Windcrest Crime Control Prevention District
Fiscal Year 2026- 2027

Proposed Version - 6/03/2026

Last updated 05/21/26

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INTRODUCTION

City Manager Transmittal Letter

May 4, 2026

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 Julie Malone
Board member Rhonda Rowland
Board member James Senseney III

Attached is the Windcrest Crime Control and Prevention District (CCPD) Fiscal Year 2026-2027 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 2025-2026 sales tax collections to come in approximately 2.78% lower than originally expected and for Fiscal Year 2026-2027, sales tax collections to come in about 3% higher than current year-end expectations, less a significant one-time allocation. Total revenues are expected to be $953,998, 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% is 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. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

The Fiscal Year 2026-2027 operating expenses are projected to be $908,441. This represents a decrease of 3.38% from the Fiscal Year 2025-2026 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 in FY25-26. This transfer will provide a relief to the WCCPD fund in FY2025-2026 and FY2026-2027.

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 2025-2026 of $252,330 is lower than the adopted ending fund balance by approximately 11.22%.

We respectfully submit the Fiscal Year 2026-2027 budget for your consideration. Please feel free to call if you have any questions or concerns.

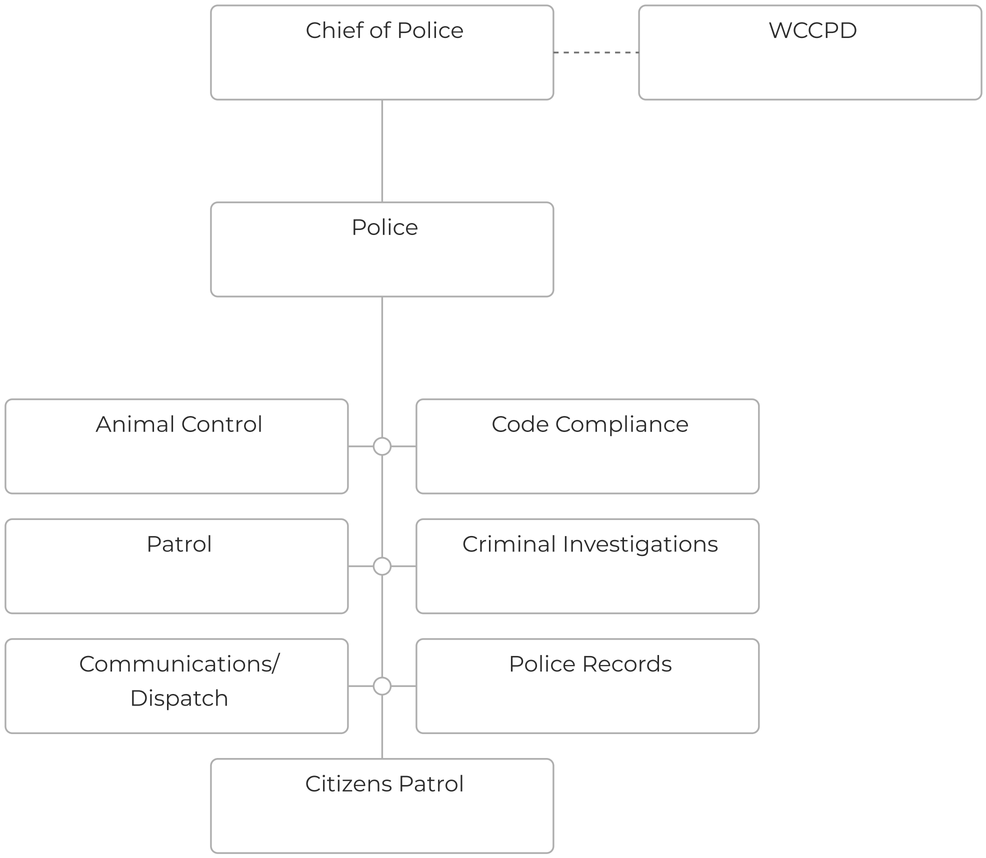
Sincerely,

Ronnie J. Guest Jr.
City Manager

WCCPD Budget Calendar

WCCPD Budget Calendar FY 2026 - 2027		
Date	**Event**	**Requirement/Action**
January 28, 2026	Budget Instructions Distributed to Departments	◦ Budget printouts & request forms are distributed to departments.
March 13, 2026	Department Budget Requests Due	◦ Departments enter detailed line-item requests into budget worksheets & submit forms electronically to the Finance Department.
March 4, 2026 2:30 PM	WCCPD Budget workshop	◦ Budget workshop with WCCPD board and city staff
March 9, 2026 10AM-2PM	Goal Setting Retreat City Council	◦ Goal Setting Retreat/Workshop w/City Council for FY 26-27
May 2026 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.
June 3, 2026 2:30 PM	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.
June 3, 2026 2:30 PM	WCCPD Budget Adoption Meeting	◦ WCCPD must adopt its budget no later than 80 days prior to the beginning of its fiscal year.
June 2026	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.
July 13, 2026	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 07/13/26 San Antonio Express News.
August 3, 2026 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
August 17, 2026 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.

Windcrest Crime Control and Prevention District



BUDGET OVERVIEW

WCCPD Fund

Department Summary

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 guide the behavior of individual members of the 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.
- Regular, consistent active-shooter training to bolster the Windcrest Police Dept. active shooter response.
- Coordinate with Windcrest Fire Dept. and engage in RFT (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 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 & WCCPD	FY21/22 Actual	FY22/23 Actual	FY 23/24 Actual	FY24/25 Actual	FY25/26 Actual YTD	FY26/27 Projected
Emergency Response Time	3 min 3 sec	4 min 57 sec	1 min 30 sec	2 min 57 sec	2 min 49 sec	≤FY25/26
Non-Emergency Response Time	11 min 12 sec	7 min 12 sec	5 min 18 sec	5 min 30 sec	5 min 16 sec	≤FY25/26
Traffic Contacts	12,313	11,359	7,591	7,565	2,803	≥FY25/26
Property Crime	552	673	629	599	193	≥FY25/26
Property Crime Arrests	148	201	255	224	59	≥FY25/26
Crimes Against Persons	80	23	187	159	39	≤FY25/26
Crimes Against Persons Arrests	71	55	123	56	20	≤FY25/26
Officer Fitness Pass Rate	40%	40%	-	-	-	≥FY25/26
Hours of Annual Training Completed	2,761	2,810	2,243	1,007	243	≥FY25/26
Turnover Rate	14%	12%	11%	25%	7%	≤FY25/26
Staffing Level Percentage	86%	86%	90%	69%	73%	≥FY25/26
Community Outreach	14	8	40	32	-	≥FY25/26

WCCPD Personnel Summary

Dept. #	Positions (WCCPD Fund)	Service Grade	FY22-23 FTE	FY23-24 FTE	FY24 - 25 FTE	FY 25-26 FTE	FY 26-27 FTE
18-500	Operations Support Division Director	31	1	1	1	0	0
18-500	Patrol Officer	26	3	3	4	4	4
18-500	Coporal	31	2	2	1	0	0
18-500	Communcation	17	3	3	3	3	3
18-500	Sergeant	36	0	0	1	0	0
18-500	Code Enforcement	26	1	1	0	0	0
	Total WCCPD:		10	10	10	7	7

FUND SUMMARIES

WCCPD FY 26-27 Proposed Budget

The Windcrest Crime Control was established to help fund police safety operations and equipment withing the City. The Crime Control and Prevention District (CCPD) is funding, provided by a ½ cent sales tax, to implement crime reduction strategies. The fund is administered by the Windcrest Police Department, and it is managed by a seven-member Board of Directors that establishes the annual budget and policies, oversees expenditures, and evaluated programs funded by the district.

The Board works with the City and the Police Department to develop a crime control budget plan to impact on public safety for the community.

Each year, the City submits a budget for review and approval to the WCCPD Board of Directors. This is the only group that can approve programs for funding. The updated budget must subsequently be submitted for City final overall approval before funds can be utilized. Texas Local Government Code 363 establishes the process for cities that approve a Crime Control and Prevention District fund.

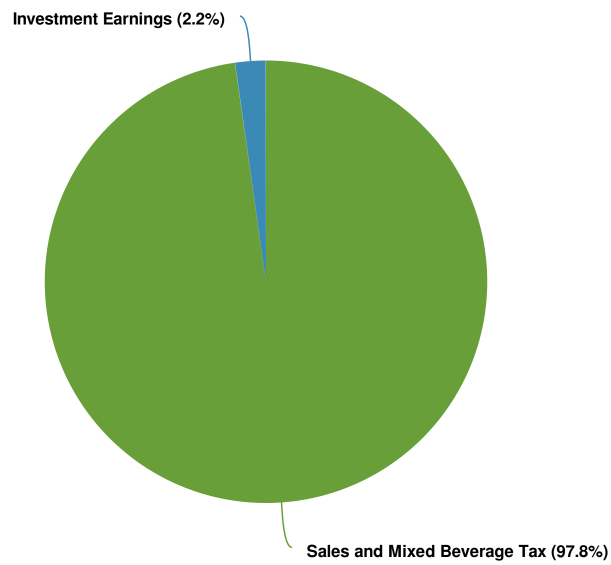
Revenue from the ½ cent sales tax serves a role in providing the necessary resources to effectively implement crime reduction strategies pertaining to enhanced enforcement, neighborhood crime prevention, partner programs, recruitment and training, and department equipment, technology, and infrastructure. These strategies may include deploying officers on an enhanced basis to respond to emerging problems, supporting citizen participation and crime prevention programs, replacing vehicles and other equipment critical to crime control, increasing security at schools, and/or providing an adequate number of officers throughout the Windcrest neighborhood.

The WCCPD helps fund the costs for personnel, administration, expansion/enhancement of services, and capital improvement expenditures. Occasionally, specialized programs or functions are also funded by the CCPD. These programs may include community-related crime prevention strategies such as block or neighborhood watch, school police, home security inspection/alert, juvenile awareness, law enforcement training, and many other programs. (Section 363.151)

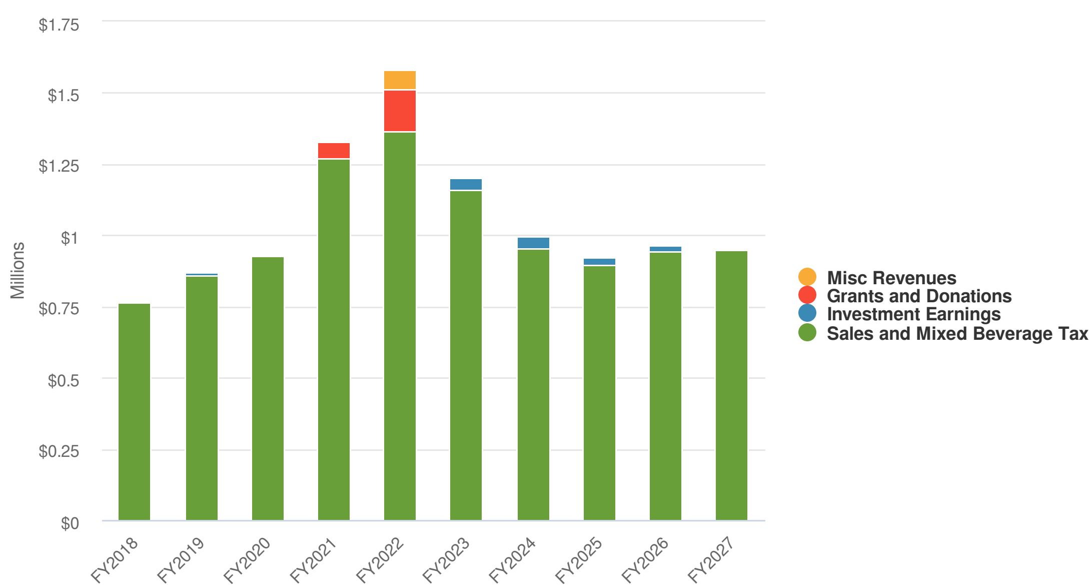
The law that authorizes the WCCPD can be found under the Local Government Code Chapter 363, Crime Control and Prevention Districts. The CCPD fiscal year is between October 1 and September 30th of each year.

Revenues by Source

Projected 2026-2027 Revenues by Source

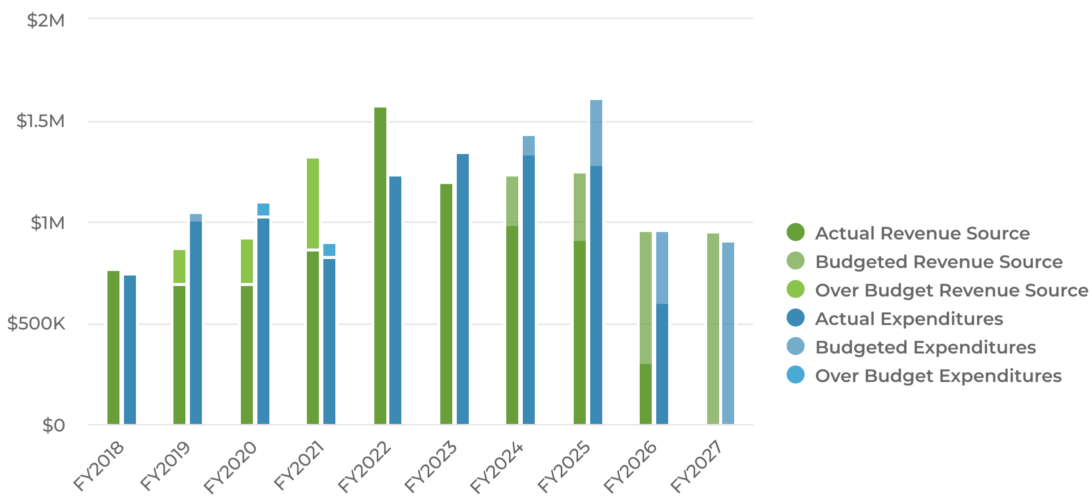


Budgeted and Historical 2026-2027 Revenues by Source



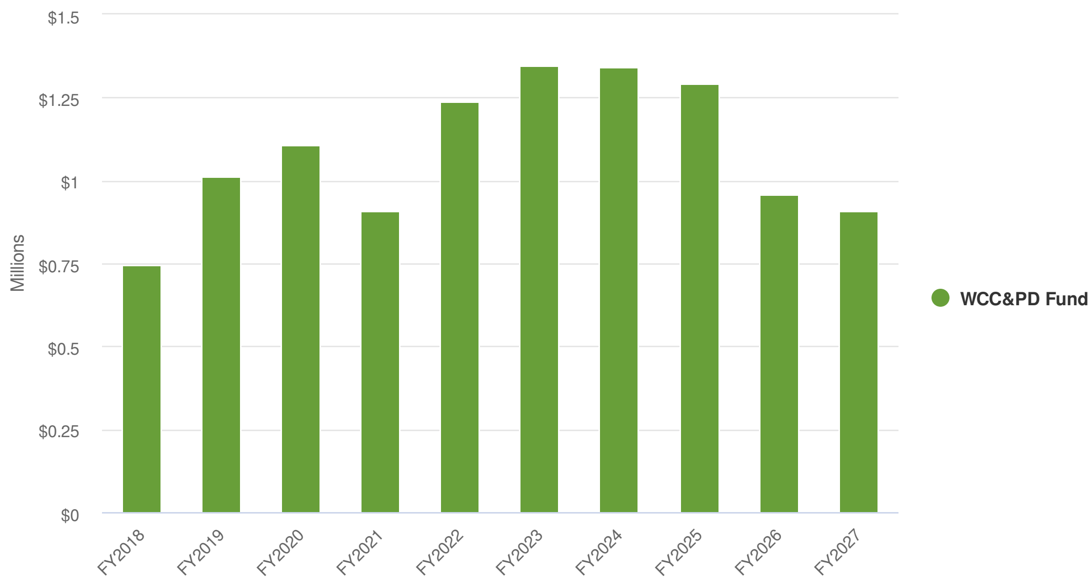
Summary

Windcrest Crime Control Prevention District - 2026-2027 is projecting $953.99K of revenue in FY2026, which represents a 1.13% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.23% or $40.2K to $908,441K in FY2026.



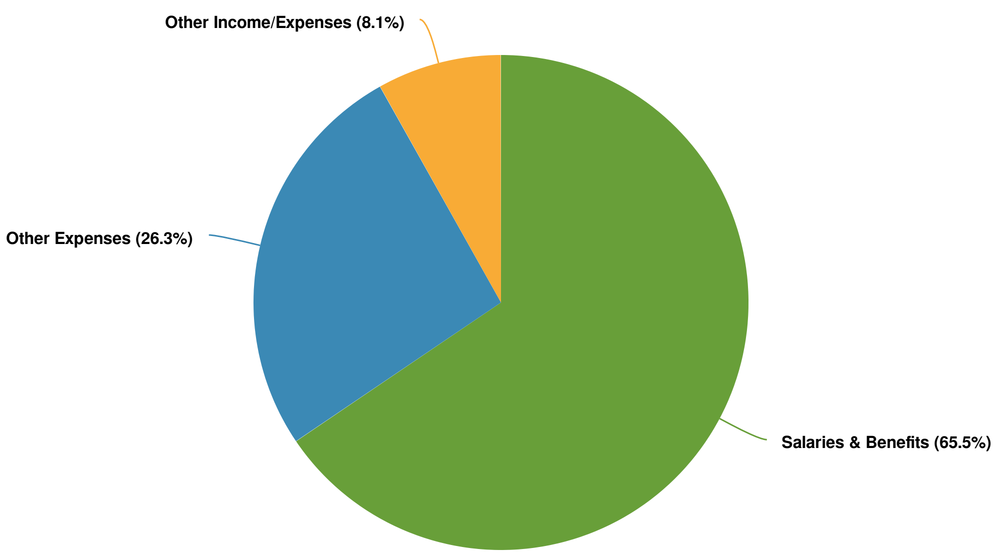
Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund

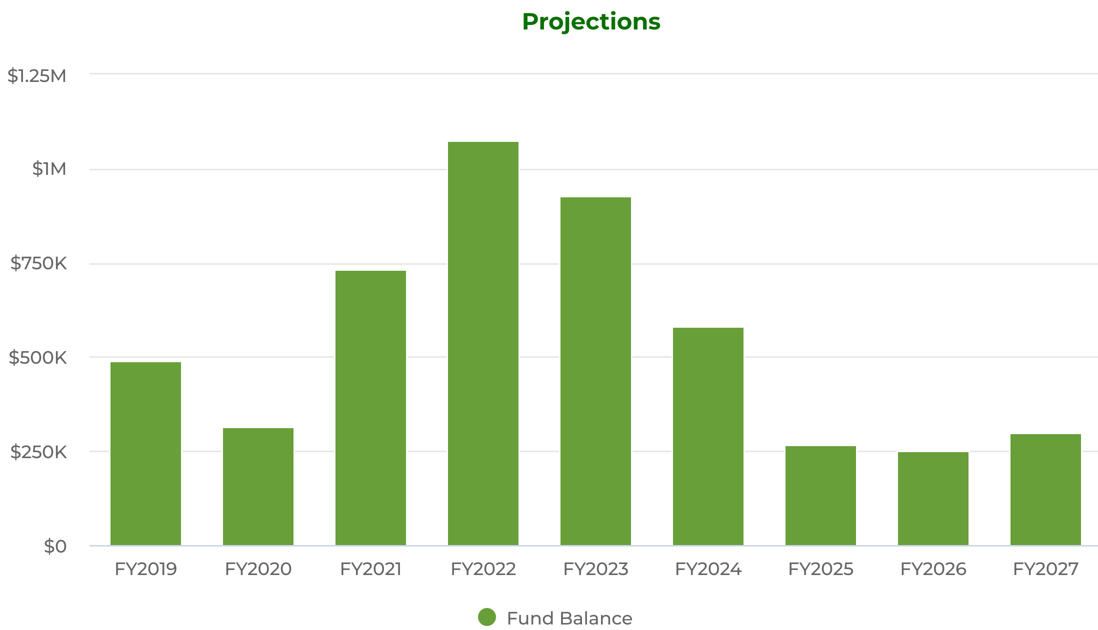


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Fund Balance



Proposed Budget (As Of September 30th, 2026) REVENUES

4-08-2026 12:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 1

18 -WCC&PD FUND
REVENUES

		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
BEGINNING FUND BALANCE		1,074,946	926,130	579,905	267,945	267,945	267,945	252,330	252,330
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME - SALES TAX	1,158,233	956,458	825,700	943,433	305,704	917,112	946,498	
4102	INCOME-K9 DONATIONS	0	0	0	0	0	0	0	
4105	INCOME - OTHER	0	0	0	0	0	0	0	
4115	INCOME - INTEREST	41,514	38,613	14,112	21,495	2,702	7,500	7,500	
4120	PROCEEDS FROM GUN SALES	0	0	0	0	0	0	0	
4515	ARPA FUNDS	0	0	0	0	0	0	0	
4900	PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	
TOTAL REVENUES		1,199,747	995,071	839,812	964,928	308,406	924,612	953,998	

PROPOSED BUDGET (AS OF SEPTEMBER 30TH, 2026) Expenditures

4-08-2026 12:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 2

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

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS								
500-009 SALARIES	411,735	427,772	504,108	353,766	124,720	280,811	363,502	
500-010 ADMINISTRATIVE EXPENSE	0	0	0	0	0	0	0	
500-011 LONGEVITY	0	0	0	0	0	0	0	
500-013 STIPEND	0	0	0	0	0	0	0	
500-014 SPECIAL ASSIGNMENT PAY K-9	0	0	0	0	0	0	0	
500-015 INCENTIVE PAY-BILING & SHIFT	846	1,242	1,307	0	712	1,200	0	
500-017 CERTIFICATION PAY	3,104	3,289	4,004	1,600	773	2,200	2,400	
500-018 EDUCATION PAY	1,500	1,016	1,055	900	237	900	900	
500-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
500-020 OVERTIME	37,221	42,820	63,463	45,000	9,370	32,936	30,000	
500-021 7K HOURS	10,522	13,802	17,370	15,796	3,286	10,544	16,000	
500-026 HAZARDOUS DUTY PAY	845	517	610	600	96	600	600	
500-030 SOCIAL SECURITY	38,777	37,673	45,308	32,349	10,668	28,423	31,525	
500-040 HEALTH INSURANCE	76,087	80,904	112,379	92,288	29,600	73,086	81,000	
500-050 RETIREMENT	53,856	71,940	91,803	67,658	21,419	53,258	61,608	
500-060 WORKERS COMPENSATION	25,412	24,576	26,965	7,654	4,462	7,654	8,227	
500-070 UNEMPLOYMENT COMPENSATION	64	1,353	286	158	298	300	300	
TOTAL SALARIES & BENEFITS	659,968	706,902	868,657	617,769	205,641	491,912	596,062	

500-009 SALARIES — NEXT YEAR NOTES:
7 FTE's

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
OTHER EXPENSES								
500-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	
500-130 BONDS & TRAINING	0	0	0	0	0	0	0	
500-250 LEGAL EXPENSE	0	0	0	0	0	0	0	
500-290 AUDIT	6,940	3,930	0	4,000	0	0	0	
500-325 SALES TAX COLLECTION SERVICES	23,729	12,001	5,731	20,000	1,519	10,000	10,000	
500-420 OFFICE SUPPLIES/FURNITURE	0	0	0	0	0	0	0	
500-430 JUVENILE PROG.FEES & SUPPLIES	0	0	0	0	0	0	0	
500-431 MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	0	
500-433 IT SOFWARE HARDWARE&SUPPLIES	0	0	0	0	0	0	0	
500-435 K-9 PROGRAM EXPENSES	0	0	0	0	0	0	0	
500-440 ELECTION EXPENSE	0	0	0	0	0	0	0	
500-450 SYSTEM ACCESS FEE	0	0	0	0	0	0	0	
500-480 UNIFORMS	1,200	0	800	0	0	0	0	
500-485 WEAPONS & AMMUNITION	0	0	0	0	0	0	0	
500-486 PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	0	0	0	
500-487 VEHICLE EQUIPMENT	0	0	0	0	0	0	0	
500-488 EMERGENCY SERVICES	0	0	0	0	0	0	0	
500-489 COMMUNITY SERVICES	0	0	0	0	0	0	0	
500-490 MEMORIAL SERVICES	0	0	0	0	0	0	0	
500-500 MISC. CRIME PREVENTION	0	0	0	0	0	0	0	
500-515 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	
500-516 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	
500-517 MAINTENANCE ON EQUIPMENT	218,467	172,656	135,214	228,880	274,970	310,528	224,380	
500-518 DEBT SERVICE - INTEREST	0	0	0	0	0	0	0	

EXPENDITURES CONTINUED

4-08-2026 12:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 3

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

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
500-520 BICYCLE PARTS & MAINTENANCE	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	250,336	188,587	141,745	252,880	276,489	320,528	234,380	

500-517 MAINTENANCE ON EQUIPMENT PERMANENT NOTES:
DAILY WELLS CONTRACT MAINTENANCE FY26-27 $6,180.00,FY27-28 $6,365.40, FY28-29 $6,556.36, FY29-30 $6,753.05, FY30-31 $6,955.64, FY31-32 $7,164.31.
City of Live Oak SWAT agreement $6,500.00
MOTOROLA Solutions (SPILLMAN) CONTRACT MAINTENANCE $45,000.00
Solutions II Contract Spillman Server maintenance $27,216.00
Crossroard GIS CONTRACT MAINTENANCE $4,650.00
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)

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	360,259	367,807	63,369	0	50,006	49,786	0	
TOTAL CAPITAL EXPENSES	360,259	367,807	63,369	0	50,006	49,786	0	
OTHER INCOME/EXPENSES								
500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	
500-901 TRANSFER TO GEN FUND	78,000	78,000	78,000	78,000	78,000	78,000	78,000	
TOTAL OTHER INCOME/EXPENSES	78,000	78,000	78,000	78,000	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

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
TOTAL 00-GENERAL EXPENDITURES	1,348,563	1,341,296	1,151,772	948,649	610,137	940,226	908,441	
TOTAL EXPENDITURES	1,348,563	1,341,296	1,151,772	948,649	610,137	940,226	908,441	
REVENUE OVER/(UNDER) EXPENDITURES	(148,816)	(346,225)	(311,960)	16,280	(301,731)	(15,615)	45,557	
PROJECTED ENDING FUND BALANCE	926,130	579,905	267,945	284,225	(33,786)	252,330	297,887	

CAPITAL IMPROVEMENTS

WCCPD Capital Improvement Five (5) Year Plan FY25-26 to FY30-31

CAPITAL EXPENDITURE - ITEM	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	TOTAL COST
Operations Division Fleet ($20,000/yr per Unit *LEASE BASIS*)		$40,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$360,000.00
Operations Fleet Uplifting ($25,000 per Unit)	$5,395.50	$50,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$455,395.50
Operations Fleet Graphics ($600 per Unit)	$575.00	$1,200.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$11,375.00
Special Operations Fleet - Investigations ($20,000 per Unit)							$ -
Special Operations Fleet - Police-Code Enforcement ($20,000 per Unit)				$20,000.00		$20,000.00	$40,000.00
Special Operations Fleet Upfitting ($1,800.00 per unit)				$1,000		$1,000	$2,000.00
Special Operations Fleet - Citizens' Patrol ($30,000.00 per unit)				$4,000.00		$4,000.00	$8,000.00
Lidar Portable Radar ($2,500 Per Unit)		$5,000.00					$5,000.00
Mobile Police Radio's (In-Car) P25 Compliant							$ -
Portable Police Radio's P25 Compliant							$ -
In-Car Radio Upgrades							$ -
Communications Console Upgrades	$44,035.89						$44,035.89
Installed In-Car Radios ($3,900 per unit)			$7,800	$7,800	$7,800	$7,800	$31,200.00
Vehicle Mobile Data Terminals ($2,000 per Unit)	$2,000.00		$10,000.00	$10,000.00	$10,000.00	$10,000.00	$40,000.00
Charging Docks ($1,000 per Unit)			$5,000.00	$5,000.00	$5,000.00	$5,000.00	$20,000.00
Speed Trailers ($11,442.03 per unit)							$ -
Citizens' Patrol Vehicle Graphics ($2,000 per unit)							$ -
Extended K-9 Program ($15,000 per Unit)							$ -
GRAND TOTALS	$50,006.39	$96,200.00	$205,200.00	$316,200.00	$205,200.00	$316,200.00	$1,189,006.00