Expense Type

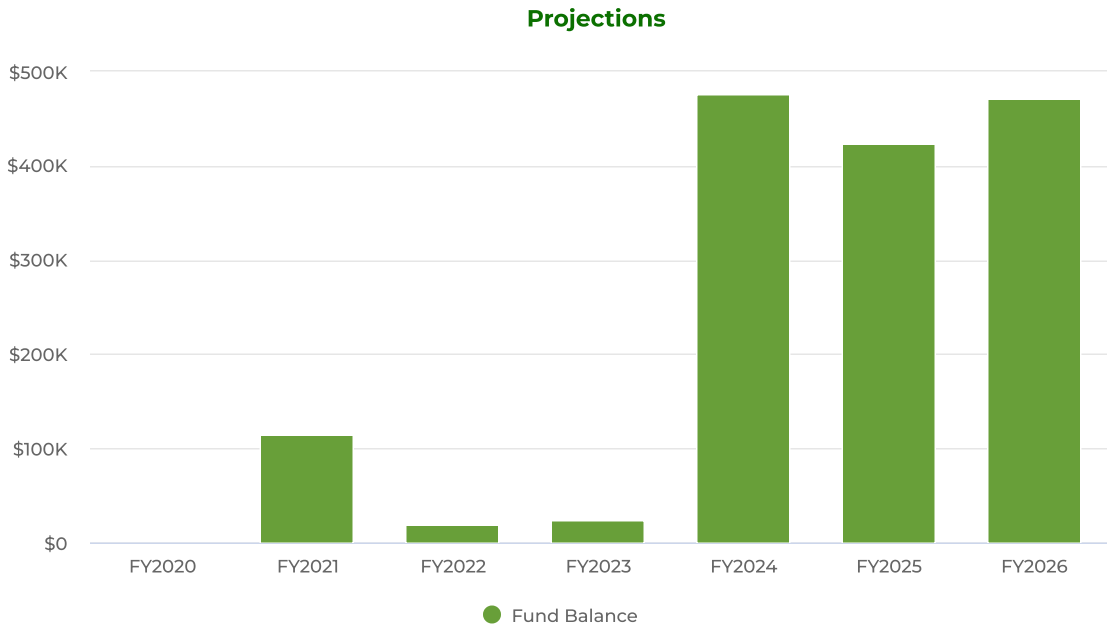
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



02 - GARBAGE - FUND

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 1

02 -GARBAGE FUND
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED 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		
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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

02 -GARBAGE FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

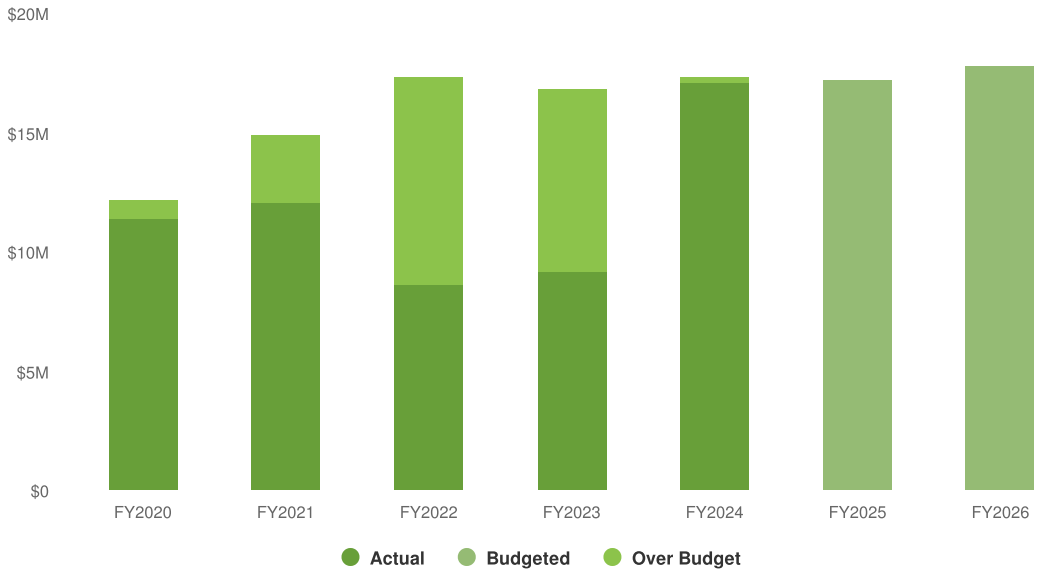
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 SALARIES	48,790	40,364	46,679	45,320	33,115	45,320	44,432	44,432
500-018 EDUCATION PAY	69	0	0	0	0	0	0	0
500-020 OVERTIME	20	30	85	2,700	123	385	2,700	2,700
500-030 SOCIAL SECURITY	2,920	3,090	3,577	3,675	2,495	3,675	3,607	3,607
500-040 HEALTH INSURANCE	8,570	8,372	10,192	11,861	9,481	11,861	10,388	10,388
500-050 RETIREMENT	2,738	4,298	6,821	7,120	5,086	7,120	6,142	6,142
500-060 WORKERS' COMPENSATION	0	2,821	2,669	1,243	1,036	1,243	1,243	1,243
500-070 UNEMPLOYMENT COMPENSATION	185	(21)	211	135	180	220	135	135
TOTAL SALARIES & BENEFITS	63,292	58,954	70,234	72,054	51,516	69,824	68,647	68,647
OTHER EXPENSES								
500-120 DUES & SUBSCRIPTIONS	0	0	154	300	0	300	300	300
500-250 LEGAL & CITY ATTORNEY	14,033	8,941	537	5,000	0	2,000	5,000	5,000
500-320 ENGINEER/ARCHITECT	0	0	1,880	0	0	0	2,000	2,000
500-420 SUPPLIES	1,432	1,556	1,970	1,500	1,350	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
500-502 EXPENSES-RESIDENTIAL	578,137	582,916	627,624	646,453	441,048	661,572	694,651	694,651
500-503 EXPENSES-ADMINISTRATIVE	500	0	0	0	0	0	0	0
500-504 EXPENSES-BAD DEBT	0	0	0	0	0	0	0	0
500-505 EXPENSES-MED.WASTE&CLEAN UP	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
500-591 EXPENSE - ALLY REPAIR	3,610	85,189	1,930	200,000	4,570	100,000	200,000	200,000
500-592 EXPENSES - ADDITIONAL CITY SER	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
500-700 DEPRECIATION	3,364	31,487	32,473	32,000	0	32,000	32,000	32,000
500-701 LEASE PURCHASE PRINCIPAL	0	(0)	(0)	23,000	12,807	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
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
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
500-900 EXPENSES-TRANSFER GENERAL FUND	125,000	125,000	300,000	450,000	250,000	450,000	125,000	450,000
TOTAL OTHER INCOME/EXPENSES	125,000	125,000	300,000	450,000	250,000	450,000	125,000	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
TOTAL 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
REVENUE OVER/(UNDER) EXPENDITURES	(94,448)	220,476	235,589	(210,857)	682,727	(51,320)	354,973	46,973
PROJECTED ENDING FUND BALANCE	19,596	240,072	475,661	264,804	1,158,388	424,341	779,314	471,314

FUNDING SOURCES

All Funds: Revenue Summary

$17,796,011 **$584,863**
(3.40% vs. prior year)

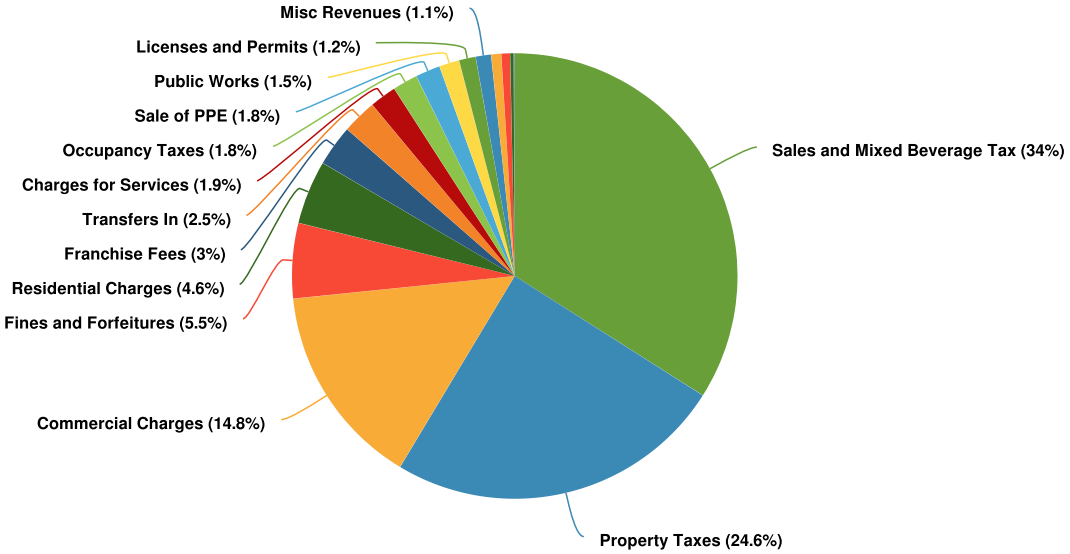
All Funds: Revenue Summary Proposed and Historical Budget vs. Actual



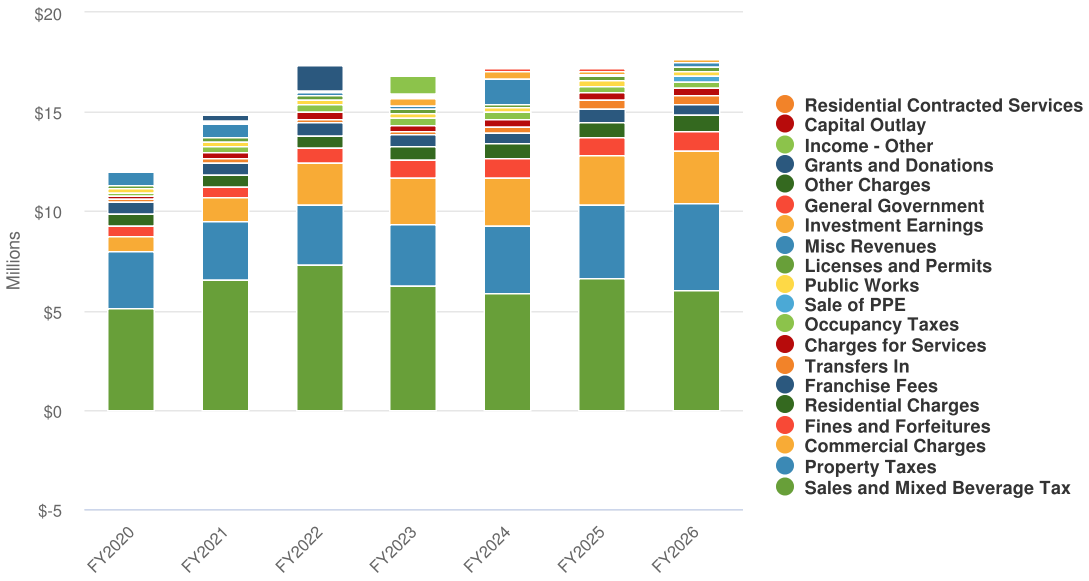
* Total does not include Economic Development Corporation numbers.

Revenues by Source

Projected 2026 Revenues by Source



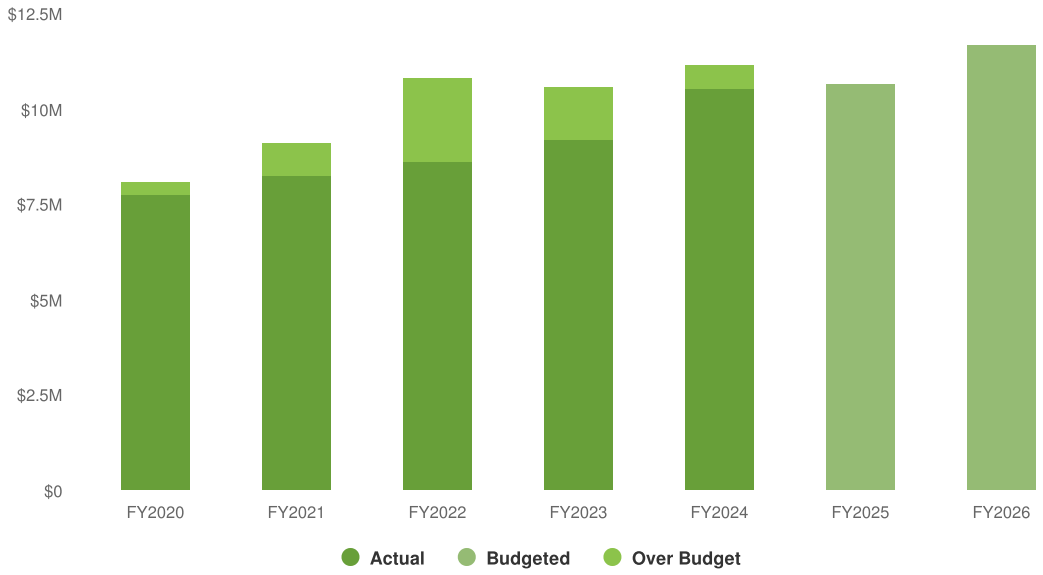
Budgeted and Historical 2026 Revenues by Source



General Fund Summary

$11,658,458 **$1,008,553**
(9.47% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual



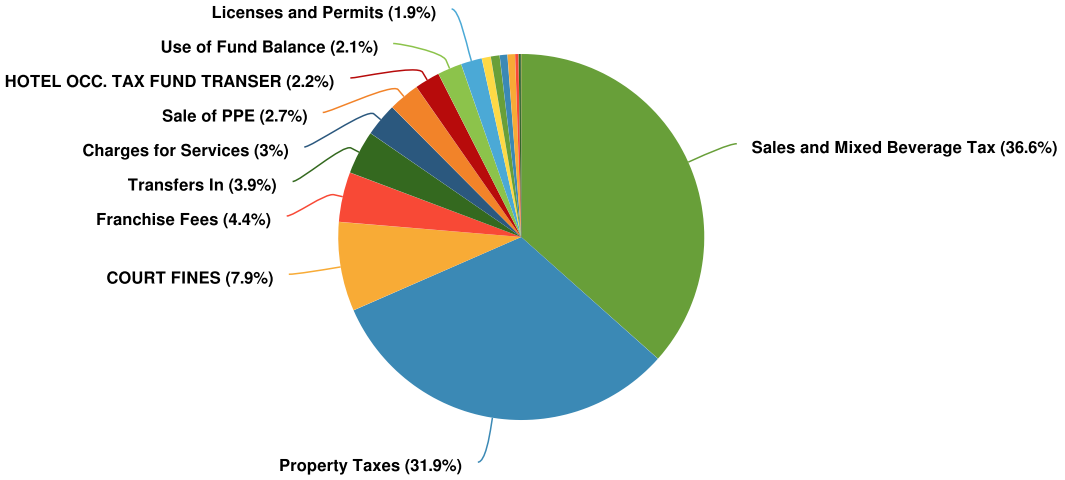
Revenues by Source

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

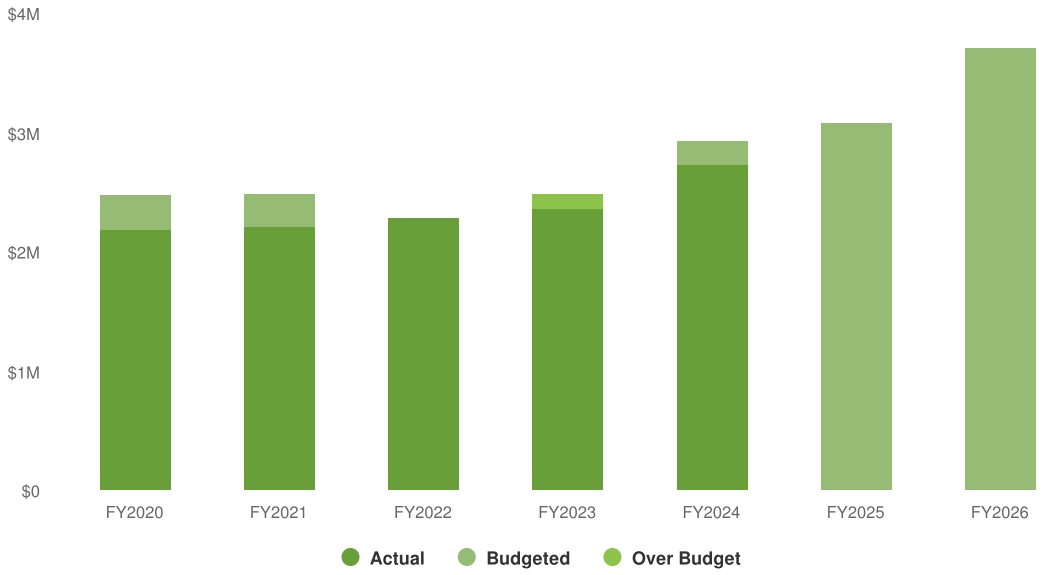
Property taxes are one of the largest revenue sources for General Fund operations. The property tax rate is made up of two segments. The first is the Maintenance and Operations (M&O) rate. This amount is dedicated to the daily operations of the City that fall within the General Fund. The second segment 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



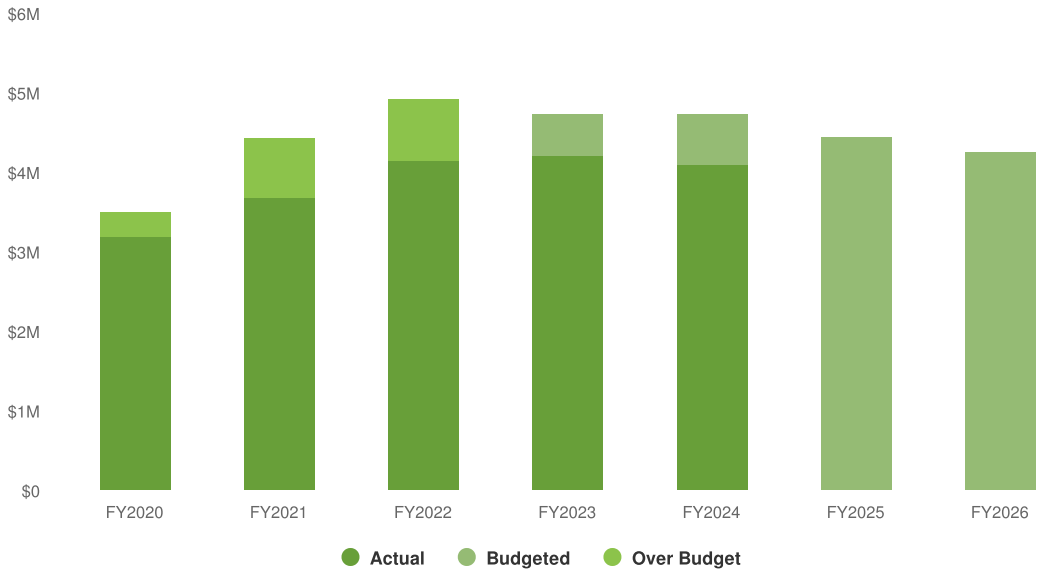
Sales and Mixes Beverage Tax Summary

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**

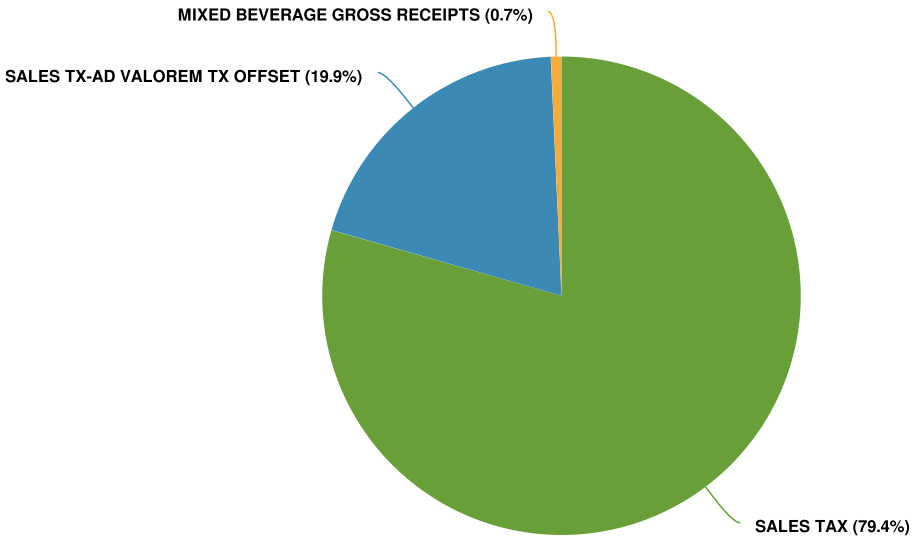
(-4.38% vs. prior year)

Sales and Mixes Beverage Tax Proposed and Historical Budget vs. Actual



Revenues by Source

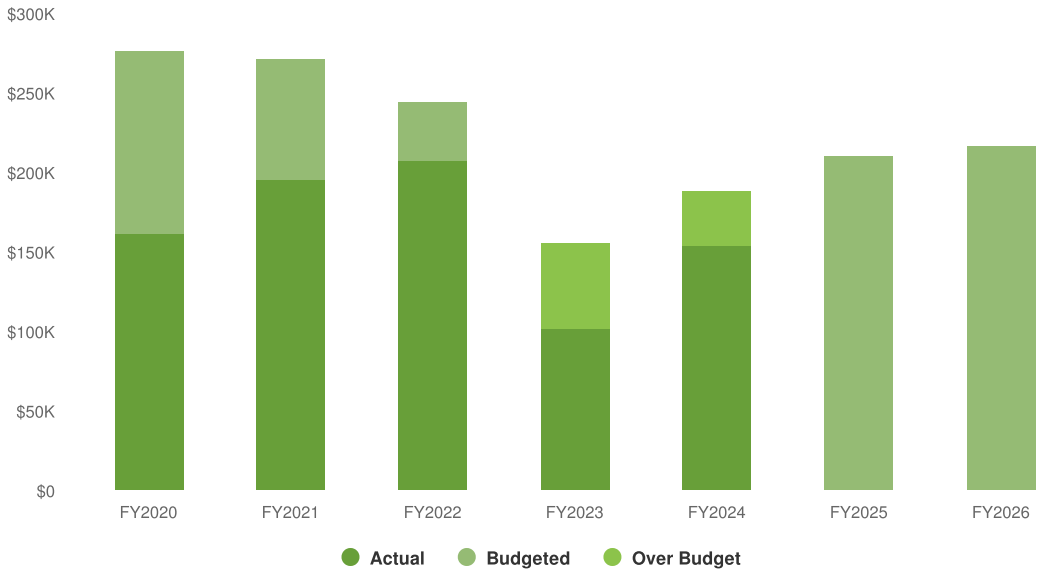
Projected 2026 Revenues by Source



License and Permits Summary

$217,250 **$6,800**
(3.23% vs. prior year)

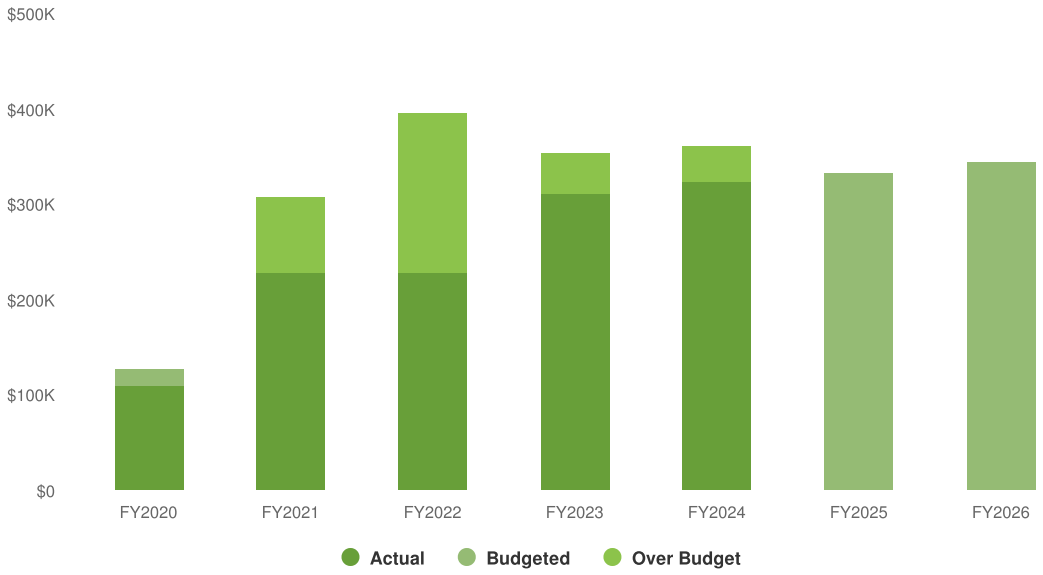
License and Permits Proposed and Historical Budget vs. Actual



Charges for Services Summary

$344,200 $10,435
(3.13% vs. prior year)

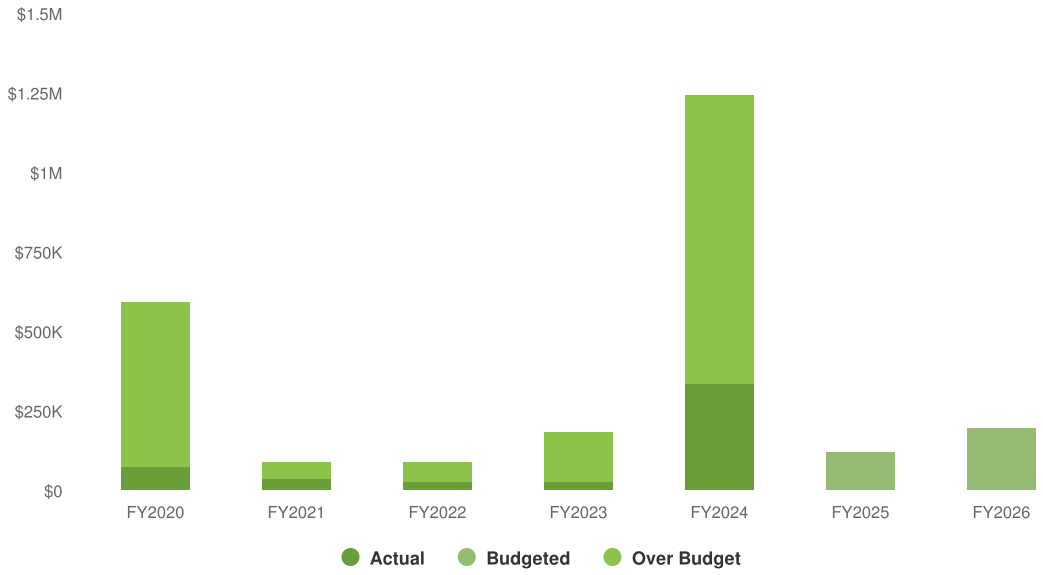
Charges for Services Proposed and Historical Budget vs. Actual



Miscellaneous Revenues Summary

$197,100 **$76,000**
(62.76% vs. prior year)

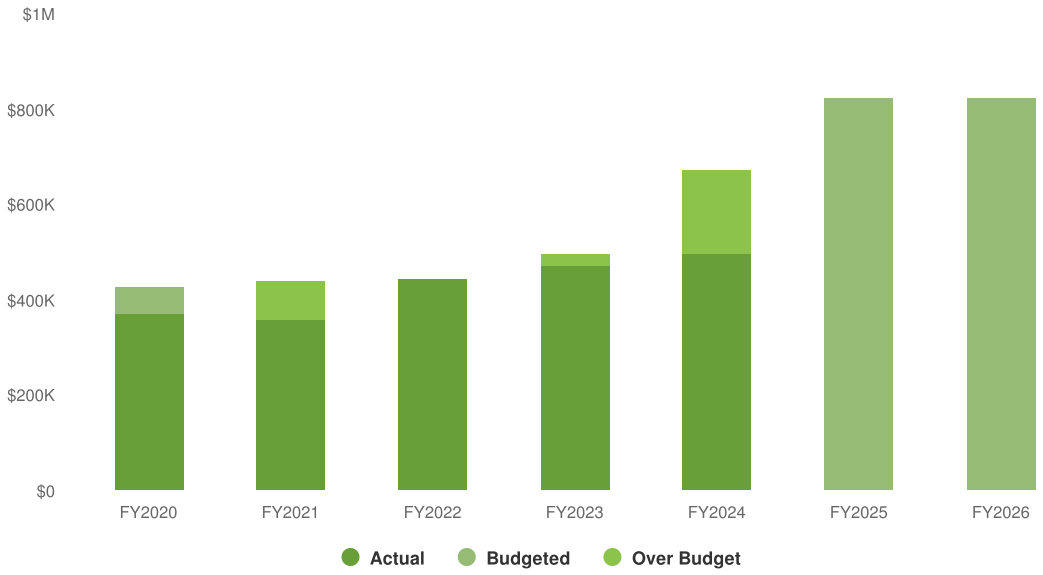
Miscellaneous Revenues Proposed and Historical Budget vs. Actual



Transfers In Summary

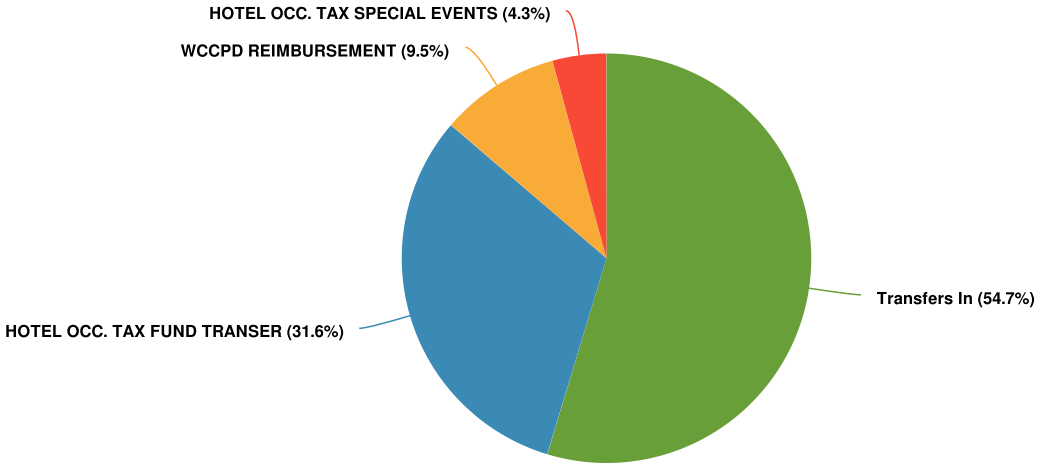
$823,000 **$0**
(0.00% vs. prior year)

Transfers In Proposed and Historical Budget vs. Actual



Revenues by Source

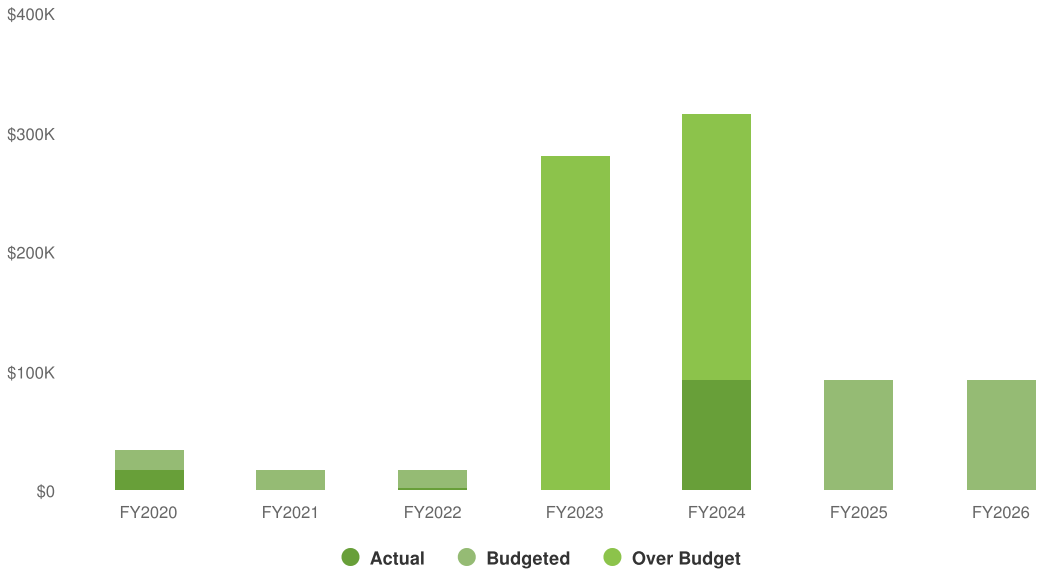
Projected 2026 Revenues by Source



Investment Earnings Summary

$92,500 $0
(0.00% vs. prior year)

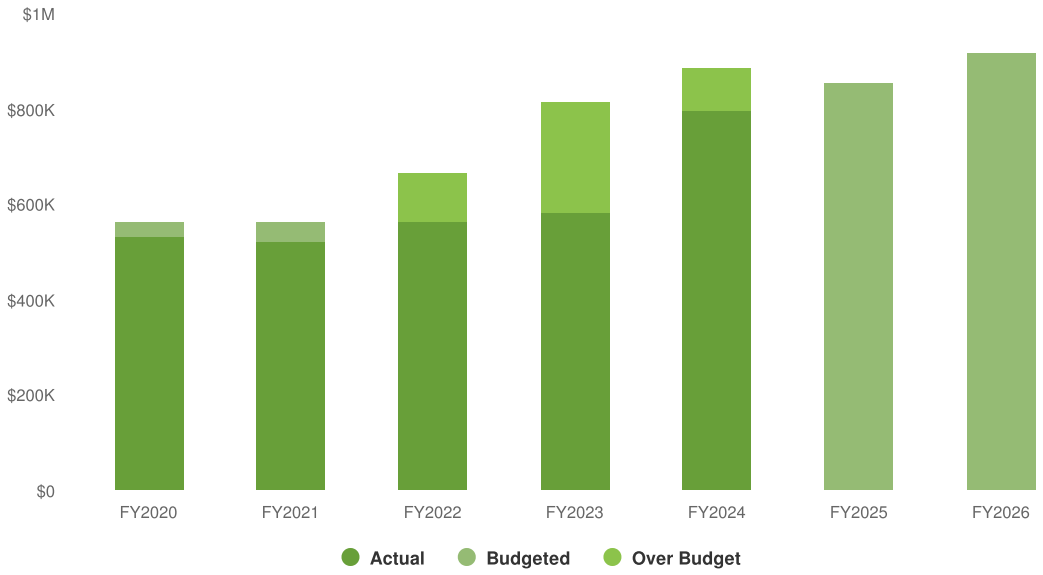
Investment Earnings Proposed and Historical Budget vs. Actual



Fines and Forfeitures Summary

$918,765 **$63,387**
(7.41% vs. prior year)

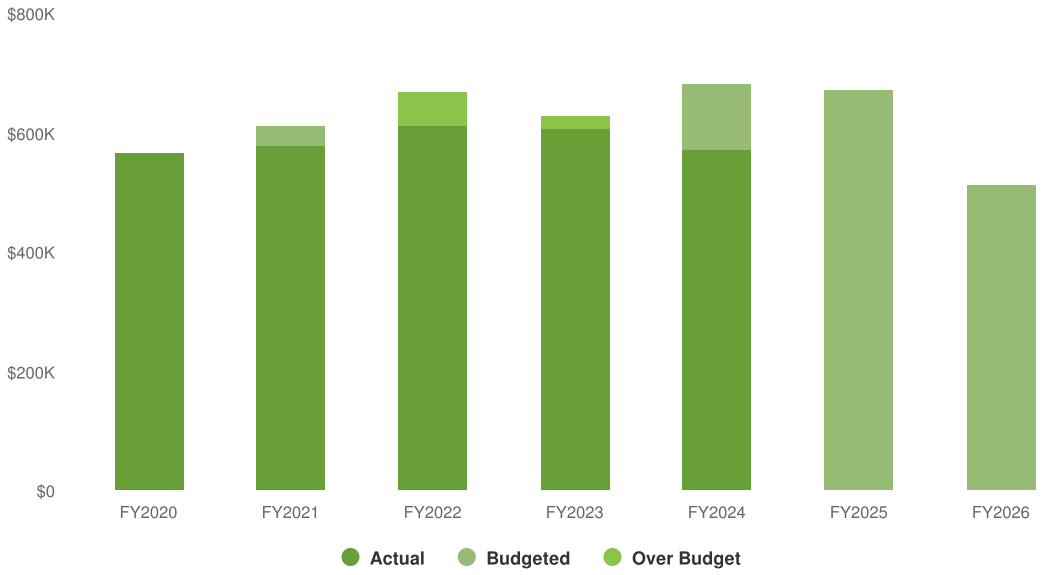
Fines and Forfeitures Proposed and Historical Budget vs. Actual



Franchise Fees Summary

$514,150 -$158,073
(-23.51% vs. prior year)

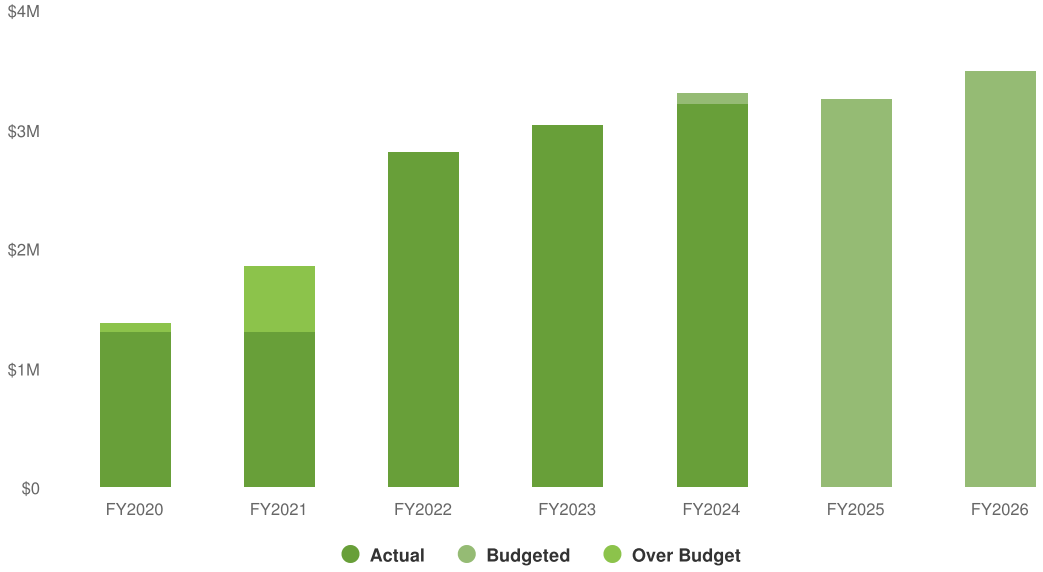
Franchise Fees Proposed and Historical Budget vs. Actual



Garbage Fund Summary

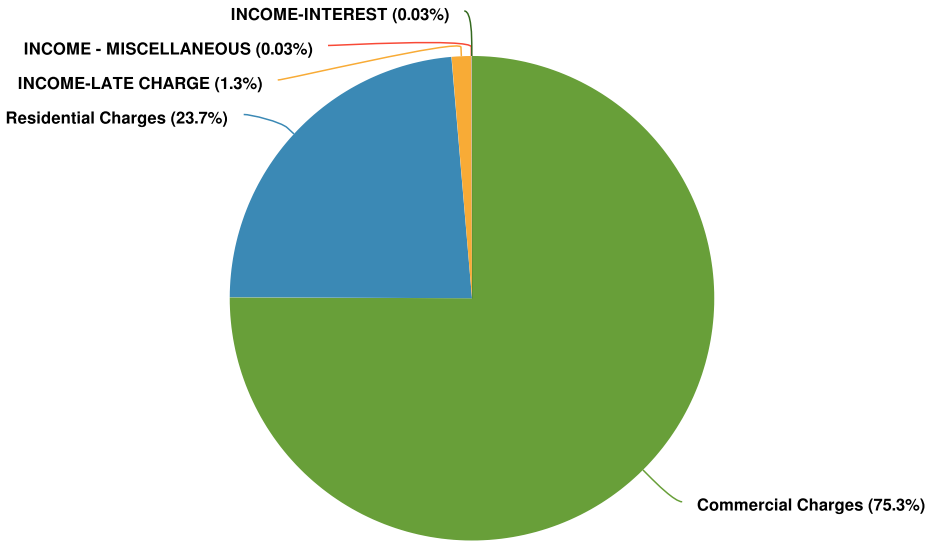
$3,494,152 **$231,207**
(7.09% vs. prior year)

Garbage Fund Proposed and Historical Budget vs. Actual



Revenues by Source

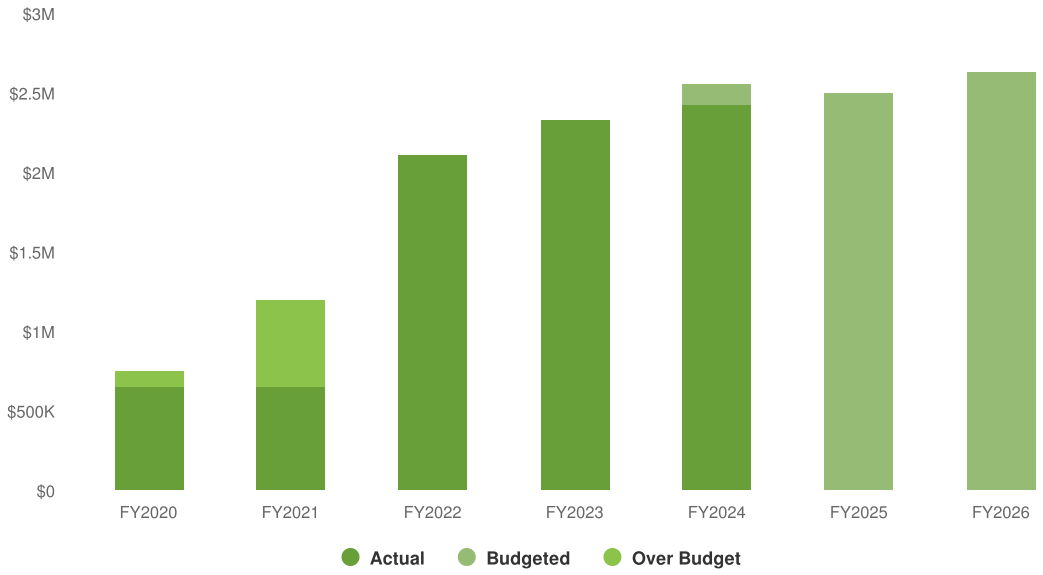
Projected 2026 Revenues by Source



Commercial Charges Summary

$2,630,483 **$134,849**
(5.40% vs. prior year)

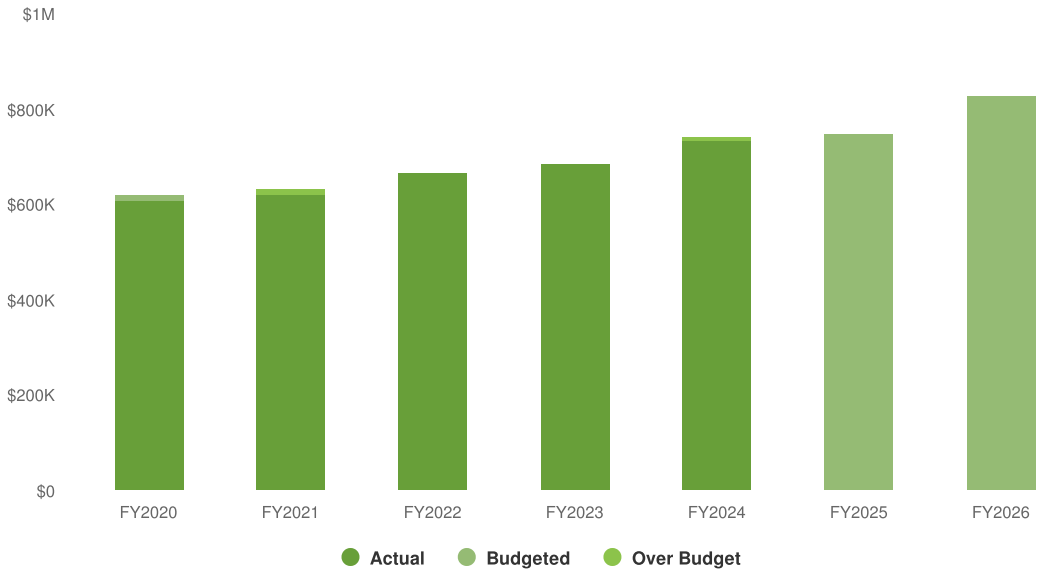
Commercial Charges Proposed and Historical Budget vs. Actual



Residential Charges Summary

$826,669 **$79,358**
(10.62% vs. prior year)

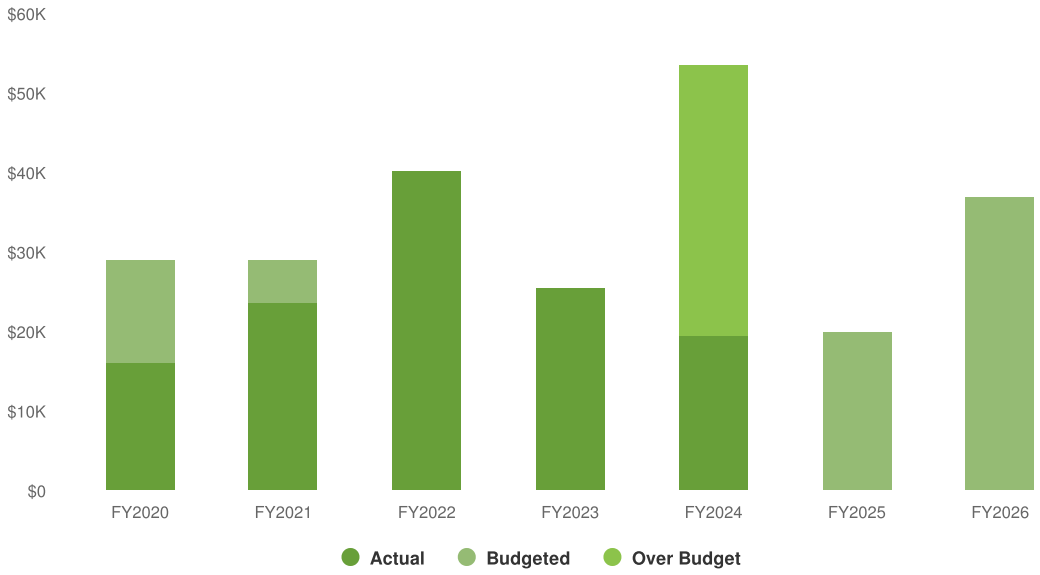
Residential Charges Proposed and Historical Budget vs. Actual



Other Charges Summary

$37,000 $17,000
(85.00% vs. prior year)

Other Charges Proposed and Historical Budget vs. Actual



DEPARTMENT BUDGETS

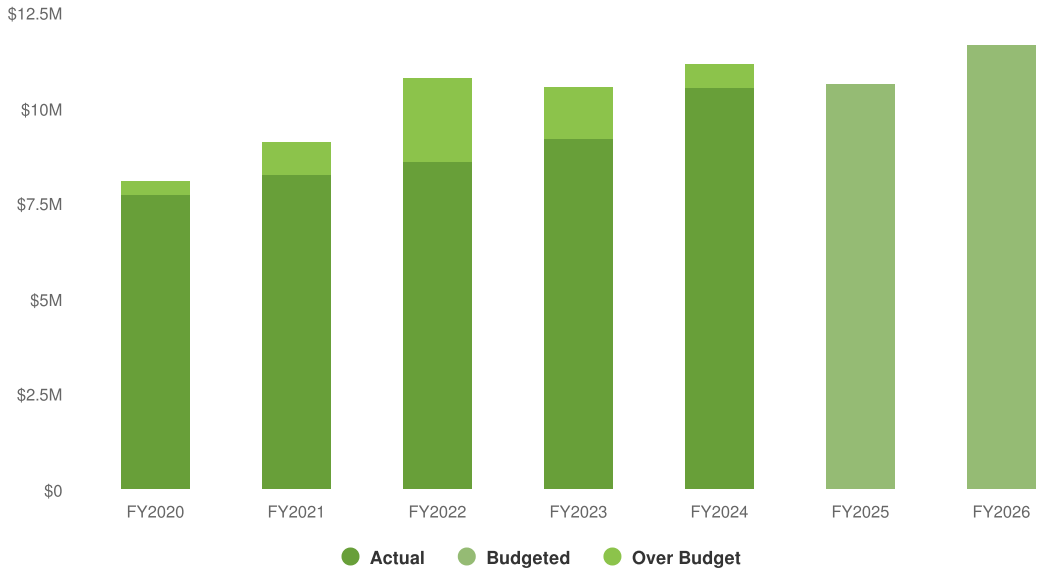
GENERAL FUND

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

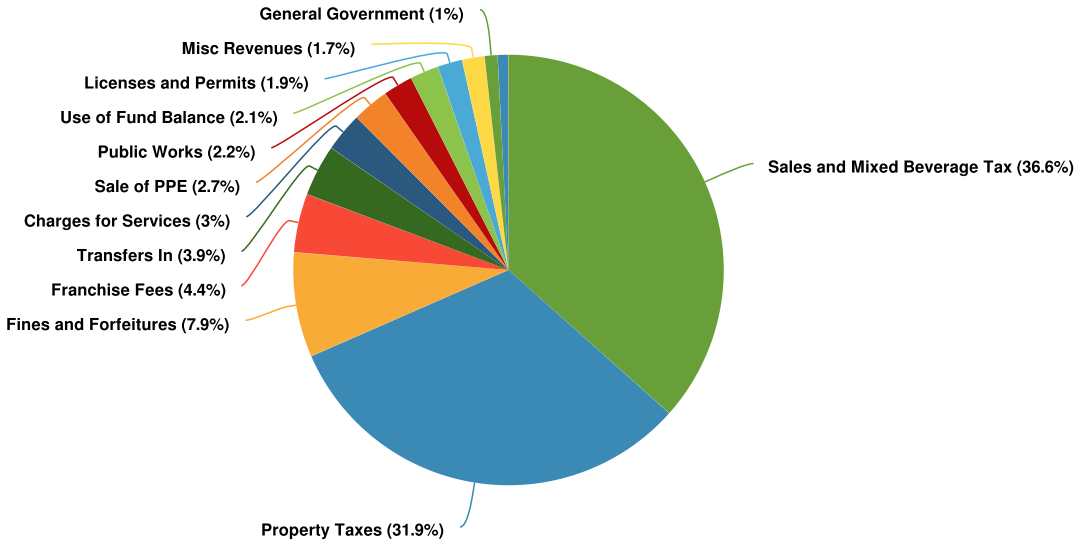
$11,658,458 **$1,008,553**
(9.47% vs. prior year)

All Funds: Revenue Summary Proposed and Historical Budget vs. Actual

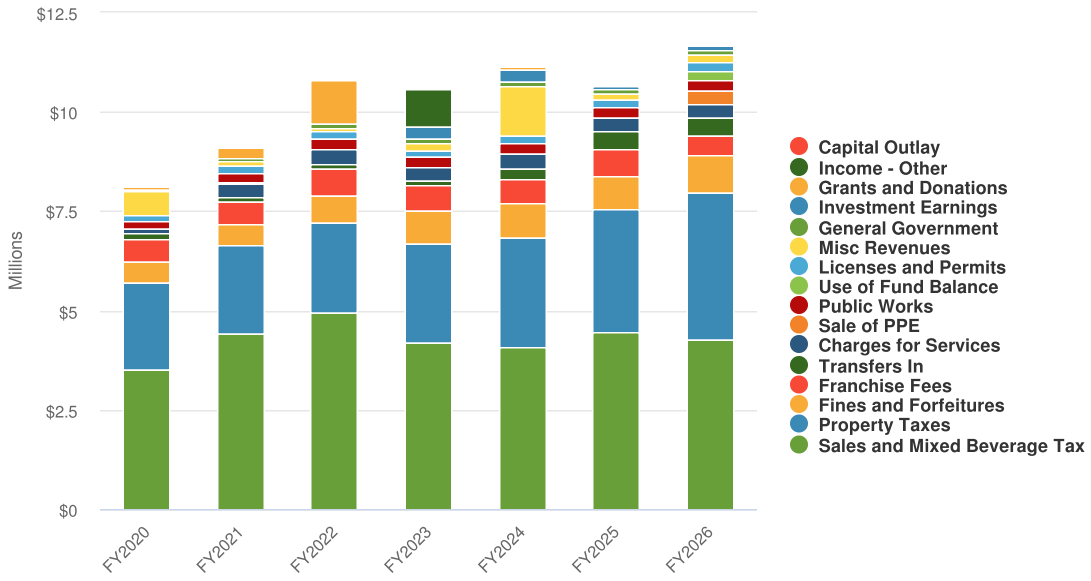


Revenues by Source

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

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
BEGINNING FUND BALANCE		3,345,818	5,358,971	4,981,520	4,982,035	4,982,035	4,982,035	4,495,003	4,495,003
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	ADVALOREM TAX CURRENT	2,291,161	2,490,232	2,735,812	3,079,826	3,248,089	3,206,528	3,214,419	3,714,419
4115	SALES TAX	3,910,897	3,330,917	3,251,418	3,517,179	1,918,961	3,280,000	3,291,735	3,388,338
4116	SALES TX-AD VALOREM TX OFFSET	989,457	848,954	817,226	895,060	479,741	822,414	822,933	847,087
4118	HOTEL OCC. TAX FUND TRANSER	230,000	260,000	260,000	260,000	170,000	260,000	260,000	260,000
4119	HOTEL OCC.TAX F. TRSFR CAPITAL	4,341	0	44,472	0	0	0	0	0
4120	MIXED BEVERAGE GROSS RECEIPTS	30,204	29,353	27,951	30,000	15,020	25,296	30,000	30,000
4121	HOTEL OCC. TAX SPECIAL EVENTS	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
4201	CPS ENERGY FRANCHISE FEES	574,683	546,585	498,002	591,923	238,612	425,000	591,923	437,750
4205	AT&T TELECOM FRANCHISE FEES	9,236	9,783	8,576	9,600	4,444	9,571	9,600	9,600
4210	TIME WARNER CABLE & TEL FEES	70,309	65,886	56,572	65,000	26,390	55,000	55,000	55,000
4215	OTHER TELECOM FEES	1,170	980	2,222	1,000	5,385	7,000	3,000	7,000
4230	FRANCHISE FEES -WATER	3,066	3,347	3,649	3,500	3,462	3,500	3,500	3,500
4301	INTEREST	2,790	280,217	316,061	104,382	171,557	241,269	92,500	92,500
4302	FRANCHISE FEE- SANITATION	10,747	1,695	901	1,200	1,219	1,300	1,200	1,300
4310	COURT FINES	668,132	813,793	888,064	842,251	735,333	909,668	918,765	918,765
4320	WINDCREST GIFT SHOP	0	4	0	0	0	0	0	0
4401	SWIMMING POOL FEES	0	0	0	0	0	0	0	0
4402	SWIMMING POOL CONCESSIONS	0	0	0	0	0	0	0	0
4403	SWIMMING POOL B-PARTIES	0	0	0	0	0	0	0	0
4408	CONTRACTOR ANNUAL REGISTRATION	100	1,700	2,400	1,200	2,140	2,100	1,200	2,100
4409	BUILDING PERMIT FEES	187,341	129,787	158,399	160,060	121,672	160,000	180,000	180,000
4410	FOOD PERMIT FEES	10,510	9,528	15,800	15,000	15,413	17,000	15,000	17,000
4411	FIRE DEPARTMENT FEES	6,740	26,283	22,980	20,000	20,945	23,000	20,000	23,000
4415	BUSINESS LICENSE FEES	6,163	10,858	1,060	6,500	1,080	1,000	6,500	6,500
4420	LIQUOR LICENSE FEES	698	1,713	2,145	2,000	2,633	3,000	2,000	3,000
4425	VEHICLE STORAGE FEES	29,965	31,876	28,033	30,565	1,693	28,033	30,565	28,000
4430	CIVIC CENTER FEES	53,290	65,802	78,880	52,000	57,105	60,000	52,000	62,000
4435	DOG TAG & IMPOUNDMENT FEES	886	500	505	450	235	450	450	450
4439	MISC. PERMIT FEES	0	0	1,280	1,100	1,100	1,100	1,100	1,100
4440	MISCELLANEOUS FEES	9,428	25,694	26,808	25,000	21,502	25,000	25,000	25,000
4441	ALARM & PERMIT FEES	2,125	2,025	8,074	5,000	3,040	7,900	5,000	7,900
4442	PLATTING/ZONING/VAR FEES	0	(82)	35	300	0	100	300	300
4450	POST OFFICE SUBSIDY	25,000	22,917	25,000	25,000	10,417	25,000	25,000	25,000
4451	EDC REIMBURSEMENT	0	0	230,000	0	0	0	0	0
4455	WCCPD REIMBURSEMENT	53,000	78,000	78,000	78,000	0	78,000	78,000	78,000
4460	MISCELLANEOUS INCOME	78,587	69,904	81,354	50,000	101,104	100,000	70,000	80,000
4461	WORKER'S COMP	0	90,697	90,024	45,000	120,385	120,385	45,000	91,000
4462	DONATIONS FD	1,000	11,755	15,529	1,000	3,000	2,800	1,000	1,000
4463	DONATIONS SPECIAL EVENTS	0	0	563	0	120	120	0	0
4470	LEASE OF LAND	280,000	205,002	205,000	205,000	116,250	205,000	205,000	205,000
4471	LEASE OF BUILDING SPACE	1,200	1,200	1,200	1,200	0	1,200	1,200	1,200
4475	INCOME - BAD DEBT	0	(480)	0	0	0	0	0	0
4501	GARBAGE FUND ADMIN TRANSFER	125,000	125,000	300,000	450,000	250,000	450,000	450,000	450,000
4502	MEIA TERMINATION	0	0	815,464	0	0	0	0	0
4513	GRANT PROCEEDS WFD	14,430	3,000	0	0	0	0	0	0

01 - General Fund (Continued)

7-02-2025 03:02 PM

CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 2

01 -GENERAL FUND
REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
4514	GRANT PROCEEDS WPD	3,132	3,132	38,148	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
4549	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

4470 LEASE OF LAND

PERMANENT NOTES:
CLEAR CHANNEL 2010 AGREEMENT (2 SIGNS)
YEARS 1-10 2*$25,000.00=$50,000.00
YEARS 11-15 2*$27,500.00=$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*$37,500.00=$75,000.00
YEAR 6-10 2*$39,375.00=$78,750.00
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*$37,500.00=$75,000.00
YEAR 6-10 2*$39,375.00=$78,750.00
YEAR 11-15 2*$41,344.00=$82,688.00
YEAR 16-20 2*$43,411.00=$86,822.00

Administration

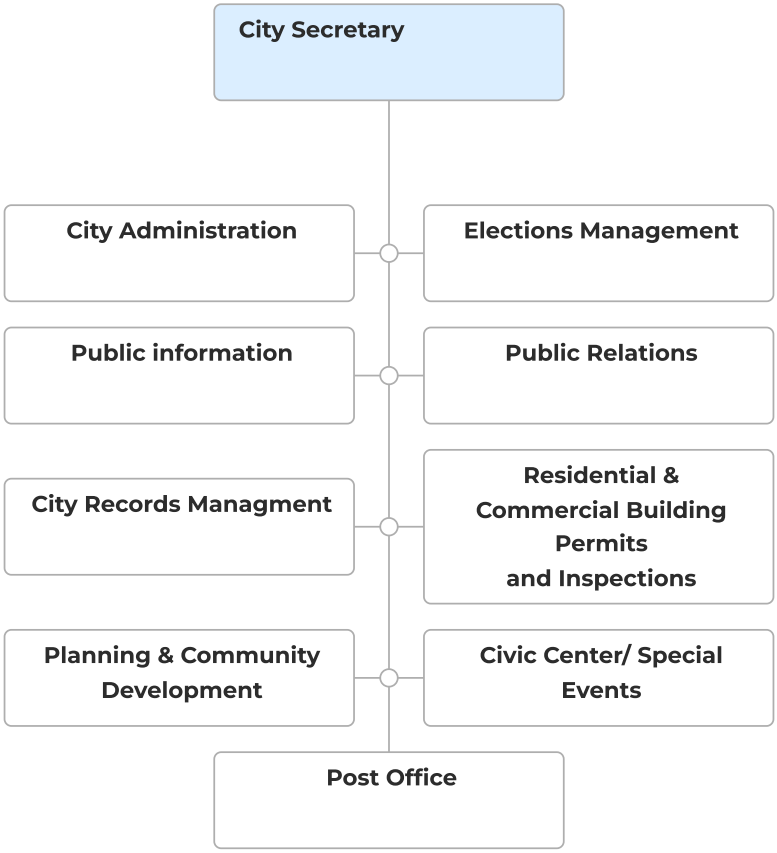
The Administration Department serves as a central point of contact for the community, providing vital information and assistance related to permitting, land and building development, public meetings, city events, citizen concerns, and city elections. Under the leadership of the City Secretary, the Office 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

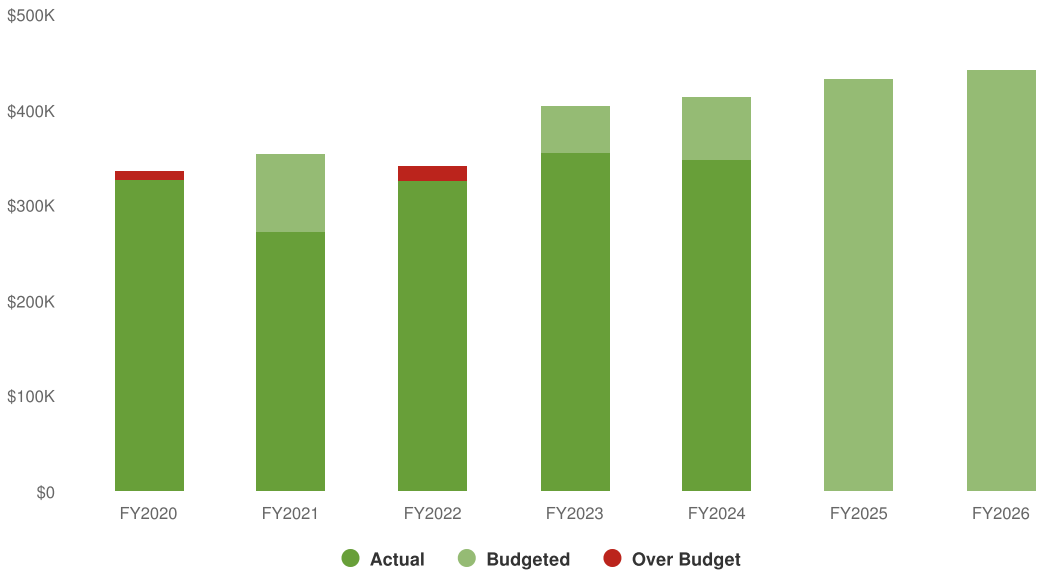
Expenditures Summary

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**

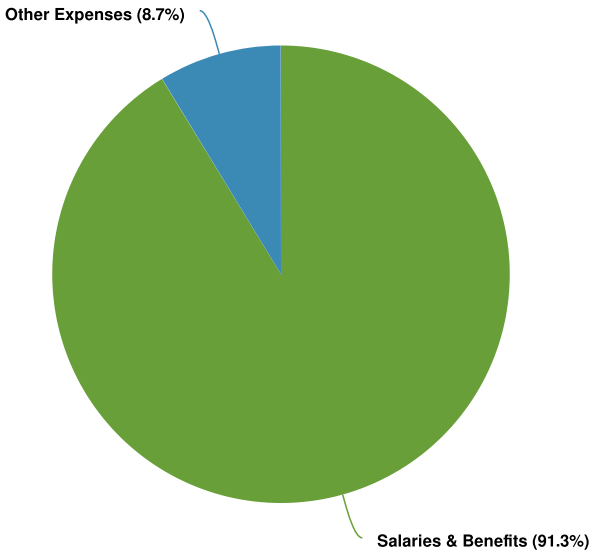
(2.08% vs. prior year)

Administration Proposed and Historical Budget vs. Current Budget

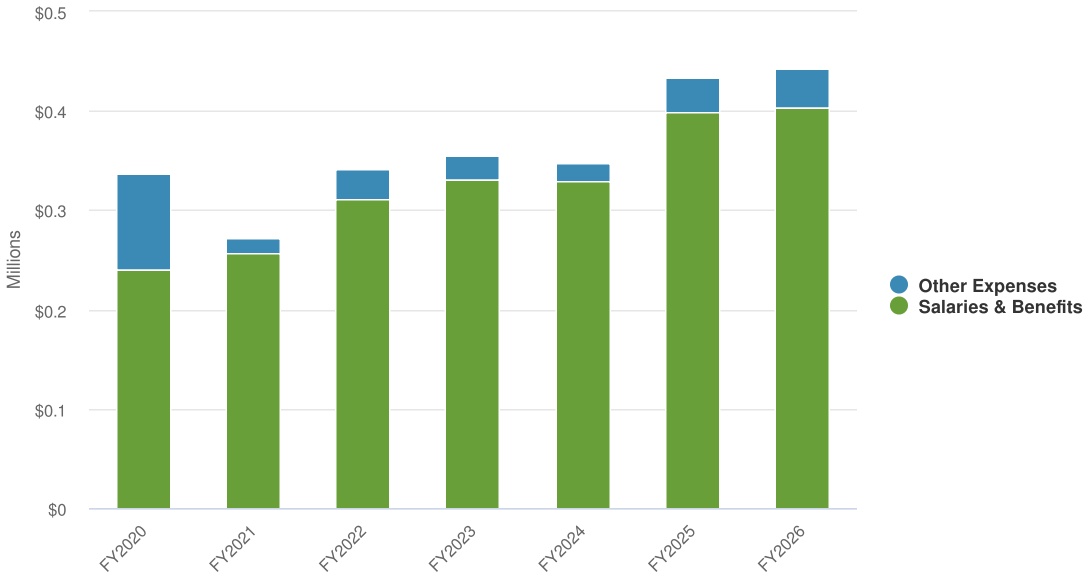


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



01 - Administration

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 3

01 -GENERAL FUND
01-ADMINISTRATION
DEPARTMENT EXPENSES

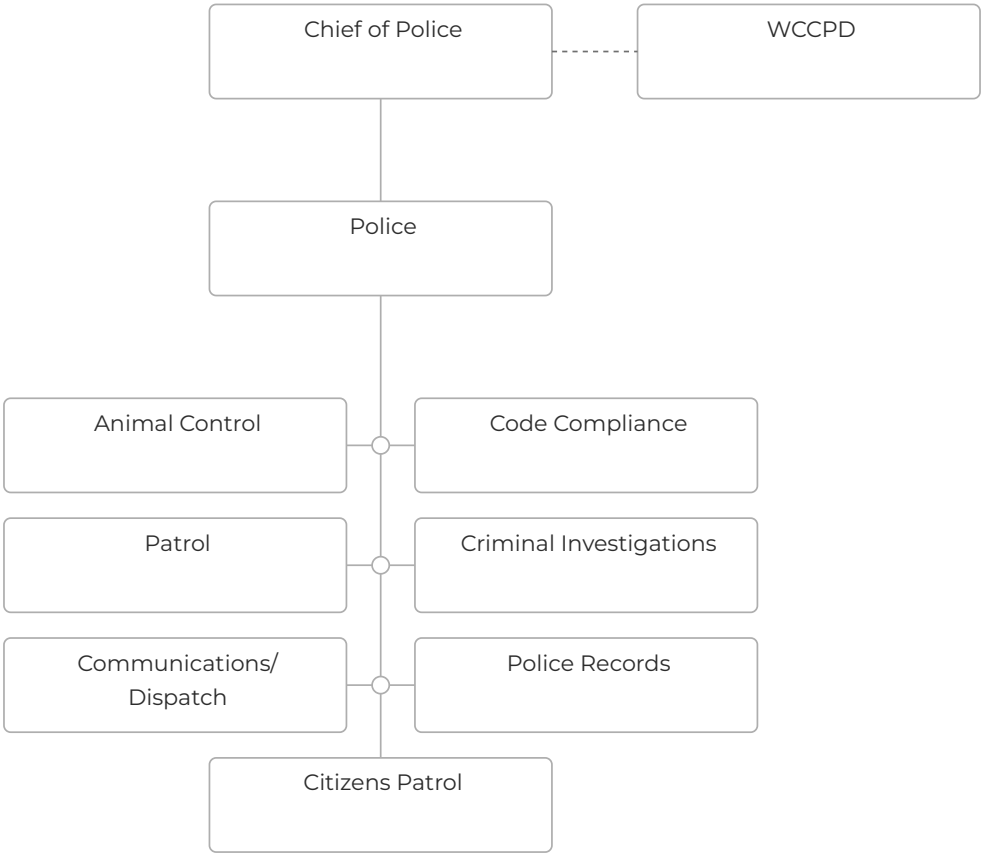
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
501-010 ADMIN. SALARIES	221,584	237,896	219,076	263,527	183,109	252,309	262,977	262,977
501-014 STIPEND	0	0	0	0	0	0	0	0
501-015 ADMIN INCENTIVE PAY-BILINGUAL	602	600	0	0	0	0	0	0
501-018 ADMIN.EDUCATION PAY	554	900	969	1,500	1,535	2,100	1,500	1,500
501-020 ADMIN. OVERTIME	1,105	1,357	708	2,700	1,862	2,700	2,700	2,700
501-030 SOCIAL SECURITY	16,051	17,411	15,100	20,481	13,352	18,300	20,439	20,439
501-040 HEALTH INSURANCE	44,753	39,310	36,662	59,353	38,437	52,817	63,054	63,054
501-050 RETIREMENT	16,101	25,657	30,381	39,677	26,650	36,900	41,733	41,733
501-060 WORKERS' COMPENSATION	368	550	504	550	458	550	553	553
501-070 UNEMPLOYMENT COMPENSATION	48	26	719	675	357	675	608	608
501-080 CONTRACT LABOR	10,568	6,906	25,409	10,000	0	10,000	10,000	10,000
501-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	311,734	330,612	329,529	398,463	265,760	376,351	403,564	403,564
OTHER EXPENSES								
501-120 DUES & SUBSCRIPTIONS	1,142	790	2,651	2,500	2,736	3,000	2,500	2,000
501-130 BONDS & TRAINING	7,097	8,324	7,112	10,000	9,284	10,000	10,000	9,000
501-151 Contract Svc - Inspections	0	0	0	0	0	0	0	0
501-420 OFFICE SUPPLIES	2,735	2,608	1,851	3,500	1,592	3,500	3,000	3,000
501-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	783	0	(967)	0	0	0
501-440 ELECTION SUPPLIES	12,437	12,354	4,225	15,000	11,267	15,000	17,000	15,000
501-441 ELECTION SECURITY	5,580	0	1,650	3,000	8,355	8,355	10,000	9,000
501-590 POSTAGE	130	173	305	500	256	500	500	400
501-600 OFFICE EQUIPMENT & MAINT	54	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	29,176	24,248	18,578	34,500	32,523	40,355	43,000	38,400
CAPITAL EXPENSES								
501-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
501-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 01-ADMINISTRATION	340,909	354,861	348,107	432,963	298,283	416,706	446,564	441,964

PERMANENT NOTES:
0.5 FTE was approved in FY 20-21

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

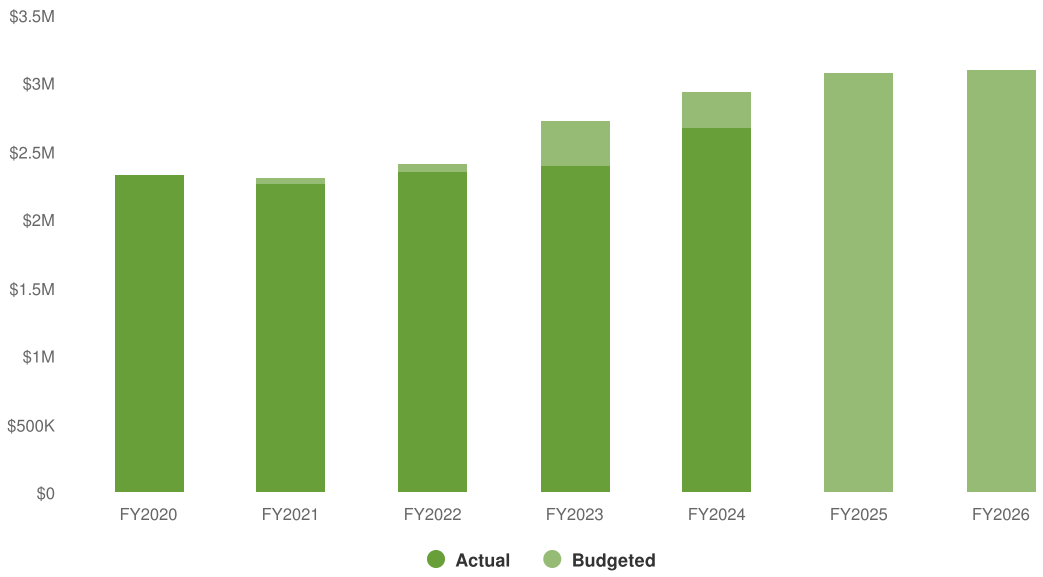
Police Department	FY 20/21 Actual	FY 21/22 Actual	FY22/23 Actual	FY 23/24 Actual	FY 24/25 Target	FY 25/26 Target
Emergency Response Time	4:29	3:03	4:57	1:30	3:01	≤FY24/25
Non-Emergency Response Time	9:50	11:12	7:12	5:18	6:11	≤FY24/25
Traffic Contacts	5,230	12,313	11,359	7,591	3769	≤FY24/25
Property Crime	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
Tunover 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. The 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.

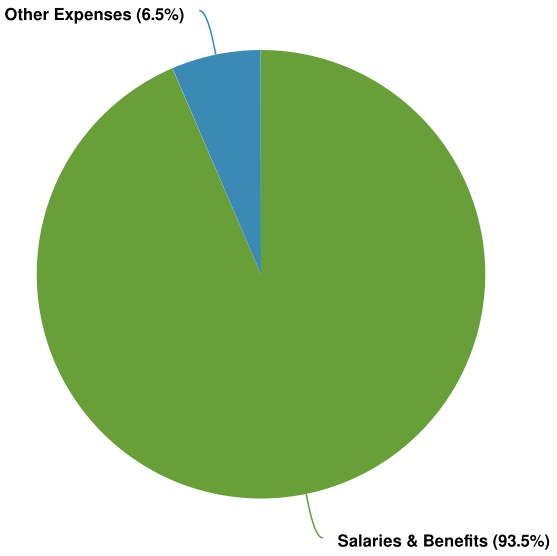
$3,108,113 **$21,560**
(0.70% vs. prior year)

Police Proposed and Historical Budget vs. Actual

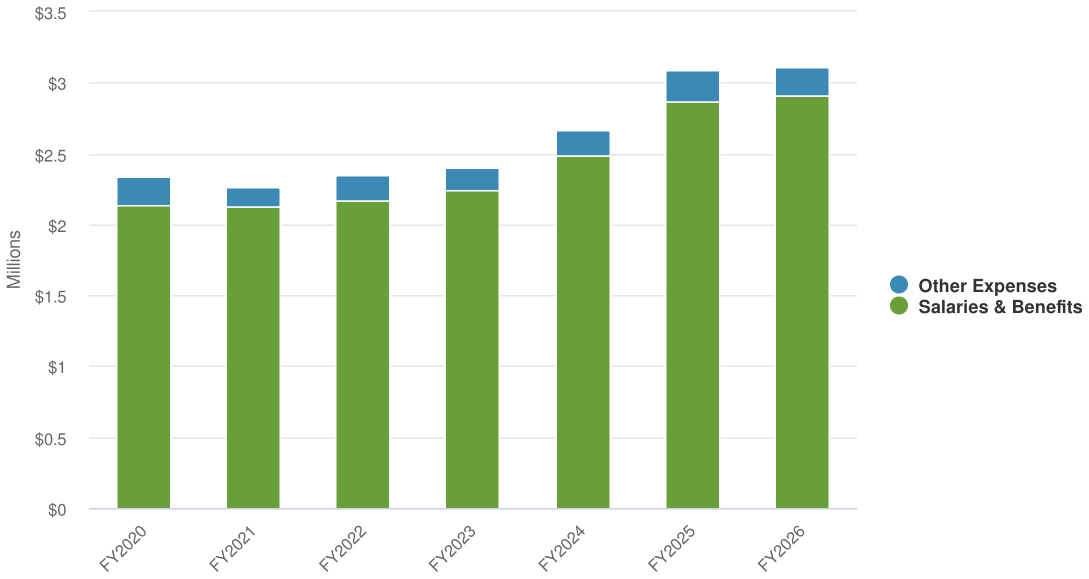


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



02- POLICE DEPARTMENT

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 4

01 -GENERAL FUND
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

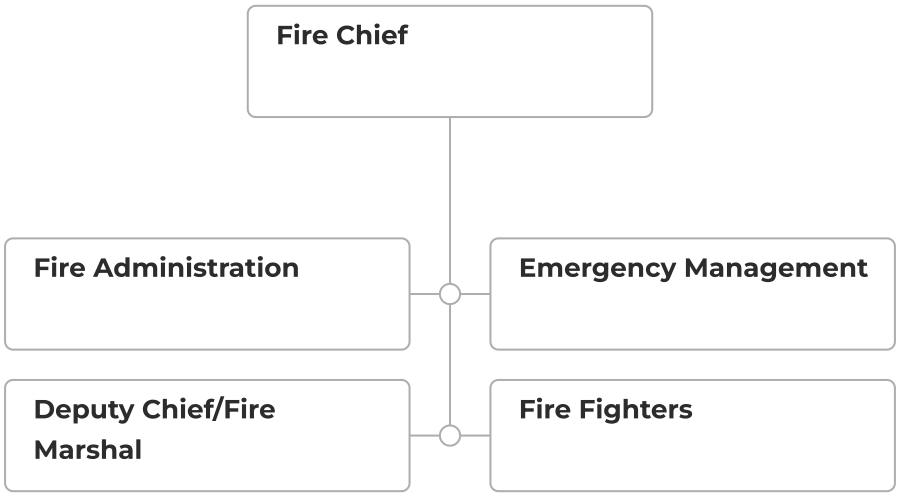
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
502-010 POLICE SALARIES	1,203,633	1,280,889	1,419,284	1,447,515	900,355	1,210,515	1,569,827	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	871	(301)	2,790	3,780	1,977	3,780	3,780	3,780
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	1,270	1,023	3,000	739	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

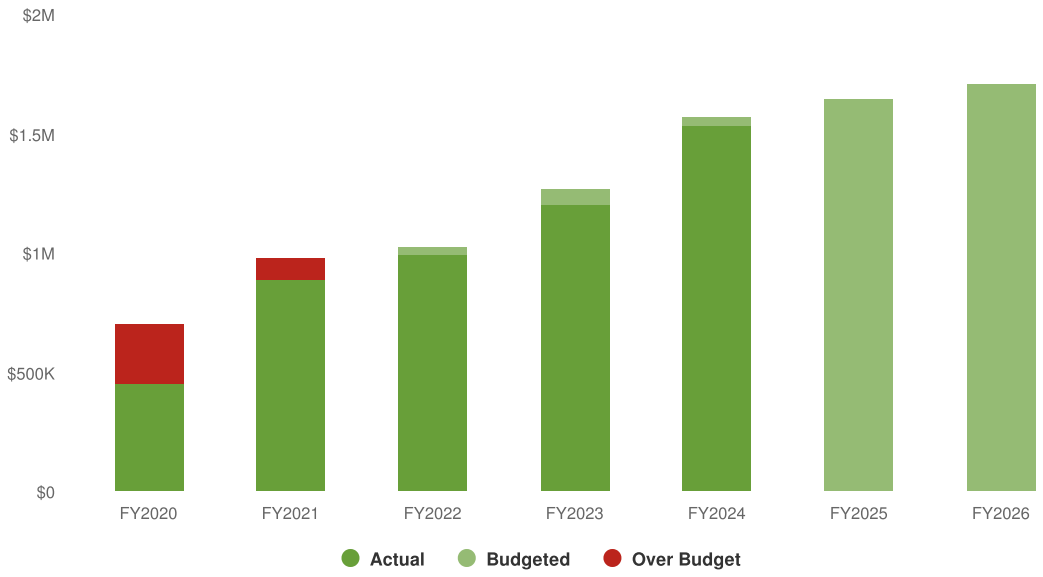
Fire Department	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET	FY 25/26 TARGET
Fire Response Time	5.2 minutes	5.0 minutes	5.0 minutes	5.0 minutes	5.0 minutes
Public Education	7	15	20	20	22
Local School Activities	5	15	>FY22/23	>FY23/24	>FY 24/25
# of Line of Duty Injuries	0	0	0	0	0
# 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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

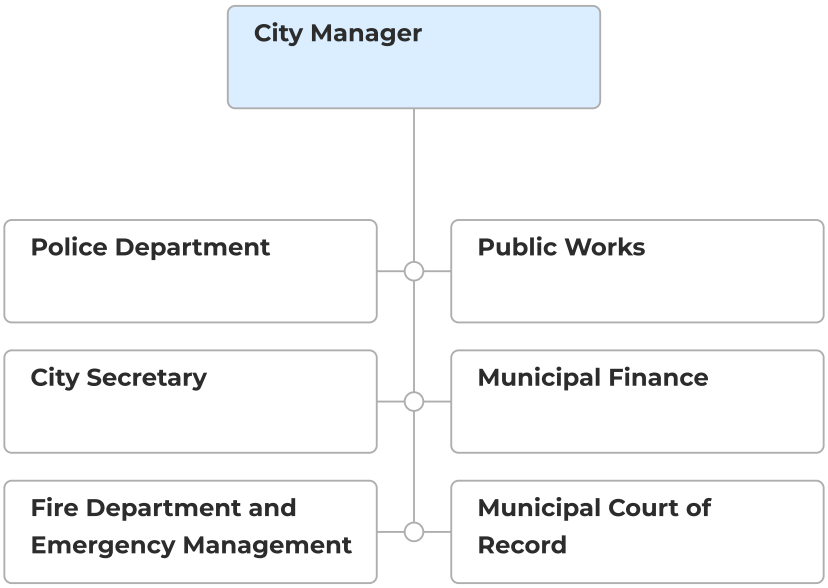
PAGE: 5

01 -GENERAL FUND
03-FIRE DEPARTMENT
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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 satifaction 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:

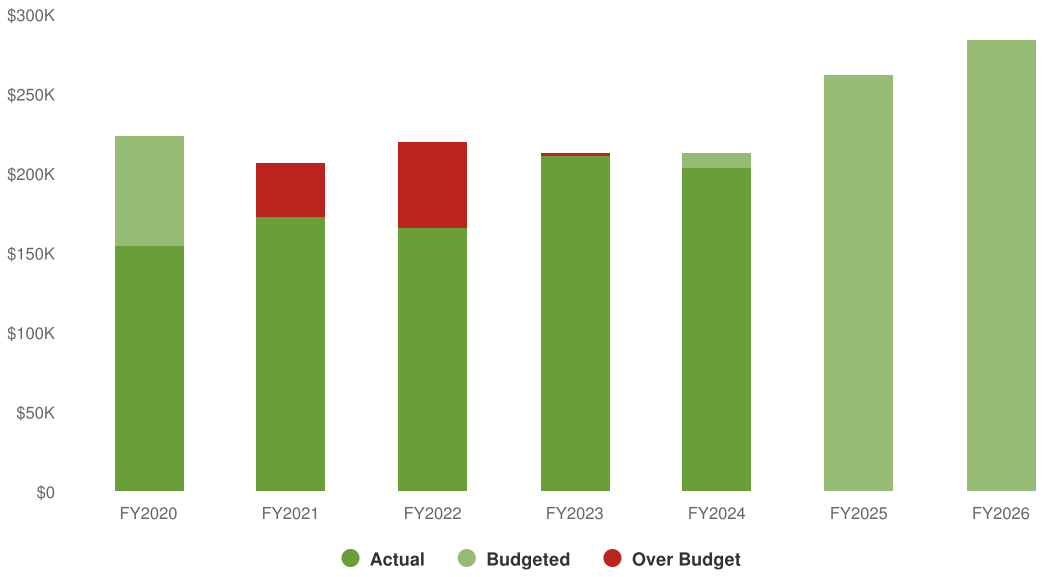
- Track and report on all special event expenditures to ensure alignment with the approved budget.
- Identify and apply for at least one external grant or sponsorship opportunity to offset event costs.
- Conduct a cost-benefit analysis of each major event to inform future budgeting and planning decisions.

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 6

01 -GENERAL FUND
04-SPECIAL SERVICES
DEPARTMENT EXPENSES

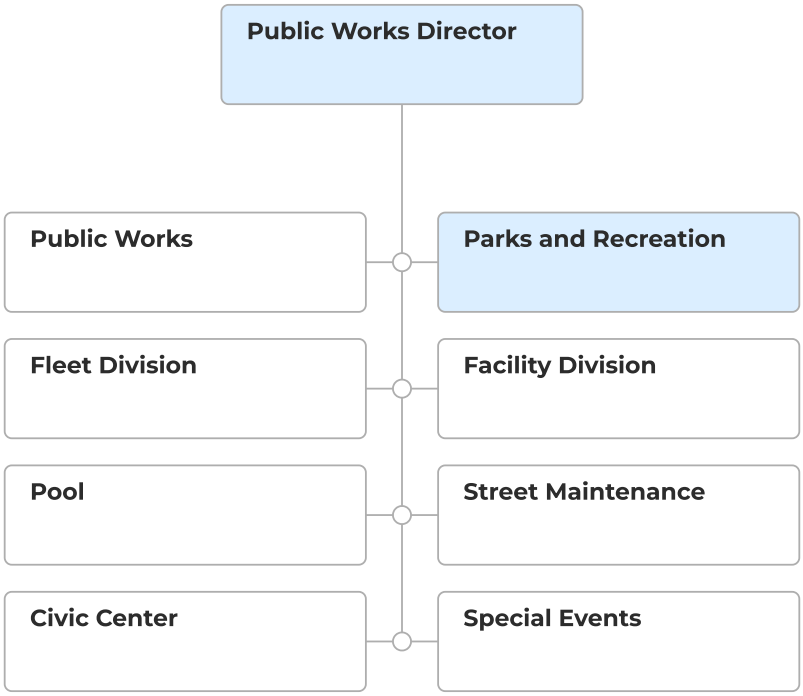
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
504-009 SALARIES	32,013	24,306	1,182	41,935	28,522	41,935	42,774	42,774
504-010 SALARIES - MAYOR & 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 ARTVIBE 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 REMEMBRBANCE 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 & ENTERTAIMNENT EXPENS	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

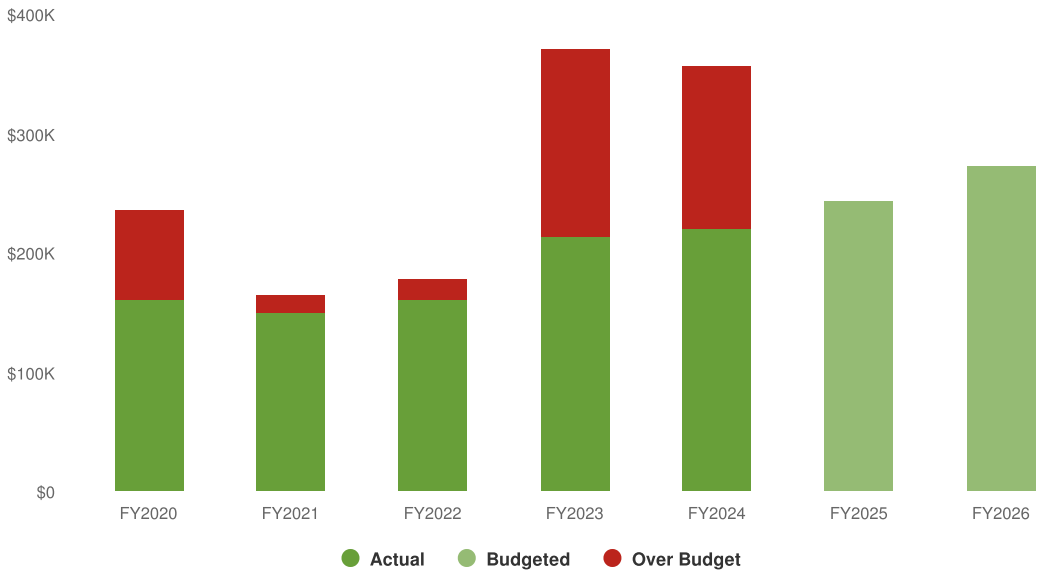
Expenditures Summary

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 7

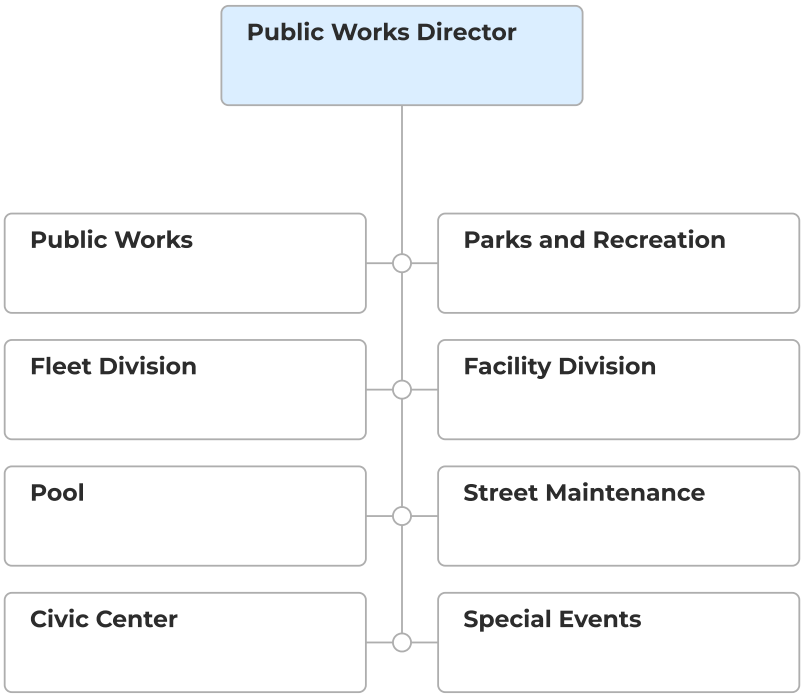
01 -GENERAL FUND
06-PARKS & RECREATION
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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 & SUBSCIPTIONS	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 Accomplised 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 +/-

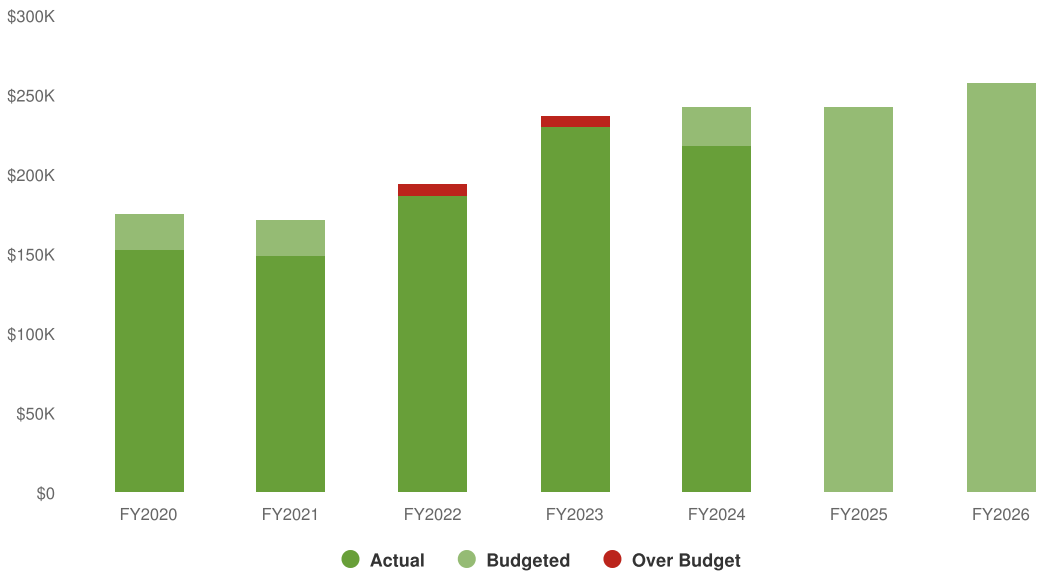
Expenditures Summary

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

PAGE: 8

01 -GENERAL FUND
07-FLEET MECHANIC
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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	250	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	38,774	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&RE	0	0	0	2,000	157	2,000	0	0
507-608 VEHICLE OUTSIDE MAINT-WRNT 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

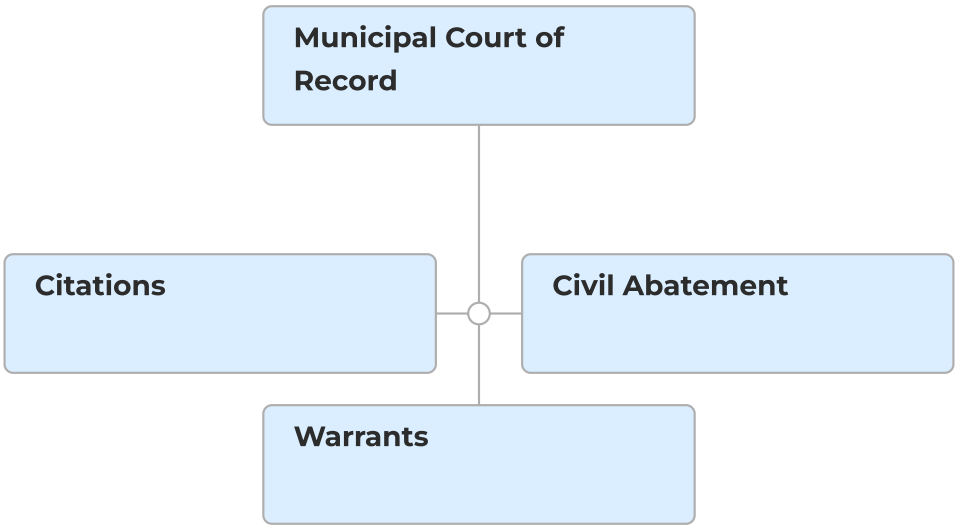
Municipal Court

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.)

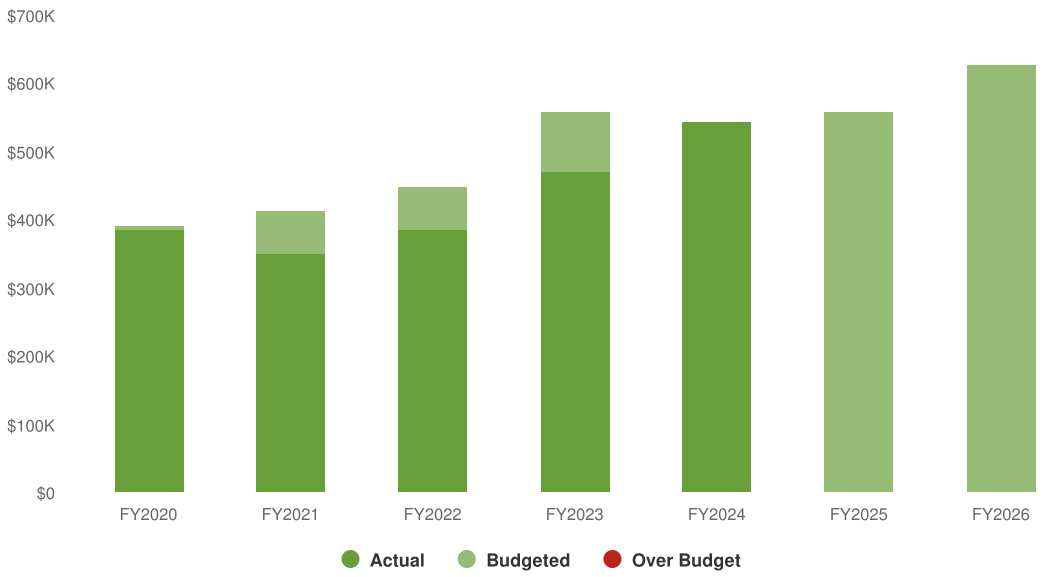
*RCI Continuing sending warrant files to scan Est. Cost 12k per year.

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 9

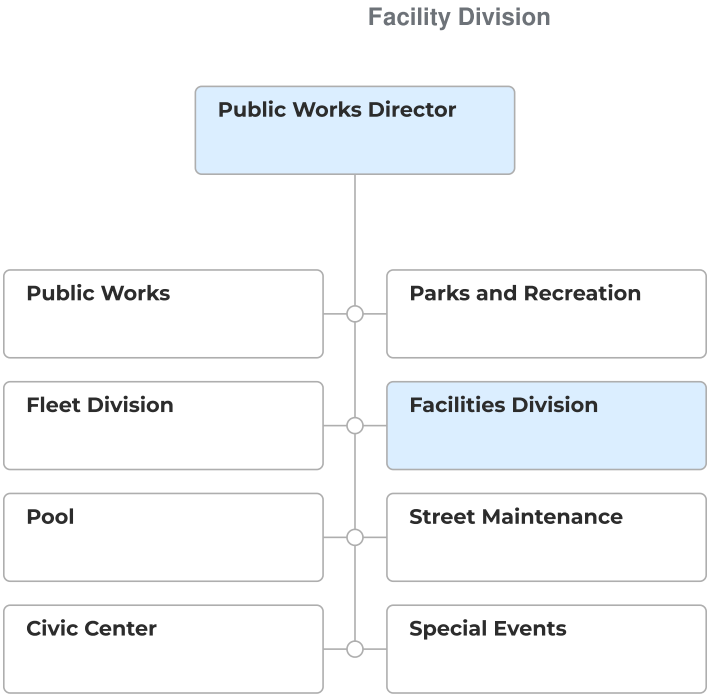
01 -GENERAL FUND
08-COURT
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED 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	6,000
508-150 JUDGE ALTERNATE	9,262	5,050	4,875	7,750	1,712	7,750	6,000	5,000
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	5,390	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



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

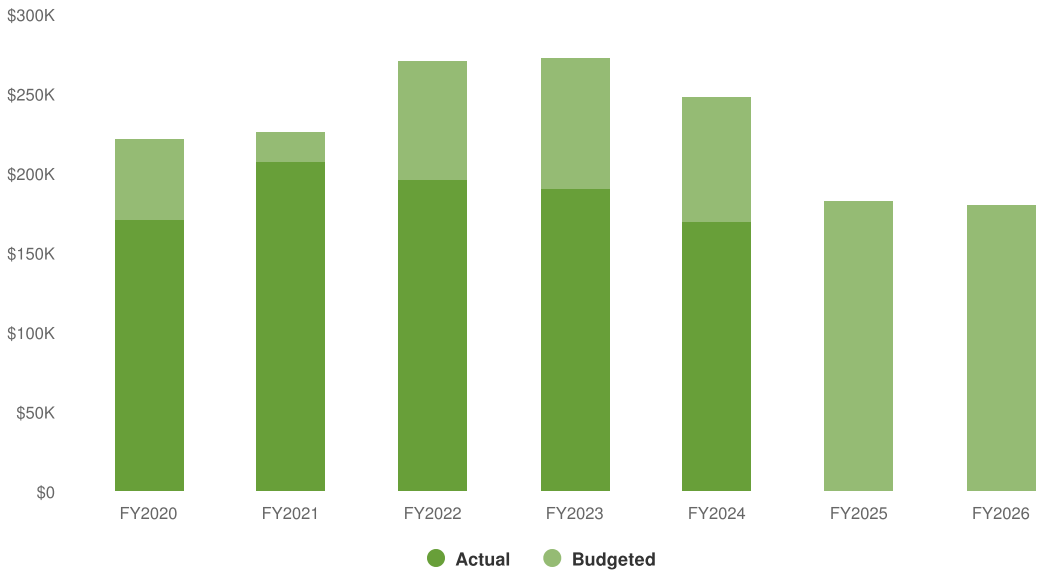
	FY 21/22 ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET	FY 24/25 YTD	FY 25/26 TARGET
Spaying weeds / insects	36	36	36	12	0	36
Filter replacements to all buildings.	3	3	4	4	2	4
Maintenance and repairs needed in all facility buildings	N/A	N/A	N/A	N/A	45	N/A
Fire supressors and Fire Extinguisher inspections	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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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01 -GENERAL FUND
10-FACILITY DIVISION
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
510-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 10-FACILITY DIVISION	196,359	190,809	169,551	183,000	94,878	183,000	183,000	180,000

Civic Center

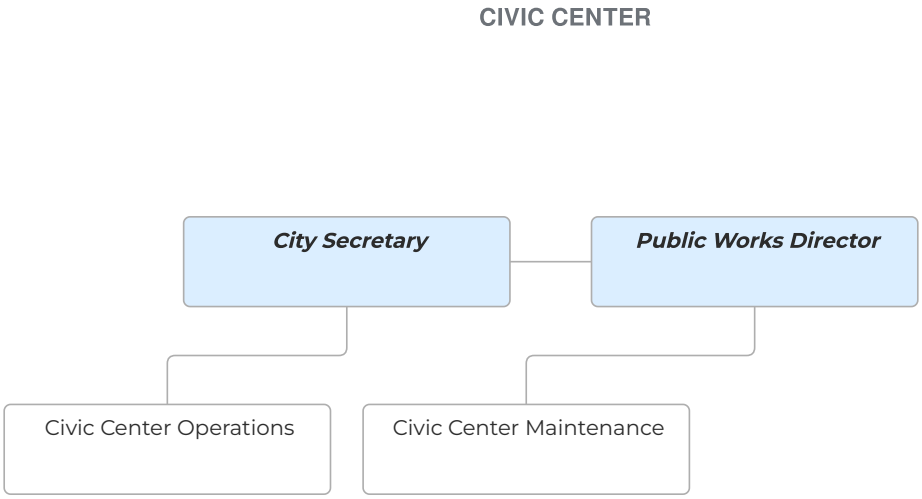
The Windcrest Civic Center functions as a key revenue-generating facility for the City of Windcrest, while also serving as a valued public amenity that supports civic life, culture, and the arts. The facility is designed to promote community engagement by hosting a wide range of events, including but 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



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

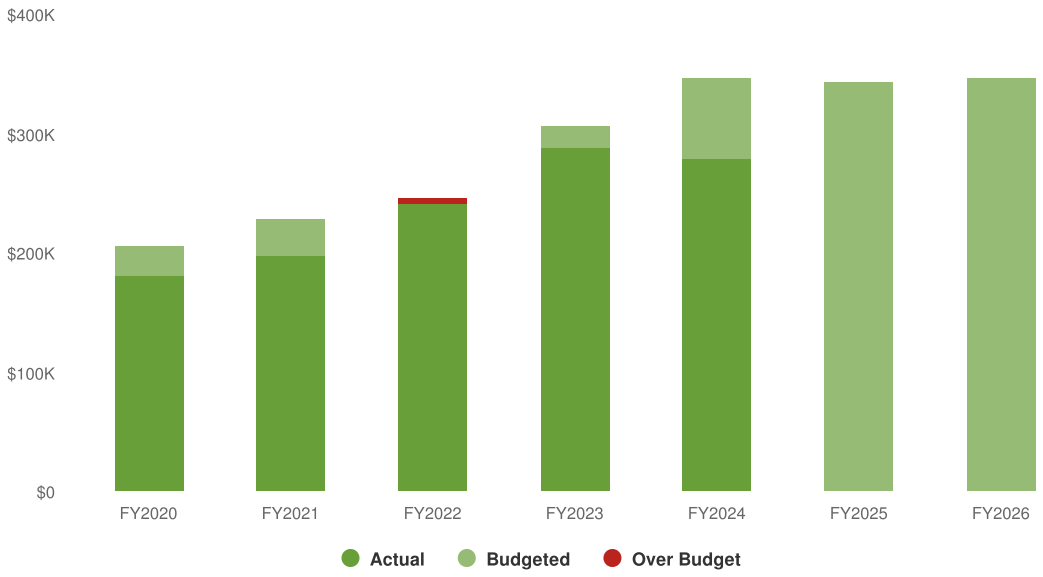
	FY 20/21 ACTUAL	FY21/22* ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 MID YEAR	FY 25/26 TARGET
# of Residential Events	N/A	N/A	N/A	N/A	20	N/A
# of Non-Residential Events	N/A	N/A	N/A	N/A	11	N/A
# of Civic Organization Events	N/A	N/A	N/A	N/A	24	N/A
# of Routine Maintenance Inspections Completed	N/A	N/A	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

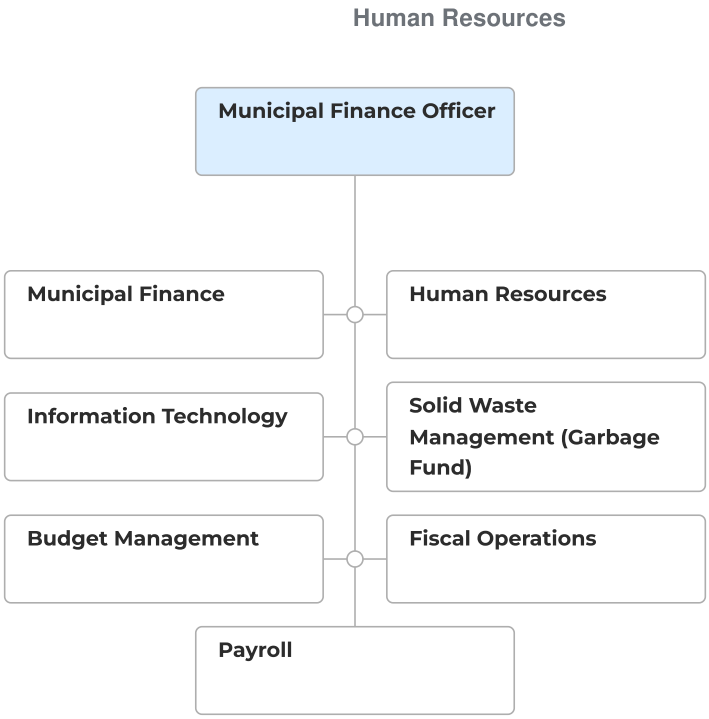
01 -GENERAL FUND
11-CIVIC CENTER
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 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	17,672	40,071	55,882	53,000	39,746	53,000	53,000	53,000
TOTAL OTHER EXPENSES	61,096	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 oversite, review, and implementation.

Contract Services Department

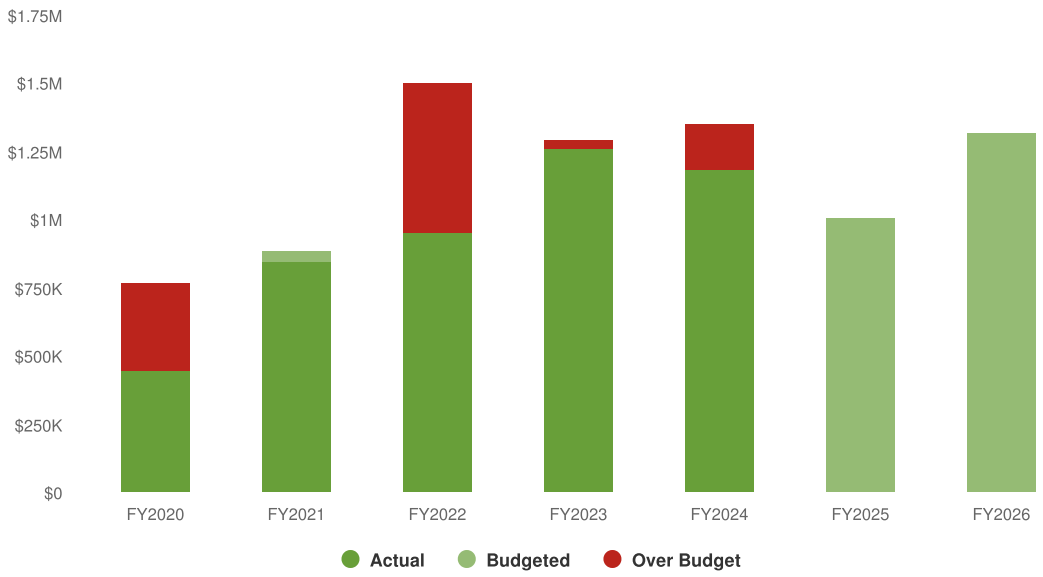


Expenditures Summary

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 12

01 -GENERAL FUND
14-CONTRACT SERVICES
DEPARTMENT EXPENSES

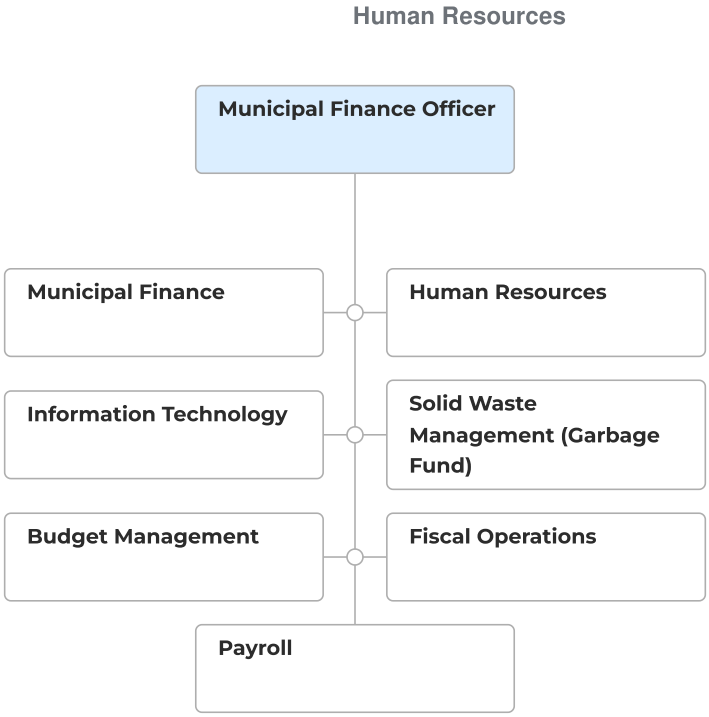
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
514-151 CONTRACT SVC - INSPECTIONS	53,202	64,880	59,340	65,000	42,146	65,000	65,000	65,000
514-220 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	138,104	65,787	60,300	51,955	60,300	75,000	75,000
514-326 SALES TAX-MEIA	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	29,687	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



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)

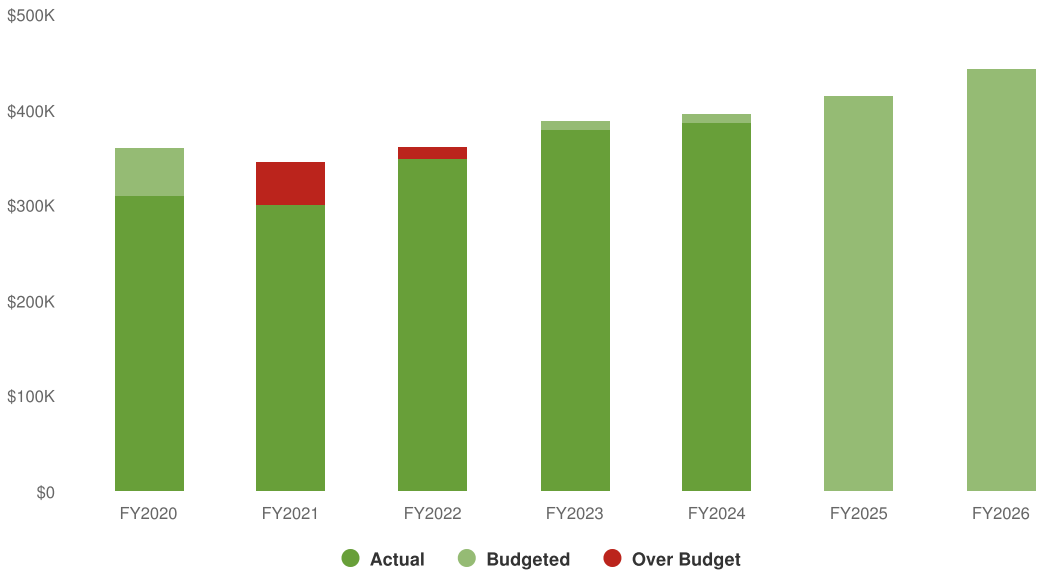
(1) Cybersecurity DIR filing deadline is August 31, 2025

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



15- TECH SUPPORT

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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01 -GENERAL FUND
15-TECH SUPPORT
DEPARTMENT EXPENSES

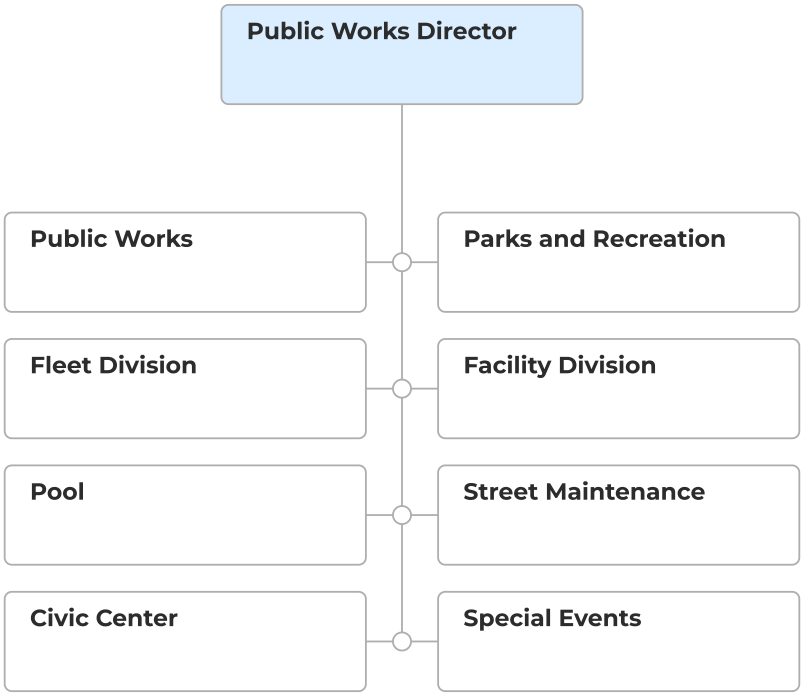
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
515-200 COMPUTER CONTRACTS	105,340	97,711	110,094	105,000	60,980	105,000	136,150	136,150
515-201 COMPUTER MAINTENANCE	4,538	0	0	0	0	0	0	0
515-205 TELECOMMUNICATIONS CONTRACT	3,518	5,493	107	0	0	0	0	0
515-210 TELEPHONE MAINT.CONTRACT	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
515-221 MOBILE DATA TERMINAL SERVICE	0	489	929	857	429	2,500	900	900
515-286 CONTRACTSERVICES - IT	148,248	139,344	146,814	149,000	143,238	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
515-288 CONTRACT SERVICES-IT FIRE	1,476	3,552	120	5,000	0	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
515-290 CONTRACT SERVICES-IT FINANCE	320	587	5,868	3,000	62	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
515-292 CONTRACT SERVICES-IT PUBILC W	1,142	2,294	1,007	1,500	95	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
515-332 WEBSITE MAINTENANCE	11,034	16,186	12,873	25,000	12,785	25,000	25,000	25,000
515-333 CLOUD HOSTING FEES	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
TOTAL OTHER EXPENSES	361,399	378,717	387,492	414,326	290,127	412,900	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
TOTAL OTHER INCOME/EXPENSES	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

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 is 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

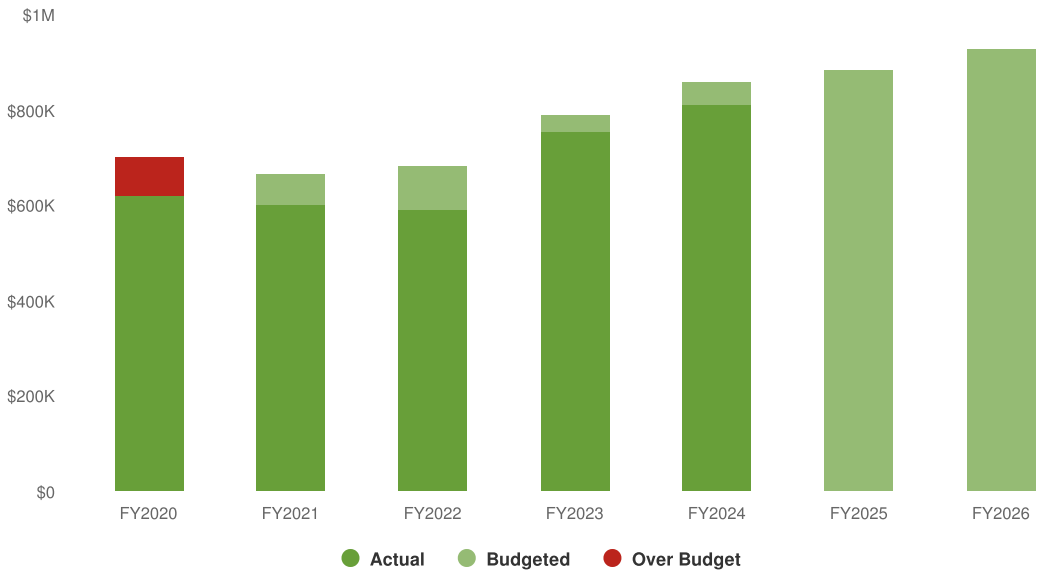
Expenditures Summary

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**

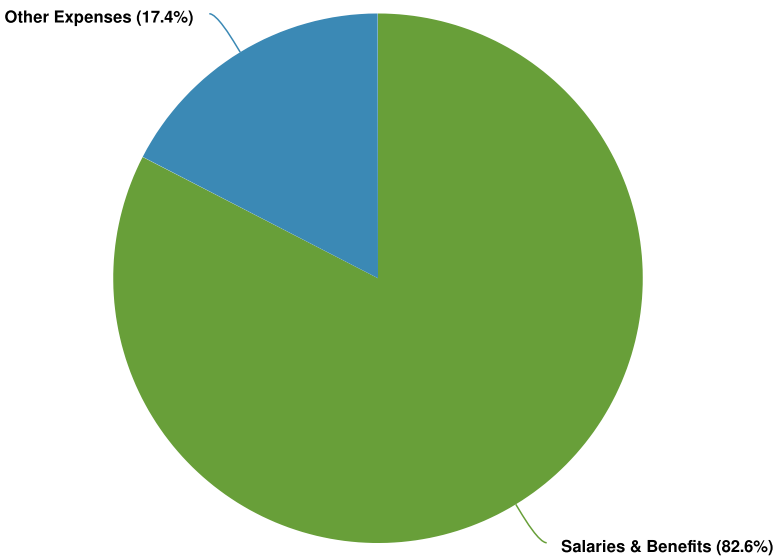
(4.83% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

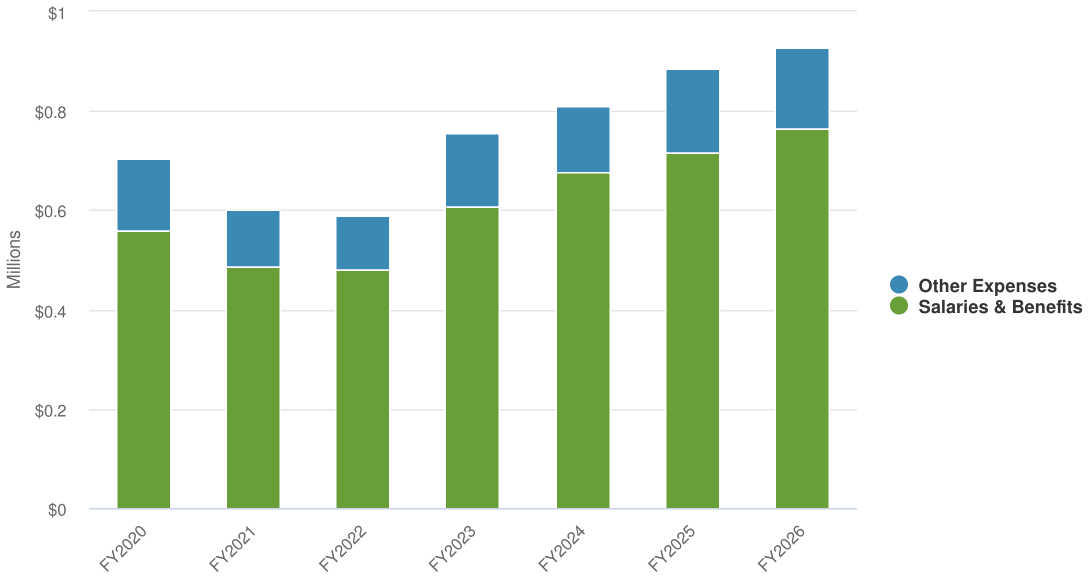


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



16- PUBLIC WORKS

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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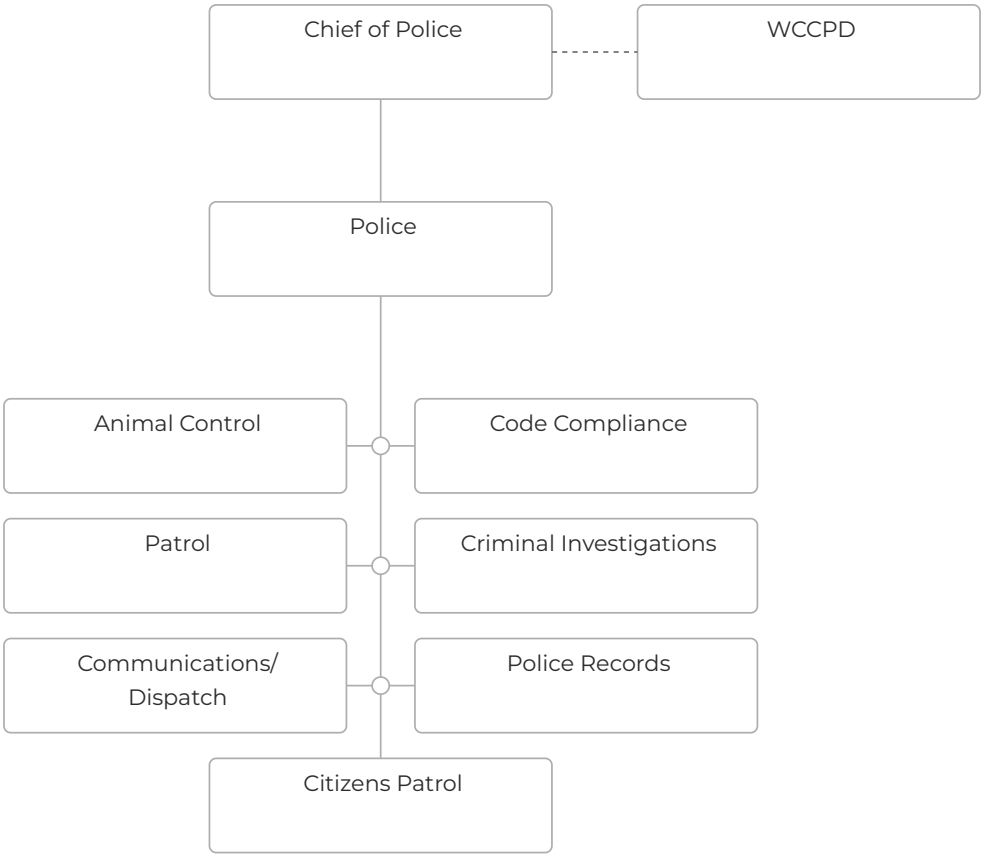
01 -GENERAL FUND
16-PUBLIC WORKS
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
516-010 PUBLIC WORKS SALARIES	328,199	388,088	425,064	447,918	311,581	430,769	443,178	443,178
516-012 STIPEND	0	0	0	0	0	0	0	0
516-015 P.W .INCENTIVE PAY-BILINGUAL	602	600	415	600	0	600	0	0
516-017 SALARIES-CERTIFICATION	0	0	0	0	1,016	2,000	10,800	10,800
516-018 P.W. EDUCATION PAY	0	0	0	600	0	300	0	0
516-020 PUBLIC WORKS OVERTIME	10,851	33,571	41,141	15,000	15,102	30,000	35,000	35,000
516-030 SOCIAL SECURITY	23,518	32,047	35,680	35,864	25,039	37,100	37,407	37,407
516-040 HEALTH INSURANCE	63,371	69,355	65,856	106,739	64,074	96,000	113,497	113,497
516-050 RETIREMENT	22,532	44,490	67,765	68,693	50,313	70,021	76,378	76,378
516-060 WORKERS' COMPENSATION	32,430	38,936	38,691	38,936	32,447	38,936	47,963	47,963
516-070 UNEMPLOYMENT COMPENSATION	247	53	1,198	1,215	634	1,215	1,215	1,215
516-080 CONTRACT LABOR	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	481,749	607,141	675,810	715,566	500,205	706,941	765,438	765,438
OTHER EXPENSES								
516-100 UTILITIES	21,354	91,191	88,167	96,191	46,456	96,000	96,191	96,191
516-130 TRAINING	2,080	1,325	1,597	2,500	1,273	1,500	7,500	6,500
516-240 CONTRACT OUT MAINTENANCE	2,313	2,532	2,060	5,000	0	3,000	5,000	4,500
516-430 SUPPLIES	11,232	7,688	11,396	15,000	11,659	15,000	15,000	13,500
516-431 EMPLOYEE APPRECIATION LUNCHEON	1,941	2,985	467	1,500	606	1,500	2,000	1,800
516-480 UNIFORM ALLOWANCE	5,639	9,334	8,395	18,000	923	13,000	15,000	13,500
516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0	0	0	0	0	0
516-525 EQUIPMENT RENTAL	2,295	1,569	1,397	2,500	1,154	2,500	5,000	4,500
516-530 STREET SIGNS & MARKERS	8,558	5,025	7,760	18,000	5,290	18,000	12,000	12,000
516-590 POSTAGE	0	0	0	0	0	0	0	0
516-630 FACILITIES MAINTENANCE	3,414	20,050	10,780	10,000	2,172	10,000	10,000	9,000
516-701 LEASE PURCHASE PRINCIPAL	46,934	0	0	0	0	0	0	0
516-702 LEASE PURCHASE INTEREST	1,234	0	0	0	0	0	0	0
516-710 STREET CRACK FILLING MATERIAL	99	53	300	0	0	0	0	0
516-720 ALLEY/CURB/SIDEWALK REPAIR	1,630	6,454	2,820	0	0	0	0	0
TOTAL OTHER EXPENSES	108,723	148,208	135,139	168,691	69,532	160,500	167,691	161,491
CAPITAL EXPENSES								
516-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
516-810 STREET CAPITAL REPAIRS	0	0	0	0	0	0	0	0
516-890 STREET SWEEPER PRINCIPAL	0	0	0	0	0	0	0	0
516-892 STREET SWEEPER INTEREST	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
516-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 16-PUBLIC WORKS	590,473	755,350	810,950	884,257	569,737	867,441	933,129	926,929

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	72	≥FY24/25
Captured Animals Returned to Owner	106	148	81	30	≥FY24/25
Number of Adoption Events	7	20	20	7	≥FY24/25
Number of Animals Adopted	50	43	24	4	≥FY24/25
Number of Animals Fostered	1	30	19	4	≥FY24/25
Number of Animals Transferred to Rescue Organization	0	5	7	5	≥FY24/25
Animal Bite Incidents	9	8	5	5	≥FY24/25
Number of TNR Cats	74	35	17	7	≥FY24/25
Pets Registered	156	117	100	45	≥FY24/25
Notice of Violation Issued	19	42	14	4	≥FY24/25
Animal Enforcement Actions	114	47	28	10	≥FY24/25

*** As of April 1, 2025**

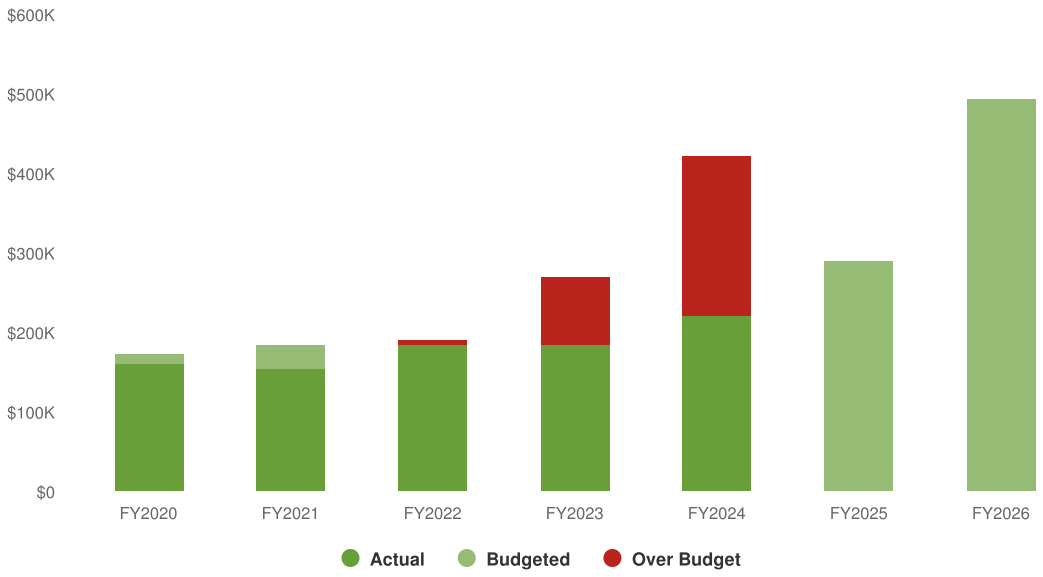
Expenditures Summary

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



17- ANIMAL CONTROL

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 15

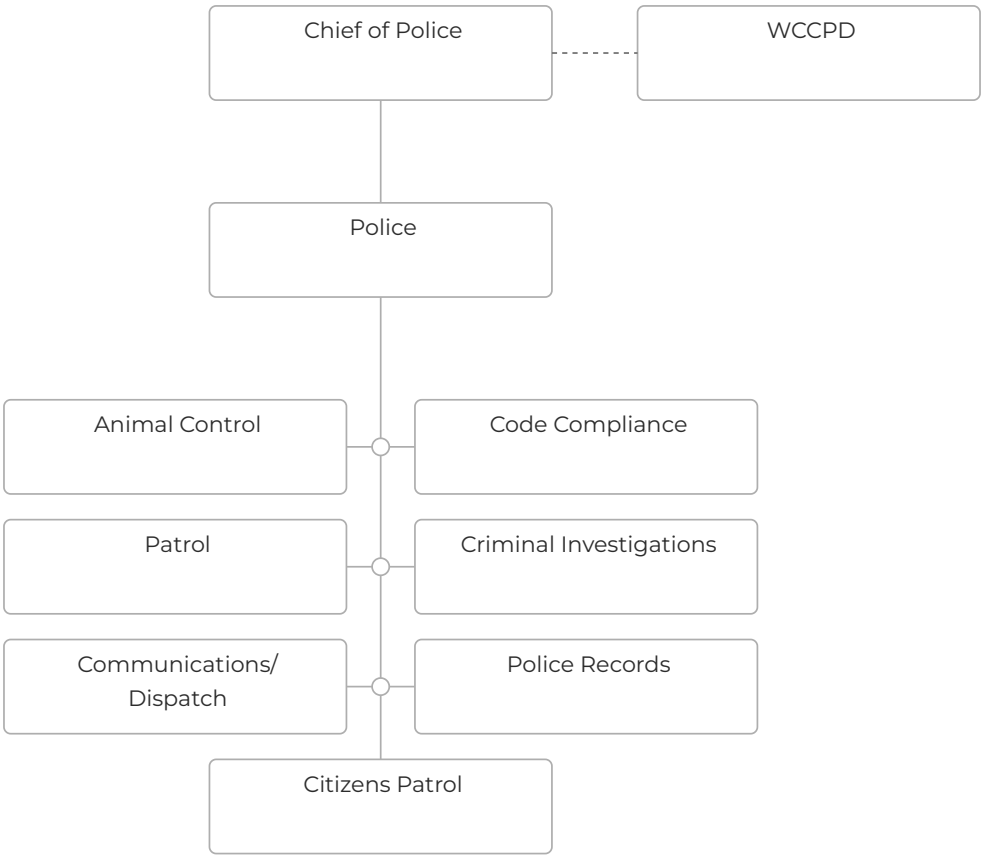
01 -GENERAL FUND
17-ANIMAL CONTROL
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
517-010 SALARIES-ANIMAL CONTROL	75,397	58,692	54,890	77,440	46,802	70,907	79,168	79,168
517-012 STIPEND	0	0	0	0	0	0	0	0
517-013 Salaries - Animal on call	3,536	2,562	1,592	3,600	1,523	3,600	3,600	3,600
517-018 ANIMAL CONTROL EDUCATION PAY	0	92	277	0	0	0	0	0
517-020 OVERTIME-ANIMAL CONTROL	7,008	8,523	7,510	7,000	5,129	7,000	7,000	7,000
517-030 SOCIAL SECURITY	6,620	5,364	4,917	6,735	4,089	5,500	6,913	6,913
517-040 HEALTH INSURANCE	17,756	12,069	14,688	23,720	15,986	18,523	25,222	25,222
517-050 RETIREMENT	6,223	7,354	9,299	13,048	8,202	10,000	14,116	14,116
517-060 WORKER'S COMPENSATION	1,488	1,636	1,632	1,780	1,483	1,780	1,807	1,807
517-070 UNEMPLOYMENT COMPENSATION	18	24	506	504	319	504	504	504
TOTAL SALARIES & BENEFITS	118,046	96,317	95,311	133,827	83,533	117,814	138,330	138,330
OTHER EXPENSES								
517-230 VET/INPOUNDING/SHELTER	47,806	169,212	321,971	40,000	50,497	65,000	50,000	50,000
517-231 INPOUNDING/SHELTER	21,763	0	0	260,000	266,344	426,000	400,000	300,000
517-240 TRAINING & CERTIFICATION	249	997	841	2,000	255	1,500	1,500	750
517-420 EQUIPMENT	1,420	2,288	1,184	3,600	2,753	2,000	3,000	2,500
517-430 SUPPLIES	1,080	96	2,746	0	1,408	2,500	3,000	2,500
517-433 IT SOFTWARE HARDWARE &SUPP	295	0	0	500	0	500	800	600
517-480 UNIFORMS	0	0	0	800	710	800	800	0
TOTAL OTHER EXPENSES	72,613	172,593	326,743	306,900	321,967	498,300	459,100	356,350
CAPITAL EXPENSES								
517-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
517-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 17-ANIMAL CONTROL	190,660	268,910	422,054	440,727	405,501	616,114	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



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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

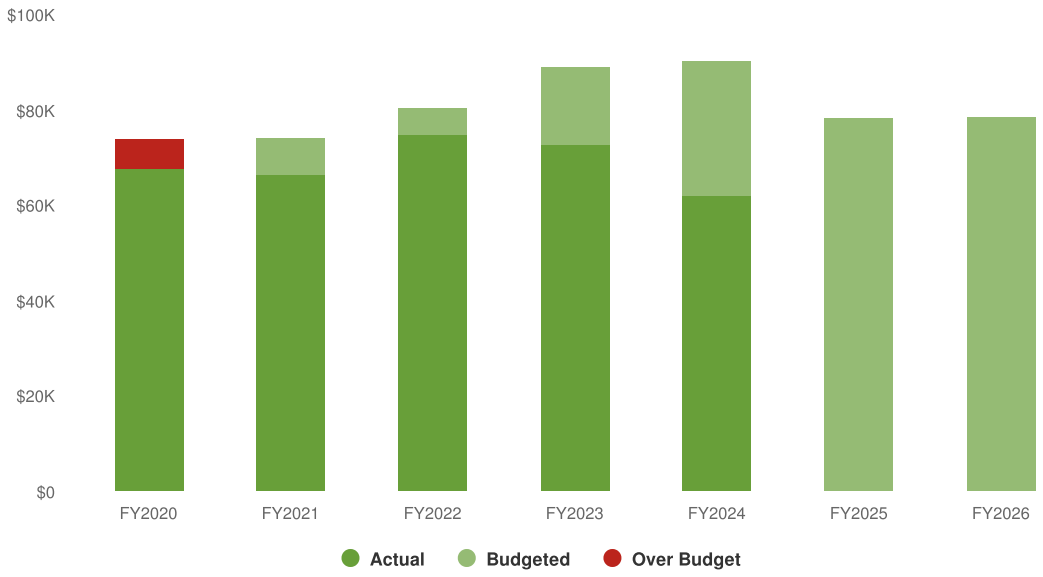
***As of April 1, 2025**

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 ENFORCEMNET

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 16

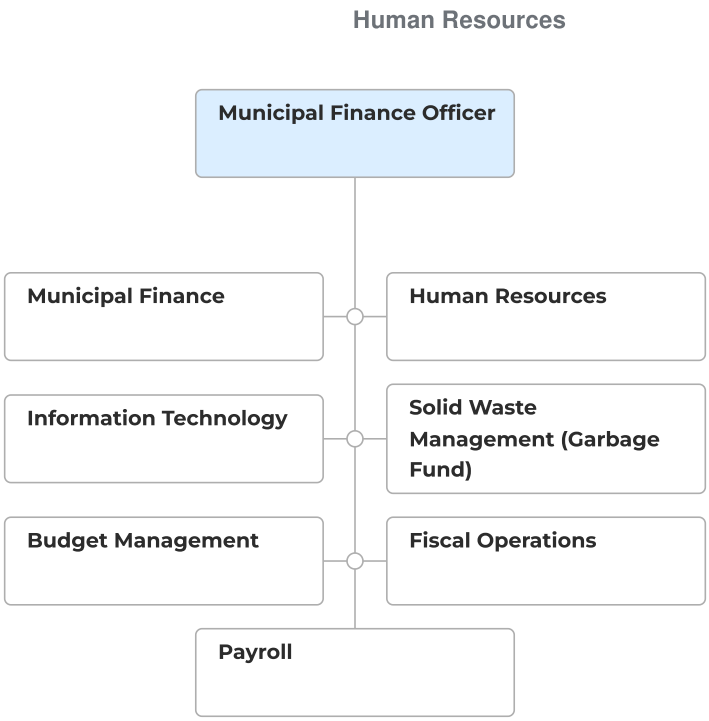
01 -GENERAL FUND
19-CODE ENFORCEMENT
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
519-010 INSPECTION SALARIES	52,613	47,024	41,880	43,629	31,532	44,300	43,629	43,629
519-012 STIPEND	0	0	0	0	0	0	0	0
519-015 INSP.INCENTIVE PAY-BILINGUAL	128	40	0	0	0	0	0	0
519-018 INSPECTION EDUCATION PAY	0	415	600	600	439	600	600	600
519-020 OVERTIME	2,477	2,430	6,163	1,800	2,811	6,000	1,800	1,800
519-021 7K HOURS	242	1,523	0	3,272	0	1,000	3,272	3,272
519-026 HAZARDOUS DUTY PAY	560	171	0	360	0	300	360	360
519-030 SOCIAL SECURITY	4,385	3,972	3,721	3,801	2,661	4,170	3,801	3,801
519-040 HEALTH INSURANCE	7,791	8,615	267	11,861	238	1,000	12,611	12,611
519-050 RETIREMENT	4,161	5,530	7,083	7,363	5,344	7,879	7,363	7,363
519-060 WORKER'S COMPENSATION	2,014	2,415	2,214	2,415	2,013	2,415	2,415	2,415
519-070 UNEMPLOYMENT COMPENSATION	9	14	116	180	116	252	180	180
TOTAL SALARIES & BENEFITS	74,380	72,150	62,043	75,281	45,153	67,916	76,031	76,031
OTHER EXPENSES								
519-120 DUES & SUBSCRIPTIONS	0	0	0	1,000	0	1,000	1,000	500
519-125 CONTRACT INSPECTION SVCS	0	0	0	0	0	0	0	0
519-130 BONDS & TRAINING	0	125	25	2,000	0	2,000	2,000	1,500
519-150 CONTRACT SERVICES - INSPECTION	0	0	0	0	0	0	0	0
519-420 OFFICE SUPPLIES	0	0	0	0	0	0	250	250
519-430 SUPPLIES & EQUIPMENT	0	0	0	0	0	0	0	0
519-480 UNIFORMS	400	400	0	0	0	0	400	400
519-700 CONTINGENCIES	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	400	525	25	3,000	0	3,000	3,650	2,650
CAPITAL EXPENSES								
519-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
519-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 19-CODE ENFORCEMENT	74,780	72,675	62,068	78,281	45,153	70,916	79,681	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



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

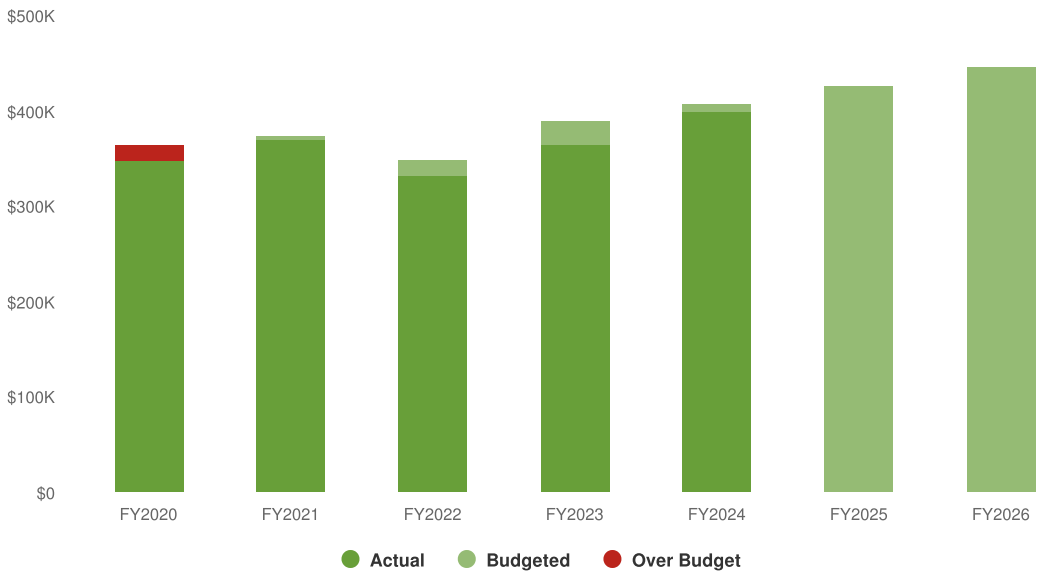
Expenditures Summary

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



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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 17

01 -GENERAL FUND
20-FINANCE
DEPARTMENT EXPENSES

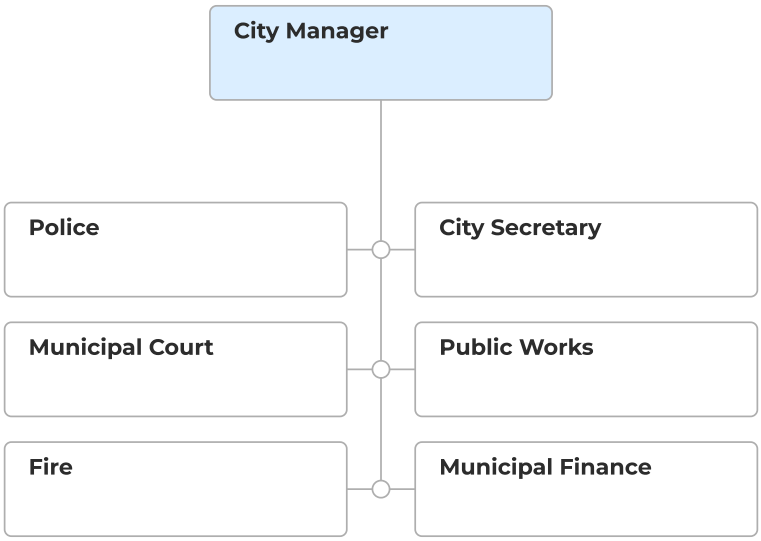
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
520-010 FINANCE SALARIES	260,823	267,640	280,856	287,738	234,790	320,098	301,519	301,519
520-012 STIPEND	0	0	0	0	0	0	0	0
520-018 FINANCE EDUCATION PAY	602	969	1,200	1,200	646	1,200	600	600
520-020 FINANCE OVERTIME	0	205	858	3,000	98	750	3,000	3,000
520-030 FINANCE SOCIAL SECURITY	15,615	18,595	20,937	22,517	17,736	25,063	23,433	23,433
520-040 FINANCE HEALTH INSURANCE	26,705	31,467	35,195	47,441	35,154	49,079	50,443	50,443
520-050 FINANCE RETIREMENT	14,706	26,773	41,223	43,443	36,281	50,229	47,753	47,753
520-060 WORKER'S COMPENSATION	478	585	536	585	488	585	585	585
520-070 UNEMPLOYMENT COMPENSATION	27	36	447	540	312	540	540	540
TOTAL SALARIES & BENEFITS	318,956	346,270	381,252	406,464	325,505	447,544	427,874	427,874
OTHER EXPENSES								
520-120 DUES & SUBSCRIPTIONS	2,828	2,028	3,362	3,000	2,200	3,000	3,000	2,500
520-130 BONDS & TRAINING	3,510	9,733	8,800	9,000	5,780	8,000	9,000	8,500
520-260 DUES & FEES- BCAD	0	0	0	0	0	0	0	0
520-400 BANK/CREDIT CARD TERMINAL CHAR	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
520-431 EMPLOYEE APPRECIATION LUNCHEON	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
520-600 OFFICE EQUIP. & MAINT	173	173	173	0	0	0	0	0
520-700 CONTINGENCIES	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
CAPITAL EXPENSES								
520-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
520-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	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

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.

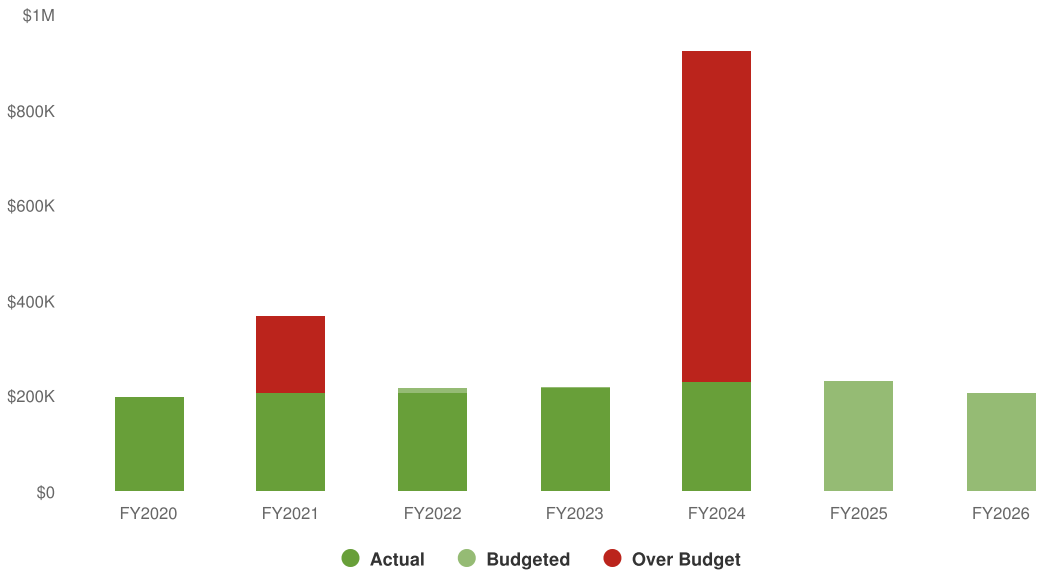
Expenditures Summary

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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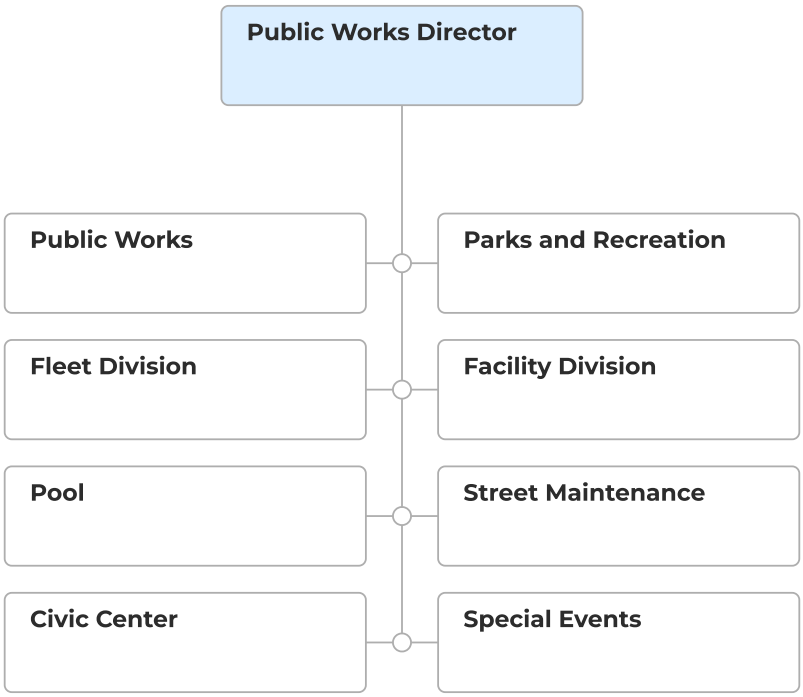
01 -GENERAL FUND
25-CITY MANAGEMENT
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
525-010 CITY MANAGEMENT SALARIES	172,561	169,249	168,585	168,585	109,068	128,585	149,215	149,215
525-012 STIPEND	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
525-040 HEALTH INSURANCE	9,479	8,808	8,999	11,860	5,958	7,958	12,611	12,611
525-050 RETIREMENT	12,418	17,924	24,560	24,984	16,725	21,958	23,307	23,307
525-060 WORKER'S COMPENSATION	138	585	536	585	488	585	585	585
525-070 UNEMPLOYMENT COMPENSATION	9	9	112	135	117	252	135	135
525-080 CONTRACT LABOR - HR	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
OTHER EXPENSES								
525-120 DUES & SUBSCRIPTIONS	1,077	2,077	1,746	2,000	1,379	2,000	2,000	1,500
525-130 BONDS & TRAINING	0	3,610	24	3,500	0	0	3,500	2,000
525-420 OFFICE SUPPLIES	242	998	85	1,000	0	1,000	1,000	1,000
525-640 EMPLOYEE RECOGNITION	469	3,311	6,800	6,800	750	5,500	6,000	6,000
525-645 MEALS & ENTERTAINMENT	90	27	0	1,000	118	500	500	500
525-646 MEIA TERMINATION	0	0	700,000	0	0	0	0	0
TOTAL OTHER EXPENSES	1,879	10,022	708,655	14,300	2,247	9,000	13,000	11,000
OTHER INCOME/EXPENSES								
525-900 TRANSFERS	0	0	0	0	0	0	0	0
525-901 TRANSFER TO STREETS FUND	0	0	0	0	0	0	0	0
525-902 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	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	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

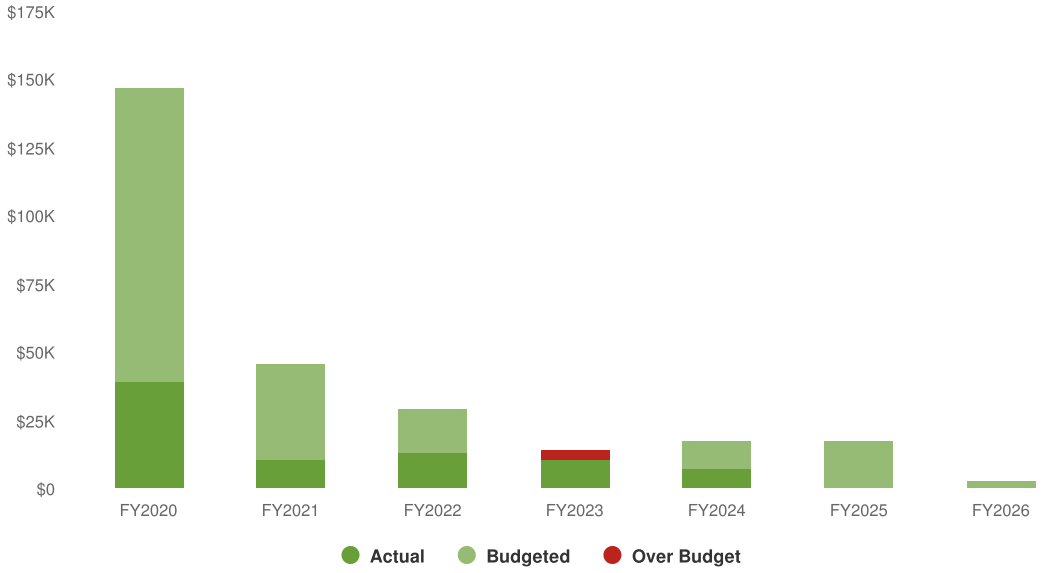
- Demo and build a new facility.

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 Chimicals	-	-	40%	20%	20% +/-	N/A
Pool Maintenance/Repairs	-	-	40%	5%	5% +/-	N/A

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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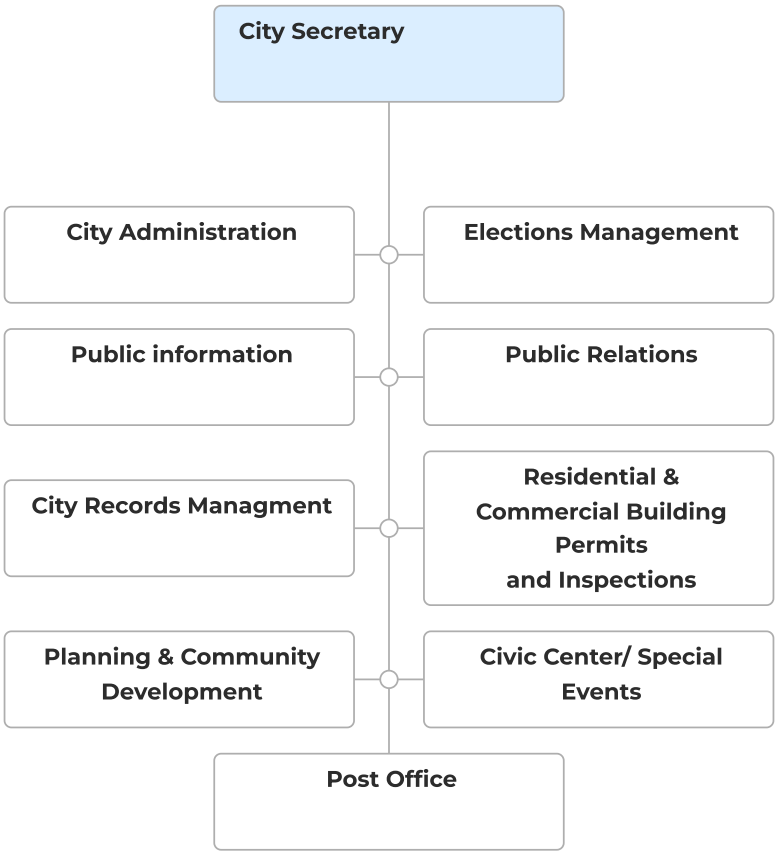
01 -GENERAL FUND
26-POOL
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
526-010 SALARIES	0	0	0	0	0	0	0	0
526-020 OVERTIME	0	0	0	0	0	0	0	0
526-030 SOCIAL SECURITY	0	0	0	0	0	0	0	0
526-040 HEALTH INSURANCE	0	0	0	0	0	0	0	0
526-050 RETIREMENT	0	0	0	0	0	0	0	0
526-060 WORKER'S COMPENSATION	0	0	0	0	0	0	0	0
526-070 UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
OTHER EXPENSES								
526-100 UTILITIES	4,740	6,342	3,819	7,500	333	500	1,000	500
526-130 BONDS & TRAINING	0	0	0	0	0	0	0	0
526-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	0
526-210 EQUIPMENT LEASE	0	0	0	0	0	0	0	0
526-255 CONTRACT SERVICES - POOL	485	0	0	0	0	0	0	0
526-420 OFFICE SUPPLIES	0	56	0	0	0	0	0	0
526-430 MISCELLANEOUS SUPPLIES	973	381	1,095	2,000	0	0	1,000	1,000
526-431 POOL CHEMICALS	7,043	5,825	971	6,500	0	0	0	0
526-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
526-500 VEHICLE PARTS	0	0	0	0	0	0	0	0
526-510 VEHICLE OUTSIDE MAINTENANCE	0	840	0	0	0	0	0	0
526-520 EQUIPMENT REPAIR	0	0	0	0	0	0	0	0
526-630 FACILITY MAINTENANCE	0	1,115	1,059	1,500	0	1,500	1,500	1,000
526-700 CONTINGENCIES	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	13,241	14,560	6,943	17,500	333	2,000	3,500	2,500
CAPITAL EXPENSES								
526-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES								
526-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 26-POOL	13,241	14,560	6,943	17,500	333	2,000	3,500	2,500

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

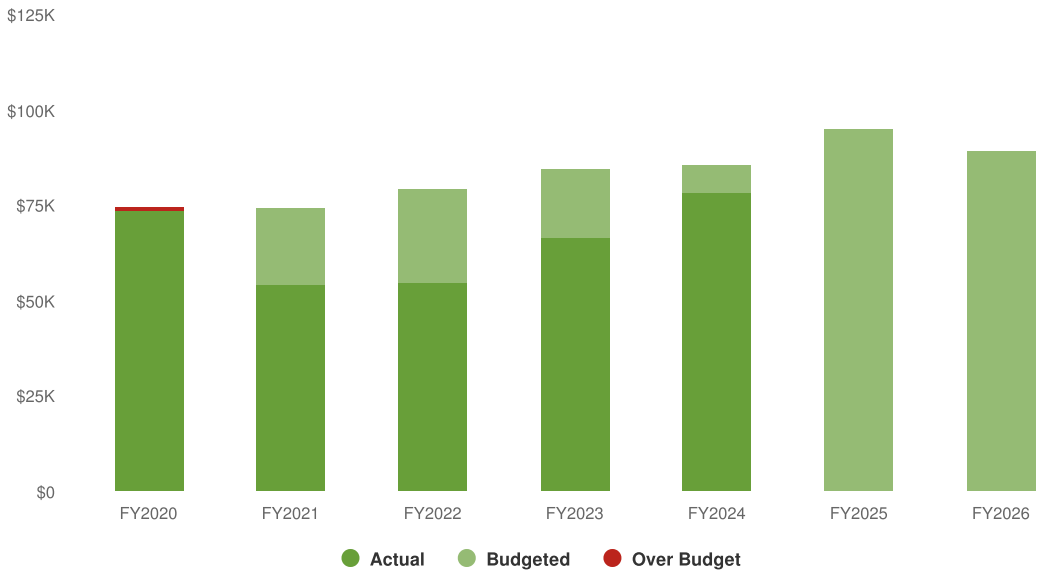
Expenditures Summary

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



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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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01 -GENERAL FUND
27-POST OFFICE
DEPARTMENT EXPENSES

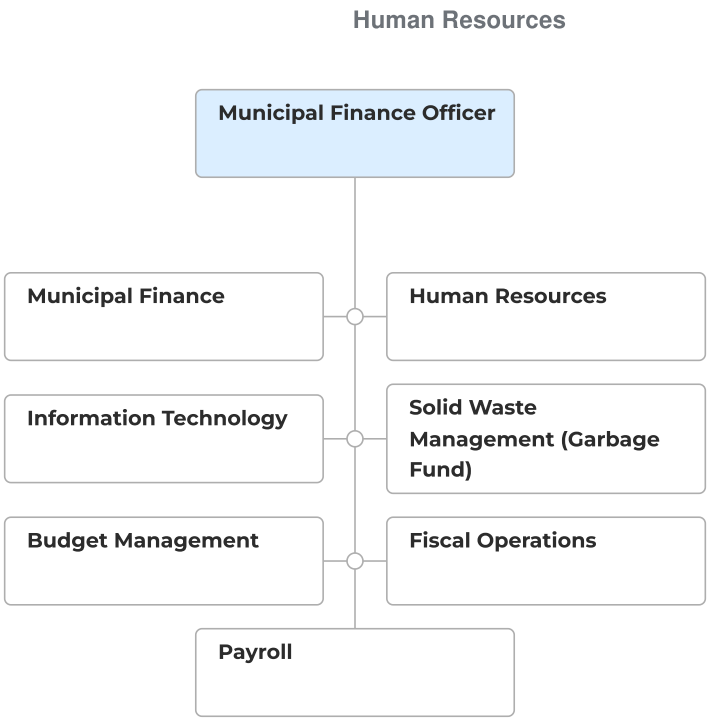
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
527-010 POST OFFICE SALARIES	30,426	40,595	47,149	50,384	25,818	50,384	49,592	49,592
527-012 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



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= Number of Employees that left during YE

(# employed Oct. 1, 2024, + # employed September 30, 2025)/2

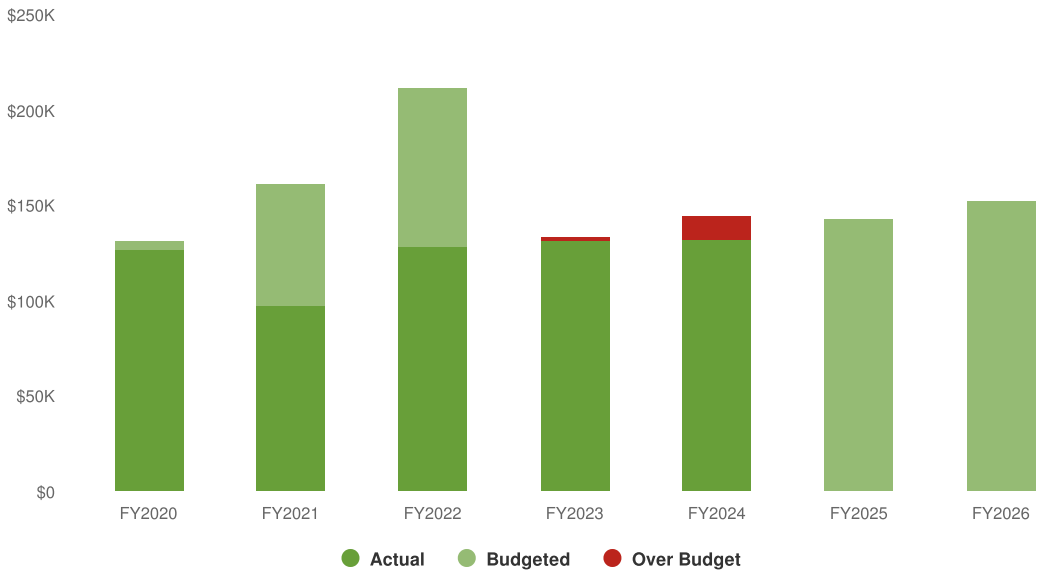
(Seasonal and temporary employees are not included in the calculation)

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

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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01 -GENERAL FUND
28-HUMAN RESOUCES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
528-130 INSURANCE ADMIN. FEES	3,689	3,885	3,858	5,000	2,950	5,000	4,000	4,000
528-140 EMPLOYMENT SCREENING/RECRUIT	12,400	10,771	25,567	15,000	23,333	26,000	15,000	15,000
528-141 ADP SERVICES	67,244	73,087	80,264	70,000	57,482	80,000	80,500	80,500
528-142 RECOGNITION PROGRAM	2,000	2,166	2,096	2,700	2,624	3,000	3,000	3,000
528-150 EMP MED COST ASSIST	42,939	43,604	32,608	50,000	34,863	50,000	50,000	50,000
528-162 INSURANCE INCREASE	0	0	0	0	0	0	0	0
528-180 COLA 4%	0	0	0	0	0	0	0	0
528-701 PRIOR YEAR ADJUSTMENTS	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	128,272	133,513	144,393	142,700	121,253	164,000	152,500	152,500
OTHER INCOME/EXPENSES								
528-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 28-HUMAN RESOUCES	128,272	133,513	144,393	142,700	121,253	164,000	152,500	152,500

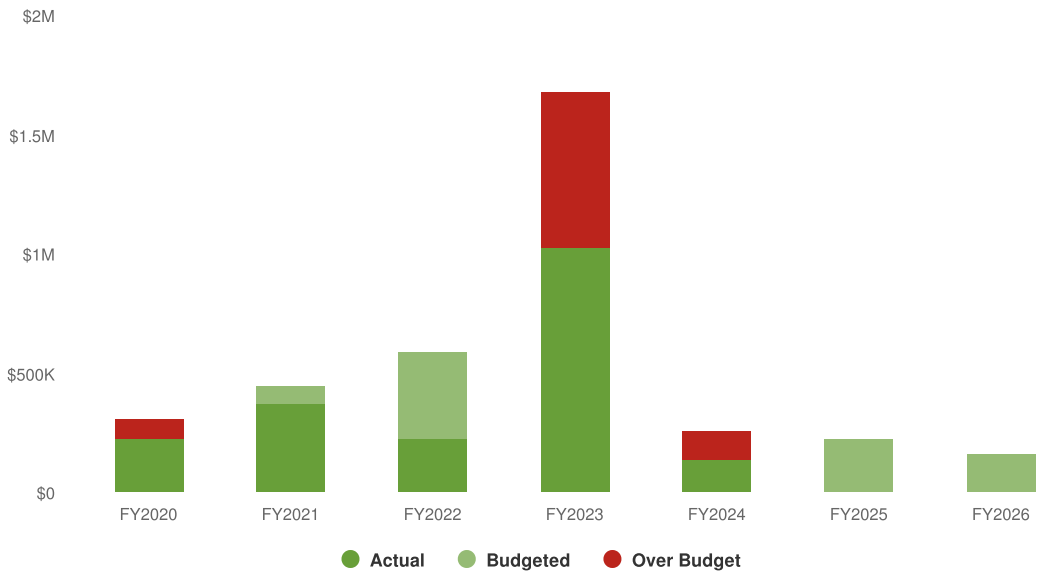
Capital

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



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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

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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	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
OTHER EXPENSES								
530-506 PARKS CAPITAL	0	0	0	0	0	0	0	0
530-507 FLEET CAPITAL	5,050	0	0	0	0	0	0	0
530-508 COURT CAPITAL	0	0	0	0	0	0	0	0
530-525 CITY MANAGER CAPITAL	0	0	0	0	0	0	0	0
530-526 POOL CAPITAL	0	0	0	0	0	0	0	0
530-527 POST OFFICE CAPITAL	0	0	0	0	0	0	0	0
530-528 HUMAN RESOURCES CAPITAL	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	5,050	0	0	0	0	0	0	0
CAPITAL EXPENSES								
530-801 ADMIN CAPITAL	37,356	36,804	0	0	0	0	0	0
530-802 POLICE CAPITAL	0	47,460	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
530-804 SPECIAL SERVICES CAPITAL	0	0	105,124	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
530-810 FACILITY CAPITAL	57,485	73,156	9,790	0	0	0	0	0
530-811 CIVIC CENTER CAPITAL	4,341	0	33,663	0	21,025	21,025	0	0
530-814 CONTRACT SERVICES CAPITAL	0	0	0	0	0	0	0	0
530-815 TECH SUPPORT CAPITAL	0	0	0	65,000	11,269	15,000	0	0
530-816 PUBLIC WORKS CAPITAL	0	111,298	13,583	25,000	14,564	25,000	25,000	25,000
530-817 ANIMAL CONTROL CAPITAL	0	0	0	0	0	0	0	0
530-819 CODE ENFORCEMENT CAPITAL	0	0	0	0	0	0	0	0
530-820 FINANCE CAPITAL	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

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
TOTAL OTHER INCOME/EXPENSES	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

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)

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	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
-FIRE BAY FLOORS - $21,070.50								
-FIRE BAY DOORS - $33,709.80								
-DIGITAL BOARD - $6,899.00								
-FIRE DORM FOUNDATION - $49,000.00								
GL 01-530-806 TOTAL $291,987								
-PICKLEBALL COURT AT WINNBROOK ESTATES - $42,360.00								
-PARK TRAILS -$50,000.00								
-DOG PARK - $85,000.00								
-MUSCO LIGHTS AT TAKAS PARK, 10 YEAR LEASE PURCHASE- 1ST PMNT $114,627.00 8/2023								
GL 01-530-810 - 43,540.00								
-WATER TOWER IMPROVEMENTS - $43,540.00								
GL 01-530-516 - $32,000.00								
-COMPRESSOR - $6,735.00								
-PW FURNITURE - $18,000.00								
-DUMP TRUCK 60 MONTHS LEASE PURCHASE - $2,089.00/MONTH								

30 - Capital (Continued)

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CITY OF WINDCREST
APPROVED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2025

PAGE: 24

01 -GENERAL FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2024-2025 PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	2025-2026 APPROVED BUDGET
SALARIES & BENEFITS								
500-030 SOCIAL SECURITY	0	0	0	0	0	0	0	0
500-050 RETIREMENT	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	8,792,142	10,969,989	11,172,091	11,044,107	7,482,309	11,127,266	11,917,066	11,558,457
REVENUE OVER/(UNDER) EXPENDITURES	2,013,153	(377,451)	515	(433,810)	468,237	(487,032)	(1,373,176)	100,000
PROJECTED ENDING FUND BALANCE	5,358,971	4,981,520	4,982,035	4,548,225	5,450,272	4,495,003	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
Personnel Expenditures				
-Insurance increase by 10%	$100,000.00	$25,000.00	$125,000.00	-
Total Personnel Cost	-	-	-	-
Operating Expenditures	**$-**	**$-**	**$-**	-
Total Operating Expenditures				
Capital Expenditures*				
Admin / Court Capital				
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	-
Total Admin	**$272,750.00**	**$ -**	**$272,750.00**	-
Police Capital	$-	$-	$-	
Total Police Capital	**$-**	**$-**	**$-**	
FD Capital				
-Replace Bunker Gear and ensure each Firefighter has two sets of gear(8 sets)	$25,000.00	$-	$25,000.00	-
Total FD	**$25,000.00**	**$-**	**$25,000.00**	-
Civic Center Capital				
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	-
Total Civic Center	**$107,276.50**	**$-**	**$107,276.50**	-
PW Capital				
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/ Mongomery	$20,000.00	$-	$20,000.00	-
Crestway/Willmon Way	$20,000.00	$-	$20,000.00	-
Midcrown/Walzem	$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**	**-**
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**

* 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

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

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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 ergonomical)		$ 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**	**$ 1,762,815.0P[**

Fire Department CIP Plan

FY 2025-2030

Capital Improvements Program

Catagory	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 Saftey / Public Service	General			$279,023.85		
Fire	Chief Vehicle	Chief Vehicle Replacement	Community Saftey / 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)

Payment Number	Payment Date	Rent Payment	Payment Number	Payment Date	Rent Payment
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	9/01/2023	$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	11/01/20205	$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)

Payment Number	Payment Date	Rent Payment	Payment Number	Payment Date	Rent Payment
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	9/01/2023	$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	11/01/20205	$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)

Payment Number	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Balance
					$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**

Date	Lease Payment	Days Accrual	Accr. Interest	Principal	Note Balance
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	$1.27	
Rounding Adjustment	($.27)	
Adjusted Res Value	$1.00	

Lease Purchase Agreement between Siddons - Martin (Mini Pumper - Fire - General Fund)

Payment Number	Payment Date	Contract Payment	Applied to Interest	Applied to Principal	Purchase Price
					$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))

Payment Number	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Purchase Option Price
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 C1 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 live 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 bodyof 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.

Proclamation for the Designation of SMART Week
August 25-29, 2025

This proclamation declares August 25-29, 2025, SMART Week in the City of Windcrest, Texas

WHEREAS, guns are the number one killer of children and teens in the United States; and

WHEREAS, the City of Windcrest is committed to creating a safe environment contributing to the safety and well-being of our children; and

WHEREAS, almost every single day, a child gets their hands on a gun and unintentionally kills or wounds themselves or someone else in the United States; and

WHEREAS, research shows that the most effective way to prevent children from accessing firearms is by making sure all guns are stored unloaded, locked, and separate from ammunition; and

WHEREAS, there are steps we can all take, gun owners and non-gun owners alike, to make sure kids can't access guns and put themselves and others in danger; and

WHEREAS, more than half of gun owners do not lock all of their guns securely, and an estimated 4.6 million children live in a home with at least one unlocked and loaded gun in the United States; and

WHEREAS, when guns are not properly stored, tragedy can strike — whether it's a child finding a firearm and wounding or killing themselves or someone else, or someone stealing it and using it to commit crimes in our communities; and

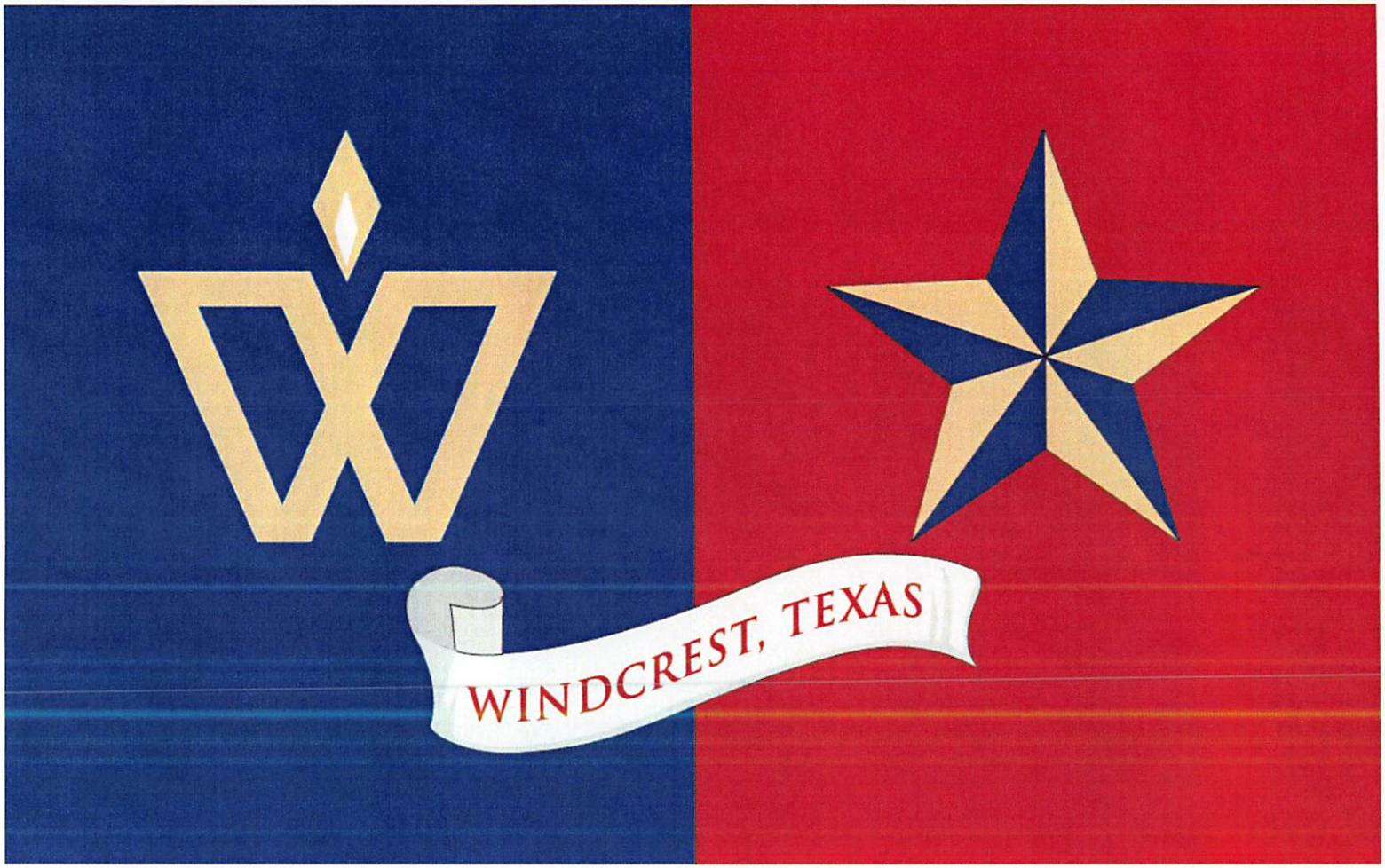
WHEREAS, protecting public safety in the communities they serve is the City Council's highest responsibility; and

WHEREAS, schools, hospitals, state agencies, and community organizations are committed to their crucial role in reducing injuries and deaths by promoting secure gun storage and safety; and

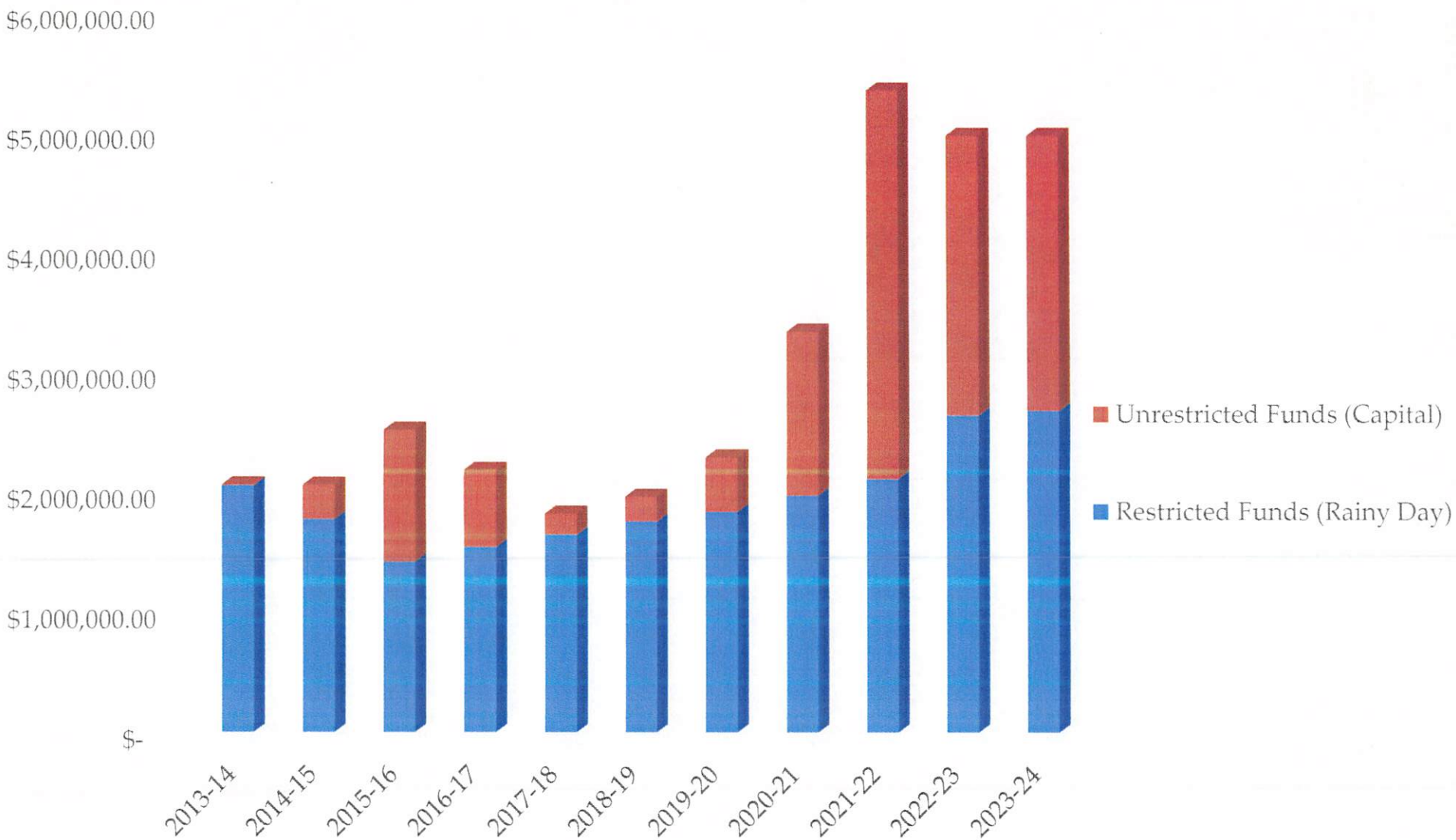
WHEREAS, SMART Week raises awareness and promotes efforts to educate the public about secure gun storage; the City of Windcrest commends Be SMART, a program developed by the Everytown for Gun Safety Support Fund, and all involved in their endeavor to keep communities safe;

NOW, THEREFORE BE IT RESOLVED, that Mayor Dan Reese of the city of Windcrest, Texas declares August 25-29, 2025, to be SMART Week.

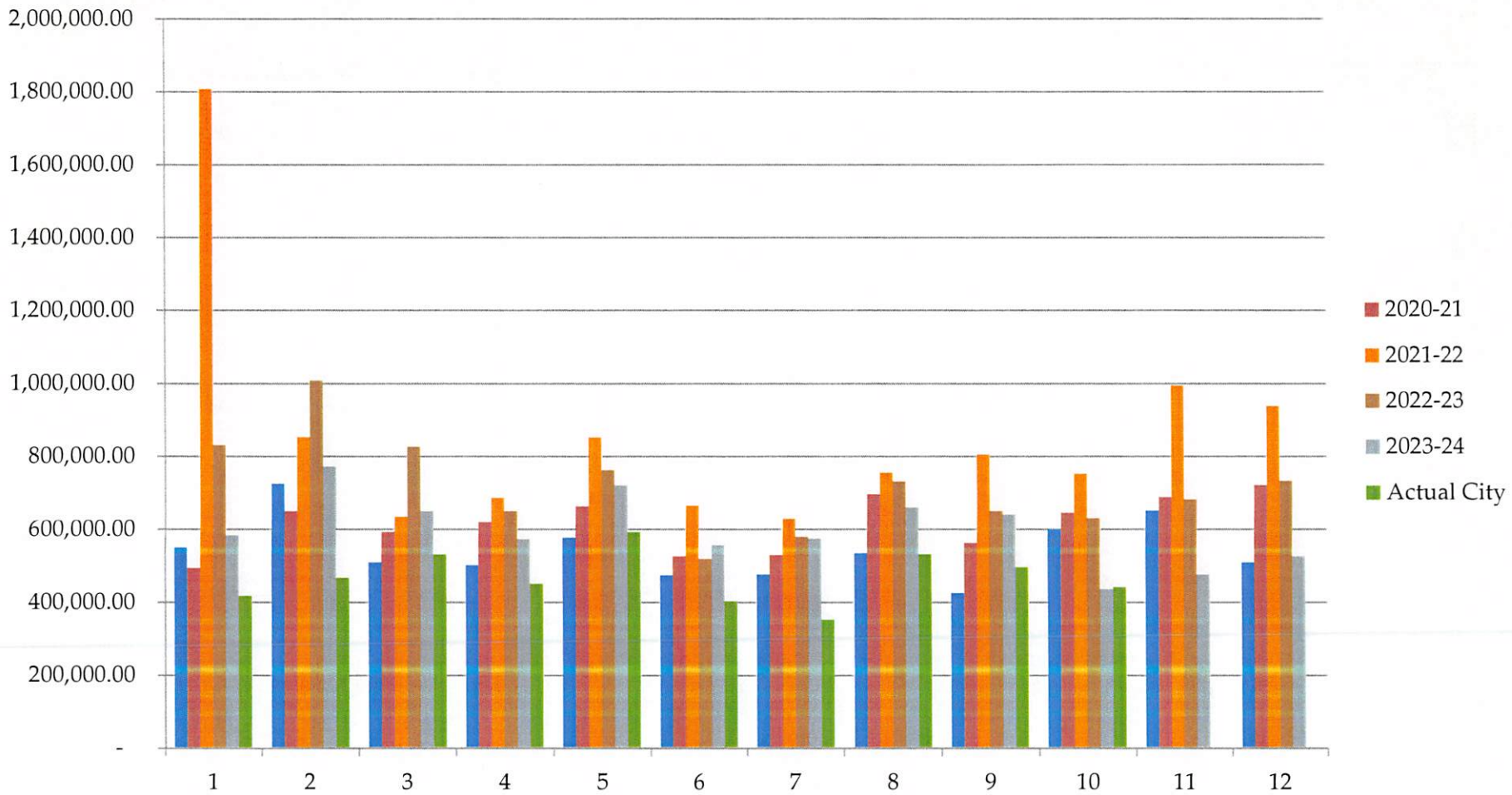
_____
Dan Reese, Mayor



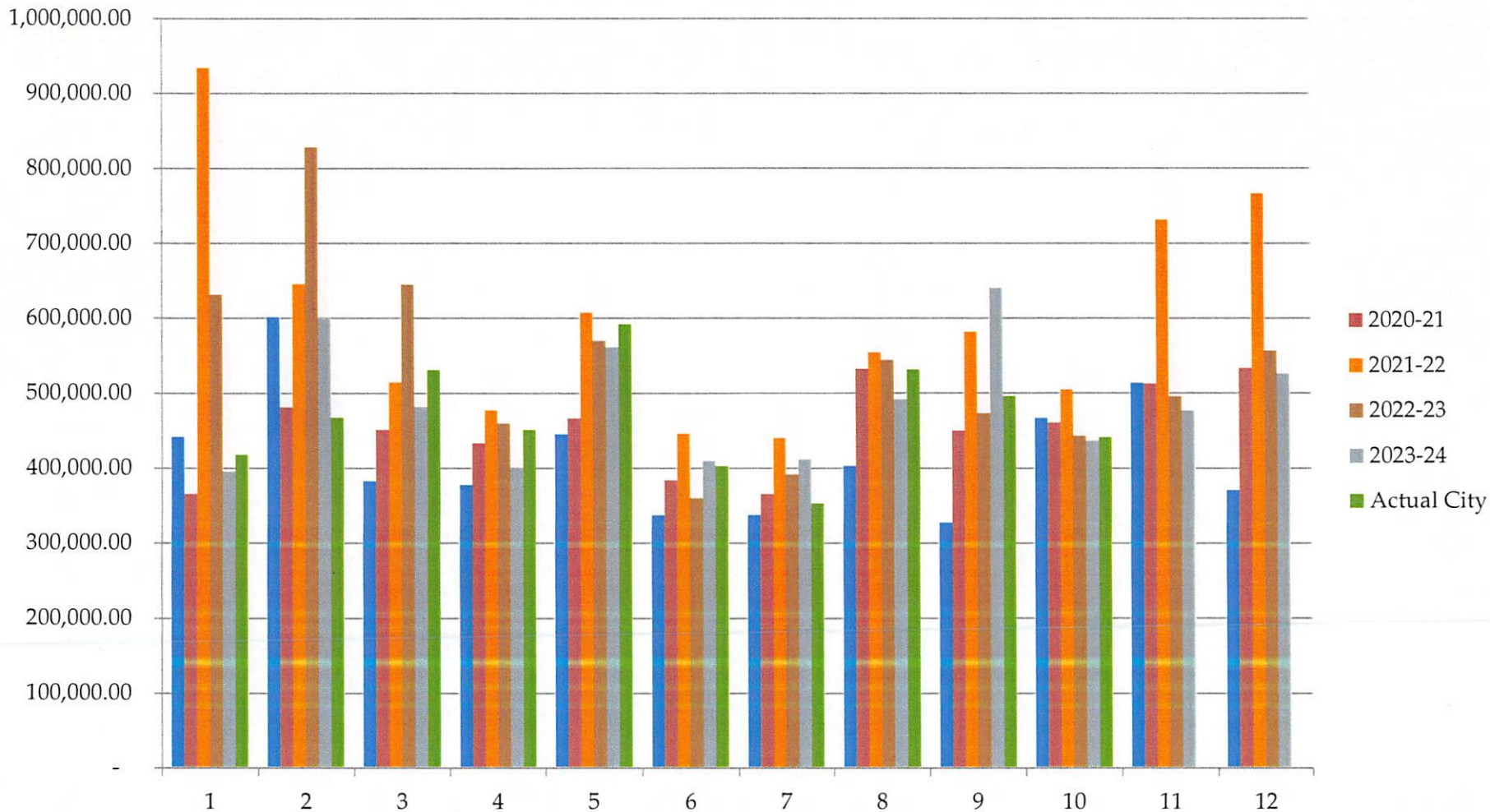
Monthly Finance Report
July 2025



Fund Balance



City of Windcrest
Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation

Fund	YTD Revenues	YTD Expenditures	Current Cash Balance
General	$9,017,261.25	$8,406,765.97	$7,127,768.04
Garbage	$3,039,244.82	$2,377,977.03	$30,451.12
Asset Seizure - Federal	$10.20	$0.00	$399.71
School Crossing Guard	$6,279.72	$4,705.13	$16,227.80
Police Donations	$6,742.78	$3,618.17	$1,886.60
Asset Seizure - State	$11,037.78	$0.00	$442.25
Police Education Training	$2,715.68	$125.00	$11,619.36
Economic Development Corporation	n/a	n/a	$415,723.79
Court Technology	$21,416.03	$4,971.95	$23,991.79
Court Building Security	$25,090.64	$0.00	$815.12
Hotel / Motel Tax	$224,021.63	$296,667.20	$182,520.66
Debt Service	$675,957.69	$526,925.00	$0.03
WCCPD	$555,240.36	$966,243.31	$243,507.93
Capital Projects – Streets	$543,961.53	$490,081.97	$47,771.32
Public, Education & Government	$5,117.33	$0.00	$0.00
2019 Series A	$5,417.91	$0.00	$5,417.91
Grant Fund	$0.00	$0.00	$0.00
Youth Diversion Fund	$66.78	$0.00	$0.00
Pooled Cash			$6,282,550.03
Total Cash (Excluding EDC)			$13,975,369.67

Finance Department
Momorandum

Subject: Unaudited Monthly Financial Report-Month ended July 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.

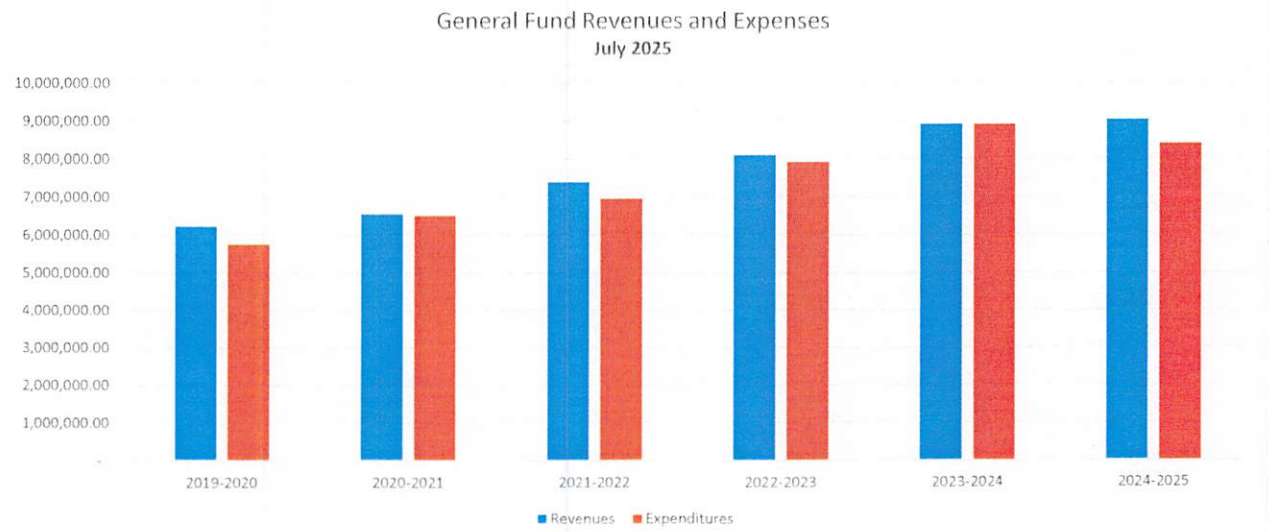
- Because various revenues are 30-60 days behind, July revenues do not reflect all cumulative revenues such as the Sales Tax and other miscellaneous types. July Sales Tax (July Economic activity), for example, will not be received until the end of September 2025.

-As of July 31, 2025, the City has $143,975,370 in its cash portfolio, of which $7,064,903.37 is invested in TexPool and had a yield of 4.3120%. The remaining funds are invested at Frost Bank in various accounst and had a yield of 3.09% in the month of July 31, 2025.

-Year-to-Date General Fund budget completed: 83.33%

-Fleet Mechanic Department budget completed: 95.01%
-Civic Center Department budget completed: 86.88%
-Contract Services Department budget completed: 103.08%
-Finance: 88.93%
-Animal Control Department budget completed: 110.58%
-Human Resources Department: 91.34%

-Year-to-date revenues (84.99%) and expenses (76.55%) for the general fund are shown in a comparative chart below through the month ending July 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
July 31, 2025

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Treasurer's Report

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

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- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:
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Windcrest Crime Control & Prevention District Fund:
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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	$	400
County Fire Contribution	$	-
School Crossing Guard	$	16,228
Police Donations	$	1,887
Asset Seizure Fund - State	$	442
Police Education Training Fund	$	11,619
Court Technology Fund	$	23,992
Court Building Security Fund	$	815

July 31, 2025

7/31/2025

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)	$ 1,039,616	$ 784,224	$ 9,017,261	$ 8,905,835	84.99%
Expenditures (2)	$ 888,117	$ 815,619	$ 8,406,766	$ 8,913,257	76.55%
Net	$ 151,499	$ (31,394)	$ 610,495	$ (7,422)	
Garbage Fund:					
Income	$ 246,370	$ 200,330	$ 3,039,245	$ 2,815,441	93.14%
Expenditures	$ 261,427	$ 215,730	$ 2,377,977	$ 2,150,385	68.45%
	$ (15,057)	$ (15,400)	$ 661,268	$ 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	$ 63,172	$ 62,470	$ 543,962	$ 587,523	
Expenditures	$ -	$ 23,645	$ 490,082	$ 36,843	
Transfers Out	$ -	$ -	$ -	$ -	
Net	$ 63,172	$ 38,826	$ 53,880	$ 550,681	
2019 Series A					
Income	$ 13	$ 1,517	$ 5,418	$ 14,930	
Expenditures	$ -	$ -	$ -	$ 2,500	
Transfers Out	$ -	$ -	$ -		
Net	$ 13	$ 1,517	$ 5,418	$ 12,430	
Total Funds:					
Income	$ 1,355,587	$ 1,066,259	$ 13,265,123	$ 12,973,274	
Expenditures	$ 1,150,344	$ 1,054,993	$ 11,801,750	$ 11,618,910	
Transfers In / (Out)	$ -	$ -	$ -	$ -	
Net All Funds	$ 205,243	$ 11,266	$ 1,463,373	$ 1,354,364	
Sales Tax Collections (Actual Received):					
Crime Control District	63,058	$ 62,326	$ 593,017	$ 920,369	
EDC	$ 63,060	$ 62,326	$ 593,379	$ 920,910	
General Fund	$ 252,239	$ 249,304	$ 2,373,516	$ 3,765,542	
Ad Valorem Tax Offset	$ 63,060	$ 62,326	$ 593,379	$ 920,910	
For Street Maintenance	$ 63,060	$ 62,326	$ 593,379	$ 920,910	
Net Sales Tax	**$ 504,477**	**$ 498,608**	**$ 4,746,671**	**$ 7,448,641**	
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 July 2025

		Account	Interest Rate
Frost Bank Accounts:			
Pooled Checking	$	6,282,550	3.09%
MEIA Proceeds	$	34,180	3.09%
General Fund Money Market	$	10,931	3.09%
General Fund Development Escrow	$	-	
General Fund Certificate of Deposit	$	26,498	3.09%
Garbage Fund Checking	$	29,420	3.09%
Garbage Fund Money Market	$	599	3.09%
Debt Service Fund	$	0	3.09%
Capital Projects Street Fund	$	27,684	3.09%
Hotel/Motel Occupancy Tax Fund	$	182,521	3.09%
Windcrest Crime Control & Prevention Dist. Fund	$	243,508	3.09%
Asset Forfeiture/Seizure Savings (Federal)	$	400	3.09%
School Crossing Guard Savings	$	16,228	3.09%
Police Donation Savings	$	1,887	3.09%
Asset Forfeiture/Seizure Savings (State)	$	442	3.09%
Police Education/Training Savings	$	11,619	3.09%
Municipal Court Technology Fund	$	23,992	3.09%
Municipal Court Building Security Fund	$	815	3.09%
2019 Series A	$	5,418	3.09%
Total - Frost National Bank	**$**	**6,898,691**	
INVESTMENTS:			
Texpool (breakout by fund on following page)	$	7,064,903	4.3120%
Texpool for Streets	$	11,775	4.3120%
Total TexPool	**$**	**7,076,679**	
TOTAL ALL FUNDS	**$**	**13,975,370**	

Texpool Breakout by Fund

Fund #	Fund Name	Balance 7/31/2025
1	General Fund MEIA Proceeds	4,855,320.02
1	General Fund	2,200,839.12
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
9	Asset Seizure Fund - State	-
	Total	7,064,903.37

BALANCE SHEET
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
======		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	3,331,505.01
01-1104	MEIA PROCEEDS	34,179.71
01-1105	SAVINGS	10,930.83
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	4,855,320.02
01-1125	INVESTMENT/TEXPOOL	2,200,839.12
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	6,837.09
01-1129	EXPENCE CARD A	731.42
01-1130	EXPENCE CARD B	1,500.34
01-1131	EXPENCE CARD C	1,813.50
01-1132	EXPENCE CARD D	1,666.28
01-1133	EXPENCE CARD E	0.00
01-1134	EXPENCE CARD F	238.20
01-1135	EXPENCE TRAVEL CARD 1	1,128.70
01-1136	EXPENCE TRAVEL CARD 2	311.67
01-1137	EXPENCE TRAVEL CARD 3	133.86
01-1138	EXPENCE TRAVEL CARD 4	3,202.14
01-1139	EXPENCE CARD H	934.94
01-1140	EXPENCE CARD G	549.89
01-1141	EXPENCE CARD I	2,522.32
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	36,311.49
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: JULY 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	5,185.71		
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		
			10,628,746.54	
	TOTAL ASSETS			10,628,746.54
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	83,155.56		
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	(273.26)		
01-2246	SHORT TERM DISABILITY	(1,031.64)		
01-2248	LEGALSHIELD VOL DED	0.00		
01-2250	SUPPLEMENTAL INSURANCE	882.53		
01-2251	DEPENDENT DENTAL INSURANCE	(445.11)		
01-2252	DEPENDENT VISION INSURANCE	(64.14)		
01-2255	DEP HLTH/OPT LIFE PAYABLE	(1,089.93)		
01-2256	A/P FSA Med Ded	810.04		
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: JULY 31ST, 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	0.47
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	0.00
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	2,351.83
01-2411	BOND ESCROW (COURT)	15,093.45
01-2412	A/P-CONTINUING ED(LEOCE)	0.00
01-2413	A/P TIME PAYMENT	0.00
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)	29,831.81
01-2417	A/P JUVENILE CRIME(JCD)	0.10
01-2418	A/P FTA FEE (FTA)	1,187.61
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	293.41
01-2424	A/P CORRECTIONAL MGMT (CMI)	0.00
01-2425	DEPOSITS-CIVIC CENTER	17,043.00
01-2426	A/P INDIGENT DEFENSE FEE	19.53
01-2427	DEPOSITS - TACO CABANA	(100.00)
01-2428	A/P - MUNI SVC BUREAU	17.61
01-2429	A/P - STATE TRAFFIC FEES	8,907.71
01-2430	BOND REFUNDS (COURT)	4,356.90
01-2431	A/P - STATE JURY FEE (SJRF)	39.08
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	52.76
01-2436	A/P-LINEBARGER COURT COLLECTIO	7,737.87
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	0.29
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: JULY 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	254,964.09		
	TOTAL LIABILITIES		5,036,216.14	
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	9,017,261.25		
	TOTAL EXPENSES	8,406,765.97		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	610,495.28		
	TOTAL EQUITY & FUND BALANCE		5,592,530.40	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			10,628,746.54
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	10,649,905	10,610,297	1,039,616.48	9,017,261.25	8,908,664.46	0.00	84.99	1,593,035.86
TOTAL REVENUES	10,649,905	10,610,297	1,039,616.48	9,017,261.25	8,908,664.46	0.00	84.99	1,593,035.86
EXPENDITURE SUMMARY								
01-ADMINISTRATION								
SALARIES & BENEFITS	398,463	398,463	29,113.97	294,874.42	255,709.96	0.00	74.00	103,588.30
OTHER EXPENSES	34,500	34,500	716.09	35,178.10	17,412.19	0.00	101.97	(678.10)
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 01-ADMINISTRATION	432,963	432,963	29,830.06	330,052.52	273,122.15	0.00	76.23	102,910.20
02-POLICE DEPARTMENT								
SALARIES & BENEFITS	2,860,753	2,860,753	175,230.47	1,807,886.87	2,012,267.17	0.00	63.20	1,052,866.12
OTHER EXPENSES	225,800	225,800	6,742.78	117,087.21	160,015.75	0.00	51.85	108,712.79
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	181,973.25	1,924,974.08	2,172,282.92	0.00	62.37	1,161,578.91
03-FIRE DEPARTMENT								
SALARIES & BENEFITS	1,292,397	1,292,397	110,356.33	1,036,499.02	982,441.33	0.00	80.20	255,897.85
OTHER EXPENSES	354,300	354,300	22,762.57	273,257.37	309,322.22	4,241.82	78.32	76,800.81
TOTAL 03-FIRE DEPARTMENT	1,646,697	1,646,697	133,118.90	1,309,756.39	1,291,763.55	4,241.82	79.80	332,698.66
04-SPECIAL SERVICES								
SALARIES & BENEFITS	84,942	84,942	5,670.94	60,111.97	11,192.19	0.00	70.77	24,830.23
OTHER EXPENSES	177,200	177,200	3,504.35	151,421.84	115,399.72	0.00	85.45	25,778.16
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 04-SPECIAL SERVICES	262,142	262,142	9,175.29	211,533.81	126,591.91	0.00	80.69	50,608.39
06-PARKS & RECREATION								
OTHER EXPENSES	244,514	244,514	26,189.48	136,731.19	161,465.31	23,311.07	65.45	84,472.06
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	26,189.48	136,731.19	161,465.31	23,311.07	65.45	84,472.06
07-FLEET MECHANIC								
SALARIES & BENEFITS	80,275	80,275	7,228.66	64,651.48	62,494.22	0.00	80.54	15,623.19
OTHER EXPENSES	162,400	162,400	3,394.57	165,749.37	114,692.26	159.92	102.16	(3,509.29)
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 07-FLEET MECHANIC	242,675	242,675	10,623.23	230,400.85	177,186.48	159.92	95.01	12,113.90

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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	34,650.73	328,643.73	314,141.86	0.00	73.07	121,107.05
OTHER EXPENSES	108,550	108,550	10,564.94	121,624.69	122,186.67	0.00	112.04	(13,074.69)
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	45,215.67	450,268.42	436,328.53	0.00	80.65	108,032.36
10-FACILITY DIVISION								
OTHER EXPENSES	183,000	183,000	32,632.61	129,471.00	113,181.69	7,152.37	74.66	46,376.63
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	32,632.61	129,471.00	113,181.69	7,152.37	74.66	46,376.63
11-CIVIC CENTER								
SALARIES & BENEFITS	235,565	235,565	21,977.82	207,454.94	142,167.79	0.00	88.07	28,109.95
OTHER EXPENSES	108,000	108,000	13,076.31	85,404.86	71,055.87	5,632.53	84.29	16,962.61
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	35,054.13	292,859.80	213,223.66	5,632.53	86.88	45,072.56
14-CONTRACT SERVICES								
OTHER EXPENSES	1,004,972	1,085,553	146,467.93	1,119,009.60	1,059,710.49	0.01	103.08	(33,457.10)
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 14-CONTRACT SERVICES	1,004,972	1,085,553	146,467.93	1,119,009.60	1,059,710.49	0.01	103.08	(33,457.10)
15-TECH SUPPORT								
OTHER EXPENSES	414,326	414,326	30,509.40	320,636.55	335,696.15	7,424.51	79.18	86,265.06
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	30,509.40	320,636.55	335,696.15	7,424.51	79.18	86,265.06
16-PUBLIC WORKS								
SALARIES & BENEFITS	715,566	715,566	59,557.13	559,762.01	572,560.00	0.00	78.23	155,803.80
OTHER EXPENSES	168,691	168,691	245.55	71,366.71	98,031.14	0.00	42.31	97,324.15
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	59,802.68	631,128.72	672,351.10	0.00	71.37	253,127.95
17-ANIMAL CONTROL								
SALARIES & BENEFITS	133,827	133,827	12,357.46	95,890.84	84,415.88	0.00	71.65	37,935.95
OTHER EXPENSES	156,900	306,900	69,231.59	391,447.57	176,926.49	0.00	127.55	(84,547.57)
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	81,589.05	487,338.41	261,342.37	0.00	110.58	(46,611.62)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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	4,658.20	49,811.07	50,009.76	0.00	66.17	25,470.31
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	4,658.20	49,811.07	50,009.76	0.00	63.63	28,470.31
20-FINANCE								
SALARIES & BENEFITS	406,464	406,464	39,190.48	364,695.00	311,452.46	0.00	89.72	41,768.65
OTHER EXPENSES	19,500	19,500	914.97	14,110.90	16,553.59	0.00	72.36	5,389.10
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	40,105.45	378,805.90	328,006.05	0.00	88.93	47,157.75
25-CITY MANAGEMENT								
SALARIES & BENEFITS	219,046	219,046	808.48	140,983.08	174,440.67	0.00	64.36	78,062.87
OTHER EXPENSES	14,300	14,300	0.00	2,109.95	707,491.92	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	808.48	143,093.03	881,932.59	0.00	61.32	90,252.92
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	375.14	6,820.27	0.00	2.14	17,124.86
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	375.14	6,820.27	0.00	2.14	17,124.86
27-POST OFFICE								
SALARIES & BENEFITS	77,672	77,672	6,389.99	54,106.75	54,944.90	0.00	69.66	23,565.66
OTHER EXPENSES	17,600	17,600	4,846.50	7,002.20	7,444.41	0.00	39.79	10,597.80
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	11,236.49	61,108.95	62,389.31	0.00	64.14	34,163.46
28-HUMAN RESOUCES								
OTHER EXPENSES	142,700	142,700	9,084.94	130,348.64	107,000.07	0.00	91.34	12,351.36
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	9,084.94	130,348.64	107,000.07	0.00	91.34	12,351.36
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	69,061.90	181,196.95	0.00	30.59	156,710.10
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	69,061.90	181,196.95	0.00	30.59	156,710.10
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	888,117.49	8,406,765.97	8,911,601.31	47,922.23	76.55	2,589,418.72
REVENUE OVER/(UNDER) EXPENDITURES	(163,622)	(433,810)	151,498.99	610,495.28	(2,936.85)	(47,922.23)	129.68-	(996,382.86)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	71,388.40	3,319,477.65	2,729,527.23	0.00	107.78	(239,651.95)
01-4115 SALES TAX	3,530,772	3,517,179	252,238.87	2,171,199.87	2,172,799.32	0.00	61.73	1,345,979.35
01-4116 SALES TX-AD VALOREM TX OFFSET	899,891	895,060	63,059.73	542,800.77	526,469.41	0.00	60.64	352,259.47
01-4118 HOTEL OCC. TAX FUND TRANSER	260,000	260,000	90,000.00	260,000.00	200,000.00	0.00	100.00	0.00
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	2,318.90	17,339.15	19,327.76	0.00	57.80	12,660.85
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	7,124.09	0.00	46.29	5,155.87
01-4210 TIME WARNER CABLE & TEL FEES	65,000	65,000	319.51	26,709.29	29,666.31	0.00	41.09	38,290.71
01-4215 OTHER TELECOM FEES	1,000	1,000	42.48	5,427.07	1,141.99	0.00	542.71	(4,427.07)
01-4230 FRANCHISE FEES -WATER	3,500	3,500	0.00	3,462.34	6,995.91	0.00	98.92	37.66
01-4301 INTEREST	92,500	104,382	23,409.99	217,266.63	266,660.05	0.00	208.14	(112,884.22)
01-4302 FRANCHISE FEE- SANITATION	1,200	1,200	147.93	1,366.86	803.60	0.00	113.91	(166.86)
01-4310 COURT FINES	855,378	842,251	84,724.25	820,670.62	749,707.80	0.00	97.44	21,580.55
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	1,200	1,200	220.00	2,360.00	1,940.00	0.00	196.67	(1,160.00)
01-4409 BUILDING PERMIT FEES	180,000	160,060	21,210.00	142,881.64	129,002.23	0.00	89.27	17,178.73
01-4410 FOOD PERMIT FEES	15,000	15,000	1,000.00	16,412.95	14,500.00	0.00	109.42	(1,412.95)
01-4411 FIRE DEPARTMENT FEES	20,000	20,000	3,300.00	24,245.00	15,945.00	0.00	121.23	(4,245.00)
01-4415 BUSINESS LICENSE FEES	6,500	6,500	150.00	1,230.00	890.00	0.00	18.92	5,270.00
01-4420 LIQUOR LICENSE FEES	2,000	2,000	375.00	3,007.50	2,145.00	0.00	150.38	(1,007.50)
01-4425 VEHICLE STORAGE FEES	30,565	30,565	26,813.91	28,507.16	28,033.08	0.00	93.27	2,057.84
01-4430 CIVIC CENTER FEES	52,000	52,000	5,925.00	63,030.00	67,075.00	0.00	121.21	(11,030.00)
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	65.00	300.00	400.00	0.00	66.67	150.00
01-4439 MISC. PERMIT FEES	1,100	1,100	250.00	1,350.00	950.00	0.00	122.73	(250.00)
01-4440 MISCELLANEOUS FEES	25,000	25,000	2,118.25	23,619.89	23,028.03	0.00	94.48	1,380.11
01-4441 ALARM & PERMIT FEES	5,000	5,000	0.00	3,040.00	7,073.75	0.00	60.80	1,960.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	35.00	35.00	35.00	0.00	11.67	265.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	14,583.31	20,833.30	0.00	58.33	10,416.69
01-4451 EDC REIMBURSEMENT	0	0	28,137.69	28,137.69	230,000.00	0.00	0.00	(28,137.69)
01-4455 WCCPD REIMBURSEMENT	78,000	78,000	78,000.00	78,000.00	78,000.00	0.00	100.00	0.00
01-4460 MISCELLANEOUS INCOME	50,000	50,000	4,405.70	105,528.40	69,610.81	0.00	211.06	(55,528.40)
01-4461 WORKER'S COMP	45,000	45,000	0.00	120,385.47	90,024.32	0.00	267.52	(75,385.47)
01-4462 DONATIONS FD	1,000	1,000	253.00	3,253.00	14,400.00	0.00	325.30	(2,253.00)
01-4463 DONATIONS SPECIAL EVENTS	0	0	124.53	244.53	0.00	0.00	0.00	(244.53)
01-4470 LEASE OF LAND	205,000	205,000	79,583.34	195,833.40	195,833.40	0.00	95.53	9,166.60
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	200,000.00	450,000.00	125,000.00	0.00	100.00	0.00
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	0.00	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	0	0	0.00	47,500.00	0.00	0.00	0.00	(47,500.00)
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	1,039,616.48	9,017,261.25	8,908,664.46	0.00	84.99	1,593,035.86

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	17,904.34	201,013.39	161,313.71	0.00	76.28	62,513.17
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	1,696.38	727.02	0.00	113.09	(196.38)
01-501-020 ADMIN. OVERTIME	2,700	2,700	111.49	1,973.16	365.17	0.00	73.08	726.84
01-501-030 SOCIAL SECURITY	20,481	20,481	1,282.89	14,635.26	11,519.97	0.00	71.46	5,845.82
01-501-040 HEALTH INSURANCE	59,353	59,353	6,826.19	45,263.56	32,363.76	0.00	76.26	14,089.44
01-501-050 RETIREMENT	39,677	39,677	2,780.65	29,430.79	23,493.94	0.00	74.18	10,246.29
01-501-060 WORKERS' COMPENSATION	550	550	45.83	504.13	458.30	0.00	91.66	45.87
01-501-070 UNEMPLOYMENT COMPENSATION	675	675	1.02	357.75	500.22	0.00	53.00	317.25
01-501-080 CONTRACT LABOR	10,000	10,000	0.00	0.00	24,967.87	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	29,113.97	294,874.42	255,709.96	0.00	74.00	103,588.30
OTHER EXPENSES								
01-501-120 DUES & SUBSCRIPTIONS	2,500	2,500	1,673.60	4,836.35	2,639.00	0.00	193.45	(2,336.35)
01-501-130 BONDS & TRAINING	10,000	10,000	(1,290.64)	9,352.04	7,112.21	0.00	93.52	647.96
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	99.85	1,757.93	1,368.40	0.00	50.23	1,742.07
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	233.28	(686.87)	112.04	0.00	0.00	686.87
01-501-440 ELECTION SUPPLIES	15,000	15,000	0.00	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	0.00	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	716.09	35,178.10	17,412.19	0.00	101.97	(678.10)
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	29,830.06	330,052.52	273,122.15	0.00	76.23	102,910.20

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 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
02-POLICE DEPARTMENT								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	1,447,515	1,447,515	90,892.29	991,247.13	1,148,258.06	0.00	68.48	456,267.87
01-502-012 CIVILIAN SALARIES	278,624	278,624	7,565.42	111,340.60	159,262.98	0.00	39.96	167,283.40
01-502-014 POLICE SPECIAL ASSIGNMENT SA	4,500	4,500	173.08	2,769.28	3,634.68	0.00	61.54	1,730.72
01-502-015 POL INCENTIVE PAY-BILING & S	1,200	1,200	152.99	2,018.17	3,280.02	0.00	168.18	(818.17)
01-502-016 CIV.INCENTIVE PAY-BILING & S	0	0	15.22	192.26	310.75	0.00	0.00	(192.26)
01-502-017 POLICE SALARIES-CERTIFICATIO	12,000	12,000	1,015.43	11,677.39	15,589.39	0.00	97.31	322.61
01-502-018 POLICE EDUCATION PAY	3,900	3,900	496.22	5,504.58	3,704.34	0.00	141.14	(1,604.58)
01-502-020 POLICE OVERTIME	125,186	125,186	3,655.21	59,259.50	44,320.72	0.00	47.34	65,926.17
01-502-021 7K HOURS	82,665	82,665	3,083.94	36,672.85	44,417.65	0.00	44.36	45,991.84
01-502-022 CIVILIAN OVERTIME	30,000	30,000	2,216.04	22,025.23	28,354.69	0.00	73.42	7,974.77
01-502-026 HAZARDOUS DUTY PAY	11,760	11,760	309.25	3,734.28	7,126.29	0.00	31.75	8,025.72
01-502-030 SOCIAL SECURITY	132,972	132,972	7,647.44	85,138.44	94,670.76	0.00	64.03	47,833.99
01-502-030CSOCIAL SECURITY CIVILIAN	17,490	17,490	735.60	10,100.15	13,706.85	0.00	57.75	7,390.18
01-502-040 HEALTH INSURANCE	332,377	332,377	33,373.91	199,531.13	164,789.59	0.00	60.03	132,845.87
01-502-050 RETIREMENT	262,006	262,006	15,617.84	170,606.62	185,179.45	0.00	65.12	91,399.45
01-502-050CRETIREMENT CIVILIAN	34,448	34,448	1,544.66	20,519.67	26,187.47	0.00	59.57	13,928.29
01-502-060 WORKERS' COMPENSATION	80,330	80,330	6,676.40	73,513.52	66,865.73	0.00	91.51	6,816.32
01-502-070 UNEMPLOYMENT COMPENSATION	3,780	3,780	59.53	2,036.07	2,607.75	0.00	53.86	1,743.93
TOTAL SALARIES & BENEFITS	2,860,753	2,860,753	175,230.47	1,807,886.87	2,012,267.17	0.00	63.20	1,052,866.12
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	10,000	10,000	253.00	3,684.97	8,465.46	0.00	36.85	6,315.03
01-502-130 BONDS & TRAINING	17,000	17,000	25.00	10,088.66	17,441.90	0.00	59.35	6,911.34
01-502-400 CITIZEN'S PATROL	2,500	2,500	0.00	810.00	516.00	0.00	32.40	1,690.00
01-502-420 OFFICE SUPPLIES	20,000	20,000	218.43	7,373.51	7,679.38	0.00	36.87	12,626.49
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	1,009.87	2,980.17	1,991.34	0.00	37.25	5,019.83
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	277.05	1,444.67	3,717.89	0.00	14.45	8,555.33
01-502-480 UNIFORM ALLOWANCE	35,000	35,000	2,800.00	23,130.51	25,021.63	0.00	66.09	11,869.49
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	1,200.00	8,640.23	6,446.29	0.00	39.27	13,359.77
01-502-489 COMMUNITY SERVICES	7,000	7,000	959.43	3,672.40	1,157.95	0.00	52.46	3,327.60
01-502-491 MEMORIAL SERVICES	5,000	5,000	0.00	677.90	955.03	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	41,727.93	80,546.32	0.00	64.20	23,272.07
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	932.32	0.00	24.62	2,261.40
TOTAL OTHER EXPENSES	225,800	225,800	6,742.78	117,087.21	160,015.75	0.00	51.85	108,712.79
CAPITAL EXPENSES								
01-502-800 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 02-POLICE DEPARTMENT	3,086,553	3,086,553	181,973.25	1,924,974.08	2,172,282.92	0.00	62.37	1,161,578.91

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 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								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	663,955	663,955	56,544.16	552,378.75	535,196.54	0.00	83.20	111,575.99
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	11,088.56	13,569.37	0.00	46.20	12,911.44
01-503-018 FD EDUCATION PAY	3,300	3,300	253.88	2,654.20	2,411.86	0.00	80.43	645.80
01-503-020 FIRE OVERTIME	75,000	75,000	6,559.91	71,803.62	66,781.87	0.00	95.74	3,196.38
01-503-021 7K HOURS	105,447	105,447	4,740.06	49,228.79	52,407.20	0.00	46.69	56,218.44
01-503-026 HAZARDOUS DUTY PAY	4,080	4,080	253.86	2,280.26	1,588.14	0.00	55.89	1,799.74
01-503-030 SOCIAL SECURITY	67,015	67,015	5,222.68	52,317.16	50,274.09	0.00	78.07	14,698.06
01-503-040 HEALTH INSURANCE	154,318	154,318	19,653.19	123,076.40	95,273.97	0.00	79.76	31,241.60
01-503-050 RETIREMENT	129,826	129,826	10,808.15	107,534.44	97,603.23	0.00	82.83	22,291.12
01-503-060 WORKERS' COMPENSATION	52,701	52,701	5,478.12	60,259.32	59,636.81	0.00	114.34	(7,558.20)
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	110,356.33	1,036,499.02	982,441.33	0.00	80.20	255,897.85
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	12,229.24	23,572.75	35,466.43	0.00	58.93	16,427.25
01-503-140 EMPLOYMENT SCREENING	11,500	11,500	0.00	11,418.51	13,179.68	0.00	99.29	81.49
01-503-150 HAZMAT PROGRAM	500	500	0.00	398.00	455.96	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	671.67	7,256.70	8,738.37	0.00	120.95	(1,256.70)
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	6,748.35	0.00	97.35	185.40
01-503-420 OFFICE SUPPLIES	10,000	10,000	313.84	3,386.04	4,431.94	0.00	33.86	6,613.96
01-503-430 SUPPLIES & EQUIPMENT	35,500	35,500	1,091.98	30,103.12	33,662.18	2,250.20	91.14	3,146.68
01-503-431 EMPLOYEE APPRECIATION LUNCHE	2,000	2,000	0.00	1,103.84	2,685.84	0.00	55.19	896.16
01-503-432 PR/FIRE PREVENTION	15,000	15,000	1,187.00	10,251.58	12,164.80	0.00	68.34	4,748.42
01-503-450 MEDICAL SUPPLIES	25,000	25,000	3,114.75	19,097.86	23,731.96	524.50	78.49	5,377.64
01-503-460 MEDICAL TRAINING	17,500	17,500	64.00	11,077.59	16,450.04	1,260.00	70.50	5,162.41
01-503-480 UNIFORM ALLOWANCE	24,000	24,000	2,303.69	20,025.41	19,665.60	0.00	83.44	3,974.59
01-503-503 VEHICLE PARTS - FIRE	22,000	22,000	326.24	18,489.51	17,409.35	207.12	84.98	3,303.37
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	16,248.32	19,201.09	0.00	96.72	551.68
01-503-590 POSTAGE	1,000	1,000	0.00	61.46	381.05	0.00	6.15	938.54
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	50,000	50,000	71.35	46,158.23	43,978.80	0.00	92.32	3,841.77
01-503-620 DORM - UTILITIES & CABLE	12,000	12,000	1,388.81	4,128.06	7,093.95	0.00	34.40	7,871.94
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	0.00	3,963.01	4,792.08	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	3,869.65	0.00	88.82	447.30
01-503-760 LADDER TESTS	3,000	3,000	0.00	2,813.87	963.19	0.00	93.80	186.13
TOTAL OTHER EXPENSES	354,300	354,300	22,762.57	273,257.37	309,322.22	4,241.82	78.32	76,800.81

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	133,118.90	1,309,756.39	1,291,763.55	4,241.82	79.80	332,698.66

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	3,542.72	32,064.32	0.00	0.00	76.46	9,870.68
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	1,080.00	9,720.00	9,609.18	0.00	67.50	4,680.00
01-504-020 OVERTIME	3,000	3,000	25.71	1,459.59	0.00	0.00	48.65	1,540.41
01-504-030 SOCIAL SECURITY	4,539	4,539	355.60	3,295.37	743.58	0.00	72.60	1,243.63
01-504-040 HEALTH INSURANCE	13,059	13,059	31.13	7,299.87	0.00	0.00	55.90	5,759.33
01-504-050 RETIREMENT	6,659	6,659	557.39	5,189.86	0.00	0.00	77.94	1,469.14
01-504-060 WORKERS COMPENSATION	850	850	70.83	779.13	708.30	0.00	91.66	70.87
01-504-070 UNEMPLOYMENT COMP	500	500	7.56	303.83	131.13	0.00	60.77	196.17
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	5,670.94	60,111.97	11,192.19	0.00	70.77	24,830.23
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	0.00	274.24	0.00	0.00	0.00	(274.24)
01-504-420 OFFICE SUPPLIES	1,000	1,000	700.00	829.50	0.00	0.00	82.95	170.50
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	374.41	25,813.93	32,276.60	0.00	73.75	9,186.07
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	1,031.23	10,348.53	14,924.76	0.00	103.49	(348.53)
01-504-470 LIGHT UP	75,000	75,000	0.00	77,984.20	38,064.53	0.00	103.98	(2,984.20)
01-504-471 911 REMEMBRBANCE RACE	3,200	3,200	1,350.00	1,350.00	1,300.00	0.00	42.19	1,850.00
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	0.00	17,705.44	18,420.02	0.00	104.15	(705.44)
01-504-630 LEGAL ADVERTISING	16,000	16,000	0.00	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	911.69	0.00	83.18	841.16
01-504-645 MAYOR - COUNCIL EXPENSES	1,500	1,500	0.00	0.00	1,471.92	0.00	0.00	1,500.00
01-504-650 MILEAGE & ENTERTAIMNENT 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	48.71	1,586.74	1,929.26	0.00	105.78	(86.74)
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	3,504.35	151,421.84	115,399.72	0.00	85.45	25,778.16
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	9,175.29	211,533.81	126,591.91	0.00	80.69	50,608.39

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	6,710.35	10,557.36	7,535.83	0.00	37.75	17,406.96
01-506-120 DUES & SUBSCIPTIONS	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	1,672.42	3,427.58	0.00	16.72	8,327.58
01-506-250 CONTRACT MAINT.-GREEN BEL	65,000	65,000	16,454.50	72,552.70	79,605.27	4,579.09	118.66	(12,131.79)
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	3,646.43	4,518.94	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	776.63	6,608.98	6,203.67	0.00	31.47	14,391.02
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	5,635.15	0.00	115.69	(1,882.94)
01-506-630 FACILITY MAINTENANCE	30,000	30,000	299.00	2,701.13	23,159.19	0.00	9.00	27,298.87
01-506-631 POND MAINTENANCE	25,000	25,000	1,699.00	16,919.00	17,678.31	0.00	67.68	8,081.00
01-506-635 TREES / SHRUBS/LANDSCAPING	30,000	30,000	0.00	3,414.07	7,964.12	18,731.98	73.82	7,853.95
01-506-640 LITTLE LEAGUE (FACILITIES)	4,000	4,000	0.00	3,410.94	1,097.61	0.00	85.27	589.06
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	26,189.48	136,731.19	161,465.31	23,311.07	65.45	84,472.06
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	26,189.48	136,731.19	161,465.31	23,311.07	65.45	84,472.06

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 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								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	52,118	52,118	4,192.13	39,918.01	40,962.08	0.00	76.59	12,199.87
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	69.24	392.36	0.00	0.00	0.00	(392.36)
01-507-020 OVERTIME	2,000	2,000	87.95	2,201.22	2,235.82	0.00	110.06	(201.22)
01-507-030 SOCIAL SECURITY	4,140	4,140	332.73	3,252.15	3,304.64	0.00	78.55	887.87
01-507-040 HEALTH INSURANCE	11,872	11,872	1,701.42	10,449.67	7,954.76	0.00	88.02	1,421.83
01-507-050 RETIREMENT	8,020	8,020	679.36	6,556.94	6,266.97	0.00	81.75	1,463.33
01-507-060 WORKERS' COMPENSATION	1,990	1,990	165.83	1,824.13	1,658.30	0.00	91.66	165.87
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	7,228.66	64,651.48	62,494.22	0.00	80.54	15,623.19
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	0.00	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	74.15	6,783.32	5,038.64	159.92	46.29	8,056.76
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	310.97	0.00	0.00	(631.20)
01-507-502 VEHICLE PARTS-POLICE	15,000	15,000	0.00	22,444.78	21,945.48	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	3,047.45	6,721.85	3,776.62	0.00	44.81	8,278.15
01-507-519 VEHICLE PARTS-INSPECTION	750	750	22.97	214.43	208.55	0.00	28.59	535.57
01-507-520 EQUIPMENT REPAIR	30,000	30,000	0.00	39,290.69	17,601.83	0.00	130.97	(9,290.69)
01-507-540 VEHICLE FUEL	25,000	25,000	0.00	25,144.91	17,576.31	0.00	100.58	(144.91)
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	30,000	30,000	0.00	38,773.89	30,252.88	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	0.00	20,622.19	15,418.11	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	250.00	250.00	0.00	0.00	25.00	750.00
TOTAL OTHER EXPENSES	162,400	162,400	3,394.57	165,749.37	114,692.26	159.92	102.16	(3,509.29)
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	10,623.23	230,400.85	177,186.48	159.92	95.01	12,113.90

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	21,934.08	228,619.46	224,710.73	0.00	69.14	102,019.61
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	484.68	484.68	0.00	80.78	115.32
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	88.40	3,775.80	2,537.97	0.00	37.76	6,224.20
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	1,687.26	17,898.55	17,712.37	0.00	68.44	8,252.14
01-508-040 HEALTH INSURANCE	47,484	47,484	7,569.20	45,865.53	40,632.34	0.00	96.59	1,618.47
01-508-050 RETIREMENT	32,059	32,059	3,230.80	30,547.84	26,036.80	0.00	95.29	1,511.18
01-508-060 WORKER'S COMPENSATION	1,138	1,138	94.83	1,043.13	1,146.52	0.00	91.66	94.87
01-508-070 UNEMPLOYMENT COMPENSATION	1,080	1,080	0.00	408.74	649.65	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	34,650.73	328,643.73	314,141.86	0.00	73.07	121,107.05
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	425.00	4,971.44	3,290.14	0.00	66.29	2,528.56
01-508-150 JUDGE ALTERNATE	7,750	7,750	0.00	1,711.56	4,009.68	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	9,900.00	108,200.00	103,850.00	0.00	154.57	(38,200.00)
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	239.94	6,447.31	7,405.78	0.00	67.87	3,052.69
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	63.94	0.00	0.00	0.00	(63.94)
01-508-590 POSTAGE	5,000	5,000	0.00	318.44	1,340.96	0.00	6.37	4,681.56
TOTAL OTHER EXPENSES	108,550	108,550	10,564.94	121,624.69	122,186.67	0.00	112.04	(13,074.69)
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	45,215.67	450,268.42	436,328.53	0.00	80.65	108,032.36

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-FACILITY DIVISION								
OTHER EXPENSES								
01-510-100 UTILITIES	75,000	75,000	9,650.15	43,845.56	50,270.45	0.00	58.46	31,154.44
01-510-170 JANITORIAL SERVICES	30,000	30,000	2,300.00	23,145.00	19,872.00	0.00	77.15	6,855.00
01-510-240 CONTRACT MAINTENANCE	5,000	5,000	0.00	317.18	710.00	0.00	6.34	4,682.82
01-510-430 SUPPLIES	10,000	10,000	120.96	4,274.32	4,833.62	202.44	44.77	5,523.24
01-510-630 FACILITY MAINTENANCE	40,000	40,000	18,288.48	41,851.45	27,862.76	6,949.93	122.00	(8,801.38)
01-510-631 DORM MAINT 421 DALECREST	10,000	10,000	277.00	6,887.57	8,081.50	0.00	68.88	3,112.43
01-510-632 DORM MAINT 461 GOLFCREST	10,000	10,000	306.22	5,439.72	1,391.36	0.00	54.40	4,560.28
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	1,689.80	3,710.20	160.00	0.00	123.67	(710.20)
TOTAL OTHER EXPENSES	183,000	183,000	32,632.61	129,471.00	113,181.69	7,152.37	74.66	46,376.63
CAPITAL EXPENSES								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	183,000	183,000	32,632.61	129,471.00	113,181.69	7,152.37	74.66	46,376.63

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11-CIVIC CENTER								
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	134,120	134,120	11,759.11	119,769.20	82,590.11	0.00	89.30	14,351.29
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	92.31	669.25	0.00	0.00	0.00	(669.25)
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	13.73	3,566.74	6,140.82	0.00	39.63	5,433.26
01-511-030 SOCIAL SECURITY	10,949	10,949	783.55	8,717.33	5,902.76	0.00	79.62	2,231.39
01-511-040 HEALTH INSURANCE	35,580	35,580	6,174.84	40,299.25	19,940.11	0.00	113.26	(4,719.25)
01-511-050 RETIREMENT	26,513	26,513	1,567.31	16,750.90	11,279.35	0.00	63.18	9,762.17
01-511-060 WORKERS' COMPENSATION	18,998	18,998	1,583.17	17,414.87	15,761.28	0.00	91.67	1,582.74
01-511-070 UNEMPLOYMENT COMPENSATION	405	405	3.80	267.40	553.36	0.00	66.02	137.60
TOTAL SALARIES & BENEFITS	235,565	235,565	21,977.82	207,454.94	142,167.79	0.00	88.07	28,109.95
OTHER EXPENSES								
01-511-100 UTILITIES	40,000	40,000	4,389.59	31,022.34	19,919.62	0.00	77.56	8,977.66
01-511-430 SUPPLIES	15,000	15,000	710.72	6,037.92	5,892.91	0.00	40.25	8,962.08
01-511-630 FACILITY MAINTENANCE	53,000	53,000	7,976.00	48,344.60	45,243.34	5,632.53	101.84	(977.13)
TOTAL OTHER EXPENSES	108,000	108,000	13,076.31	85,404.86	71,055.87	5,632.53	84.29	16,962.61
CAPITAL EXPENSES								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	343,565	343,565	35,054.13	292,859.80	213,223.66	5,632.53	86.88	45,072.56

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14-CONTRACT SERVICES								
OTHER EXPENSES								
01-514-151 CONTRACT SVC - INSPECTIONS	65,000	65,000	5,480.00	47,626.39	48,800.00	0.00	73.27	17,373.61
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	1,615.00	10,070.00	12,492.50	0.00	67.13	4,930.00
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	15,500.00	81,900.00	101,650.00	0.00	86.21	13,100.00
01-514-255 SPECIAL LEGAL FEES	250,000	320,897	85,299.93	483,500.34	279,448.75	0.00	150.67	(162,603.77)
01-514-260 DUES & FEES-BCAD	19,000	19,000	0.00	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	10,975.00	120,725.00	109,750.00	0.00	91.67	10,975.00
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	2,619.00	144,302.54	127,840.98	0.00	103.31	(4,619.00)
01-514-320 ENGINEER / ARCHITECT	50,000	50,000	15,845.00	20,245.00	32,380.00	0.00	40.49	29,755.00
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	15,390.00	0.00	98.90	110.00
01-514-325 SALES TAX COLLECTION SERVICE	60,300	60,300	8,725.00	60,680.00	65,787.00	0.00	100.63	(380.00)
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	16,314.81	18,410.21	0.00	46.61	18,685.19
01-514-403 RECORDS MANAGEMENT	75,852	75,852	0.00	44,487.12	42,520.35	0.01	58.65	31,365.27
01-514-405 RECORDS STORAGE RENTAL	3,948	3,948	409.00	4,608.40	5,348.20	0.00	116.73	(660.40)
01-514-410 RECORDS DESTRUCTION	2,172	2,172	0.00	1,340.00	2,866.50	0.00	61.69	832.00
TOTAL OTHER EXPENSES	1,004,972	1,085,553	146,467.93	1,119,009.60	1,059,710.49	0.01	103.08	(33,457.10)
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	146,467.93	1,119,009.60	1,059,710.49	0.01	103.08	(33,457.10)

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15-TECH SUPPORT								
OTHER EXPENSES								
01-515-200 COMPUTER CONTRACTS	105,000	105,000	3,870.55	64,850.77	97,513.29	0.00	61.76	40,149.23
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	3,790.78	47,783.25	47,583.98	0.00	67.87	22,616.75
01-515-221 MOBILE DATA TERMINAL SERVICE	857	857	0.00	428.66	643.05	0.00	50.00	428.74
01-515-286 CONTRACTSERVICES - IT	149,000	149,000	13,730.69	156,968.86	129,450.59	0.00	105.35	(7,968.86)
01-515-287 CONTRACT SERVICES-IT POLICE	10,000	10,000	4,199.37	11,938.05	9,273.29	0.00	119.38	(1,938.05)
01-515-288 CONTRACT SERVICES-IT FIRE	5,000	5,000	300.28	300.28	119.99	0.00	6.01	4,699.72
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	168.74	231.23	4,835.35	0.00	7.71	2,768.77
01-515-291 CONTRACT SERVICES-IT COURT	3,000	3,000	1,794.06	1,895.40	0.00	1,604.06	116.65	(499.46)
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	17,433.96	0.00	51.14	12,215.50
01-515-460 COPIER CONTRACT & SUPPLIES	37,069	37,069	2,654.93	22,010.09	19,810.12	0.00	59.38	15,058.63
TOTAL OTHER EXPENSES	414,326	414,326	30,509.40	320,636.55	335,696.15	7,424.51	79.18	86,265.06
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	30,509.40	320,636.55	335,696.15	7,424.51	79.18	86,265.06

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16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	447,918	447,918	34,358.69	345,939.56	354,512.69	0.00	77.23	101,978.48
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	184.64	1,200.16	0.00	0.00	0.00	(1,200.16)
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	114.38	15,216.32	36,053.85	0.00	101.44	(216.32)
01-516-030 SOCIAL SECURITY	35,864	35,864	2,645.39	27,684.06	29,895.99	0.00	77.19	8,180.34
01-516-040 HEALTH INSURANCE	106,739	106,739	13,595.83	77,669.59	63,481.16	0.00	72.77	29,069.41
01-516-050 RETIREMENT	68,693	68,693	5,413.53	55,726.52	56,555.99	0.00	81.12	12,966.85
01-516-060 WORKERS' COMPENSATION	38,936	38,936	3,244.67	35,691.37	30,446.70	0.00	91.67	3,244.63
01-516-070 UNEMPLOYMENT COMPENSATION	1,215	1,215	0.00	634.43	1,198.18	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	59,557.13	559,762.01	572,560.00	0.00	78.23	155,803.80
OTHER EXPENSES								
01-516-100 UTILITIES	96,191	96,191	162.02	46,618.02	61,743.79	0.00	48.46	49,572.84
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	83.53	13,072.16	9,483.58	0.00	87.15	1,927.84
01-516-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	0.00	798.67	466.56	0.00	53.24	701.33
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	0.00	922.79	7,983.26	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	5,356.94	7,514.94	0.00	29.76	12,643.06
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	5,893.00	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	0.00	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	2,651.75	0.00	0.00	0.00
TOTAL OTHER EXPENSES	168,691	168,691	245.55	71,366.71	98,031.14	0.00	42.31	97,324.15
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	59,802.68	631,128.72	672,351.10	0.00	71.37	253,127.95

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17-ANIMAL CONTROL								
SALARIES & BENEFITS								
01-517-010 SALARIES-ANIMAL CONTROL	77,440	77,440	6,167.64	52,969.55	47,099.75	0.00	68.40	24,470.50
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	1,799.98	1,176.91	0.00	50.00	1,800.02
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	698.71	5,827.87	6,806.98	0.00	83.26	1,172.13
01-517-030 SOCIAL SECURITY	6,735	6,735	546.47	4,635.71	4,235.08	0.00	68.83	2,099.35
01-517-040 HEALTH INSURANCE	23,720	23,720	3,388.64	19,374.65	14,902.22	0.00	81.68	4,345.35
01-517-050 RETIREMENT	13,048	13,048	1,115.77	9,317.89	7,978.23	0.00	71.41	3,729.64
01-517-060 WORKER'S COMPENSATION	1,780	1,780	148.33	1,631.63	1,483.72	0.00	91.66	148.52
01-517-070 UNEMPLOYMENT COMPENSATION	504	504	14.98	333.56	456.03	0.00	66.18	170.44
TOTAL SALARIES & BENEFITS	133,827	133,827	12,357.46	95,890.84	84,415.88	0.00	71.65	37,935.95
OTHER EXPENSES								
01-517-230 VET/INPOUNDING/SHELTER	150,000	40,000	18,036.59	68,533.54	172,375.24	0.00	171.33	(28,533.54)
01-517-231 INPOUNDING/SHELTER	0	260,000	50,560.00	316,903.80	0.00	0.00	121.89	(56,903.80)
01-517-240 TRAINING & CERTIFICATION	2,000	2,000	0.00	504.08	841.39	0.00	25.20	1,495.92
01-517-420 EQUIPMENT	3,600	3,600	635.00	3,387.88	1,184.44	0.00	94.11	212.12
01-517-430 SUPPLIES	0	0	0.00	1,408.29	2,525.42	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	69,231.59	391,447.57	176,926.49	0.00	127.55	(84,547.57)
CAPITAL EXPENSES								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	290,727	440,727	81,589.05	487,338.41	261,342.37	0.00	110.58	(46,611.62)

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19-CODE ENFORCEMENT								
SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	43,629	43,629	3,389.95	34,921.81	33,623.17	0.00	80.04	8,707.67
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	484.68	484.68	0.00	80.78	115.32
01-519-020 OVERTIME	1,800	1,800	158.04	2,968.56	4,916.53	0.00	164.92 (	1,168.56)
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	274.96	2,935.70	2,985.33	0.00	77.24	865.02
01-519-040 HEALTH INSURANCE	11,861	11,861	26.44	264.40	214.93	0.00	2.23	11,596.60
01-519-050 RETIREMENT	7,363	7,363	561.40	5,905.87	5,657.01	0.00	80.21	1,457.10
01-519-060 WORKER'S COMPENSATION	2,415	2,415	201.25	2,213.75	2,012.50	0.00	91.67	201.25
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	4,658.20	49,811.07	50,009.76	0.00	66.17	25,470.31
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	4,658.20	49,811.07	50,009.76	0.00	63.63	28,470.31

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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
20-FINANCE								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	287,738	287,738	26,150.76	260,940.71	226,637.12	0.00	90.69	26,797.08
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	692.40	969.36	0.00	57.70	507.60
01-520-020 FINANCE OVERTIME	3,000	3,000	0.83	99.12	590.05	0.00	3.30	2,900.88
01-520-030 FINANCE SOCIAL SECURITY	22,517	22,517	2,002.62	19,738.15	16,893.04	0.00	87.66	2,778.69
01-520-040 FINANCE HEALTH INSURANCE	47,441	47,441	6,849.28	42,003.16	32,315.13	0.00	88.54	5,437.84
01-520-050 FINANCE RETIREMENT	43,443	43,443	4,092.08	40,373.02	33,113.64	0.00	92.93	3,070.00
01-520-060 WORKER'S COMPENSATION	585	585	48.75	536.25	487.50	0.00	91.67	48.75
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	39,190.48	364,695.00	311,452.46	0.00	89.72	41,768.65
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	3,000	3,000	0.00	2,226.41	3,223.49	0.00	74.21	773.59
01-520-130 BONDS & TRAINING	9,000	9,000	45.00	6,158.20	7,646.79	0.00	68.42	2,841.80
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	696.97	4,876.52	3,644.42	0.00	81.28	1,123.48
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	173.00	173.00	173.00	0.00	0.00	(173.00)
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	914.97	14,110.90	16,553.59	0.00	72.36	5,389.10
CAPITAL EXPENSES								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	425,964	425,964	40,105.45	378,805.90	328,006.05	0.00	88.93	47,157.75

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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
25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	168,585	168,585	0.00	109,067.74	136,164.63	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	9,676.17	0.00	60.63	5,077.89
01-525-040 HEALTH INSURANCE	11,860	11,860	759.73	6,718.13	8,245.20	0.00	56.64	5,142.22
01-525-050 RETIREMENT	24,984	24,984	0.00	16,725.13	19,755.51	0.00	66.94	8,259.11
01-525-060 WORKER'S COMPENSATION	585	585	48.75	536.25	487.50	0.00	91.67	48.75
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	808.48	140,983.08	174,440.67	0.00	64.36	78,062.87
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	1,378.96	1,682.60	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	0.00	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	0.00	2,109.95	707,491.92	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	808.48	143,093.03	881,932.59	0.00	61.32	90,252.92

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26-POOL								
SALARIES & BENEFITS								
01-526-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	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
OTHER EXPENSES								
01-526-100 UTILITIES	7,500	7,500	42.25	375.14	3,695.68	0.00	5.00	7,124.86
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	42.25	375.14	6,820.27	0.00	2.14	17,124.86
CAPITAL EXPENSES								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	17,500	17,500	42.25	375.14	6,820.27	0.00	2.14	17,124.86

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27-POST OFFICE								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	50,384	50,384	2,884.45	28,702.28	38,248.80	0.00	56.97	21,681.83
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	0.00	268.22	228.40	0.00	22.35	931.78
01-527-030 SOCIAL SECURITY	3,946	3,946	220.67	2,216.23	2,943.53	0.00	56.16	1,729.95
01-527-040 HEALTH INSURANCE	11,860	11,860	2,629.15	16,010.52	7,891.54	0.00	134.99	(4,150.17)
01-527-050 RETIREMENT	7,645	7,645	450.55	4,455.01	3,521.05	0.00	58.28	3,189.76
01-527-060 WORKER'S COMPENSATION	2,462	2,462	205.17	2,256.89	1,895.29	0.00	91.67	205.11
01-527-070 UNEMPLOYMENT COMPENSATION	175	175	0.00	197.60	216.29	0.00	112.91	(22.60)
TOTAL SALARIES & BENEFITS	77,672	77,672	6,389.99	54,106.75	54,944.90	0.00	69.66	23,565.66
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	1,251.06	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	4,846.50	6,407.20	6,193.35	0.00	80.09	1,592.80
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	4,846.50	7,002.20	7,444.41	0.00	39.79	10,597.80
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	11,236.49	61,108.95	62,389.31	0.00	64.14	34,163.46

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28-HUMAN RESOUCES								
OTHER EXPENSES								
01-528-130 INSURANCE ADMIN. FEES	5,000	5,000	290.00	3,240.00	3,278.48	0.00	64.80	1,760.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	1,122.00	24,465.87	18,527.37	0.00	163.11	(9,465.87)
01-528-141 ADP SERVICES	70,000	70,000	6,750.00	64,232.25	59,824.30	0.00	91.76	5,767.75
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	922.94	35,786.05	23,274.42	0.00	71.57	14,213.95
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	9,084.94	130,348.64	107,000.07	0.00	91.34	12,351.36
OTHER INCOME/EXPENSES								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	142,700	142,700	9,084.94	130,348.64	107,000.07	0.00	91.34	12,351.36

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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	82,545.58	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	18,801.45	35,070.82	0.00	75.21	6,198.55
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	69,061.90	181,196.95	0.00	30.59	156,710.10
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	69,061.90	181,196.95	0.00	30.59	156,710.10

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,813,527	11,044,107	888,117.49	8,406,765.97	8,911,601.31	47,922.23	76.55	2,589,418.72
REVENUE OVER/(UNDER) EXPENDITURES	(163,622)	(433,810)	151,498.99	610,495.28	(2,936.85)	(47,922.23)	129.68-	(996,382.86)

BALANCE SHEET
AS OF: JULY 31ST, 2025

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
02-1100	CASH	29,419.85		
02-1102	CLAIM ON CASH	1,001,640.39		
02-1105	SAVINGS	599.12		
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	102,362.51		
02-1605	A/R-RESIDENTIAL GARBAGE	129,988.93		
02-1606	ALLOW FOR DOUBTFUL ACCTS	(126,463.69)		
02-1607	A/R-RECYCLING INCOME	0.00		
02-1608	A/R - UNAPPLIED CREDITS	(19,126.75)		
02-1610	A/R-ACCRUED INTEREST	0.00		
			1,220,634.02	
	TOTAL ASSETS			1,220,634.02
LIABILITIES				
02-2200	WAGES PAYABLE	0.00		
02-2315	DUE TO GENERAL FUND	0.00		
02-2400	A/P PENDING	0.00		
02-2401	AP MANUAL	0.00		
02-2410	A/P-SALES TAX	745.99		
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		83,704.99	
EQUITY				
02-3201	FUND BALANCE	456,838.73		
02-3205	NET INVESTMENT IN CAPITAL ASST	18,822.51		
	TOTAL BEGINNING EQUITY	475,661.24		
	TOTAL REVENUE	3,039,244.82		
	TOTAL EXPENSES	2,377,977.03		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	661,267.79		
	TOTAL EQUITY & FUND BALANCE		1,136,929.03	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,220,634.02

02 -GARBAGE FUND

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	3,262,946	3,262,946	246,369.52	3,039,244.82	2,815,441.38	0.00	93.14	223,700.72
TOTAL REVENUES	3,262,946	3,262,946	246,369.52	3,039,244.82	2,815,441.38	0.00	93.14	223,700.72
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	72,054	72,054	6,019.42	57,535.46	53,643.86	0.00	79.85	14,518.97
OTHER EXPENSES	2,951,748	2,951,748	13,257.11	1,828,291.57	1,974,266.37	0.00	61.94	1,123,456.53
CAPITAL EXPENSES	0	0	42,150.00	42,150.00	0.00	0.00	0.00	(42,150.00)
OTHER INCOME/EXPENSES	450,000	450,000	200,000.00	450,000.00	125,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	3,473,803	3,473,803	261,426.53	2,377,977.03	2,152,910.23	0.00	68.45	1,095,825.50
TOTAL EXPENDITURES	3,473,803	3,473,803	261,426.53	2,377,977.03	2,152,910.23	0.00	68.45	1,095,825.50
REVENUE OVER/(UNDER) EXPENDITURES	(210,857)	(210,857)	(15,057.01)	661,267.79	662,531.15	0.00	313.61-	(872,124.78)

: 83.33

% OF BUDGET	BUDGET BALANCE
88.07	297,649.36
105.01	(37,406.35)
0.00	0.00
189.82	(26,048.14)
83.21	167.92
0.00	(662.07)
0.00	(10,000.00)
93.14	223,700.72

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	665,000	665,000	16,720.06	675,957.69	649,544.97	0.00	101.65	(10,957.69)
TOTAL REVENUES	665,000	665,000	16,720.06	675,957.69	649,544.97	0.00	101.65	(10,957.69)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	662,750	662,750	0.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL 00-GENERAL EXPENDITURES	662,750	662,750	0.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL EXPENDITURES	662,750	662,750	0.00	526,925.00	515,925.00	0.00	79.51	135,825.00
REVENUE OVER/(UNDER) EXPENDITURES	2,250	2,250	16,720.06	149,032.69	133,619.97	0.00	6,623.68	(146,782.69)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 83.33

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	16,720.06	675,957.69	649,544.97	0.00	101.65	(10,957.69)
TOTAL REVENUES	665,000	665,000	16,720.06	675,957.69	649,544.97	0.00	101.65	(10,957.69)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

17 -DEBT SERVICE

% OF YEAR COMPLETED: 83.33

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	800.00	800.00	0.00	0.00	(800.00)
TOTAL OTHER EXPENSES	662,750	662,750	0.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL 00-GENERAL EXPENDITURES	662,750	662,750	0.00	526,925.00	515,925.00	0.00	79.51	135,825.00
TOTAL EXPENDITURES	662,750	662,750	0.00	526,925.00	515,925.00	0.00	79.51	135,825.00
REVENUE OVER/(UNDER) EXPENDITURES	2,250	2,250	16,720.06	149,032.69	133,619.97	0.00	6,623.68	(146,782.69)

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
18-1102	CLAIM ON CASH	(74,605.95)		
18-1105	CASH - SAVINGS	243,507.93		
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		
			168,901.98	
	TOTAL ASSETS			168,901.98
				==========
LIABILITIES				
==========				
18-2200	WAGES PAYABLE	0.00		
18-2230	TMRS PAYABLE	0.00		
18-2250	INSURANCE A/P	0.40		
18-2315	DUE TO GENERAL FUND	0.00		
18-2400	A/P PENDING	0.00		
18-2401	A/P MANUAL	0.00		
18-2410	A/P - SALES TAX	0.00		
18-2451	A/P SALES TAX PAYBACK	0.00		
	TOTAL LIABILITIES		0.40	
EQUITY				
======				
18-3201	FUND BALANCE	579,904.53		
	TOTAL BEGINNING EQUITY	579,904.53		
	TOTAL REVENUE	555,240.36		
	TOTAL EXPENSES	966,243.31		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(411,002.95)		
	TOTAL EQUITY & FUND BALANCE		168,901.58	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			168,901.98
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,253,313	1,253,313	64,006.09	555,240.36	721,392.67	0.00	44.30	698,072.64
TOTAL REVENUES	1,253,313	1,253,313	64,006.09	555,240.36	721,392.67	0.00	44.30	698,072.64
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	932,797	932,797	76,929.29	701,941.35	576,916.09	0.00	75.25	230,856.09
OTHER EXPENSES	252,880	252,880	6,935.67	122,932.47	177,530.78	0.00	48.61	129,947.06
CAPITAL EXPENSES	351,594	351,594	0.00	63,369.49	245,203.14	0.00	18.02	288,224.57
OTHER INCOME/EXPENSES	78,000	78,000	78,000.00	78,000.00	78,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,615,271	1,615,271	161,864.96	966,243.31	1,077,650.01	0.00	59.82	649,027.72
TOTAL EXPENDITURES	1,615,271	1,615,271	161,864.96	966,243.31	1,077,650.01	0.00	59.82	649,027.72
REVENUE OVER/(UNDER) EXPENDITURES	(361,958)	(361,958)	(97,858.87)	(411,002.95)	(356,257.34)	0.00	113.55	49,044.92

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

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	63,058.12	542,295.14	686,887.44	0.00	44.70	671,017.86
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	947.97	12,945.22	34,505.23	0.00	32.36	27,054.78
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	64,006.09	555,240.36	721,392.67	0.00	44.30	698,072.64

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

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	38,979.38	399,738.98	345,274.17	0.00	72.63	150,606.98
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	110.40	1,007.32	958.69	0.00	0.00	(1,007.32)
18-500-017 CERTIFICATION PAY	1,500	1,500	484.64	2,757.79	2,596.26	0.00	183.85	(1,257.79)
18-500-018 EDUCATION PAY	1,500	1,500	69.24	877.04	784.72	0.00	58.47	622.96
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	6,632.22	52,933.01	33,052.80	0.00	88.22	7,066.99
18-500-021 7K HOURS	24,924	24,924	1,510.39	13,312.76	10,205.24	0.00	53.41	11,610.92
18-500-026 HAZARDOUS DUTY PAY	2,160	2,160	55.40	438.64	401.67	0.00	20.31	1,721.36
18-500-030 SOCIAL SECURITY	49,307	49,307	3,752.56	36,020.78	30,248.22	0.00	73.05	13,285.74
18-500-040 HEALTH INSURANCE	123,987	123,987	15,413.04	97,086.85	72,213.92	0.00	78.30	26,900.15
18-500-050 RETIREMENT	91,249	91,249	7,672.01	72,812.23	57,537.09	0.00	79.79	18,437.05
18-500-060 WORKERS COMPENSATION	27,000	27,000	2,250.01	24,714.75	22,329.77	0.00	91.54	2,285.25
18-500-070 UNEMPLOYMENT COMPENSATION	225	225	0.00	241.20	1,313.54	0.00	107.20	(16.20)
TOTAL SALARIES & BENEFITS	932,797	932,797	76,929.29	701,941.35	576,916.09	0.00	75.25	230,856.09
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 SOFWARE HARDWARE&SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	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	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	6,935.67	117,610.47	161,599.78	0.00	51.39	111,269.06
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	6,935.67	122,932.47	177,530.78	0.00	48.61	129,947.06

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
CAPITAL EXPENSES								
18-500-800 CAPITAL EXPENDITURES	351,594	351,594	0.00	63,369.49	245,203.14	0.00	18.02	288,224.57
TOTAL CAPITAL EXPENSES	351,594	351,594	0.00	63,369.49	245,203.14	0.00	18.02	288,224.57
OTHER INCOME/EXPENSES								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	78,000	78,000	78,000.00	78,000.00	78,000.00	0.00	100.00	0.00
TOTAL OTHER INCOME/EXPENSES	78,000	78,000	78,000.00	78,000.00	78,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,615,271	1,615,271	161,864.96	966,243.31	1,077,650.01	0.00	59.82	649,027.72
TOTAL EXPENDITURES	1,615,271	1,615,271	161,864.96	966,243.31	1,077,650.01	0.00	59.82	649,027.72
REVENUE OVER/(UNDER) EXPENDITURES	(361,958)	(361,958)	(97,858.87)	(411,002.95)	(356,257.34)	0.00	113.55	49,044.92

BALANCE SHEET
AS OF: JULY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
19-1102	CLAIM ON CASH	1,406,408.08		
19-1105	CASH - SAVINGS	27,683.76		
19-1115	INVESTMENTS-TEXPOOL #159000002	11,775.48		
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)		
			1,454,089.62	
	TOTAL ASSETS			1,454,089.62
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		0.01	
EQUITY				
19-3201	FUND BALANCE	1,400,210.05		
	TOTAL BEGINNING EQUITY	1,400,210.05		
	TOTAL REVENUE	543,961.53		
	TOTAL EXPENSES	490,081.97		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	53,879.56		
	TOTAL EQUITY & FUND BALANCE		1,454,089.61	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,454,089.62

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	945,423	945,423	63,171.76	543,961.53	587,523.23	0.00	57.54	401,461.47
TOTAL REVENUES	945,423	945,423	63,171.76	543,961.53	587,523.23	0.00	57.54	401,461.47
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
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	35,742.50	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	36,842.50	0.00	9,801.64	(485,081.97)
TOTAL EXPENDITURES	5,000	5,000	0.00	490,081.97	36,842.50	0.00	9,801.64	(485,081.97)
REVENUE OVER/(UNDER) EXPENDITURES	940,423	940,423	63,171.76	53,879.56	550,680.73	0.00	5.73	886,543.44

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 83.33

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	112.03	1,160.76	1,363.11	0.00	77.38	339.24
19-4116 INCOME-SALES TAX (.25)	943,923	943,923	63,059.73	542,800.77	586,160.12	0.00	57.50	401,122.23
19-4460 MISC. INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	945,423	945,423	63,171.76	543,961.53	587,523.23	0.00	57.54	401,461.47

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	0.00	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
OTHER EXPENSES								
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)
CAPITAL EXPENSES								
19-500-800 CAPITAL EXPENDITURES	0	0	0.00	481,569.45	35,742.50	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	35,742.50	0.00	0.00	(481,569.45)
OTHER INCOME/EXPENSES								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	490,081.97	36,842.50	0.00	9,801.64	(485,081.97)
TOTAL EXPENDITURES	5,000	5,000	0.00	490,081.97	36,842.50	0.00	9,801.64	(485,081.97)
REVENUE OVER/(UNDER) EXPENDITURES	940,423	940,423	63,171.76	53,879.56	550,680.73	0.00	5.73	886,543.44

BALANCE SHEET
AS OF: JULY 31ST, 2025

20 -PUBLIC, EDUCATION&GOV.

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

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
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

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 83.33

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	5,417.91		
			5,417.91	
	TOTAL ASSETS			5,417.91
				==========
LIABILITIES				
==========				
21-2316	DUE TO DEBT SERVICE	0.00		
21-2400	A/P PENDING	0.00		
21-2441	CONSTRUCTION RETAINAGE	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
21-3201	FUND BALANCE	0.00		
	TOTAL BEGINNING EQUITY	0.00		
	TOTAL REVENUE	5,417.91		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	5,417.91		
	TOTAL EQUITY & FUND BALANCE		5,417.91	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,417.91
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	15,000	15,000	12.97	5,417.91	14,929.69	0.00	36.12	9,582.09
TOTAL REVENUES	15,000	15,000	12.97	5,417.91	14,929.69	0.00	36.12	9,582.09
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	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	12.97	5,417.91	12,429.69	0.00	36.12	9,582.09

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 83.33

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	12.97	5,417.91	14,929.69	0.00	36.12	9,582.09
TOTAL REVENUES	15,000	15,000	12.97	5,417.91	14,929.69	0.00	36.12	9,582.09

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

21 -2019 SERIES A

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
OTHER EXPENSES								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGENEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
21-500-800 CAPITAL EXPENDITURES	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	12.97	5,417.91	12,429.69	0.00	36.12	9,582.09

BALANCE SHEET
AS OF: JULY 31ST, 2025

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)		
			17,842,771.97	
	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	35,344.00		
	TOTAL LIABILITIES		8,402,831.00	
EQUITY				
======				
23-3201	FUND BALANCE	(35,344.00)		
23-3205	NET INVEST. IN CAPITAL ASSETS	9,475,284.97		
	TOTAL BEGINNING EQUITY	9,439,940.97		
	TOTAL EQUITY & FUND BALANCE		9,439,940.97	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			17,842,771.97
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

23 -Capital Assets and Debt

% OF YEAR COMPLETED: 83.33

	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		
			3,399.33	
	TOTAL ASSETS			3,399.33
				==========
LIABILITIES				
==========				
24-2315	DUE TO GENERAL FUND	0.00		
24-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
24-3201	FUND BALANCE	3,399.33		
	TOTAL BEGINNING EQUITY	3,399.33		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		3,399.33	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			3,399.33
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	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
EXPENDITURE SUMMARY								
02-POLICE DEPARTMENT								
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

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 83.33

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

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

24 -Grant Fund

% OF YEAR COMPLETED: 83.33

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	15,215.28	0.00	0.00	0.00

25 -YOUTH DIVERSION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
25-1102	CLAIM ON CASH	66.78		
			66.78	
	TOTAL ASSETS			66.78
LIABILITIES				
25-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
25-3201	FUND BALANCE	0.00		
	TOTAL BEGINNING EQUITY	0.00		
	TOTAL REVENUE	66.78		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	66.78		
	TOTAL EQUITY & FUND BALANCE		66.78	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			66.78

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 83.33

	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	38.16	66.78	0.00	0.00	0.00	(66.78)
TOTAL REVENUES	0	0	38.16	66.78	0.00	0.00	0.00	(66.78)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	38.16	66.78	0.00	0.00	0.00	(66.78)

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 83.33

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	38.16	66.78	0.00	0.00	0.00	(66.78)
TOTAL REVENUES	0	0	38.16	66.78	0.00	0.00	0.00	(66.78)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	38.16	66.78	0.00	0.00	0.00	(66.78)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

02 -GARBAGE FUND

% OF YEAR COMPLETED: 83.33

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	3,426.78	36,542.27	35,321.50	0.00	80.63	8,778.09
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	2.56	125.09	24.82	0.00	4.63	2,574.91
02-500-030 SOCIAL SECURITY	3,675	3,675	252.78	2,747.68	2,704.02	0.00	74.76	927.54
02-500-040 HEALTH INSURANCE	11,861	11,861	1,698.06	11,179.04	7,920.54	0.00	94.25	681.96
02-500-050 RETIREMENT	7,120	7,120	535.66	5,621.98	5,128.59	0.00	78.96	1,497.87
02-500-060 WORKERS' COMPENSATION	1,243	1,243	103.58	1,139.38	2,425.88	0.00	91.66	103.62
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	6,019.42	57,535.46	53,643.86	0.00	79.85	14,518.97
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	4,140.00	4,140.00	0.00	0.00	0.00	(4,140.00)
02-500-420 SUPPLIES	1,500	1,500	0.00	1,619.36	1,488.17	0.00	107.96	(119.36)
02-500-501 EXPENSES-COMMERCIAL	2,026,895	2,026,895	9,117.11	1,349,403.66	1,467,981.37	0.00	66.57	677,491.72
02-500-502 EXPENSES-RESIDENTIAL	646,453	646,453	0.00	441,048.00	470,718.00	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	0.00	6,191.45	3,786.69	0.00	123.83	(1,191.45)
02-500-591 EXPENSE - ALLY REPAIR	200,000	200,000	0.00	5,687.42	1,929.85	0.00	2.84	194,312.58
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	17,162.47	20,301.62	0.00	74.62	5,837.53
02-500-702 LEASE PURCHASE INTEREST	8,000	8,000	0.00	3,039.21	4,950.48	0.00	37.99	4,960.79
TOTAL OTHER EXPENSES	2,951,748	2,951,748	13,257.11	1,828,291.57	1,974,266.37	0.00	61.94	1,123,456.53
CAPITAL EXPENSES								
02-500-800 CAPITAL EXPENDITURES	0	0	42,150.00	42,150.00	0.00	0.00	0.00	(42,150.00)
TOTAL CAPITAL EXPENSES	0	0	42,150.00	42,150.00	0.00	0.00	0.00	(42,150.00)
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	450,000	450,000	200,000.00	450,000.00	125,000.00	0.00	100.00	0.00
TOTAL OTHER INCOME/EXPENSES	450,000	450,000	200,000.00	450,000.00	125,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	3,473,803	3,473,803	261,426.53	2,377,977.03	2,152,910.23	0.00	68.45	1,095,825.50
TOTAL EXPENDITURES	3,473,803	3,473,803	261,426.53	2,377,977.03	2,152,910.23	0.00	68.45	1,095,825.50
REVENUE OVER/(UNDER) EXPENDITURES	(210,857)	(210,857)	(15,057.01)	661,267.79	662,531.15	0.00	313.61-	(872,124.78)

BALANCE SHEET
AS OF: JULY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
04-1102	CLAIM ON CASH	136.56		
04-1105	SAVINGS	399.71		
04-1115	INVESTMENTS	0.00		
04-1315	DUE FROM GENERAL FUND	0.00		
04-1515	A/R-ACCRUED INTEREST	0.00		
04-1550	A/R-MISCELLANEOUS	0.00		
			536.27	
	TOTAL ASSETS			536.27
				==========
LIABILITIES				
==========				
04-2315	DUE TO GENERAL FUND	0.00		
04-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
04-3201	FUND BALANCE-RESTRICTED	526.07		
	TOTAL BEGINNING EQUITY	526.07		
	TOTAL REVENUE	10.20		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	10.20		
	TOTAL EQUITY & FUND BALANCE		536.27	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			536.27
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 83.33

	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	0.96	10.20	12.88	0.00	0.00	(10.20)
TOTAL REVENUES	0	0	0.96	10.20	12.88	0.00	0.00	(10.20)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.96	10.20	12.88	0.00	0.00	(10.20)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 83.33

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	0.96	10.20	12.88	0.00	0.00	(10.20)
TOTAL REVENUES	0	0	0.96	10.20	12.88	0.00	0.00	(10.20)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.96	10.20	12.88	0.00	0.00	(10.20)

BALANCE SHEET
AS OF: JULY 31ST, 2025

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
06-1102	CLAIM ON CASH	18,156.00		
06-1105	SAVINGS	16,227.80		
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		
			34,383.80	
	TOTAL ASSETS			34,383.80
				==========
LIABILITIES				
==========				
06-2315	DUE TO GENERAL FUND	0.00		
06-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
06-3201	FUND BALANCE-RESTRICTED	29,678.67		
	TOTAL BEGINNING EQUITY	29,678.67		
	TOTAL REVENUE	6,279.72		
	TOTAL EXPENSES	1,574.59		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	4,705.13		
	TOTAL EQUITY & FUND BALANCE		34,383.80	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			34,383.80
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	7,170	7,170	702.80	6,279.72	5,865.48	0.00	87.59	889.88
TOTAL REVENUES	7,170	7,170	702.80	6,279.72	5,865.48	0.00	87.59	889.88
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	5,000	5,000	29.18	1,574.59	2,924.56	0.00	31.49	3,425.41
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	29.18	1,574.59	16,063.56	0.00	7.87	18,425.41
TOTAL EXPENDITURES	20,000	20,000	29.18	1,574.59	16,063.56	0.00	7.87	18,425.41
REVENUE OVER/(UNDER) EXPENDITURES	(12,830)	(12,830)	673.62	4,705.13	(10,198.08)	0.00	36.67-	(17,535.53)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 83.33

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	663.94	5,866.24	5,342.62	0.00	87.95	803.36
06-4115 INCOME-INTEREST	500	500	38.86	413.48	522.86	0.00	82.70	86.52
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	702.80	6,279.72	5,865.48	0.00	87.59	889.88

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	3,000	3,000	0.00	1,472.00	2,647.52	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	29.18	102.59	277.04	0.00	5.13	1,897.41
TOTAL SALARIES & BENEFITS	5,000	5,000	29.18	1,574.59	2,924.56	0.00	31.49	3,425.41
CAPITAL EXPENSES								
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	29.18	1,574.59	16,063.56	0.00	7.87	18,425.41
TOTAL EXPENDITURES	20,000	20,000	29.18	1,574.59	16,063.56	0.00	7.87	18,425.41
REVENUE OVER/(UNDER) EXPENDITURES	(12,830)	(12,830)	673.62	4,705.13	(10,198.08)	0.00	36.67-	(17,535.53)

BALANCE SHEET
AS OF: JULY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
08-1102	CLAIM ON CASH	17,233.52		
08-1105	SAVINGS	1,886.60		
08-1315	DUE FROM GENERAL FUND	0.00		
			19,120.12	
	TOTAL ASSETS			19,120.12
				==========
LIABILITIES				
==========				
08-2315	DUE TO GENERAL FUND	0.00		
08-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
08-3201	FUND BALANCE	15,995.51		
	TOTAL BEGINNING EQUITY	15,995.51		
	TOTAL REVENUE	6,742.78		
	TOTAL EXPENSES	3,618.17		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	3,124.61		
	TOTAL EQUITY & FUND BALANCE		19,120.12	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			19,120.12
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,000	1,000	99.23	6,742.78	2,900.80	0.00	674.28	(5,742.78)
TOTAL REVENUES	1,000	1,000	99.23	6,742.78	2,900.80	0.00	674.28	(5,742.78)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
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)	99.23	3,124.61	(375.50)	(414.98)	18.06-	(17,709.63)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 83.33

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	94.71	6,694.71	2,840.00	0.00	669.47	(5,694.71)
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	4.52	48.07	60.80	0.00	0.00	(48.07)
TOTAL REVENUES	1,000	1,000	99.23	6,742.78	2,900.80	0.00	674.28	(5,742.78)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
08-500-010 MISCELLANEOUS EXPENSES	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
OTHER EXPENSES								
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
CAPITAL EXPENSES								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	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)	99.23	3,124.61	(375.50)	(414.98)	18.06-	(17,709.63)

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
09-1102	CLAIM ON CASH	38,141.75		
09-1105	SAVINGS	442.25		
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		
			38,584.00	
	TOTAL ASSETS			38,584.00
				==========
LIABILITIES				
==========				
09-2315	DUE TO GENERAL FUND	0.00		
09-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
09-3201	FUND BALANCE	27,546.22		
	TOTAL BEGINNING EQUITY	27,546.22		
	TOTAL REVENUE	11,037.78		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	11,037.78		
	TOTAL EQUITY & FUND BALANCE		38,584.00	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			38,584.00
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

	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	1.06	11,037.78	24,479.17	0.00	0.00	(11,037.78)
TOTAL REVENUES	0	0	1.06	11,037.78	24,479.17	0.00	0.00	(11,037.78)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	1.06	11,037.78	24,479.17	0.00	0.00	(11,037.78)

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

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	22,739.86	0.00	0.00	(10,442.52)
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	584.00	1,725.05	0.00	0.00	(584.00)
09-4115 INCOME-INTEREST	0	0	1.06	11.26	14.26	0.00	0.00	(11.26)
TOTAL REVENUES	0	0	1.06	11,037.78	24,479.17	0.00	0.00	(11,037.78)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	1.06	11,037.78	24,479.17	0.00	0.00	(11,037.78)

BALANCE SHEET
AS OF: JULY 31ST, 2025

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
10-1102	CLAIM ON CASH	0.00		
10-1105	SAVINGS	11,619.36		
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		
			11,619.36	
	TOTAL ASSETS			11,619.36
				==========
LIABILITIES				
==========				
10-2315	DUE TO GENERAL FUND	0.00		
10-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
10-3201	FUND BALANCE	9,028.68		
	TOTAL BEGINNING EQUITY	9,028.68		
	TOTAL REVENUE	2,715.68		
	TOTAL EXPENSES	125.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,590.68		
	TOTAL EQUITY & FUND BALANCE		11,619.36	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			11,619.36
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,000	1,000	27.82	2,715.68	5,273.13	0.00	271.57	(1,715.68)
TOTAL REVENUES	1,000	1,000	27.82	2,715.68	5,273.13	0.00	271.57	(1,715.68)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	5,000	5,000	0.00	125.00	3,437.29	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	3,437.29	0.00	2.50	4,875.00
TOTAL EXPENDITURES	5,000	5,000	0.00	125.00	3,437.29	0.00	2.50	4,875.00
REVENUE OVER/(UNDER) EXPENDITURES	(4,000)	(4,000)	27.82	2,590.68	1,835.84	0.00	64.77-	(6,590.68)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 83.33

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	27.82	264.61	289.29	0.00	0.00	(264.61)
TOTAL REVENUES	1,000	1,000	27.82	2,715.68	5,273.13	0.00	271.57	(1,715.68)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
10-500-050 EDUCATION/TRAINING	5,000	5,000	0.00	125.00	3,437.29	0.00	2.50	4,875.00
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	125.00	3,437.29	0.00	2.50	4,875.00
CAPITAL EXPENSES								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	0.00	125.00	3,437.29	0.00	2.50	4,875.00
TOTAL EXPENDITURES	5,000	5,000	0.00	125.00	3,437.29	0.00	2.50	4,875.00
REVENUE OVER/(UNDER) EXPENDITURES	(4,000)	(4,000)	27.82	2,590.68	1,835.84	0.00	64.77-	(6,590.68)

BALANCE SHEET
AS OF: JULY 31ST, 2025

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
14-1102	CLAIM ON CASH	61,188.06		
14-1105	CASH - SAVINGS	23,991.79		
14-1315	DUE FROM GENERAL FUND	0.00		
			85,179.85	
	TOTAL ASSETS			85,179.85
				==========
LIABILITIES				
==========				
14-2315	DUE TO GENERAL FUND	0.00		
14-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
14-3201	FUND BALANCE	68,735.77		
	TOTAL BEGINNING EQUITY	68,735.77		
	TOTAL REVENUE	21,416.03		
	TOTAL EXPENSES	4,971.95		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	16,444.08		
	TOTAL EQUITY & FUND BALANCE		85,179.85	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			85,179.85
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	24,842	24,842	1,989.86	21,416.03	20,886.60	0.00	86.21	3,425.97
TOTAL REVENUES	24,842	24,842	1,989.86	21,416.03	20,886.60	0.00	86.21	3,425.97
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
TOTAL EXPENDITURES	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
REVENUE OVER/(UNDER) EXPENDITURES	15,842	15,842	1,374.31	16,444.08	8,696.23	0.00	103.80	(602.08)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 83.33

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	1,932.41	20,804.74	20,113.59	0.00	86.18	3,337.26
14-4115 INCOME - INTEREST	700	700	57.45	611.29	773.01	0.00	87.33	88.71
TOTAL REVENUES	24,842	24,842	1,989.86	21,416.03	20,886.60	0.00	86.21	3,425.97

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
14-500-050 MISCELLANEOUS	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
TOTAL SALARIES & BENEFITS	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
CAPITAL EXPENSES								
14-500-800 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	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
TOTAL EXPENDITURES	9,000	9,000	615.55	4,971.95	12,190.37	0.00	55.24	4,028.05
REVENUE OVER/(UNDER) EXPENDITURES	15,842	15,842	1,374.31	16,444.08	8,696.23	0.00	103.80	(602.08)

BALANCE SHEET
AS OF: JULY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
15-1102	CLAIM ON CASH	105,445.03		
15-1105	CASH - SAVINGS	815.12		
15-1315	DUE FROM GENERAL FUND	0.00		
			106,260.15	
	TOTAL ASSETS			106,260.15
				==========
LIABILITIES				
==========				
15-2315	DUE TO GENERAL FUND	0.00		
15-2400	A/P PENDING	0.00		
15-2451	A/P CAPITAL	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
15-3201	FUND BALANCE	81,169.51		
	TOTAL BEGINNING EQUITY	81,169.51		
	TOTAL REVENUE	25,090.64		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	25,090.64		
	TOTAL EQUITY & FUND BALANCE		106,260.15	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			106,260.15
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	29,154	29,154	2,350.64	25,090.64	24,219.61	0.00	86.06	4,063.36
TOTAL REVENUES	29,154	29,154	2,350.64	25,090.64	24,219.61	0.00	86.06	4,063.36
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
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	2,350.64	25,090.64	24,219.61	0.00	94.13	1,563.36

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 83.33

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	2,348.69	25,069.88	24,193.35	0.00	86.07	4,058.12
15-4115 INCOME - INTEREST	26	26	1.95	20.76	26.26	0.00	79.85	5.24
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	2,350.64	25,090.64	24,219.61	0.00	86.06	4,063.36

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
15-500-050 MISCELLANEOUS	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
CAPITAL EXPENSES								
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	2,350.64	25,090.64	24,219.61	0.00	94.13	1,563.36

BALANCE SHEET
AS OF: JULY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
16-1102	CLAIM ON CASH	88,963.32		
16-1105	SAVINGS	182,520.66		
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		
			271,483.98	
	TOTAL ASSETS			271,483.98
				==========
LIABILITIES				
==========				
16-2315	DUE TO GENERAL FUND	0.00		
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00		
16-2375	DUE TO EDC FUND	0.00		
16-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
16-3201	FUND BALANCE	344,129.55		
	TOTAL BEGINNING EQUITY	344,129.55		
	TOTAL REVENUE	224,021.63		
	TOTAL EXPENSES	296,667.20		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(72,645.57)		
	TOTAL EQUITY & FUND BALANCE		271,483.98	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			271,483.98
				==========

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 83.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	342,696	342,696	720.50	224,021.63	272,690.05	0.00	65.37	118,674.07
TOTAL REVENUES	342,696	342,696	720.50	224,021.63	272,690.05	0.00	65.37	118,674.07
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	3,500	3,500	168.10	1,667.20	1,308.00	0.00	47.63	1,832.80
OTHER EXPENSES	300,000	300,000	90,000.00	295,000.00	205,000.00	0.00	98.33	5,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	303,500	303,500	90,168.10	296,667.20	206,308.00	0.00	97.75	6,832.80
TOTAL EXPENDITURES	303,500	303,500	90,168.10	296,667.20	206,308.00	0.00	97.75	6,832.80
REVENUE OVER/(UNDER) EXPENDITURES	39,196	39,196	(89,447.60)	(72,645.57)	66,382.05	0.00	185.34-	111,841.27

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 83.33

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	0.00	215,897.76	259,868.47	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	720.50	8,123.87	12,821.58	0.00	270.80	(5,123.87)
TOTAL REVENUES	342,696	342,696	720.50	224,021.63	272,690.05	0.00	65.37	118,674.07

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	3,500	3,500	168.10	1,667.20	1,308.00	0.00	47.63	1,832.80
TOTAL SALARIES & BENEFITS	3,500	3,500	168.10	1,667.20	1,308.00	0.00	47.63	1,832.80
OTHER EXPENSES								
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	90,000.00	260,000.00	205,000.00	0.00	0.00	(260,000.00)
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	90,000.00	295,000.00	205,000.00	0.00	98.33	5,000.00
CAPITAL EXPENSES								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	303,500	303,500	90,168.10	296,667.20	206,308.00	0.00	97.75	6,832.80
TOTAL EXPENDITURES	303,500	303,500	90,168.10	296,667.20	206,308.00	0.00	97.75	6,832.80
REVENUE OVER/(UNDER) EXPENDITURES	39,196	39,196	(89,447.60)	(72,645.57)	66,382.05	0.00	185.34-	111,841.27

BALANCE SHEET
AS OF: JULY 31ST, 2025

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
17-1102	CLAIM ON CASH	184,463.87		
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		
			204,715.55	
	TOTAL ASSETS			204,715.55
				==========
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		19,105.35	
EQUITY				
======				
17-3201	FUND BALANCE	36,577.51		
	TOTAL BEGINNING EQUITY	36,577.51		
	TOTAL REVENUE	675,957.69		
	TOTAL EXPENSES	526,925.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	149,032.69		
	TOTAL EQUITY & FUND BALANCE		185,610.20	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			204,715.55
				==========

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.

(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 and may not be located in the side yard of the lot.

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 twelve (12) feet, six (6) inches ~~twelve (12) feet~~ in height when measured from the ground, defined as thirty-six (36) inches from the edge of the foundation, to where the roof meets the edge of the highest sidewall of the structure.

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 18th day of August, 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, TRMC
City Secretary

APPROVED:

_____
Ryan Henry, City Attorney

ORDINANCE

AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS AMENDING CITY OF WINDCREST CODE OF ORDINANCES, CHAPTER 2, ARTICLE IV. – PARLIAMENTARY PROCEDURES FOR PUBLIC MEETINGS TO ADDRESS POSTPONED AND TABLED ITEMS AND UPDATING AGENDA ITEM AND AGENDA DEADLINES AND PROVIDING FOR LEGISLATIVE FINDINGS, 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 City Council has determined necessity exists to update and clarify the ordinance setting the rules applicable to public City meetings regarding postponed and tabled items; and

WHEREAS, the City Council finds that, to better promote efficiency and management of agenda items, the City Council, along with the boards, commissions, and committees of the City, need rules clarifying the difference between postponed and tabled items and the timeframe to bring said items back for consideration; and

WHEREAS, the City Council of the City of Windcrest believes it is appropriate to amend Chapter 2, Article IV – Parliamentary Procedures for Public Meetings to amend Sec. 2-66; and

WHEREAS, the City Council finds this ordinance is necessary for the good and efficient management of the City; 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

Chapter 2 Administration, Article IV, Parliamentary Procedures for Public Meetings, Code of Ordinances, City of Windcrest, Texas is amended as set forth below, with insertions indicated by underlines (e.g. <u>underlines</u>) and deletions indicated by strikethroughs (e.g. ~~strikethroughs~~):

Article IV – Parliamentary Procedures for Public Meetings

Sec. 2-66. Agendas.

(a) *City council.*

(1) *Definitions for agenda items.*

a. Action item shall mean an item requiring or anticipating a vote of the city council at a meeting.

b. Agenda item shall mean an item for discussion, action, presentation, information, or administration which is placed on an agenda in compliance with the Texas Open Meetings Act.

c. Consent agenda item shall mean a collection of routine items, including financial reports, minutes, common or reoccurring resolutions, appointments, etc. which are presented to the city council as one agenda item. The consent agenda can be approved in one action, rather than filing motions on each item separately. Either the presiding officer or any member of the city council may require, at a public meeting, that an item on the consent agenda be pulled from the consent agenda prior to a motion being made on the consent agenda. Such requirement does not require a motion or second. Once the presiding officer or a member of the council pulls an item from the consent agenda, such item is automatically placed as an item for discussion and action. The remainder of items on the consent agenda may proceed as a full consent agenda as if the pulled item or items were not originally placed on the consent agenda. The presiding officer or any member of the city council may ask city staff a clarification question which staff may respond to with a short statement of fact or law without pulling a consent agenda item, but the members of the city council cannot deliberate on a single consent agenda item without removing it from the consent agenda.

d. Discussion item shall mean an agenda item for information purposes or deliberation purposes, but which is not expected to require a vote of the city council.

e. Executive session item shall mean an agenda item for closed session deliberations pursuant to the Texas Open Meetings Act. The city council reserves the right to go into executive session for any item on the agenda which qualifies for closed session deliberations, whether identified as an executive session or not. However, the city council may designate an item for executive session in advance, if it so chooses. Executive session items are for deliberation purposes. However, the city council may take action on any executive session item once it returns to open session.

f. Postponed items shall mean those items the city council or the board, commission, or committee wishes to address at a later date. Postponed items shall be brought back at a date certain as determined by the city council or the board, commission, or committee which postponed said item.

g. *Municipal official.* Any member of the city council and any appointed member of a board, commission, or committee of the city set up by ordinance, charter, state law or otherwise, on a temporary or permanent basis.

h Tabled items shall mean those items city council or the board, commission, or committee wishes to address later in the same meeting or next meeting after evaluation and discussion. Tabled items shall be brought back in the same meeting they were tabled or next meeting after the meeting they were tabled at.

(2) *Draft agenda*. Any member of the city council, including the mayor or the city manager, may request an agenda item be placed on an agenda for an upcoming meeting. However, the city council recognizes city staff needs time to prepare items for submission and the agenda and therefore it imposes the following:

a. *Preparation.* The city secretary, at the direction of the city manager, shall be responsible for the preparation of the city council agenda. The city manager has sole authority to determine what agenda items stand alone and what items are placed under a consent agenda prior to posting of the agenda.

b. *Submission of requests by council.* When making a request to place an item on an agenda, the requesting member must submit, in writing using the Request for City Council Action memo, the wording of the item and any supporting documentation for the item to the city secretary by the request deadline. The requesting member must provide a copy to the city manager andmayor. After internal review by the mayor, city manager, and city secretary, the request will be fowarded to the city attorney. The city attorney may adjust the wording of any requested item, while leaving the substance, in order to ensure the item complies with state law, the City Charter, and city ordinances.

c. *Action items.* Action items must be requested to be placed on any agenda by the city council members at least ~~160~~ one hundred and eighty-four (184) business hours equal to ~~20~~ 23 business days prior to the meeting.

d. *Postponed and Tabled Items*. Postponed items must be requested to be placed on an agenda on the date the item is postponed., When an item is postponed, a reason for postponement must be given at the meeting the item is postponed. Tabled items shall be brought back in the same meeting they were tabled or next meeting after the meeting they were tabled at or the item(s) will be considered dropped.

e. ~~d.~~ *Discussion items.* Discussion items must be requested to be placed on any agenda by the city council members at least ~~120~~ one hundred and forty-four (144) business hours equal to ~~15~~ eighteen (18) business days prior to the meeting

f. ~~e.~~ *City department head.* City department head may request the city manager place agenda items on the agenda during the drafting process. However, placement of such items is at the sole discretion of the city manager and follow the deadlines identified in 2c and 2e.

g. ~~f.~~ *Amendment or removal.* Once placed on a draft agenda, agenda items can only be amended or removed from the agenda with the approval of the council member or mayor who requested the item be placed on the agenda. Written notification shall be sent to the city manager and city secretary to amend or remove from the draft agenda.

h. ~~g.~~ *Future items.* Every agenda shall include items for consideration of future agendas for regular and special meetings. Any member may request the inclusion of such items at any meeting and follow up with a Request for City Council Action memo.

i. ~~h.~~ *Draft agenda distribution.* City council members may be given, absent a good cause, a draft agenda at least ~~64~~ eighty-five (85) business hours, equal to ~~eight~~ eleven (11) business days before a meeting, with or without attachments. The city council members may suggest corrections to the draft agenda or removal of items until ~~48~~ sixty-nine (69) business hours equal to ~~six~~ nine (9) business days before the final agenda distribution to city council members. Written notification shall be sent to the City Manager and City Secretary to amend or remove from the draft agenda.

j. ~~i.~~ *Final agenda distribution.* City council members shall be given the final agenda and supporting documents at least 24 business hours equal to three business days with attachments, prior to the regular or special city council meeting is scheduled to occur.

k. ~~j.~~ *Special meetings.* If two city council members exercise their rights under the city charter to request a special meeting, the meeting agenda shall include any agenda items submitted with a Request for City Council Action memo, by the two council members who requested the special meeting.

(3) Municipal Officials and *Staff conduct.* It shall be deemed misconduct if any employee of the city discloses to any individual confidential written or oral information received from city council members regarding future proposed city council actions while such proposed actions are being reviewed and discussed by staff members prior to the release of such information for public consideration.

Notwithstanding the foregoing, information regarding future proposed city council actions may be shared with employees who require such information for the purposes of facilitating city council meetings or agendas or to conduct research relative to the future proposed city council actions.

(b) *Boards, commissions, and committees of the city.*

(1) *Definitions.* Boards, commissions, and committees subject to the Texas Open Meetings Act may adopt individual definitions which are not inconsistent with state law, the City Charter, or this article. Absent such adopted definitions, the definitions for agenda items applicable to the city council shall also be applicable to all boards, commissions, and committees subject to the Texas Open Meetings Act.

(2) *Preparation.* Absent individually adopted procedures of a board, commission, or committee of the city, the city secretary, at the direction of the city manager, shall prepare all agendas for boards, commissions, and committees of the city.

(3) Draft agenda. Any member of the body may request an item be placed on the agenda for that body. Each board, commission, and committee shall request items to be place agenda items on the agenda during the drafting process. However, placement of such

items is at the sole discretion of the city manager and body chair and follow the deadlines identified in 2c and 2e.

(4) *Final agenda.* The final agenda, with attachments, shall be given to body members no later than ~~72 hours~~ twenty-four (24) business hours equal to three (3) days prior to the meeting is scheduled to occur.

…

II.
FINDINGS OF FACT

The foregoing recitals 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.

III.
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.

IV.
EFFECTIVE DATE

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

DULY PASSED ON FIRST READING, on the 4th day ofAugust , 2025at 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 18th_____ day of August_____, 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, TRMC
City Secretary

APPROVED:

_____

Ryan Henry, City Attorney

AN ORDINANCE OF THE CITY OF WINDCREST AMENDING THE LEGISLATIVE CALENDAR FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Windcrest City Council regularly meets on the 1st and 3rd Monday of every month at 6:00pm per the City Charter; and

WHEREAS, the City Council recognizes three (3) regular City Council meetings fall on Federal and City observed holidays and have been set for the following Tuesday; and

WHEREAS, the City Council recognizes the need for a City Council budget day retreat with city department heads to provide staff with directions toward the development of the proposed fiscal year 2026/2027 in preparation of the proposed fiscal year 2026/2027 workshops; and

WHEREAS, the City Council finds it is in the best interest of the citizens and good governance to set and adopt this legislative calendar for the upcoming 2025/2026 fiscal year to give notice to the citizens and the community.

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

I.
ENACTMENT

A. All of the above recitals are incorporated herein for all purposes.

B. City of Windcrest City Council legislative calendar for Fiscal Year 2025/2026, be adopted as identified and set in "Exhibit A."

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 4th day of August, 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 18th day of August, 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, TRMC
City Secretary

APPROVED:

_____
Ryan Henry, City Attorney

City Council Legislative Calendar October 1, 2025 – September 30, 2026	
Monday, October 6, 2025 @ 6PM	
Monday, October 20, 2025 @ 6PM	Department Head Reports @ 5PM
Monday, November 3, 2025 @ 6PM	
Monday, November 17, 2025 @ 6PM	Department Head Reports @ 5PM Canvass of November 4, 2025 General Election
Monday, December 1, 2025 @ 6PM	
Monday, December 15, 2025 @ 6PM	Department Head Reports @ 5PM
Monday, January 5, 2026 @ 6PM	
Tuesday, January 20, 2026 @ 6PM	Department Head Reports @ 5PM
Monday, February 2, 2026 @ 6PM	
Tuesday, February 17, 2026 @6PM	Department Head Reports @ 5PM
Monday, March 2, 2026 @ 6PM	
Monday, March 16, 2026 @ 6PM	Department Head Reports @ 5PM
Monday, April 6, 2026 @ 6PM	
Monday, April 20, 2026 @ 6PM	Department Head Reports @ 5PM
Monday, May 4, 2026 @ 6PM	
Monday, May 18, 2026 @ 6PM	Department Head Reports @ 5PM
Monday, July 6, 2026 @ 6PM	
Monday, July 20, 2026 @ 6PM	Department Head Reports @ 5PM
Monday, August 3, 2026 @ 6PM	
Monday, August 17, 2026 @ 6PM	Department Head Reports @ 5PM
Tuesday, September 7, 2026 @6PM	
Monday, September 21, 2026 @ 6PM	Adoption of FY 26/27 Budget & Tax Rate Department Head Reports @5PM

FY 25/26 BUDGET DEVELOPMENT CALENDAR

- **MARCH: FY26/27 GOAL SETTING RETREAT W/ CITY COUNCIL**
  Monday, March 9, 2026 Day Time Retreat 10AM – 2PM
  - Council to identify priority initiatives/project/mandates to fund in FY26/27
- **JUNE:** City Manager & Department Head FY26/27 Budget Development for July Budget Workshops – No City Council Meetings
- **JULY 15,16, AND 17 (IF NEEDED): BUDGET WORK SESSIONS W/ CITY COUNCIL & DEPARTMENT HEADS FOR FY26/27**

A RESOLUTION TO APPROVE AN AGREEMENT FOR MEDICAL CONTROL AND MEDICAL DIRECTOR SERVICES BETWEEN THE CITY OF WINDCREST AND THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER OF SAN ANTONIO AND AUTHORIZING THE CITY MANAGER TO EXECUTE SAID AGREEMENT

WHEREAS, the Windcrest City Council has determined that a medical doctor must be assigned to the City of Windcrest's Emergency Medical Services ("EMS") department to assist with medical control and medical services; and

WHEREAS, it would enhance the public safety and welfare of the citizens of the City of Windcrest to authorize an agreement for medical control and medical director services between the City of Windcrest, Texas and the University of Texas Health Science Center at San Antonio; and

WHEREAS, the City of Windcrest desires to approve the agreement (Exhibit A) with the University of Texas Health Science Center San Antonio ("UTHSC-SA") with execution of the agreement by the City Manager; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the agreement (Exhibit A) for medical control and medical director services between the City and UTHSC-SA is hereby approved and the City Manager is authorized to execute the agreement for these services.

DULY PASSED AND APPROVED, on the 18th day of August, 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, TRMC
City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

AMENDMENT NO. 7

Agreement for Medical Direction Services

between

City of Windcrest Fire Department

and

UT Health San Antonio

The Agreement is hereby amended as follows:

Insert: Section 6.1 – "The term of this agreement shall be extended for one year, through September 30, 2026.

Insert: Section 7.1 – "In consideration for services provided pursuant to the terms of this agreement, City of Windcrest Fire Department agrees to pay the Center Twenty Thousand ($20,000) dollars in accordance with the provisions of this section, and in conformance with Exhibit I budget, which is incorporated herein for all purposes. This payment is for October 1, 2025 through September 30, 2026 services indicated above."

Except as provided herein, all other terms and conditions of this agreement remain the same.

Windcrest Fire Department	UT Health SAN ANTONIO
_____	_____
Natalia Witmer Acting City Manager Windcrest	Ginny Gomez-Leon MBA, CPA Senior VP and Chief Financial Officer UT Health San Antonio

A RESOLUTION OF THE CITY OF WINDCREST, TEXAS, CITY COUNCIL RATIFYING THE AUGUST 4TH AUTHORIZATION FOR THE DIRECTOR OF PUBLIC WORKS TO DECOMMISSION FLEET VEHICLES FOR SALE AT AUCTION

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

WHEREAS, the City Council of the City of Windcrest desires to ratify the August 4th authorization for the Director of Public Works to decommission fleet vehicles for sale at auction; and

WHEREAS, the City Council of the City of Windcrest believes that the decommissioning and selling of the fleet vehicles is in the best interests of the City and citizens of Windcrest; and

WHEREAS, the City Council of the City of Windcrest finds and determines that the meeting at which this resolution 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 RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that:

1. **Findings.** The foregoing recitals are incorporated into this resolution by reference as findings of fact as if expressly set forth herein.

2. **Authorization.** The Director of Public Works is authorized to decommission 9 fleet vehicles for sale at auction on behalf of the City of Windcrest, Texas.

3. **Effective Date.** This resolution takes effect immediately upon its adoption.

4. **Authorization End Date.** The Director of Public Works' authorization to decommission fleet vehicles for sale at auction on behalf of the City of Windcrest, Texas will end six (6) months from the effective date of this resolution's adoption.

DULY PASSED AND APPROVED, on the 18th day of August, 2025 at a regular meeting of the City Council of the City of , Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____

Dan Reese, Mayor

ATTEST:

_____

Rachel Dominguez, TRMC
City Secretary

APPROVED:

_____

Ryan S. Henry, City Attorney

A RESOLUTION ADOPTING THE CITY OF WINDCREST INTERNAL CONTROLS AND CASH HANDLING POLICY FOR THE FISCAL YEAR 2025-2026

WHEREAS, the City Council recognizes the need for a policy to be adopted to provide management with reasonable, but not absolute, assurance that resources are being utilized and accounted for accurately, appropriately, consistently, and completely; and

WHEREAS, the City Council desires to adopt an Internal Controls and Cash Handling Policy to ensure adequate internal controls by effectively safeguarding, depositing, and accounting for Cash on behalf of the City of Windcrest to maintain public trust.

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

1. The attached Internal Controls and Cash Handling Policy is adopted and shall provide the standard guidelines and will provide guidance to departments on improving cash handler (hereby referred to as "cashier/custodian") skill and accountability, therefore limiting not only the City's losses, but also the City's involvement in investigations of fund loss.

2. All previous internal controls and cash handling policies are hereby repealed.

DULY PASSED AND APPROVED, on the 18th day of August, 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, Tex. 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, TRMC
City Secretary

APPROVED AS TO FORM:

_____
Ryan S. Henry, City Attorney

CITY OF WINDCREST

INTERNAL CONTROLS

&

CASH HANDLING POLICY

ORIGINALLY ADOPTED BY CITY COUNCIL: AUGUST 7, 2023

PREFACE

The intent of the City of Windcrest's Internal Controls & Cash Handling Policy is to provide management with reasonable, but not absolute, assurance that resources are being utilized and accounted for accurately, appropriately, consistently and completely. The reliability with which the city can place upon its financial records is further dependent upon the effectiveness of procedures and controls that must also ensure that transaction processes, in terms of cash, are not exposed to unauthorized access and use.

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on August 7, 2023

Revised on August XX, 2024, Resolution 2024-XXX(R)

Revised on August 18, 2025, Resolution 2025-XXX(R)

I. *PURPOSE*

The goal of this Internal Controls & Cash Handling Policy is to ensure adequate internal controls by effectively safeguarding, depositing, and accounting for Cash on behalf of the City of Windcrest and to maintain public trust. Additionally, this policy will provide guidance to departments on improving cash handler (hereby referred to as "cashier/custodian") skill and accountability, therefore limiting not only the City's losses, but also the City's involvement in investigations of losses of funds. The term "Cash" applies to currency, coin, check, money order, credit card, electronic funds, and other negotiable instruments payable in money to the City.

II. *ADMINISTRATIVE PROCEDURES*

Enforcement of the cash management program is included but limited to the following:

A. A random drawer audit conducted under the direction of the Municipal Finance Officer.

B. Any deficiencies in regard to the set procedures will be reported to the Municipal Finance Officer and the City Manager in the form of a memorandum outlining the deficiencies.

C. The Municipal Finance Officer will notify the Department Head involved and explain these deficiencies, and the Department Head will be responsible for taking appropriate action to correct deficiencies.

D. If in a subsequent audit these deficiencies still exist, the Municipal Finance Officer will advise the Department Head that the deficiencies still exist.

E. The Municipal Finance Officer and the Department Head will notify the City Manager of the existing situation.

F. The City Manager will review the existing situation and may take appropriate action to resolve deficiencies and ensure that the procedures as outlined are administered properly.

III. *DELEGATION OF AUTHORITY*

A. The Municipal Finance Officer is authorized to promulgate rules for establishing procedures for the receipt, handling and deposit by City employees of City Cash into the City Treasury for: the method of documentation on all such transactions; regular reporting to the Municipal Finance Officer; certifying and rescinding certification by the Municipal Finance Officer of all City employees who are authorized to receive or handle City monies in the regular course of their employment or departmental activities; inspection of departmental cash records, including overages or shortages; inspection of departmental practices and procedures in

handling City Cash; and contracting with agents to collect City Cash and their collection procedures. The Municipal Finance Officer may enforce these rules through on-site inspections; by rescinding certification of any employee who fails to comply with the procedures and, in the event of noncompliance by a department or office, requiring that payments to personnel be authorized by the Municipal Finance Officer, or deposited at his/her office. Such rules and enforcement shall be subject to City Manager oversight and approval. In the event the Municipal Finance Officer, or his/her designee, is unable to execute the delegated authority, the City Manager may temporarily assign a designee.

A. The Municipal Finance Officer, as the City's banker, is required by law to receive, retain, and disburse all City revenue and keep detailed records of these transactions. The Municipal Finance Officer is charged with the responsibility of overseeing the proper receipting and to safeguard all City funds.

B. ***The Municipal Finance Officer is responsible for the administration of the cash management program; however, he/she may delegate applicable responsibilities as appropriate. For the purposes of this policy, the term "Finance Department" refers to the staff Accountant. In the Account Payable Accountant's absence, Finance Department duties will be delegated to the Municipal Finance Officer and/or Accounting Staff.***

C. Through certification, the responsibility and accountability of the daily collection of funds is delegated to the cashier/custodians.

IV. *DUTIES OF CITY DEPARTMENT HEADS*

The Department Head of any City department who anticipates receiving City Cash on a regular basis in the course of its activities shall:

A. Assign the receiving of City Cash only to those persons who are certified by the Municipal Finance Officer for performing these functions;

B. Collaborate with the Municipal Finance Officer to establish and maintain a system of procedures, documentation and reporting on receipts handling and deposit of City money;

C. Notify the Municipal Finance Officer and Police Department of any theft of City Cash **no later than twenty-four hours after discovery**.

D. Allow the Municipal Finance Officer or designee to make on-site inspections and observe the processing of City Cash, and to make inspections of departmental collection records.

V. *DUTIES OF CITY PERSONNEL*

Any City employee, who receives City Cash in the normal scope and course of his/her

duties, shall:

A. Departments with tils and/or cash boxes will count their money and store in a secure place (preferably a safe). Departments not utilizing tils and/or cash boxes will turn in the cash on the same day to the Utility Billing Clerk no later than 5:00 p.m. **Note:** All City departments that collect cash through their individual department(s), shall then submit their deposits to the Finance Department to be later deposited to the City's bank.

B. Comply with rules promulgated by the Municipal Finance Officer for handling and processing of City Cash and for documentation and dissemination of records, and with departmental internal procedures, established in conformity with the Municipal Finance Officer procedures.

C. Notify the employee's Department Head and Municipal Finance Officer of any loss or theft of City money **no later than twenty-four hours after discovery;**

D. Be subject to disciplinary action, up to and including termination for failure to comply with each department's operating policies, procedures and/or duties described in this policy.

VI. *STANDARD CASH HANDLING PROCEDURE*

A. Daily, cash handlers will conduct a count of deposits. The deposits will then be sealed in a bank bag, with the applicable count recorded on the bag. Cash handlers will pay particular note to ensure date, amount, and payee are appropriate for checks.

B. Once the deposit is secured in a bank bag, the cash handler will reconcile the amount to the prior day's activity. Any differences should be noted.

C. The bags should be secured in a safe place, preferably a safe, until a member of the Finance department is able to pick up the deposit and take it to the depository.

D. A form detailing the total deposited amount and the daily activity should be given to Finance department to enter into the ledger. The Finance Department will be provided a record of the initial deposit from the cash handler (Excel reconciliation sheet) and the Incode register.

E. The Municipal Finance Officer is prohibited from receiving cash or counting cash as he or she serves as the check and balance for compliance purposes and should not also handle the initial intake of cash.

VII. *LIABILITY FOR LOSS*

A. As between a department and its employees and the Municipal Finance Officer, the department has primary responsibility for care and liability for loss of City Cash in its custody until deposited in the City Bank or entrusted to a custodian certified by the Municipal Finance Officer.

B. Compliance with the procedures approved by the Municipal Finance Officer establishes a presumption that a City department or office exercised due care in its custody and care of City Cash.

VIII. *CERTIFICATION OF CASHIERS & CUSTODIANS*

A. Only persons who are approved by the Municipal Finance Officer shall receive and handle City Cash on a regular basis in the scope and course of their employment. **A signed Certificate of Responsibility must be obtained from the cashier/custodian and supervisor verifying receipt of this policy.**

B. In addition, the Municipal Finance Officer **may** require that the cashier/custodian complete a certification or training and/or pass an examination on: the secure processing of moneys, cash procedures and applicable departmental rules, and thereafter take refresher instruction or training at periodic intervals or when the need arises.

IX. *ESTABLISHMENT/INCREASE OF CASH FUNDS*

All requests for the establishment of cash funds must be made to the Municipal Finance Officer. The Municipal Finance Officer will maintain a complete listing of all cash funds. The department location, cashier/custodian and the amount of the cash fund are to be maintained upon this written listing.

A. An initial request for establishment or request for increase should be submitted to the Municipal Finance Officer for the amount of the funds requested.

B. No funds are to be established out of cash receipts by any department.

C. Upon establishment of cash funds, Cash funds must have one cashier/custodian responsible for the disbursement of cash. In the absence of the cashier/custodian, a designated individual should make all disbursements from the cash fund. Should it become necessary to change cashier/custodians, the Department Head should notify the Municipal Finance Officer and request an audit of the cash fund to be performed prior to transferring the cash fund to the new cashier/custodian.

X. *TERMINATION OF CASH FUNDS*

A. The Department Head should notify the Municipal Finance Officer that the cash fund(s) are to be closed and request that an audit be performed prior to closing the cash fund(s).

B. The Municipal Finance Officer, or designee will perform an audit of the cash funds. Any shortages or variances are to be investigated and resolved by the Department Head and the Municipal Finance Officer. **If the shortages or variances cannot be resolved, the Department Head is to provide a written explanation to the effect that a shortage or variance occurred, which he or she could not resolve, to the** Municipal Finance Officer**.**

C. Upon completion of the cash audit, the cashier/custodian should deposit any cash on hand with the Finance Department and provide a copy of the deposit slip to the Municipal Finance Officer or designee.

D. The Municipal Finance Officer will provide the Finance Department with details of the expense accounts to be debited for preparation of a journal entry to close the cash fund. A copy of the details should also be attached to the journal entry as supporting documentation.

XI. *SECURITY OF CASH FUNDS*

A. Cash funds are to be kept in locked boxes or drawers. The locked box is to be kept in a secure area, where only the designated cashier/custodian and the Department Head have keys and access to the funds.

B. Provisions should be made in departments where more than one cash funds exists to secure all funds which are not being utilized. Only the Department Head or his/her designated cashier/custodian should have access to an employee's cash fund in the event of their absence.

C. Only the person responsible for the cash fund and the Department Head should maintain keys and have access to the funds. Additional master keys will be kept with the Finance department for the emergency purposes, and only can be used upon approval by the Municipal Finance Officer.

D. Bank bags must be secured and kept out of sight when transporting city funds for deposit to Finance Department and later to the city's bank.

E. All funds must be reviewed and audited randomly by the Finance department designated staff.

F. The use of surveillance cameras may be used to monitor city funds, if such monitoring is determined necessary by the Municipal Finance Officer or City

Manager.

XII. *REGULATION OF PETTY CASH FUNDS*

No petty cash funds are established with the City.

Cashing of personal, payroll, and expense checks is strictly prohibited.

XIII. *REGULATION OF DEPOSITS*

The City of Windcrest collects cash through various departments in a decentralized manner; however, all cash is then turned in to Finance Department for deposit to the bank no later than 3:00 p.m. on a daily basis. At no time shall cash be held.

A. Losses/Shortages/Overages

The Municipal Finance Officer makes a clear distinction between a "loss" and "shortage" of City money. This is determined by the cash handler's ability to obtain physical custody of the money and how that person safeguards the money. **Cashiers/custodians must report all losses to the Finance Department no later than twenty-four hours after discovery.**

1. A shortage is an unintentional collection error such as a change making error. An overage occurs when a cash handler has collected too much money and cannot immediately return the excess to a specific customer.
2. On the other hand, a loss of City money is when a cash handler has obtained physical custody of money and then due to reasons like negligence, an act of God or an unlawful action, cannot deposit that money with the City.

3. An example of negligence is leaving City money unattended and not properly safeguarding that money from loss.

4. The Finance Department can have cashiers/custodians repay a "shortage" in accordance with Texas law. Finance will verify that the repayment does not violate DOL wage guidelines.

5. Issues with losses and shortages will result in disciplinary action based on the city's progressive disciplinary policy. The decision to issue employee discipline will be made after consideration of a variety of factors including, but not limited to the severity of the misconduct, the employee's past work performance and prior disciplinary history, the employee's length of service, and any mitigating circumstances.

XIV. *REGULATION OF RETURN CHECKS*

A. All return checks will be charged a return check fee as determined by the City Council. The fee is applicable when a customer, taxpayer or employee check for payment of fees, fines, court costs, taxes, utilities or other charges has been dishonored by the maker's bank and returned to the City of Windcrest. The fee, plus the base amount of check, will be payable to the City by means of cash, money order or cashier's check.

B. If a customer, taxpayer or employee fails to honor the returned check within thirty days, the check will be turned over for collection or criminal sanctions, depending on which option is applicable.

XV. *ACTION TAKEN IN EVENT OF THEFT*

The danger of security and loss is a constant threat when handling money. Fund custodians are expected to safeguard City funds against loss. Custodians should be familiar with what to do in times of emergency. In these circumstances, **protecting human life should be the first concern.** Thefts are to be reported and handled in compliance with the City of Windcrest's Personnel Policy. Following the complete investigation performed in accordance with the Policy, the Municipal Finance Officer will conduct a review of the cash handling procedures and related internal controls and issue a report of his/her conclusions on improvements to cash handling procedures. The report will be discussed for implementation with the related department head in an effort to prevent future thefts from occurring.

XVI. COUNTERFEIT CURRENCY GUIDELINES

1. Departments shall provide their Cash Handlers with counterfeit detector pens or counterfeit detector machine to help with identifying counterfeit currency.

2. All bills in denominations of $20.00 or greater should be examined using counterfeit detector pens or counterfeit detector machine

3. Cash Handlers shall immediately contact their supervisor if they suspect currency, is counterfeit. Supervisors shall contact the Windcrest Police Department.

4. Cash Handlers shall never return suspected counterfeit currency to the passer.

5. Cash Handlers shall attempt to delay the passer if possible.

6. Cash Handlers shall observe the passer's description, as well as that of any companions, and the license plate numbers of any vehicles used.

7. Cash Handlers shall write their initials and the date in the white border areas of the suspected counterfeit currency.

8. Cash Handlers shall limit the handling of the suspected counterfeit currency and should carefully place it in a protective covering, such as an envelope.

9. Suspected counterfeit currency shall be surrendered only to a properly identified Windcrest Police Officer

CITY OF WINDCREST
CASH HANDLING CERTIFICATE OF RESPONSIBILITY
(Appendix A)

I have read and understand the City of Windcrest Internal Controls & Cash Handling Policy. A copy of the Internal Controls & Cash Handling Policy has been provided to me. I agree to be held responsible and accountable for the handling of City funds according to the City of Windcrest's Internal Controls & Cash Handling Policy for the following purpose(s):

Please Initial

_____ Cash Drawer/Change Fund

_____

I have also been informed and understand that surveillance camera equipment and other devices may be used to monitor City funds.

By signing below, I acknowledge that I have read and agree to the terms and conditions of this document, as well as the City of Windcrest's Internal Controls & Cash Handling Policy.

Training/Exam Date (If Applicable): _____

Employee Name: _____
Employee Signature: _____
Date: _____

Department Head Name: _____
Department Head Signature: _____
Date: _____

Municipal Finance Officer Name: _____
Municipal Finance Officer Signature _____
Date: _____

A RESOLUTION OF THE CITY OF WINDCREST CITY COUNCIL TO ADOPT POLICIES AND PROCEDURES FOR EMPLOYEES THAT REQUEST APPROVAL FOR TRAVEL, TRAINING, AND REIMBURSEMENT FOR RELATED EXPENDITURES FOR FISCAL YEAR 2025-2026.

WHEREAS, the City of Windcrest has city employees that require approval to attend training, seminars, or conferences, that are directly related to the employees' jobs; and

WHEREAS, these trainings, seminars, or conferences, help ensure that city employees remain current with the latest developments, skills, and new technologies, required for their positions; and

WHEREAS, the City Council has developed an Employee Travel & Training Policy and Procedure to govern and regulate employee requests for training, travel, and reimbursement; and

WHEREAS, the Windcrest City Council finds that it is in the best interests of the City and residents that city employees are encouraged and provided with opportunities for professional growth and development so that employees can best fulfill their duties.

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

1. The attached Travel, Training and Reimbursement Policy is adopted and shall provide the standard guidelines for the purchase of items using the City of Windcrest funds.

2. All previous purchasing policies are hereby repealed.

DULY PASSED AND APPROVED, on the 18th day of August, 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, TRMC
City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

CITY OF WINDCREST

Travel and Training Policy

ORIGINALLY ADOPTED BY CITY COUNCIL: SEPTEMBER 16, 2019

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on September 16, 2019

Originally Adopted on September 16, 2019, Resolution 2019-737(R)

Revised on August 16, 2020, Resolution 2020-534(R)

Revised on August 16, 2021, Resolution 2021-535(R)

Revised on September 19, 2022, Resolution 2022-546(R)

Revised on August 7, 2023, Resolution 2023-530(R)

Revised on August 19, 2024, Resolution 2024-543R)

Revised on August 4, 2025, Resolution 2025-XXX(R)

POLICY AND PROCEDURE

EMPLOYEE TRAVEL & TRAINING

PURPOSE

This policy is established to create a unifying document for allowable City expenditures to be incurred for employee travel and training. This policy provides the guidelines that employees must follow when traveling on City business related to training and development.

BACKGROUND

Expenditure of public funds for travel and training are always under close scrutiny. As such, it is important to set clear expectations and processes for traveling for employee training and development.

DEFINITIONS

"**Per Diem**" is defined as a pre-set amount of funds provided to an employee for a business-related activity (such as travel or training). The specific amount of the Per Diem is governed by the current IRS Maximum Federal Per Diem Rate Schedule.

"**Purchasing Card**" (or "P-Card") is a card issued by the Purchasing Division to be used for official City business such as making hotel reservations, booking airline flights, etc.

"Employee" is referring to a full or part time city employee as well as the Mayor and the City Council.

POLICIES and PROCEDURES

POLICY FOR EMPLOYEE TRAVEL AND TRAINING

It is the City's Policy:

A. To encourage professional development and ensure all City employees are given the opportunity for growth and development.
B. That employees demonstrate prudence when using public funds.
C. That training, seminars, conferences and travel must be directly related to the employee's job.
D. That employees should make every reasonable effort to attend training, seminars, and conferences as close as is practicable to the City of Windcrest in order to reduce travel and lodging expenses.
E. That City funds may not be used to pay any portion of a non-City representative's expenses (including spouses and family members of City employees).

F. That expenses for personal travel shall not be charged to or temporarily funded by the City.

G. That City funds will not be advanced to employees with City-issued Purchasing cards for any travel related expenses including hotel reservations, airfare, car rental, etc., for which the P-Card may reasonably be used.

H. Any exception to the stated policy must be approved in writing in advance by the City Manager or Finance Director and result in a lower cost to the City than policy direction provided.

I. Mayor and the City Council must use travel and training funds that are allocated in the individual line items for each one of them.

J. Any funds spent in excess of the budgeted funds will be reported to the City Council by the Municipal Finance officer during the monthly presentation of the Finance report.

PROCEDURES FOR EMPLOYEE TRAVEL AND TRAINING

General

1. Departments will allocate funds during the budget process for professional development and business travel and any other expenses related to city business.
2. All travel & training must be pre-approved by the Department Head or City Manager prior to payment of any registration or travel expenses.
3. All employees shall complete and submit a travel & training request with explanation of the training- why it is necessary, is it for a certification, where is the training, how the employee will travel, hotel costs, per diem calculation and agenda (itinerary).
4. All out of state travel must be pre-approved by the City Manager or Finance Director.
5. The budget shall specifically list and identify seminars, conferences, etc. that are anticipated to be attended during the upcoming fiscal year, including locations. The list must be detailed enough to be reviewed by the City Manager or Finance Director and approved as part of the budget process. The City Manager shall determine what an acceptable level of training and travel is for each employee within a department.
6. Supervisors, in cooperation with their employees, are responsible for scheduling and coordinating business travel away from work for their employees.
7. No personal travel shall be combined with the City business travel. *Personal expenses cannot be charged to a City Purchasing Card.*

Means of Travel

A. Transportation expenses shall be reimbursed based on the most economical and common mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. Staff should make every reasonable attempt to minimize expenses while traveling where possible. Online and local training should be utilized as much as possible.

B. When multiple employees are attending the same training, reimbursement will only be available when employees share resources, such as carpooling, rather than traveling separately at additional cost to the City.

C. If the traveler chooses to drive instead of fly, the employee must justify that driving is the most reasonable method of travel. Reimbursed mileage must be lower than the cost of airfare to the destination; and must be included in the Travel/Training Request Form as part of the pre-approval. Employees should seek to minimize costs of such travel - such as avoiding toll roads and self-parking vs valet. Utilize city fleet vehicles where possible.

1. If the traveler receives a car allowance:
   1) Mileage will only be reimbursed at the IRS charitable use rate for a trip. Reimbursable mileage is measured from the employee's headquarters (place of work) to the destination and return, unless departing from or arriving to the employee's residence is closer than employee's headquarters. Additional mileage between an employee's residence and place of work is not reimbursed. Tolls are not reimbursed.
2. Return travel should be completed on the day the event ends; if staying beyond the end of the event- hotel and meals, along with other expenses, are the employee's responsibility.

Reservations

A. Employees and Departments who have been issued a Purchasing Card should use the card to make all necessary reservations and registrations for business-related travel and training.

Prepayment of Travel Related Expenses

A. Prepayment for registration, lodging and airfare for any school, conference or seminar can be accomplished by entering a requisition, or by using a Purchasing Card, after the travel/training has received the applicable approvals.

B. Checks along with registration forms for seminars or hotel reservations will be mailed by Accounting unless instructed otherwise.

Travel Advances

A. Requests for travel advances will be submitted on the applicable form to Accounting at least two weeks prior to the occasion for travel.
   1. Per Diem advances should be generated based on the Travel/Training Approval Form.

B. The traveler shall sign the request form which must show the account number(s) to be charged and then route for approval. The traveler's supervisor will sign the request indicating approval. Approval indicates that funds are budgeted and available. The approved request is then forwarded to accounting. Accounting will verify the request against the approved Travel/Training Request Form.

C. Accounting will not disburse funds more than a week prior to the travel date.

Reimbursable Expenses

Receipts are required to be submitted except where stated otherwise. Upon consideration, reimbursement may be made for the following types of expenditure:

A. Travel:

a. Coach/economy class airfare and baggage fees

b. The City will not pay/reimburse for "early boarding" or seating upgrades on airlines

c. Expense incurred during use of a City vehicle, including gasoline.

d. Mileage reimbursement for use of personal vehicles (at current IRS mileage rate).

e. Reasonable "economy" airport parking cost.

f. Car Rental and gas expense, in lieu of mileage reimbursement for personal vehicle

g. Return travel should be completed on the day the event ends.

B. Lodging:

a. Actual cost of room plus appropriate tax (Note: Cities are not exempt from any applicable hotel tax).

C. Meals and Tips – Per Diem Table

a. Meals for non-overnight travel and training are taxable per IRS regulations. Actual meal expenses are reimbursable if the employee is away from their primary business location for six hours or more.

b. Employees seeking reimbursement will turn in a detail receipt to Accounting and reimbursement will be made.

c. Per Diem cannot be provided for non-overnight travel, but the reimbursement may not exceed the IRS Meal and Incidental Expenses (M&IE) Per Diem Rate.

d. For overnight travel and training, the City will provide each employee with a per diem as determined by the current IRS M&IE Rate.

e. The City will only provide per diem vs reimbursement for actual meal costs

i. Using the per diem method, the employee is not required to turn in receipts for their meals and incidental expenses.

f. Per Diem amounts granted will be determined by the length of time the employee will be on City business (for example, a 1.5-day training class will be allotted the IRS-defined amounts for the number of meals occurring during the half day). The M&IE breakdown can be found on the IRS website as shown below:

g. [1] This column lists the full daily amount employees receive for a single calendar day of travel when that day is neither the first nor last day of travel.

h. [2] The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip. For example, if your trip includes meals that are already paid for by the City (such as through a registration fee for a conference), you will need to deduct those meals.

i. [3] This column lists the amount employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

M&IE Breakdown					
M&IE Total (1)	**Continental Breakfast/ Breakfast (2)**	**Lunch (2)**	**Dinner (2)**	**Incidental Expenses**	**First & Last Day of Travel (3)**
$68	$16	$19	$28	$5	$51.00
$74	$18	$20	$31	$5	$55.50
$80	$20	$22	$33	$5	$60.00
$86	$22	$23	$36	$5	$64.50
$92	$23	$26	$38	$5	$69.00

j. The City will not provide per diem where meals are provided by the conference/training. A detailed agenda is required to determine which meals are provided.

Commented [RH1]: Looks like it got cut off. Full sentence should be included

D. The following is covered by the IRS Meals & Incidentals (**not** separately reimbursable):

a. Tips for meals and services (i.e. bellhops, taxis, valet)

b. Transportation between places of lodging/business and restaurants, if suitable meals cannot be obtained at the place of lodging/business,

c. Business related telephone calls

d. Tolls incurred while at destination

Other Expenses

A. The City will not pay for/reimburse employees for internet access or other optional services at hotels.
B. Taxi Fares/Shuttle services- Actual cost of any taxi fare/shuttle service incurred. Gratuity is covered under the Incidentals allocation of the IRS Per Diem allowance.
C. Registration Fees- Fees charged for registration for any conference, meeting, or seminar are allowed for prepayment or reimbursement. An invoice, registration form and

supporting information providing documentation of fees or rates must be submitted with the request for payment.

D. Books and Materials - Expenses for books and manuals required for class. This **excludes** pens, pencils, notebooks, etc. This also **excludes** additional materials that may be for sale at the class or seminar location.

Travel/ Training Form

A. The completed Travel/Training Form must be submitted to the department for review and approval by the traveler's supervisor. After approval, the form and all attachments should be copied and retained by the originating department for their records.

B. Upon department approval, the Travel/Training form with all required receipts and refund documentation attached will be submitted to Accounting. If a reimbursement is due to the employee, a payment will be issued upon the review and approval by the Accounting department.

ACCOUNTABILITY

This policy will be the responsibility of the Finance Department subject to City Manager review and approval.

FORMS

Travel/Training form
Current Per Diem Table- obtain from IRS website

https://www.gsa.gov/travel/plan-book/per-diem-rates
https://www.gsa.gov/travel/plan-book/per-diem-rates

WINDCREST
TEXAS

TRAVEL AUTHORIZATION FORM

Date Submitted: _____ Employee Name: _____ _____

Department: _____

Date(s) of Travel: _____ From: _____

Purpose for Travel: _____

Travel Destination (city): _____.

Please Check one:

Overnight trip Yes / No **Day Trip** Yes / No

Estimated Cost of Trip:

Hotel: _____ _____

Nights _____ **Cost:**_____ _____

Registration Costs: _____ _____

Transportation: City Vehicle Yes / No

Rental Car Yes / No

Mileage (use Fed Rate per mile): _____

Meals: Breakfast_$_____Lunch_$_____Dinner_____

Per Diem Total (Transportation and Meals): _____ _____

Employee Signature: _____ _____

Comments:

_____ _____

I authorize this travel and certify that the estimated expenditures are for
official city business, and that funds are available in the budget from account_____ _____

Department Head Signature: _____

City Manager/Finance: _____

I, _____, do affirm, swear, and verify, under penalty of perjury, the following statement of facts and assertions are true and correct

I have read and been informed about the content, requirements, and expectations of this policy at the City of Windcrest. I may request a copy of this policy from the Human Resources and agree to abide by the policy guidelines as a condition of my employment and my continuing services at the City of Windcrest.

I understand that if I have questions, at any time, regarding this policy, I will consult with my immediate supervisor (if applicable) or Human Resources.

Council, Board, Commission, Committee, Employee Signature_____

Council, Board, Commission, Committee, Employee Name_____

Date:_____

A RESOLUTION ADOPTING THE CITY OF WINDCREST PURCHASING POLICY FOR THE FISCAL YEAR 2025-2026

WHEREAS, the City Council adopted a standardized purchasing policy on or about December 17, 2014 and may from time to time amend or readopt; and

WHEREAS, the City Council desires to readopt a standardized purchasing policy.

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

1. The attached Purchasing Policy is adopted and shall provide the standard guidelines for the purchase of items using the City of Windcrest funds.

2. All previous purchasing policies are hereby repealed.

DULY PASSED AND APPROVED, on the 18th day of August, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____
Dan Reese, Mayor

ATTEST:

_____
Rachel C. Dominguez, TRMC
City Secretary

APPROVED AS TO FORM:

_____
Ryan S. Henry, City Attorney

CITY OF WINDCREST

Purchasing Policy

ORIGINALLY ADOPTED BY CITY COUNCIL: APRIL 18, 2011

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on April 18, 2011

Revised on September 16, 2019, Resolution 2019-735

Revised on August 17, 2020, Resolution 2020-535(R)

Revised on August 16, 2021, Resolution 2021-536(R)

Revised on September 19, 2022, Resolution 2022-547(R)

Revised on August 7, 2023, Resolution 2023-531(R)

Revised on August 19, 2024, Resolution 2024-544(R)

Revised on August 4, 2025, Resolution 2025-XXX(R)

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1. INTRODUCTION

The City of Windcrest Purchasing policy is intended to establish and describe the basic procurement policies under which the City of Windcrest (the "City") will operate. This policy to promote the understanding by employees, vendors, contractors, and the public regarding the procurement of goods and services on behalf of the City. This policy is effective immediately upon issuance, and supersedes all previous purchasing instructions or directives.

The purpose of this procedure manual is to execute policies approved by the City Council. These procedures will be used to:

- Simplify, clarify and modernize the City of Windcrest procurement practices.
- Ensure the application of consistent and sound business practices in City purchasing and demonstrate our ongoing commitment to increasing communication among the departments.
- Bolster public confidence in public procurement procedures.
- Ensure the fair and equitable treatment of all persons dealing with the City procurement system.
- Maximize the procurement value of City funds.
- Safeguard the high quality and integrity of the procurement system.
- Ensure that expenditure of public funds (including federal and state funds) complies with the terms and conditions of the funding source. If federal or state requirements conflict with provisions of this manual, nothing in the manual shall prevent the City from complying with the terms and conditions of the federal or state requirements.

The Finance Department is the City's oversight department for buying and contracting for the acquisition, storage and disposal of goods, and for the procurement of services and construction. Each Department Head will be responsible for following the purchasing policy.

2. FINANCE DEPARTMENT POLICY STATEMENT

The City Manager is responsible for the administrative affairs of the City. The City Manager has delegated the purchasing responsibility within the guidelines established in this manual to the Department Heads and the Finance Department. Each Department Head is authorized to execute orders on behalf of the City within these policy guidelines. Any interpretation of these guidelines necessary for the effective operation of the purchasing function will be made by the City Manager.

3. DEPARTMENT RESPONSIBILITIES

1. Departments will determine the availability of budgeted funds in the appropriate category before requesting a purchase. Purchase requisitions may be returned if funds are not available and will not be processed until the user department identifies available funds.

2. Solicit informal bids (purchases $3,000 to $49,999.99).

3. Submit purchase order requests for all contracts approved by the City Manager or City Council at the time of contract execution.

4. Assist Finance Department with specifications that require a technical background.

5. Submit all other purchase order requests in adherence with this purchasing policy.

6. Submit requests with sufficient lead-time to acquire goods or services in advance of need. A minimum of 2 months, from anticipated award date, for all formal bids.

7. With the assistance of Finance Department, departments will develop detailed and comprehensive minimum specifications for goods and services. Specifications should be written to encourage competition, whenever possible. Products available through a sole source must be justified to Finance Department.

8. Evaluate bids and proposals for compliance with specification; evaluate bids based on the criteria defined in the specifications; and make recommendations for award.

9. Receive and inspect all deliveries of supplies, materials and equipment, and determine their quality and conformance with specifications.

10. All claims regarding damaged material, must be processed in an expeditious manner. The user department should immediately contact the vendor upon discovery of damaged goods, advise Finance Department in writing of the problem, and provide evidence of unsatisfactory performance by a supplier or vendor.

11. When applicable, contacts with suppliers regarding procurement should be arranged through and under the cognizance of Finance Department. Upon request, Purchasing shall be provided copies of any correspondence between suppliers and departments.

12. No Department Head or employee is authorized to indicate in any way or manner to any salesperson or company that they will recommend a particular product.

13. Adhere to this policy and federal, state, and local statutes for procurement.

14. Ensure HUB requirements are met for all solicitation $3,000 - $99,999.99.

4. PURCHASING LIMITS

Each request shall be accompanied by the required approval for the applicable approval authorities. Approval authorities required are as follows:

A. Approvals less than $3,000.00 only require approval from the Department Head.
B. Approvals ranging from $3,000.00 to $24,999.99 require approval from the Department Head, Finance Director and the City Manager.
C. Approvals ranging from $25,000.00 to $49,999.99 require approval from the Department Head, the Finance Director, the City Manager and the City Council.
D. Approvals of $50,000 and above require approval from the Department Head, the Finance Director, the City Manager, and the City Council.

The following table clearly outlines the purchase requisition approval process.

Dollar Range	Approval Authority Required			
Up to $2,999.99	Department Head			
$3,000 - $24,999.99	Department Head	Finance Director	City Manager	
$25,000- $49,999.99	Department Head	Finance Director	City Manager	City Council
$50,000 and greater	Department head	Finance Director	City Manager	City Council

PURCHASES LESS THAN $3,000

A. <u>Delegated Departmental Procedures</u>

Departments, upon approval by the Department Head or pre-approved department designee, may purchase goods and/or services up to $2,999.99 directly from a vendor. These purchases do not require competitive bidding (however competition is encouraged), quotation forms, or purchase orders. This enables departments to procure small purchases in a cost and time-effective manner, using the informal solicitation method. Repetitive purchases within any budget year, which in the aggregate exceed $2,999.99 from any single vendor is considered a purchase in the category of $3,000 to $49,999.99 and shall comply with that procedure.

When requested by a department, Finance Department is available to assist with identifying potential vendors or researching any information needed to make purchases.

Purchasing Card (P Card) – The P Card should be utilized for these types of purchases not to exceed $1,000.00 when able.

The Department Head, or department designee, may authorize invoices for payment and forward to the Finance Department.

PURCHASES OF $3,000 TO $49,999.99

A. General Information

Three (3) or more competitive written quotes are required on all purchases of $3,000 or more. Quotes are to be attached to the requisition submitted to Finance Department for processing.

1. All purchases of $3,000 or more shall require a purchase requisition initiated by the Department Head or their designee. No contract or purchase order shall be issued to any vendor unless and until the Finance Department certifies that a sufficient unencumbered appropriated balance is available in the account(s) for which the contract or order is issued and a purchase order is created. Inclusion in an approved budget does not automatically entitle a City department to the equipment, supplies or materials requisitioned. The quotes should be obtained or any formal binding documented quote from the vendor. The City of Windcrest Quote Request Form may be faxed or emailed to each vendor from which the department is requesting a quote from.

2. Section 252.0215 of the Local Government Code requires the city to contact a minimum of two (2) Historically Underutilized Businesses (HUB) on a rotating basis, per information provided on the Centralized Master Bidder's List (CMBL) located on the Window on State Government website (www.window.state.tx.us/procurement) to invite bids. If the list does not identify a HUB in Bexar County, the City is exempt from this requirement.

3. The purchase order documents/quotes must be submitted to the Finance department with all known information – including quantity, description, account code, unit price, total price, delivery, and freight and payment terms. The Finance Department will issue a purchase order when the proper authorization and proper documentation is obtained.

4. Repetitive purchases within any budget year, which in the aggregate exceed $49,999.99 from any single vendor, is considered a purchase in the category of more than $50,000 and shall comply with that procedure.

PURCHASES OF MORE THAN $50,000

A. General Information

1. The City of Windcrest policy requires competitive sealed bidding or competitive sealed proposals for city purchases exceeding $50,000 in amount, with very few exceptions such as emergencies, professional services, sole source purchasing and any defined exception per

LGC 252. City employees are prohibited from making "separate, sequential, or component purchases to avoid the competitive bidding requirements." A violation of these prohibitions is a Class B misdemeanor ($2,000 fine and/or 180 days in jail), and conviction results in immediate removal from office or employment and ineligibility for other public office or employment for four years after the date of conviction (Local Gov't. Code Section 271.029 and 271.030). "Component" purchases means purchases of the component parts of an item that in normal purchasing practices would be bought in one purchase. "Separate" purchases means purchases made separately of items that in normal purchasing practices would be bought in one purchase. "Sequential" purchases means purchases of items made over a period that in normal purchasing practices would be bought in one purchase.

2. City Council approval is required for the award of contracts for all purchases for goods and services over $25,000. If the formal bid process is used and the low bid is $50,000 or below, the City Manager has the authority to execute the contract award.

3. Most purchases of more than $50,000 (LGC 252.021) must be expressly approved in advance and require legal advertising and formal sealed bids or proposals. Finance department will be responsible for distribution of bid/proposal requests to vendors.

4. The department shall initiate the bid process by completing a Scope of Work/Service to obtain an Invitation for Bid (IFB), Request for Proposals (RFP), or Request for Qualifications (RFQ).

5. The department for which the items are budgeted will be responsible for preparing or aiding Purchasing in development of specifications and providing information on any known vendor for which they wish to receive a bid package.

6. Finance Department assigns the bid package a number or groups it with other like items already in a bid package. Bid packages are assigned numbers in ascending numerical sequence proceeded by a two-digit number identifying the current fiscal year (e.g. 18-001, 18-002, etc.).

7. Finance Department prepares the IFB, RFP, or RFQ, legal ad(s). In conjunction with the department, Finance will set the advertising dates and schedule the bid opening date and time. Finance will upload the solicitation to www.texasbidsystem.com for national advertising.

8. The Finance Department, will receive bids and place them in a designated area until the date of the bid opening/proposal closing at which time they will be presented. Bids/proposals received after the due date and time will be rejected as non-responsive. The official time received will be the time the Finance Department, or designee, writes on the bid packet. Bid openings are open to the public.

9. The bid openings will be conducted by Finance department or designee and will take place in the Council Chambers or a designated Public Space as otherwise specified.

10. The Finance Department or designee will prepare a tabulation for each item or group of items following the bid opening. Finance will consult with each department involved for consensus of a recommendation. Bids are awarded based on a system authorized by state law, including the lowest ***responsible, responsive bidder or best value bid.***

11. Finance, with input from the user department, will prepare an agenda item request form with the staff recommendation for Council approval and award.

12. The department will submit a requisition to Finance for processing, including the contract number and Council award date and agenda item number.

PURCHASE CARDS & CHARGE ACCOUNTS

Purchase Cards and Charge Accounts are to be used for purchasing small dollar (less than $ 1,000.00), high volume items, and for official City travel. Purchase Cards and Charge Accounts are for official City business purposes only and shall not be used for any personal transactions. Use of the Purchase Card to make purchases of capitalized equipment is prohibited. Improper use of a Purchasing Card or Charge Account may result in disciplinary action, up to and including termination of employment.

<u>All purchase cardholders must be approved by both the Municipal Finance Officer and, City Manager.</u>

<u>All open credit accounts must be approved by the Municipal Finance Officer. An example of open credit accounts would be like Home Depot, Office Max, Sam's, etc...</u>

For more information and detail on Purchase card use and compliance please refer to the Purchase card Policy.

5. PROFESSIONAL SERVICES

"Professional Services" are services which involve mental or intellectual skills, usually accompanied by formal certification or licensing by a state agency, such as accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate, or professional nursing services. "Professional Services" are defined in Government Chapter Code 2254.

State law prohibits the purchase of professional services by competitive bidding. User departments must select professional service consultants on the basis of demonstrated competence and qualifications, and must negotiate fees on the basis of what is fair and reasonable for the type of services, rather than on a "low bid" basis. Except for architects and

engineers, discussed below, both price and qualifications can be considered in selecting consultants.

For professional services, as defined above, involving an anticipated fee of $50,000 or less, the requesting Department Head will utilize standard Professional Services Agreement and obtain approval of the City Manager, Finance Director and City Council. If this service is $1,000 or greater, a purchase requisition must be submitted to Finance Department for processing.

For services involving an anticipated fee of more than $50,000, use the formal Request-For-Qualifications ("RFQ") procedure in coordination with Finance Department. Deviations from the RFQ requirement must be legally compliant, based on statutory exceptions or unusual circumstances, and a written waiver must be approved by the City Manager.

Architects/Engineers/Surveyors:
In the case of architectural, engineering or surveyor services a two-step process must be followed. The first step is initial selection of the consultant based on demonstrated competence and qualifications (and not considering price); and the second step involves negotiation of a fee with the selected consultant. If fee negotiations are not successful, then fee negotiations with the second most qualified consultant may be undertaken, and so forth. It is important to keep in mind that price may **not** be considered in the initial selection of an engineer or architect.

HIGH TECHNOLOGY PURCHASES: High technology purchases in excess of $50,000 must be made through formal, written, sealed proposals. Departments are prohibited from splitting purchases to avoid the formal proposal requirement. State law requires that the relative importance of price and other evaluation factors be specified in the RFP. All RFP's for high technology purchases must be approved by the Department Head, IT, Legal, and the City Manager or his designee prior to advertisement of the RFP.

CONSTRUCTION PROJECTS
Construction projects include construction activities for buildings, streets, and utility system improvements including renovations and demolitions. The City Manager will designate a Project Manager, for each construction project. These projects sometimes involve the acquisition by the City of real property, right-of-way, or easements, which is recommended, but not required to be completed before the contractor enters the project area. In addition, state law requires most public works projects to be designed and overseen by a registered professional engineer or architect, who can be either in house (Engineering Department) or a contracted consultant. Procurement materials may be prepared by third-party consultants for use in these projects, subject to city acceptance and approval.

Technical specifications/plans and supplementary conditions are developed by the Architect/ Engineer.

a. Asbestos Abatement: If the project involves renovation or demolition work on an existing City building, state law requires an asbestos abatement survey to be

conducted by a state licensed person, and material samples must be collected and submitted for analysis at a state certified laboratory. If asbestos is found, the Project Manager must contact the Engineering Department for additional information regarding asbestos abatement. All demolition projects require notification to the Texas Department of Health regardless of whether asbestos is present.

b. Elimination of Architectural Barriers: If the project involves construction of a building with an estimated construction cost of $50,000 or more, the City is required to submit all plans and specifications for the construction or renovation to the Texas Department of Licensing and Regulation for review for removal of barriers to persons with disabilities.

MINOR CONSTRUCTION PROJECTS: Minor construction projects are construction activities under $50,000. The Project Manager for all minor construction projects for all City facilities will be determined by the City Manager.

6. PURCHASE ORDERS

Purchase orders will be required for all purchases equal to or in excess of $1,000 in a fiscal year. The Department Head will submit a requisition to Finance Department, with reasonable lead time for all approvals to be obtained, **PRIOR TO** the purchase of a good or service. Only after the Finance Director, and/or the City Manager or their designee, has approved the PO request the Finance Department will issue a PO number.

Per this purchasing procedure manual, P-cards are not to be used to bypass the need for a purchase order for any good or service from the same vendor that exceeds a total of $1,000 in a fiscal year. If a purchase will exceed $1,000, a P-card should not be used and a purchase requisition should be submitted. In the event a vendor requires payment in the form a P-card, the user department should seek guidance from Finance Department.

7. CHANGE ORDERS

After any contract is signed, and if changes are necessary in the scope of work, the contract price, or the contract time, a change order must be prepared on a City approved form for execution by the contractor and the City. The contractor or consultant must receive written approval from the City prior to initiating any additional work.

- Change orders involving an increase of more than $25,000 must be approved by the City Council.

- Change orders, regardless of amount, which exceed the amount of funding appropriated for the project by the City Council, are subject to City Council approval of a supplemental appropriation before they may be paid.

- The original contract price may not be increased or decreased under by more than 25 percent. The original contract price may not be decreased under the Local Government Code by more than 25 percent without the consent of the contractor. The original contract price may not be increased by more than 25 percent without complying with the bidding process used for the original contract for the work resulting in the increase.

8. EXEMPT PURCHASES

State law provides a few exemptions from competitive bidding. Such examples include:

- The purchase of land or rights-of-ways;
- Personal or professional services, such as engineering, architectural, or planning services, other than lobbying, government relations, or similar services intended to directly or indirectly influence state or federal lawmakers on behalf of a municipality;
- Property bought at an auction;
- Property bought at a going-out-of-business sale;
- Property bought from another political subdivision or state or federal government;
- In case of public calamity, where it becomes necessary to act at once to provide relief for local citizens or to preserve or protect the public health;
- In case of unforeseen damage to public property, machinery, or equipment, where immediate repair is necessary;
- Procurement necessary to preserve or protect public health or safety of the City's residents;
- Procurement for work that is performed and paid for by the day as the work progresses;
- The purchase of electricity, gas, water, and other utility services; and
- Other matters as set forth in Section 252.022 of the Texas Local Gov't. Code.

The application of exemptions from competitive bidding requirements for purchases in excess of $25,000 must be approved in each case by the City Manager, Finance Director and the City Council.

9. EMERGENCY PURCHASES

Emergency purchases are those purchases caused by an unforeseen and dangerous situation that requires immediate action to preserve the health and safety of people or property in the City. When emergency purchases are made, the user department must make the purchase at

the best possible price considering all existing circumstances and the necessity for prompt action.

The Finance Department will issue a verbal approval upon request when an emergency occurs which must be followed-up with a purchase order as soon as time permits, or within 48 hours of purchase, whichever occurs first. The user department must submit a purchase requisition within 48 hours after the emergency purchase is made.

Emergency purchase orders in excess of $25,000 **must** be authorized by the Municipal Finance Officer and City Manager and ratified by the City Council at the next scheduled Council Meeting.

10. SOLE SOURCE PURCHASES

State laws allow for a limited exemption from competitive bidding for the purchase of goods where the functional requirements of the City can be satisfied by only one source. This applies to purchases where competition is precluded because of:

- the existence of patents, copyrights, secret processes or natural monopolies;
- the purchase of books, papers, and other materials for a public library if those books, papers, or materials are available only from the person holding exclusive distribution rights to the materials;
- the purchase of electricity, gas, water, and other utility services;
- the purchase of captive replacement parts or components for equipment; and
- other items as specified in Section 252.022 of the Texas Local Gov't. Code.

A product is eligible for sole source purchase only when there is a significant functional difference between the product and other similar products on the market, when an item is available from one supplier, urgency of need limits the capability to complete the requirements, continuity with current or existing processes or services is necessary, or when statutory or regulatory requirements limit competition.

After an independent review by the Finance Department, an interpretation will be provided to the departments as to whether the request is eligible for sole sourcing.

Sole source purchases in excess of $50,000 must be approved by the City Manager and the City Council prior to the purchase. When City Council approval is necessary, a detailed explanation of the sole source basis for the purchase must be included by the user department on the agenda

request form. A sole source memorandum must be submitted to Purchasing with the purchase requisition for processing.

11. BLANKET PURCHASE ORDERS

The user department shall submit a purchase request to Purchasing for a blanket purchase order for an amount of estimated annual recurring expenditures. For example, a department would set up a blanket purchase order for vendors from whom they regularly purchase needed supplies. Examples might include office supplies, equipment parts, lubricants, fuel, and so forth.

Utilities, such as Cable, internet, electricity, phone services, and any other service exemption from LGC 252.022, are excluded from the purchase order and bidding requirements.

Contractual payments to financial institutions, previously approved by the City Council, are also not subject to the purchase order requirements.

12. INTERGOVERNMENTAL PURCHASES

It is the policy of the City to facilitate joint purchasing arrangements on an inter-governmental basis. The Municipal Finance Officer will work with other governmental entities to take advantage of the benefits of joint purchasing arrangements.In addition, the Municipal Finance Officer will utilize various cooperative programs available to the City.

13. COMPUTER HARDWARE AND SOFTWARE PURCHASES

The City has adopted the following policy for the purchase of computer hardware and software.

Purchases of computer supplies/equipment $100.00 to $999.99 must have the approval of the Department Head and Municipal Finance Officer.

Purchase of computer supplies/equipment $1,000 - $25,000 must be approved by the Department Head, Municipal Finance Officer, and the City Manager.

If cost is estimated to exceed $50,000 the RFP policy applies.

All original program diskettes/CD's shall be kept by the City Secretary for retention filing at the Records Storage Center. The original software license is kept by the user department for its files.

14. CITY COUNCIL AUTHORIZATION

Contracts for the purchase of goods and services involving an expenditure in excess of $24,999.99 require the approval of the City Council, whether or not the purchase is to be obtained through a competitive bidding or proposals procedure. The Department Head is responsible for timely processing of City Council Agenda Request forms to the City Manager when Council approval is necessary for a purchase.

15. BUYING LOCALLY

The City encourages purchases from vendors in Windcrest when the needs of the City and the requirements for competition in this manual can be met. State law, however, does not permit purchases to be limited to Windcrest vendors when competition is afforded by out-of-town vendors who can meet the City's delivery and/or service requirements.

In purchasing any real property or personal property that is not affixed to real property, if the City receives one or more bids from local bidders, and the bids are within five percent of the lowest responsible bid received by the City from a nonresident bidder, City may award the contract to the lowest responsible bidder who is a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award including the employment of local residents, and increased tax revenues to the city.

Per LGC 271.905 a “local bidder” is defined as a bidder whose principal place of business is in the local government’s jurisdiction. For the purpose of this purchasing manual the local government’s jurisdiction is the area within the city limits of City of Windcrest.

16. HISTORICALLY UNDERUTILIZED BUSINESSES (HUB'S)

15. State law requires a City to attempt to contact at least two (2) historically underutilized businesses to notify them of the proposed expenditure if the City makes an expenditure between $3,000 and $100,000.

(1) *Definition.* Vendor must be

(a) at least 51% owned by an Asian Pacific American, Black American, Hispanic American, Native American, American woman and/or Service-Disabled Veteran,

(b) an entity with its principal place of business in Texas, and

(c) has an owner residing in Texas with a proportionate interest that actively participates in the control, operations and management of the entity's affairs.

(2) *Requirements.* According to §252.0215 of the Texas Local Government Code, the City, in making an expenditure of more than $3,000 but less than $50,000, must contact at least two (2) HUBs on a rotating basis, based on information provided

by the comptroller. If the expenditure is for less than $3,000 or for more than $50,000, this special notification requirement does not apply.

16. CAPITALIZED FIXED ASSETS

A capitalized fixed asset is tangible and intangible property that the City can leverage as a resource in providing services to the residents and inhabitants of the City. A capitalized fixed asset includes land, infrastructure, buildings, furniture and fixtures, motor vehicles and equipment with a cost of $2,500 or more and a useful life of more than two years. Capitalized fixed assets are acquired for use in normal operations and are not for resale. These assets are long-term in nature and are subject to depreciation. Capitalized assets and projects should be charged to a general ledger capital account. Items costing less than $2,500 should not be charged to a general ledger capital account. Any capital purchases/acquisitions (i.e. new buildings, significant building renovations, new vehicles or other motorized equipment, or real property) should be reported to the Finance Director for property liability insurance evaluation. All duties and responsibilities of the fixed assets inventory records are supervised by the Finance Department.

17. SURPLUS

All surplus computer hardware and software must be returned to the IT Director. For all other surplus goods, contact the Finance Department for disposal either by online auction, or City Auction

18. TRAVEL

All travel must be approved by the Municipal Finance Officer and the City Manager, using the attached Travel Request Form. All travel requests shall be made within 2 weeks of the travel date(s). The mileage rate to be reimbursed for all mileage will be the same rate of reimbursement used by the Federal Government. For more detail please refer to the Travel/Training policy.

19. RECYCLED PRODUCTS

The Finance Department encourages all user departments to assist in the purchase of recycled products, where cost savings can be realized, and supports the entire process of recycling.

20. DOCUMENTS

<u>REQUISITION:</u> The Requisition requests authorization for the User Department to enter into a contract with a vendor to purchase goods and/or services for the user department and to charge

the appropriate department or project budget once all approvals have been obtained. Requisitions must be forwarded to Purchasing for processing.

PURCHASE ORDER: The primary purchasing document used by the City to secure supplies and/or equipment is the Purchase Order ("PO"). The PO is a binding written agreement between the City and a vendor obligating the City to pay for specified goods or services when delivered in accordance with the purchase order terms. Purchase orders will be issued by the Finance Department only or City Manager's Office. **NO ORDER IS BINDING UPON THE CITY UNTIL A PURCHASE ORDER HAS BEEN ISSUED. NO EMPLOYEE SHALL CONSENT TO AN ORDER ON THE "CONFIRMING" BASIS BEFORE A PURCHASE ORDER HAS BEEN ISSUED. ANY PURCHASE ORDER THAT IS CONFIRMED WITH A VENDOR BEFORE BEING ISSUED A PURCHASE ORDER, WILL BE CONSIDERED AN UNAUTHORIZED PURCHASE AND WILL NEED TO BE REIMBURSED BY THE EMPLOYEE TO THE CITY.**

BUDGET TRANSFER FORM: In the event that the Department Head needs to transfer budgeted funds between line items, this form must be completed.

FIXED ASSET ACTIVITY FORM: The Fixed Asset Activity Form must be completed for each fixed asset that is added, deleted, or transferred. A fixed asset is a cost of $2,500 or greater at the time of purchase.

21. GLOSSARY OF TERMS

The following definitions are intended to assist you in understanding the language used throughout this policy. When using this policy, if you find a word or words that you may not clearly understand, or if it is not defined in this section, please do not hesitate to contact someone in the Finance Department for clarification and/or interpretation.

Award – The act of accepting a bid, proposal, or offer; thereby resulting in a contract between the City of Buda and a vendor.

Best Value - If the sealed competitive bidding requirement applies to the contract for goods or services, the contract may be awarded to the lowest responsible bidder or to the bidder who provides the goods or services at the best value for the City. In determining the best value for the City, we may consider:

- the purchase price;
- the reputation of the bidder and of the bidder's goods or services;
- the quality of the bidder's goods or services;
- the extent to which the goods or services meet the City's needs;
- the bidder's past relationship with the City.
- the impact on the ability of the City to comply with laws and rules relating to contracting with historically underutilized businesses and non-profit organizations employing persons with disabilities;
- the total long-term cost to the City to acquire the bidder's goods or services, and
- any relevant criteria specifically listed in the request for bids or proposals.

Bid Advertisement - For expenditures over $50,000 a public notice shall be placed in a newspaper of general circulation and published at least once a week for two consecutive weeks. The notice shall contain the time and place at which bids will be publicly opened.

Bonds

- **Bid Bond** - A bond required of a contractor to ensure that the contractor will enter into the contract, for which he has submitted a formal written bid and/or proposal.
- **Payment Bond** - A bond required that ensures that all suppliers and subcontractors of the contractor will be paid for work and/or material supplied in the course of the contract.
- **Performance Bond** - A bond required that guarantees vendor performance during the execution of the contract.

Capital Equipment - Assets that are used in operations with a useful life greater than one year and valued at $2,500 or more at the time of acquisition.

Change Order - A change order is issued to a purchase order or contract if changes in plans or specifications are necessary in order to increase or decrease the quantity of work to be performed or of materials, equipment, or supplies to be furnished. Change orders must not be issued unless funds are available for the increase and the original contract may not be

increased by more than 25 percent. The contract may not be decreased by more than 25% without the consent of the contractor.

City Council - The elected officials of the City of Windcrest; Windcrest, Texas given the authority to exercise such powers and jurisdiction of all City business as conferred by the City Charter and the State of Texas Constitution and Laws.

Competitive Bidding - The process wherein a vendor openly competes with other vendors, through a formal or informal process, for the City's business.

Component Purchases - Purchases of component parts of an item, which in normal purchasing practices would be purchased in one purchase.

Consulting Services - The service of studying or advising the City under a contract that does not involve the traditional relationship of employer and employee.

Contract – An Agreement between the city and a vendor to furnish supplies and/or services over a designated period of time.

Contractor – The successful vendor(s) that is awarded a contract by the city.

Delivery Date - The date by which goods or services are needed by the department or are promised by the vendor.

Emergency Procurement – A purchase that is made to meet critical, unforeseen need of the City where the City's ability to serve the public would be impaired if the purchase is not made immediately. Emergency purchases are exempt from standard purchasing procedures and must follow quality for exemption as outlined in Local Government Code 252.022 and must follow the procedure as outlined in the manual.

Encumbrance - Commitments related to unperformed contracts for goods or services.

Goods - A generic term that includes all types of property to be purchased by the City; equipment, supplies, materials, component and repair parts.

Historically Underutilized Business (HUB) – A HUB is at least 51 percent owned by an Asian Pacific American, Black American, Hispanic American, Native American, American woman and/or Service Disabled Veteran, who reside in Texas and actively participate in the control, operations and management of the entity's affairs.

Interlocal Agreement - An agreement made between two governmental entities to perform governmental functions and services (such as purchasing, records management, police /fire protection, public health, etc.) for another as provided under Government Code Chapter 791.025.

Lowest Responsible Bidder –This is the vendor who offers the lowest bid which meets all the specifications, requirements, terms and conditions of the IFB. It is expressly understood that the lowest responsible bid includes any related costs to the City, using a total cost concept. The term "responsible" refers to the financial and practical ability of the bidder to perform the contract. The term is also used to refer to the experience or safety record of the vendor.

Professional Services - Services rendered by members of a recognized profession or possessing a special skill. Such services are generally acquired to obtain information, advice, training, or direct assistance. (Mental or intellectual skills, rather than physical or manual)

Proposal – An offer submitted by a supplier in response to a Request for Proposal (RFP) intended to be used as a basis to negotiate a contract.

Purchase Order - A signed written acceptance of an offer from a vendor. A purchase order may serve as the legal binding contract between the City and the vendor.

Request For Proposal - A formal written document requesting that potential vendors make an offer for goods or services to the City. The request for proposal method of procurement may be used for all goods and services. RFP's differ from invitations to bid in that the City is seeking a solution, not a bid/quotation meeting firm specifications for the lowest price. Proposals are evaluated based on criteria formulated around the most important features of a product or service, of which quality, testing, references, availability or capability may be overriding factors, and price is not the sole factor of the award. All request for proposals are kept secret during negotiations until a contract is awarded.

Request for Qualifications – a Formal written document used when soliciting providers of architectural, engineering, or land surveying services. The City shall comply with Local Government Code 2254.004 in the procurement of these services. The City must first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications. After a firm has been selected based on qualifications and experience, then a fair and reasonable fee shall be negotiated. If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the City shall formally end negotiations with that firm, and select the next most highly qualified firm and begin negotiations with that provider for a fair and responsible bid.

Requisition – An internal document the department user completes to request goods or services. It is the source document for all purchasing activity.

Salvage Items – A designation that applies to surplus items remaining after the completion of the procedure established by this manual for the disposition of surplus property.

Scope of Work (SOW) – A written description of the contractual requirements for materials or services within a Request for Proposal. The SOW should establish a clear understanding of what if needed, encourage competition, satisfy the departmental need, and provide the best value for the City.

Separate Purchases - Purchases made separately of items that in normal purchasing practices would be purchased in one purchase.

Sequential Purchases - Purchases, made over a period of time, of items that m normal purchasing practices would be purchased in one purchase.

Services - A generic term to include all work or labor performed for the City on an independent contractor basis, including maintenance, construction, manual, clerical or professional services.

Sole Source Procurement - Purchases of goods or services that are available from only one supplier. There may be just one vendor because of patents or copyrights, or simply because the vendor is the only one that supplies the good or service. These purchases are exempt from the standard bidding requirement and must qualify as outlined in LGC 252.022 but must comply with the procedures outlined in this manual.

Solicitation – The process of notifying prospective vendors of an opportunity to provide goods and services to the City.

Specifications - A description of the physical or functional characteristics, or of the nature of a supply, service, or construction item; the requirements to be satisfied by a product, material or process indicating, if appropriate, the procedures to determine whether the requirements are satisfied. Specifications should be descriptive, but not restrictive.

State Contract Purchase - Items that are available through the State of Texas Procurement and Support Services Cooperative Purchasing Program. The State has publicly advertised and received qualified bids for specific items. These appear on a listing periodically published by the State. The City of Buda has elected to participate in the cooperative purchasing program for governmental subdivisions and other state agencies.

Surplus Items – A designation that applies to any item purchased with City funds which another City department does not need or cannot be reused/recycled.

Vendor - A generic term applied to individuals and companies alike, who provide goods and services to the City.

I have read and been informed about the content, requirements, and expectations of this policy at the City of Windcrest. I may request a copy of this policy from the Human Resources and agree to abide by the policy guidelines as a condition of my employment and my continuing services at the City of Windcrest.

I understand that if I have questions, at any time, regarding this policy, I will consult with my immediate supervisor (if applicable) or Human Resources.

Council, Board, Commission, Committee, Employee Signature_____

Council, Board, Commission, Committee, Employee Name_____

Date:_____

A RESOLUTION ADOPTING AN
INVESTMENT POLICY FOR FISCAL YEAR 2025/2026

WHEREAS, the City Council adopted an Investment Policy in accordance with Chapter 2256 of the Government Code, commonly known as the "Public Funds Investment Act" and now desires to adopt a revised Investment Policy for fiscal year 2025/2026.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the attached Investment Policy is hereby adopted as the Investment Policy of the City of Windcrest, Texas.

DULY PASSED AND APPROVED, on the 18th day of August, 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, Tex. 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, TRMC
City Secretary

APPROVED AS TO FORM:

_____
Ryan S. Henry, City Attorney

CITY OF WINDCREST

Investment Policy

ORIGINALLY ADOPTED BY CITY COUNCIL: AUGUST 17, 2020

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on August 17, 2020

Revised on August 17, 2020, Resolution 2020-556(R)

Revised on August 16, 2021, Resolution 2021-537(R)

Revised on September 19, 2022, Resolution 2022-548(R)

Revised on August 7, 2023, Resolution 2023-532(R)

Revised on August 19, 2024, Resolution 2024-545(R)

Revised on August 18, 2025, Resolution 2025-XXX(R)

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City of Windcrest

INVESTMENT POLICY AND STRATEGY

I. INTRODUCTION

It is the policy of the City of Windcrest that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal while meeting the daily cash flow needs of the City and conforming to the Public Funds Investment Act (the "Act") Texas Government Code Chapter 2256. It is the intent of the City to be in complete compliance with local law and the Act.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. The earnings from investment will be used in a manner that best serves the interests of the City.

The purpose of this Policy is to set specific investment policy and strategy guidelines. Direct specific investment parameters for the investment of public funds in Texas are found in the Act. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas funds deposits.

II. SCOPE

This investment policy applies to all financial assets of the City and any new funds created unless specifically exempted by the City Council and this Policy.

III. OBJECTIVES

It is the policy of the City that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity. To match anticipated cash flow requirements the maximum weighted average maturity (WAM) of the overall portfolio may not exceed __6__ months.

Safety

The primary objective of the investment activity is the preservation of capital. Each investment transaction shall be conducted in a manner to avoid capital losses, whether from security defaults, safekeeping, or erosion of market value. Investments in high credit quality securities and decisions based on anticipated cash needs are primary factors in providing safety.

Liquidity

The investment portfolio shall be structured to meet all expected obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintaining additional liquidity for unexpected liabilities.

Diversification

The portfolio shall be diversified by institution, market sector and maturity as much as possible.

Yield

The benchmark for the commingled portfolio shall be the comparable period _6_-month U.S. Treasury Bill, designated for its comparability to the expected average cash flow pattern and the Policy maximum weighted average maturity (WAM) limit of _6_months. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified and the City's prudent investment strategy.

Cash management is the process of managing funds in order to insure maximum cash availability and reasonable yield on short-term investments. The City shall strive for a cash management program which includes timely collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of assets.

IV. INVESTMENT STRATEGY

The City maintains one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The City shall pursue conservative portfolio management strategy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum maturity of any security will be _12_ months and the maximum dollar weighted average maturity of _6_ months or less will be calculated using the stated final maturity date of each security.

The investment strategy for debt service funds shall have as its primary objective the timely payment of debt service obligations. Successive debt service dates will be fully funded before any investment extensions are made.

V. DELEGATION OF RESPONSIBILITY

The City Manager and Municipal Finance Director will be designated as Investment Officers, by governing body resolution, responsible for investment decisions and activities. The Investment Officer(s) are responsible for creating and maintaining the portfolio in accordance with this Policy, providing timely quarterly reporting to the Council, and establishing supporting procedures. The City may further contract with an SEC registered investment adviser for non-discretionary management of the portfolio.

All investment officers shall attend at least ten (10) hours of training approved by the City Council within twelve months of designation as investment officer and shall attend eight (8) hours of training every two successive fiscal years.

Investment Officers shall refrain from personal and business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. An Investment Officer who has a personal business relationship within two levels of blood or marriage with an organization seeking to sell an investment to the City shall file a statement disclosing that relationship to the City Council and the Texas Ethics Commission.

City Council Responsibilities

The City Council holds ultimate fiduciary responsibility for the portfolio. It will designate investment officer(s), receive and review quarterly reporting, approve and provide for investment officer training, approve broker/dealers, and review and adopt the Investment Policy and Strategy at least annually.

VI. PRUDENCE AND CONTROLS

The standard of prudence to be applied to all City investments shall be the "prudent person" rule, which states:

> "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds under the City's control, over which the officer has responsibility rather than a consideration as to the prudence of a single investment.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall be responsible but not liable for a specific security's credit risk or market price changes, provided that these deviations are reported immediately, and that appropriate action is taken to control adverse developments.

Internal Controls

The Investment Officer is responsible for establishing and maintaining internal controls to reasonably assure that assets are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion,
- Separation of transaction authority from accounting and record keeping,
- Custodial safekeeping,
- Clear delegation of authority,
- Written delegation for all transactions, and
- Review, maintenance and monitoring of security procedures both manual and automated.

Annually the Investment Officer shall perform an internal compliance audit to assure compliance with requirements of this Policy and the Act. Annually, the City's external auditor shall review the quarterly reports.

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. The Investment Officer will analyze and maintain a cash flow plan to monitor and forecast cash positions for investment purposes.

Competitive Bidding

All security transactions will be made on documented competitive bid basis to assure the City is receiving good market rates. When-issued US agency securities should be compared to other securities available in the secondary market to determine competitiveness.

Monitoring Credit Ratings

The Investment Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio which require credit ratings based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the City Council of the loss of investment within two days.

Monitoring FDIC Status for Mergers and Acquisitions

The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC (fdic.gov). If any bank has been acquired or merged with another bank in which brokered CDs are owned by the City, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

VII. AUTHORIZED INVESTMENTS

Assets of the City may be invested only in the following instruments as further defined by the Act. If changes are made to the Act they will not be authorized until this Policy is modified and adopted by the City Council. All investment transactions will be made on a competitive basis.

A. Obligations of the United States Government, its agencies and instrumentalities with a maximum stated maturity of 1 year excluding mortgage backed securities.

B. Fully insured or collateralized depository certificates of deposit from banks in Texas, with a maximum maturity of 1 year insured by the Federal Deposit Insurance Corporation, or its successor, or collateralized in accordance with this Policy.

C. AAA-rated, Texas Local Government Investment Pools which strive to maintain a $1 net asset value (NAV) as defined by the Act and authorized by resolution of the City Council.

D. AAA-rated, SEC registered money market mutual funds striving to maintain a $1 net asset value.

E. FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent, not to exceed 12 months to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.

F. FDIC insured or collateralized interest bearing and money market accounts from any FDIC insured bank in Texas.

Delivery versus Payment

All securities shall be purchased on a delivery versus payment (DVP) settlement basis. Funds shall not be released until receipt of the security by the City's approved custodian. The custodian shall provide the City with proof of ownership or claim by an original document delivered to the City.

VIII. REPORTING

Quarterly Reporting

The Investment Officers shall submit a signed quarterly investment report to the governing body in accordance with the Act giving detail information on each portfolio and bank position and

summary information to permit an informed outside reader to evaluate the performance of the investment program. The report will include the following at a minimum:

-A full description of each individual security or bank/pool position held at the end of the reporting period including the amortized book and market value at the beginning and end of the period,

-Unrealized gains or losses (book value minus market value),
-Overall change in market value during the period as a measure of volatility,
-Weighted average yield of the portfolio and Its applicable benchmarks,
-Earnings for the period,
-Allocation analysis of the total portfolio by market sector and maturity, and
-Statement of compliance of the investment portfolio with the Act and the Investment Policy signed by the Investment Officer(s).

Market prices for the calculation of market value will be obtained from independent sources.

IX. FINANCIAL COUNTER-PARTIES

Depository

At least every five years, a banking services depository shall be selected through a competitive request for proposal or bid process in accordance with the Texas Government Code 105. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and collateralization by the institutions shall be considered. If securities require safekeeping, the RFP/bid will request information on safekeeping services. The depository contract will provide for collateral if balances exceed the FDIC insurance balance per tax identification number.

All time and demand deposits in any depository of the City shall be insured or collateralized at all times in accordance with this Policy.

Other banking institutions, from which the City may purchase certificates of deposit or place interest bearing accounts, will also be designated as a depository for depository/collateral purposes. All depositories will execute a depository agreement and have the Bank's Board or Bank Loan Committee pass a resolution approving the agreement if collateral is required.

Security Broker/Dealers

All pools, financial institutions, and broker/dealers who desire to transact business with the City must supply the following documents to the Investments Officer(s).

- (if brokers) Financial Industry Regulatory Authority (FINRA) certification and CRD #
- (if brokers) proof of Texas State Securities registration
- policy review certification

Each pool/bank/broker must be provided a copy of the City's current Investment Policy and certify to a review of the Policy stating that the firm has controls in place to assure only Policy approved investments will be sold to the City.

A list of qualified broker/dealers will be reviewed at least annually by the City Council. In order to perfect the DVP process the banking services depository, or its brokerage subsidiary, will not be used as a broker.

XI. COLLATERAL

Time and Demand Deposits Pledged Collateral

All bank time and demand deposits shall be collateralized above the FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The bank shall monitor and maintain the margins on a daily basis.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository. The collateral agreement with the depository shall be approved by resolution of the Bank Board or Bank Loan Committee. The Custodian shall provide a monthly report of collateral directly to the City.

All collateral shall be subject to inspection and audit by the City or its independent auditors.

Authorized Collateral

Only the following securities are authorized as collateral for time and demand deposits or repurchase agreements:

A. FDIC insurance coverage.
B. Obligations of the United States, its agencies or instrumentalities, or evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the bank test.
C. Obligations of any US state or of a county, City or other political subdivision of any state having been rated as investment grade (investment rating no less than "A" or its equivalent) by two nationally recognized rating agencies.
D. Letter of Credit from the FHLB.

XI. SAFEKEEPING

All purchased securities are to be cleared to the City's safekeeping agent on a delivery versus payment (DVP) basis. All safekeeping arrangements shall be approved by the Investment Officer and an agreement of the terms executed in writing. The independent third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number, and other pertinent information.

XII. INVESTMENT POLICY ADOPTION

The City's Investment Policy shall be reviewed and adopted by resolution of the City Council no less than annually. Any changes made to the Policy must be noted in the adopting resolution.

INVESTMENT OFFICER'S CERTIFICATION OF RECEIPT AND REVEW OF INVESTMENT POLICY

THE STATE OF TEXAS

COUNTY OF BEXAR

I, _____, the designated investment officer of the City of Windcrest, Texas, do hereby certify that I have been presented a copy of the Policy for the Investment of City funds, (the "Investment Policy") for Windcrest, Texas. I have thoroughly reviewed the Investment Policy and acknowledged that the City of Windcrest has implemented procedures and controls to comply with the Investment Policy.

WITNESS MY HAND THIS_____day of _____, _____.

Name: _____

Title: _____

A RESOLUTION RATIFYING THE APPOINTMENT OF A CITY ATTORNEY

WHEREAS, the City of Windcrest Chater, Article V, Section 5.03 of the Windcrest City Charter requires the Windcrest City Council to appoint a City Attorney; and

WHEREAS, the City Council shall appoint a city attorney who shall have not less than five (5) years' experience practicing municipal law in Texas and shall receive for their services such compensation as may be fixed by the City Council; and

WHEREAS, the city released Request for Qualification 2024-2025-006, seeking submittals for legal and litigation services on May 28, 2025, closing on June 12, 2025; and

WHEREAS, the City Council conducted interviews with the qualified firm submittals at a Special City Council meeting on July 14, 2025; and

WHEREAS, the City Council appointed Davidson Troilo Ream and Garza Law Firm to provide legal and litigation services and serve as the City Attorney.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that Davidson Troilo Ream and Garza Law Firm serve as the City Attorney of the City of Windcrest, providing legal and litigation services.

DULY PASSED AND APPROVED, on the 18th day of August, 2025 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____
Dan Reese, Mayor

ATTEST:

_____
Rachel C. Dominguez, TRMC
City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

A RESOLUTION OF THE CITY OF WINDCREST, TEXAS, CITY COUNCIL RATIFYING THE AUGUST 4TH APPROVAL OF THE PLUMBING AND FOUNDATION PROPOSALS FOR THE TAKAS PARK CIVIC CENTER CAPITAL IMPROVEMENT PROJECTS

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

WHEREAS, the City received a proposal for plumbing repairs from The Bearded Plumber and foundation repairs from G.L. Hunt; and

WHEREAS, the City Council of the City of Windcrest desires to ratify the approval of the proposal submitted by The Bearded Plumber for plumbing repairs and G.L.Hunt for foundation repairs for the capital improvement projects; and

WHEREAS, the City Council of the City of Windcrest finds and determines that the meeting at which this resolution 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 RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that:

1. **Findings.** The foregoing recitals are incorporated into this resolution by reference as findings of fact as if expressly set forth herein.

2. **Authorization.** The City Council of the City of Windcrest ratifies the August 4th approval of the proposal for plumbing submitted by The Bearded Plumber and foundation repairs submitted by G.L. Hunt as Civic Center capital projects.

3. **Effective Date.** This resolution takes effect immediately upon its adoption.

DULY PASSED AND APPROVED, on the 18th day of August, 2025 at a regular meeting of the City Council of the City of , 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, TRMC
City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS AMENDING THE 2025-2026 FISCAL YEAR MASTER FEE SCHEDULE BY SETTING FEES FOR VARIOUS CITY SERVICES AND SANITATION RATES AND CONSOLIDATING THOSE FEES FOR CONVENIENCE; AMENDING VARIOUS CITY ORDINANCES; AND PROVIDING FOR FINDINGS OF FACT, A CUMULATIVE CLAUSE, SEVERABILITY, AND AN EFFECTIVE DATE

WHEREAS, the City of Windcrest has adopted numerous ordinances that provide for various fees and charges that are subject to change from time to time; and

WHEREAS, the City has determined that it would be convenient to consolidate those fees in one ordinance that can be reviewed and amended as needed from time to time; and

WHEREAS, the City has determined that the fees and charges specified herein are reasonable, necessary, fair and designed to fund the various activities to which they pertain; and

WHEREAS, the City has determined that the fees set forth herein will promote the health, safety, and welfare of the citizens of Windcrest; 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. The City hereby adopts the Master Fee Schedule attached as "Exhibit A" and Sanitation rate attached as "Exhibit B" hereto and imposes the fees set forth therein upon the services, activities, events, materials, and supplies that are described therein. These fees and rates shall be collected by the City in accordance with the various City ordinances that more particularly describe each of the fees and rates.

B. Sanitation rates (Exhibit B) are subject to Consumer Price Index (CPI) increase for Commercial and Residential rates.

C. Each City ordinance that originally provided a fee, charge, or fine that is mentioned on Exhibit "A" and "B" is hereby amended as shown on Exhibit "A" and "B".

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 18th day of August, 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.

DULY PASSED AND APPROVED, on the ____day of September, 2025 at a regular 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, TRMC
City Secretary

APPROVED:

_____

Ryan S. Henry, City Attorney

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-	$120.00 plus additional Inspection Fee/Fee's based on work performed

roofs	
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 from Building Inspector and two inspections only. Additional inspection fees will apply based on scope of work and paid for prior to on site 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.	$60.00 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 DISTRICT 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	$15.00
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 Cancelation Fee (cancelation 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

**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 fora maximum of 30 days*	
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 preceding12 months	Citation

MISCELLANEOUS COMMERCIAL PERMITS AND FEES	
Oak Tree Trimming and Removal Permit Fee	$15.00
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 Marshall 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 Cancelation 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%

Initial Engineer Review Fee & Revised Review Fee	$475.00 + **(Based on Billable Hours to City)**

*****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 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	$85.00 per hour **Officer must be paid to be on site from beginning of event until one hour after the event.**
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 – includes 1 table linen and 8 chair linens.

***Security fee must be paid and added to the contract when 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)

ACKNOWLEDGEMENTS	
Taking the acknowledgement 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
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 Refer to supplemental rate sheet

Deposit	$50.00

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 devices	$180.00
Fire Alarm Systems Tier 2:	21 – 200 devices	$240.00
Fire Alarm Systems Tier 3:	201+ devices	$360.00
FIRE ALARM REMODEL TESTS		
Fire Alarm Remodel Tier 1:	Less than 10 devices	$60.00
Fire Alarm Remodel Tier 2:	11 – 20 devices	$90.00
Fire Alarm Remodel Tier 3:	26 – 100 devices	$180.00
Fire Alarm Remodel Tier 4:	101 – 200 devices	$240.00
Fire Alarm Remodel Tier 5:	201+ devices	$480.00
FIRE ALARM PANEL REPLACEMENT		
Fire Alarm Panel Replacement	Per fire alarm panel	$120.00
SPRINKLER SYSTEM INSPECTIONS		
Sprinkler System Modification Tier 1:	Less than 10 sprinkler heads	$60.00
Sprinkler System Modification Tier 2:	11-20 sprinkler heads	$90.00
Sprinkler System Modification Tier 3:	21-100 sprinkler heads	$180.00
Sprinkler System Modification Tier 4:	101-200 sprinkler heads	$240.00
Sprinkler System Modification Tier 5:	201+ sprinkler heads	$480.00
Sprinkler System Hydro Test:		$240.00
Fire Alarm System/Fire Protection System Re-Inspection Fee:		$90.00
Sprinkler System New Installation Inspections		
Sprinkler System Tier 1:	1-20 sprinkler heads	$180.00
Sprinkler System Tier 2:	21-200 sprinkler heads	$240.00

Sprinkler System Tier 3:	201+ sprinkler heads	$360.00
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 I	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

Windcrest Civic Center Rates FY 25/26

- Increase non-resident and resident rate.
- Added resident and non-resident rental packages and Weekday rate (M-R) and Weekend rate (F, S, S) at discounted rates.
- Increase deposit to $500.00 refundable.
- Include $150.00 non-refundable administrative fee.

Events must end by 11 pm, renters and guests need to vacate no later than midnight.

Non-Resident weekday package – $2,000.00 ($250 discounted rate for package)
Includes 8 hours (set up, tear down, and event time) tables, chairs, set up, sound, cleaning fee. **Security is required if alcohol is served. Additional fees: Linens and event backdrops/uplighting.**

Non-Resident weekend package – $2,520.00 ($315 discounted rate for package)
Includes 8 hours (set up, tear down, and event time) tables, chairs, set up, sound, cleaning fee. **Security is required if alcohol is served. Additional fees: Linens and event backdrops/uplighting.**

Resident weekday package – $1,000.00 ($125 discounted rate for package)
Includes 8 hours (set up, tear down, and event time) tables, chairs, set up, sound, cleaning fee. **Security is required if alcohol is served. Additional fees: Linens and event backdrops/uplighting.**

Resident weekend package – $1,400.00 ($175 discounted rate for package)
Includes 8 hours (set up, tear down, and event time) tables, chairs, set up, sound, cleaning fee. **Security is required if alcohol is served. Additional fees: Linens and event backdrops/uplighting.**

Civic Group weekday package –12 hour access: rates defined in proposed MFS
Each Civic Group has two access cards that are programed for each of their events for entry. $25 per meeting & $50 per fundraiser event – Stay the same
Must by $85 per hour security rate if alcohol is provided onsite.

Civic Group weekend package – 12 hour access: rates outlined in proposed MFS
Each Civic Group has two access cards that are programed for each of their events for entry. $25 per meeting & $50 per fundraiser event – Stay the same
Must by $85 per hour security rate if alcohol is provided onsite.

(2024/2025) Based on CC direction Civic Groups will not pay the following fees:

- **cleaning fee per event ($150) - Waived**
- **Staff set up fee by staff per event ($25)- Waived**
- **linen rental fee per event ($20 per table) - Waived**
- **Sound/AV ($100 per event) - Waived**

School or Church weekday package – Windcrest resident rate (must be w/in city jurisdiction

School or Church weekend package – Windcrest resident rate (must be w/in city jurisdiction

Windcrest Civic Center Rates FY 25/26

<u>A la Cart:</u>

Additional Hours (if not contracting for a rental package, all events require a 4-hour minimum)

Nonresident -	$275.00/hour Weekday (M-R)
	$340.00/hour Weekend (F/Sat/Sunday
Resident -	$150.00/hour Weekday (M-R)
	$200.00/hour Weekend (F/Sat

Linens - $40.00 per table and 8 chair covers per table
$1.50 per additional chair cover > 8

Security (alcohol on site) - $85.00/hour: **officer must be paid to be on site from beginning of event until one hour after the event.**

Staff table and chair set up: $30 per hour

Sound/AV system use: $50 per event (reduced from $100 per event)

Indoor uplighting: $100 per event

Indoor backdrop: $150 per event

Vehicle Storage Rates

Size	Proposed Rates	WINDCREST RV BOAT & VEHICLE (YEARLY RATES - E = ELECTRICAL)	CRESTWAY STORAGE & PARKING 6517 CRESTWAY DR. S.A. 78239	CUBESMART SELF STORAGE 19834 FM 2252 S.A. TX 78266	ENGEL RV & BOAT STORAGE 428 ENGEL RD NB TX	PUBLIC STORAGE UNIVERSAL CITY 31 MEADOW LANE U.C. TX 78148	STORE IT ALL SELF STORAGE 8465 IH 10 E CONVERSE, TX 78109 (Special on 12 x 40 Right Now)	RECNATION RV & BOAT STORAGE 16887 LOOKOUT ROAD SELMA, TX	STORAGE KIN USA 11931 O'CONNOR RD. SAN ANTONIO, TX 78233	PARKWAY BOAT & RV STORAGE 15630 WURZBACH PKWY	BACKYARD STORAGE 885 FM 78 EAST MARION, TX 78124
8 X 15 S	$ 390.00	$260/YR	N/A	N/A	N/A	$396 / YR (9X17)	N/A	N/A	N/A	N/A	N/A
10 X 15		NOT OFFERED	$540/YR	N/A	$540/YR	N/A	N/A	N/A	N/A	N/A	N/A
10 X 20 M	$ 585.00	$390/YR	$648/YR	N/A	$720/YR	$972/YR	N/A	N/A	$1,200/YR	$1884 / YR	$780 / YR (12 X 20)
10 X 25		NOT OFFERED	$672/YR	N/A	$720/YR	$2,268 YR	N/A	$1,200/YR	N/A	N/A	N/A
10 X 30		NOT OFFERED	$708/YR	$1236 / YR	N/A	$2,160/YR	$1104/YR (12X30)	$1,740/YR	N/A	N/A	$864 / YR (12 X 24)
10 X 40		NOT OFFERED	$948/YR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12 X 33 L	$ 780.00	$520/YR	$1020/YR (15X30)	$984 / YR	$720/YR	$2,316/YR	$1,104/YR	$2,448/YR	N/A	N/A	N/A
12 X 33 E	$ 975.00	$650/ YR	NO ELECTRICITY	NO ELECTRICITY	N/A	N/A	N/A	N/A	N/A	$2124 / YR (12 X 35)	N/A
12X40XLE	$ 1,200.00	$805/YR	NO ELECTRICITY	NO ELECTRICITY	N/A	N/A	N/A	N/A	N/A	NO ELECTRICITY	N/A
12X40 XL		$805/YR	$1200/YR (10X60)	$1644 / YR	$720/YR	N/A	$1,188/YR	$840/YR	N/A	$2004 / YR (12 X 40)	$1116 / YR

City of Windcrest Sanitation Rates

Type	2020-2021	2021-2022 *CPI increase 3.19% May 2021	2022-2023 *CPI Increase 3.57% May 2022	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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 months 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	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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	613.43	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	1,220.96	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	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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**
			-	**-**			
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	**77.22**	**81.38**	**85.31**
All Commercial Small Container - Extra Yards	**43.20**	**45.53**	**47.73**
All Commercial Small Container - Delivery Fee	**29.70**	**31.30**	**32.81**
All Commercial Small Container - Removal & Exchange Fee	**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 Compactors MSW Services

				2022-2023 *CPI Increase 3.57% May 2022	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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**

				2022-2023 *CPI Increase 3.57% May 2022	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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**
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	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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**	**478.66**	**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**	**1,023.12**	**1,104.97**	**1,164.53**	**1,220.78**
							-
30yd*	**Industrial Permanent**		**740.89**	**767.34**	**828.73**	**873.40**	**915.58**
40yd*	**Industrial Permanent**		**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	FY2023-24 New Contract, October 2023, Increase 8%	FY2024-25 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
hand*	1	41.05	42.36	43.87	47.38	49.94	52.35
pick up	2	69.61	71.83	74.39	80.35	84.68	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"***

AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS ADOPTING AN ORGANIZATIONAL CHART AND DEPARTMENTAL CLASSIFICATIONS FOR FISCAL YEAR 2025/2026

WHEREAS, the City Charter requires the City Council to establish the city's organizational chart and departmental classifications in Section 3.03 (3) and Section 5.01.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST THAT the attached organizational chart with departmental classifications is hereby approved and adopted as required by the City Charter and that the previous organizational charts are repealed.

This ordinance shall take effect upon its final passage, and it is so ordained.

DULY PASSED ON FIRST READING, on the 18th day of August, 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.

DULY PASSED AND APPROVED, on the ___ day of September, 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

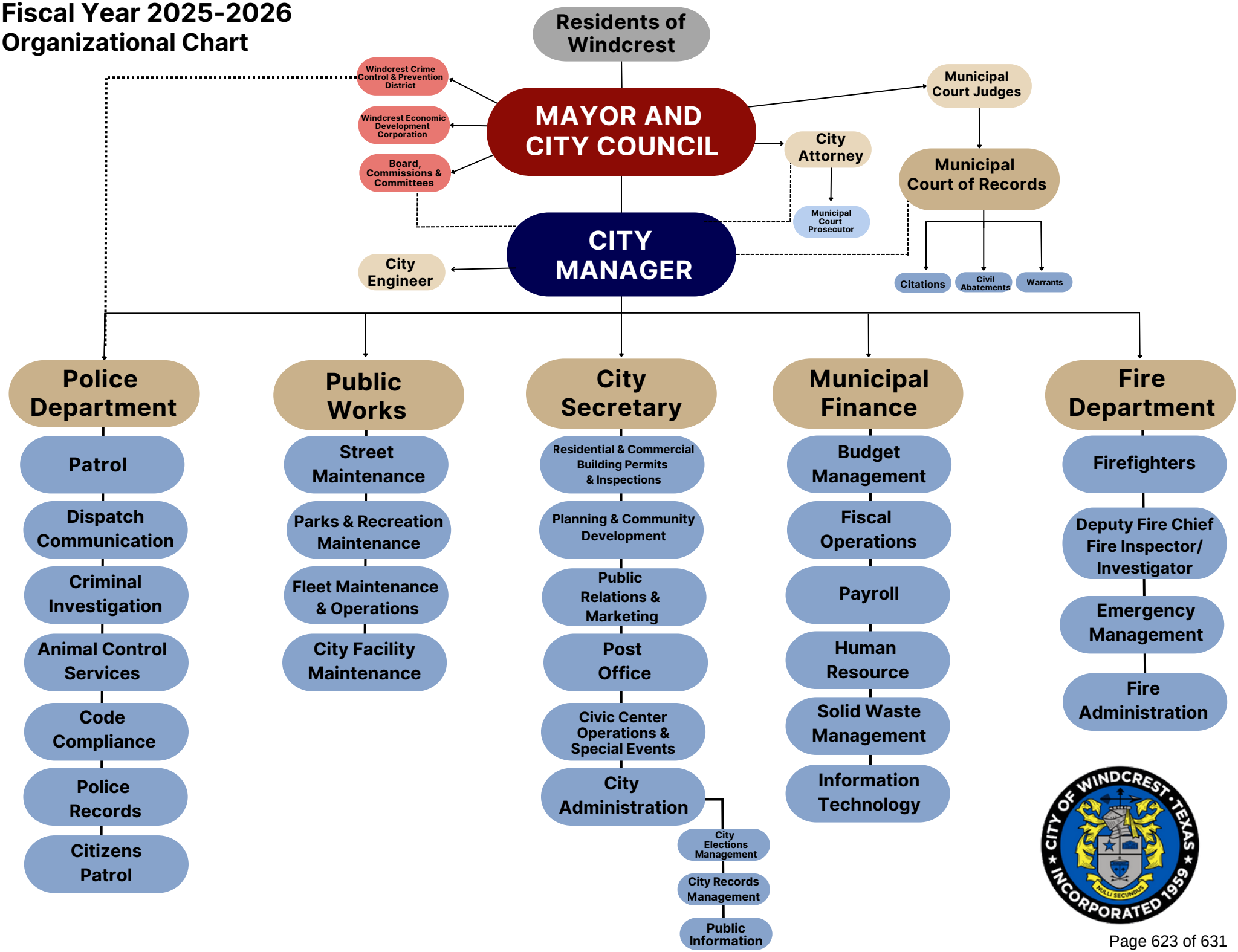
ATTEST:

_____
Rachel C. Dominguez, TRMC
City Secretary

APPROVED AS TO FORM:

_____
Ryan S. Henry, City Attorney

Fiscal Year 2025-2026
Organizational Chart



AN ORDINANCE OF THE CITY OF WINDCREST, TX., CITY COUNCIL TO AMEND AND BALANCE CITY FUNDS OF THE CITY OF WINDCREST, TX. MUNICIPAL BUDGET FOR FISCAL YEAR 2024-2025

WHEREAS, the City of Windcrest passed their budget for the 2024-2025 fiscal year in September 19, 2024; and

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

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

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

[ ] Unanticipated or unbudgeted income

[X] Unanticipated or unbudgeted expenses

[ ] Unanticipated or unbudgeted shortfall of income

[ ] Increase / decrease in costs of budgeted expenses

[ ] Creation / elimination of a budgeted line item

[ ] Balancing due to multiple changes in income and expenses

[ ] Other: _____

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

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

I.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the Fiscal Year 2023-2024 Budget for the City of Windcrest is hereby amended as outlined below;

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

General Fund Fund Balance

Line Item	Name	Existing Budget FY24-25	4th Quarter FY24-25 Budget Amendment	FY24-25 Amended Budget
01-3201	Fund Balance	$4,447,035.12	($655,874.00)	$4,076,366.00
01-3202	Fund Balance Restricted	$535,000.00	$0.00	$535,000.00
	Total Fund Balance		($655,874.00)	

General Fund Revenues

Line Item	Name	Existing Budget FY24-25	4th Quarter FY24-25 Budget Amendment	FY24-25 Amended Budget
01-4101	Ad Valorem	$3,079,826	$235,268.00	$3,315,094
01-4115	Sales Tax	$3,517,179	($260,379.00)	$3,256,800
01-4116	Sales Tax -Ad Valorem TX Offset	$895,060	($80,000.00)	$814,202
01-4201	CPS Energy Franchise Fees	$591,923	($166,923.00)	$425,000
01-4301	Interest	$104,382.00	$136,887.00	$241,269.00
01-4460	Misc. Income	$50,000.00	$51,104.00	$101,104
01-4461	Workers Comp	$45,000.00	$75,385.00	$120,385.00

General Fund Expenditures

Line Item	Name	Existing Budget FY24-25	4th Quarter FY24-25 Budget Amendment	FY24-25 Amended Budget
01-504-470	Light Up	$75,000.00	$20,000.00	$95,000.00
01-504-610	Newsletter	$17,000.00	$5,000.00	$22,000.00
01-507-502	Vehicle Parts – Police	$15,000.00	$6,000.00	$31,000.00
01-507-520	Equipment Repair	$30,000.00	$20,000.00	$50,000.00
01-507-602	Vehicle Outside Maint.-Police	$30,000.00	$15,000.00	$45,000.00

01-507-616	Vehicle Outside Maint.-PW	$18,000.00	$5,000.00	$23,000.00
01-508-166	Contract-Warrant Officer	$70,000.00	$70,000.00	$140,000.00
01-510-630	Facility Maintenance	$40,000.00	$10,000.00	$50,000.00
01-514-255	Special Legal Fees	$320,897.00	$282,603.00	$603,500.00
01-514-310	Municipal Insurance	$139,684.00	$6,619.00	$146,303.00
01-515-286	Contact Services – IT	$149,000.00	$20,969.00	$169,969.00
01-517-230	Vet/Impounding/Shelter	$40,000.00	$63,000.00	$103,000.00
01-517-231	Impounding/Shelter	$260,000.00	$131,000.00	$391,000.00
01-528-141	ADP Services	$70,000.00	$10,000.00	$80,000.00
01-528-140	Employment Screening/Recruit	$15,000.00	$11,000.00	$26,000.00
01-530-811	Civic Center Capital	$0.00	$21,025.00	$21,025.00
01-530-815	Tech Support Capital	$65,000.00	($50,000.00)	$15,000.00

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

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

SECTION 4. This Ordinance shall become effective immediately upon its passage and publication as required by law.

II.
CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all provisions of the City of Windcrest, except where the provisions of this Ordinance are in direct conflict with the provisions of such 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.

III.
SEVERABILITY

That it is hereby declared to be the intention of the City Council of the City of Windcrest. that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if

any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional 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.

IV.
PROPER NOTICE AND MEETING

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

DULY PASSED ON FIRST READING, on the 14th day of August, 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.

DULY PASSED AND APPROVED, on the _____ day of _____, 20__ 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, TRMC
City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

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

	A	B		C	D	E	F
	FY 2024-25 Approved Budget	**FY2024-25 1st Qtr. Amended Budget**		**FY2024-25 4th Qtr. Amended Budget**	**FY 2024-25 Projected Year End 8/07/25**	**$ Change**	**% Change**
General Fund							
Total Fund Balance	**4,982,035.00**	**4,982,035.00**	(1A)	**4,982,035.00**	**4,982,035.00**		
Restricted Fund Balance	**535,000.00**	**535,000.00**		**535,000.00**	**535,000.00**		
Unrestricted Fund Balance	**4,447,035.00**	**4,447,035.00**		**4,447,035.00**	**4,447,035.00**		
Revenues	10,649,905.00	10,610,297.20		10,601,639.20	10,721,139.00	(8,658.00)	-0.1%
Admin	432,963.00	432,963.00		432,963.00	416,706.00	-	0.0%
Police	3,086,553.00	3,086,553.00		3,086,553.00	2,579,652.00	-	0.0%
Fire	1,646,697.00	1,646,697.00		1,646,697.00	1,658,995.00	-	0.0%
Special Services	262,142.00	262,142.00		287,142.00	285,583.00	25,000.00	9.5%
Parks	244,514.00	244,514.00		244,514.00	267,014.00	-	0.0%
Fleet Mechanic	242,675.00	242,675.00		288,675.00	297,838.00	46,000.00	19.0%
Court	558,301.00	558,301.00		628,301.00	581,988.00	70,000.00	12.5%
Facility Division	183,000.00	183,000.00		193,000.00	193,000.00	10,000.00	5.5%
Civic Center	343,565.00	343,565.00		343,565.00	352,249.00	-	0.0%
Contract Services	1,004,972.00	1,085,552.11		1,374,774.11	1,370,303.00	289,222.00	26.6%
Tech Support	414,326.00	414,326.00		435,295.00	433,869.00	20,969.00	5.1%
Public Works	884,257.00	884,257.00		884,257.00	867,441.00	-	0.0%
Animal Control	290,727.00	440,727.00		634,727.00	621,114.00	194,000.00	44.0%
Code Enforcement	78,281.00	78,281.00		78,281.00	70,916.00	-	0.0%
Finance	425,964.00	425,964.00		425,964.00	466,044.00	-	0.0%
City Manager	233,346.00	233,346.00		233,346.00	181,235.00	-	0.0%
Pool	17,500.00	17,500.00		17,500.00	2,000.00	-	0.0%
Post Office	95,272.00	95,272.00		95,272.00	85,063.00	-	0.0%
Human Resources	142,700.00	142,700.00		163,700.00	164,000.00	21,000.00	14.7%
Capital	225,772.00	225,772.00		196,797.00	196,797.00	(28,975.00)	-12.8%
Total Expenditures	10,813,527.00	11,044,107.11		11,691,323.11	11,091,807.00		
Ending Fund Balance	4,818,413.00	4,548,225.09		3,892,351.09	4,611,367.00		
Total Expenditures* **Less Capital**	10,587,755.00	10,818,335.11		11,494,526.11	10,895,010.00		
Ending Fund Balance* **Less Capital**	5,044,185.00	4,773,997.09		4,089,148.09	4,808,164.00		
Revenue over/(under) expenditures	**-$163,622.00**	**-$433,809.91**		**-$1,089,683.91**	**-$370,668.00**		

			FY 24-25 % of Operating Expenditures less Capital	**FY 24-25 months of Operating Expenditures less Capital**
Projected Fund Balance year end FY 24-25*	4,548,225.09	4,611,367.00	42.33	5.08
Restricted Fund Balance (25 %, based on operating expenditures , APPROVED ON 9/20/16)	2,704,583.78	2,723,752.50	25.00	3.00
Unrestricted Fund Balance **(FY Ending Fund Balance -(minus) 25% Restricted Fund Balance)**	**1,843,641.31**	**1,887,614.50**	17.33	2.08
Total Fund Balance Year End	**4,548,225.09**	**4,611,367.00**		

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

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

(1A) Audit FY 23-24
https://www.windcrest-tx.gov/ArchiveCenter/ViewFile/Item/1879

A RESOLUTION SELECTING PROVIDERS FOR MEDICAL, DENTAL, VISION, LIFE/AD&D, LONG TERM DISABILITY AND SUPPLEMENTAL PLANS FOR EMPLOYEES OF THE CITY COMMENCING OCTOBER 1, 2025.

WHEREAS, the City Council desires to provide medical, dental, vision, LIFE/AD&D, long term disability and supplemental plans for employees of the city commencing October 1, 2025.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that the following providers are selected to provide the insurance plans proposed and commencing October 1, 2025:

Health Insurance	Cigna
Dental Insurance	Cigna
Vision Insurance	Cigna
Life Insurance	Dearborn National
Short/Long Term Disability	Dearborn National
Cobra, FSA	PBS
Accident On/Off Job	Guardian
Cancer Low/High Plan	Guardian
Critical Illness 10k/20k	Guardian

The City Manager is authorized to execute all documents necessary and appropriate to provide for such plans.

DULY PASSED AND APPROVED, on the 14th day of August, 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, Tex. 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, TRMC
City Secretary

APPROVED AS TO FORM:

_____
Ryan S. Henry, City Attorney

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS AUTHORIZING THE CITY MANAGER TO EXECUTE THE PARTICIPATION FORM IN THE PURDUE PHARMA, L.P. AND SACKLER FAMILY NATIONWIDE OPIOID SETTLEMENT

WHEREAS, the City of Windcrest is a home-rule municipality; and

WHEREAS, the City of Windcrest received notice of the National Opioid Settlement from the National Opioid Settlements Administrator and elected to participate by the September 30, 2025 deadline; and

WHEREAS, the City Council of the City of Windcrest authorizes the City Manager to execute the Participation Form and any additional required documentation to participate in the Direct Settlement for the Purdue Pharma, L.P. and Sackler Family Nationwide Opioid Settlement; and

WHEREAS, the City Council of the City of Windcrest finds and determines that the meeting at which this resolution 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 RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS THAT:

1. The foregoing recitals are incorporated into this resolution by reference as findings of fact as if expressly set forth herein.
2. The City Council of the City of Windcrest authorizes the City Manager to execute the Participation Form, attached to this resolution as Exhibit A, and to take all necessary steps and execute any required documentation to opt-in to the Nationwide Opioid Settlement.
3. This resolution is effective as of the date of adoption.

DULY PASSED AND APPROVED, on the 15th day of August, 2025 at a 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 C. Dominguez, TRMC
City Secretary

APPROVED AS TO FORM:

_____

Ryan S. Henry, City Attorney

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) alternate 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
Julie Malone	Alternate 1	Term Ending March 1, 2027

DULY PASSED AND APPROVED, on the 15th day of August, 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, TRMC
City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney