City of Windcrest

AGENDA
SPECIAL CITY COUNCIL MEETING
FISCAL YEAR 2026/2027 BUDGET WORKSHOP
6:00 P.M.
JULY 16, 2026

JUDGE STEPHEN P. TAKAS, JR. COURTROOM **SCCM @ 6:00 P.M.**
CITY HALL - 8601 MIDCROWN

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 THURSDAY, JULY 16, 2026, STARTING AT 6:00 PM.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF THURSDAY, JULY 16, 2026, AND TO RECONVENE THE MEETING ON THE FOLLOWING BUSINESS MORNING, FRIDAY, JULY 17, 2026, 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

a) Consider and take possible action to excuse absence of councilmember(s), if applicable

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. CITIZENS TO BE HEARD/CITIZEN PARTICIPATION

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

agenda items for no more than six (6) minutes.
• A City Official may make a statement of specific factual information in response to an inquiry made by a member of the public, or a recitation of existing policy in response to an inquiry made by a member of the public.

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

V. FY 2026/2027 BUDGET WORKSHOP

a) City Council will review, discuss, and may take action on the proposed Fiscal Year 2026/2027 Windcrest Economic Development Corporation.

b) City Council will review, discuss, and may take action on the following City of Windcrest Fiscal Year (FY) 2026-2027 Proposed Budgets:

i. General Fund Accounts
Revenues/Expenditures
501 - Administration
502 - Police Department
503 - Fire Department
504 - Special Services
506 - Parks and Recreation
507 - Fleet Mechanic
508 - Court
510 - Facility Division
511 - Civic Center
514 - Contract Services
515 - Tech Support
516 - Public Works
517 - Animal Control
519 - Code Enforcement
520 - Finance
525 - City Management
526 - Pool
527 - Post Office
528 - Human Resource
530 - Capital
ii. School Crossing Guard Fund
iii. Asset Seizure Fund (Federal)
iv. Asset Seizure Fund (State)
v. Police Donations Fund
vi. Police Education Training Fund
vii. Court Technology Fund
viii. Court Building Security Fund
ix. Hotel Occupancy Tax Fund
x. Public, Education, and Government
xi. Debt Service Fund
xii. 2019 Series A Bond
xiii. Grant Fund

xiv. Garbage Services
xv. Street Fund – Capital Improvement Projects (CIP)
xvi. Windcrest Crime Control Prevention District (WCCPD)

VI. DISCUSSION AND ACTION

a) City Council will review, discuss, and may take action on addressing the health reimbursement account for the FY 2026/2027. [Ronnie J. Guest, Jr., City Manager]

b) City Council will review, discuss, and may take action on a proposed FY 2026/2027 organizational chart and departmental classifications. [Ronnie J. Guest, Jr., City Manager]

c) City Council will review, discuss, and may take action on setting FY 2026/2027 fees for various city services and consolidating those fees for convenience; amending various city ordinances; and containing severability clause and an effective date. [Ronnie J. Guest, Jr., City Manager]

d) City Council will review, discuss, and may take action on setting dates for the Proposed FY 2026/2027 Budget Public Hearings. [Ronnie J. Guest, Jr., City Manager]

VII. EXECUTIVE SESSION

The City Council of the City of Windcrest reserves the right to adjourn into executive session at any time during the course of the meeting to discuss any matter listed below. After the conclusion of the executive session, the City Council will reconvene into open session and may take action on any items discussed in executive session.

VIII. 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.

IX. ADJOURNMENT

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

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

the governing body, if considered necessary and legally justified under the Open Meetings Act. The attorney may appear in person or appear in executive session by conference call in accordance with applicable state law.

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

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than three (3) business days prior to the meeting on July 16, 2026.

BY: 

Rachel C. Dominguez, TRMC
City Secretary



FY 2026-2027 Proposed Budget

City of Windcrest

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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 the Certified appraisal Values, 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 No New Revenue 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.



Welcome to our Digital Budget Book

Contained in this document is the City of Windcrest Fiscal Year 2026-2027 Budget. The budget format was prepared to make it simple and easy to read. We have tried to prepare a document that contains the information necessary for the Mayor, City Council, and the residents of Windcrest to understand the operations of the City and the resources and costs necessary to carry out its various missions for fiscal year 2026-2027.

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, 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 Department.

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.

Any comments or questions
Should be directed to:

City of Windcrest
Finance Department
8601 Midcrown Drive
Windcrest, Texas 78239

Telephone: 210-655-0022
Fax: 210-590-0733

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, 2025. 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, 2025



Executive Director

City of Windcrest, Texas
List of Principal Officials

FISCAL YEAR 2026-2027
OCTOBER 1, 2026– SEPTEMBER 30, 2027

Cily Council

Dan Reese, Mayor

Council Members by Place

Susie Hamilton, City Council Member, Place 1

Cindy Strzelecki, City Council Member, Place 2

Greg Turner, City Council Member, Place 3

Rainbeau Presti, Mayor Pro-Temp, City Council Member, Place 4

Rick Cockerham, City Council Member, Place 5

Prepared by:

Ronnie J Guest Jr., City Manager

Natalia Witmer, Municipal Finance Officer

Rachel Dominguez, City Secretary

David Ellis – Chief of Police

Ivan Hernandez – Fire Chief

Edward DeHoyos, Public Works Director

Davidson Troilo Ream & Garza, P.C., 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

About Mayor Reese

Mayor Dan Reese was elected in November 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

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 Theater 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

About Cindy Strzelecki

Cindy Strzelecki was elected into office in the 2018 election and reelected in 2020 for Place 2 on the 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 on 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 of the American Association of Critical Care Nurses (AACN) and was appointed Director of the AACN Certification Corporation. She has also been the Chair of 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 of helping 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



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 have 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



- Rainbeau Presti
- City Hall Phone: 210-655-0022 Ext. 2100
- City Cell: 210-900-9908
- Email Council Member Presti

About Rainbeau Presti

Rainbeau Presti is a 3rd generation and lifelong resident of Windcrest. Her grandparents moved to Windcrest in 1965 and were active volunteers in our community. Their dedication to service instilled in Rainbeau a strong sense of civic responsibility that continues to guide her commitment to community involvement and advocacy.

Prior to her election to Windcrest City Council in November 2025, Rainbeau served on numerous City boards, commissions, and committees: Planning & Zoning Commission (2013-2025, Chairperson 2019-2024), Citizen Code Committee (2015-2016), Charter Review Commission (2015 & 2022, Vice-Chairperson in 2022), Strategic Planning Committee (2021), Windcrest Economic Development Corporation (WEDC) Board of Directors (2022-2025, Vice-Chairperson), Animal Services Advisory Committee (2024-2025), and the Mayoral Tree Preservation Committee (2025).

Rainbeau also volunteers with local civic groups. She's been a member of TxWeACT, an animal non-profit that focuses on assisting residents and our animal control department with the care of cats and dogs in Windcrest, since 2013. Rainbeau is also a member of the Windcrest Women's Club, currently serving on its executive board as the Newsletter/Publicity officer and is also a member of the Club's Caring Committee.

Rainbeau has been a licensed real estate agent for 20 years. When she's not working or volunteering, she enjoys spending time with her family, collecting and working on cars (especially Hondas), and doing creative craft projects. She is grateful for the opportunity to serve our City as a councilperson and is excited to pursue our shared goal of a bright future for Windcrest!

Council Member Place 5

- Rick Cockerham
- Title: Council Member Place 5
- Email Council Member Cockerham



About Rick Cockerham

Cockerham was elected to City Council on November 4th, 2025. He previously served on the City Council in 2016-2017. Cockerham was a Director of the Bexar County Water Control and Improvement District #10 for five years. He has retired from the United States Postal Service where he was part of the management team and maintenance division. He was also previously employed by Tesoro Petroleum Corporation as the personal assistant to the president.

Cockerham served the City of San Antonio on the Ethics Review Board, San Antonio 2000 Bond Committee and the B.I.H. Investigative Commission.

His service to the City of Windcrest includes the following: Windcrest Economic Development Corporation, Master Plan Committee, Charter Review Commission, Municipal Finance Officer Selection Committee, Board of Adjustment and the Newsletter Committee.

Cockerham served in the United States Navy during the Vietnam War and is a lifetime member of the Disabled American Veterans.

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”.





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







City Manager's Message

Ronnie J. Guest Jr., City Manager
Honorable Mayor and Members of the City Council:

Dear council and community members,

Developing a budget that matches resources to the outcomes we seek to achieve fiscal responsibility and growth is one of the most challenging and, at the same time, rewarding responsibilities I have as your city manager.

In times of abundance, the process is an opportunity to advance momentum on many of Windcrest's ambitious priorities. In times of limitations, it is a chance to reflect carefully and make choices about the investments that will serve those with the greatest need while maintaining the services Windcrest expects most from its local government leadership. This budget represents a balanced yet responsive approach to council and community priorities while maintaining investments in our core services.

You've heard me say it before, "Our priority is not only sustaining but improving the quality of life of those we have the distinct honor and privilege of serving in our community." The spending plan I present you with today does not contain a long list of new programs or initiatives. Instead, our 2026/2027 Approved Budget seeks to honor our existing commitments, especially those that have been prioritized by City Council; achieve important and clearly defined outcomes across departments; and set us on a responsible course for long-term financial success.

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 Strategic Goal Session 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.

We've realigned existing funding in many departments and made tough strategic decisions about limited ongoing dollars to position the City of Windcrest well for the year ahead. This budget includes many wins, especially around public safety and parks and recreation, core livability, which rose to the top as priorities through community engagement.

Below is a brief summary of the FY 2026-27 Budget document:

FY 2026-27 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

Budget Highlights

The key components of this budget are:

- Core services are continued with revenue projections estimated in a realistic, conservative mann er. The projections include consideration of 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 included in the proposed FY26-27 budget. The proposed personnel COLA increases are included in the Items to Consider spreadsheet for Council consideration. The City's group health insurance premium rates will be available at the end of August 2026. The cost of the City's property, liability insurance and the workers' compensation insurance are projected to stay flat.
- Street CIP: In FY25-26 the budget allocated 2m to continue the implementation of the 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 of $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

While we recognize the constraints we're facing, we are also hard at work on a Long-Term Financial Strategy, which was identified as a City Council priorities during our Council Strategy Session.

The long-term financial strategy will guide future decision-making, both within the budget and as we approach major policy issues that implicate the city's long-term financial health. The establishment of the new Comprehensive plan will guide the organization toward long-term financial stability and revenue sufficiency, positioning us better to meet critical needs over the next several years while creating a legacy of sound fiscal management. I appreciate the community's and council's understanding of the difficult choices we have made this year – and am optimistic that we will be able

to demonstrate meaningful progress toward the many important outcomes we've defined, in service of the beautiful Windcrest community.

As I look back over the last 8 months, I am humbled and grateful for the opportunity to work alongside the dedicated and passionate City of Windcrest staff and Council. 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 a nd unwavering commitment to our shared mission. Your dedication to the community is truly inspirational, and I am continually motivated by your professionalism and passion for making Windcrest the best it can be.

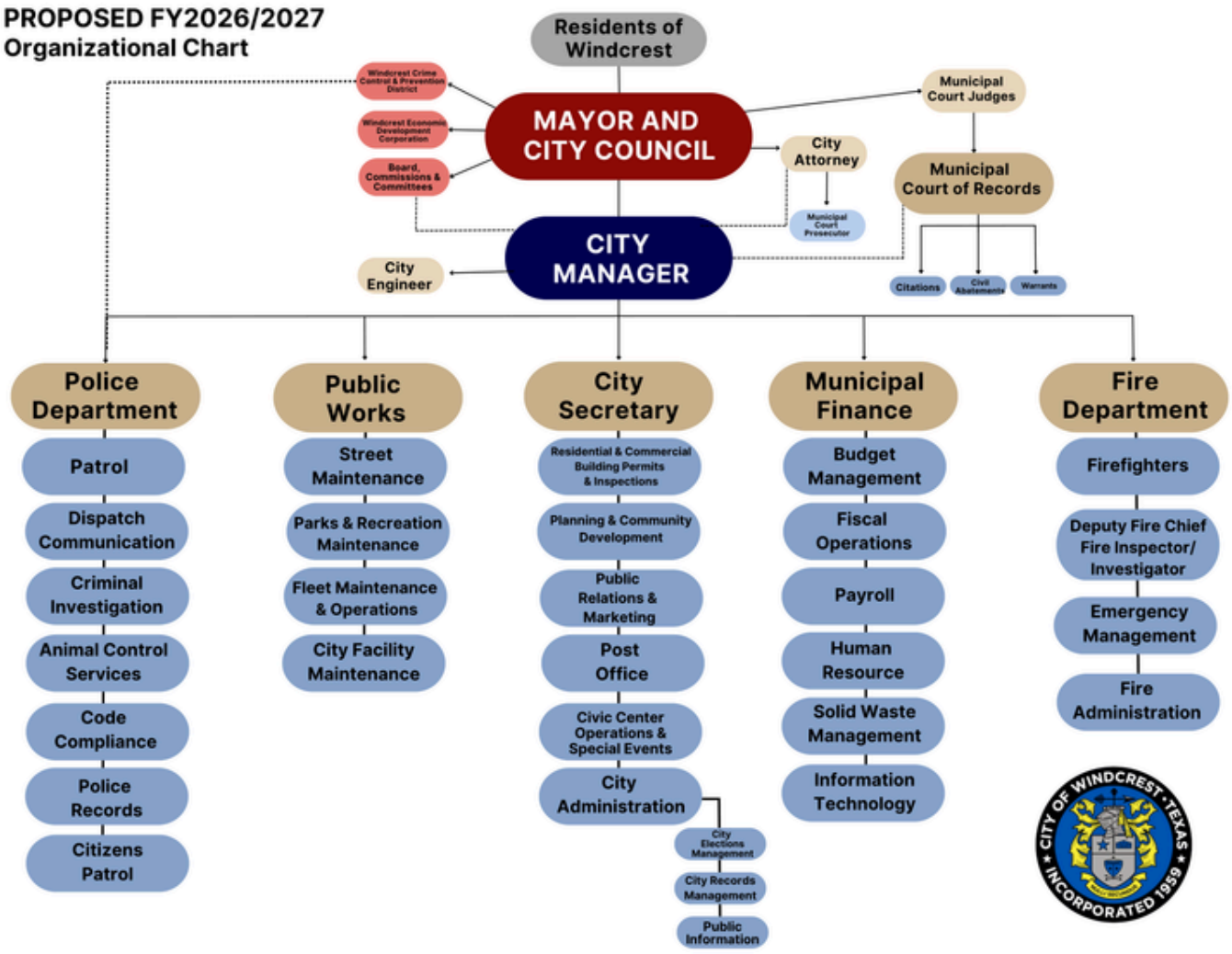
A special acknowledgment goes to our Finance team, Department Heads and everyone whose miraculous efforts have culminated in the creation of this budget. Your expertise and dedication have been instrumental in shaping our financial roadmap for the upcoming fiscal year.

As we move forward, I eagerly anticipate the 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, a guided version of a prosperous Windcrest.

Respectfully submitted,

Ronnie J. Guest Jr.
City Manager

The City of Windcrest Organizational Chart



Demographics

Population

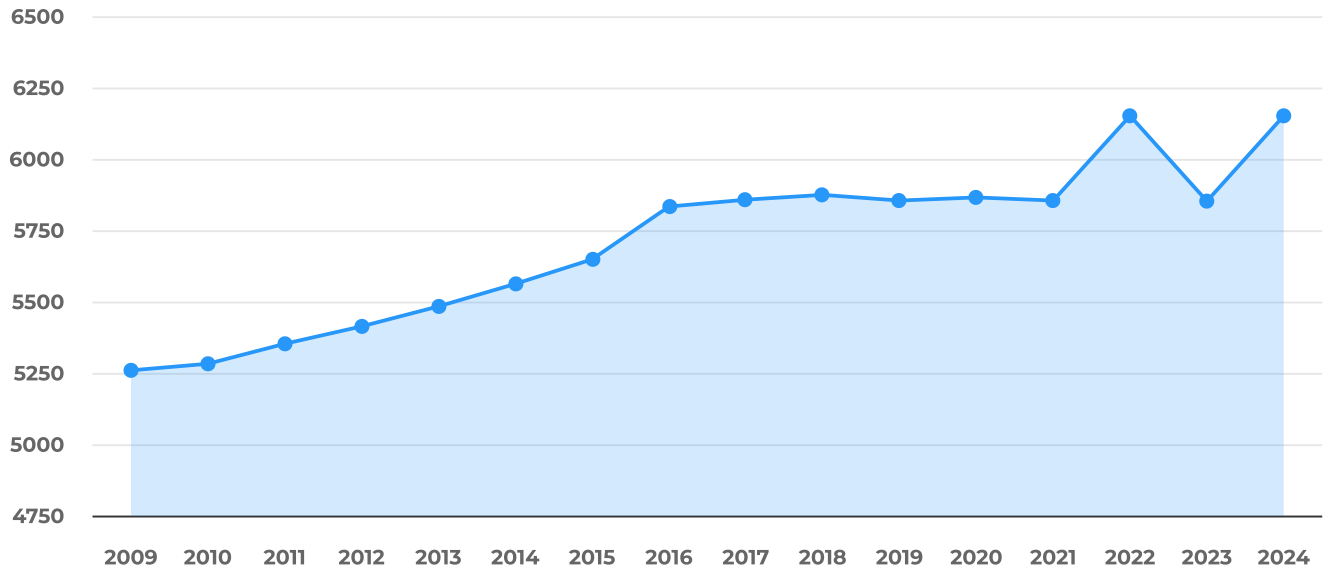
TOTAL POPULATION

6,151

5.11%
vs. 2023

GROWTH RANK

272 out of 1224 Municipalities in Texas



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

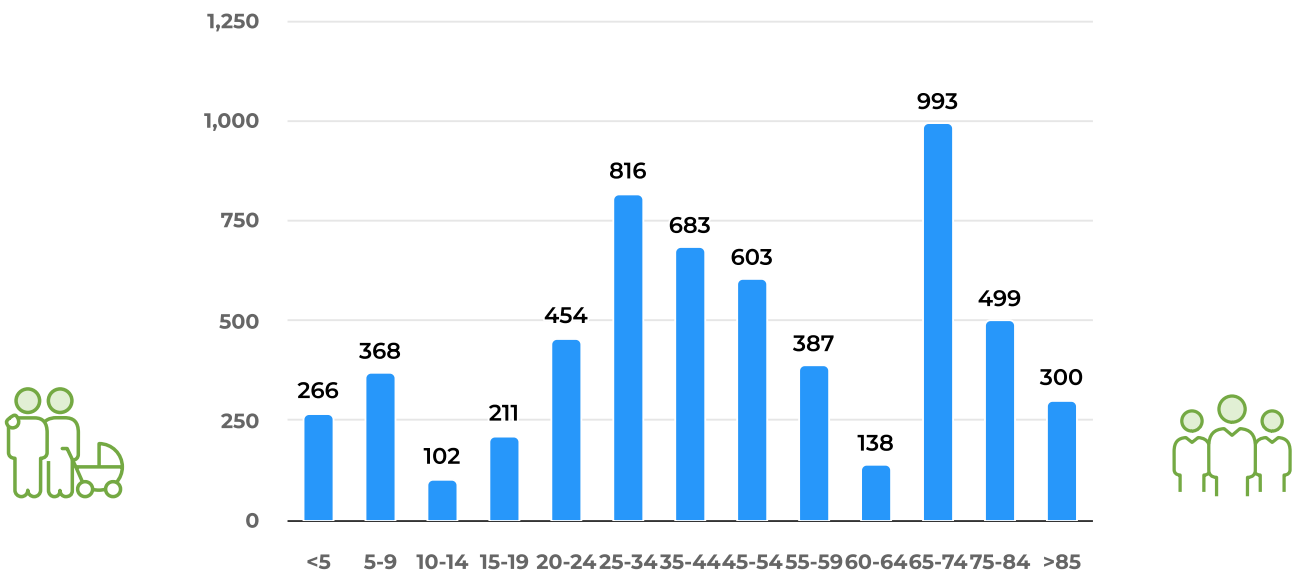
DAYTIME POPULATION

5,827

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.

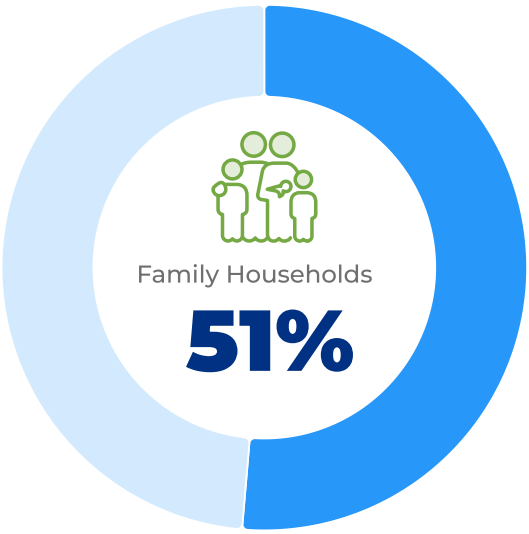
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

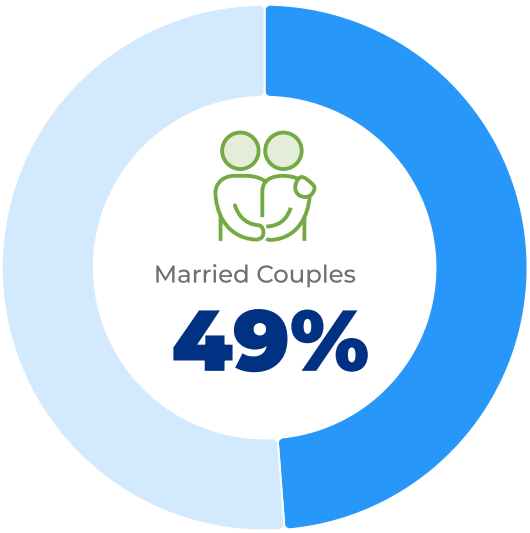
2,292

Municipalities must 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 municipal tax base.



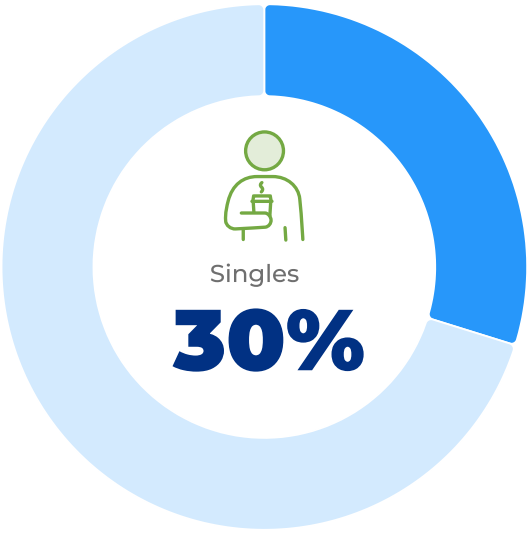
-8%

lower than state average



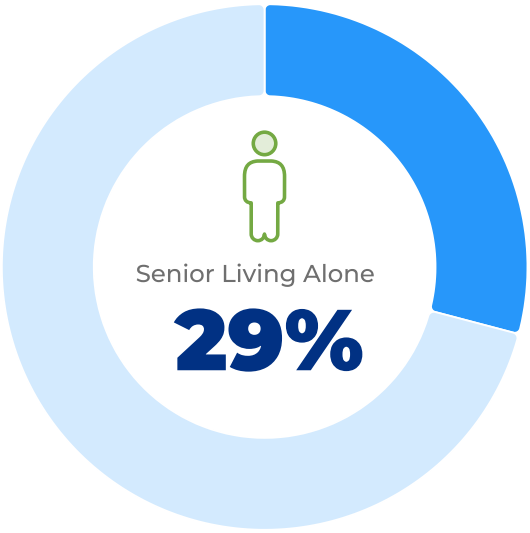
-3%

lower than state average



19%

higher than state average



226%

higher than state average

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

Economic

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

14%

15.33%
higher than state average

Median income

$89,844

14.49%
higher than state average

Below $25,000

13%

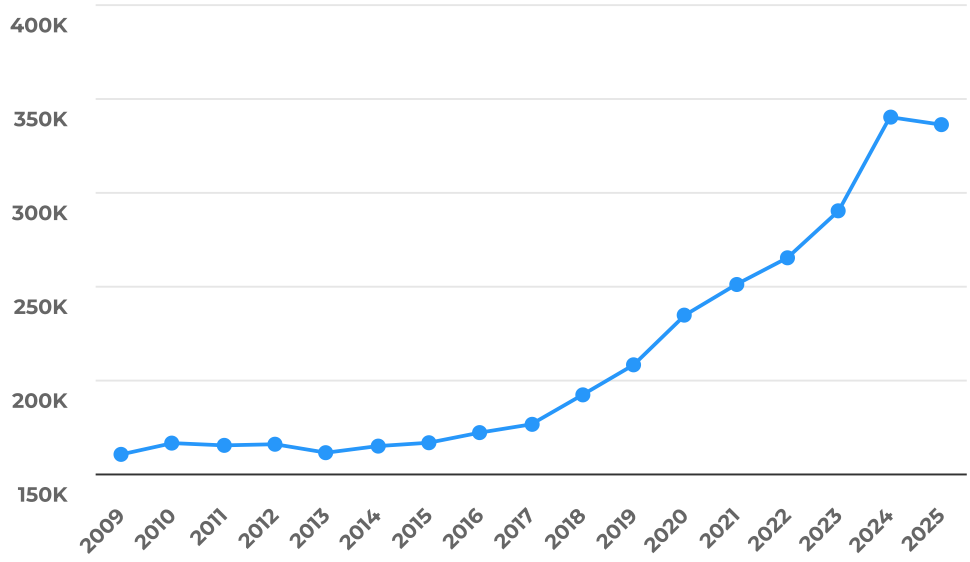
-12.48%
lower than state average

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

Housing

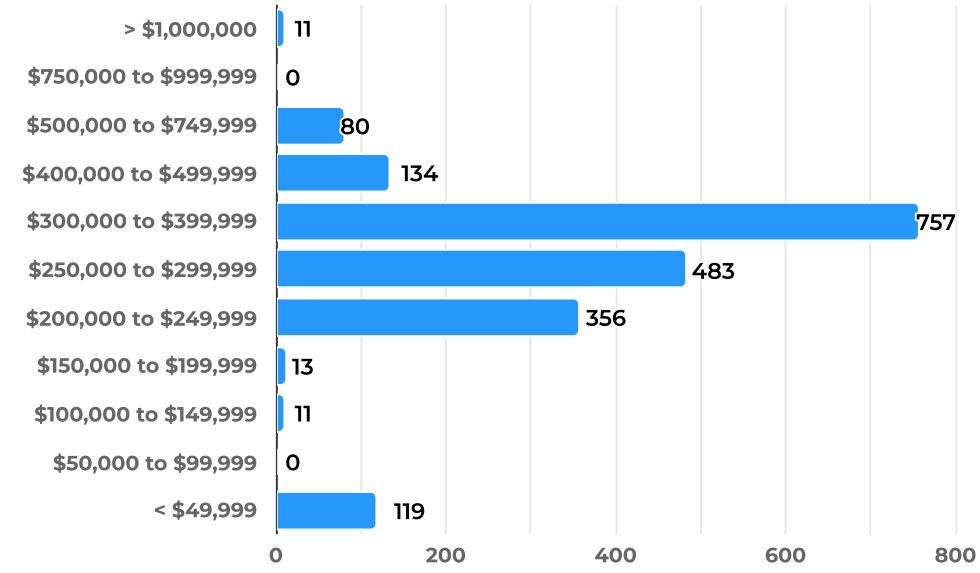
2025 MEDIAN HOME VALUE

$335,847



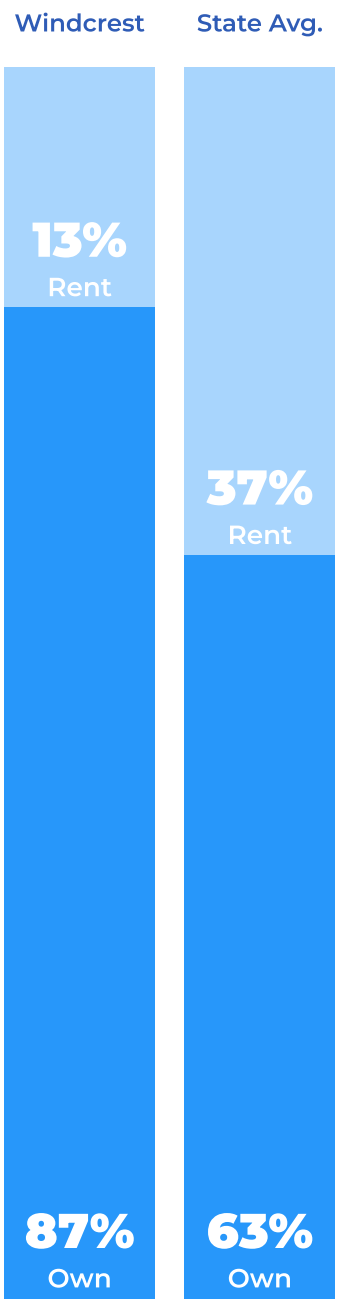
** Data Source: Windcrest, TX 2025*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, 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 accepted 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.


Basis of Budgeting Image

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 government, 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:

The 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 legally restricted resources, 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.

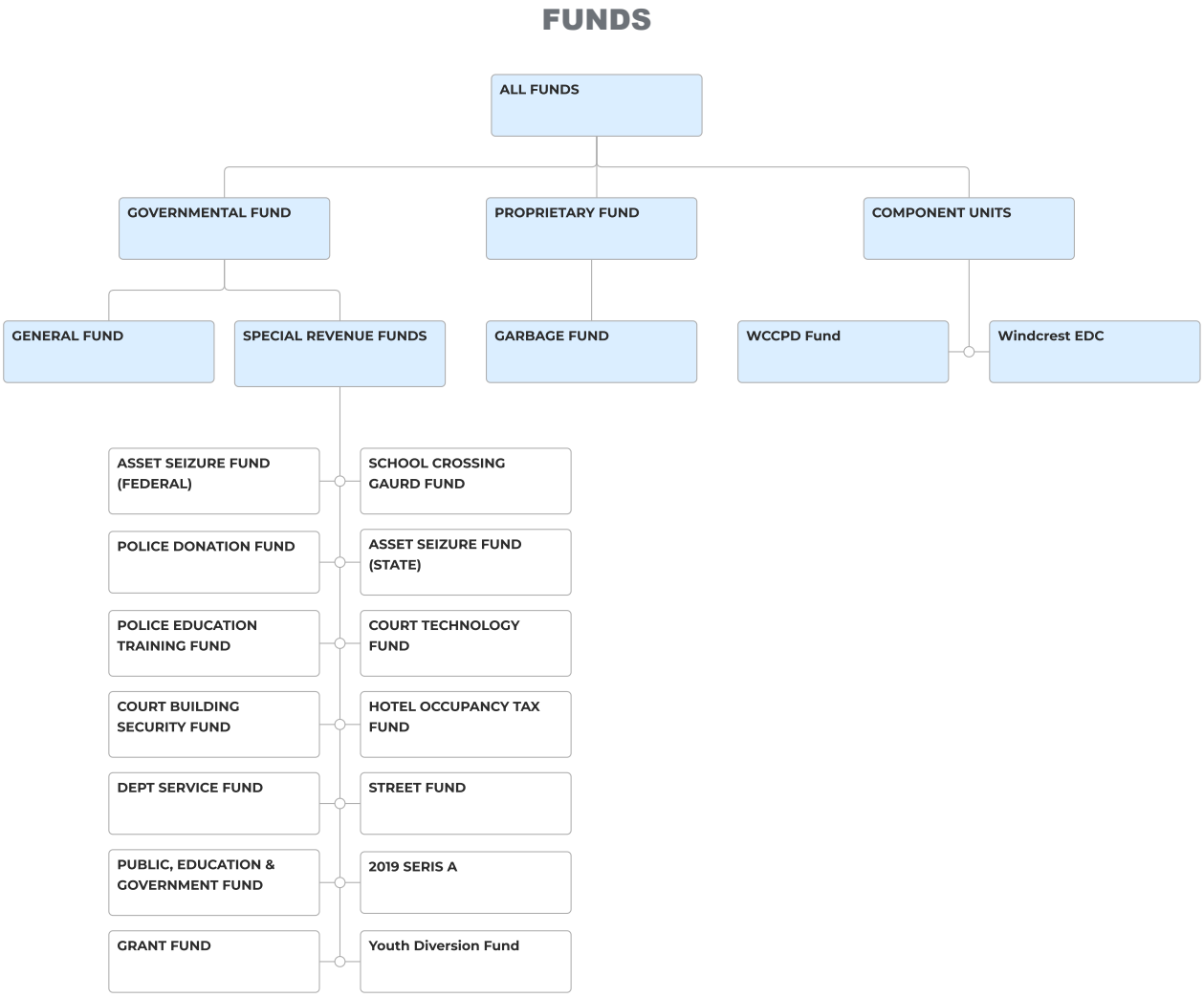
Internal Service Funds are proprietary funds used to account for the financing of goods or services provided by one department to other departments of the city or other governmental units, on a cost reimbursement basis.

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.

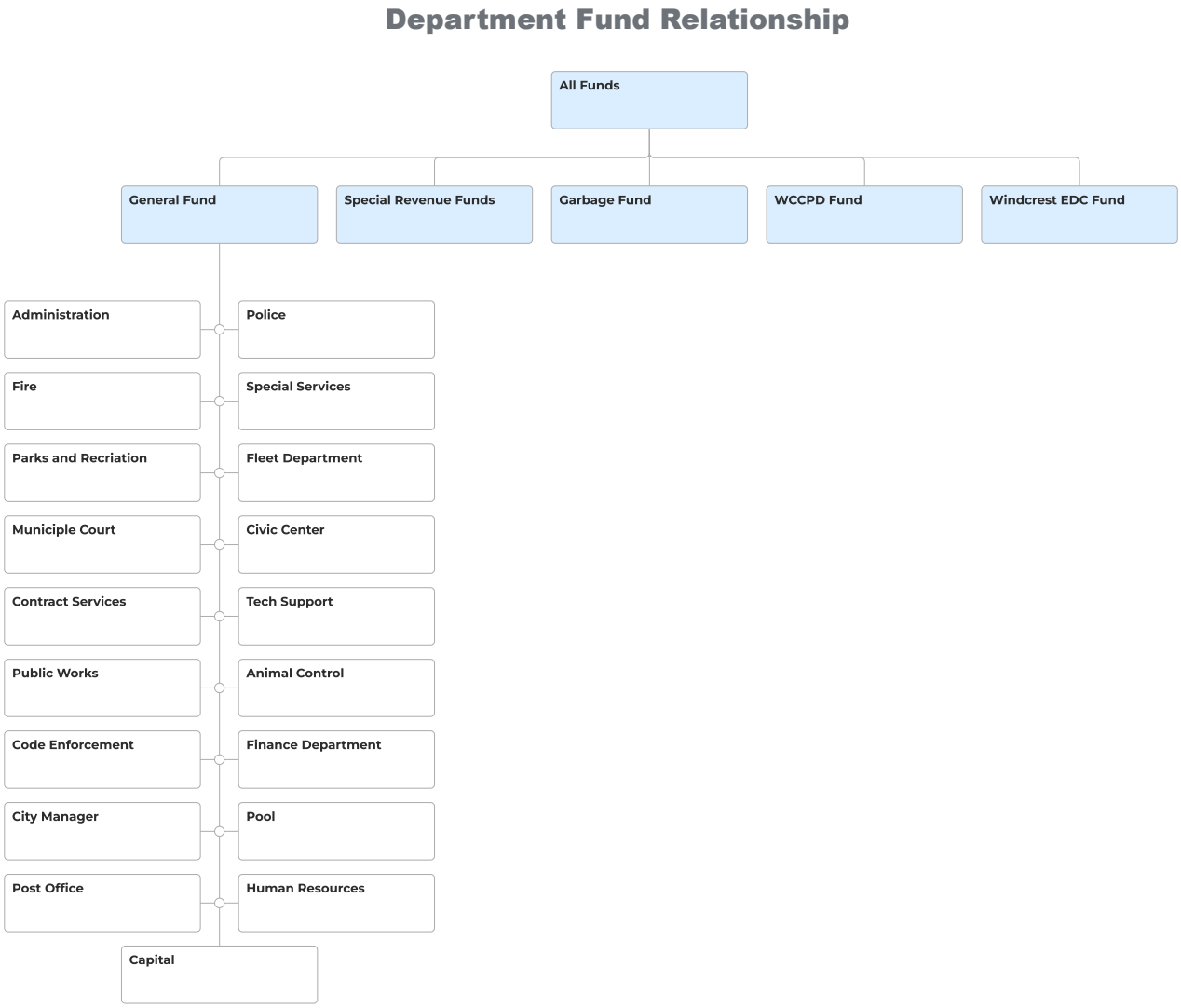
Component Units are legally separate organizations for which the Board of Directors is financially accountable. These include: the City of Windcrest Economic Development Corporation and Windcrest Crime Control Prevention District.

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



Department Fund Relationship



Use of Department by Funds

	Governmental 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
Administration	X						
Police	X		X	X	X	X	X
Fire	X						
Special Services	X						
Parks & Rec,	X						
Fleet Mechanic	X						
Court	X						
Facilities Maintenance	X						
Civic Center	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			

Governmental Funds Special Revenue Funds

	Court Technology Fund	Court Building Security Fund	Youth Diversion Fund	Hotel Motel Tax Fund	Grant Fund	Public Education & Government	Debt Service Fund	2019 Series A Fund
Administration	X	X		X	X	X	X	X
Police								
Fire					X			
Special Services					X			
Parks & Rec,				X		X		
Fleet Mechanic					X			
Court	X	X	X					
Facilities Maintenance								
Civic Center				X				
Contract Services								
Tech Support								
Public Works								
Animal Control								
Code Enforcement								
Finance								
City Manager								
Pool								
Post Office								
Human Resources								
Capital								

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

General

All budgetary funds must be balanced. Total anticipated revenue plus appropriations from the beginning fund balance and reserves, in excess of prudent designations of fund balance and reserves, must equal total estimated expenditures for all funds.

The City will strive to establish and maintain an unassigned fund balance of 25% of the General Fund expenditures for the subsequent year to pay for expenditures caused by unforeseen emergencies, cash shortfalls caused by revenue declines or delays and mitigate the need for short-term borrowing.

General fund encumbrances outstanding at the fiscal year-end will not be charged to the current year's budget, but may be assigned from fund balance and automatically re-appropriated in the new budget year and when paid charged to the new fiscal year. The new fiscal year budget may need to be amended to support the re-appropriated encumbrances, if budget funds were not sufficiently available to be carried forward with the encumbrances.

All budgets shall be adopted on a basis consistent with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a fund liability has been incurred and that liability will be liquidated with current resources.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant accounting policies.

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are grouped into generic fund types in two broad categories as follows.

BUDGETARY & GOVERNMENTAL FUNDS

General Fund

The General Fund has been identified as a major fund and contains the records of the ordinary activities of the City which are not accounted for in another fund. The fund includes appropriation for all operating departments of the city. City Council has broad discretionary powers over the utilization and financial resources of the General Fund. General Fund activities are financed by revenues from general property taxes, state-shared revenues and other sources.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of earmarked revenues or financing activities requiring separate accounting because of legal or regulatory provisions.

Debt Service Fund

Debt Service Funds are used to account for the annual payment of principal, interest and expenses in connection with certain long-term debt.

Capital Project Fund

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or outlays, other than those of proprietary enterprise funds. The Capital Improvement Fund has been identified as a major fund, and is used to

account for the development of roads.

Enterprise Fund

An Enterprise Fund is established when the intention is that the costs of providing goods or services are financed or recovered primarily through user charges. Enterprise Funds include a Garbage Fund, which is included in the Interprize Fund section of this document.

COMPONENT UNITS

Component Units are legally separate entities for which the City is financially accountable. The Windcrest Crime Control and Prevention District and Windcrest Economic Development Corporation are Component Units of the City.

BASIS OF ACCOUNTING

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, use the modified accrual basis of accounting. The budgets for all proprietary funds, which include enterprise funds, 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, Cash Handling and Travel and Training policies. The City's Debt and Fund Balance requirements are outlined in the City's Charter.

CAPITAL ASSETS

Capital assets used in governmental fund type operations are recorded as expenditures at the time of purchase. All capital assets are recorded at cost, or if donated, at their estimated fair value on the date donated.

INVESTMENTS

Investments are recorded at cost, which approximates market value.

CAPITAL IMPROVEMENT BUDGET POLICIES

The City annually prepares and updates a Five-Year Capital Improvement Program. This Program includes projects and equipment costs generally in excess of $2,500. Total project cost and sources of funding, along with project descriptions, are outlined in the Capital

Improvement Program.

The purpose of the Five-Year Program is to facilitate the orderly planning and infrastructure improvements, maintain, preserve and protect the City's existing infrastructure system and to provide for the scheduled replacement of equipment, and for the acquisition of new equipment, in order to insure the efficient delivery of services to the community.

FINANCIAL REPORTING & AUDITING POLICIES

In accordance with the City Charter, an independent audit of all City funds is conducted annually by a Certified Public Accounting Firm. The Comprehensive Annual Financial Report (CAFR) is subject to the annual audit.

The annual audit will be conducted in accordance with generally accepted auditing standards (GAAP). The scope and procedures of the audit will be in conformance with the "Engagement Letter" signed by the City and the auditors. The City fully complied with the Governmental Accounting Standards Board (GASB) Pronouncement 34 in the most recent audits. The basis for budgeting follows the same basis as the audited financial statements.

The City maintains a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles as established by GASB. The Finance Department maintains a system of internal controls to safeguard the City's assets and insure accurate and timely accounting, reporting and disclosure. The Finance Department prepares monthly financial reports for internal management purposes and the City Council.

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, 2025 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.

Budget Overview



Purpose

The operating budget represents the annual plan for the allocation of resources for the period October 1, 2026, to September 30, 2027, and summarizes all public services provided by the City of Windcrest.

Creation of the Budget

The annual budget process commences in the early spring of the preceding year. The City Council establishes city goals and provides the information to staff. The executive staff then creates the city budget calendar. The calendar establishes the timelines for the process, including the date of submission of departmental requests, budget work sessions and public hearings that lead to the final adoption of the budget.

Department requests are based on budget assumptions and historical data analysis. Before considering budget increases or savings, the “base budget” is developed. The base budget is generally defined as the cost of providing the same service, at the same service level, in the next fiscal year, including salary projections, annualizing prior year commitments, removal of one-time costs from the prior fiscal year and other factors. Departments may submit proposed increases or decreases to service levels and budget requests along with supporting documentation. The requests are reviewed and subsequently approved, denied, or modified for inclusion in the adopted budget.

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, use the modified accrual basis of accounting. The budgets for all proprietary funds, which include enterprise funds, are prepared using the full accrual basis of accounting.

Goals and Objectives

Annually, the City Council reviews the current goals and objectives, making any changes or refinements as needed. The annual review coincides with the start of the budget season and is considered an integral part of the budgeting process. These identified goals and objectives define and drive decision-making for the City Manager and city staff, allowing for project and infrastructure prioritization and budgeting.

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 28, 2026	Budget Instructions Distributed to Departments	• Budget printouts & request forms distributed to departments.
March 13, 2026	Department Budget Requests Due	• Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
March 09, 2026	Goal Setting Retreat	• Goal Setting Retreat/Workshop w/City Council for FY 26-27 • Council to identify priority initiatives/project/mandates to fund FY 26/27
March 17-31, 2026	Budget meetings with DH	• Departments meet with CM, MFO to discuss departmental budgets.
June, 2026	Proposed Budget Preparation	• Preliminary budget development for the upcoming budget workshops in July. City Manager & Department Head FY 26/27 Budget Development for July Budget Workshops- No City Council Meetings
July 15, 2026 9:00 AM-4:00PM	Regular Council Meeting/Budget workshop	• Budget Workshop. Department Presentations and discussion.
July 16, 2026 6:00 PM-10:00PM	Regular Council Meeting/Budget Workshop	• Budget Workshop. Department Presentations and discussion.
July 17, 2026 9:00 AM — If needed	Regular Council Meeting/Budget workshop (if needed)	• Budget Workshop. Department Presentations and discussion. Tentative for final approval if City Council desires
July 31, 2026	Certified Tax Roll	• BCAD delivers certified Ad Valorem tax values
August 1, 2026	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 3, 2026 6:00 PM	Regular Council Meeting	• City Council acts on Tax Rate Public Hearing (PH) Notice, Budget Public Hearn (PH) Notice

August 17, 2026	Regular Council Meeting Notice of Public Hearings	• Publish in newspaper and on the City website notice of PH's on the tax rate. • Publish notice of PH on budget (at least 10 days before PH)
September 07, 2026 6:00 PM	Regular Council Meeting	• Public Hearing on Budget (Ordinance 1st reading) • Public Hearing on Tax Rate (Ordinance 1st reading)
September 21, 2026 6:00 PM	Regular Council Meeting	• Adopt FY 25-26 Budget (Ordinance 2nd reading) • Resolution to Ratify FY 26-27 Budget • Adopt Tax Rate (Ordinance 2nd reading)

Consolidated Summary of All Funds FY 2025-2026

CITY OF WINDCREST
BUDGET FISCAL YEAR 2025-2026
SUMMARY - ALL FUNDS

	Actual Beginning (1) Fund Balance October 1, 2025	Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Estimated Ending Fund Balance September 30, 2026
General Fund	5,614,660	10,866,397	568,000	10,707,646	-	6,341,411
Debt Service Fund	64,054	665,000	-	673,560	-	55,494
Special Revenue Funds						
Asset Seizure Fund (Federal)	538	-	-	-	-	538
School Crossing Guard Fund	36,485	7,892	-	5,130	-	39,247
Police Donations Fund	19,429	7,070	-	6,000	-	20,499
Asset Seizure Fund (State)	38,618	8,515	-	-	-	47,133
Police Education Training Fund	11,674	2,701	-	2,500	-	11,875
Court Technology Fund	83,055	33,554	-	89,752	-	26,857
Court Building Security Fund	110,710	10,026	-	120,736	-	-
Hotel Occupancy Tax Fund	364,352	345,000	-	410,777	-	298,575
Public, Education & Gov.	105,024	9,000	-	114,024	-	-
Grant Fund	3,399	1,450		-		4,871
Youth Diversion Fund	95	520	-	-	-	615
Capital Projects Funds						
Street Fund (CIP)	1,737,634	860,139	-	2,005,000	-	592,773
2019 Series A Fund	-	-	-	-	-	-
Enterprise Fund						
Garbage Fund	642,570	3,621,398	-	3,013,895	450,000	800,073
Economic Development Corp. Fund	1,851,946	919,039	-	639,657	40,000	2,091,328
Windcrest Crime Control Prevention District	267,945	924,612	-	862,227	78,000	252,330
Total Funds:	**10,952,188**	**18,282,313**	**568,000**	**18,650,904**	**568,000**	**10,583,619**

Consolidated Summary of All Funds 2026-2027

CITY OF WINDCREST
BUDGET FISCAL YEAR 2026-2027
SUMMARY - ALL FUNDS

	Estimated Beginning Fund Balance October 1, 2026	Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Fund Balance September 30, 2027
General Fund	6,341,411	11,072,871	568,000	11,737,487	-	151,193	6,395,988
Debt Service Fund	55,494	665,000	-	659,175	-		61,319
Special Revenue Funds							
Asset Seizure Fund (Federal)	538	-	-	-	-		538
School Crossing Guard Fund	39,247	7,939	-	5,000	-		42,186
Police Donations Fund	20,499	1,070	-	19,000	-		2,569
Asset Seizure Fund (State)	47,133	15	-	-	-		47,148
Police Education Training Fund	11,875	2,701	-	2,500	-		12,076
Court Technology Fund	26,857	53,970	-	22,000	-		58,827
Court Building Security Fund	-	-	-	-	-		-
Hotel Occupancy Tax Fund	298,575	355,419	-	338,500	-		315,494
Public, Education & Gov.	-	13,700	-	-	-		13,700
Grant Fund	4,871	165,000	-	165,000	-		4,871
Youth Diversion Fund	615	-	-	-	-	-	615
Capital Projects Funds							
Street Fund (CIP)	592,773	903,491	-	5,000	-		1,491,264
2019 Series A Fund	-	-	-	-	-		-
Enterprise Fund							
Garbage Fund	800,073	3,748,944	-	3,293,743	450,000		805,274
Economic Development Corp. Fund	2,091,328	784,000	-	857,800	40,000		1,977,528
Windcrest Crime Control Prevention District	252,330	953,998	-	830,441	78,000		297,887
Total Funds:	**10,583,619**	**18,728,118**	**568,000**	**17,935,646**	**568,000**	**151,193**	**11,527,284**

General Fund Summary

City of Windcrest
General Fund Summary by Department
Fiscal Year 2025-2026, 2026-2027

		A	B	C	D	E
		FY 2025-26 Approved Budget	FY 2025-26 Projected Year End	FY 26-27 Proposed	$ Change	% Change
General Fund						
	Total Fund Balance	5,614,660.00 (1A)	5,614,660.00	6,341,411.00		
	Assigned Fund Balance	-				
	Unrestricted Fund Balance					
	Revenues	11,605,085.00	11,434,397.00	11,792,064.00	186,979.00	1.6%
	Admin	436,228.00	417,665.00	439,076.00	2,848.00	0.7%
	Police	3,034,408.00	2,622,693.00	3,339,408.00	305,000.00	10.1%
	Fire	1,733,301.00	1,696,762.00	1,935,426.00	202,125.00	11.7%
	Special Services	282,942.00	282,038.00	289,520.00	6,578.00	2.3%
	Parks	273,500.00	270,014.00	268,000.00	(5,500.00)	-2.0%
	Fleet Mechanic	257,430.00	256,730.00	264,584.00	7,154.00	2.8%
	Court	623,364.00	578,030.00	617,758.00	(5,606.00)	-0.9%
	Facility Division	180,000.00	180,000.00	180,000.00	-	0.0%
	Civic Center	340,857.00	340,848.00	344,549.00	3,692.00	1.1%
	Contract Services	1,314,372.00	1,087,675.00	1,063,548.00	(250,824.00)	-19.1%
	Tech Support	444,119.00	466,729.00	432,050.00	(12,069.00)	-2.7%
	Public Works	907,584.00	873,241.00	906,190.00	(1,394.00)	-0.2%
	Animal Control	491,893.00	411,183.00	414,251.00	(77,642.00)	-15.8%
	Code Enforcement	77,112.00	64,014.00	100,140.00	23,028.00	29.9%
	Finance	441,288.00	441,287.00	448,645.00	7,357.00	1.7%
	City Manager	254,274.00	161,837.00	221,381.00	(32,893.00)	-12.9%
	Pool	2,500.00	1,500.00	2,500.00	-	0.0%
	Post Office	85,779.00	73,105.00	85,497.00	(282.00)	-0.3%
	Human Resources	152,500.00	158,000.00	73,000.00	(79,500.00)	-52.1%
	Capital	268,049.00	324,295.00	311,963.00	43,914.00	16.4%
Total Expenditures		11,601,500.00	10,707,646.00	11,737,486.00		
Ending Fund Balance		5,618,245.00	6,341,411.00	6,395,989.00		
Total Expenditures* **Less Capital**		11,333,451.00	10,383,351.00	11,425,523.00		
Ending Fund Balance* **Less Capital**		5,886,294.00	6,665,706.00	6,707,952.00		
Revenue over/(under) expenditures		**$3,585.00**	**$726,751.00**	**$54,578.00**		

			FY 26-27 % of Operating Expenditures less Capital	FY 26-27 months of Operating Expenditures less Capital
Projected Fund Balance year end FY 25-26* and FY26-27	**6,341,411.00**	**6,395,989.00**	55.98	6.72
Restricted Fund Balance (25 %, based on operating expenditures , APPROVED ON 9/20/16)	2,595,837.75	2,856,380.75	25.00	3.00
Unrestricted Fund Balance **(FY Ending Fund Balance -(minus) 25% Restricted Fund Balance)**	3,745,573.25	3,388,416.25	29.66	3.56
Use of Unrestricted Fund Balance (01-4901)		151,192.00		
Total Fund Balance Year End	**6,341,411.00**	**6,395,989.00**	55.98	6.72

* 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_S6.01

	FY 25-26
Publication expenditure	TBD
Lobbying	TBD

General Fund Items to Consider FY 26-27

General Fund				
	Items to consider F			
Item(s)	Requested Items FY 26-27	25% Restricted Reserve (City Charter)	Total Expense	Approved Items FY 26-27
Personnel Expenditures				
-Insurance increase 15%	150,000.00	$ 37,500.00	187,500.00	
-COLA 3%	187,438.14	$ 46,859.54	234,297.68	
-COLA 4%	249,917.52	$ 62,479.38	312,396.90	
-COLA 5%	312,396.90	$ 78,099.23	390,496.13	
-COLA 6%	374,876.28	$ 93,719.07	468,595.35	
-TMRS 8% contribution rate	204,571.60	$ 51,142.90	255,714.50	
-1 Firefighter/EMT with certs	103,201.83	$ 25,800.46	129,002.29	
-2 Firefighter/EMT without certs	176,923.78	$ 44,230.95	221,154.73	
-Grant Writer-1FTE	90,000.00	$ 22,500.00	112,500.00	
Total Personnel Cost	**$ 1,849,326.05**	**$ 462,331.51**	**$ 2,311,657.56**	**$ -**
Operating Expenditures				
Total Operating Expenditures	**$ -**	**$ -**	$ -	**$ -**
Capital Expenditures*				
Admin/Court Capital				
Ballistic Proof Doors (PO Entrance and Midcrown Entrance)	75,000.00		75,000.00	
City Hall Trees JellyFish Lighting	40,000.00		40,000.00	
City Hall Conference Room (PD copier wall) Renovations /Demo/Painting, * cost includes sound proofing room and doors	25,000.00		25,000.00	
Chamber Conference Room Digital AV Upgrade	20,000.00		20,000.00	
Kevlar Doors	10,000.00		10,000.00	
Meeting/Traveling Vehicle	50,000.00		50,000.00	
Parking Lot Cameras (Court Security)	7,000.00		7,000.00	
Court metal detectors (2)	10,000.00		10,000.00	
Total Admin	**$ 237,000.00**	**$ -**	**$ 237,000.00**	**$ -**
FD Capital				
Purchase 5 sets of FF gear (Bunker Jacket, Pants, Structural Boots, Gloves and Helmet). $ 5,000 per set of gear	25,000.00		25,000.00	
Purchase Body Armor for firefighter safety	25,000.00		25,000.00	
Dorm Floor, Concrete Stain Dorm Floors	40,000.00		40,000.00	
15 Covert Armor, F1R, Universal Fire Carrier (Carrier Only), Radio Pocket, with Armor Panels, Levell III Rifle Armor and Helmets.	24,180.00		24,180.00	
Replace Brush truck (165k grant, 47k GF)	212,000.00		212,000.00	
Mini Pumper $447,506.00 (5year lease purchase)	104,192.42		104,192.42	
Total FD	**$ 430,372.42**	**$ -**	**$ 430,372.42**	**$ -**
Civic Center Capital				
Additional Security Cameras & Relocate (interior & exterior: safety issue/addressing serveral blind areas)	20,000.00		20,000.00	
Upgraded Connections (network and wifi connections drop continuously) to also include AV rewiring and network wiring clean up - Customers are not able to connect consitently during their reservation	65,000.00		65,000.00	

Baquet Chairs - Stainless Steel Paded - venue type of chairs, eliminate the need for chair covers (replacing chair covers bi-monthly /laundry service/set up hours)	19,200.00		19,200.00	
Commercial Coffee Maker (replace broken coffee maker)	2,500.00		2,500.00	
Commercial Stove w/ Ovens (safety issue-needs to be replaced	15,000.00		15,000.00	
TV Cabinet or wall inset (cover TV) - prospective clients are complaining about the TV in the middel of the wall - not aesthetically pleasing - have lost reservations due eye sore	3,500.00		3,500.00	
Cabinets/Shelving in Supply Closet (CC needs storage/Civic Groups occupy all storage cabinets at no additional cost)	6,500.00		6,500.00	
Total Civic Center	**$ 131,700.00**	**$ -**	**$ 131,700.00**	**$ -**
PW Capital				
Fence behindback lot	40,000.00		40,000.00	
Flooring replacement	40,000.00		40,000.00	
Street Sweeper	81,749.00		81,749.00	
New Truck for Public Works	48,000.00		48,000.00	
Total PW	**$ 209,749.00**	**$ -**	**$ 209,749.00**	**$ -**
P&R Capital				
Parks Benches & Pic Nic Tables	7,500.00		7,500.00	
Tennis Court Resurface	7,500.00		7,500.00	
Windrock/ Mongomery Entrance	5,000.00		5,000.00	
Midcrown/Walzem Entrance	5,000.00		5,000.00	
Brook Falls System-Pond	5,000.00		5,000.00	
Autumn Sunset System-Pond	5,000.00		5,000.00	
Total P&R Capital	**$ 35,000.00**	**$ -**	**$ 35,000.00**	**$ -**
Animal Control				
-New Animal Control Van	90,364.00		90,364.00	
Total Animal Control	**$ 90,364.00**	**$ -**	**$ 90,364.00**	**$ -**
Post Office				
DEMO & Renovations to include, ADA Counter/Back wall demo - wall cracked and falling /under counter storage	75,000.00		75,000.00	
Bullet Proof Service Window, Safety & Environmental Protection	65,000.00		65,000.00	
Kevlar Counter Wall & Door	55,000.00		55,000.00	
Total Post Office	**$ 195,000.00**	**$ -**	**$ 195,000.00**	**$ -**
Finance Capital				
Phone Closet clean up	15,000.00		15,000.00	
PD Computer replacement EOL	44,541.00		44,541.00	
City Computer replacement EOL	41,321.00		41,321.00	
Network Switch Upgrade GB - City Wide	25,000.00		25,000.00	
Closeout of the Phone closet and extend Finance Office	30,000.00		30,000.00	
Total Finance	**$ 155,862.00**	**$ -**	**$ 155,862.00**	**$ -**
			$ -	
Total	**$ 3,334,373.47**	**$ 462,331.51**	**$ 3,796,704.98**	**$ -**
Capital Expenditures does not require a 25% fund balance rese				

City Of Windcrest FY 2026-2027 Proposed Master Fee Schedule

City of Windcrest

FY 2025/2026 Master Fee Schedule

City of Windcrest FY 2026/2027 Master Fee Schedule	
Proposed:	
Administrative Fees	
Notary Fees (Windcrest Residents Only):	$0.00
Bank NSF Fee:	Actual Cost
Charge Back Fee:	$25.00
Credit/Debit Card Transaction Convenience Fee:	3%/Transaction
Postage Fees for Mailing Permits/Business Registrations/Certificates of Occupancy:	Actual Cost
Plat Fees	
Filing Fees (0-5 Acres)	Listed Below
Final Plats (Including Minor Plats):	$650.00
Replat:	$650.00
Amending Plat:	$650.00
Vacating Plat:	$650.00
Filing Fees (5+ Acres)	Listed Below
Final Plats (Including Minor Plats):	$650.00 + $50.00/Acre
Replat:	$650.00 + $5.00/Acre
Amending Plat:	$650.00
Vacating Plat:	$650.00
Misc. Plat Fees	
Filing Fee (Bexar County):	Actual Cost + 25%

Newspaper Publication Fee: (To be assessed to all replats without vacating the preceeding plat that require a variance or exception)	Actual Cost + 20%
City Engineer Plan Review & Revised Review Fee:	$475.00+ (based on billable hours to city)
Misc. General Permits & Fees	
Hayrides & Horse-Drawn Carriage Permits:	Listed Below
Application Fee:	$50.00
Permit Fee:	$50.00/Carriage
Gathering Permit:	$120.00/Event + Security (if required)
***Public Information Act Request Fees**	
Standard Paper Copy:	$0.10/Page
Non-Standard 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 Disk (DVD):	$3.00
JAZ Drive:	Actual Cost
Other Electronic Media:	Actual Cost
VHS Video Cassette:	$2.50
Audio Cassette:	$1.00
Oversize Paper Copy (EX: 11x17, Greenbar, Etc.):	$0.50/Page
Specialty Paper Copy (EX: 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.**	

City of Windcrest **FY 2026/2027 Master Fee Schedule**	
Animal Control Fees	
Deposits	
Rabies Vaccination:	$50.00

Sterilization:	Listed Below
Male Cat:	$75.00
Female Cat:	$90.00
Male Dog:	$75.00
Female Dog:	$90.00
Pet Tags	
Sterilized & Microchipped:	$0.00
Sterilized Only:	$5.00
Not Sterilized:	$25.00
Replacement/Additional Tag:	$2.00/Tag
Reclamation	
1st Instance (per dog):	$0.00
2nd Instance (per dog):	$0.00
3rd Instance (per dog):	$75.00
4th Instance (per dog):	$200.00
Fines	
Not Sterilized Cat Outside:	$50.00/Cat
Rabies Immunization (reclaimed animals without current proof of vaccination):	$10.00
Violation of Sec. 6-59(b) of Windcrest Code of Ordinances (requirement of identification tags/microchips):	$25.00
Violation of Sec. 6-62 of Windcrest Code of Ordinances (leash required):	$100.00 + Boarding Fees (if applicable)
Unregistered Dog:	$100.00 + Additional Fines (if applicable)

City of Windcrest **FY 2026/2027 Master Fee Schedule**	
Residential Permit Fees	
New Construction	
Single-Family Residential (Inlcudes framing, foundation, curb cuts, and driveways):	$950.00 + $0.52/Sq. Ft. of living space
Fence (Includes one (1) Plan Review, one (1) Pre-Footing Inspection, and one (1) Final Inspection):	$180.00
Acessory Structure (Includes one (1) Plan Review, and two (2) Building Inspections):	Listed Below

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
Certificate of Occupancy:	$120.00
Demolition:	$120.00
Dumpster (Valid 30 Days):	$100.00
Moving (Required for Large Moving Trucks):	$100.00
City Engineer Plan Review & Revised Review Fee:	$475.00
Pre-Submittal Review Meeting:	$400.00
Building Inspector Expedited Plan Review Fee:	$175.00
Buidling Inspector Plan Review & Revised Review Fee:	$60.00
Non-Compliance Fee (Work started/performed without a permit):	$100.00 + 2x Original Permit Cost
Building Inspector Consultation/Site Visit/Inspection/Re-Inspection Fee:	$60.00
Failure to Correct Fee:	Code Violation
Remodels/Maintenance	
General Remodeling:	$120.00 + Inspection Fee(s)
Foundation (Includes one (1) Plan Review, one (1) Pre-Pour Inspection, and one (1) Final Inspection):	$180.00
Driveway:	$120.00 + Inspection Fee(s)
Sidewalk:	$120.00 + Inspection Fee(s)
Roof (Complete Exisiting Roof Replacement):	$120.00 + Inspection Fee(s)
Fence (Panel Replacement Only):	$10.00
Fence (Panel & Post Removal/Replacement):	$180.00
Window (Installation/Replacement):	$60.00 - $120.00
Accessory Structure (Includes one (1) Plan Review, and two (2) Building Inspections):	Listed Below
Tier 1 (≤ 144 Sq. Ft. - 200 Sq. Ft.):	$180.00 + Inspection Fee(s)
Tier 2 (201 Sq. Ft. - 250 Sq. Ft.):	$210.00 + Inspection Fee(s)
Tier 3 (> 250 Sq. Ft.):	$270.00 + Inspection Fee(s)
Demolition:	$120.00
Dumpster (Valid 30 Days):	$10.00
Buidling Inspector Plan Review & Revised Review Fee:	$60.00

Building Inspector Expedited Plan Review Fee:	$175.00
Building Inspector Consultation/Site Visit/Inspection/Re-Inspection Fee:	$60.00
Failure to Correct Fee:	Code Violation

City of Windcrest FY 2026/2027 Master Fee Schedule	
Residential Trade Permit Fees	
Plumbing Permits	
New Construction:	$250.00
Remodel (Includes one (1) Plan Review, and two (2) Site Inspections):	$180.00
General Plumbing (Includes one (1) Site Inspection):	$60.00 + Inspection Fee(s)
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/Sprinkler (Includes one (1) Plan Review and one (1) Site Inspection):	$120.00
HVAC/Mechanical Permits	
New Construction:	$200.00
Remodel (Includes one (1) Plan Review, and one (1) Site Inspection):	$120.00
General HVAC/Mechanical (Includes one (1) Site Inspection):	$60.00
A/C Air Duct Replacement:	$120.00
Electrical Permits	
New Construction:	$200.00
Remodel (Includes one (1) Plan Review, and two (2) Site Inspections):	$180.00
General Electrical (Includes one (1) Site Inspection):	$60.00

Temporary Meter Loop (TML):	$120.00
Temporary on Permanent Set (TOPS):	$120.00
Solar Panels:	$180.00

City of Windcrest FY 2026/2027 Master Fee Schedule	
Residential Fire Permit Fees	
Fire Sprinkler System	
Installation:	$240.00
Repair:	$180.00
Plan Review:	$100.00
Revised Plan Review:	$60.00
Fire Alarm System	
Installation:	$240.00
Repair:	$180.00
Plan Review:	$100.00
Revised Plan Review:	$75.00
False Alarm Fees	
4 or 5 (within preceeding 12 months):	Citation
6 or 7 (within preceeding 12 months):	Citation
8+ (within preceeding 12 months):	Citation

City of Windcrest FY 2026/2027 Master Fee Schedule	
Misc. Residential Permits & Fees	
Oak Tree Trimming and Removal:	$5.00
Emergency/Out of Season:	$5.00
Variance/Zoning/SUP Request:	$150.00/Request
Garage Sale:	$10.00
Estate Sale:	$25.00
Swimming Pool/Hot Tub/Spa Permit (Includes one (1) Plan Review, and two (2) Site Inspections):	$180.00
Decks/Gazebos/Pergolas/Pool Decks:	$150.00
Drain Pool:	$10.00

Temporary Storage Container (Valid 30 Days):	Listed Below
Tier 1 (< 8 Ft.):	$25.00
Tier 2 (8 Ft. - 12 Ft.):	$30.00
Tier 3 (12 Ft. - 16 Ft.):	$35.00
Permit Cancellation Fee:	25% of Original Permit Cost
Non-Compliance Fee (Work started/performed without a permit):	$50.00 + 2x Original Permit Cost

City of Windcrest FY 2026/2027 Master Fee Schedule	
Commercial Permit Fees	
New Construction, Remodel, Installation, Replacement, and Demo	
$500.00 or less of total value:	$180.00
$501.00 to $2,000.00 of total value:	$250.00 + $3.05 for each hundred or fraction thereof over $500.00
$2,001.00 to $25,000.00 of total value:	$300.00 + $14.00 for each thousand or fraction thereof over $2,000.00
$25,001.00 to $50,000.00 of total value:	$391.75 + $10.10.00 for each thousand or fraction thereof over $25,000.00
$50,001.00 to $100,000.00 of total value:	$643.75 + $7.00 for each thousand or fraction thereof over $50,000.00
$100,001.00 to $500,000.00 of total value:	$993.75 + $5.60 for each thousand or fraction thereof over $100,000.00
$500,001.00 to $1,000,000.00 of total value:	$3,233.75 + $4.75 for each thousand or fraction thereof over $500,000.00
$1,000,000.00+ of total value:	$5,608.75 + $3.65 for each thousand or fraction thereof over $1,000,000.00
Fence (required for each construction site):	$60.00
Dumpster:	$25.00/Dumpster
City Engineer Plan Review & Revised Review Fee:	$475.00
Pre-Submittal Review Meeting:	$500.00/Meeting
Building Inspector Expedited Plan Review Fee:	$175.00
Buidling Inspector Plan Review & Revised Review Fee:	$175.00
Non-Compliance Fee (Work started/performed without a permit):	$100.00 + 2x Original Permit Cost

Building Inspector Consultation/Site Visit/Inspection/Re-Inspection Fee:	$60.00
Failure to Correct Fee:	Code Violation
Signs	
Permanent Sign (electric permit pulled seperately):	Listed Below
Tier 1 (≤ 144 Sq. Ft.):	$180.00
Tier 2 (144 - 400 Sq. Ft.):	$250.00
Tier 3 (> 400 Sq. Ft.):	$500.00
Temporary Sign (height not to exceed 8 ft.):	$120.00/Sign

City of Windcrest **FY 2026/2027 Master Fee Schedule**	
Commercial Trade Permit Fees	
Plumbing Permits	
New Construction:	$500.00
Repair/Replacement/Remodel:	$60.00 + Inspection Fee(s)
Gas Test:	$60.00 + Inspection Fee(s)
HVAC/Mechanical Permits	
New Construction:	$500.00
Repair/Replacement/Remodel:	$60.00 + Inspection Fee(s)
Electrical Permits	
New Construction:	$400.00
Repair/Replacement/Remodel:	$60.00 + Inspection Fee(s)
Temporary Meter Loop (TML):	$60.00 + Inspection Fee(s)
Temporary on Permanent Set (TOPS):	$60.00 + Inspection Fee(s)

City of Windcrest **FY 2026/2027 Master Fee Schedule**	
Commercial Fire Permit Fees	
Semi-Annual Inspections	
Tier 1 (0 - 9,999 Sq. Ft.):	$75.00
Tier 2 (10,000 - 49,999 Sq. Ft.):	$200.00
Tier 3 (50,000+ Sq. Ft.):	$300.00
Re-Inspection Fee:	$90.00

Fire Alarm Systems New Installation Tests	
Tier 1 (1-20 devices):	$180.00
Tier 2 (21-200 devices):	$240.00
Tier 3 (201+ devices):	$360.00
Fire Alarm Systems Remodel Tests	
Tier 1 (10 devices or less):	$60.00
Tier 2 (11-20 devices):	$90.00
Tier 3 (21-100 devices):	$180.00
Tier 4 (101-200 devices):	$240.00
Tier 5 (201+ devices):	$480.00
Fire Alarm Panel Replacement	
Per Panel:	$120.00
Sprinkler System Modification Inspections	
Tier 1 (10 sprinkler heads or less):	$60.00
Tier 2 (11-20 sprinkler heads):	$90.00
Tier 3 (21-100 sprinkler heads):	$180.00
Tier 4 (101-200 sprinkler heads):	$240.00
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	
Tier 1 (1-20 sprinkler heads):	$180.00
Tier 2 (21-200 sprinkler heads):	$240.00
Tier 3 (201+ sprinkler heads):	$360.00
Fire Protection Plan Review	
Per Review:	$100.00
Underground Fireline	
Per Inspection:	$240.00
Fixed Pipe Systems	
Fixed Pipe:	$180.00
Fixed Pipe (UL 300 Compliance):	$90.00
Gaseous Suppression Systems	

Per Inspection:	$300.00
Standpipes	
Tier 1 (1-2):	$240.00
Tier 2 (3+):	$400.00
Above Ground Storage Tank	
Per Inspection:	$180.00
Underground Storage Tank	
Per Inspection:	$270.00
Spray Paint Booths	
Per Inspection:	$300.00
Access Control Systems	
Per Inspection:	$60.00
Limited Access Security Gates & Perimeter Fencing	
Per Inspection:	$120.00
Annual State Required Daycare Inspection	
Per Inspection:	$-
Permit for Work Government by NFPA 58	
Per Inspection:	$75.00
Fire Watch	
Per Person (Minimum 2 hours):	$75.00
Tents and Membranes	
Per Inspection:	$75.00
Hydrant Flow Test	
Per Inspection:	$125.00
False Alarm Fees	
4 or 5 (within preceeding 12 months):	Citation
6 or 7 (within preceeding 12 months):	Citation
8+ (within preceeding 12 months):	Citation

City of Windcrest **FY 2026/2027 Master Fee Schedule**	
Misc. Commercial Permits & Fees	
Oak Tree Trimming and Removal:	$15.00

Emergency/Out of Season:	$15.00
Contractor Registration Fee (Annual):	$25.00
Business Registration Fee (Annual):	$10.00 + Semi-Annual Fire Inspection Fee(s)
Variance/Zoning/SUP Request:	$150.00/Request
Certificate of Occupancy & Replacement Fee (Includes one (1) Building Inspector and one (1) Fire Marshal Inspection):	$120.00
Certificate of Occupancy & Replacement Fee (Includes one (1) Health Inspection):	$95.00
Certificate of Occupancy Re-Inspection Fees:	Listed Below
Building Inspector:	$120.00
Fire Marshal:	$120.00
Health Inspector:	$95.00
City Official Consultation/Site Visit/Re-Inspection/Conference Call Fee:	Listed Below
Building Inspector:	$60.00
Fire Marshal:	$60.00
Health Inspector:	$95.00
Temporary Storage Container (30 day expiration):	Listed Below
Tier 1 (up to 10 Ft.):	$100.00
Tier 2 (10-25 Ft.):	$150.00
Tier 3 (25-40 Ft.):	$200.00
Permit Cancellation Fee:	50% of Original Permit Cost or 50% of All Paid Fees (whichever is higher)

City of Windcrest **FY 2026/2027 Master Fee Schedule**	
***Civic Center Rental Rates**	
Weekday Packages (Monday-Friday):	Listed Below
Non-Resident:	$1,800.00 + Optional Services Fee(s)
Resident:	$1,000.00 + Optional Services Fee(s)
Civic Group (Must be registered with City):	$25.00/Meeting + Security Fee (if applicable) $50.00/Fundraiser + Security Fee (if applicable)
School/Church (Must be within City Jurisdiction):	$1,000.00 + Optional Services Fee(s)
Weekend Packages (Saturday, Sunday, & Holidays):	Listed Below
Non-Resident:	$2,400.00 + Optional Services Fee(s)

Resident:	$1,400.00 + Optional Services Fee(s)
Civic Group (Must be regsitered with City):	$25.00/Meeting + Security Fee (if applicable) $50.00/Fundraiser + Security Fee (if applicable)
School/Church (Must be within City Jurisdiction):	$1,400.00 + Optional Services Fee(s)
A la Cart Services	
Additional Hours (Non-Resident):	Listed Below
Weekday (Monday - Friday):	$275.00/Hour
Weekend (Saturday - Sunday):	$350.00/Hour
Additional Hours (Resident):	Listed Below
Weekday (Monday - Friday):	$150.00/Hour
Weekend (Saturday - Sunday):	$200.00/Hour
Linens (Includes one (1) table cover and eight (8) chair covers):	$40.00/Table $1.50/Additional Chair
**Security (Required if alcohol on-site):	$85.00/Hour
Staff Table/Chair Set-Up:	$30.00/Hour
AV System:	$50.00/Event
Indoor Uplighting:	$100.00/Event
Indoor Backdrop:	$150.00/Event
***Events must end by 11:00 PM, renters and guests need to vacate no later than midnight.**	
**** Officer must be paid to be on-site from event start until one (1) hour after the event. (four (4) hour minimum)**	

City of Windcrest FY 2026/2027 Master Fee Schedule	
Vehicle Storage Fees	
Deposit:	$50.00
Small (8'x15'):	$390.00
Medium (10'x20'):	$585.00
Large (12'x33'):	$780.00
With Electricity:	$975.00
Extra Large (12'x40'):	$1,200.00
With Electricity:	$1,200.00
Replacement/Additional Key:	$25.00/key

City of Windcrest FY 2026/2027 Master Fee Schedule	
Food Establishment Fees	
Retail Food Establishments and Food Stores	Listed Below
1-3 Employees	$100.00
4-6 Employees	$200.00
7-10 Employees	$300.00
11-20 Employees	$400.00
21+ Employees	$500.00
Mobile Food Units	$200.00
Temporary Retail Food Establishments	Listed Below
Single Event Permit	$52.00
Multiple Event Permit	$200.00

City of Windcrest Sanitation Rates

Type	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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
Residential 6 Month Rate	143.72	148.85	160.80	169.47	177.66	184.76
Residential Sales Tax	11.86	12.28	13.27	13.98	14.66	15.24
Total Residential 6 months Bill	155.58	161.13	174.07	183.45	192.31	200.01

Commercial Small Container MSW Services

		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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
2yd*	1	119.28	123.08	132.93	140.09	146.86	152.73
	2	217.62	225.39	243.42	256.54	268.93	279.69
	3	316.32	327.62	353.83	372.90	390.91	406.55
	4	415.00	429.82	464.20	489.22	512.85	533.37
	5	513.75	532.09	574.66	605.63	634.89	660.28
	6	612.46	634.32	685.07	721.99	756.87	787.14
		-	-				
3yd*	1	130.38	135.03	145.84	153.70	161.12	167.56
	2	238.76	247.28	267.06	281.46	295.05	306.86
	3	347.05	359.44	388.19	409.12	428.88	446.03
	4	455.33	471.58	509.31	536.76	562.68	585.19
	5	563.60	583.72	630.42	664.40	696.49	724.35
	6	671.85	695.83	751.50	792.00	830.26	863.47
		-	-				
4yd*	1	142.05	147.12	158.89	167.46	175.55	182.57
	2	259.92	269.20	290.73	306.40	321.20	334.05
	3	377.74	391.23	422.53	445.30	466.81	485.48
	4	495.65	513.34	554.41	584.29	612.51	637.02
	5	613.43	635.33	686.16	723.14	758.07	788.39
	6	731.32	757.43	818.02	862.11	903.75	939.90
		-	-				
6yd*	1	196.43	203.44	219.72	231.56	242.74	252.45
	2	346.96	359.35	388.10	409.01	428.77	445.92
	3	498.08	515.86	557.13	587.16	615.52	640.14
	4	616.42	638.42	689.50	726.66	761.76	792.23
	5	721.92	747.70	807.51	851.04	892.14	927.83
	6	890.35	922.14	995.91	1,049.59	1,100.28	1,144.30
			-				
8yd*	1	232.65	240.95	260.23	274.26	287.50	299.00
	2	395.23	409.34	442.09	465.92	488.42	507.96
	3	552.95	572.69	618.50	651.84	683.32	710.66
	4	685.00	709.45	766.21	807.51	846.51	880.37
	5	875.36	906.61	979.14	1,031.91	1,081.75	1,125.02
	6	1,051.66	1,089.20	1,176.34	1,239.75	1,299.63	1,351.61
	7		1,228.10	1,326.35	1,397.84	1,465.35	1,523.97
			-				
10yd*	1	305.04	315.93	341.21	359.60	376.97	392.05
	2	485.81	503.15	543.40	572.69	600.35	624.37
	3	671.69	695.67	751.32	791.81	830.06	863.26
	4	853.38	883.85	954.56	1,006.01	1,054.60	1,096.78
	5	1,039.30	1,076.41	1,162.52	1,225.18	1,284.35	1,335.73
	6	1,220.96	1,264.55	1,365.71	1,439.33	1,508.84	1,569.20

Commercial Small Container Recycle Services

		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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
2yd*	1	119.28	123.08	132.93	140.09	146.86	152.73
	2	217.62	225.39	243.42	256.54	268.93	279.69
	3	316.32	327.62	353.83	372.90	390.91	406.55
		-	-				
4yd*	1	142.05	147.12	158.89	167.46	175.55	182.57
	2	259.92	269.20	290.73	306.40	321.20	334.05
	3	377.74	391.23	422.53	445.30	466.81	485.48
		-	-				
6yd*	1	196.43	203.44	219.72	231.56	242.74	252.45
	2	346.96	359.35	388.10	409.01	428.77	445.92
	3	498.08	515.86	557.13	587.16	615.52	640.14
			-				
8yd*	1	232.65	240.95	260.23	274.26	287.50	299.00
	2	395.23	409.34	442.09	465.92	488.42	507.96
	3	552.95	572.69	618.50	651.84	683.32	710.66
			-				

All Commercial Small Container - Extra Lift	77.22	81.38	85.31	88.73
All Commercial Small Container - Extra Yards	43.20	45.53	47.73	49.64
All Commercial Small Container - Delivery Fee	29.70	31.30	32.81	34.13
All Commercial Small Container - Removal & Exchange Fee	29.70	31.30	32.81	34.13
Commercial Recycling Contamination (Recycle Services Only)	162.00	170.73	178.98	186.14
- (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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
Size	Freq		Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
2yd*	1		198.53	214.41	225.97	236.88	246.36
	2		371.54	401.26	422.89	443.31	461.05
	3		522.30	564.08	594.49	623.20	648.13
	4		640.99	692.27	729.58	764.82	795.41
	5		737.42	796.41	839.34	879.88	915.07
	6		808.33	872.99	920.05	964.49	1,003.07

			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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
Size	Freq		Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
6yd*	1			481.01	506.93	531.42	552.67
	2			900.14	948.65	994.47	1,034.25
	3			1,265.40	1,333.60	1,398.02	1,453.94
	4			1,552.95	1,636.65	1,715.70	1,784.33
	5			1,786.60	1,882.89	1,973.84	2,052.79
	6			1,958.37	2,063.93	2,163.61	2,250.16

Industrial Permanent Rolloff Services

		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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
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	493.93	511.56	552.49	582.26	610.39	634.80
30yd*	open top haul container	740.89	767.34	828.73	873.40	915.58	952.21
40yd*	open top haul container	987.86	1,023.12	1,104.97	1,164.53	1,220.78	1,269.61
						-	-
30yd*	Industrial Permanent	740.89	767.34	828.73	873.40	915.58	952.20
40yd*	Industrial Permanent	987.86	1,023.13	1,104.98	1,164.53	1,220.78	1,269.61
Delivery Fee -				135.00	140.00	140.00	140.00
False Alarm & Relocate Fee - per false alarm or relocation				135.00	140.00	140.00	140.00
Excess Disposal Charges - per lb over 10 tons per load				0.0432	0.0432	0.0432	0.0432

Commercial Hand Collection

		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 CPI increase 4.83% October 1, 2025	FY2026-27 CPI increase 4.00% October 1, 2026
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
hand*	1	42.36	43.87	47.38	49.94	52.35	54.44
pick up	2	71.83	74.39	80.35	84.68	88.77	92.32

AD VALOREM TAXES ANALYSIS
ESTIMATE OF AD VALOREM TAX REVENUE
AND DISTRIBUTION OF COLLECTIONS
BASED ON 2026 PRELIMINARY TOTALS 6/12/2026

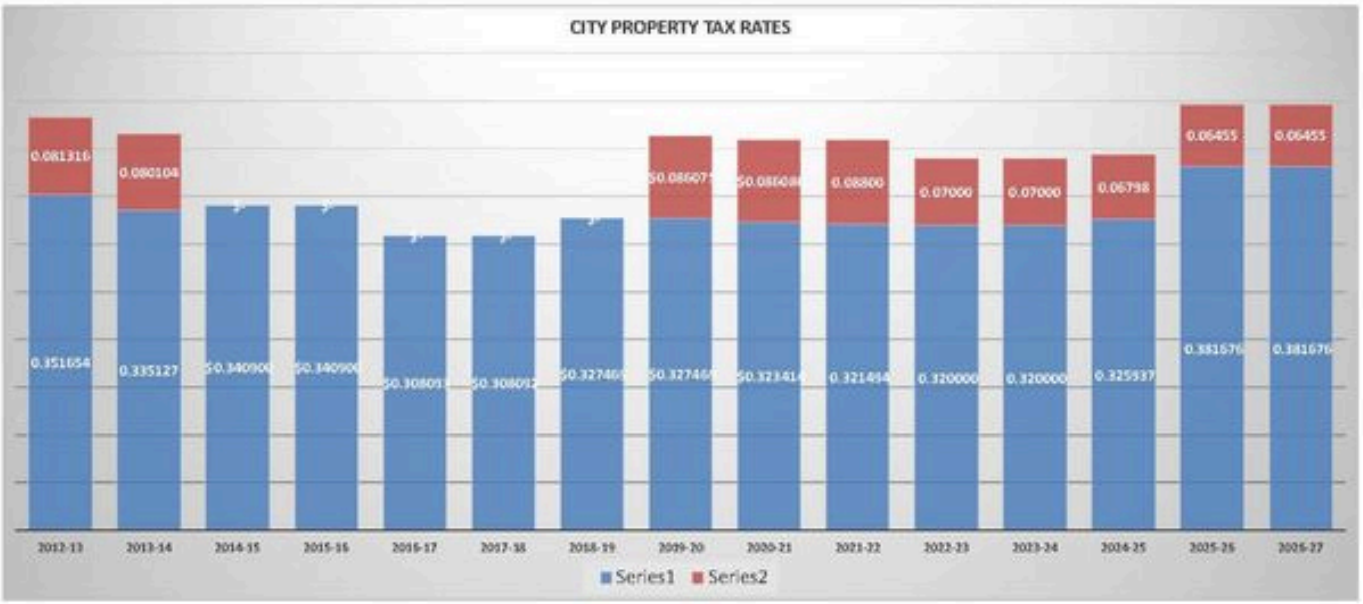
	Operating and Mainteance	Debt Service	Total
Taxable Assessed Valuation	$801,667,563	$801,667,563	$801,667,563
Total Under ARB	$179,099,012	$179,099,012	$179,099,012
Assumed 50% Collections Under ARB	$89,549,506	$89,549,506	$89,549,506
Less TIF	$0	$0	$0
Net Taxable Assessed Valuation	$980,766,575	$980,766,575	$801,667,563
Net Taxable Assessed Valuation less assumed 50% Assumed Collections	$891,217,069	$891,217,069	$712,118,057
Proposed Tax Rate of $100 Valuation	0.381676	0.06455	0.446226
Gross Revenue from Taxes	$3,401,562	$633,085	$3,177,656
Estimated Percent of Collections	99%	99%	
Estimated Funds from Tax Levy	$3,367,546	626,754.00	$3,994,300

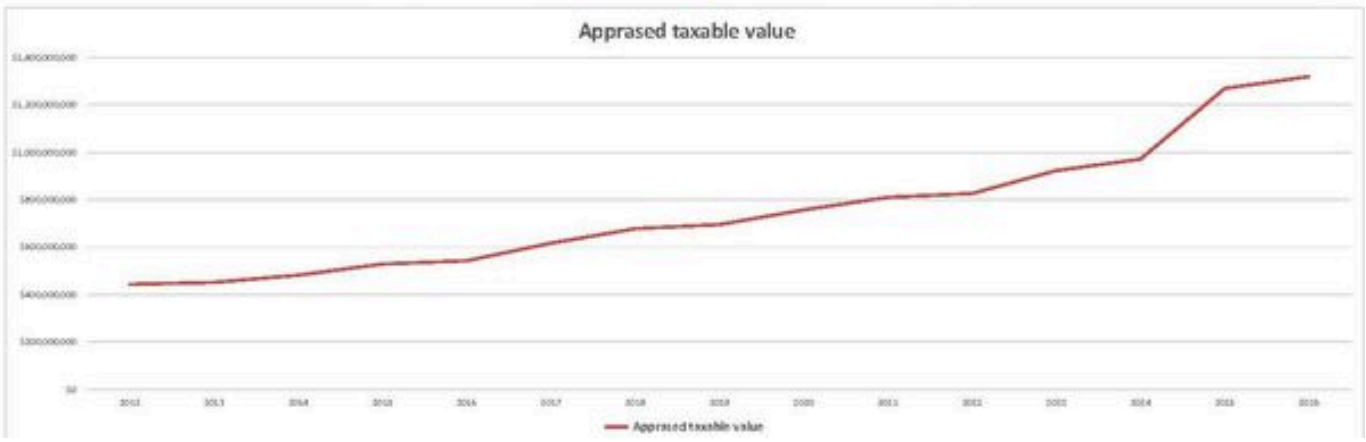
PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS

	% of Total	Tax Rate	Collections
General Fund (Operations and Maintenan	84.31%	0.381676	$3,367,546
Debt Service (Interest & Sinking)	15.69%	0.064550	626,754
Total	100.00%	0.446226	$3,994,300

COMPARISON OF PREVIOUS YEARS TAX RATES AND PROPERTY VALUE ANALYSIS

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General Fund (Operations & Maintenanc	0.327469	0.323414	0.321494	0.320000	0.320188	0.325937	0.381676	0.381676
Debt Service (Interest & Sinking)	0.086075	0.08608	0.08800	0.07000	0.06798	0.06798	0.06455	0.06455
Total	**0.413544**	**0.409494**	**0.409494**	**0.390000**	**0.388171**	**0.393917**	**0.446226**	**0.446226**





Executive Summary

Fiscal Year 26-27

General Fund Revenues

		Approved/Original FY 25-26 Budget	Proposed FY 26-27 Budget	%(+/-)
Revenues		$11,605,085	$11,792,064	1.6

Proposed FY 26–27 revenues have exceeded the budgeted FY 25-26 number by approximately 1.6%. This increase is primarily due to the increase in Sales Tax (01-4115) and Sales Tax Ad Valorem TTX Offset (01-4116) revenues. The projected Sales Tax revenue will increase by approximately 5%. A revenue shortfall in FY 24–25 was 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 26-27 proposed budget, $901,991 is designated to reduce the property tax rate, which is approximately equals to $0.09 cents.

The CPS Energy franchise fee is projected to increase by 6.4%. These changes in revenues are based on the consumption fluctuation from year to year. Court Fines (01-4310) are projected to increase by approximately 4.3%; Building Permit Fees (01-4409), Civic Center fees (01-4430) are projected to stay flat; 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 27–28 to $125,000. The use of an unrestricted fund balance of the amount of $151,192 was authorized by the City Council to fund Fire apparatus and was approved in FY24–25. Overall, proposed FY 26–27 revenues exceeded budgeted FY 25–26 revenues by $186,979 or 1.6%. For more detailed information, please refer to the proposed FY 26-27 Budget report.

General Fund Expenditures

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Admin	$436,228	$439,076	0.7

The proposed FY 26-27 Administration department expenses increased by approximately 0.7%. Personnel costs decreased approximately 2%. Insurance increase that was not factored into the proposed budget. Operating expenditure increased by 22.2% or $11,000 primarily due to election costs. For more detailed information, please refer to the Proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Police	$3,034,408	$3,339,408	10.1

The proposed FY 26-27 Police department expenses increased by approximately 10.1%. Personnel costs increased 11.2% due to a 2% yearly evaluation increase and unfreezing 4 full time employee positions. The insurance increase was not factored in the proposed budget. Three full-time equivalent positions were transferred in FY 24-25 from Windcrest Crime Control Prevention District (WCCPD) to provide financial relief due to the revenue shortfalls. There are 24 sworn in FTE's and 7 civilian positions budgeted in department 502. There is a total of 31 budgeted FTEs. There is a decrease in proposed FY 26-27 operating expenditures of approximately 6.6%. For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Fire	$1,733,301	$1,935,426	11.7

The proposed FY 26-27 Fire department expenses increased by approximately 11.7%. Personnel costs increased 10.1% due to a 2% yearly evaluation step increase and reclassification of 3 fte's to Lieutenants. The insurance increase was not 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 17.5%. or $63,200.00. For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Special Services	$282,942	$289,520	2.3

The proposed FY 26-27 Special services expenses increased by approximately 2.3%. The main increases are in the following line items: 2% yearly evaluation increase, and 01-504-630. Legal Advertising increased $4,000. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Parks	$273,500	$268,000	2

The proposed FY 26-27 Parks and Recreation department expenditures have decreased by approximately 2% or $5,500. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Fleet Mechanic	$257,430	$264,584	2.8

The proposed FY 26-27 Fleet Mechanic expenditure increased by approximately 2.8%. Personnel costs increased 2.6% due to a 2% yearly evaluation step increase. The insurance increase was not factored into the proposed budget. The operating expenditure increased by 2.7% or $5,000. The line items 01-507-540 Vehicle Fuel increased by $5,000.00. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Court	$623,364	$617,758	-0.9

The proposed FY 26-27 department expenses decreased by approximately 0.9%. Personnel costs decreased 0.1% due to a 2% yearly evaluation step increase, insurance increase was not factored in the proposed budget compare to the previous fiscal year. The operating expenditure decreased by 3%. or $5,550. The new line-item Contract Warrant Officer 01-508-166 was added in fiscal year 22-23 to pay for the contracted warrant officer. For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Facility Division	$180,000	$180,000	0.00

The proposed FY 26-27 Facility Division department expenses did not change from the previous fiscal year. For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Civic Center	$340,857	$344,549	1.1

The proposed FY 26-27 Civic Center expenses increased by approximately 1.1%. Personnel costs increased 1.5% due to the combination of reasons. The change in the personnel, a 2% yearly evaluation step increase and the insurance increase were not factored into the proposed budget compared to the previous fiscal year. There are no increases in operating expenditure. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Contract Services	$1,314,372	$1,063,548	19.1

The proposed FY 26-27 Contract Services department expenses overall decreased by approximately 19.1% due to the various increases and decreases in line items such as: Special Legal Fees line item 01-514-255 decreased by 23.6%, and Records Management line item 01-514-403 increased by 8.95%. 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 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Tech Support	$444,119	$432,050	-2.7

The proposed FY 26-27 Tech Support department overall decreased by approximately 2.7% due to the line item 01-515-460 Copier Contract. For more detailed information please refer to the proposed FY 26-27.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Public Works	$907,584	$906,190	-0.2

The proposed FY 26-27 Public Works expenditure decreased by approximately 0.2%. Personnel costs decreased due to a combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase was not factored in the proposed budget. For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Animal Control	$491,893	$414,251	-15.8

The proposed FY 26-27 Animal Control expenditure decreased by approximately 15.8%. Personnel costs increased 0.7% due to the combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and the insurance increase was not factored in the proposed budget. The decrease in operating expenditures of in line-item Vet/Impounding/Shelter and Impounding/Shelter. For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Code Enforcement	$77,112	$100,140	29.9

The proposed FY 26-27 Code Enforcement expenses increased by approximately 29.9%. Personnel costs increased 24% due to the change in personnel, the insurance increase was not factored in the proposed budget. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Finance	$441,288	$448,645	1.7

The proposed FY 26-27 Finance department expenses increased by approximately 1.7%. Personnel costs increased due to a combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were not factored into the proposed budget compared to the previous fiscal year. The increases in operating expenditure of 1% were accounted for in the following line items: 01-520-120 Dues and Subscription increased by $500.00, 01-520-130 Bonds and Training increased by $500, and 01-520-420 Office Supplies increased by $1,000.00 For more detailed information please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
City Manager	$254,274	$221,381	-12.9

The proposed FY 26-27 City Manager department expenses decreased by approximately 12.9% due to the new hire. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Pool	$2,500	$2,500	0.00

The proposed FY 26-27 Pool department does not contain any changes. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Post Office	$85,779	$85,497	-0.3

The proposed FY 26-27 Post Office department expenses decreased by approximately 0.3%. Personnel costs decreased by 0.3% due to insurance increases which were not factored in the proposed budget. There are no increases in operating expenditure. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Human Resources	$152,500	$73,000	-52.1

The proposed FY 26-27 Human Resources department expenses decreased by approximately 52.1%. There is a $1,000 increase in line 01-528-130 due to a service cost increase. The line item 01-528-141 was not budgeted due to the change in the payroll software and resulted in $80,000 savings. This department includes the HRA reimbursement account that was budgeted at the same level as in FY 25-26. For more detailed information, please refer to the proposed FY 26-27 Budget report.

	Approved/Original FY 25-26 Budget	Approved FY 26-27 Budget	%(+/-)
Capital	$268,049	$311,964	16.4

The proposed FY 26-27 Capital department expenses increased by 16.4%. 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 26-27 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 25-26-year end General Fund projections and the proposed FY 26-27 General Fund budget, the Fund Balance is projected to increase by approximately $54,578 with the projected FY26-27 fund balance $6,395,989. 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 25–26, the restricted fund balance is projected to be $2,595,837.75 ($10,383,351 x 25% = $2,595,837.75). That leaves $3,745,573.25 ($6,341,411-$2,595,837.75 = $3,745,57.25) 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 26-27 end fund balance of $6,395,989 equals 55.98% or 6.72 months of operating expenditure. An unrestricted fund balance of $3,388,416.25 represents approximately 29.66% or 3.56 months of operating

expenditure.

Garbage Fund. The proposed FY 26–27 revenues are budgeted for a 4% increase. The Consumer Price index increase letter was received in August 2026 and will be factored in residential and commercial consumer rates accordingly.

In FY 26–27, we continue to address and collect all delinquent accounts by working very closely with the City of Windcrest Police and Municipal Court departments.

$175,000 is allocated in the FY 26-27 budget to address the alley repairs.

In FY 25–26 and FY 26–27, $450,000 was 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 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 26–27.

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

School Crossing Guard Fund. The budgeted expenditures in FY 26-27 are for continuing the program and an effort to replace broken safety equipment around the City of Windcrest elementary school, and installation of additional bus stop locations to support the safety of our children.

Police Donation Fund. The main expenditure in the FY 26-27 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 in 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. This fund will be closed due to the changes in the Texas legislature.

Hotel/Motel Tax Fund. The main expense of $335,000 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. This transfer and allocation of these funds are reviewed by the city auditor and the city attorney on an annual basis.

Debt Service Fund. Debt service fund accounts for the money required to cover the payment of interest and principal on the debt. The FY 26–27 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.

Capital projects streets Fund. 2026 Street maintenance project will be completed at the end of FY 25–26.

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

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 Proposal: “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 year 2026-2027, the City of Windcrest will be scheduling strategic plan workshops. A planning team will be made up of individuals appointed by the City Council. A few of many areas and items that will be discussed are 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 the 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 2026-2027.
- 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.

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Windcrest Comprehensive Plan - Schedule

	MONTHS																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Phase 1: Project Management	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Trip 1 (2.5 days):		*																
Phase 2: Inventory & Analysis	■	■	■	■														
Phase 3: Community Engagement	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			
Trip 2 (2.5 days):				*														
Phase 4: Content Development					■	■	■	■	■	■	■							
Trip 3 (1.5 days):									*									
Phase 5: Draft Plan Development												■	■	■	■	■		
Trip 4 (1 day):															*			
Trip 5 (.5 day):																*		
Phase 6: Adoption																	■	■
Trip 6 (.5 day):																		*

*timeline begins at virtual kickoff meeting

MRB Group

Elevating Communities

Phase 1 – Project Management (from start to finish of project)

MRBGroup.com

Project Setup & Ongoing Project Management

- Conduct **virtual** kickoff (internal with City staff) to confirm roles, decision-making, communications, and schedule
- Issue formal data request so work can begin
- Provide ongoing project management with biweekly **virtual** coordination meetings (30 min every 2 weeks) & related activities (agendas, materials, itineraries, suggested messaging, slide decks, summaries)

Steering Committee Support

- Provide best-practice guidance for Committee formation and operation

Trip 1 — Orientation & Early Engagement

- Conduct meet-and-greet with Steering Committee and Council
- Steering committee orientation
- Staff meet-and-greet
- Key sites tour with staff
- Time on our own – research & photography
- Show & tell session for public
- Community pop-up

MRB Group

Elevating Communities

Phase 1 – Project Management: Deliverables

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- Formal data request (for assembly & response by client – documents, data points, GIS shapefiles, maps, photos, etc.)
- Suggested outline for project page on City's website
- Calendar with key project dates for finalization
- Recurring invite for biweekly coordination virtual meeting (staff & consultant)
- Trip 1 materials: itinerary, draft press release, draft social media announcement, slide deck(s)
- Trip 1 summary covering all in-person activities and key takeaways from the trip
- Periodic social media drafted language/ideas for engagement posts, informational updates for City to post on City's website (throughout project)

Phase 2 – Inventory & Analysis (months 1-4)

MRBGroup.com

Data Collection & Community Profile

- Collect and analyze demographic & market data, land use patterns
- Review adopted plans, policies, studies, and background materials
- Prepare community profile and draft plan outline with key implications

Land Use & Technical Analysis

- Evaluate existing land use patterns and development characteristics
- Develop working future land use categories and draft future land use map
- Prepare supporting thematic maps (parks and trails, transportation, public facilities)
- Produce buildout scenarios and graphics illustrating potential outcomes
- Document demographic and market findings with tables and narrative

Stakeholder & Community Input

- Prepare community survey instrument and stakeholder interview questions for City review
- Coordinate and conduct **virtual** interviews with ten community stakeholders
- Prepare written summary of interview themes


Phase 2 – Inventory & Analysis: Deliverables
MRBGroup.com
• Drafted community survey instrument
• Draft questions for stakeholder interviews
• Community profile
• Demographic & market analysis
• Facilities analysis
• Land use analysis
• Draft maps – parks/trails, transportation, facilities
• Drafted future land use categories
• Identification of catalytic properties (up to 4)
• Suggested data inputs for buildout scenario
• Draft plan outline
• Interview summary


Phase 3 – Community Engagement (months 1-15)
MRBGroup.com
Engagement Preparation & Facilitation
• Summarize key themes and areas of alignment, document outcomes to inform plan direction
• Virtual Steering Committee meeting
Trip 2 — In-Person Engagement
• Focus group meetings (4), Council check-in, Steering Committee meeting, informal media briefing, public open house, walking tour
Branding & Messaging Guidance
• Review existing City branding materials, & virtual interviews with staff and Council representatives
• Prepare branding principles and messaging guidance
• Provide conceptual logo/visual recommendations (advisory only)
Wayfinding & Catalytic Site Input
• Review existing signage and identify gaps, & develop preliminary wayfinding concepts aligned with branding
• Identify priority wayfinding locations, & facilitate discussions on catalytic site opportunities
Integration with Plan Development
• Apply engagement findings to concept development and early drafting

Phase 3 – Community Engagement: Deliverables

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- Trip 2 materials: itinerary, draft press release, draft social media announcement, slide deck(s)
- Draft questions for focus groups
- Draft questions for virtual catalytic site interviews
- Focus group summary
- Interview summary
- Trip 2 summary covering all in-person activities and key takeaways from the trip
- Virtual steering committee materials
- Virtual steering committee meeting summary
- Brand messaging recommendations and findings
- Wayfinding design standards recommendations and findings
- Underutilized properties analysis

Phase 4 – Content Development (months 5-11)

MIGGroup.com

Plan Drafting & Production

- Develop detailed plan text and policy content, document layout & structure
- Prepare graphics, maps, and diagrams, synthesize technical findings and community input

Ongoing Stakeholder Review

- **Virtual** focus groups (4), **virtual** Steering Committee meeting, **virtual** Council check-in
- Document feedback and refine draft accordingly

Trip 3 — Draft Plan Engagement

- Public interactive open house, research & photography, informal media briefing, P&Z land use meeting

Plan Refinement

- Incorporate stakeholder and public feedback into the evolving draft
- Synthesize feedback virtual meetings & trip, use to refine plan draft

Phase 4 – Content Development: Deliverables

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- Trip 3 materials: itinerary, draft press release, draft social media announcement, slide deck(s)
- Draft questions for focus groups
- Virtual steering committee meeting summary
- Trip 3 summary covering all in-person activities and key takeaways from the trip
- Focus group summary

Phase 5 – Draft Plan Development (months 12-16)

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Draft Completion & Integration

- Expand and refine full plan text, & advance graphics, maps, and diagrams
- Align policies, actions, and narrative across chapters, conduct intensive internal coordination and QA/QC

Trip 4 — Public Draft Review

- Public draft show & tell session, Council check-in, steering committee meeting, informal media briefing, site visits/photos, P&Z draft plan discussion

Final Review Milestones

- Facilitate **virtual** Steering Committee review of refined draft
- Document guidance and confirm readiness for finalization
- Prepare concise public informational brochure

Trip 5 — Formal Recommendation

- P&A draft plan presentation & formal recommendation

Ongoing Plan Refinement

Phase 5 – Draft Plan Development: Deliverables

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- Trip 4 materials: itinerary, draft press release, draft social media announcement, slide deck(s)
- Trip 4 summary covering all in-person activities and key takeaways from the trip
- Virtual steering committee materials
- Virtual steering committee meeting summary
- Trip 5 materials: itinerary, draft press release, draft social media announcement, slide deck(s)
- Trip 5 summary
- Draft informational brochure to accompany plan
- Draft comprehensive plan document
- Draft cumulative engagement summary
- Draft plan high-resolution maps (PDF and GIS)

Phase 6 – Adoption (months 17-18)

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Final Plan Preparation

- Complete final plan refinements
- Ensure consistency across text, graphics, maps, and layout
- Conduct final QA/QC reviews

Adoption Support Materials

- Finalize public informational brochure
- Prepare City Council presentation materials
- Assemble final deliverables for transmittal

Trip 6 — Council Adoption

- Council adoption presentation, informal media briefing

Final Delivery of Product

- Deliver final project materials in agreed-upon formats

Phase 6 – Adoption: Deliverables

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- Trip 6 materials: itinerary, draft press release, draft social media announcement, slide deck(s)
- Final project deliverables package provided to the City following adoption including maps, comprehensive engagement summary, comprehensive plan, and informational brochure

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 27–28. The additional $450,000 transfer was necessary to balance the General fund budget.

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 2026-2027

Dept#	General Fund	FY22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count	FY26-27 Count
01-525	City Manager	1	1	1	1	1
01-504	Special Events	0.5	0.5	1.0	1	1
01-501	Administration	5	4.5	4.5	4.5	4.5
01-527	Post Office	1	1	1	1	1
01-508	Municipal Court	5.5	4	4	4	4
01-502	Police Department	28	28	28	31	31
01-519	Code Enforcement	1	1	1	1	1
01-517	Animal Control	2	2	2	2	2
01-503	Fire Department	11	13	13	13	13
01-516	Public Works	9	9	9	9	9
01-511	Civic Center	3	3	3	3	3
01-507	Fleet Division	1	1	1	1	1
01-520	Finance	4	4	4	4	4
	Total General Fund:	**72**	**72**	72.5	75.5	75.5

Dept#	WCCPD Fund	FY 22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count	FY26-27 Count
18-500	WCCPD	10	10	10	7	7
	Total WCCPD Fund:	**10**	**10**	10	7	7

Dept#	Garbage Fund	FY 22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count	FY26-27 Count
02-500	Garbage	1	1	1	1	1
	Total Garbage Fund:	**1**	**1**	1	1	1

Dept#	Contract / Seasonal	FY 22-23 Count	FY23-24 Count	FY24-25 Count	FY25-26 Count	FY26-27 Count
01-514	City Attorney	0.5	0.5	0.5	0.5	0.5
01-514	IT Support	0.5	0.5	0.5	0.5	0.5
01-501	Fire Inspector	0.5	0.5	0	0	0
01-501	Building Inspector	0.5	0.5	0.5	0.5	0.5
01-514	Food Inspector	0.5	0.5	0.5	0.5	0.5
01-508	Senior Judge	0.50	0.5	0.5	0.5	0.5
01-508	Presiding Judge	0.5	0.5	0.5	0.5	0.5
01-508	Associate Judge	0.5	0.5	0.5	0.5	0.5
01-508	Prosecutor	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
01-526	Pool Manager (S)*	0	0	1	1	1
01-526	Pool Supervisor (S)*	0	0	2	2	2
01-526	Lifeguard (S)*	0	0	16	16	16
	Total Contract/Seasonal	**5**	**5**	23.5	23.5	23.5

(S) Seasonal position

City of Windcrest Personnel Summary FY 2026-2027 - Detailed

Attachment 1-2	**Budget and plan for Municipal Services**		
Ordinance 2026____(O)	**Personnel Summary**		
Department	**Positions (General Fund)**	**Service Grade**	**FY 26 - 27 Count**
01-525	City Manager	77	1
	Total City manager		**1**
01-504	Civic Center and Events Specialist	17	1
	Total Special Services		**1**
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	Lieutenant	43	2
01-502	Sergeant	36	4
01-502	Corporal	31	6
01-502	Patrol Officer	26	11
01-502	Support Services Director	31	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 (Officer)	26	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	39	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	31	1
01-520	Accountant I/AP	31	1
01-520	Accountant I/HR	31	1
	Total Finance Department		4
	Total General Fund		**75.5**
Dept. #	**Positions (WCCPD Fund)**	**Service Grade**	**FY 26-27 Count**
18-500	Patrol Officer	26	4
18-500	Dispatcher	17	3
	Total WCCPD		**7**
Dept #	**Position (Garbage Fund)**	**Service Grade**	**FY 26-27 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 26-27**
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**

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

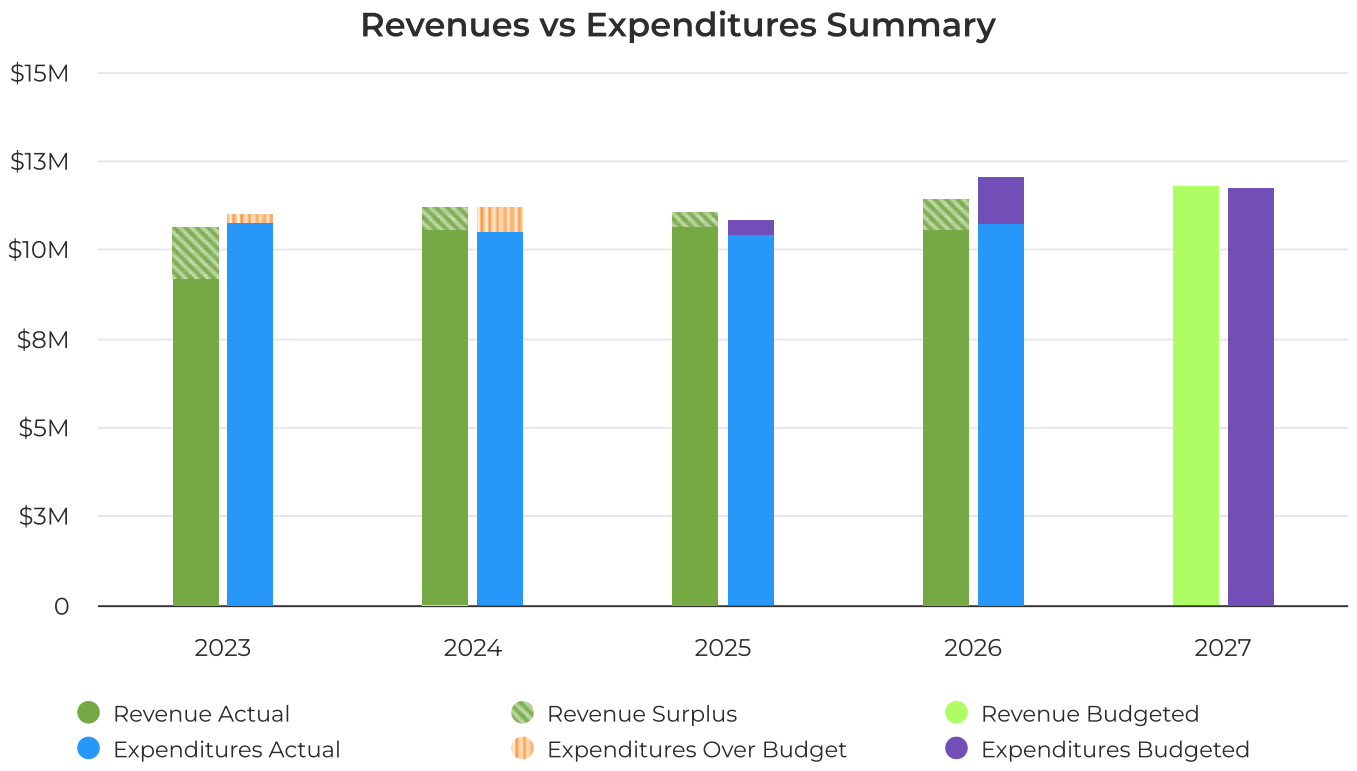
*Note: The above hourly rates apply to Fire Department personnel working 48/96 shifts.

Fund Summaries

General Fund

The City of Windcrest general fund is the primary operating fund of the city and supports the delivery of essential services. It accounts for revenues and expenditures related to day-to-day governmental operations that are not legally restricted to specific purposes. Typical services funded through the General Fund include public safety, public works, administrative services, community programs, and general government operations. Revenues are primarily derived from property taxes, sales tax, local fees, and intergovernmental aid. The General Fund plays a critical role in maintaining fiscal stability, ensuring continuity of services, and supporting the overall financial health of the municipality or county. 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, and other income/Expenses.

Summary



In the 2027 budget for the General Fund, budgeted expenditures are set at $11.7 million, representing a decrease of 1.51% compared to the 2026 budgeted expenditures of $11.9 million. This marks a slight reduction following the previous year's increase of 10.21%.

On the revenue side, the 2027 budgeted revenue is $11.8 million, which is an increase of 11.84% from the 2026 budgeted revenue of $10.5 million. This contrasts with the prior year's 1% decrease in budgeted revenue.

Overall, the 2027 budget shows a shift where revenues are budgeted to exceed expenditures by $0.1 million, reversing the previous year's position where expenditures exceeded revenues by $1.4 million. This change highlights a

significant increase in budgeted revenue alongside a modest reduction in budgeted expenditures.

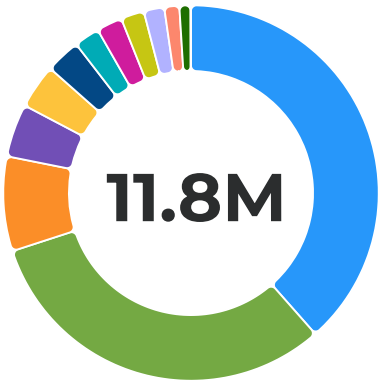
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	**$5,358,971.00**	**$4,981,520.00**	**$4,982,035.00**	**$5,614,660.00**	**$6,341,411.00**
Revenues					
Property Taxes	$2,490,232.00	$2,735,812.00	$3,331,985.00	$3,714,419.00	$3,714,419.00
Sales and Mixed Beverage Tax	$4,209,224.00	$4,096,595.00	$4,157,837.00	$4,320,489.00	$4,539,953.00
Transfers In	$125,000.00	$300,000.00	$450,000.00	$450,000.00	$450,000.00
Public Works	$260,000.00	$260,000.00	$260,000.00	$260,000.00	$260,000.00
Capital Outlay	-	$44,472.00	$25,000.00	$107,277.00	-
Income - Other	$959,505.00	-	-	-	-
Franchise Fees	$628,276.00	$569,922.00	$533,613.00	$496,371.00	$539,050.00
Investment Earnings	$280,217.00	$316,061.00	$268,022.00	$241,269.00	$260,000.00
General Government	$113,000.00	$113,000.00	$113,000.00	$113,000.00	$113,000.00
Fines and Forfeitures	$813,793.00	$888,064.00	$955,865.00	$918,765.00	$960,000.00
Misc Revenues	$186,299.00	$1,244,930.00	$251,593.00	$237,100.00	$236,100.00
Licenses and Permits	$156,029.00	$188,418.00	$207,680.00	$198,429.00	$209,150.00
Charges for Services	$353,080.00	$361,093.00	$365,380.00	$353,200.00	$354,200.00
Grants and Donations	$17,887.00	$54,240.00	$6,067.00	$5,000.00	$5,000.00
Intergovernmental Transfers	-	-	$72,436.00	-	-
Sale of PPE	-	-	$47,500.00	$19,078.00	-
Use of Fund Balance	-	-	-	-	$151,192.00
Total Revenues	**$10,592,542.00**	**$11,172,607.00**	**$11,045,978.00**	**$11,434,397.00**	**$11,792,064.00**
Expenditures					
Salaries & Benefits	$5,599,090.00	$6,183,295.00	$6,119,386.00	$6,496,203.00	$7,601,985.00
Other Expenses	$3,690,651.00	$4,731,997.00	$4,164,447.00	$3,887,149.00	$3,823,539.00
Capital Expenses	$1,680,245.00	$256,795.00	$129,375.00	$324,295.00	$311,964.00
Total Expenditures	**$10,969,986.00**	**$11,172,087.00**	**$10,413,208.00**	**$10,707,647.00**	**$11,737,488.00**
Total Revenues Less Expenditures	**-$377,444.00**	**$520.00**	**$632,770.00**	**$726,750.00**	**$54,576.00**
Ending Fund Balance	**$4,981,527.00**	**$4,982,040.00**	**$5,614,805.00**	**$6,341,410.00**	**$6,395,987.00**

Revenues by Revenue Source

FY27 Revenues by Revenue Source

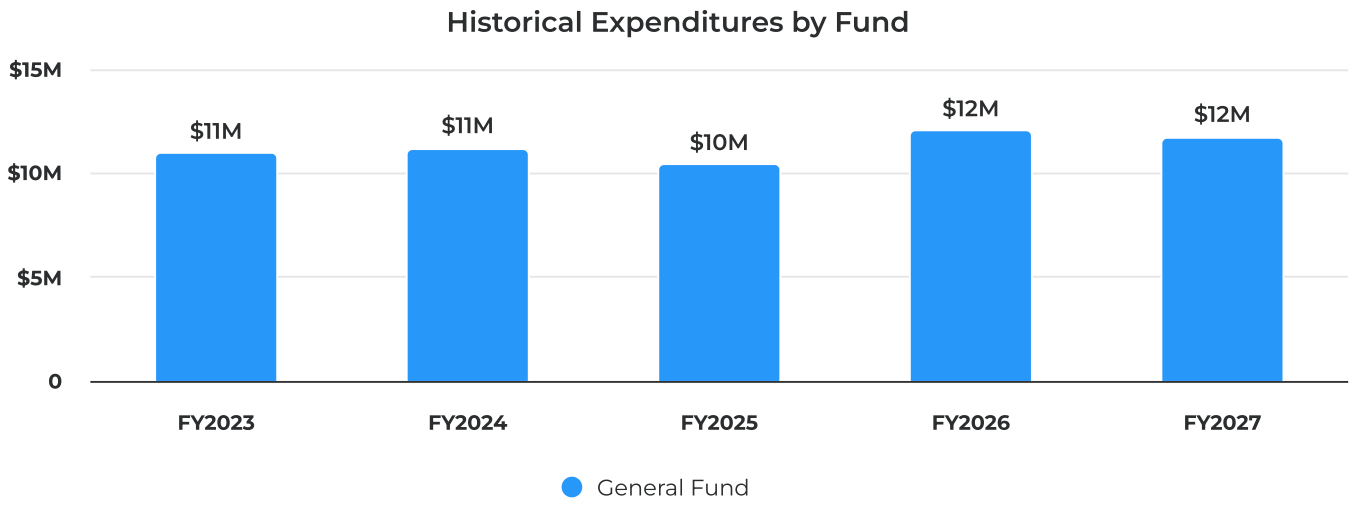


Sales and Mixed Beverage Tax	**$4,539,953**	38.50%
Property Taxes	**$3,714,419**	31.50%
Fines and Forfeitures	**$960,000**	8.14%
Franchise Fees	**$539,050**	4.57%
Transfers In	**$450,000**	3.82%
Charges for Services	**$354,200**	3.00%
Investment Earnings	**$260,000**	2.20%
Public Works	**$260,000**	2.20%
Misc Revenues	**$236,100**	2.00%
Licenses and Permits	**$209,150**	1.77%
Use of Fund Balance	**$151,192**	1.28%
General Government	**$113,000**	0.96%
Grants and Donations	**$5,000**	0.04%

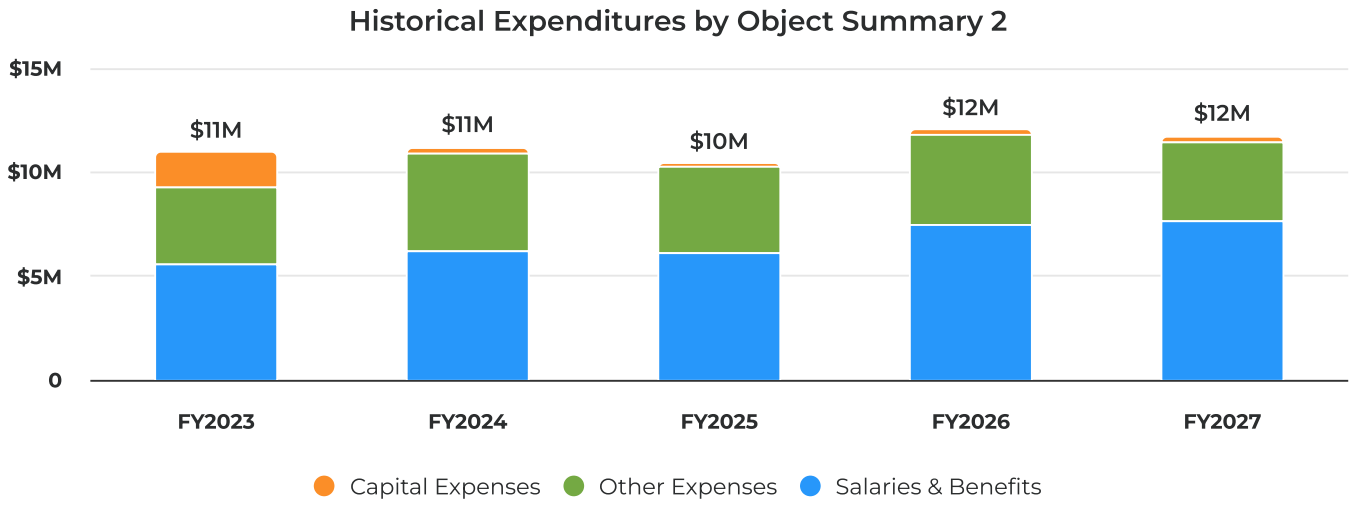
Revenues by Revenue Source

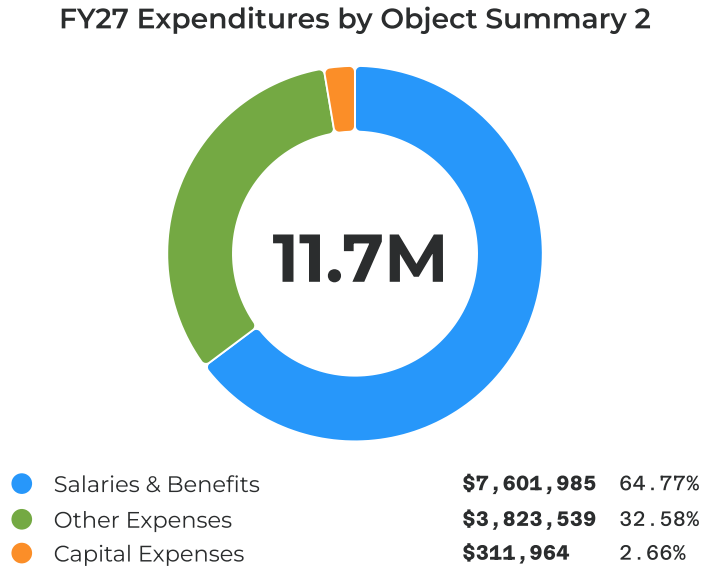
Category	FY 2026 Original	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Property Taxes	$3,714,419.00	$3,714,419.00	-
Sales and Mixed Beverage Tax	$4,265,425.00	$4,539,953.00	6.44%
Transfers In	$450,000.00	$450,000.00	-
Public Works	$260,000.00	$260,000.00	-
Capital Outlay	$107,277.00	-	-100.00%
Franchise Fees	$514,150.00	$539,050.00	4.84%
Investment Earnings	$92,500.00	$260,000.00	181.08%
General Government	$113,000.00	$113,000.00	-
Fines and Forfeitures	$918,765.00	$960,000.00	4.49%
Misc Revenues	$267,100.00	$236,100.00	-11.61%
Licenses and Permits	$217,250.00	$209,150.00	-3.73%
Charges for Services	$364,200.00	$354,200.00	-2.75%
Grants and Donations	$1,000.00	$5,000.00	400.00%
Sale of PPE	$320,000.00	-	-100.00%
Use of Fund Balance	-	$151,192.00	-
Total Revenues	**$11,605,086.00**	**$11,792,064.00**	**1.61%**

Expenditures by Fund



Expenditures by Object Summary 2

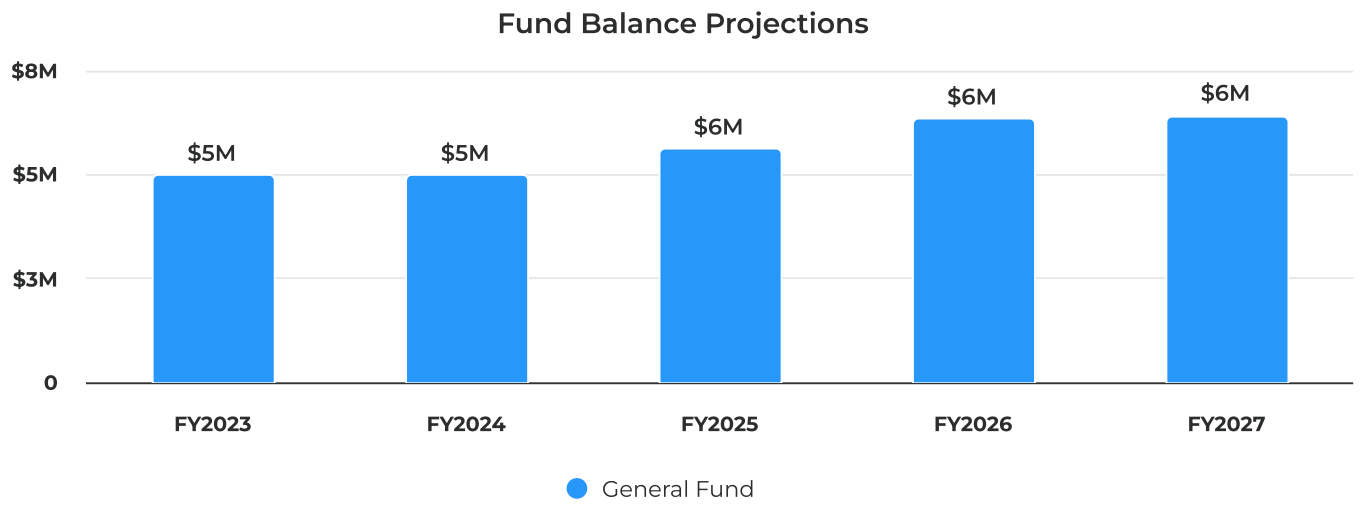




Expenditures by Object Summary 2

Category	FY 2026 Actual	FY 2026 Original	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Salaries & Benefits	$3,761,814.00	$7,154,064.00	$7,601,985.00	6.26%
Other Expenses	$2,024,249.00	$4,179,382.00	$3,823,539.00	-8.51%
Capital Expenses	$154,105.00	$268,049.00	$311,964.00	16.38%
Total Expenditures	**$5,940,168.00**	**$11,601,495.00**	**$11,737,488.00**	**1.17%**

Fund Balance



Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 ($ Change)
General Fund	$6,341,411.00	$6,395,989.00	0.86%	$54,578.00
Total Fund Balance	**$6,341,411.00**	**$6,395,989.00**	**0.86%**	**$54,578.00**

6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 22

01 -GENERAL FUND
30-CAPITAL
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
OTHER EXPENSES									
530-506	PARKS CAPITAL	0	0	0	0	0	0	0	0
530-507	FLEET CAPITAL	0	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
530-701	LEASE PURCHASE PRINCIPAL	0	0	34,257	0	0	0	0	0
530-702	LEASE PURCHASE INTEREST	0	0	12,314	0	0	0	0	0
	TOTAL OTHER EXPENSES	0	0	46,571	0	0	0	0	0
CAPITAL EXPENSES									
530-801	ADMIN CAPITAL	36,804	0	0	0	0	0	0	0
530-802	POLICE CAPITAL	47,460	0	2,763	0	0	0	0	0
530-803	FIRE CAPITAL	351,632	80,647	72,436	21,145	21,145	21,145	172,337	172,337
530-804	SPECIAL SERVICES CAPITAL	0	105,124	0	0	0	0	0	0
530-806	PARKS CAPITAL	1,059,895	13,988	18,732	114,627	0	114,627	114,627	114,627
530-810	FACILITY CAPITAL	73,156	9,790	0	0	4,246	4,246	0	0
530-811	CIVIC CENTER CAPITAL	0	33,663	24,175	107,277	100,289	107,277	0	0
530-814	CONTRACT SERVICES CAPITAL	0	0	0	0	0	0	0	0
530-815	TECH SUPPORT CAPITAL	0	0	11,269	0	6,854	52,000	0	0
530-816	PUBLIC WORKS CAPITAL	111,298	13,583	0	25,000	27,025	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	1,680,246	256,794	129,376	268,049	159,559	324,295	311,964	311,964

530-803 FIRE CAPITAL — PERMANENT NOTES:
Replace Engine 187 Bravo- 2027 will meet its lifespan-lease purchase-$104,192.42-was approved in FY24-25
Replace Brush truck (165k grant, 47k GF)-$47,000.00-approved in FY25-26
Chiefs Vehicle-Lease purchase-$21,145.00 (was approve in FY24-25)

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		1,680,246	256,794	175,946	268,049	159,559	324,295	311,964	311,964

6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 23

01 -GENERAL 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									
500-030	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		10,969,989	11,172,091	10,413,352	11,601,499	6,210,170	10,707,646	11,737,487	11,737,487
REVENUE OVER/(UNDER) EXPENDITURES		(377,451)	515	632,625	3,586	2,046,103	726,751	54,578	54,578
PROJECTED ENDING FUND BALANCE		4,981,520	4,982,035	5,614,660	5,618,247	7,660,763	6,341,411	6,395,989	6,395,989

*** END OF REPORT ***

Special Revenue Fund Description

Special Revenue Funds are maintained to account for specific revenue sources that are legally restricted to expenditures for specific functions or activities. The legal restrictions are imposed by the State Statute or Constitution. City Council Resolution Funds included in the special revenue funds category that are non-major are described below.

Assets Seizure and Forfeitures (Federal) Fund – used to account for revenues provided by police seizures restricted by the Federal government to provide crime prevention and detection.

School Crossing Guard Fund – used to account for revenues restricted by the State to provide for school crossing guards and maintenance of school zones.

Police Donations Fund – used to account for donations provided for police protection within the City.

Assets Seizure and Forfeitures (State) Fund – used to account for revenues provided by police seizures restricted by the State government to provide crime prevention and detection.

Police Education and Training Fund – used to account for L.E.O.S.E. funds received from the State to be used for police education and training.

Court Technology Fund – used to account for fees assessed for the purpose of improving technology. Building Security Fund – used to account for fees assessed for providing security to City facilities.

Court Building Security Fund — used to account for fees assessed for providing security to City facilities.

Hotel-Motel Tax Fund – used to account for hotel occupancy taxes. These taxes may be used only to promote tourism and the convention and hotel industry.

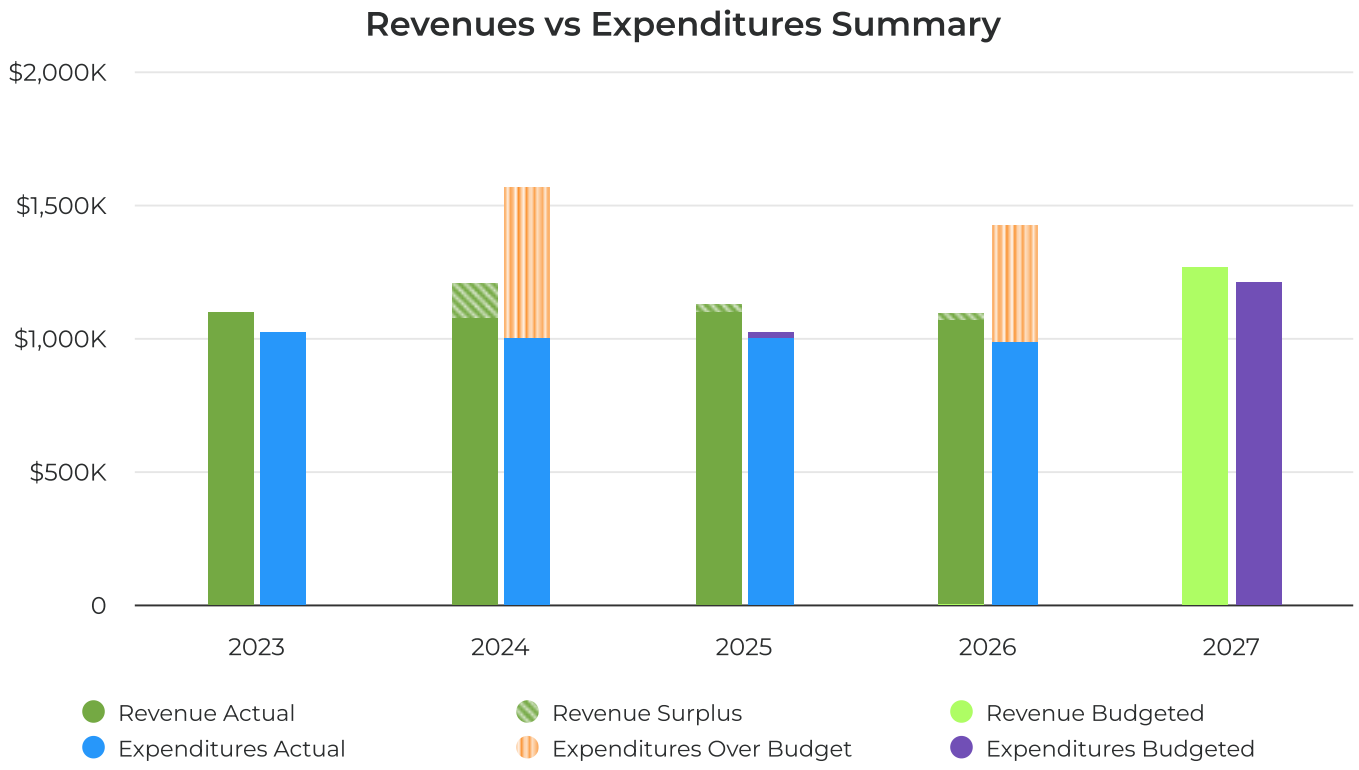
Debt Service Fund – used for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term obligations of governmental funds.

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

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

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

Summary


Revenues vs Expenditures Summary
$2,000K
$1,500K
$1,000K
$500K
0
2023
2024
2025
2026
2027
Revenue Actual
Expenditures Actual
Revenue Surplus
Expenditures Over Budget
Revenue Budgeted
Expenditures Budgeted

Comprehensive Fund Summary

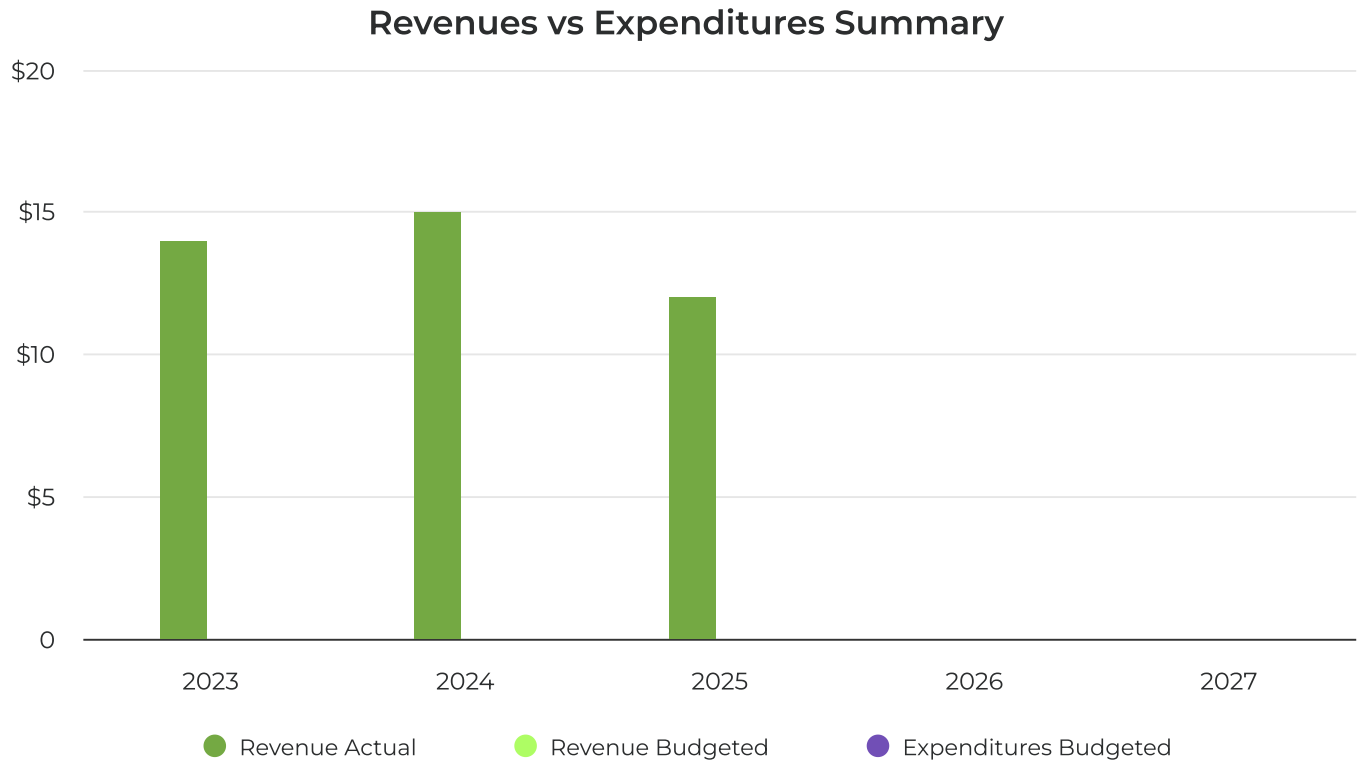
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$989,594.02**	**$1,069,851.01**	**$712,080.00**	**$837,433.00**	**$837,433.00**	**$505,682.00**
Revenues						
Property Taxes	$621,271.00	$661,698.00	$691,027.00	$665,000.00	$665,000.00	$665,000.00
Occupancy Taxes	$344,473.00	$344,431.00	$332,938.00	$323,161.00	$335,000.00	$345,419.00
Income - Other	-	$24,613.00	$11,059.00	-	$8,500.00	-
Franchise Fees	$13,052.00	$11,314.00	$9,733.00	$13,700.00	$9,000.00	$13,700.00
Investment Earnings	$46,652.00	$33,984.00	$11,094.00	$14,561.00	$11,661.00	$11,435.00
Fines and Forfeitures	$51,626.00	$53,017.00	$54,076.00	$53,270.00	$43,374.00	$53,270.00
Grants and Donations	$22,795.00	$76,427.00	$17,395.00	$10,843.00	$18,293.00	$175,989.00
Total Revenues	**$1,099,869.00**	**$1,205,484.00**	**$1,127,322.00**	**$1,080,535.00**	**$1,090,828.00**	**$1,264,813.00**
Expenditures						
Other Expenditures	$29,778.00	$28,237.00	$18,414.00	$27,500.00	$27,630.00	$28,000.00
Other Expenses	$958,900.00	$1,062,027.00	$983,550.00	$1,067,452.00	$1,081,937.00	$995,175.00
Capital Expenses	$30,933.00	$472,995.00	-	-	$313,012.00	$188,000.00
Total Expenditures	**$1,019,611.00**	**$1,563,259.00**	**$1,001,964.00**	**$1,094,952.00**	**$1,422,579.00**	**$1,211,175.00**
Total Revenues Less Expenditures	**$80,258.00**	**-$357,775.00**	**$125,358.00**	**-$14,417.00**	**-$331,751.00**	**$53,638.00**
Ending Fund Balance	**$1,069,852.02**	**$712,076.01**	**$837,438.00**	**$823,016.00**	**$505,682.00**	**$559,320.00**

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

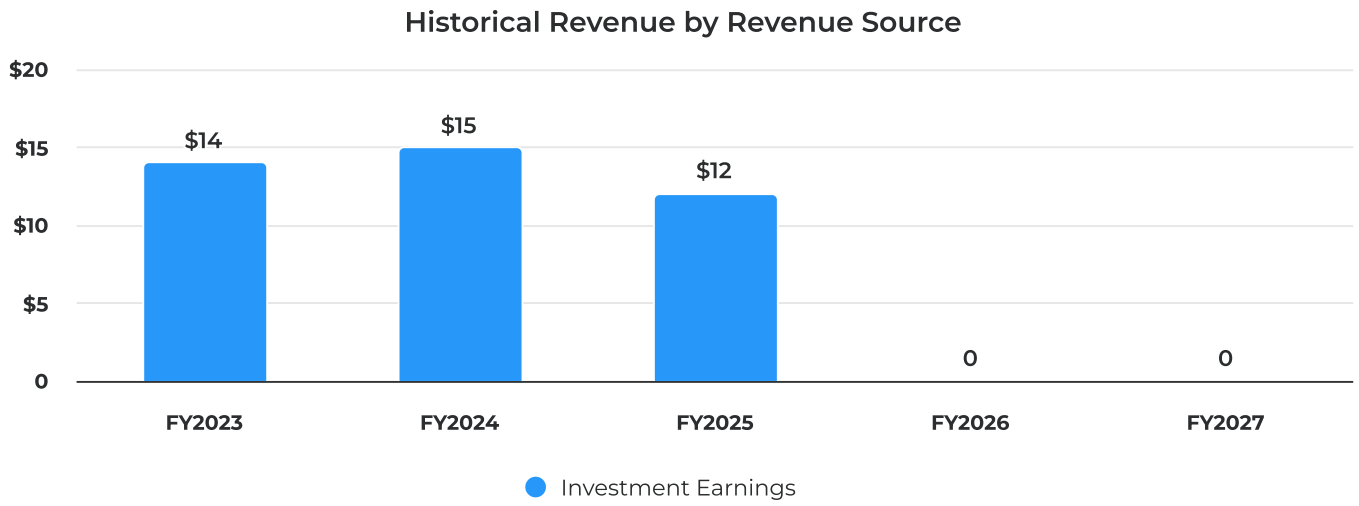


Comprehensive Fund Summary

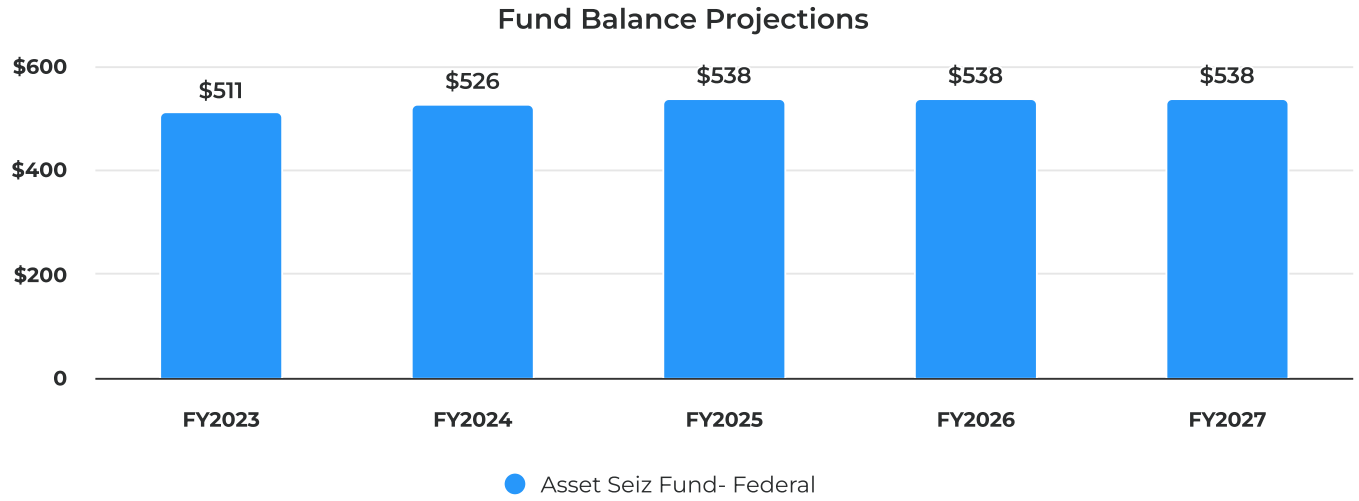
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	**$497.00**	**$511.00**	**$526.00**	**$538.00**	**$538.00**
Revenues					
Income - Other	-	-	-	-	-
INCOME-COURT FORFEITED PR	-	-	-	-	-
INCOME-ABAND/SEIZED PROP	-	-	-	-	-
Investment Earnings	$14.00	$15.00	$12.00	-	-
INCOME-INTEREST	$14.00	$15.00	$12.00	-	-
Total Revenues	**$14.00**	**$15.00**	**$12.00**	**-**	**-**
Expenditures					
Other Expenditures	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
Capital Expenses	-	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$14.00**	**$15.00**	**$12.00**	**-**	**-**
Ending Fund Balance	**$511.00**	**$526.00**	**$538.00**	**$538.00**	**$538.00**

Revenues by Revenue Source



Fund Balance



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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

)4 -ASSET SEIZ FUND- FEDERAL
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		497	511	526	538	538	538	538	538
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	14	15	12	0	6	0	0	0
TOTAL REVENUES		14	15	12	0	6	0	0	0

6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 2
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

04 -ASSET SEIZ FUND- FEDERAL
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								
500-050 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	14	15	12	0	6	0	0	0
PROJECTED ENDING FUND BALANCE	511	526	538	538	544	538	538	538

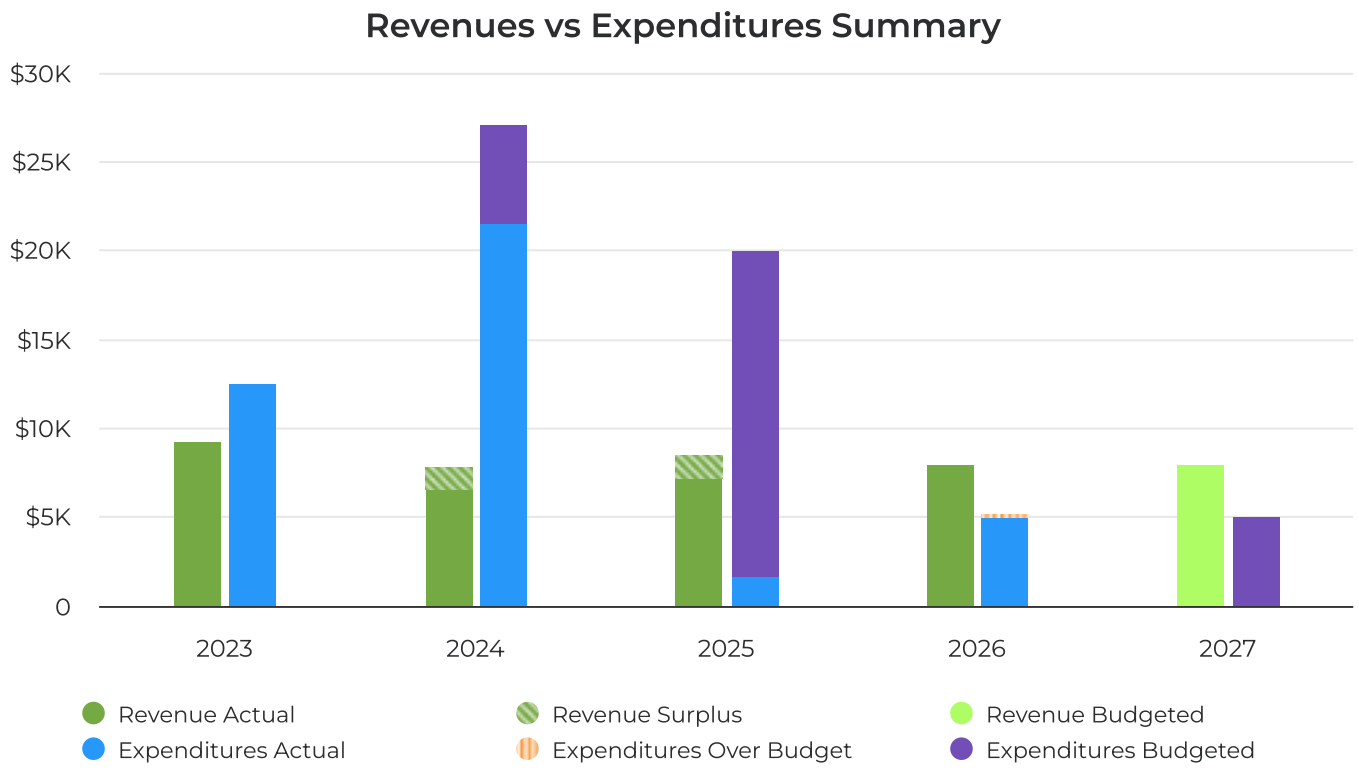
*** END OF REPORT ***

School Crossing Guard Fund

The "Child Safety Fund" (or local school crossing guard trust fund) is a dedicated municipal funding mechanism created to finance adult school crossing guard services for children traveling to and from school. 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.

The funds are generated through specific local assessments, which are collected by counties and municipalities. Governed primarily by Local Government Code Chapter 343 and Chapter 106.

Summary

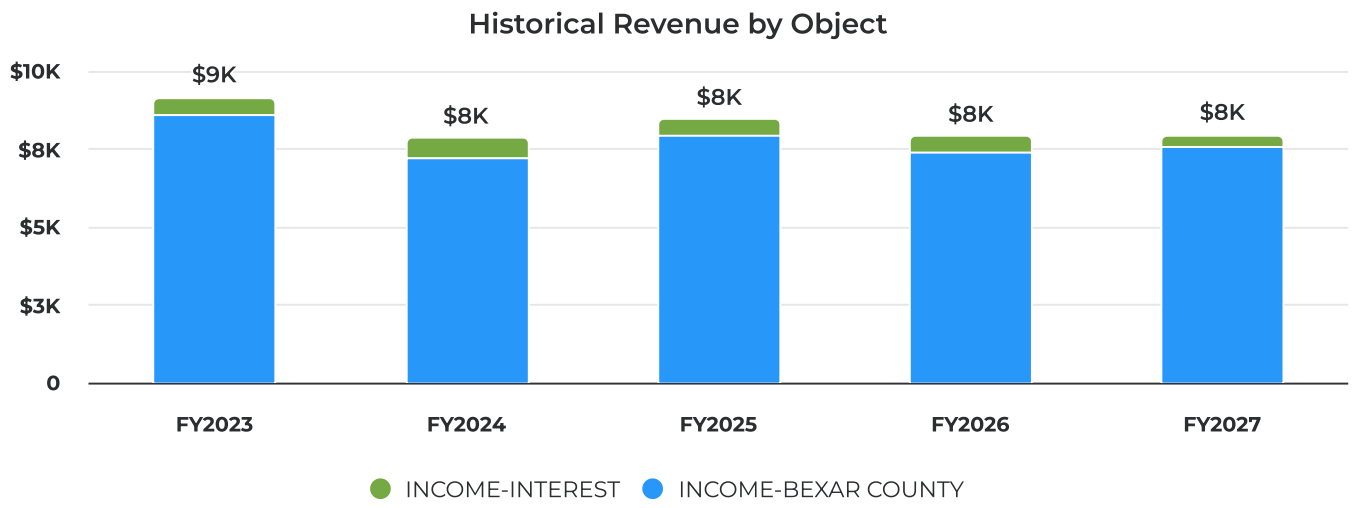


Comprehensive Fund Summary

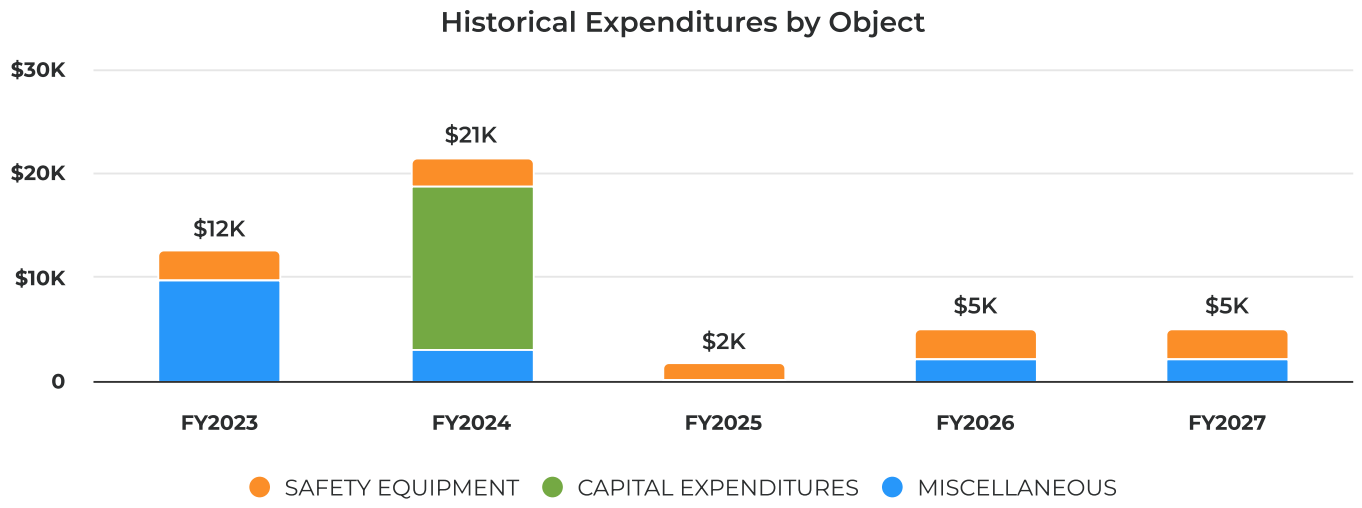
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	**$46,589.00**	**$43,248.00**	**$29,679.00**	**$36,485.00**	**$39,247.00**
Revenues					
Income - Other	-	-	-	-	-
SCHOOL ZONE FINES	-	-	-	-	-
Investment Earnings	$578.00	$620.00	$489.00	$500.00	$400.00
INCOME-INTEREST	$578.00	$620.00	$489.00	$500.00	$400.00
Grants and Donations	$8,578.00	$7,226.00	$7,949.00	$7,392.00	$7,538.00
INCOME-BEXAR COUNTY	$8,578.00	$7,226.00	$7,949.00	$7,392.00	$7,538.00
Total Revenues	**$9,156.00**	**$7,846.00**	**$8,438.00**	**$7,892.00**	**$7,938.00**
Expenditures					
Other Expenditures	$12,497.00	$5,548.00	$1,631.00	$5,130.00	$5,000.00
DARE PROGRAM	-	-	-	$130.00	-
SAFETY EQUIPMENT	$2,874.00	$2,648.00	$1,519.00	$3,000.00	$3,000.00
STREET MAINTENANCE	-	-	-	-	-
MISCELLANEOUS	$9,623.00	$2,900.00	$112.00	$2,000.00	$2,000.00
Capital Expenses	-	$15,868.00	-	-	-
CAPITAL EXPENDITURES	-	$15,868.00	-	-	-
Total Expenditures	**$12,497.00**	**$21,416.00**	**$1,631.00**	**$5,130.00**	**$5,000.00**
Total Revenues Less Expenditures	**-$3,341.00**	**-$13,570.00**	**$6,807.00**	**$2,762.00**	**$2,938.00**
Ending Fund Balance	**$43,248.00**	**$29,678.00**	**$36,486.00**	**$39,247.00**	**$42,185.00**

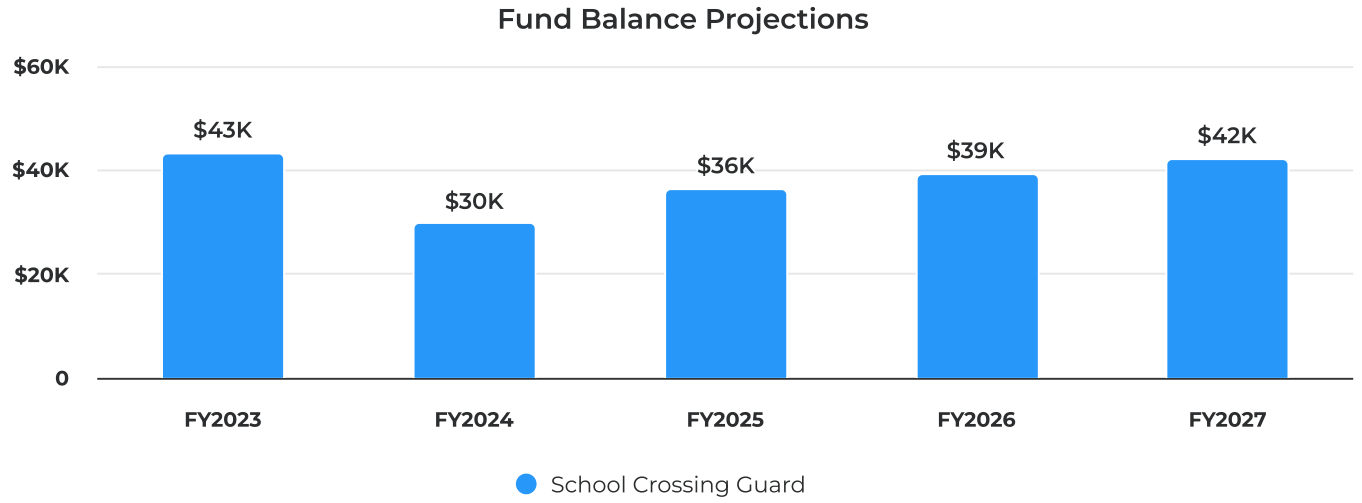
Revenues by Object



Expenditures by Object



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

06 -SCHOOL CROSSING GUARD
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		46,589	43,248	29,679	36,485	36,485	36,485	39,247	39,247
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-BEXAR COUNTY	8,578	7,226	7,949	7,392	4,622	7,392	7,538	7,538
4115	INCOME-INTEREST	578	620	489	500	223	500	400	400
4310	SCHOOL ZONE FINES	0	0	0	0	0	0	0	0
TOTAL REVENUES		9,156	7,846	8,438	7,892	4,845	7,892	7,938	7,938

6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 2
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

06 -SCHOOL CROSSING GUARD
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								
500-010 DARE PROGRAM	0	0	0	0	129	130	0	0
500-020 SAFETY EQUIPMENT	2,874	2,648	1,519	3,000	0	3,000	3,000	3,000
500-030 STREET MAINTENANCE	0	0	0	0	0	0	0	0
500-050 MISCELLANEOUS	9,623	2,900	112	2,000	92	2,000	2,000	2,000
TOTAL SALARIES & BENEFITS	12,497	5,547	1,632	5,000	221	5,130	5,000	5,000
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	15,868	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	15,868	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	12,497	21,415	1,632	5,000	221	5,130	5,000	5,000
TOTAL EXPENDITURES	12,497	21,415	1,632	5,000	221	5,130	5,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES	(3,341)	(13,569)	6,807	2,892	4,624	2,762	2,938	2,938
PROJECTED ENDING FUND BALANCE	43,248	29,679	36,485	39,377	41,109	39,247	42,186	42,186

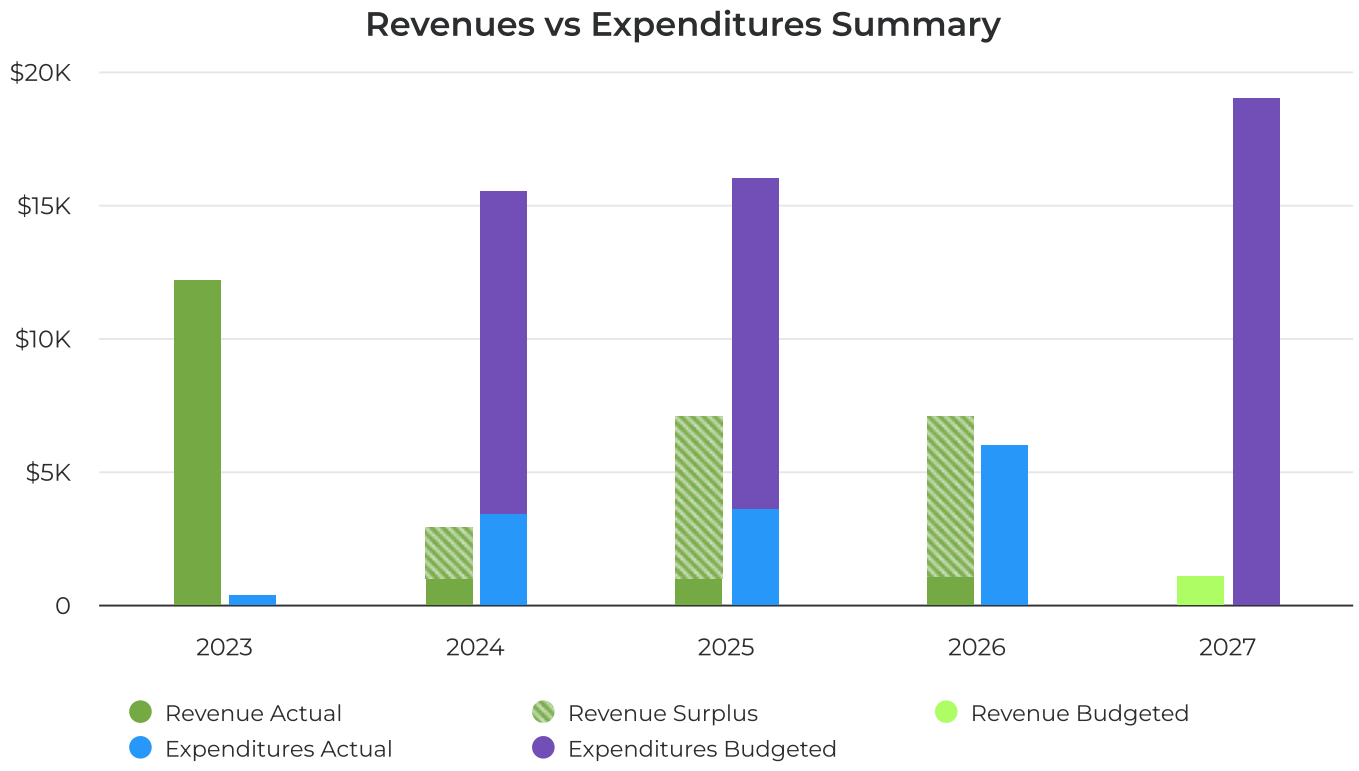
*** END OF REPORT ***

Police Donation Account Fund

The Police Donations Fund is a dedicated, interest-bearing special revenue fund used to track voluntary community contributions, corporate sponsorships, and grants. It accounts for monies received by the police department that are not covered by the standard municipal General Fund.

Funds are strictly restricted to law enforcement purposes and are generally used for supplementary resources that taxpayers do not cover in the annual operating budget. Typical expenses include: specialized gear, K-9 unit expenses/supplies, and tactical/safety equipment, citizen police academies, youth outreach initiatives, and crime stoppers assistance, station decorations, furniture, or specialized training facility upgrades, Annual police banquets, officer appreciation, or memorial services.

Summary

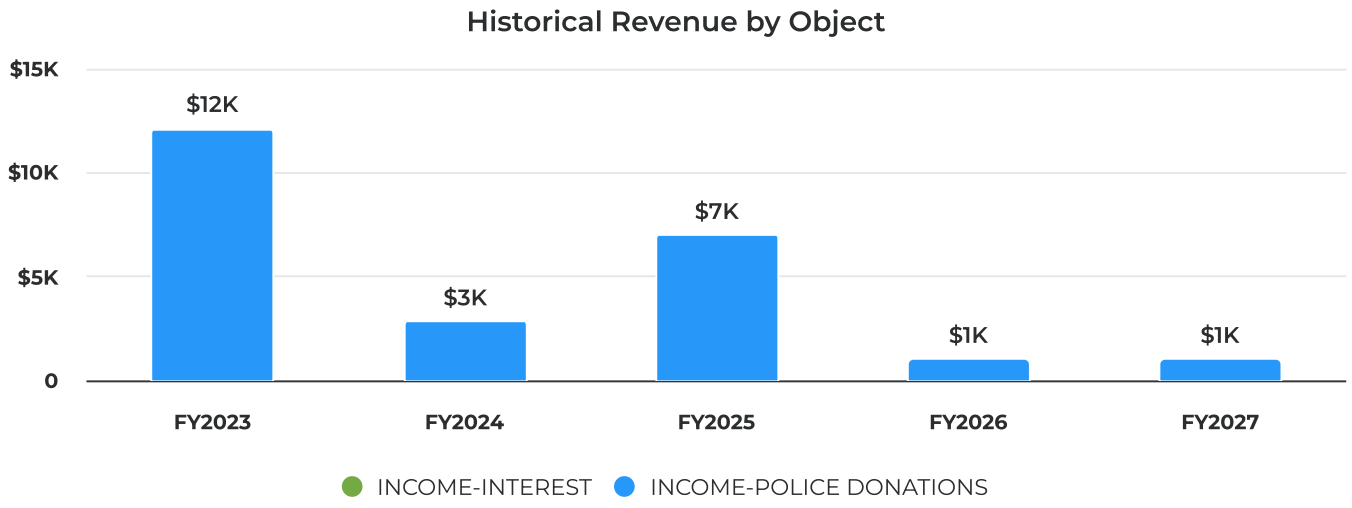


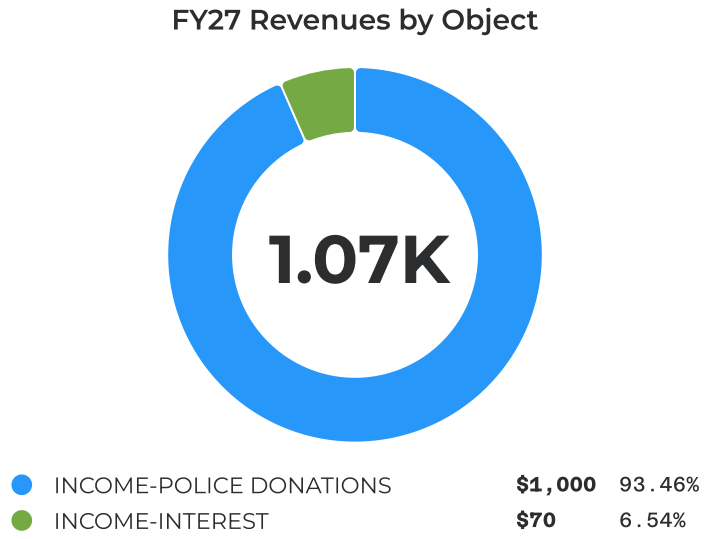
Comprehensive Fund Summary

Comprehensive Fund Summary

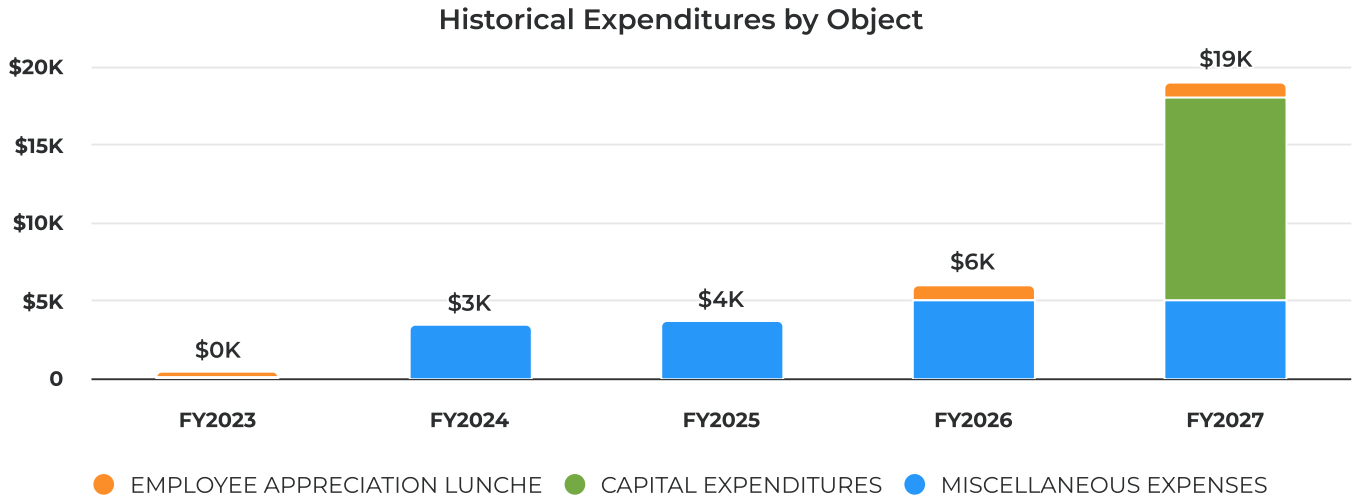
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$4,711.00**	**$16,493.00**	**$15,996.00**	**$19,429.00**	**$20,499.00**
Revenues					
Income - Other	-	-	-	-	-
Investment Earnings	$67.00	$72.00	$57.00	$70.00	$70.00
Grants and Donations	$12,090.00	$2,840.00	$6,995.00	$7,000.00	$1,000.00
Total Revenues	**$12,157.00**	**$2,912.00**	**$7,052.00**	**$7,070.00**	**$1,070.00**
Expenditures					
Other Expenditures	$26.00	$3,382.00	$3,618.00	$5,000.00	$5,000.00
Other Expenses	$350.00	$27.00	-	$1,000.00	$1,000.00
Capital Expenses	-	-	-	-	$13,000.00
Total Expenditures	**$376.00**	**$3,409.00**	**$3,618.00**	**$6,000.00**	**$19,000.00**
Total Revenues Less Expenditures	**$11,781.00**	**-$497.00**	**$3,434.00**	**$1,070.00**	**-$17,930.00**
Ending Fund Balance	**$16,492.00**	**$15,996.00**	**$19,430.00**	**$20,499.00**	**$2,569.00**

Revenues by Object

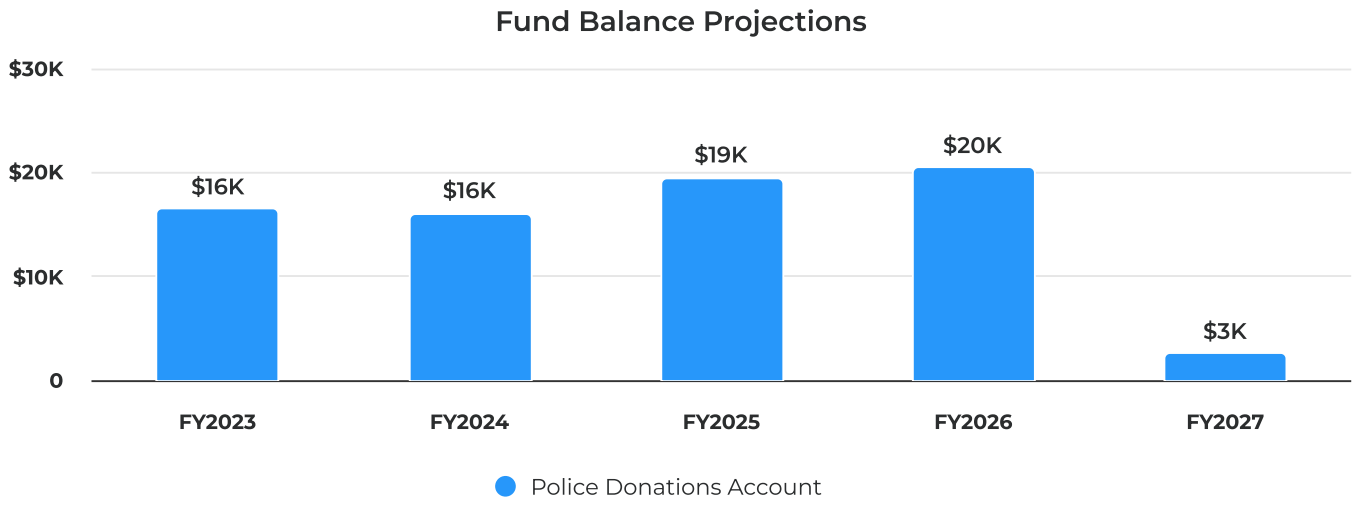




Expenditures by Object



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

08 -POLICE DONATIONS ACCOUNT
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		4,711	16,493	15,996	19,429	19,429	19,429	20,499	20,499
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-POLICE DONATIONS	12,090	2,840	6,995	1,000	3,900	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	67	72	57	70	26	70	70	70
TOTAL REVENUES		12,157	2,912	7,052	1,070	3,926	7,070	1,070	1,070

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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

08 -POLICE DONATIONS ACCOUNT
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

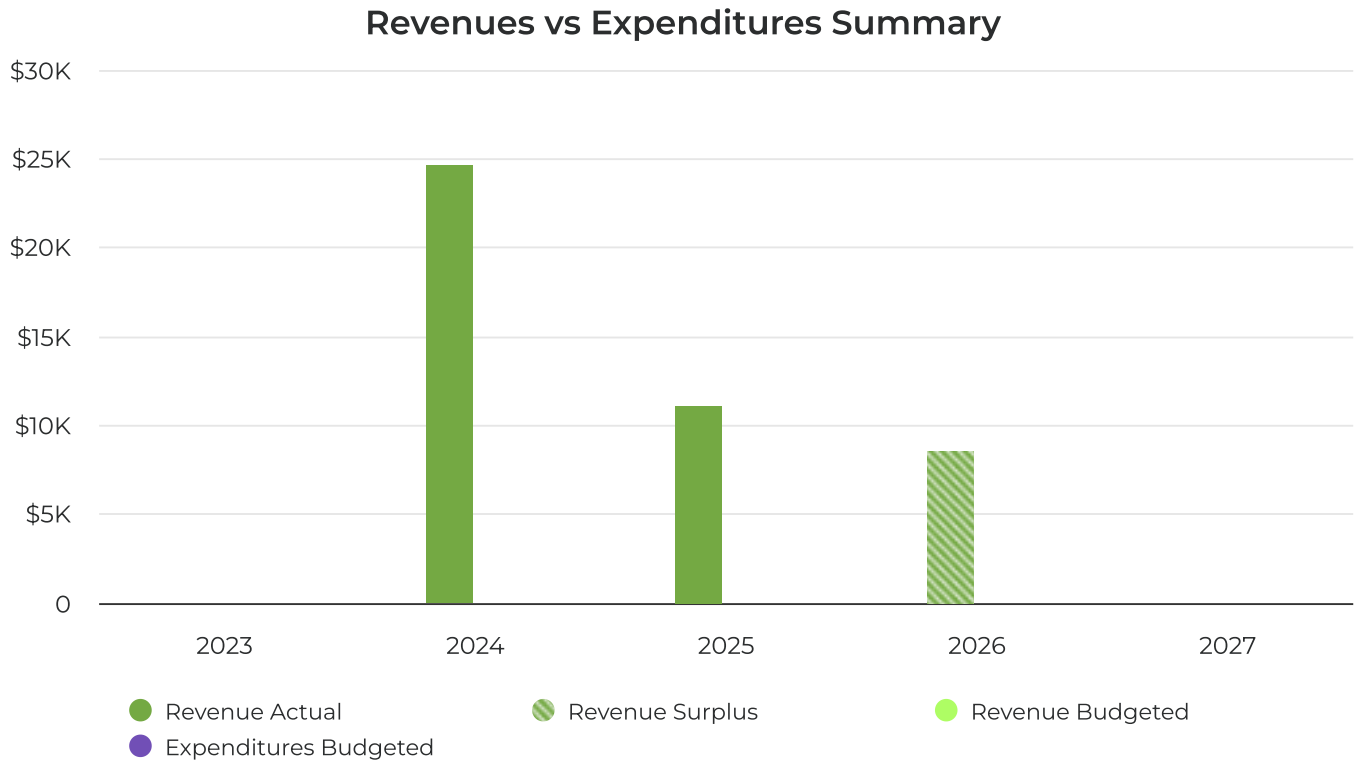
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS									
500-010	MISCELLANEOUS EXPENSES	26	3,382	3,618	5,000	2,020	5,000	5,000	5,000
	TOTAL SALARIES & BENEFITS	26	3,382	3,618	5,000	2,020	5,000	5,000	5,000
OTHER EXPENSES									
500-431	EMPLOYEE APPRECIATION LUNCHEON	350	27	0	1,000	500	1,000	1,000	1,000
	TOTAL OTHER EXPENSES	350	27	0	1,000	500	1,000	1,000	1,000
CAPITAL EXPENSES									
500-800	CAPITAL EXPENDITURES	0	0	0	0	0	0	13,000	13,000
	TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	13,000	13,000
500-800	CAPITAL EXPENDITURES	NEXT YEAR NOTES: Balistic Helmets-PD							
TOTAL 00-GENERAL EXPENDITURES		376	3,409	3,618	6,000	2,520	6,000	19,000	19,000
TOTAL EXPENDITURES		376	3,409	3,618	6,000	2,520	6,000	19,000	19,000
REVENUE OVER/(UNDER) EXPENDITURES		11,781	(497)	3,433	(4,930)	1,406	1,070	(17,930)	(17,930)
PROJECTED ENDING FUND BALANCE		16,493	15,996	19,429	14,499	20,835	20,499	2,569	2,569

*** 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

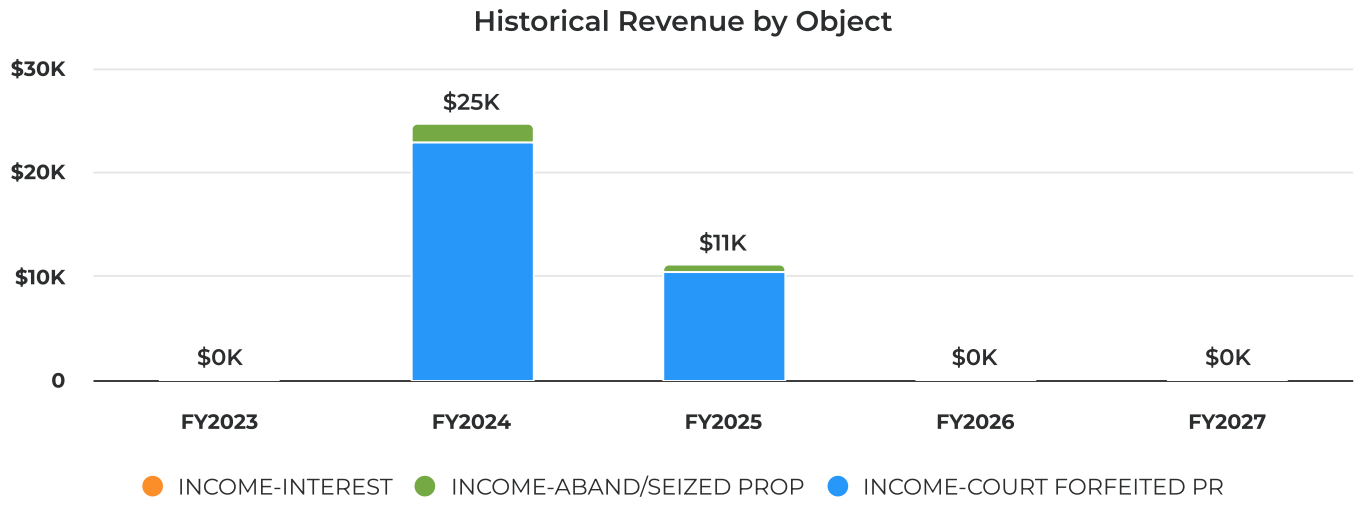


Comprehensive Fund Summary

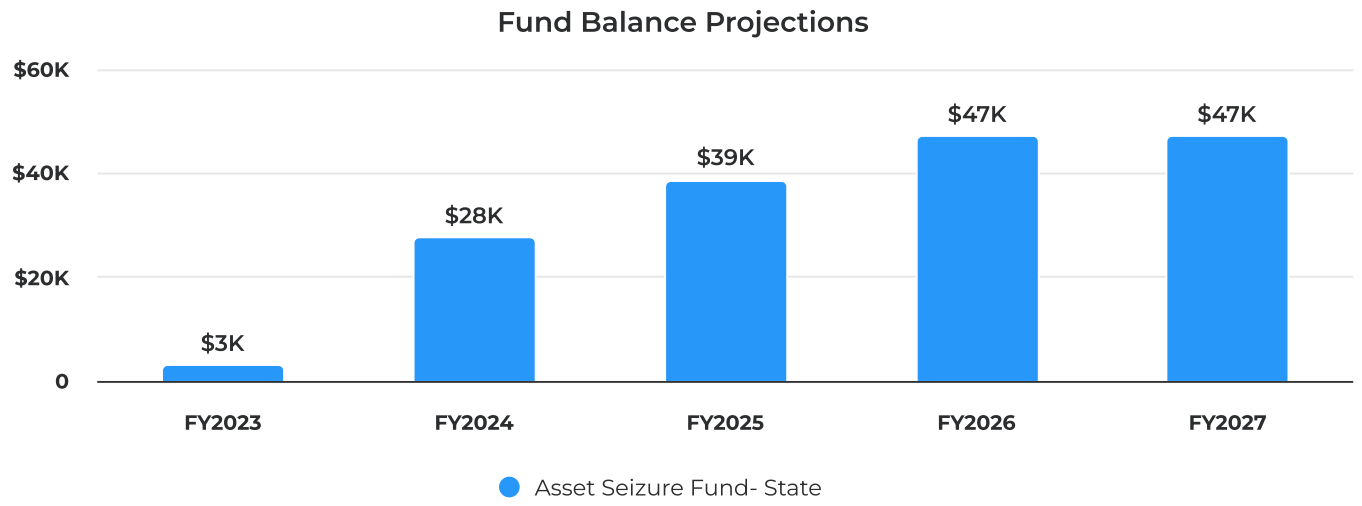
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$2,901.00**	**$2,917.00**	**$27,546.00**	**$38,618.00**	**$47,133.00**
Revenues					
Income - Other	-	$24,613.00	$11,059.00	$8,500.00	-
Investment Earnings	$16.00	$17.00	$13.00	$15.00	$15.00
Total Revenues	**$16.00**	**$24,630.00**	**$11,072.00**	**$8,515.00**	**$15.00**
Expenditures					
Other Expenditures	-	-	-	-	-
Capital Expenses	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$16.00**	**$24,630.00**	**$11,072.00**	**$8,515.00**	**$15.00**
Ending Fund Balance	**$2,917.00**	**$27,547.00**	**$38,618.00**	**$47,133.00**	**$47,148.00**

Revenues by Object



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

09 -ASSET SEIZURE FUND- STATE
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		2,901	2,917	27,546	38,618	38,618	38,618	47,133	47,133
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-COURT FORFEITED PR	0	22,888	10,443	0	3,149	3,500	0	0
4105	INCOME-ABAND/SEIZED PROP	0	1,725	616	0	4,944	5,000	0	0
4115	INCOME-INTEREST	16	17	13	15	6	15	15	15
TOTAL REVENUES		16	24,630	11,072	15	8,099	8,515	15	15

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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

09 -ASSET SEIZURE FUND- STATE
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									
500-050	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		16	24,630	11,072	15	8,099	8,515	15	15
PROJECTED ENDING FUND BALANCE		2,917	27,546	38,618	38,633	46,717	47,133	47,148	47,148

*** END OF REPORT ***

Police Education Training Fund

Police Education Training Fund is primarily supported by the **Law Enforcement Officer Standards and Education (LEOSE) Fund**. LEOSE is a dedicated account in the state treasury managed by the Texas Comptroller of Public Accounts that provides local law enforcement agencies with funds to cover the continuing education of their licensed peace officers and support personnel.

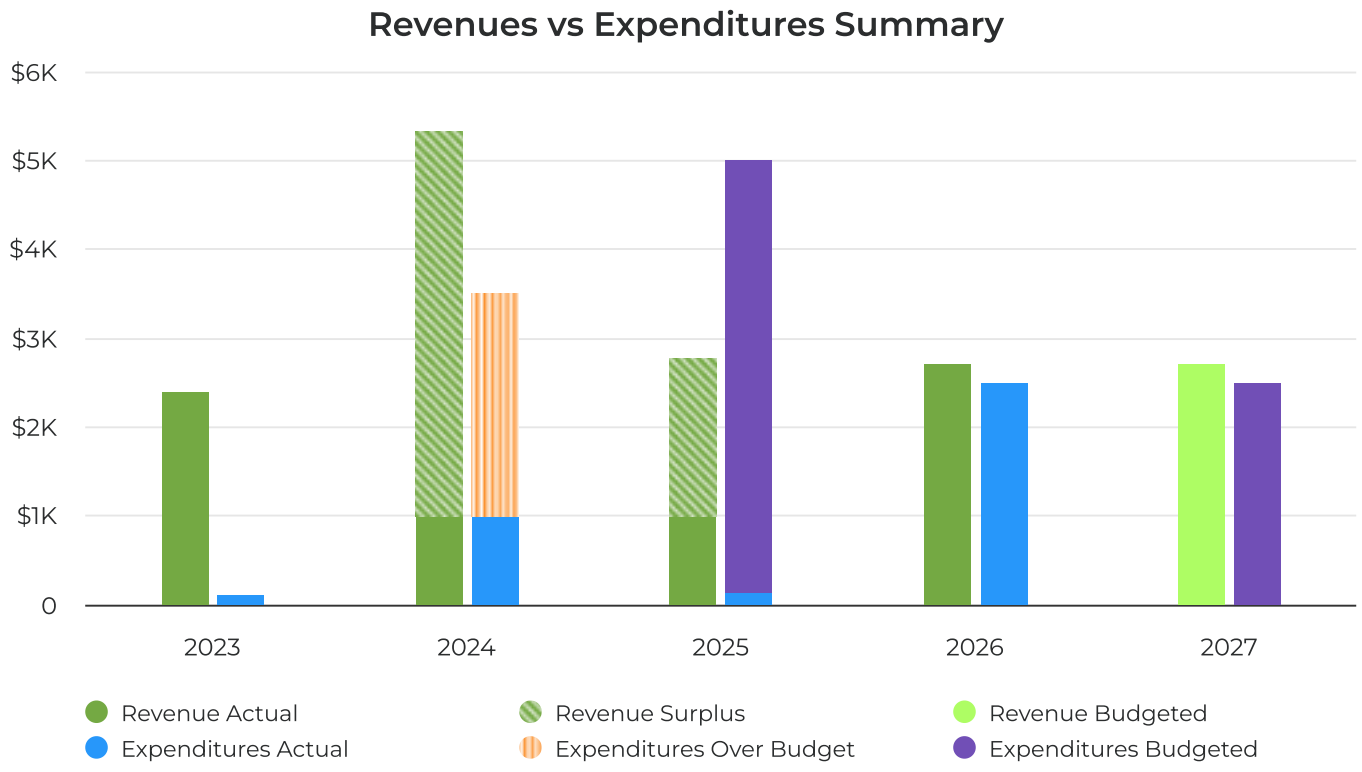
Under Texas Occupations Code § 1701.157, the Comptroller allocates money into the fund on an annual basis using collected court costs. The funds are then disbursed to local agencies in the following manner:

-**20%** is distributed in equal shares to all participating local law enforcement agencies statewide.

-**80%** is distributed proportionally, based on the number of qualifying full-time officers and telecommunicators at each agency.

Funds distributed to agencies are legally restricted to expenses related to the continuing education of persons licensed by the Texas Commission on Law Enforcement (TCOLE) or necessary training for support personnel, as determined by the agency head. Officers are statutorily required to complete a certain amount of mandated continuous education training every 24-month and 48-month unit/cycle to keep their licenses active.

Summary

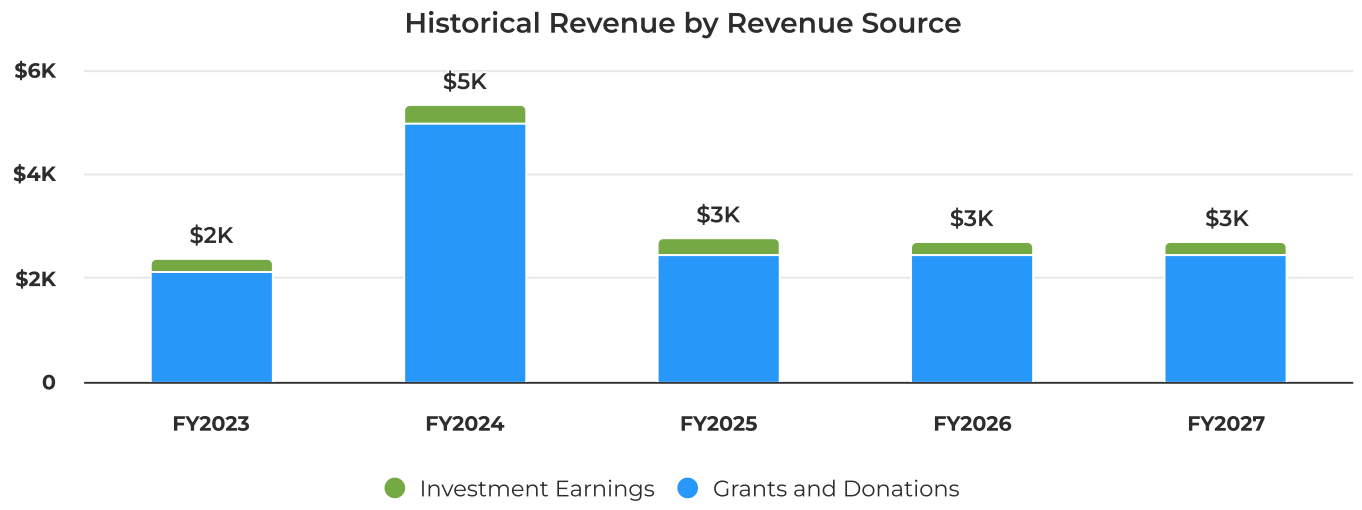


Comprehensive Fund Summary

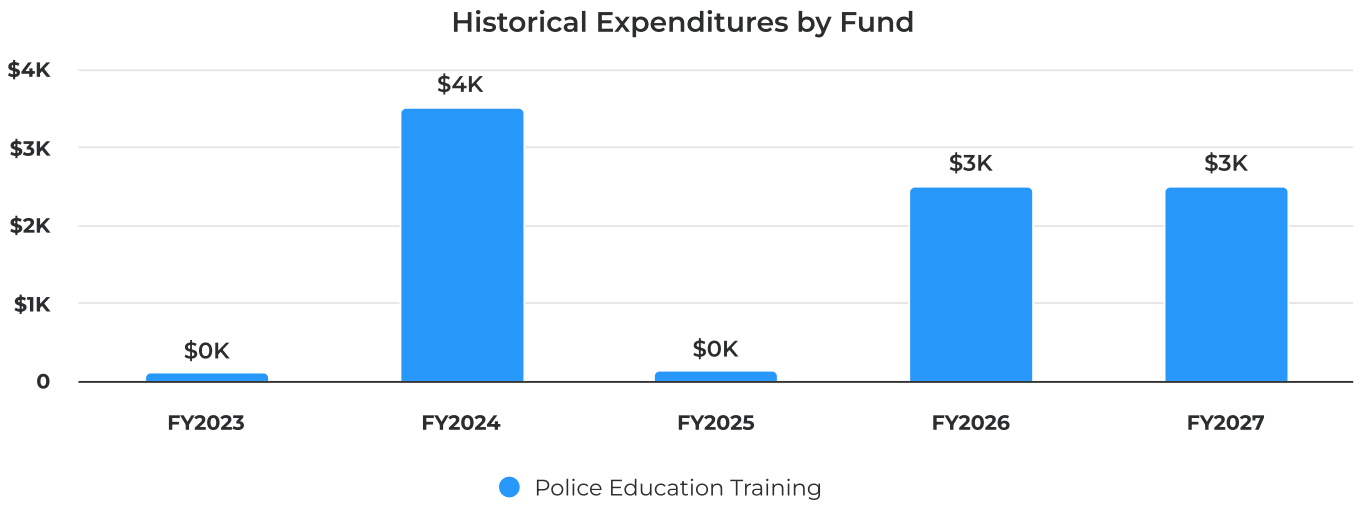
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$4,925.00**	**$7,205.00**	**$9,029.00**	**$11,674.00**	**$11,875.00**
Revenues					
Investment Earnings	$253.00	$349.00	$319.00	$250.00	$250.00
Grants and Donations	$2,127.00	$4,984.00	$2,451.00	$2,451.00	$2,451.00
Total Revenues	**$2,380.00**	**$5,333.00**	**$2,770.00**	**$2,701.00**	**$2,701.00**
Expenditures					
Other Expenditures	$100.00	$3,509.00	$125.00	$2,500.00	$2,500.00
Total Expenditures	**$100.00**	**$3,509.00**	**$125.00**	**$2,500.00**	**$2,500.00**
Total Revenues Less Expenditures	**$2,280.00**	**$1,824.00**	**$2,645.00**	**$201.00**	**$201.00**
Ending Fund Balance	**$7,205.00**	**$9,029.00**	**$11,674.00**	**$11,875.00**	**$12,076.00**

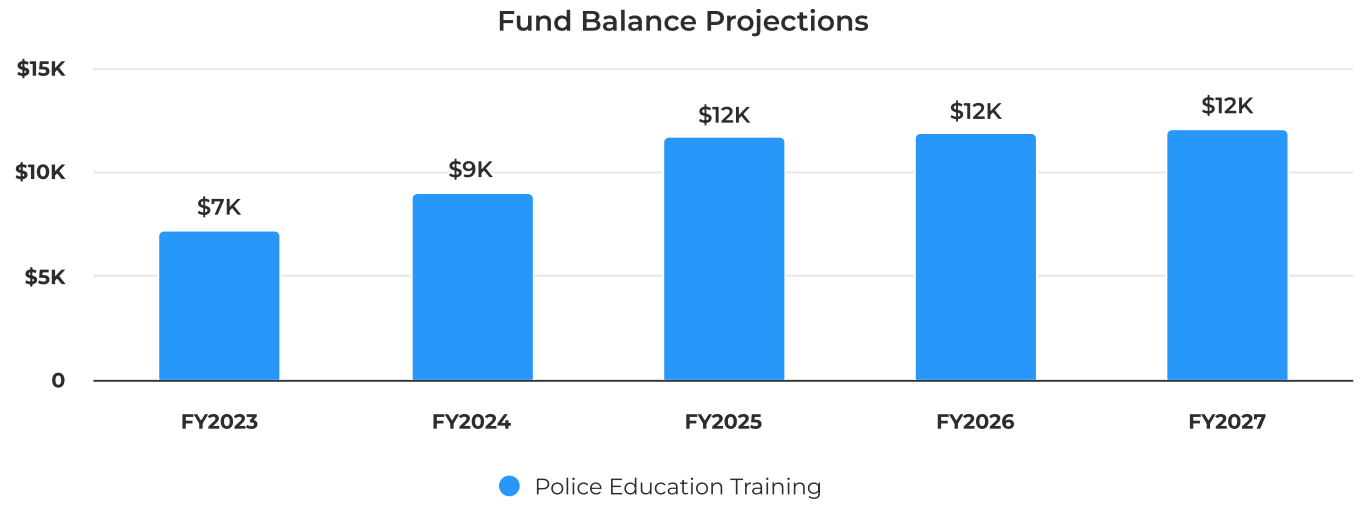
Revenues by Revenue Source



Expenditures by Fund



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

10 -POLICE EDUCATION TRAINING
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		4,925	7,205	9,029	11,674	11,674	11,674	11,875	11,875
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-LEOSE	2,127	4,984	2,451	2,451	5,068	2,451	2,451	2,451
4105	INCOME- OTHER	0	0	0	0	0	0	0	0
4115	INCOME-INTEREST	253	349	319	250	170	250	250	250
TOTAL REVENUES		2,380	5,333	2,770	2,701	5,238	2,701	2,701	2,701

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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

10 -POLICE EDUCATION TRAINING
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								
500-050 EDUCATION/TRAINING	100	3,509	125	2,500	1,781	2,500	2,500	2,500
TOTAL SALARIES & BENEFITS	100	3,509	125	2,500	1,781	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	100	3,509	125	2,500	1,781	2,500	2,500	2,500
TOTAL EXPENDITURES	100	3,509	125	2,500	1,781	2,500	2,500	2,500
REVENUE OVER/(UNDER) EXPENDITURES	2,280	1,824	2,645	201	3,457	201	201	201
PROJECTED ENDING FUND BALANCE	7,205	9,029	11,674	11,875	15,131	11,875	12,076	12,076

*** END OF REPORT ***

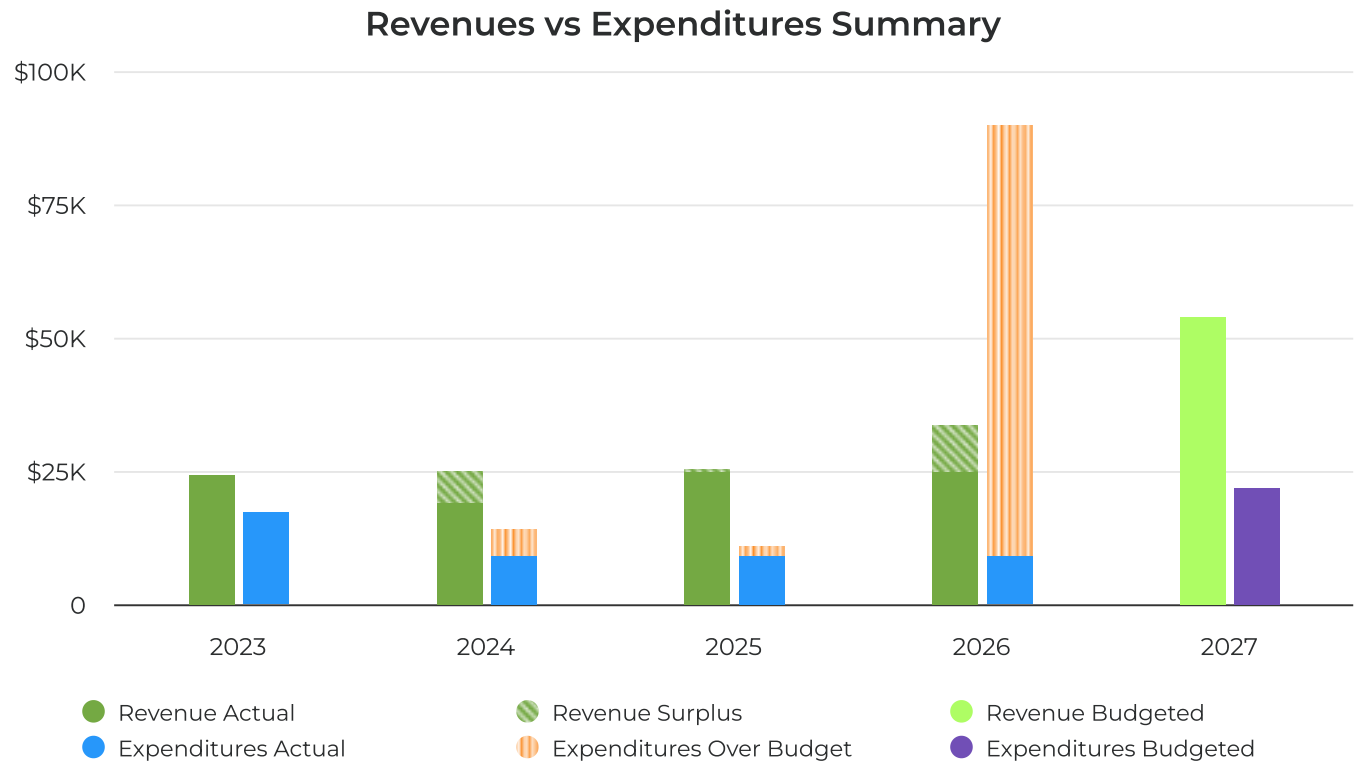
Court Technology Fund

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, computer hardware, systems, and networks, electronic ticket writers and electronic kiosks, continuing education and training for judges and clerks regarding technological upgrades.

H.B. 1950 (2025): Created a consolidated municipal court building security and technology fund for Texas municipalities, simplifying how these funds are collected and managed at the local level.

Summary



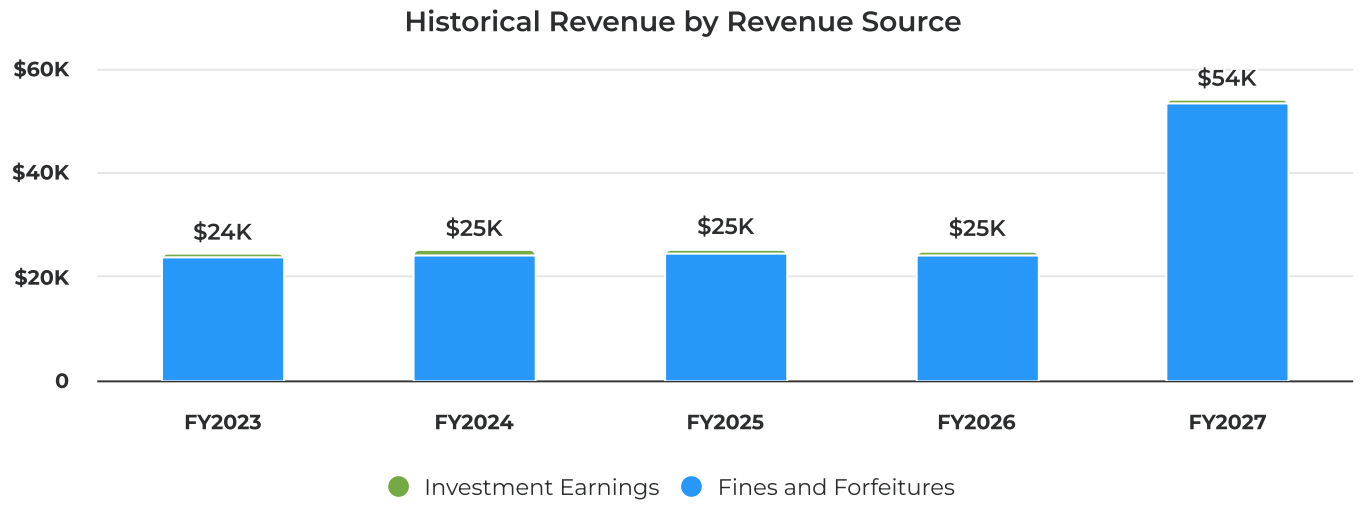
Comprehensive Fund Summary

Comprehensive Fund Summary

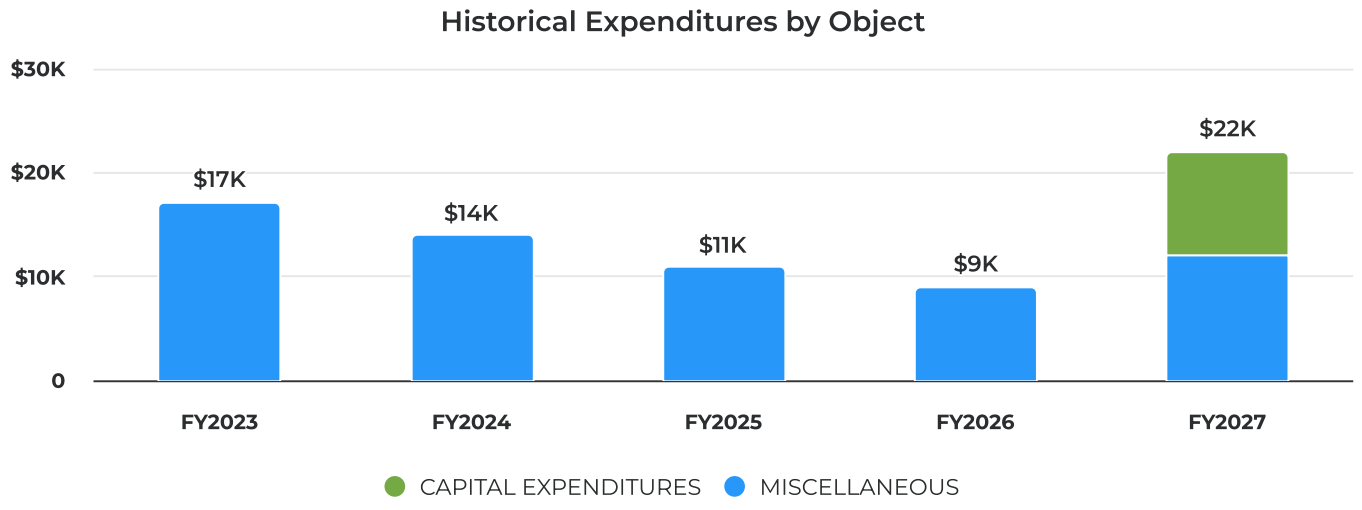
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	$50,562.00	$57,766.00	$68,736.00	$83,055.00	$26,857.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Revenues					
Investment Earnings	$855.00	$917.00	$723.00	$700.00	$700.00
Fines and Forfeitures	$23,505.00	$24,052.00	$24,465.00	$32,854.00	$53,270.00
Total Revenues	**$24,360.00**	**$24,969.00**	**$25,188.00**	**$33,554.00**	**$53,970.00**
Expenditures					
Other Expenditures	$17,155.00	$13,999.00	$10,868.00	$9,000.00	$12,000.00
Capital Expenses	-	-	-	$80,752.00	$10,000.00
Total Expenditures	**$17,155.00**	**$13,999.00**	**$10,868.00**	**$89,752.00**	**$22,000.00**
Total Revenues Less Expenditures	**$7,205.00**	**$10,970.00**	**$14,320.00**	**-$56,198.00**	**$31,970.00**
Ending Fund Balance	**$57,767.00**	**$68,736.00**	**$83,056.00**	**$26,857.00**	**$58,827.00**

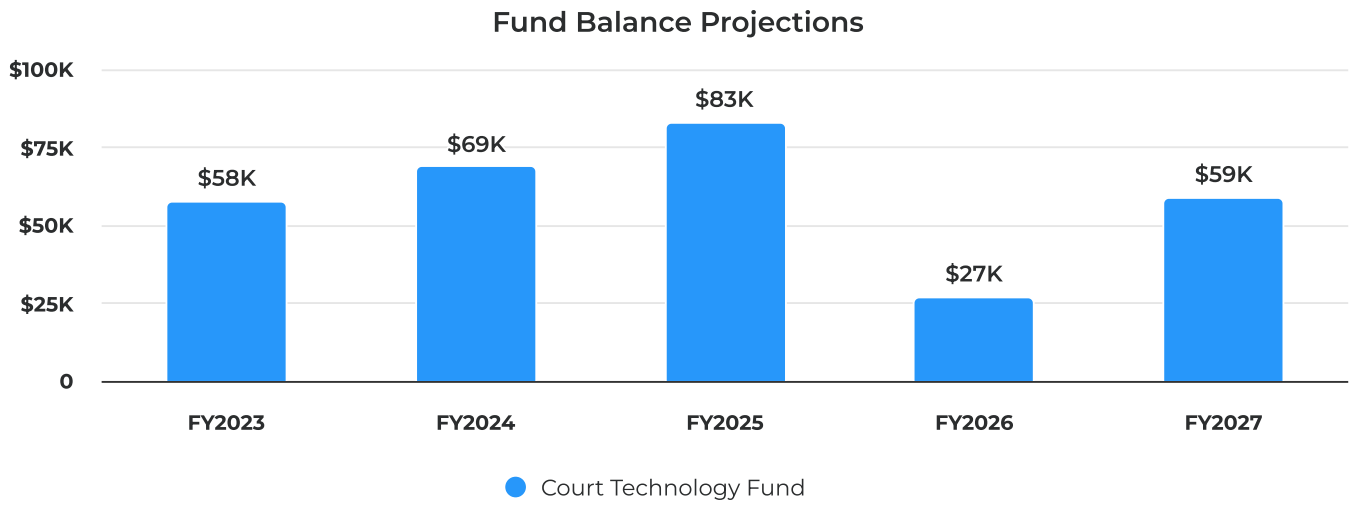
Revenues by Revenue Source



Expenditures by Object



Fund Balance



6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 1

14 -COURT TECHNOLOGY 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		50,562	57,766	68,736	83,055	83,055	83,055	26,857	26,857
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-COURT TECHNOLOGY FEES	23,505	24,052	24,465	24,142	27,850	32,854	53,270	53,270
4115	INCOME - INTEREST	855	917	723	700	330	700	700	700
TOTAL REVENUES		24,359	24,969	25,188	24,842	28,180	33,554	53,970	53,970

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 2

14 -COURT TECHNOLOGY 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									
500-050	MISCELLANEOUS	17,155	13,999	10,868	9,000	3,113	9,000	12,000	12,000
TOTAL SALARIES & BENEFITS		17,155	13,999	10,868	9,000	3,113	9,000	12,000	12,000
500-050	MISCELLANEOUS	PERMANENT NOTES: Yearly Maintenance Fee E-citation-$3,150.00							
CAPITAL EXPENSES									
500-800	CAPITAL EXPENDITURES	0	0	0	0	14,752	80,752	10,000	10,000
TOTAL CAPITAL EXPENSES		0	0	0	0	14,752	80,752	10,000	10,000
TOTAL 00-GENERAL EXPENDITURES		17,155	13,999	10,868	9,000	17,865	89,752	22,000	22,000
TOTAL EXPENDITURES		17,155	13,999	10,868	9,000	17,865	89,752	22,000	22,000
REVENUE OVER/(UNDER) EXPENDITURES		7,204	10,969	14,319	15,842	10,315	(56,198)	31,970	31,970
PROJECTED ENDING FUND BALANCE		57,766	68,736	83,055	98,897	93,370	26,857	58,827	58,827

*** END OF REPORT ***

Court Building Security Fund

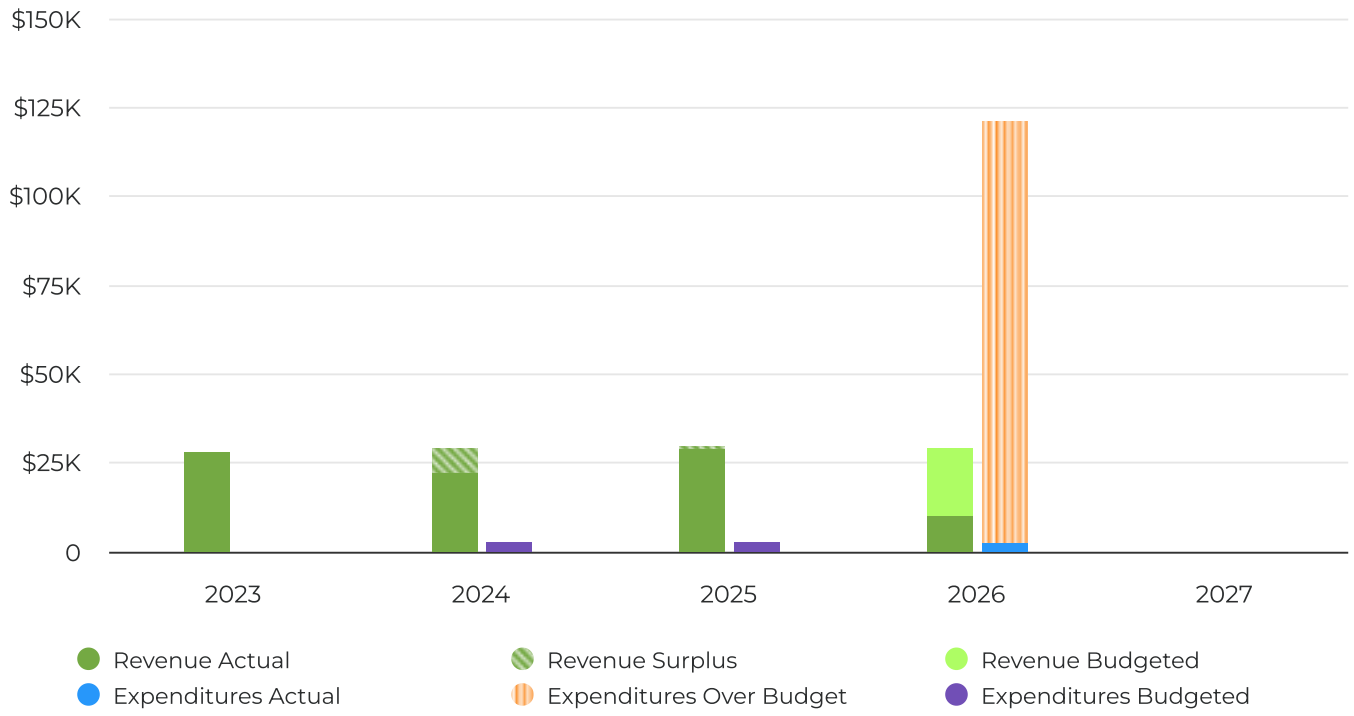
The Court Security Fund is a Special Revenue Fund allowed by the State of Texas under Article 102.0172 of the Texas Code of Criminal Procedures to be established by the governing body of a municipality by ordinance, and allows the municipal court to require a defendant convicted of a misdemeanor offense 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, Continuing education and training for judges and clerks regarding technological upgrades.

Consolidation: these security funds may be managed as a single consolidated "Municipal Court Building Security and Technology Fund" alongside technology fees.

Summary

Revenues vs Expenditures Summary

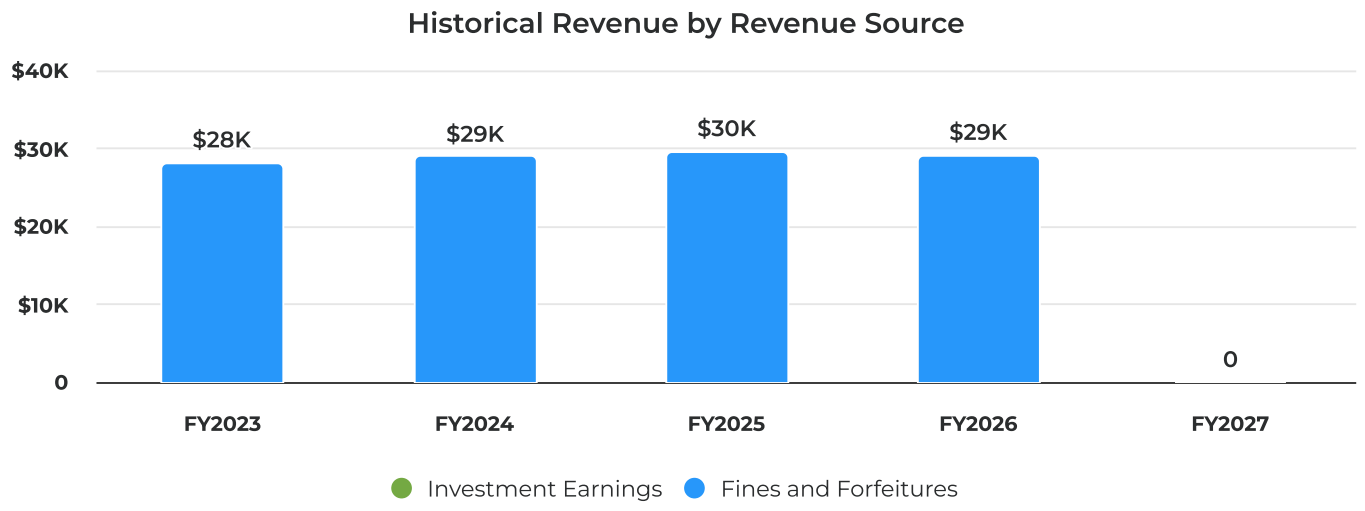


Comprehensive Fund Summary

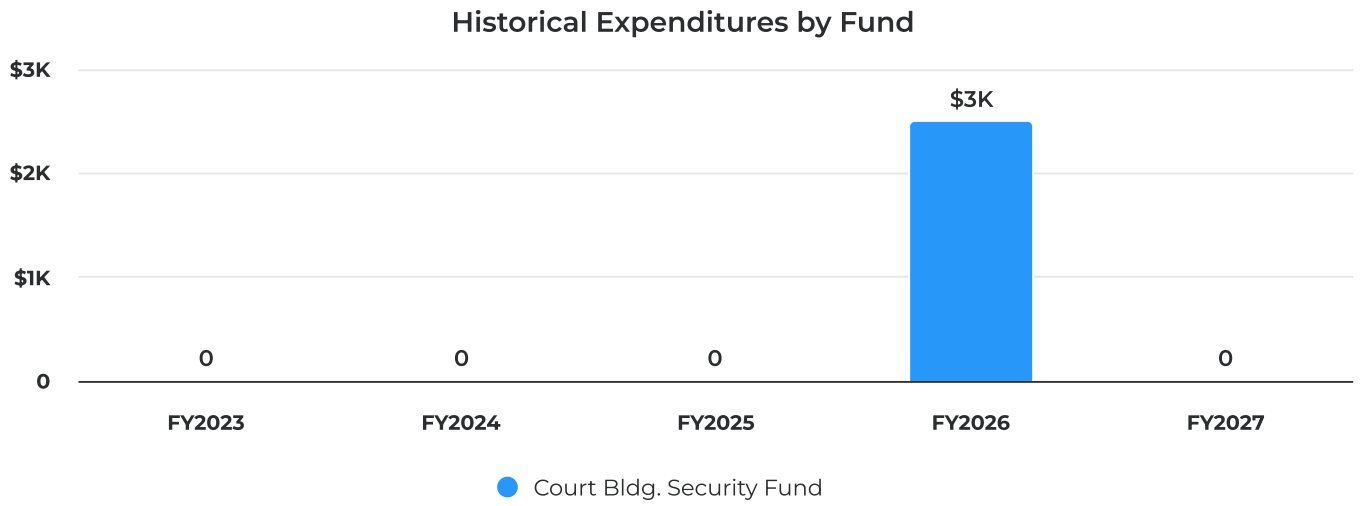
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$24,029.00**	**$52,173.00**	**$81,170.00**	**$110,710.00**	**-**
Revenues					
Investment Earnings	$23.00	$31.00	$25.00	$26.00	-
Fines and Forfeitures	$28,121.00	$28,965.00	$29,516.00	$10,000.00	-
Total Revenues	**$28,144.00**	**$28,996.00**	**$29,541.00**	**$10,026.00**	**-**
Expenditures					
Other Expenditures	-	-	-	$2,500.00	-
Capital Expenses	-	-	-	$118,236.00	-
Total Expenditures	**-**	**-**	**-**	**$120,736.00**	**-**
Total Revenues Less Expenditures	**$28,144.00**	**$28,996.00**	**$29,541.00**	**-$110,710.00**	**-**
Ending Fund Balance	**$52,173.00**	**$81,169.00**	**$110,711.00**	**-**	**-**

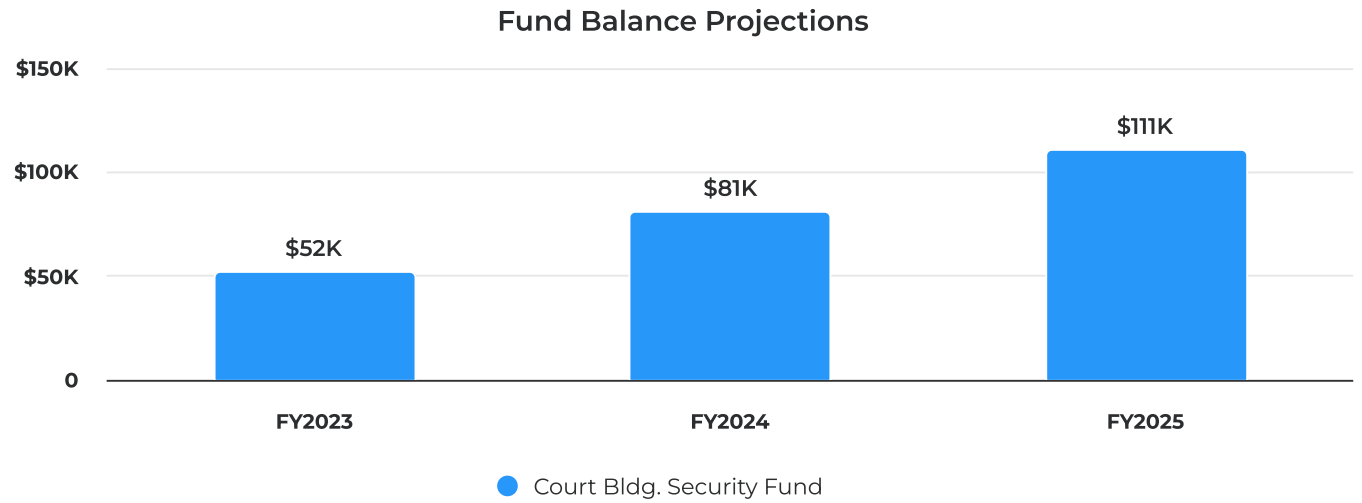
Revenues by Revenue Source



Expenditures by Fund



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

15 -COURT BLDG. SECURITY 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		24,029	52,173	81,170	110,710	110,710	110,710	0	0
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-COURT BLDG SECURITY FEE	28,121	28,965	29,516	29,128	6,219	10,000	0	0
4115	INCOME - INTEREST	23	31	25	26	11	26	0	0
4120	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
TOTAL REVENUES		28,144	28,996	29,541	29,154	6,231	10,026	0	0

6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 2
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

15 -COURT BLDG. SECURITY 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								
500-050 MISCELLANEOUS	0	0	0	2,500	0	2,500	0	0
TOTAL SALARIES & BENEFITS	0	0	0	2,500	0	2,500	0	0
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	19,346	118,236	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	19,346	118,236	0	0
TOTAL 00-GENERAL EXPENDITURES	0	0	0	2,500	19,346	120,736	0	0
TOTAL EXPENDITURES	0	0	0	2,500	19,346	120,736	0	0
REVENUE OVER/(UNDER) EXPENDITURES	28,144	28,996	29,541	26,654	(13,116)	(110,710)	0	0
PROJECTED ENDING FUND BALANCE	52,173	81,170	110,710	137,364	97,595	0	0	0

*** END OF REPORT ***

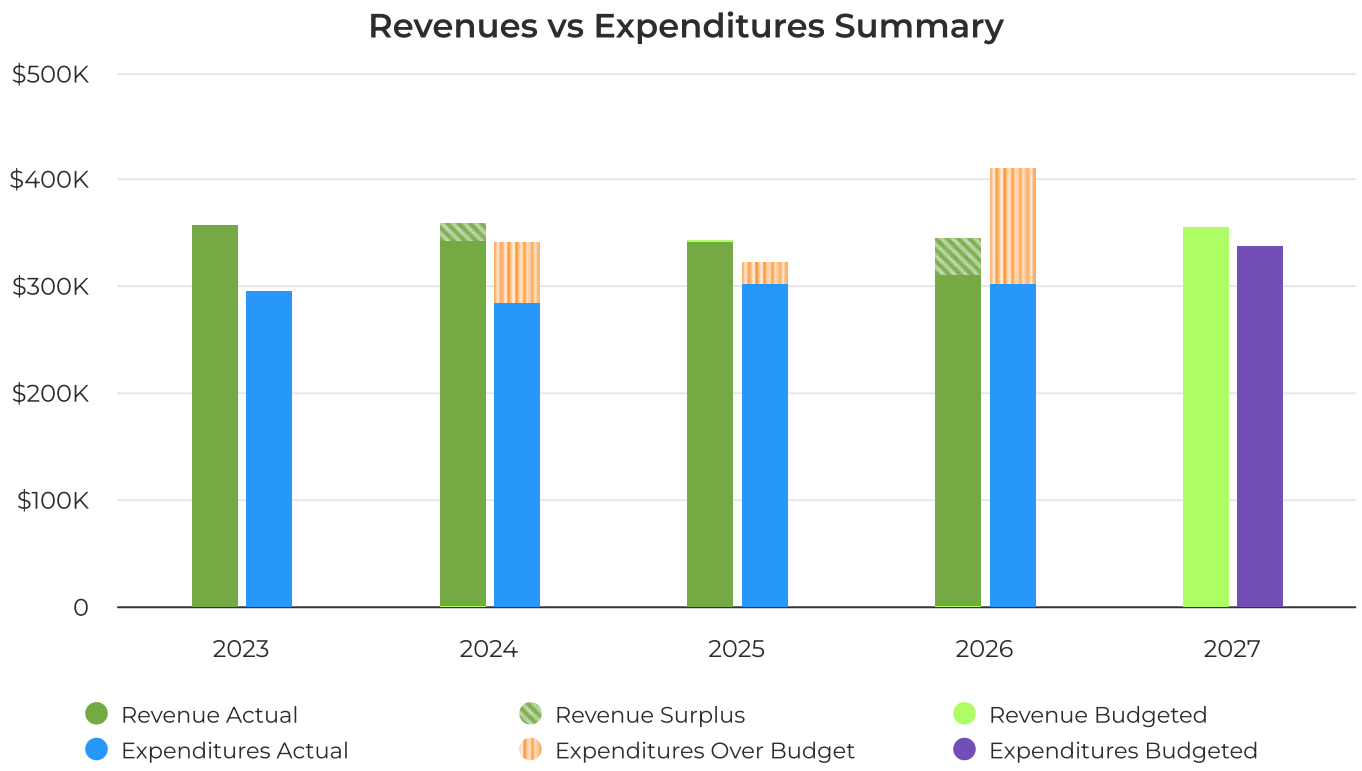
Hotel/Motel Tax Fund

The purpose of the local hotel occupancy tax is to promote tourism and the convention and hotel industry. Texas Tax Code Chapter 351 and Tax Code Chapter 352 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. The City of Windcrest collects 7% on room charges, which must be legally used to directly promote tourism and the convention and hotel industry.

By law, revenues can only be spent on the following categories: Convention Centers & Visitor Centers, Promoting Tourism, Convention/Tourism Promotion, The Arts, Historical Preservation, Sporting Events, Signage, Transportation Systems, Police/Public Safety.

The State of Texas collects a 6% state HOT. Local governments (cities and counties) are authorized to collect an additional local HOT, usually up to 7%, though some cities with high-capacity convention centers can collect more.

Summary

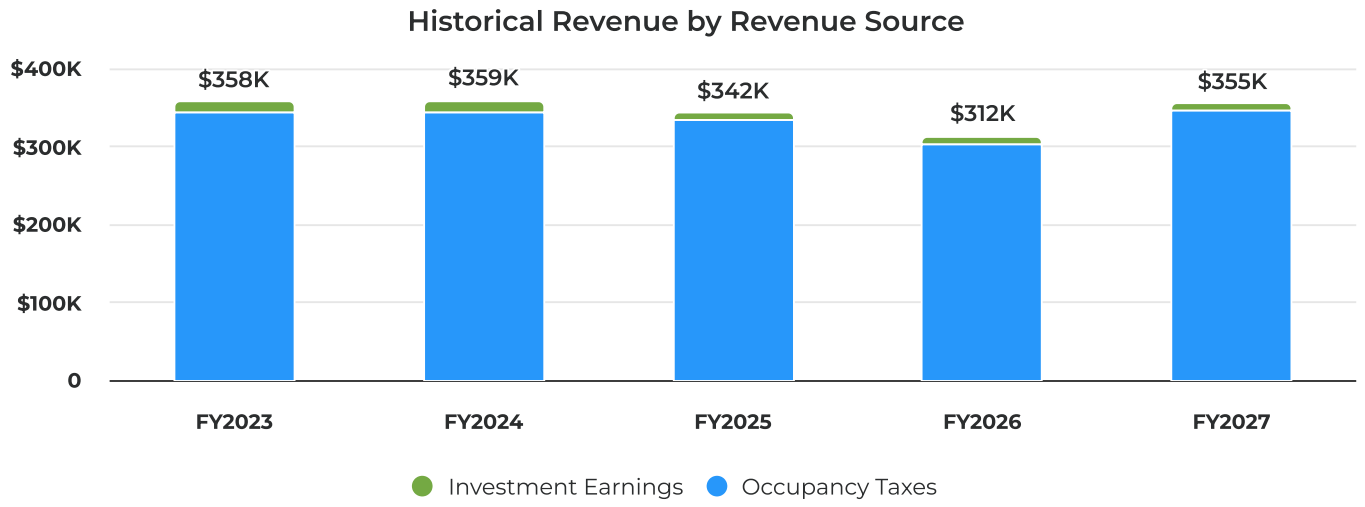


Comprehensive Fund Summary

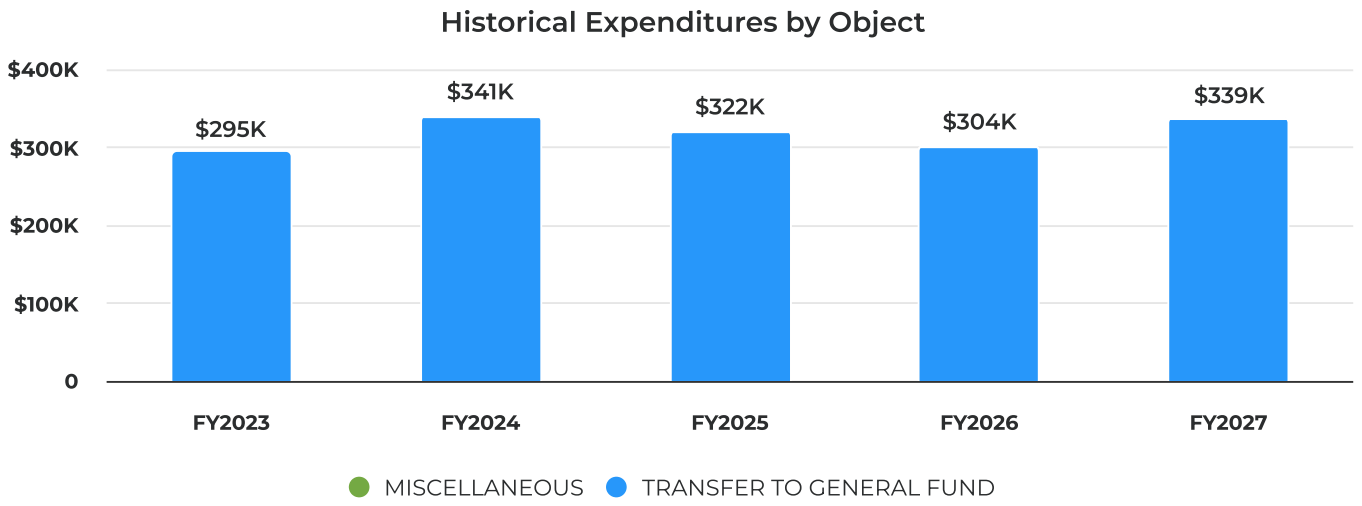
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	**$264,205.00**	**$326,707.00**	**$344,130.00**	**$364,352.00**	**$298,575.00**
Revenues					
Occupancy Taxes	$344,473.00	$344,431.00	$332,938.00	$335,000.00	$345,419.00
Investment Earnings	$13,030.00	$14,261.00	$9,456.00	$10,000.00	$10,000.00
Total Revenues	**$357,503.00**	**$358,692.00**	**$342,394.00**	**$345,000.00**	**$355,419.00**
Expenditures					
Other Expenditures	-	$1,799.00	$2,172.00	$3,500.00	$3,500.00
Other Expenses	$295,000.00	$339,472.00	$320,000.00	$407,277.00	$335,000.00
Total Expenditures	**$295,000.00**	**$341,271.00**	**$322,172.00**	**$410,777.00**	**$338,500.00**
Total Revenues Less Expenditures	**$62,503.00**	**$17,421.00**	**$20,222.00**	**-$65,777.00**	**$16,919.00**
Ending Fund Balance	**$326,708.00**	**$344,128.00**	**$364,352.00**	**$298,575.00**	**$315,494.00**

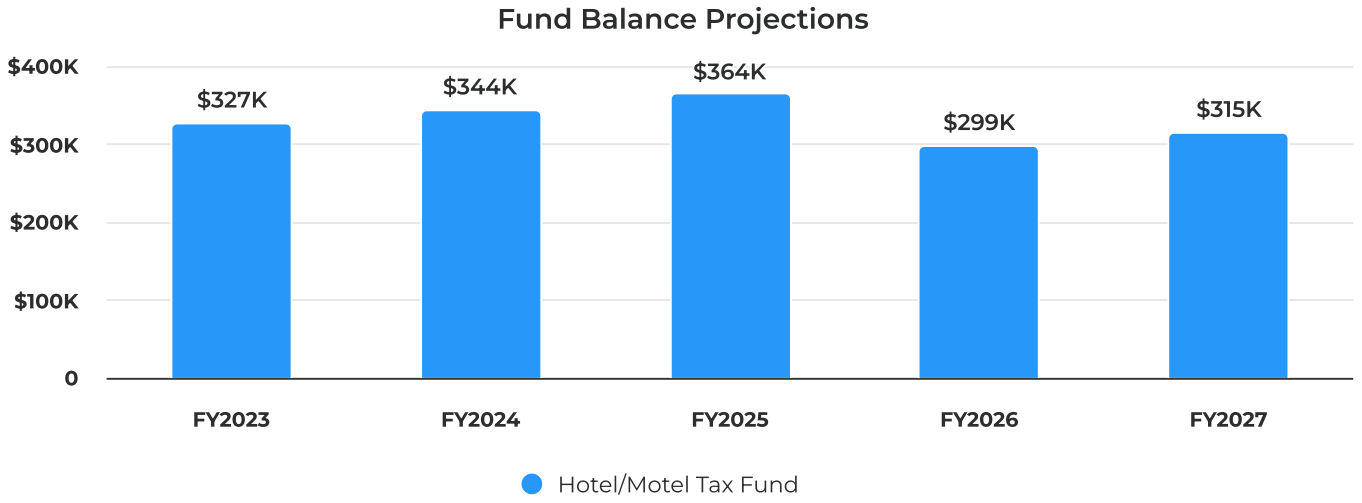
Revenues by Revenue Source



Expenditures by Object



Fund Balance



6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 1

16 -HOTEL/MOTEL TAX 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		264,205	326,707	344,130	364,352	364,352	364,352	298,575	298,575
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-HOT	344,473	344,431	332,938	323,161	164,485	335,000	345,419	345,419
4105	INCOME-OTHER	0	0	0	0	0	0	0	0
4115	INCOME-INTEREST	13,030	14,261	9,456	3,000	5,961	10,000	10,000	10,000
TOTAL REVENUES		357,503	358,693	342,394	326,161	170,446	345,000	355,419	355,419

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16 -HOTEL/MOTEL TAX FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

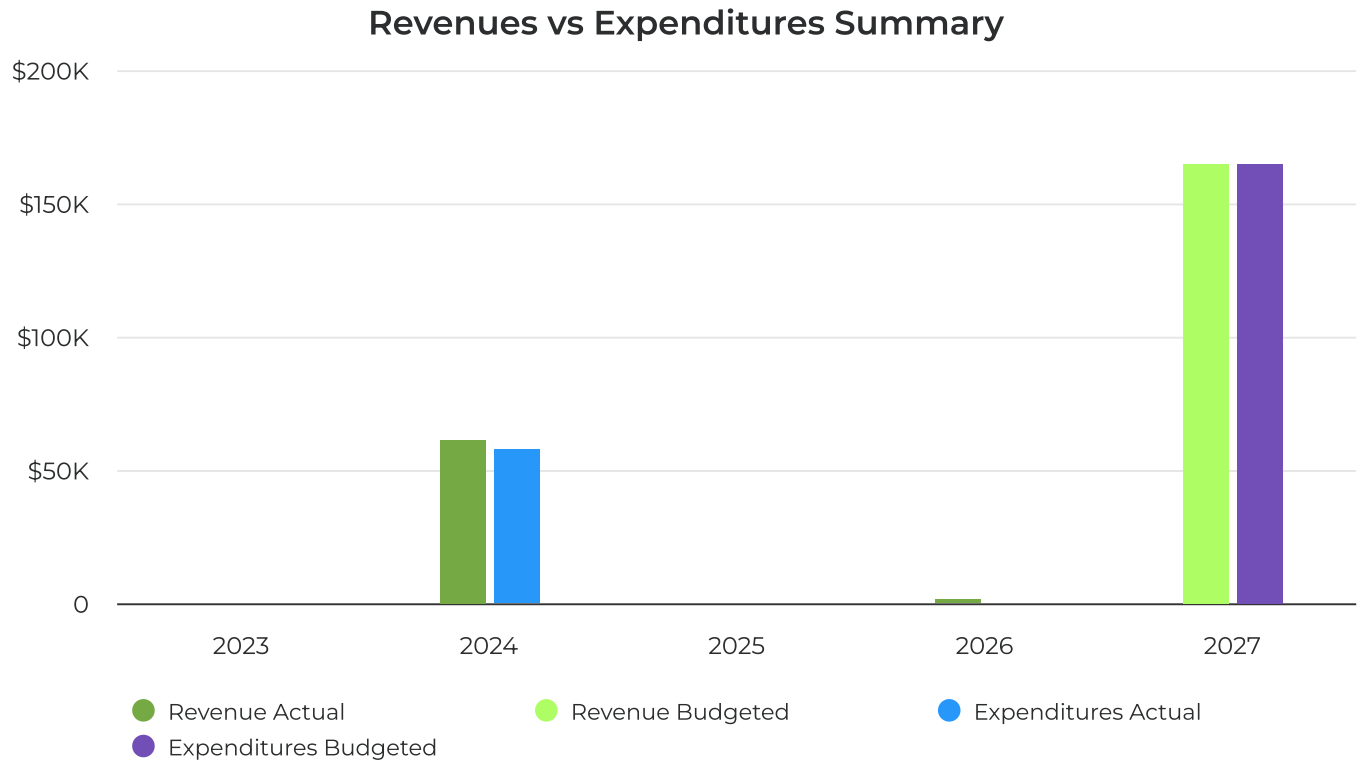
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS								
500-040 ADVERTISING & PROMOTION	0	0	0	0	0	0	0	0
500-050 MISCELLANEOUS	0	1,799	2,172	3,500	533	3,500	3,500	3,500
TOTAL SALARIES & BENEFITS	0	1,799	2,172	3,500	533	3,500	3,500	3,500
OTHER EXPENSES								
500-501 TRANSFER TO GENERAL FUND	0	44,472	25,000	300,000	0	300,000	300,000	300,000
500-502 TRANSFER TO GENERAL FUND	260,000	260,000	260,000	107,277	260,000	107,277	0	0
500-503 TRANSFER TO GENERAL FUND	35,000	35,000	35,000	0	0	0	35,000	35,000
TOTAL OTHER EXPENSES	295,000	339,472	320,000	407,277	260,000	407,277	335,000	335,000
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	295,000	341,271	322,172	410,777	260,533	410,777	338,500	338,500
TOTAL EXPENDITURES	295,000	341,271	322,172	410,777	260,533	410,777	338,500	338,500
REVENUE OVER/(UNDER) EXPENDITURES	62,503	17,422	20,222	(84,616)	(90,087)	(65,777)	16,919	16,919
PROJECTED ENDING FUND BALANCE	326,707	344,130	364,352	279,736	274,264	298,575	315,493	315,493

*** END OF REPORT ***

Grant Fund

Municipal grant fund accounts for the financial awards given to city government for public safety, infrastructure, economic development, and community services. The City is utilizing these funds to supplement the city budget without raising local property taxes.

Summary

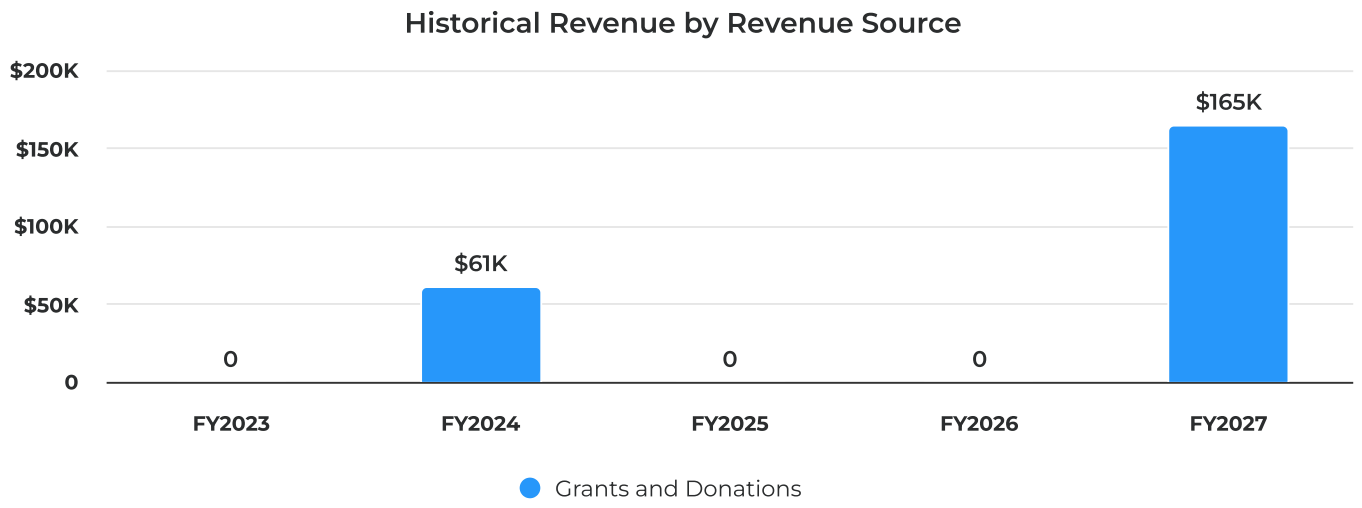


Comprehensive Fund Summary

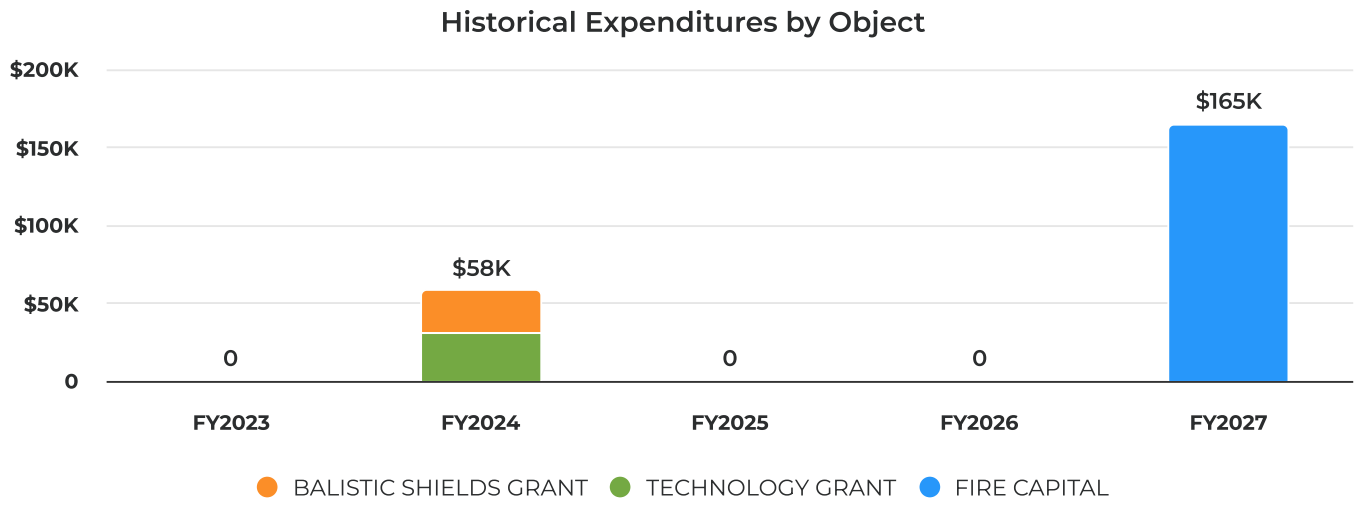
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$0.01**	**$0.01**	**$3,399.00**	**$3,399.00**	**$4,849.00**
Revenues					
Grants and Donations	-	$61,377.00	-	$1,450.00	$165,000.00
Total Revenues	**-**	**$61,377.00**	**-**	**$1,450.00**	**$165,000.00**
Expenditures					
Other Expenses	-	$57,978.00	-	-	-
Capital Expenses	-	-	-	-	$165,000.00
Total Expenditures	**-**	**$57,978.00**	**-**	**-**	**$165,000.00**
Total Revenues Less Expenditures	**-**	**$3,399.00**	**-**	**$1,450.00**	**-**
Ending Fund Balance	**$0.01**	**$3,399.01**	**$3,399.00**	**$4,849.00**	**$4,849.00**

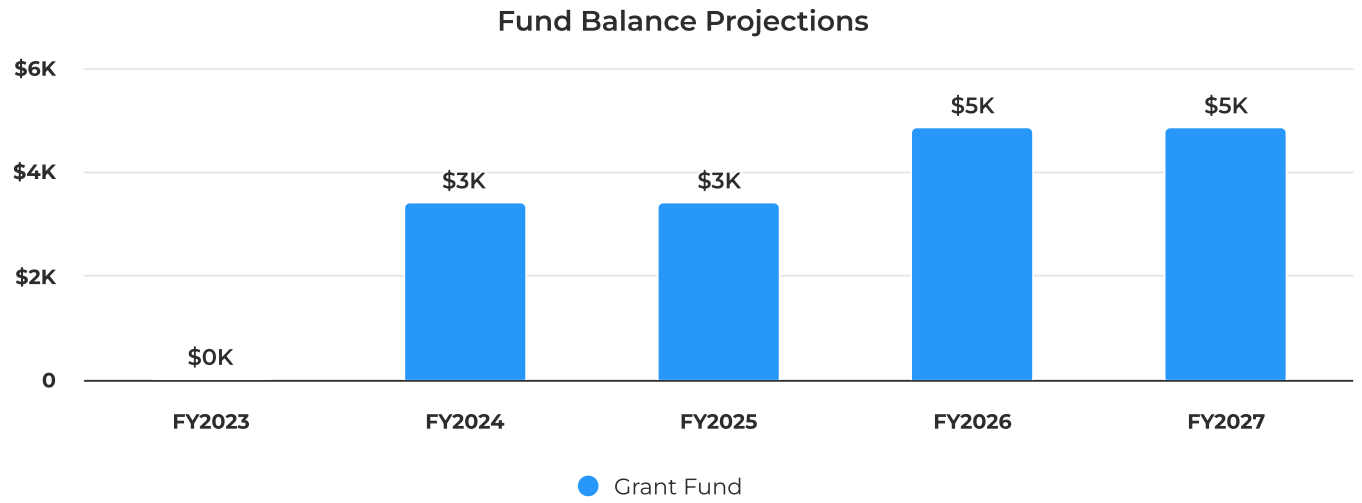
Revenues by Revenue Source



Expenditures by Object



Fund Balance



6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 1

24 -Grant Fund
REVENUES

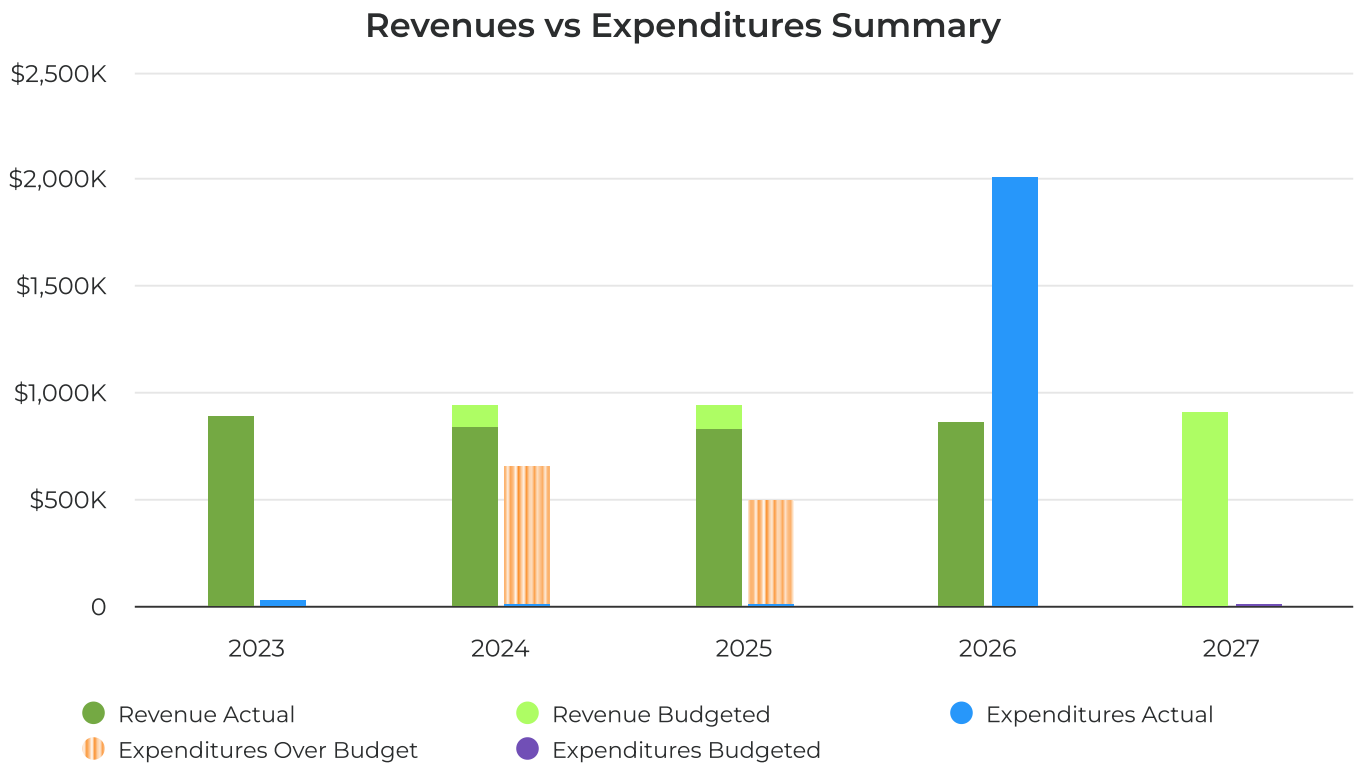
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
BEGINNING FUND BALANCE		0	0	3,399	3,399	3,399	3,399	4,849	4,849
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4001	BALISTIC SHILED INCOME	0	0	0	0	0	0	0	0
4101	POLICE GRANTS INCOME	0	61,377	0	0	700	700	0	0
4102	FIRE GRANTS INCOME	0	0	0	0	1,000	750	165,000	165,000
TOTAL REVENUES		0	61,377	0	0	1,700	1,450	165,000	165,000

Street Fund

A "Street Fund" (or Street Maintenance Fund) is a dedicated municipal account used to finance the repair and ongoing maintenance of local roads and sidewalks. Rather than relying entirely on property taxes, the city supplemented this fund with a specialized Street Maintenance Sales Tax. Street Maintenance Sales Tax: Authorized under Texas Tax Code Chapter 327, municipalities can hold an election to adopt a local sales tax rate of up to 1/4 of one cent to fund road repairs. Revenue can *only* be used to maintain and repair streets and sidewalks that existed at the time of the election; it cannot be used to build new roads. Voters typically reauthorize this tax every four years.

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

Summary

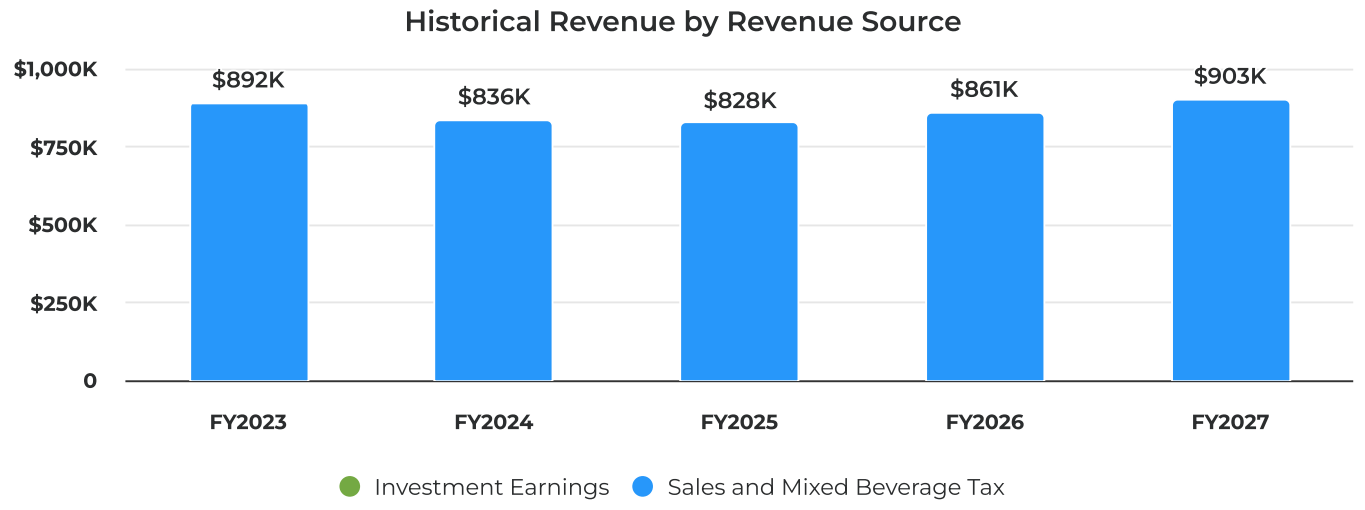


Comprehensive Fund Summary

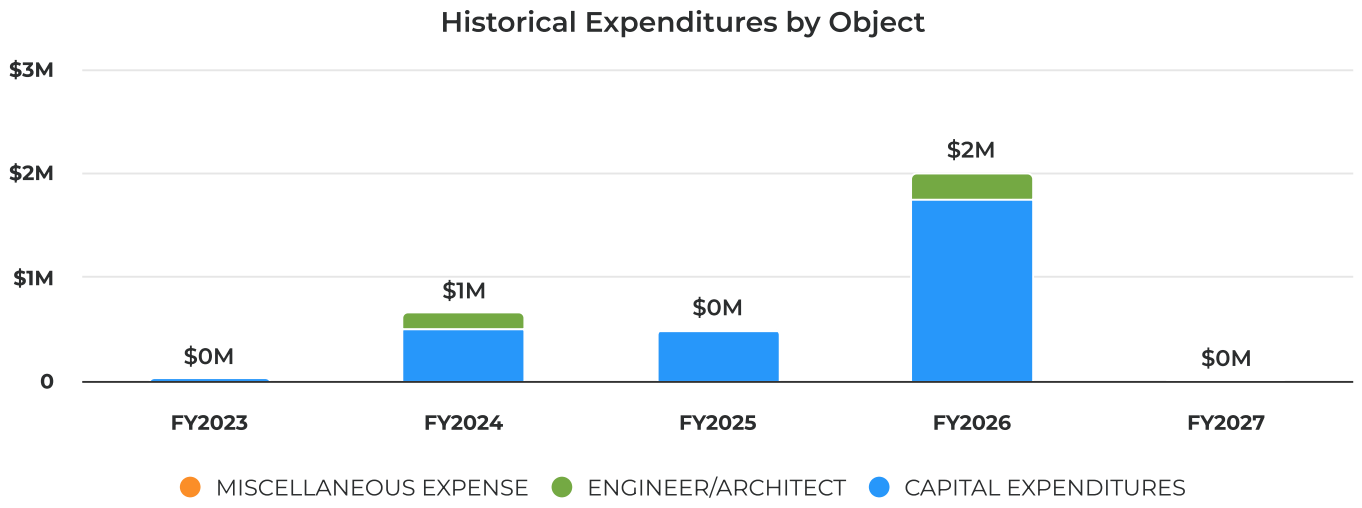
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$349,363.00**	**$1,217,650.00**	**$1,400,210.00**	**$1,737,634.00**	**$580,821.00**
Revenues					
Sales and Mixed Beverage Tax	$890,518.00	$834,713.00	$826,377.00	$859,039.00	$901,991.00
Investment Earnings	$1,516.00	$1,634.00	$1,379.00	$1,100.00	$1,500.00
Total Revenues	**$892,034.00**	**$836,347.00**	**$827,756.00**	**$860,139.00**	**$903,491.00**
Expenditures					
Other Expenditures	$1,500.00	$1,100.00	$2,113.00	$5,000.00	$5,000.00
Other Expenses	-	$155,600.00	$6,400.00	$250,000.00	-
Capital Expenses	$22,247.00	$497,086.00	$481,819.00	$1,750,000.00	-
Total Expenditures	**$23,747.00**	**$653,786.00**	**$490,332.00**	**$2,005,000.00**	**$5,000.00**
Total Revenues Less Expenditures	**$868,287.00**	**$182,561.00**	**$337,424.00**	**-$1,144,861.00**	**$898,491.00**
Ending Fund Balance	**$1,217,650.00**	**$1,400,211.00**	**$1,737,634.00**	**$592,773.00**	**$1,479,312.00**

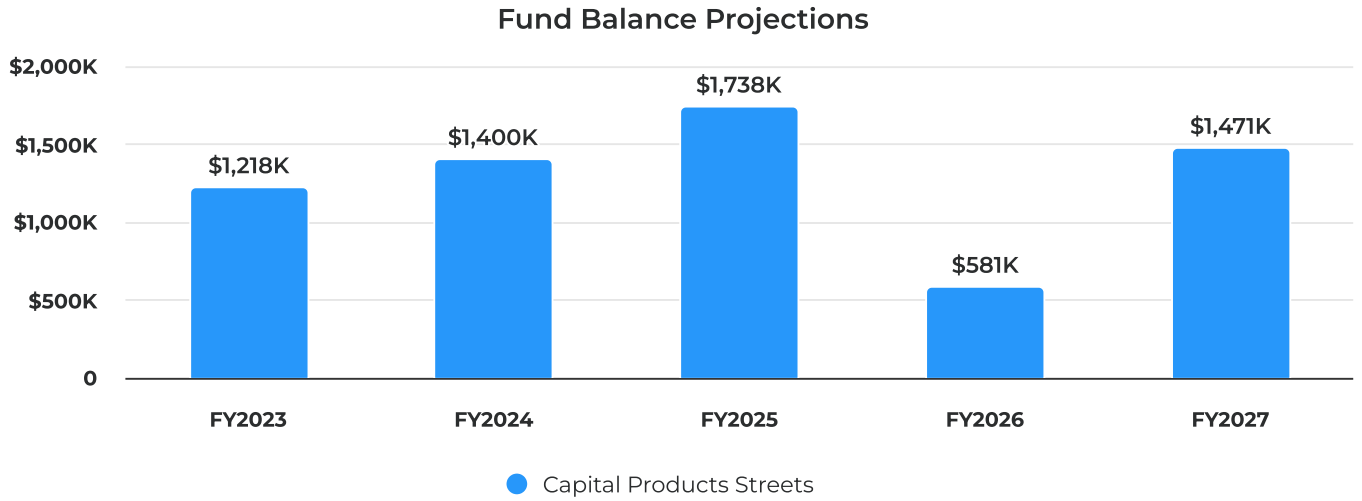
Revenues by Revenue Source



Expenditures by Object



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

19 -CAPITAL PROJECTS STREETS
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		349,363	1,217,650	1,400,210	1,737,634	1,737,634	1,737,634	592,773	592,773
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	1,516	1,634	1,379	1,500	663	1,100	1,500	1,500
4116	INCOME-SALES TAX (.25)	890,518	834,713	826,377	847,087	441,327	859,039	893,401	901,991
4460	MISC. INCOME	0	0	0	0	0	0	0	0
TOTAL REVENUES		892,034	836,346	827,756	848,587	441,990	860,139	894,901	903,491

6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 2
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

19 -CAPITAL PROJECTS STREETS
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								
500-050 MISCELLANEOUS EXPENSE	1,500	1,100	2,113	5,000	0	5,000	5,000	5,000
TOTAL SALARIES & BENEFITS	1,500	1,100	2,113	5,000	0	5,000	5,000	5,000
OTHER EXPENSES								
500-320 ENGINEER/ARCHITECT	0	155,600	6,400	250,000	79,500	250,000	0	0
500-325 SALES TAX COLLECTION SERVICES	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	0	155,600	6,400	250,000	79,500	250,000	0	0
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	22,247	497,086	481,819	1,750,000	18,200	1,750,000	0	0
500-810 STREET MAINTENANCE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	22,247	497,086	481,819	1,750,000	18,200	1,750,000	0	0
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	23,747	653,786	490,332	2,005,000	97,700	2,005,000	5,000	5,000
TOTAL EXPENDITURES	23,747	653,786	490,332	2,005,000	97,700	2,005,000	5,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES	868,287	182,560	337,424	(1,156,413)	344,290	(1,144,861)	889,901	898,491
PROJECTED ENDING FUND BALANCE	1,217,650	1,400,210	1,737,634	581,221	2,081,925	592,773	1,482,674	1,491,264

*** END OF REPORT ***

Debt Service Fund

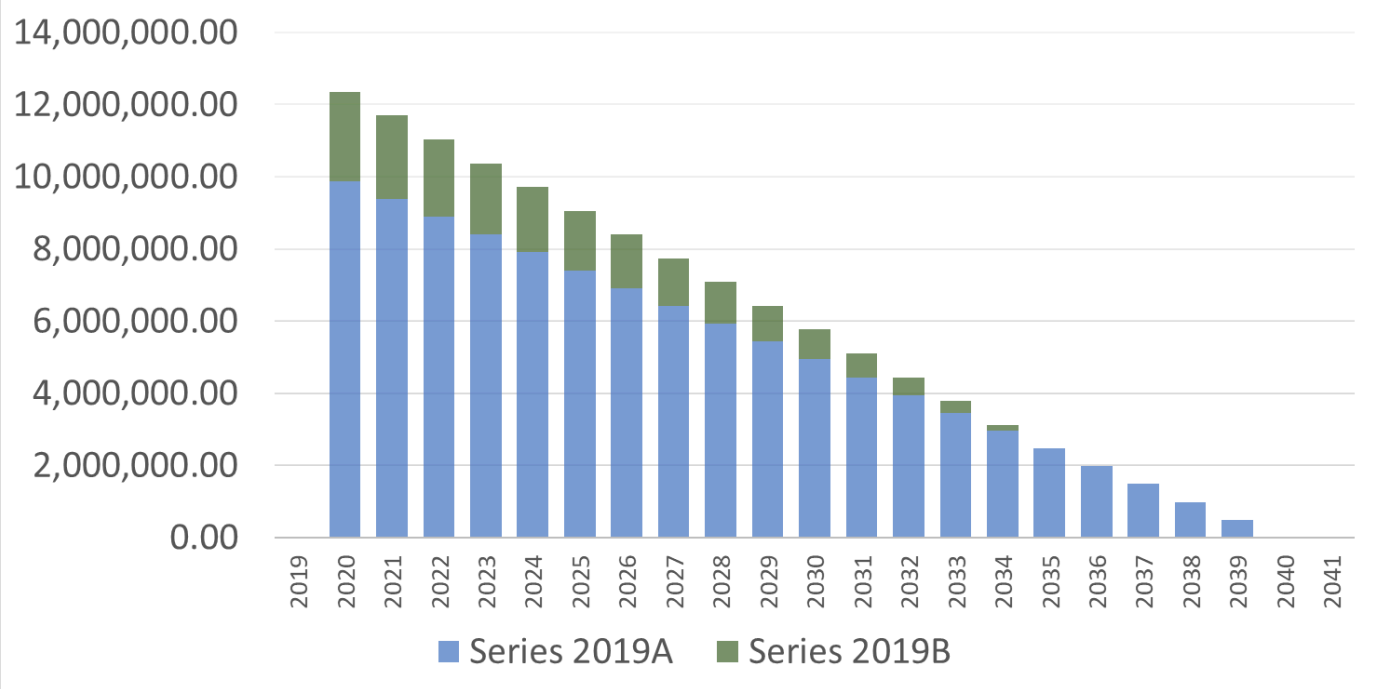
The Debt Service Fund is established by an ordinance authorizing the issuance of General Obligation Bonds. The fund provides for payment of bond principal, interest, paying agent fees and a debt service reserve as a sinking fund each year. An ad-valorem tax rate and tax levy is required to be computed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

Debt Service Funds are established by State Statute and bond covenants to account for the recording of the collection and expenditure of resources earmarked for the retirement of debt issued directly by the City or for which the City agreed, by contract, to make debt payments on bonds. The City has one Debt Service Fund.

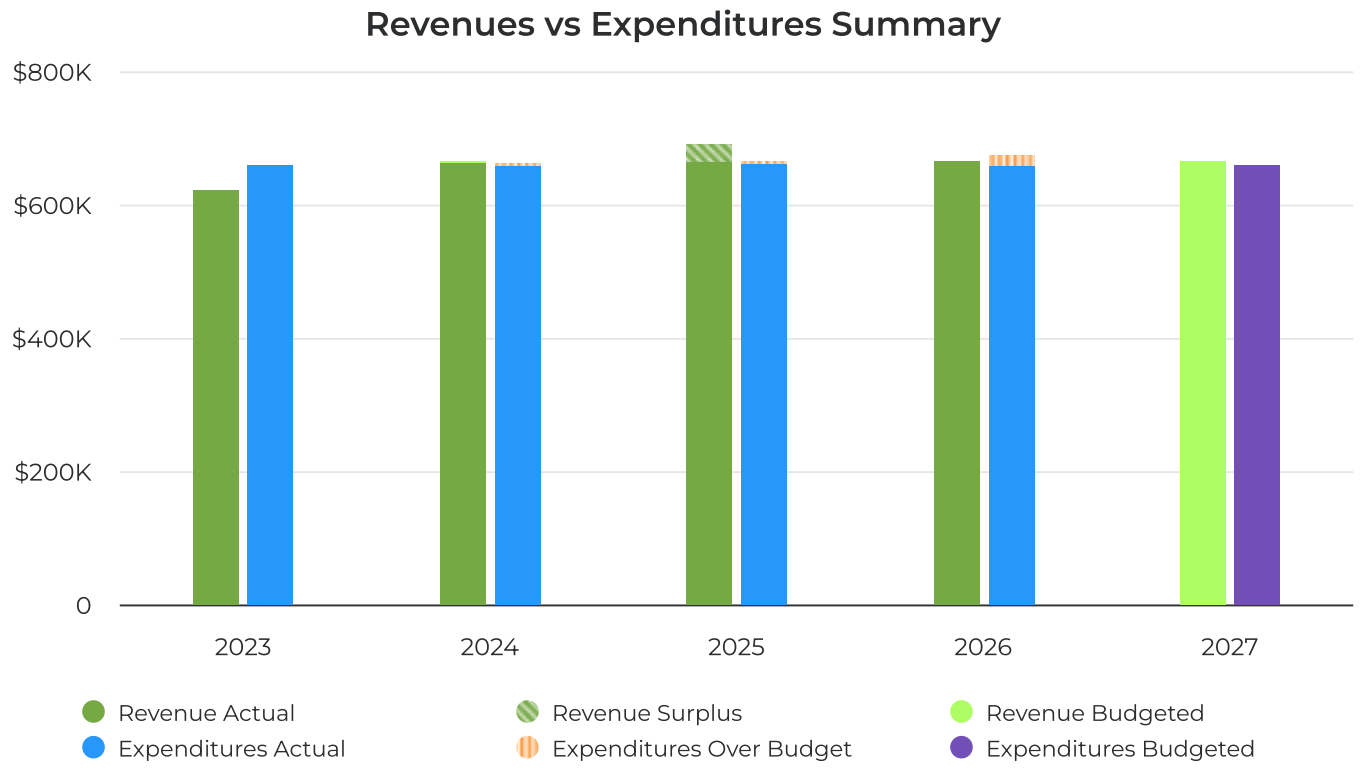
This Fund was established in 2018-2019 for all the debt service payments to be funded with local property tax revenue. The bond issues to be serviced by this Fund fall into the following categories: G.O. Series 2019A Bond and G.O. Series 2019B Bond. Bonds are payable for the purpose of constructing and improving streets, sidewalks and related drainage improvements within the City (Series 2019A), for the purpose of acquiring fire truck and capital equipment for the fire department.

The following Chart reflects the Schedule of Debt Retirement for Existing Debt.

Schedule of Existing Debt Service for Fiscal Years Ending September 30, 2020–2039



Summary


Revenues vs Expenditures Summary
$800K
$600K
$400K
$200K
0
2023
2024
2025
2026
2027
Revenue Actual
Expenditures Actual
Revenue Surplus
Expenditures Over Budget
Revenue Budgeted
Expenditures Budgeted

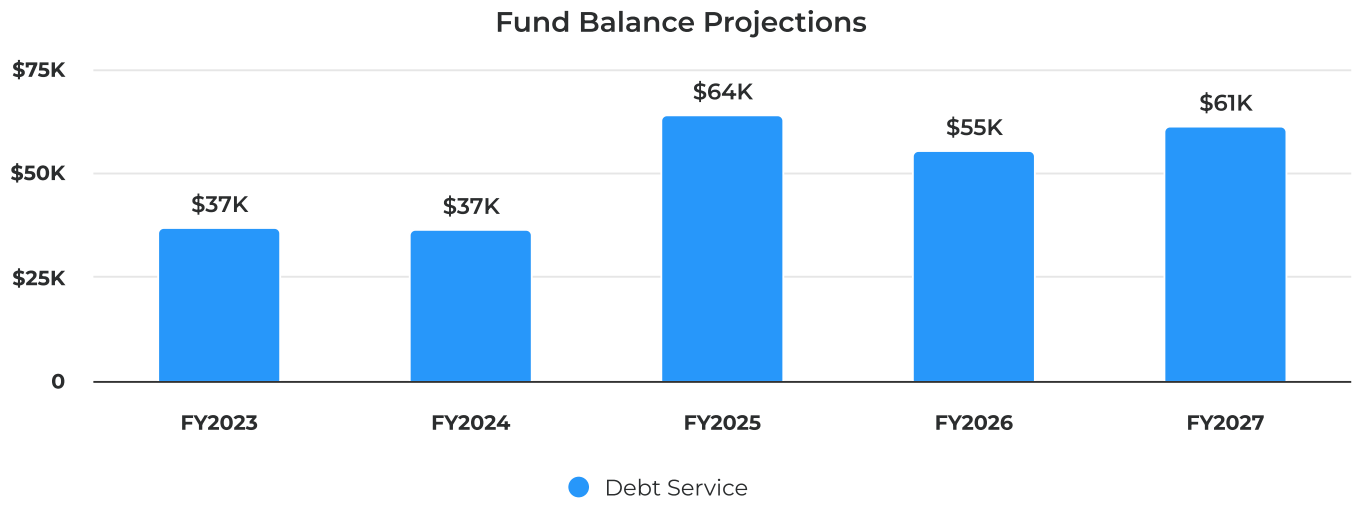
Comprehensive Fund Summary

The Debt Service Fund receives its revenue through the I&S (Interest and Sinking) Tax Rate portion of the Ad Valorem taxes. Expenditures for this fund relate to the bond payments. These long-term debt payments continue through various periods of time until the related Bond is paid in full.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	**$75,208.00**	**$36,929.00**	**$36,578.00**	**$64,054.00**	**$55,494.00**
Revenues					
Property Taxes	$621,271.00	$661,698.00	$691,027.00	$665,000.00	$665,000.00
AD VALOREM TAX (I&S)	$621,271.00	$661,698.00	$691,027.00	$665,000.00	$665,000.00
Sales Tax	-	-	-	-	-
INCOME - SALES TAX (.25)	-	-	-	-	-
Income - Other	-	-	-	-	-
INCOME - TAX NOTES PROCEEDS	-	-	-	-	-
Investment Earnings	-	-	-	-	-
INCOME - INTEREST	-	-	-	-	-
Misc Revenues	-	-	-	-	-
INCOME - OTHER	-	-	-	-	-
Total Revenues	**$621,271.00**	**$661,698.00**	**$691,027.00**	**$665,000.00**	**$665,000.00**
Expenditures					
Other Expenses	$659,550.00	$662,050.00	$663,550.00	$673,560.00	$659,175.00
TAX NOTE PRINCIPAL EXPENSE	-	-	-	-	-
TAX NOTE INTEREST EXPENSE	-	-	-	-	-
GO SERIES 2019 A PRINCIPAL EXP	$240,000.00	$255,000.00	$270,000.00	$280,000.00	$280,000.00
GO SERIES 2019 A INTEREST EXP.	$252,300.00	$239,925.00	$226,800.00	$226,800.00	$213,050.00
GO SERIES 2019 B PRINCIPAL EXP	$100,000.00	$105,000.00	$110,000.00	$110,000.00	$115,000.00
GO SERIES 2019 B INTEREST EXP	$66,450.00	$61,325.00	$55,950.00	$55,960.00	$50,325.00
NOTE ISSUANCE COSTS	-	-	-	-	-
GO SERIES 2019 A ISSUANCE COST	-	-	-	-	-
GO SERIES 2019 B ISSUANCE COST	-	-	-	-	-
PAY AGENT/REGISTRAR FEES	$800.00	$800.00	$800.00	$800.00	$800.00
Total Expenditures	**$659,550.00**	**$662,050.00**	**$663,550.00**	**$673,560.00**	**$659,175.00**
Total Revenues Less Expenditures	**-$38,279.00**	**-$352.00**	**$27,477.00**	**-$8,560.00**	**$5,825.00**
Ending Fund Balance	**$36,929.00**	**$36,577.00**	**$64,055.00**	**$55,494.00**	**$61,319.00**

Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 ($ Change)	FY 2026 vs. FY 2027 (% Change)
Debt Service	$36,929.00	$36,578.00	$64,054.00	$55,494.00	$61,319.00	$5,825.00	10.50%
Total Fund Balance	**$36,929.00**	**$36,578.00**	**$64,054.00**	**$55,494.00**	**$61,319.00**	**$5,825.00**	**10.50%**

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 1

17 -DEBT SERVICE
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		75,208	36,929	36,578	64,054	64,054	64,054	55,494	55,494
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)	621,271	661,698	691,027	665,000	603,090	665,000	665,000	665,000
TOTAL REVENUES		621,271	661,698	691,027	665,000	603,090	665,000	665,000	665,000

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 2

17 -DEBT SERVICE
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
OTHER EXPENSES								
500-211 GO SERIES 2019 A PRINCIPAL EXP	240,000	255,000	270,000	280,000	280,000	280,000	280,000	280,000
500-212 GO SERIES 2019 A INTEREST EXP.	252,300	239,925	226,800	213,050	110,025	226,800	213,050	213,050
500-213 GO SERIES 2019 B PRINCIPAL EXP	100,000	105,000	110,000	115,000	115,000	110,000	115,000	115,000
500-214 GO SERIES 2019 B INTEREST EXP	66,450	61,325	55,950	50,325	26,600	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	800	0	800	800	800
TOTAL OTHER EXPENSES	659,550	662,050	663,550	659,175	531,625	673,560	659,175	659,175
TOTAL 00-GENERAL EXPENDITURES	659,550	662,050	663,550	659,175	531,625	673,560	659,175	659,175
TOTAL EXPENDITURES	659,550	662,050	663,550	659,175	531,625	673,560	659,175	659,175
REVENUE OVER/(UNDER) EXPENDITURES	(38,279)	(352)	27,477	5,825	71,465	(8,560)	5,825	5,825
PROJECTED ENDING FUND BALANCE	36,929	36,578	64,054	69,879	135,519	55,494	61,319	61,319

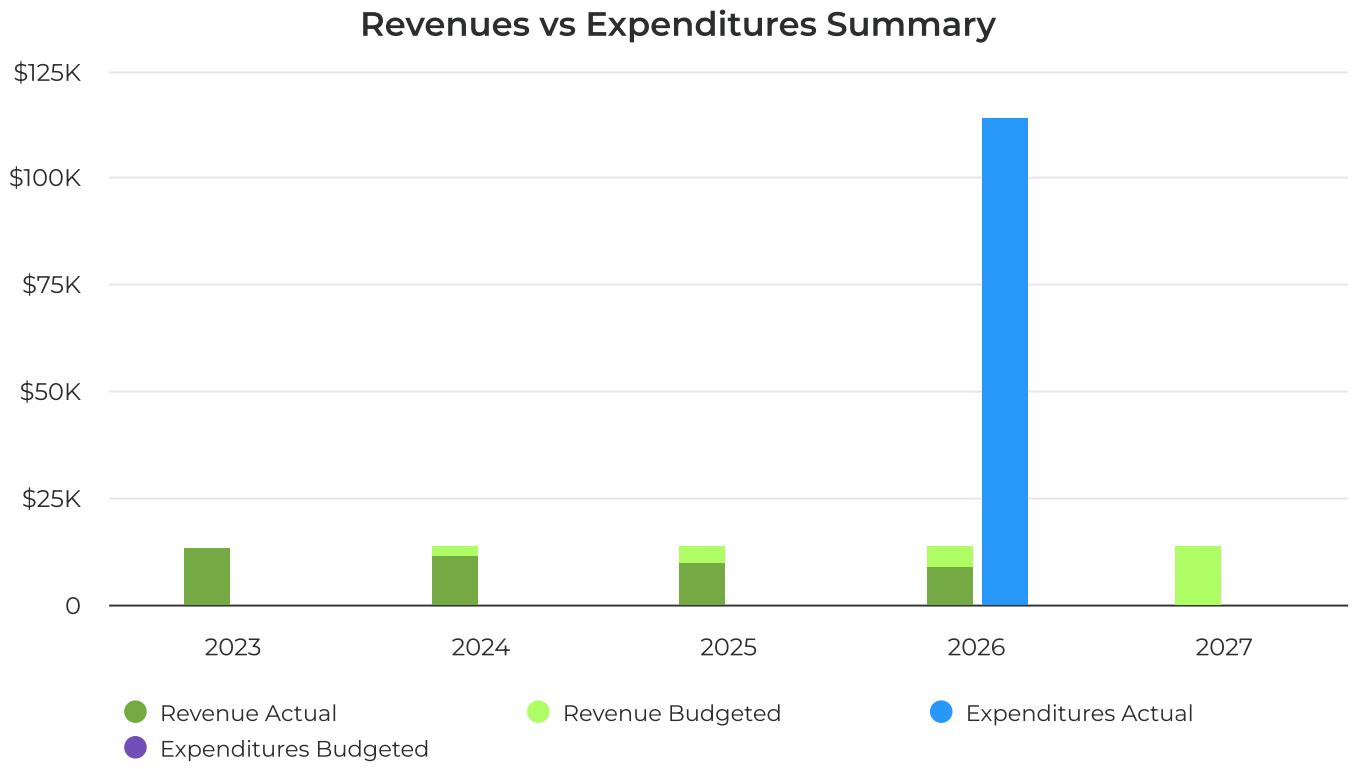
*** END OF REPORT ***

Public, Education & Government Fund

The Public, Educational, and Governmental (PEG) Fund is a specialized municipal fund supported by a 1% fee on local video and cable providers. By state and federal law, these dedicated funds are strictly restricted to capital expenditures for operating public broadcasting, educational, and government access television channels. Funded through cable franchise fees, which local video providers collect from subscribers and remit to the municipality.

Accounts franchise fees are restricted to capital expenditures associated with public, educational and governmental facilities. Must be spent on capital assets such as broadcasting equipment, studio cameras, audio boards, and facility upgrades for city/education channels.

Summary

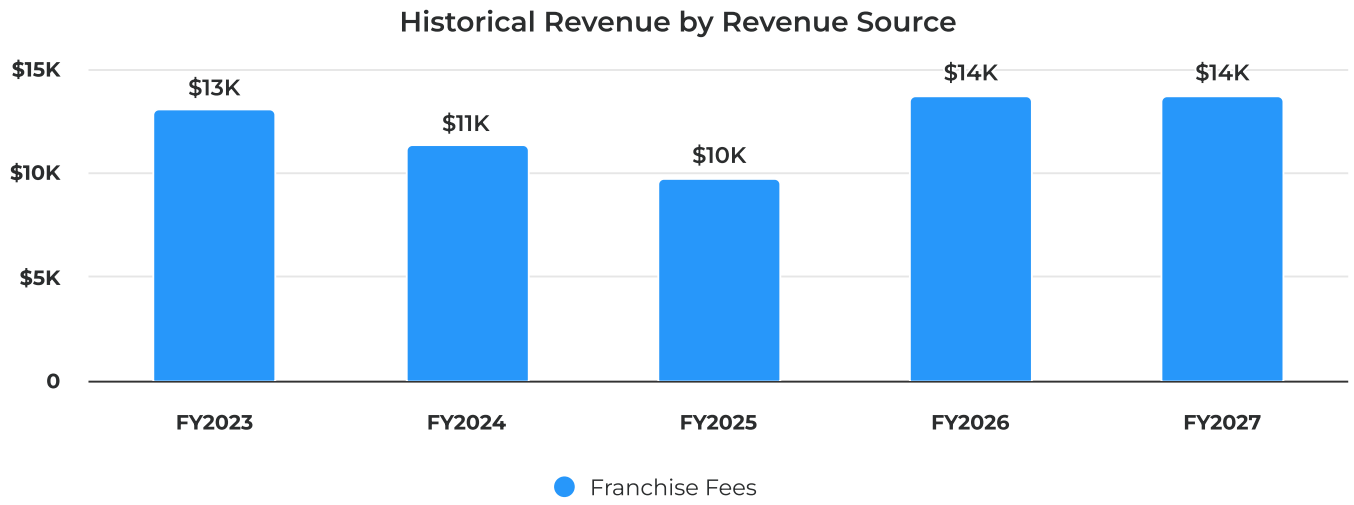


Comprehensive Fund Summary

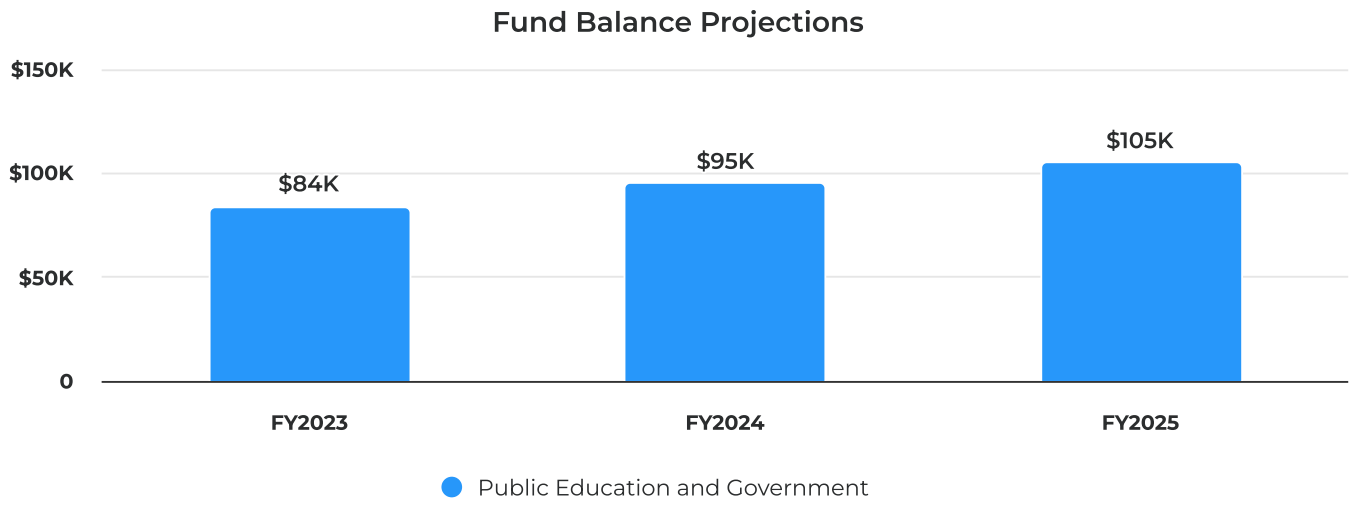
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$70,925.00**	**$83,977.00**	**$95,291.00**	**$105,024.00**	**-**
Revenues					
Franchise Fees	$13,052.00	$11,314.00	$9,733.00	$9,000.00	$13,700.00
Total Revenues	**$13,052.00**	**$11,314.00**	**$9,733.00**	**$9,000.00**	**$13,700.00**
Expenditures					
Capital Expenses	-	-	-	$114,024.00	-
Total Expenditures	**-**	**-**	**-**	**$114,024.00**	**-**
Total Revenues Less Expenditures	**$13,052.00**	**$11,314.00**	**$9,733.00**	**-$105,024.00**	**$13,700.00**
Ending Fund Balance	**$83,977.00**	**$95,291.00**	**$105,024.00**	**-**	**$13,700.00**

Revenues by Revenue Source



Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

20 -PUBLIC, EDUCATION&GOV.
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	70,925	83,977	95,291	105,024	105,024	105,024	(0)	(0)
FUND BALANCE ACTIVITY	0	0	0	0	0	0		
4105 INCOME OTHER	13,052	11,314	9,733	13,700	4,430	9,000	13,700	13,700
TOTAL REVENUES	13,052	11,314	9,733	13,700	4,430	9,000	13,700	13,700

Youth Diversion Fund

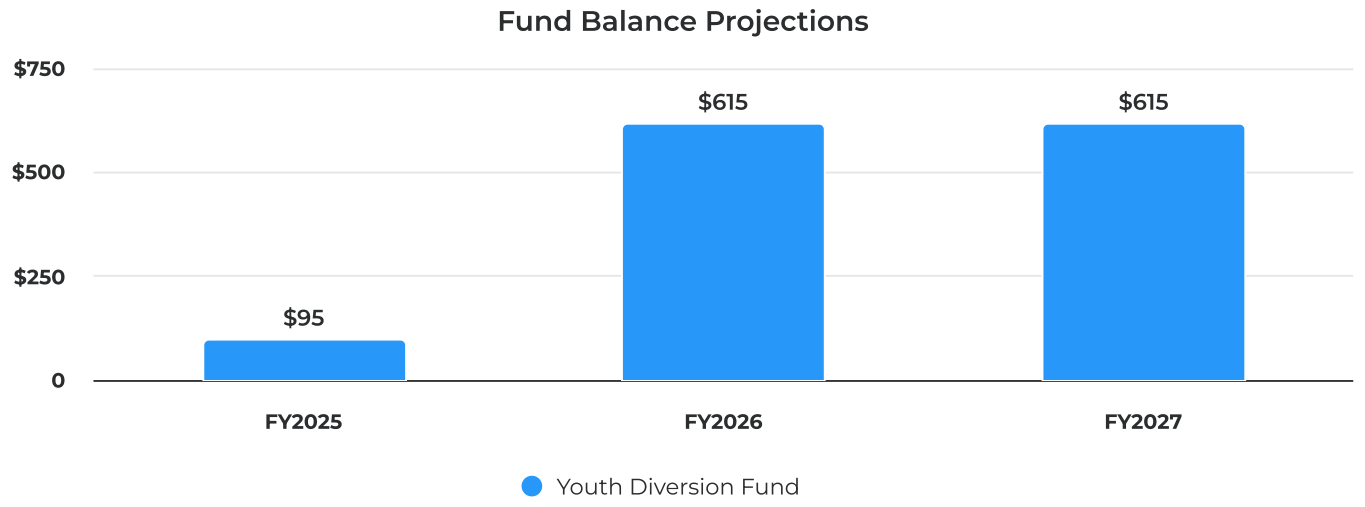
A Local Youth Diversion Fund is a specialized municipal or county fund established under the Local Government Code LGC 134.156. It is financed by a $5 fee from the Local Consolidated Court Costs. Youth diversion funds support programs that offer alternatives to formal prosecution for certain minor offenses, allowing young people to participate in rehabilitative or educational programs instead of facing charges.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$0.01**	**-**	**-**	**$95.00**	**$615.00**
Revenues					
Fines and Forfeitures	-	-	$95.00	$520.00	-
Total Revenues	**-**	**-**	**$95.00**	**$520.00**	**-**
Expenditures					
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**-**	**-**	**$95.00**	**$520.00**	**-**
Ending Fund Balance	**$0.01**	**-**	**$95.00**	**$615.00**	**$615.00**

Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

25 -YOUTH DIVERSION 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	0	0	0	95	95	95	615	615
FUND BALANCE ACTIVITY	0	0	0	0	0	0		
4101 INCOME YOUTH DIVERSION	0	0	95	0	279	520	0	0
TOTAL REVENUES	0	0	95	0	279	520	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	95	0	279	520	0	0
PROJECTED ENDING FUND BALANCE	0	0	95	95	374	615	615	615

*** END OF REPORT ***

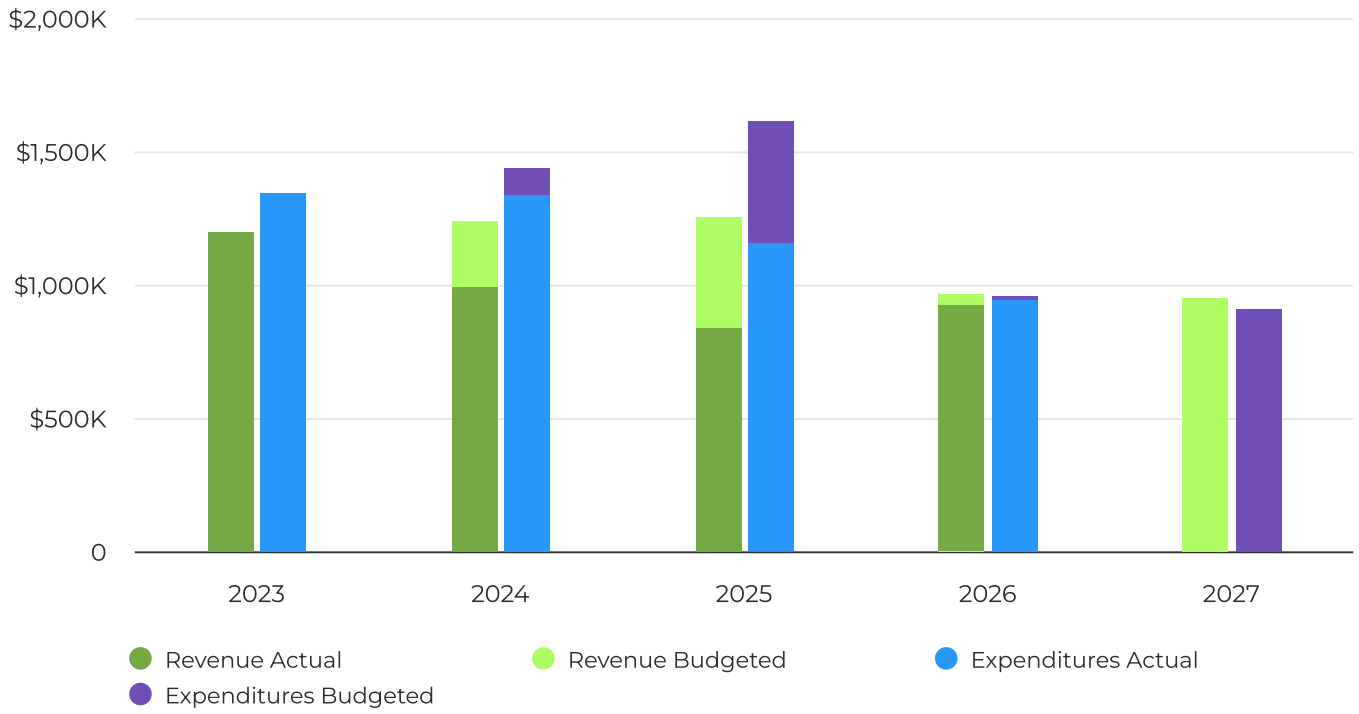
WCCPD Fund

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

Revenues vs Expenditures Summary

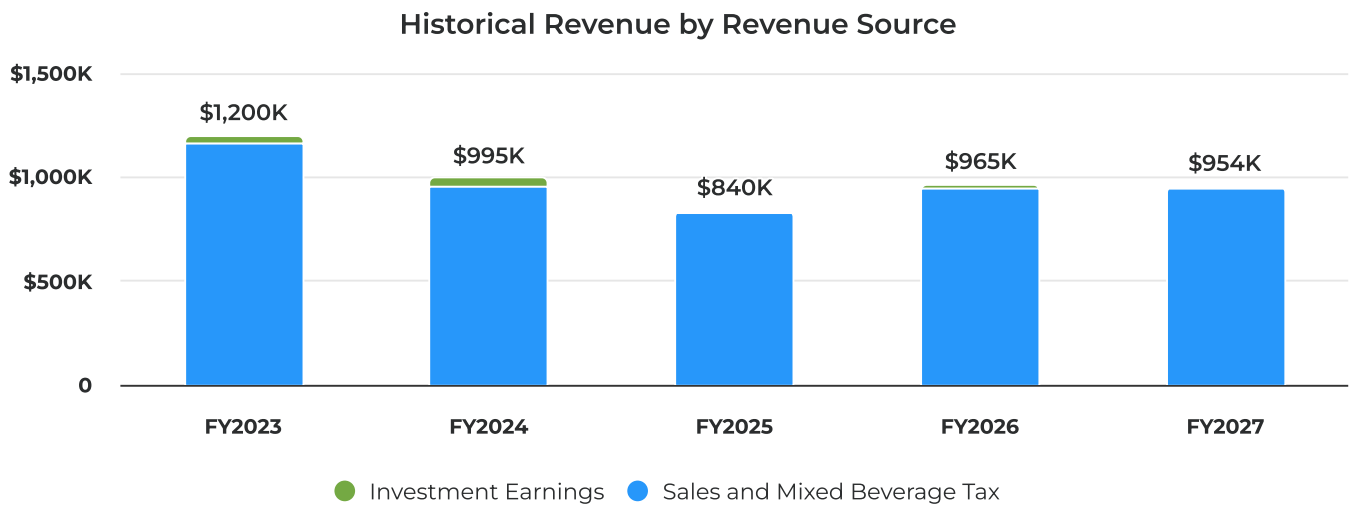


Comprehensive Fund Summary

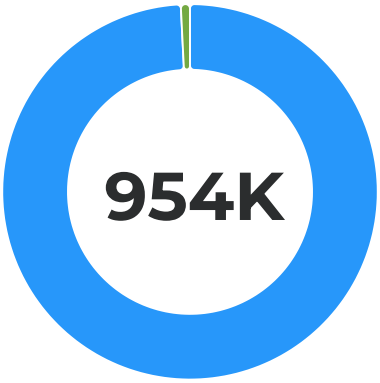
Comprehensive Fund Summary

Category	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$267,945.00**	**$252,330.00**
Revenues		
Sales and Mixed Beverage Tax	$917,112.00	$946,498.00
Investment Earnings	$7,500.00	$7,500.00
Total Revenues	**$924,612.00**	**$953,998.00**
Expenditures		
Salaries & Benefits	$491,912.00	$596,062.00
Other Expenses	$320,528.00	$234,380.00
Capital Expenses	$49,786.00	-
Other Income/Expenses	$78,000.00	$78,000.00
Total Expenditures	**$940,226.00**	**$908,442.00**
Total Revenues Less Expenditures	**-$15,614.00**	**$45,556.00**
Ending Fund Balance	**$252,331.00**	**$297,886.00**

Revenues by Revenue Source



FY27 Revenues by Revenue Source



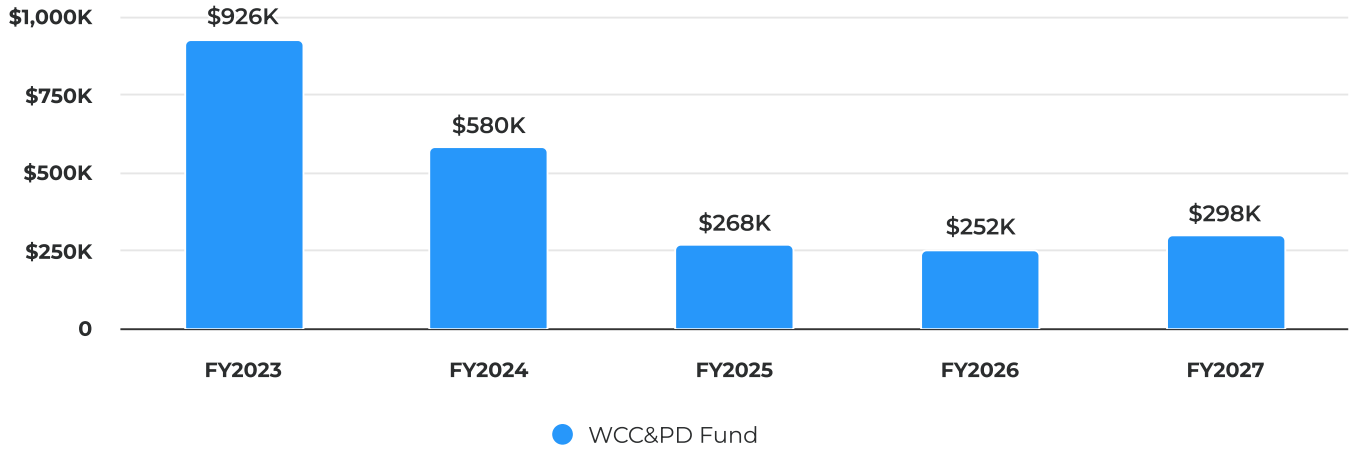
Sales and Mixed Beverage Tax	**$946,498**	99.21%
Investment Earnings	**$7,500**	0.79%

Revenues by Revenue Source

Category	FY 2026 Actual	FY 2026 Original	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Sales and Mixed Beverage Tax	$440,843.00	$943,433.00	$946,498.00	0.32%
Investment Earnings	$2,924.00	$21,495.00	$7,500.00	-65.11%
Total Revenues	**$443,767.00**	**$964,928.00**	**$953,998.00**	**-1.13%**

Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 ($ Change)
WCC&PD Fund	$252,330.00	$297,887.00	18.05%	$45,557.00
Total Fund Balance	**$252,330.00**	**$297,887.00**	**18.05%**	**$45,557.00**

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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	440,843	917,112	946,498	946,498
4102	INCOME-K9 DONATIONS	0	0	0	0	0	0	0	0
4105	INCOME - OTHER	0	0	0	0	0	0	0	0
4115	INCOME - INTEREST	41,514	38,613	14,112	21,495	2,924	7,500	7,500	7,500
4120	PROCEEDS FROM GUN SALES	0	0	0	0	0	0	0	0
4515	ARPA FUNDS	0	0	0	0	0	0	0	0
4900	PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	0
TOTAL REVENUES		1,199,747	995,071	839,812	964,928	443,768	924,612	953,998	953,998

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 2

41 -WCCPD CAPITAL ASSETS/DEBT
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	0	0	(13,067)	0	0	0	0	0
	TOTAL SALARIES & BENEFITS	0	0	(13,067)	0	0	0	0	0
OTHER EXPENSES									
500-700	DEPRECIATION	0	0	251,202	0	0	0	0	0
	TOTAL OTHER EXPENSES	0	0	251,202	0	0	0	0	0
CAPITAL EXPENSES									
500-800	CAPITAL EXPENDITURES	0	0	(63,369)	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	(63,369)	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES		0	0	174,766	0	0	0	0	0
TOTAL EXPENDITURES		0	0	174,766	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES		0	0	(174,766)	0	0	0	0	0
PROJECTED ENDING FUND BALANCE		0	0	680,412	680,412	680,412	680,412	680,412	680,412

*** END OF REPORT ***

PROJECTED ENDING FUND BALANCE		0	0	0	0	0	0	0	0

*** END OF REPORT ***

WCC & PD Fund - 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% 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,

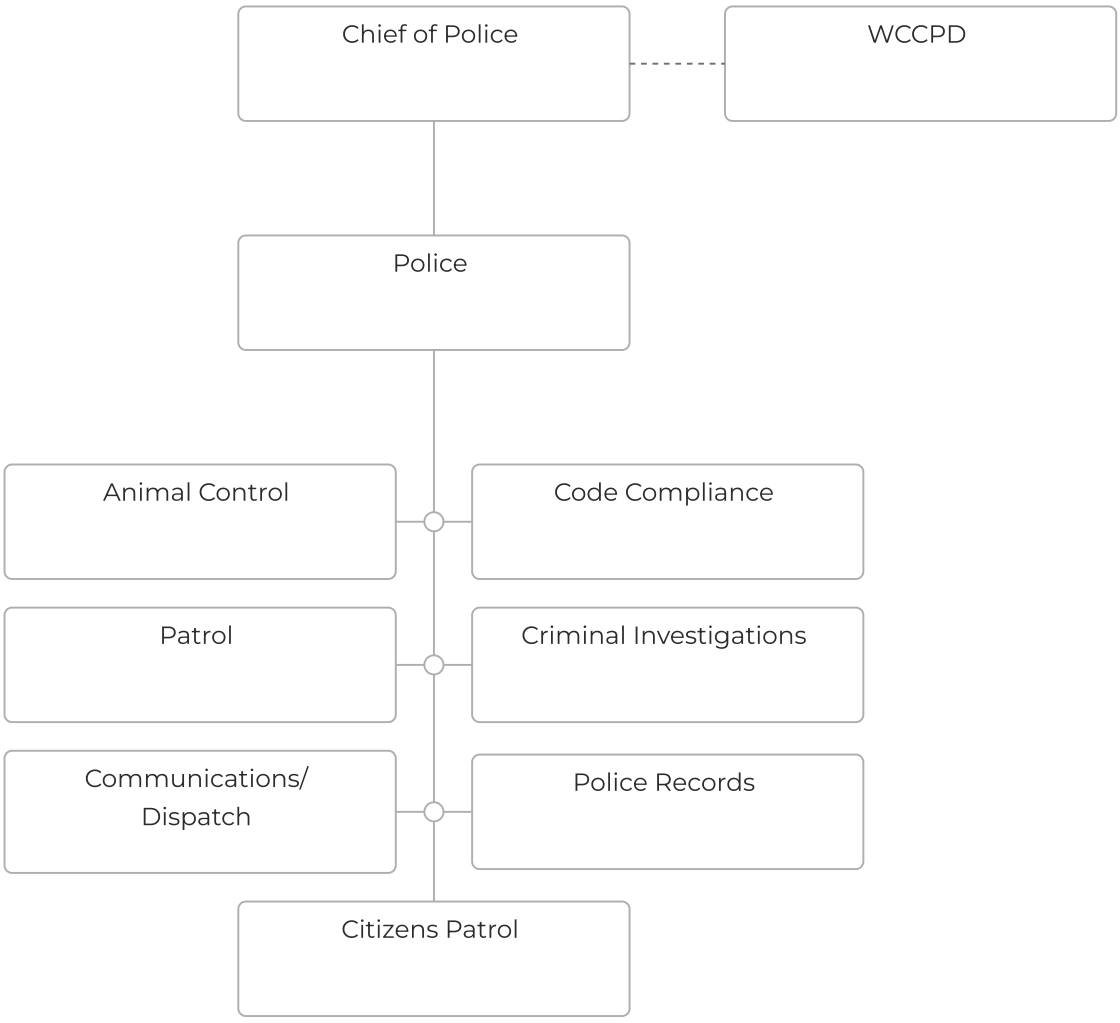
Ronnie Guest Jr.

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 17, 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.

WCCPD Department



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 guides 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 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 efficienc y.
- Update and maintain current technology, including replacement of desktop 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 proper 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	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	2859	≤FY24/25
Property Crime	436	552	673	629	210	≤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	2,243	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

WCCPD Personnel Summary

Dept. #	Positions (WCCPD Fund)	Service Grade	FY22-23 FTE	FY23-24 FTE	FY24 - 25 FTE	FY25 - 26 FTE	FY26 - 27 FTE
18-500	Operations Support Division Director	31	1	1	1	0	0
18-500	Patrol Officer	26	4	4	4	4	4
18-500	Coporal	31	2	2	2	0	0
18-500	Communcation	26	3	3	3	3	3
	Total WCCPD:		10	10	10	7	7

WCCPD Capital Improvement Five (5) Year Plan

Capital Expenditure - Item	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	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 Upfitting ($25,000.00 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 ($20,000.00 per unit)	-	-	-	-	-	-	$ -
Special Operations Fleet - Police-Code Enforcement ($20,000.00 per unit)	-	-	-	$20,000	-	$20,000	$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	-	$4,000	$8,000.00
Lidar Portable Radar (2,500.00 per unit)	-	$5,000	-	-	-	-	$5,000.00
Mobile Police Radio's (In-Car) P25 Compliant	-	-	-	-	-	-	-
In-Car Radio Upgrades	-	-	-	-	-	-	-
Communications Console Upgrades	$44,035.89	-	-	-	-	-	$44,035.89
Installed In-Car Radars ($3,900.00 per unit)	-	-	$7,800	$7,800	$7,800	$7,800	$31,200.00
Vehicle Mobile Data Terminals ($2,000.00 per unit)	$2,000	-	$10,000	$10,000	$10,000	$10,000	$40,000.00
Charging Docks ($1,000 per Unit)	-	-	$5,000	$5,000	$5,000	$5,000	$20,000.00

Capital Expenditure - Item	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	TOTAL COST
Speed Trailers ($11,442.03 per unit)	-	-	-	-	-	-	-
Citizens Patrol Vehicle Graphics ($2,000.00 per unit)	-	-	-	-	-	-	-
Extended K-9 Program ($15,000.00 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**

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 these criteria follow:

- The Board of Directors comprises seven (7) members, appointed by the 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.

WEDC BOARD & STAFF

The Windcrest Economic Development Corporation Board of Directors is comprised of dedicated business and community leaders who take personal responsibility for improving Windcrest's business climate and enhancing residents' quality of life. Each member brings a unique perspective from diverse industries and can identify the changes and initiatives needed to promote growth in the Windcrest community.

WEDC MISSION

The Mission of the Windcrest Economic Development Corporation is to facilitate interaction between businesses, the city, and other community organizations and nourish Windcrest’s economic health and well-being, its citizens, and the region.

WEDC VISION

To nourish and develop a vibrant community that consistently pushes the limits.

WEDC CORE VALUES

Integrity, transparency, collaboration, innovation, accountability, sustainability, inclusivity, strategic growth, fiscal responsibility, community focus, ethical leadership, and long-term economic resilience.

WEDC GOALS & OBJECTIVES

1-3 YEAR GOALS

1. Business Retention & Expansion (BRE) to strengthen relationships through outreach, technical assistance, surveys, and support. To encourage retention and expansion of local businesses.

2. Small Business Support & Growth through technical assistance, market research, mentorships, and technical aid for startups.

3. Marketing & Community Branding by promoting the city through the Windcrest Newsletter, events, and digital media.

4. Infrastructure & Quality of Place Improvements through visible projects like streetscapes, signage, and amenities.

5. Data & Strategic Planning by setting baseline metrics (jobs, sales tax, vacancy rates) and monitoring progress.

3-5 YEAR GOALS

1. Support the growth and development of the Windcrest International Business Park WIBP) through targeted commercial and industry recruitment: Focus on key sectors such as retail, office operations, production operations, logistics, healthcare, and tech that match community strengths.

2. Major Development Projects: Support mixed-use, commercial, or industrial projects to boost tax revenue and jobs.

3. Redevelopment & Infill Strategy: Convert underused properties into economic assets.

4. Sustainable Revenue Growth: Grow sales tax and property tax revenue to benefit the community.

5. Regional & Public-Private Partnerships: Work with nearby cities, real estate brokers and developers to leverage broader opportunities.

WEDC ACCOMPLISHMENTS 2025

Assisted with the location of 18 new businesses, including 4 retailers, 3 medical-related, 6 service operations, 2 wholesale operations, and 3 finance and insurance-related operations.

Technical assistance was provided to 91 businesses and individuals through our BRE efforts.

Generated 86 leads through our cold calling, targeting, and lead-generating system.

Social media efforts included over 500 posts and the establishment of over 1,200 followers across different platforms.

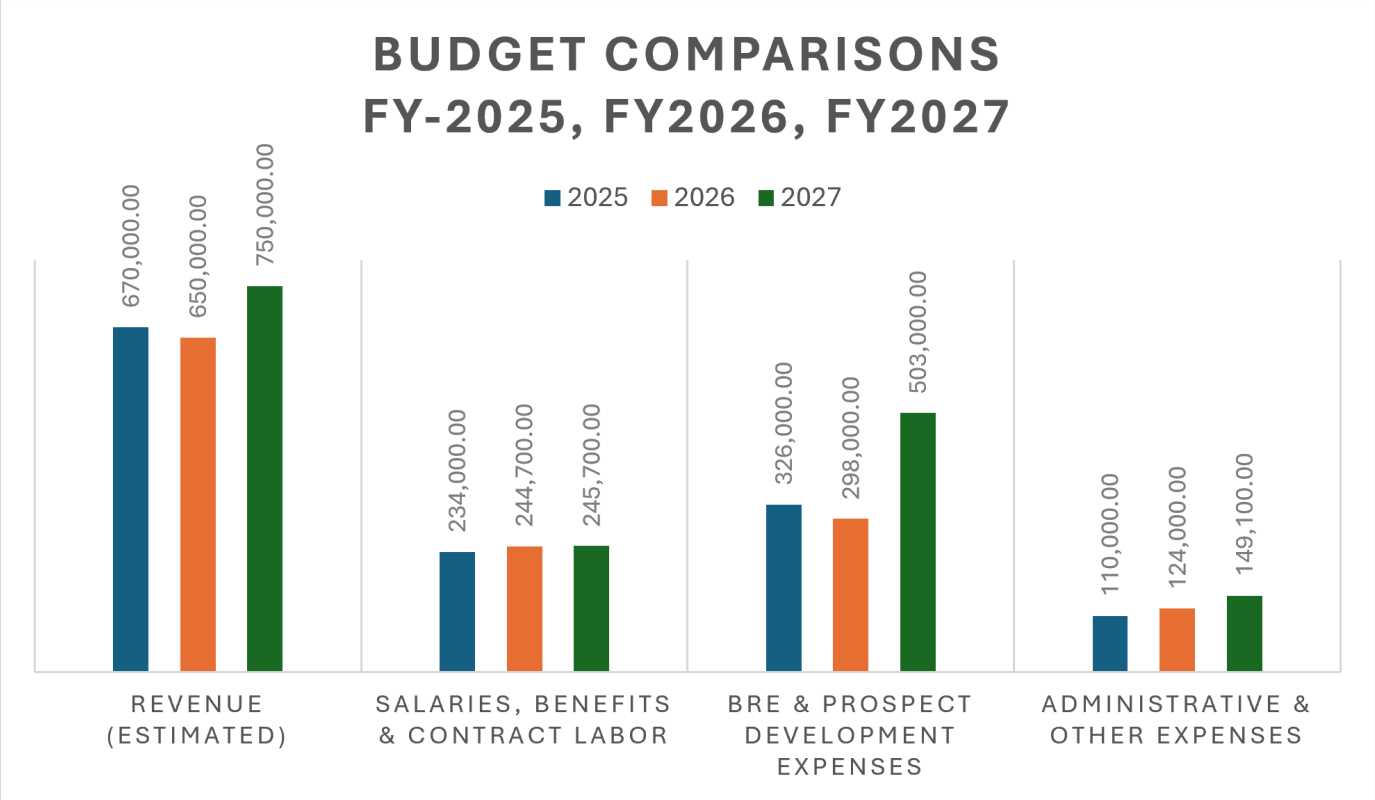
Marketing activities included 2 targeted ads (a map for the event) during Light Up, assistance with business events, and 2 grand openings.

WEDC BUDGET AND COMPARISONS

Actuals for Revenue (sales tax revenue) and Expenditures for fiscal year 2025 were $699,099 and $390,000, respectively, well within budget and increasing the fund balance and cash to $1.6 million.

Fixed costs for salaries, contracts, and administration increased by approximately 1.7% from 2024.

The graph provides a visual representation of the budget for the major revenue categories and 3 Expense groupings, using budget amounts for FY2025, FY2026, and the current budget proposal for FY2027.


BUDGET COMPARISONS
FY-2025, FY2026, FY2027
2025
2026
2027
670,000.00
650,000.00
750,000.00
234,000.00
244,700.00
245,700.00
326,000.00
298,000.00
503,000.00
110,000.00
124,000.00
149,100.00
REVENUE (ESTIMATED)
SALARIES, BENEFITS & CONTRACT LABOR
BRE & PROSPECT DEVELOPMENT EXPENSES
ADMINISTRATIVE & OTHER EXPENSES

WINDCREST ECONOMIC DEVELOPMENT CORPORATION

ORGANIZATIONAL CHART

RESIDENTS OF WINDCREST



MAYOR AND CITY COUNCIL



CITY MANAGER



JENNIFER NEWMAN
WEDC PRESIDENT

RIP STIMPSON
SECRETARY





KEVIN COMPTON
TREASURER

MITCH WEIDENBACH
BOARD MEMBER





TERRY MCDOWELL
BOARD MEMBER

BECKY ACHTERBERG
BOARD MEMBER





VIVIAN LE
BOARD MEMBER

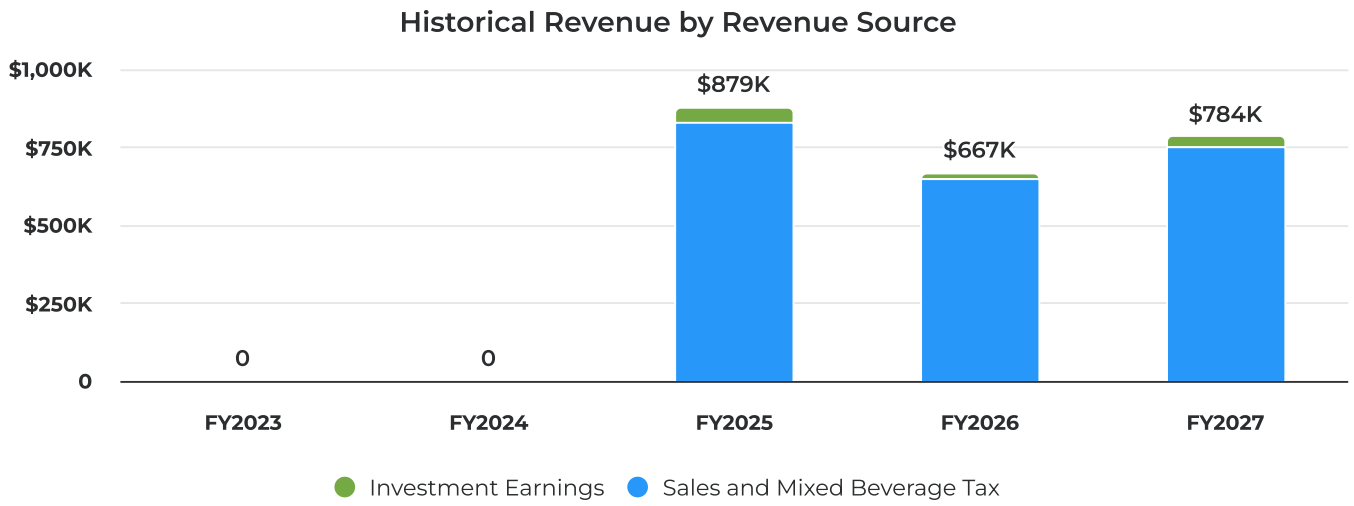


MARIO HERNANDEZ
EXECUTIVE DIRECTOR

KAREN K. NELSON
BRE COORDINATOR



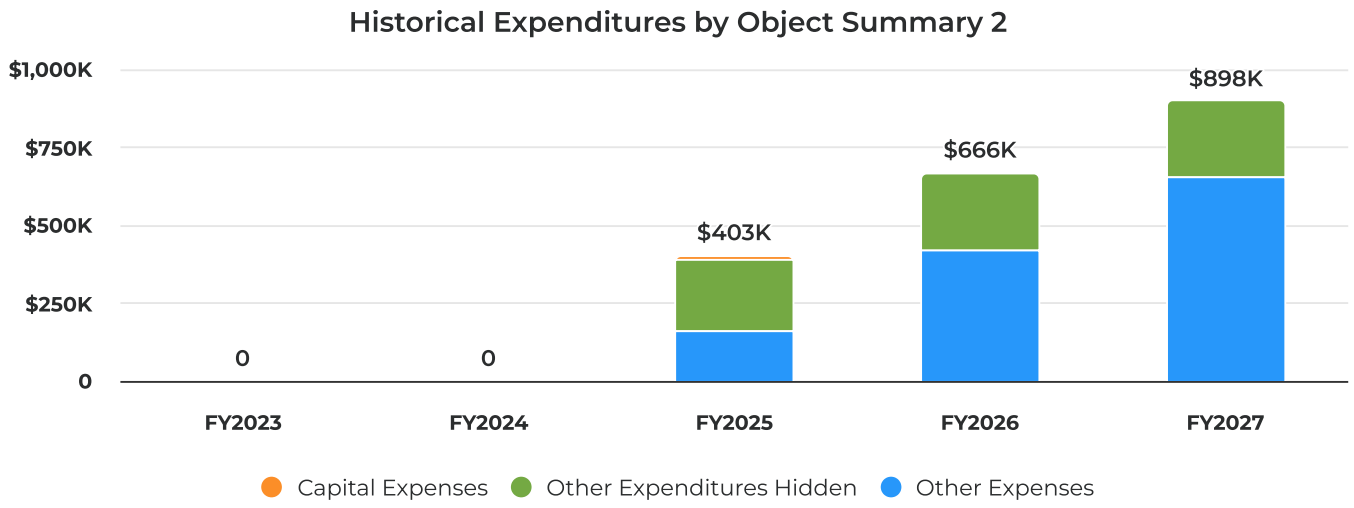
Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Sales and Mixed Beverage Tax	$826,377.00	$650,000.00	$859,039.00	$750,000.00	15.38%
Investment Earnings	$52,832.00	$17,300.00	$60,000.00	$34,000.00	96.53%
Total Revenues	**$879,209.00**	**$667,300.00**	**$919,039.00**	**$784,000.00**	**17.49%**

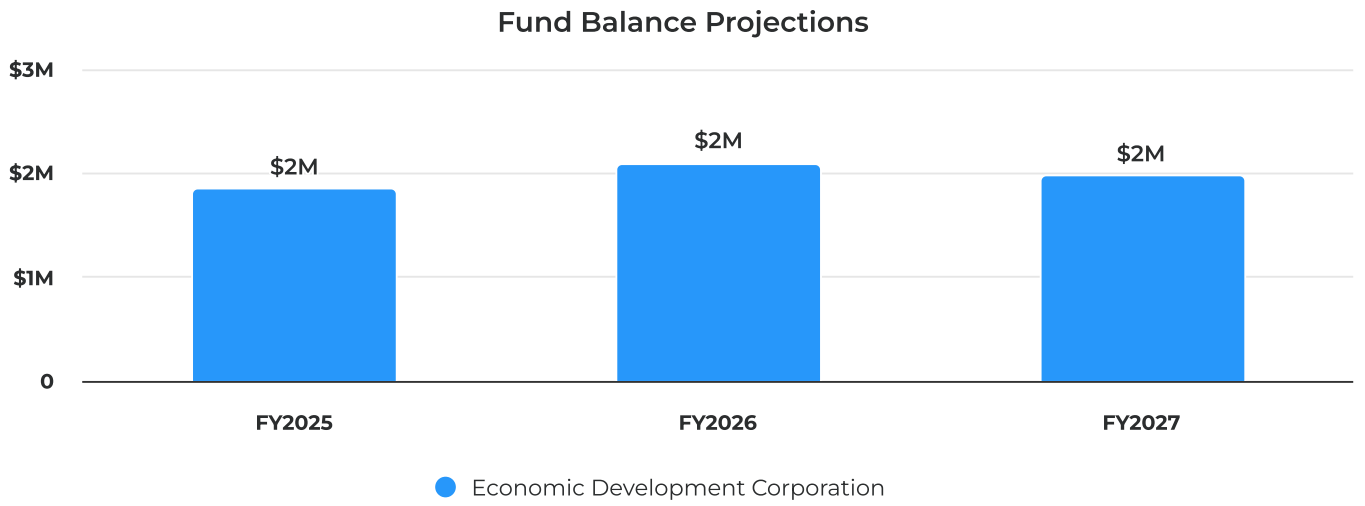
Expenditures by Object Summary 2



Expenditures by Object Summary 2

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Other Expenditures Hidden	$226,844.00	$244,700.00	$244,600.00	$245,700.00	0.41%
Other Expenses	$160,234.00	$421,600.00	$435,057.00	$652,100.00	54.67%
Capital Expenses	$16,229.00	-	-	-	-
Total Expenditures	**$403,307.00**	**$666,300.00**	**$679,657.00**	**$897,800.00**	**34.74%**

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
Economic Development Corporation	$1,851,946.00	$2,091,529.00	$1,977,528.00	-5.45%
Total Fund Balance	**$1,851,946.00**	**$2,091,529.00**	**$1,977,528.00**	**-5.45%**

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 1

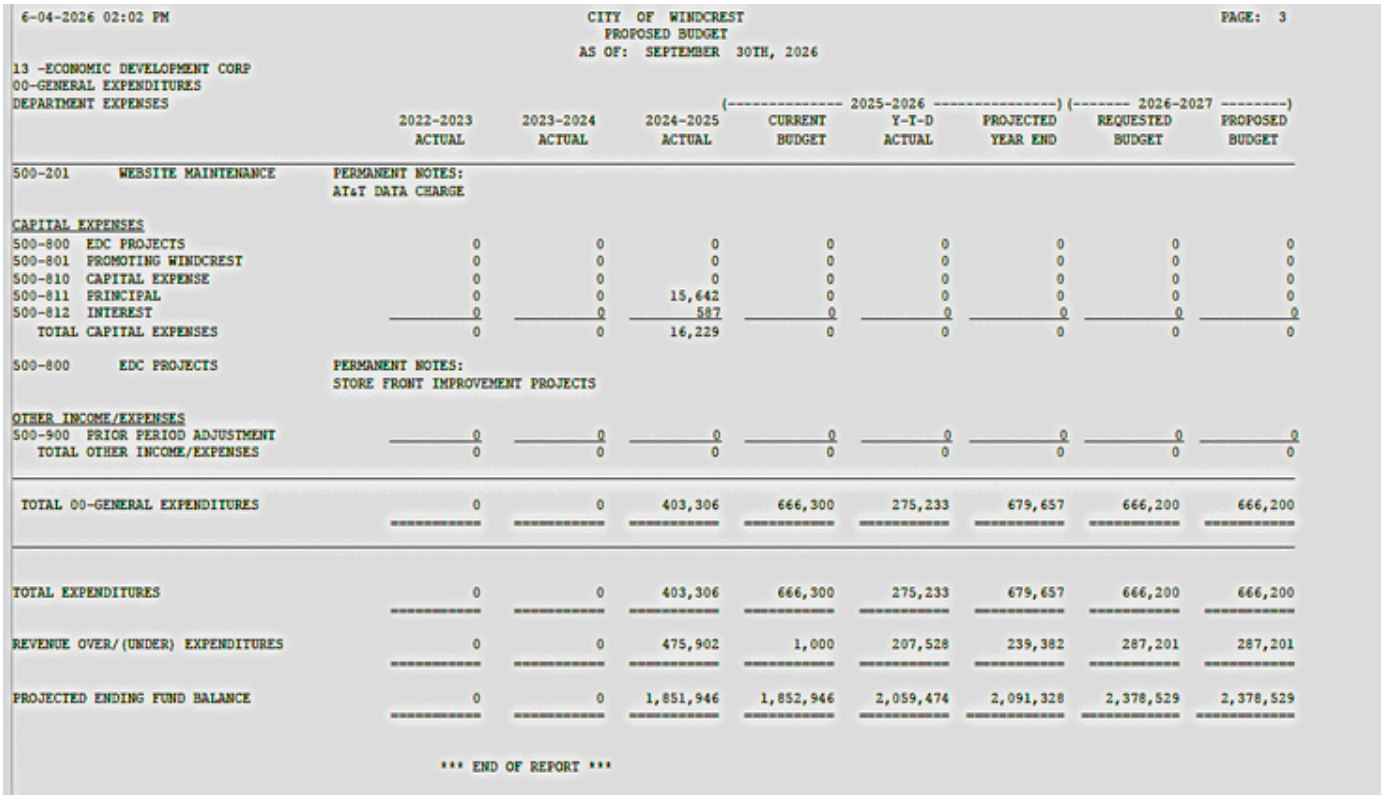
13 -ECONOMIC DEVELOPMENT CORP
REVENUES

	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	0	0	0	1,851,946	1,851,946	1,851,946	2,091,328	2,091,328
FUND BALANCE ACTIVITY	0	0	1,376,044	0	0	0		
4115 SALES TAX (.25)	0	0	826,377	650,000	441,327	859,039	893,401	893,401
4301 INTEREST	0	0	52,832	17,300	40,434	60,000	60,000	60,000
4460 MISC. INCOME	0	0	0	0	1,000	0	0	0
TOTAL REVENUES	0	0	879,208	667,300	482,761	919,039	953,401	953,401

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 2

13 -ECONOMIC DEVELOPMENT CORP
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 - EDC	0	0	80,811	87,500	50,755	87,500	87,500	87,500
500-010	ADMINISTRATIVE EXPENSES	0	0	0	0	0	0	0	0
500-020	EDC OVERTIME	0	0	0	0	0	0	0	0
500-030	SOCIAL SECURITY-EDC	0	0	5,371	5,500	3,692	5,500	5,500	5,500
500-040	HEALTH INSURANCE-EDC	0	0	9,089	10,500	7,393	10,500	10,500	10,500
500-050	RETIREMENT-EDC	0	0	10,792	10,500	6,887	10,500	10,500	10,500
500-053	CELL PHONE ALLOW.	0	0	498	600	0	600	600	600
500-060	WORKERS COMPENSATION-EDC	0	0	0	600	0	500	500	500
500-070	UNEMPLOYMENT COMPENSATION	0	0	0	500	63	500	500	500
500-080	CONTRACT LABOR	0	0	120,283	129,000	78,746	129,000	129,000	129,000
TOTAL	SALARIES & BENEFITS	0	0	226,844	244,700	147,537	244,600	244,600	244,600
OTHER EXPENSES									
500-100	PUBLIC RELATION FEES-GENERAL	0	0	0	2,000	0	2,000	2,000	2,000
500-115	PHONE SERVICES	0	0	1,049	1,200	350	1,200	1,200	1,200
500-120	DUES & SUBSCRIPTIONS	0	0	750	1,000	0	1,000	1,000	1,000
500-130	TRAINING	0	0	7,082	4,000	1,840	4,000	4,000	4,000
500-132	TRAVEL	0	0	4,747	10,000	1,063	6,000	6,000	6,000
500-135	MEALS & ENTERTAINMENT	0	0	2,333	5,000	744	5,000	5,000	5,000
500-150	EMP MED COST ASSIST	0	0	0	0	0	0	0	0
500-200	COMPUTER MAINTENANCE	0	0	7,700	11,000	2,686	7,000	7,000	7,000
500-201	WEBSITE MAINTENANCE	0	0	0	0	2,783	2,783	0	0
500-205	RENT	0	0	0	15,700	12,460	15,700	15,700	15,700
500-206	FURNITURE AND FIXTURES	0	0	149	1,000	0	1,000	1,000	1,000
500-207	EQUIPMENT, COMPUTER & OTHER	0	0	294	1,000	1,674	1,674	1,000	1,000
500-208	INTERNET SERVICES	0	0	2,231	3,000	1,624	3,000	3,000	3,000
500-209	REPAIR AND MAINTENANCE	0	0	460	500	0	500	500	500
500-210	LIABILITY INSURANCE	0	0	0	0	0	0	0	0
500-250	LEGAL EXPENSES	0	0	69,124	40,000	35,419	40,000	40,000	40,000
500-290	AUDIT	0	0	2,500	0	0	0	0	0
500-291	ACCOUNTING SERVICES	0	0	19,528	0	0	0	0	0
500-292	IT SERVICES	0	0	5,128	5,500	3,704	5,500	5,500	5,500
500-325	SALES TAX COLLECTION SERVICES	0	0	0	0	0	0	0	0
500-430	SUPPLIES	0	0	1,277	3,000	266	3,000	3,000	3,000
500-510	VEHICLE EXPENSE-EDC	0	0	2,411	3,000	160	3,000	3,000	3,000
500-540	VEHICLE FUEL	0	0	590	1,000	383	1,000	1,000	1,000
500-590	POSTAGE	0	0	159	700	0	700	700	700
500-640	COPIER USAGE	0	0	0	1,000	325	1,000	1,000	1,000
500-700	CONTINGENCIES	0	0	1,631	3,000	3,167	3,000	3,000	3,000
500-701	CONSULTING/PLANNING/INFRASTRAC	0	0	0	40,000	0	40,000	40,000	40,000
500-702	COLLATERAL MATERIAL	0	0	0	10,000	0	34,000	34,000	34,000
500-703	SPONSORSHIP, REGIONAL MARKETIN	0	0	525	2,000	1,125	2,000	2,000	2,000
500-704	COMM.REV/STORE FRONT GRANT	0	0	0	50,000	3,555	50,000	50,000	50,000
500-750	EDC PROJECTS	0	0	0	152,000	12,792	146,000	146,000	146,000
500-751	PROMOTING WINDCREST	0	0	30,566	15,000	1,575	15,000	15,000	15,000
500-752	SERVICES AGREEMENT GEN. FUND	0	0	0	40,000	40,000	40,000	30,000	30,000
TOTAL	OTHER EXPENSES	0	0	160,233	421,600	127,696	435,057	421,600	421,600



6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 3

13 -ECONOMIC DEVELOPMENT CORP
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

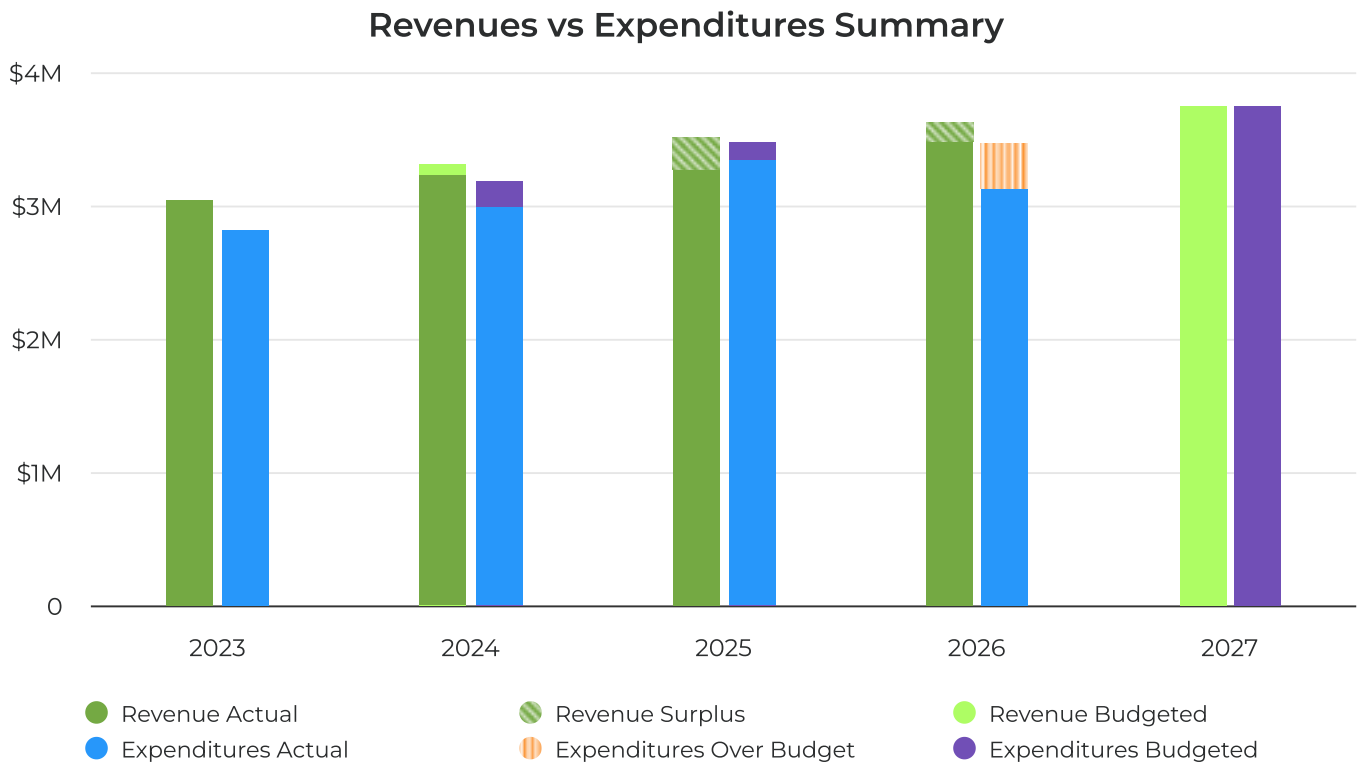
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
500-201	WEBSITE MAINTENANCE	PERMANENT NOTES: AT&T DATA CHARGE							
CAPITAL EXPENSES									
500-800	EDC PROJECTS	0	0	0	0	0	0	0	0
500-801	PROMOTING WINDCREST	0	0	0	0	0	0	0	0
500-810	CAPITAL EXPENSE	0	0	0	0	0	0	0	0
500-811	PRINCIPAL	0	0	15,642	0	0	0	0	0
500-812	INTEREST	0	0	587	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	16,229	0	0	0	0	0
500-800	EDC PROJECTS	PERMANENT NOTES: STORE FRONT IMPROVEMENT PROJECTS							
OTHER INCOME/EXPENSES									
500-900	PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	0
	TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES		0	0	403,306	666,300	275,233	679,657	666,200	666,200
TOTAL EXPENDITURES		0	0	403,306	666,300	275,233	679,657	666,200	666,200
REVENUE OVER/(UNDER) EXPENDITURES		0	0	475,902	1,000	207,528	239,382	287,201	287,201
PROJECTED ENDING FUND BALANCE		0	0	1,851,946	1,852,946	2,059,474	2,091,328	2,378,529	2,378,529

*** END OF REPORT ***

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

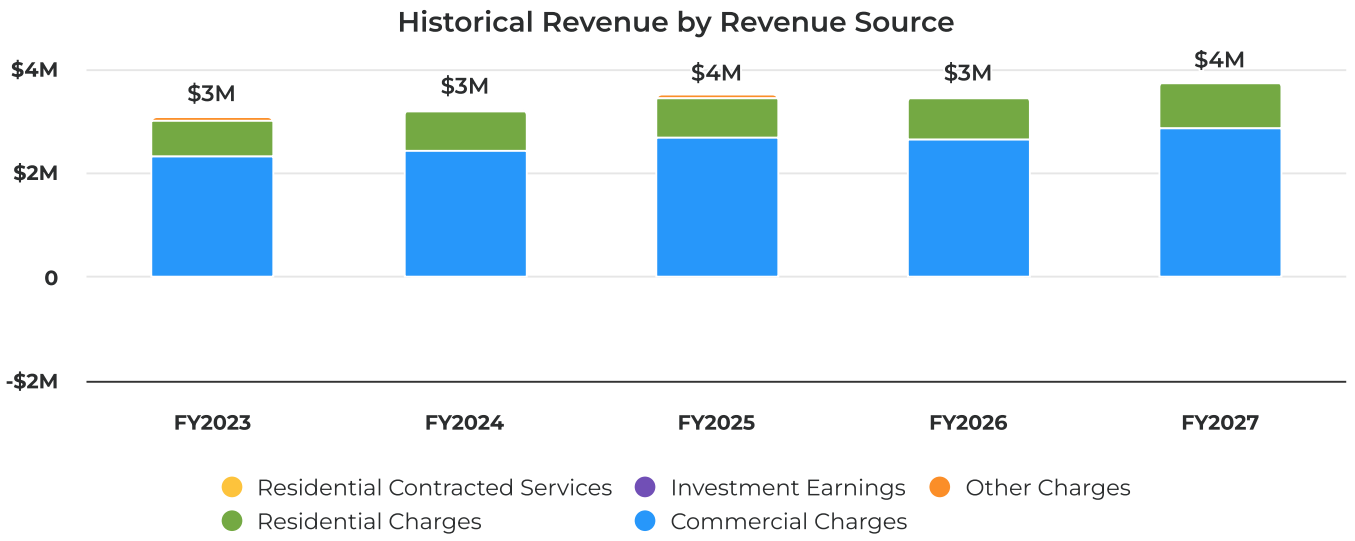


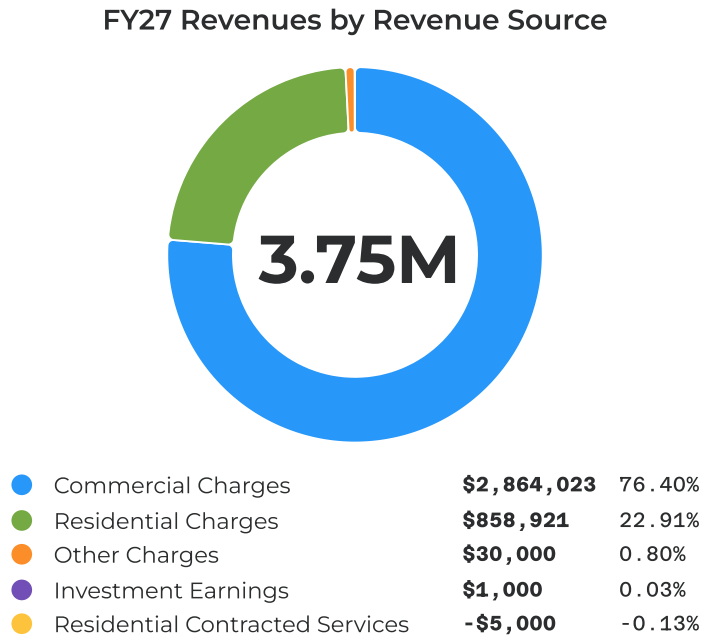
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Beginning Fund Balance	**$19,596.00**	**$240,072.00**	**$475,661.00**	**$642,570.00**	**$800,073.00**
Revenues					
Commercial Charges	$2,332,947.00	$2,428,019.00	$2,665,196.00	$2,753,868.00	$2,864,023.00
Residential Charges	$685,484.00	$740,837.00	$778,634.00	$825,886.00	$858,921.00
Other Charges	$60,186.00	$53,630.00	$59,380.00	$46,000.00	$30,000.00
Investment Earnings	$1,067.00	$1,144.00	$903.00	$1,000.00	$1,000.00
Residential Contracted Services	-$35,856.00	-$1,226.00	-	-$5,356.00	-$5,000.00
Total Revenues	**$3,043,828.00**	**$3,222,404.00**	**$3,504,113.00**	**$3,621,398.00**	**$3,748,944.00**
Expenditures					
Salaries & Benefits	$58,954.00	$70,234.00	$70,474.00	$70,139.00	$73,012.00
Other Expenses	$2,639,399.00	$2,616,581.00	$2,816,731.00	$2,943,757.00	$3,220,731.00
Other Income/Expenses	$125,000.00	$300,000.00	$450,000.00	$450,000.00	$450,000.00
Total Expenditures	**$2,823,353.00**	**$2,986,815.00**	**$3,337,205.00**	**$3,463,896.00**	**$3,743,743.00**
Total Revenues Less Expenditures	**$220,475.00**	**$235,589.00**	**$166,908.00**	**$157,502.00**	**$5,201.00**
Ending Fund Balance	**$240,071.00**	**$475,661.00**	**$642,569.00**	**$800,072.00**	**$805,274.00**

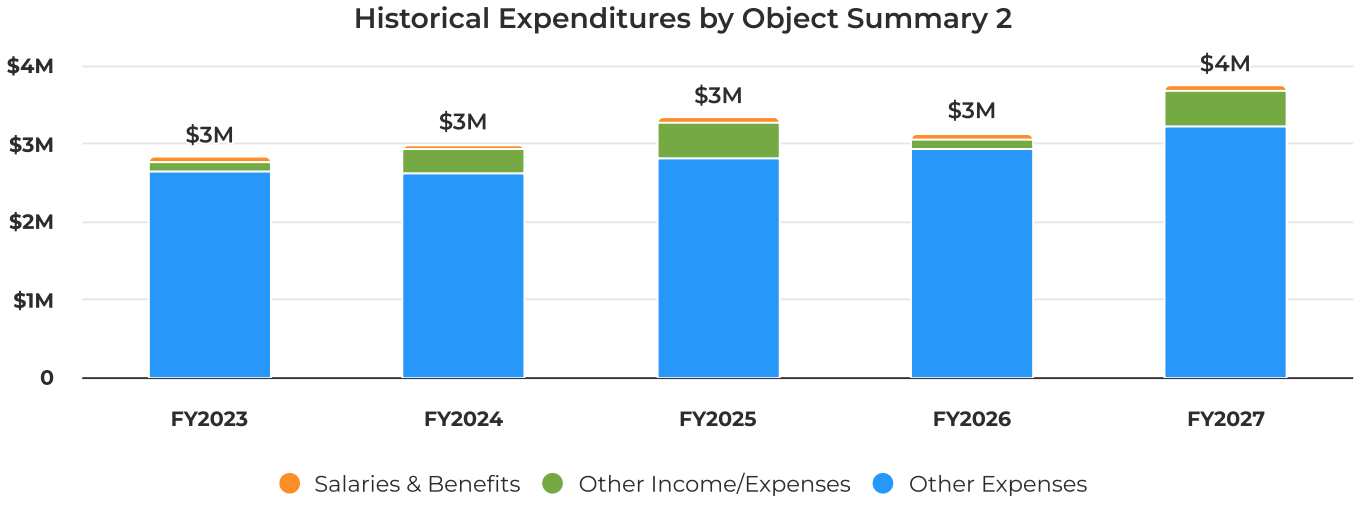
Revenues by Revenue Source



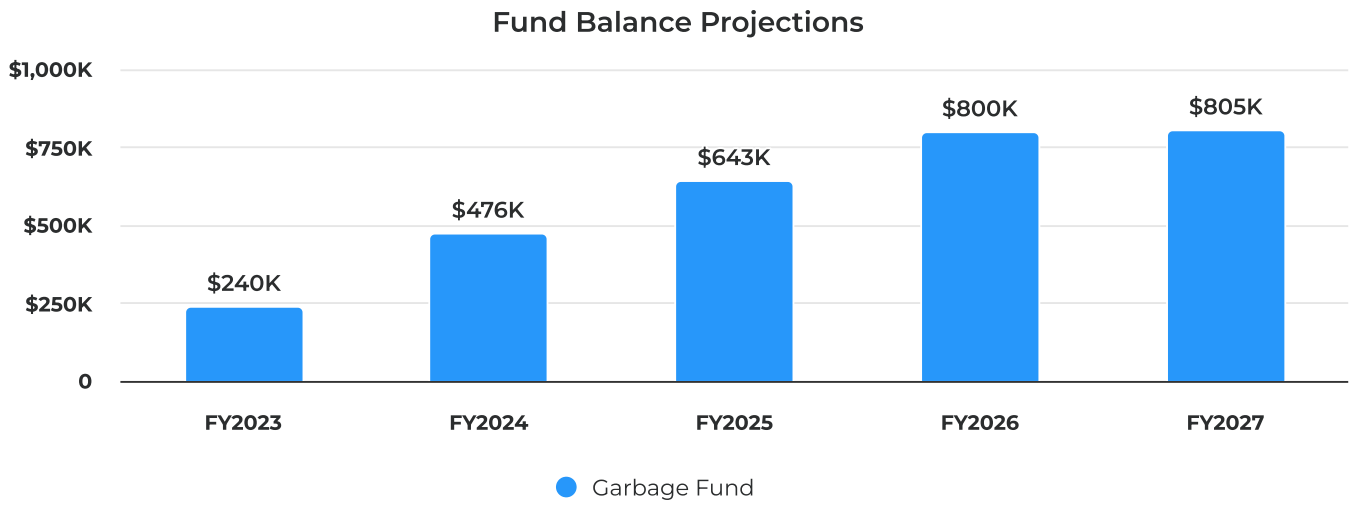


For the Proprietary Funds in the fiscal year, Commercial Charges accounted for $2.9 million, representing 76.4% of the total revenue. Residential Charges contributed $858,921, which is 22.91% of the revenue. Other Charges made up $30,000, or 0.8%, while Investment Earnings were $1,000, equating to 0.03%. Residential Contracted Services showed a negative amount of -$5,000, corresponding to -0.13% of the revenue.

Expenditures by Object Summary 2



Fund Balance

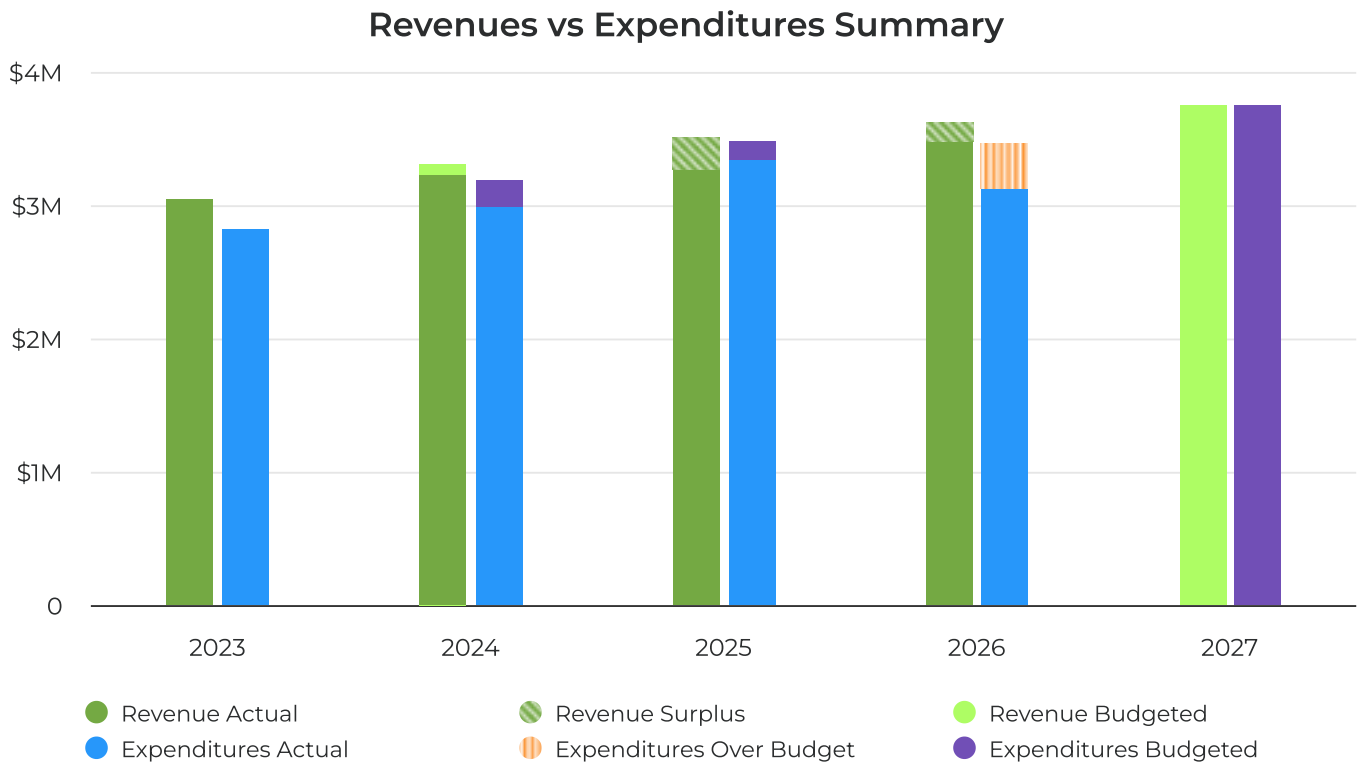


Garbage Fund

A Garbage fund (or Solid Waste Enterprise Fund) is a dedicated financial account used to independently track the revenues and expenses of a city's trash and recycling operations. It functions like a self-sustaining business where monthly/semi-annual collection fees are paid for daily services. Enterprise funds are used to report the same functions presented as a business-type activity in the government-wide financial statements. It operates on a fee-for-service model. Money generated from residential and commercial garbage bills stays within the fund to pay for operating costs, rather than mixing with the city's general property taxes.

Funds are restricted to covering trash collection, recycling programs, yard waste, landfill tipping fees, and bulky item disposal. It also covers capital costs like purchasing garbage trucks and facility maintenance.

Summary

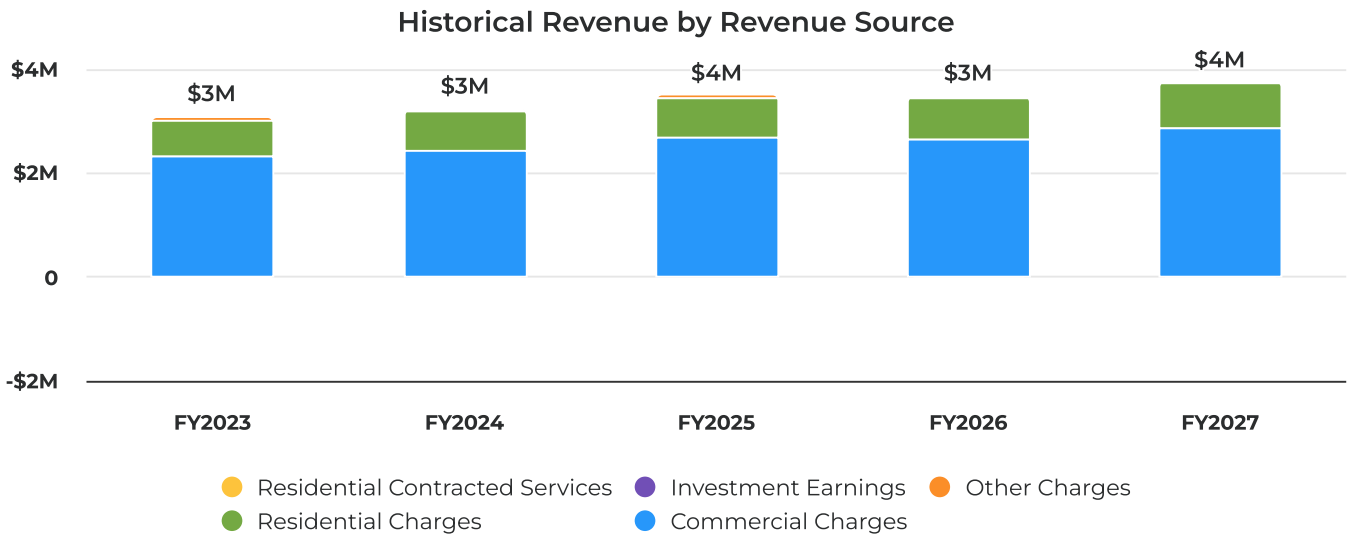


Comprehensive Fund Summary

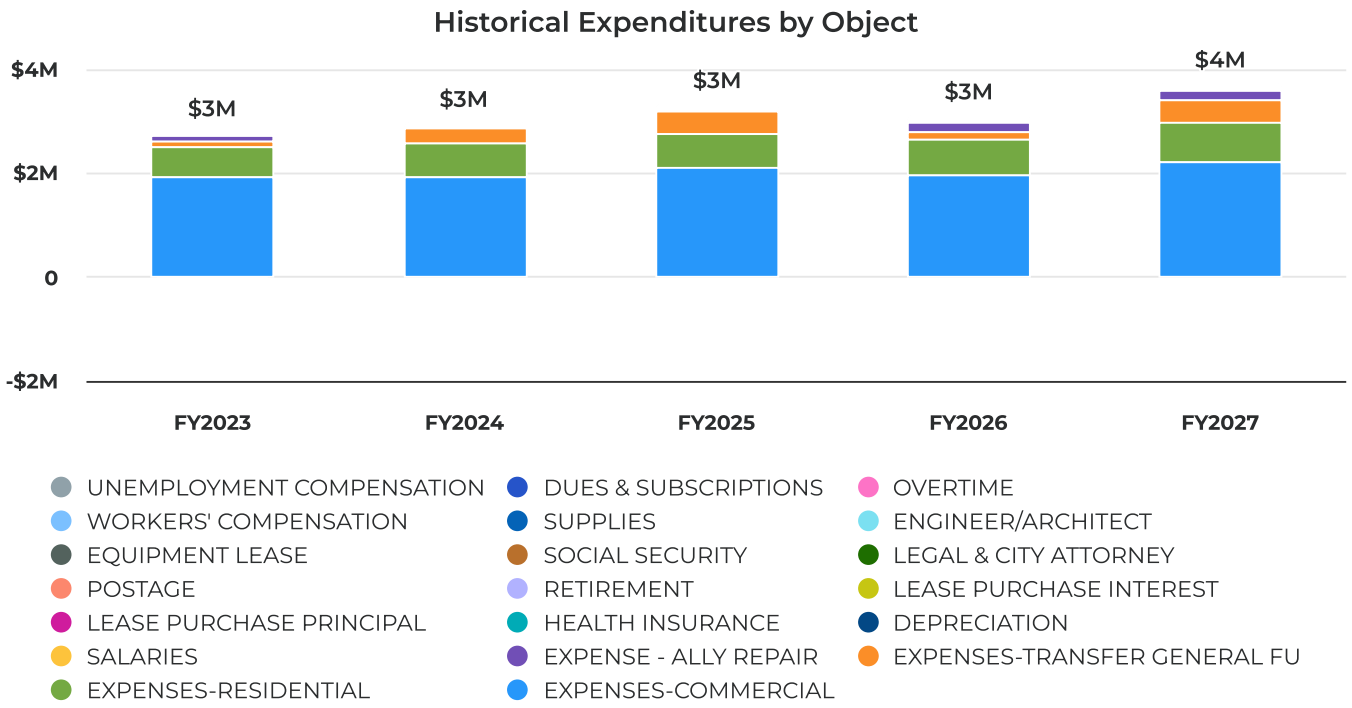
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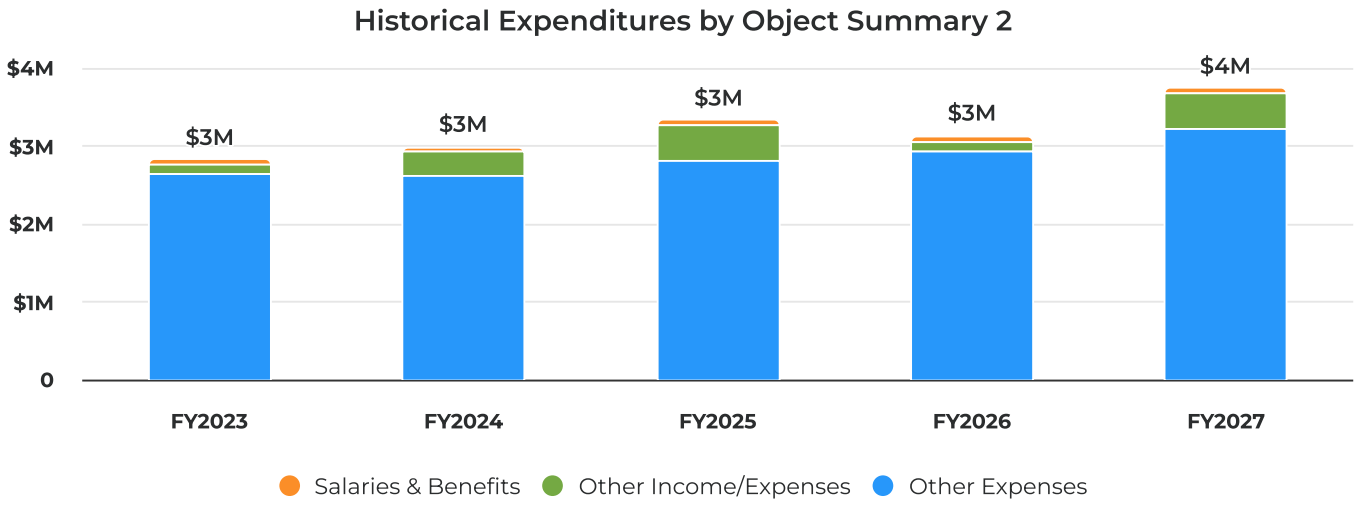
Revenues by Revenue Source

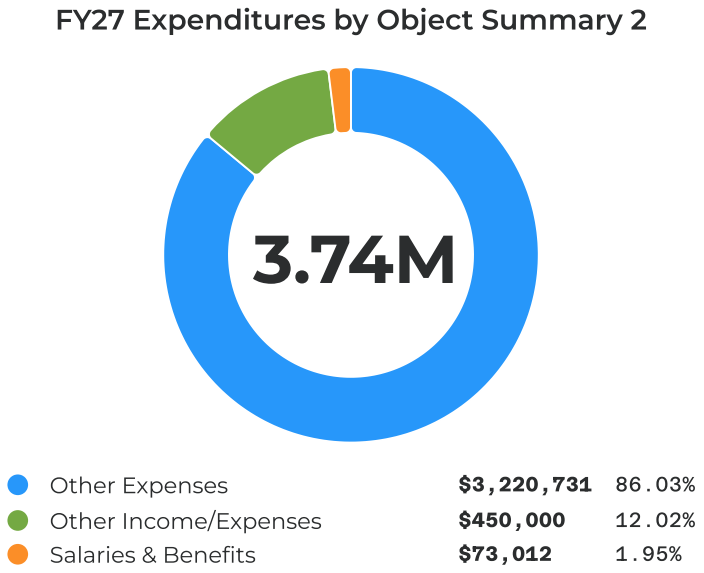


Expenditures by Object

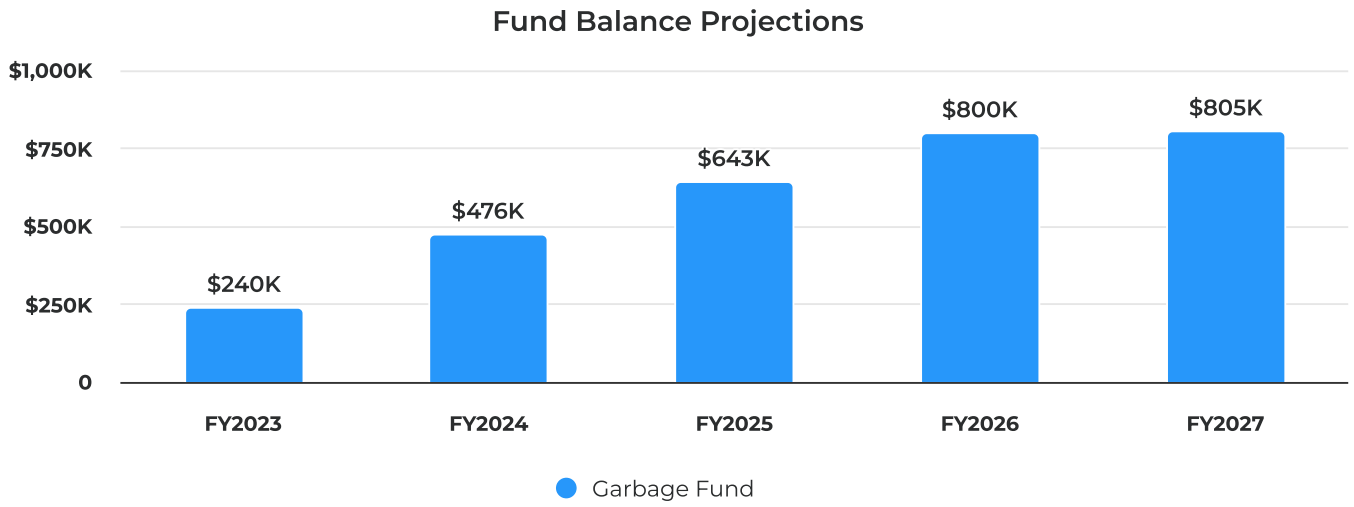


Expenditures by Object Summary 2





Fund Balance



6-04-2026 02:02 PM CITY OF WINDCREST PAGE: 1
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

02 -GARBAGE 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		19,596	240,072	475,661	642,570	642,570	642,570	800,073	800,073
FUND BALANCE ACTIVITY		0	0	0	0	0	0		
4101	INCOME-COMMERCIAL	2,332,947	2,428,019	2,665,196	2,630,483	1,839,616	2,753,868	2,864,023	2,864,023
4105	INCOME-RESIDENTIAL	685,484	740,837	778,634	826,669	822,008	825,886	858,921	858,921
4107	INCOME-RECYCLING	0	0	0	0	0	0	0	0
4110	INCOME-LATE CHARGE	59,653	50,604	58,250	45,000	52,916	45,000	30,000	30,000
4115	INCOME-INTEREST	1,067	1,144	903	1,000	412	1,000	1,000	1,000
4130	INCOME - MISCELLANEOUS	533	3,026	1,130	1,000	647	1,000	0	0
4475	INCOME - BAD DEBT	(35,856)	(1,226)	0	(10,000)	(6,605)	(5,356)	(5,000)	(5,000)
TOTAL REVENUES		3,043,828	3,222,404	3,504,113	3,494,152	2,708,995	3,621,398	3,748,944	3,748,944

6-04-2026 02:02 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 2

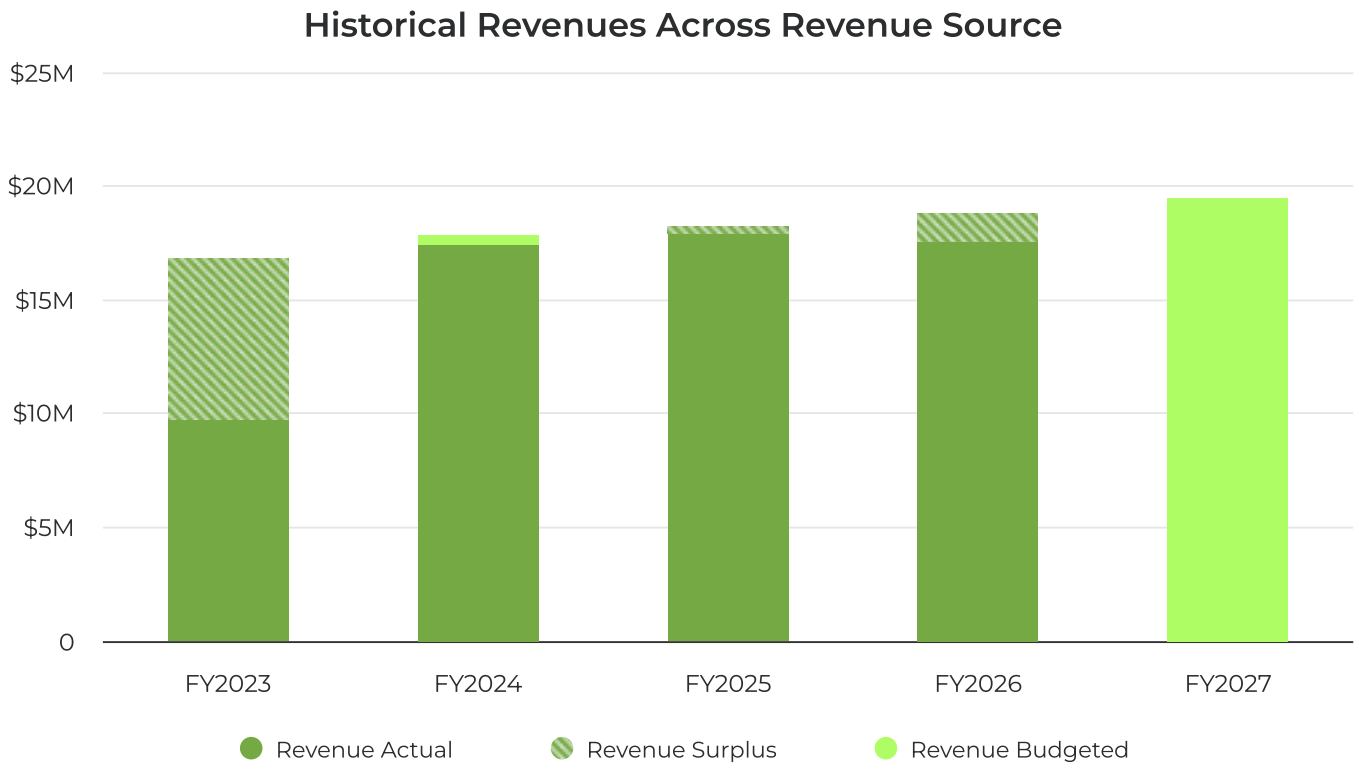
02 -GARBAGE FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

		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									
500-010	SALARIES	40,364	46,679	45,323	44,432	29,213	45,320	46,227	46,227
500-018	EDUCATION PAY	0	0	0	0	0	0	0	0
500-020	OVERTIME	30	85	251	2,700	357	700	2,700	2,700
500-030	SOCIAL SECURITY	3,090	3,577	3,408	3,607	2,104	3,675	3,750	3,750
500-040	HEALTH INSURANCE	8,372	10,192	13,056	10,388	7,258	11,861	11,550	11,550
500-050	RETIREMENT	4,298	6,821	7,013	6,142	3,957	7,120	7,400	7,400
500-060	WORKERS' COMPENSATION	2,821	2,669	1,243	2,494	1,870	1,243	1,250	1,250
500-070	UNEMPLOYMENT COMPENSATION	(21)	211	180	135	135	220	135	135
	TOTAL SALARIES & BENEFITS	58,954	70,234	70,473	69,898	44,896	70,139	73,012	73,012
OTHER EXPENSES									
500-120	DUES & SUBSCRIPTIONS	0	154	0	300	0	300	300	300
500-250	LEGAL & CITY ATTORNEY	8,941	537	0	5,000	0	2,000	5,000	5,000
500-320	ENGINEER/ARCHITECT	0	1,880	7,240	2,000	2,820	2,000	2,000	2,000
500-420	SUPPLIES	1,556	1,970	6,162	1,500	408	1,500	1,500	1,500
500-501	EXPENSES-COMMERCIAL	1,912,127	1,936,577	2,086,272	1,953,482	1,079,568	2,141,014	2,226,654	2,226,654
500-502	EXPENSES-RESIDENTIAL	582,916	627,624	662,555	694,651	353,949	708,343	736,677	736,677
500-503	EXPENSES-ADMINISTRATIVE	0	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	6,462	5,046	6,191	5,000	3,294	7,000	7,000	7,000
500-591	EXPENSE - ALLY REPAIR	85,189	1,930	10,683	200,000	1,543	15,000	175,000	175,000
500-592	EXPENSES - ADDITIONAL CITY SER	0	0	0	0	0	0	0	0
500-610	EQUIPMENT LEASE	3,473	2,573	858	3,600	330	3,600	3,600	3,600
500-700	DEPRECIATION	31,487	32,473	32,473	32,000	0	32,000	32,000	32,000
500-701	LEASE PURCHASE PRINCIPAL	(0)	(0)	(0)	23,000	27,620	23,000	23,000	23,000
500-702	LEASE PURCHASE INTEREST	7,248	5,817	4,297	8,000	2,683	8,000	8,000	8,000
	TOTAL OTHER EXPENSES	2,639,398	2,616,580	2,816,730	2,928,533	1,472,215	2,943,757	3,220,731	3,220,731
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	300,000	450,000	450,000	450,000	450,000	450,000	450,000
	TOTAL OTHER INCOME/EXPENSES	125,000	300,000	450,000	450,000	450,000	450,000	450,000	450,000
	TOTAL 00-GENERAL EXPENDITURES	2,823,352	2,986,815	3,337,204	3,448,430	1,967,110	3,463,896	3,743,743	3,743,743
	TOTAL EXPENDITURES	2,823,352	2,986,815	3,337,204	3,448,430	1,967,110	3,463,896	3,743,743	3,743,743
	REVENUE OVER/(UNDER) EXPENDITURES	220,476	235,589	166,909	45,722	741,885	157,502	5,201	5,201
	PROJECTED ENDING FUND BALANCE	240,072	475,661	642,570	688,293	1,384,455	800,073	805,274	805,274

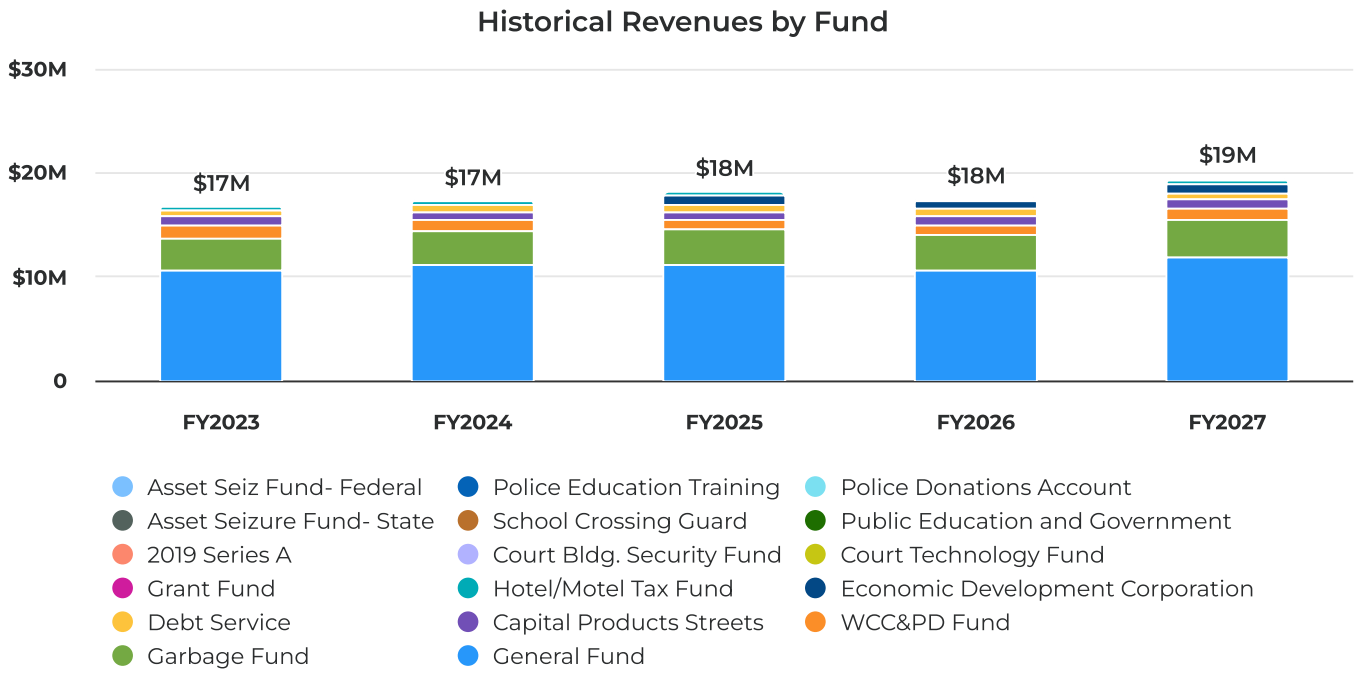
Funding Sources

All Funds: Revenue Summary

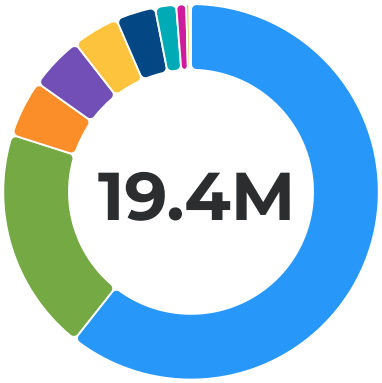
Revenue Summary



Revenues by Fund



FY27 Revenues by Fund



General Fund	**$11,792,064**	60.64%
Garbage Fund	**$3,748,944**	19.28%
WCC&PD Fund	**$953,998**	4.91%
Capital Products Streets	**$903,491**	4.65%
Economic Development Corporation	**$784,000**	4.03%
Debt Service	**$665,000**	3.42%
Hotel/Motel Tax Fund	**$355,419**	1.83%
Grant Fund	**$165,000**	0.85%
Court Technology Fund	**$53,970**	0.28%
Public Education and Government	**$13,700**	0.07%
School Crossing Guard	**$7,938**	0.04%
Police Education Training	**$2,701**	0.01%
Police Donations Account	**$1,070**	0.01%
Asset Seizure Fund- State	**$15**	0.00%

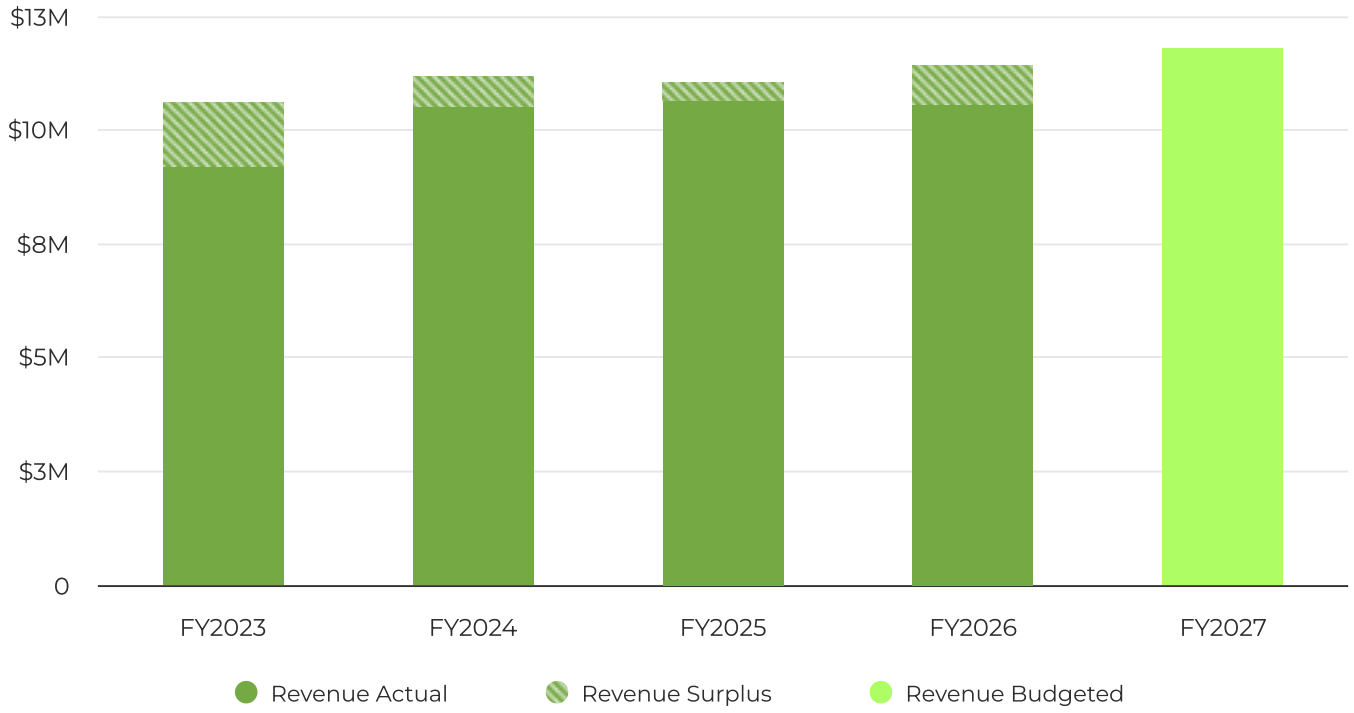
Revenues by Fund

Category	FY 2026 Original	FY 2026 Projected	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
General Fund	$11,605,086.00	$11,434,397.00	$11,792,064.00	1.61%
Garbage Fund	$3,494,152.00	$3,621,398.00	$3,748,944.00	7.29%
School Crossing Guard	$7,892.00	$7,892.00	$7,938.00	0.58%
Police Donations Account	$1,070.00	$7,070.00	$1,070.00	-
Asset Seizure Fund-State	$15.00	$8,515.00	$15.00	-
Police Education Training	$2,701.00	$2,701.00	$2,701.00	-
Court Technology Fund	$24,842.00	$33,554.00	$53,970.00	117.25%
Court Bldg. Security Fund	$29,154.00	$10,026.00	-	-100.00%
Economic Development Corporation	$667,300.00	$919,039.00	$784,000.00	17.49%
Hotel/Motel Tax Fund	$326,161.00	$345,000.00	$355,419.00	8.97%

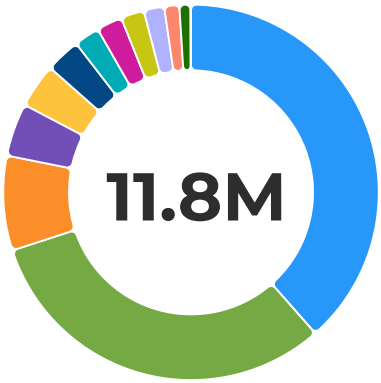
Category	FY 2026 Original	FY 2026 Projected	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Debt Service	$665,000.00	$665,000.00	$665,000.00	-
WCC&PD Fund	$964,928.00	$924,612.00	$953,998.00	-1.13%
Capital Products Streets	$848,187.00	$860,139.00	$903,491.00	6.52%
Public Education and Government	$13,700.00	$9,000.00	$13,700.00	-
2019 Series A	$10,000.00	$100.00	-	-100.00%
Grant Fund	-	$1,450.00	$165,000.00	-
Total Revenues	**$18,660,188.00**	**$18,849,893.00**	**$19,447,310.00**	**4.22%**

Revenue Summary

Historical Revenues Across Revenue Source



FY27 Revenues by Revenue Source



Sales and Mixed Beverage Tax	**$4,539,953**	38.50%
Property Taxes	**$3,714,419**	31.50%
Fines and Forfeitures	**$960,000**	8.14%
Franchise Fees	**$539,050**	4.57%
Transfers In	**$450,000**	3.82%
Charges for Services	**$354,200**	3.00%
Investment Earnings	**$260,000**	2.20%
Public Works	**$260,000**	2.20%
Misc Revenues	**$236,100**	2.00%
Licenses and Permits	**$209,150**	1.77%
Use of Fund Balance	**$151,192**	1.28%
General Government	**$113,000**	0.96%
Grants and Donations	**$5,000**	0.04%

The Fiscal Year Revenue by Revenue Source for the General Funds includes Sales and Mixed Beverage Tax at $4.5 million, representing 38.5% of the total. Property Taxes contribute $3.7 million, or 31.5%. Fines and Forfeitures account for $960,000, which is 8.14%. Franchise Fees provide $539,050, making up 4.57%. Transfers In total $450,000, or 3.82%. Charges for Services amount to $354,200, representing 3%. Public Works and Investment Earnings each contribute $260,000, both at 2.2%. Misc Revenues add $236,100, or 2%, and Licenses and Permits bring in $209,150, which is 1.77% of the revenue. Three smaller categories are not included in this summary.

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Property Taxes	$2,490,232.00	$2,735,812.00	$3,331,985.00	$3,714,419.00
Sales and Mixed Beverage Tax	$4,209,224.00	$4,096,595.00	$4,157,837.00	$4,320,489.00
Transfers In	$125,000.00	$300,000.00	$450,000.00	$450,000.00
Public Works	$260,000.00	$260,000.00	$260,000.00	$260,000.00
Capital Outlay	-	$44,472.00	$25,000.00	$107,277.00
Income - Other	$959,505.00	-	-	-
Franchise Fees	$628,276.00	$569,922.00	$533,613.00	$496,371.00
Investment Earnings	$280,217.00	$316,061.00	$268,022.00	$241,269.00
General Government	$113,000.00	$113,000.00	$113,000.00	$113,000.00
Fines and Forfeitures	$813,793.00	$888,064.00	$955,865.00	$918,765.00
Misc Revenues	$186,299.00	$1,244,930.00	$251,593.00	$237,100.00
Licenses and Permits	$156,029.00	$188,418.00	$207,680.00	$198,429.00
Charges for Services	$353,080.00	$361,093.00	$365,380.00	$353,200.00
Grants and Donations	$17,887.00	$54,240.00	$6,067.00	$5,000.00
Intergovernmental Transfers	-	-	$72,436.00	-
Sale of PPE	-	-	$47,500.00	$19,078.00
Use of Fund Balance	-	-	-	-
Total Revenues	**$10,592,542.00**	**$11,172,607.00**	**$11,045,978.00**	**$11,434,397.00**

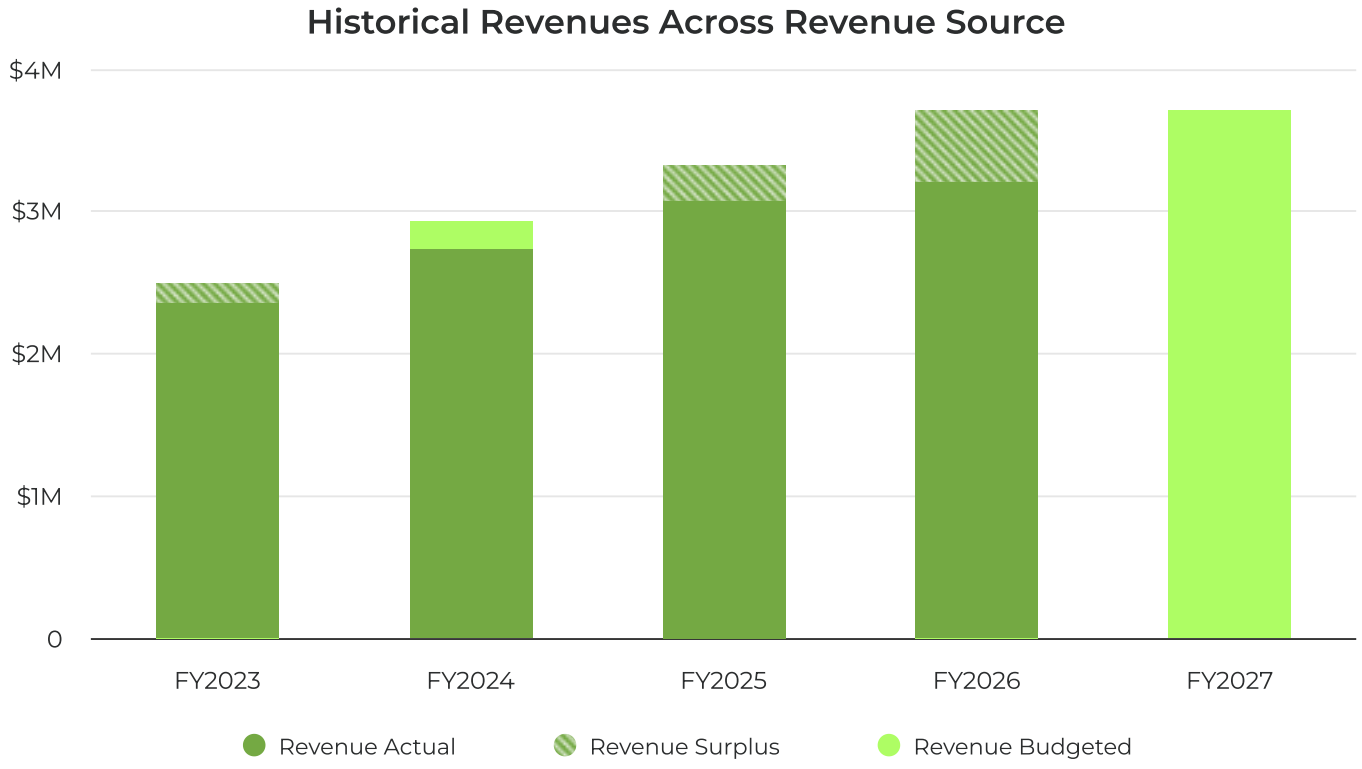
Category *(continued from above)*	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Property Taxes	$3,714,419.00	-
Sales and Mixed Beverage Tax	$4,539,953.00	6.44%
Transfers In	$450,000.00	-
Public Works	$260,000.00	-
Capital Outlay	-	-100.00%
Income - Other	-	-
Franchise Fees	$539,050.00	4.84%
Investment Earnings	$260,000.00	181.08%
General Government	$113,000.00	-
Fines and Forfeitures	$960,000.00	4.49%
Misc Revenues	$236,100.00	-11.61%

Category *(continued from above)*	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Licenses and Permits	$209,150.00	-3.73%
Charges for Services	$354,200.00	-2.75%
Grants and Donations	$5,000.00	400.00%
Intergovernmental Transfers	-	-
Sale of PPE	-	-100.00%
Use of Fund Balance	$151,192.00	-
Total Revenues	**$11,792,064.00**	**1.61%**

Property Taxes

The City imposes a primary property tax on real and personal property located within city limits. Revenues from the primary property tax can be used to pay any expenditure legally chargeable to the General Fund. Although the majority of property tax revenue goes to the General Fund, property taxes are also used to repay General Obligation (G.O.) bonded debt.

For FY2026, the Property Taxes revenue is budgeted at $3.7 million, representing an 11.47% increase from the prior period. This marks a significant rise in the budgeted revenue compared to the prior year, highlighting a notable upward trend in Property Tax revenue for the city due to the overall revenue shortfall. In FY2027, the Property Taxes revenue is budgeted at $3.7 million, which is a 0.00% increase from FY2026.



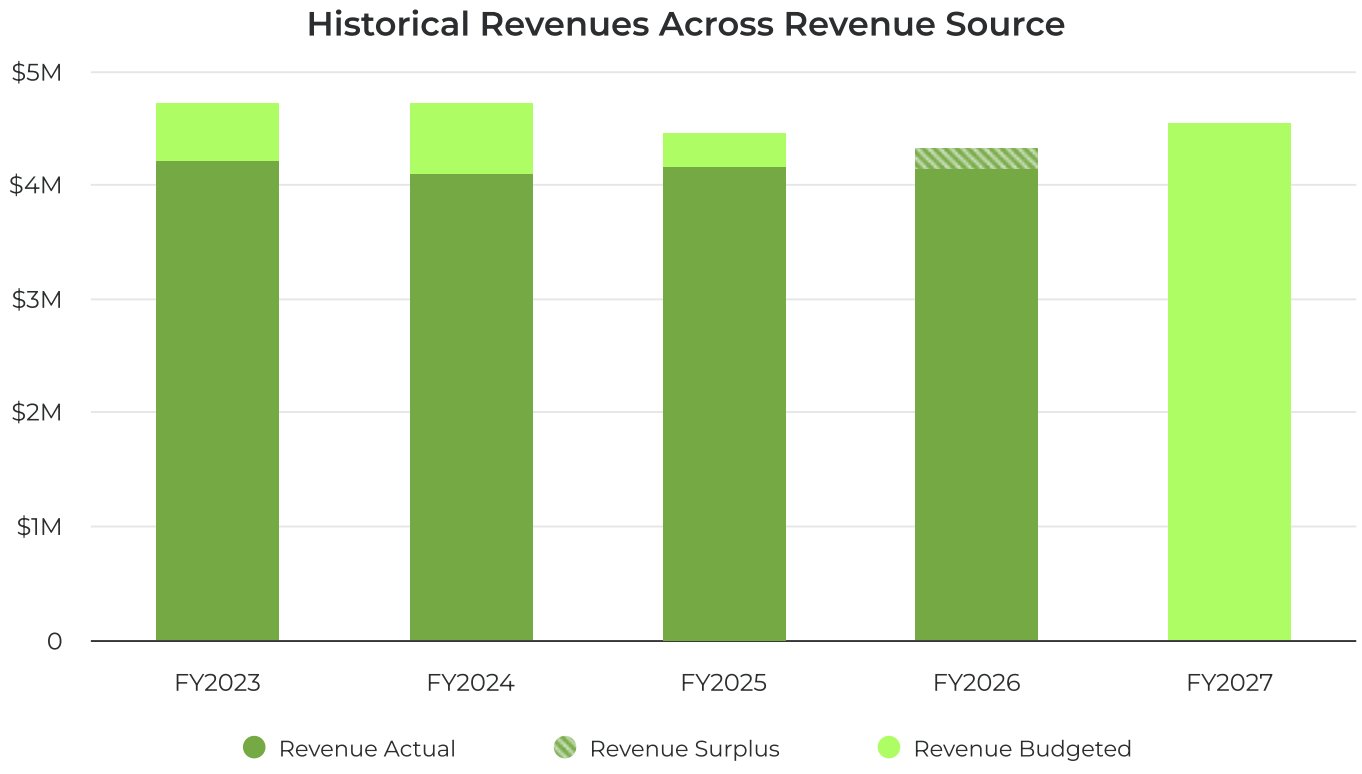
Revenues by Object

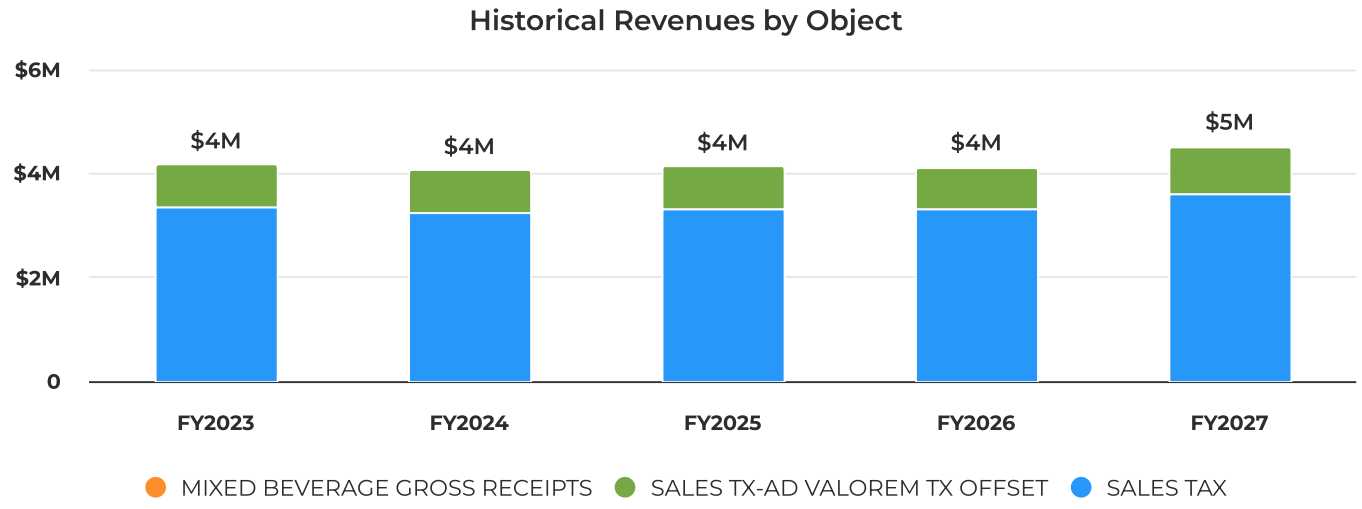
Revenues by Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Proposed	FY 2026 Original vs. FY 2027 Budgeted (% Change)
ADVALOREM TAX CURRENT	$2,490,232.00	$2,735,812.00	$3,331,985.00	$3,714,419.00	$3,714,419.00	$3,714,419.00	-
Total Revenues	**$2,490,232.00**	**$2,735,812.00**	**$3,331,985.00**	**$3,714,419.00**	**$3,714,419.00**	**$3,714,419.00**	**-**

Sales and Mixes Beverage Tax

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% 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 FY26-27. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.



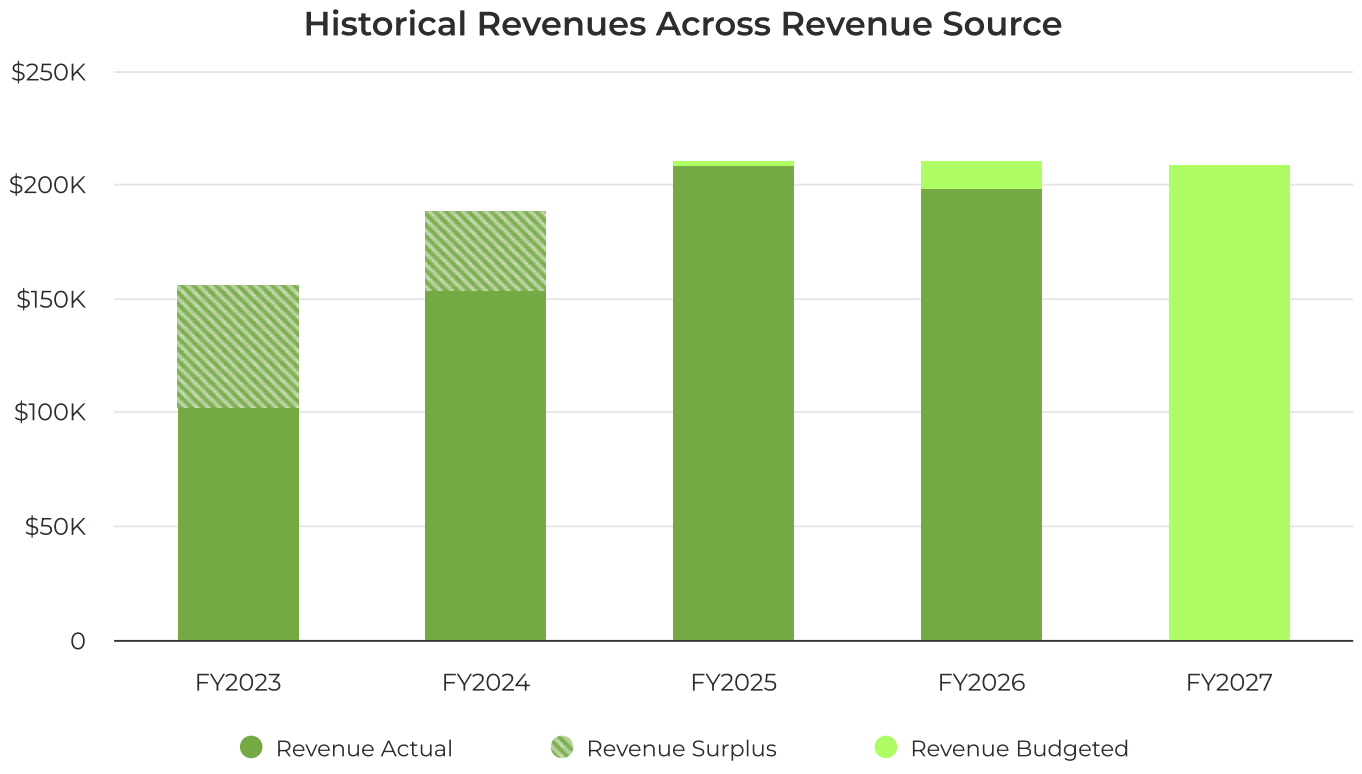


Revenues by Object

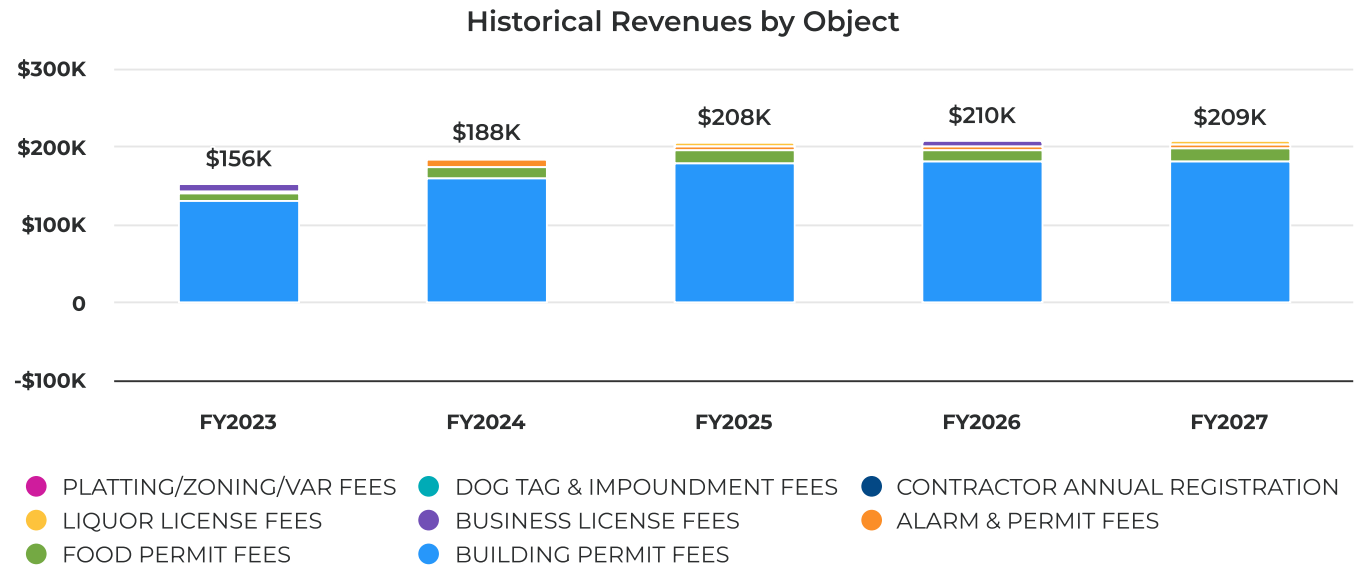
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Original
SALES TAX	$3,330,917.00	$3,251,418.00	$3,305,504.00	$3,388,338.00
SALES TX-AD VALOREM TX OFFSET	$848,954.00	$817,226.00	$826,377.00	$847,087.00
MIXED BEVERAGE GROSS RECEIPTS	$29,353.00	$27,951.00	$25,956.00	$30,000.00
Total Revenues	**$4,209,224.00**	**$4,096,595.00**	**$4,157,837.00**	**$4,265,425.00**

Category *(continued from above)*	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
SALES TAX	$3,436,154.00	$3,607,962.00	6.48%
SALES TX-AD VALOREM TX OFFSET	$859,039.00	$901,991.00	6.48%
MIXED BEVERAGE GROSS RECEIPTS	$25,296.00	$30,000.00	-
Total Revenues	**$4,320,489.00**	**$4,539,953.00**	**6.44%**

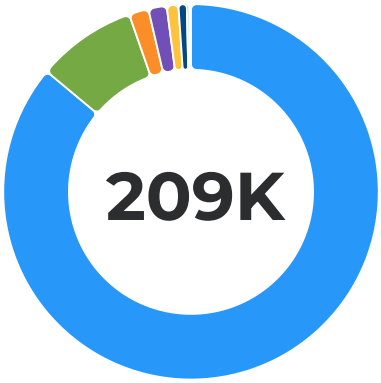
License and Permits



Revenues by Object



FY27 Revenues by Object

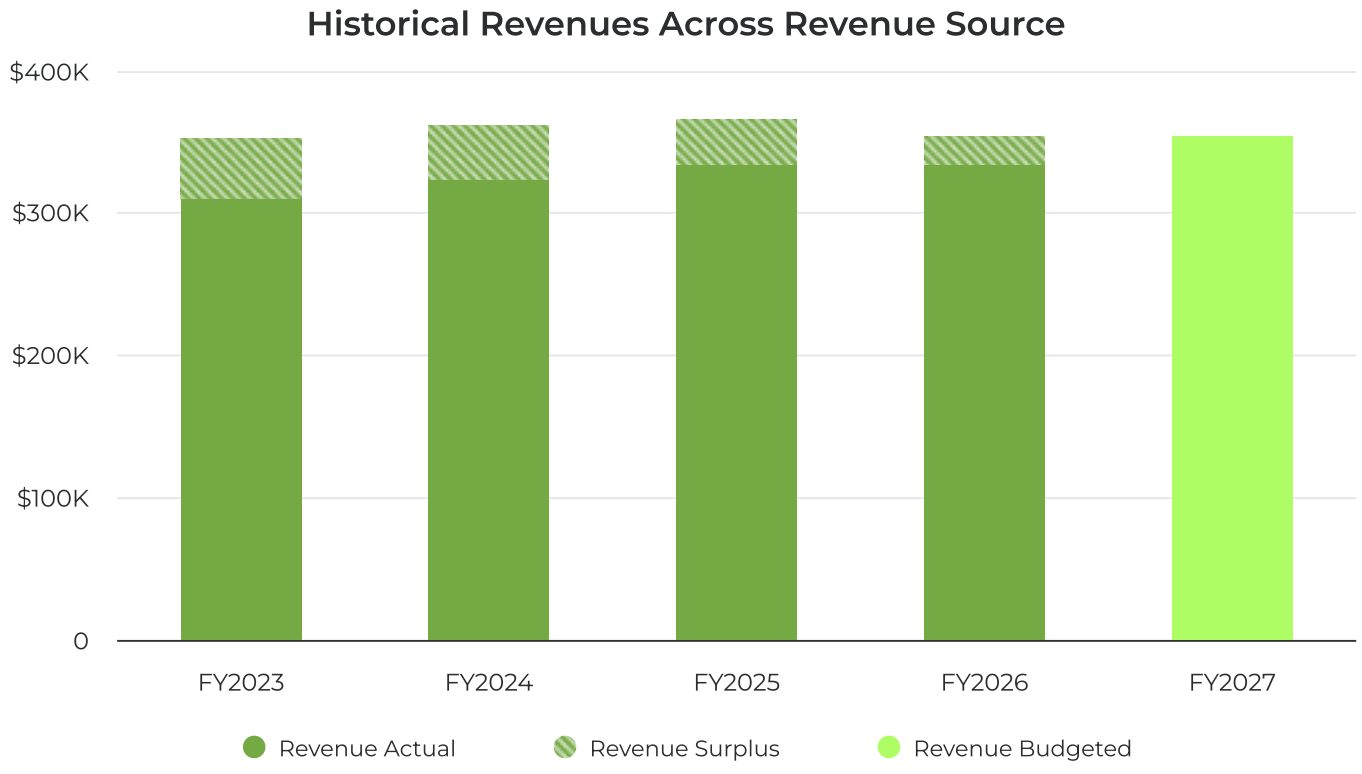


●	BUILDING PERMIT FEES	**$180,000**	86.06%
●	FOOD PERMIT FEES	**$18,000**	8.61%
●	ALARM & PERMIT FEES	**$3,500**	1.67%
●	LIQUOR LICENSE FEES	**$3,300**	1.58%
●	CONTRACTOR ANNUAL REGISTRATION	**$2,100**	1.00%
●	BUSINESS LICENSE FEES	**$1,500**	0.72%
●	DOG TAG & IMPOUNDMENT FEES	**$450**	0.22%
●	PLATTING/ZONING/VAR FEES	**$300**	0.14%

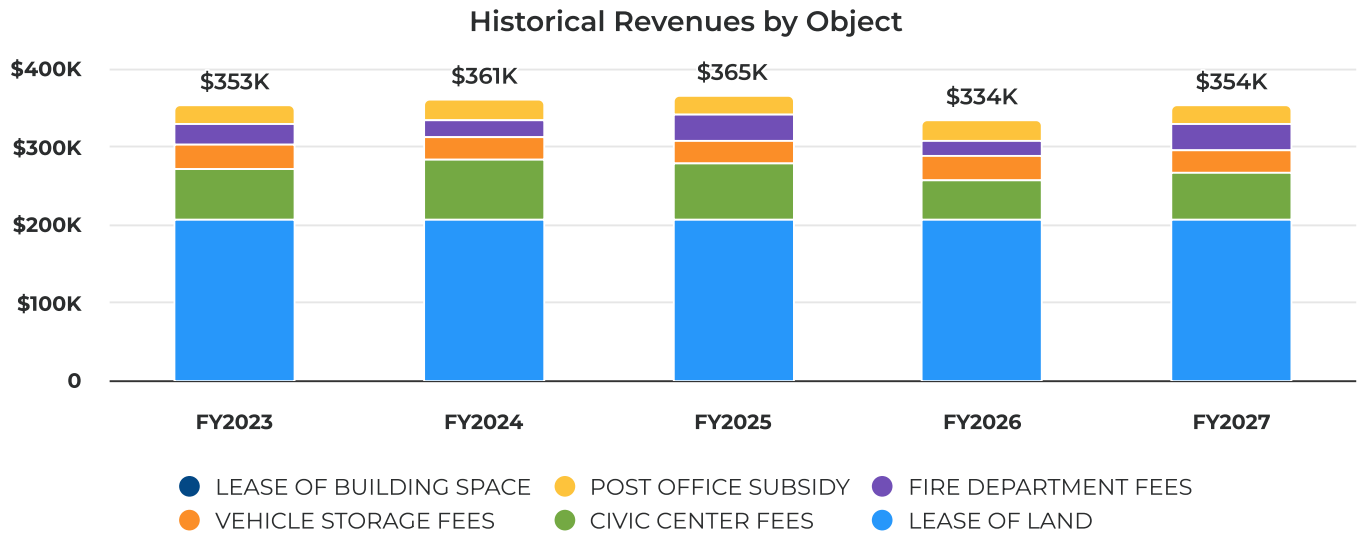
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
CONTRACTOR ANNUAL REGISTRATION	$2,720.00	$2,100.00	$2,500.00	$2,100.00	-
BUILDING PERMIT FEES	$178,209.00	$180,000.00	$170,784.00	$180,000.00	-
FOOD PERMIT FEES	$18,008.00	$17,000.00	$17,000.00	$18,000.00	5.88%
BUSINESS LICENSE FEES	$1,440.00	$6,500.00	$1,500.00	$1,500.00	-76.92%
LIQUOR LICENSE FEES	$3,383.00	$3,000.00	$3,010.00	$3,300.00	10.00%
DOG TAG & IMPOUNDMENT FEES	$395.00	$450.00	$450.00	$450.00	-
ALARM & PERMIT FEES	$3,340.00	$7,900.00	$3,000.00	$3,500.00	-55.70%
PLATTING/ZONING/VAR FEES	$185.00	$300.00	$185.00	$300.00	-
Total Revenues	**$207,680.00**	**$217,250.00**	**$198,429.00**	**$209,150.00**	**-3.73%**

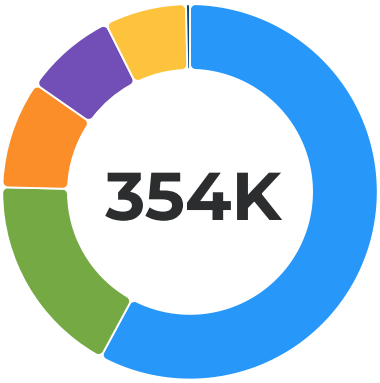
Charges for Services



Revenues by Object



FY27 Revenues by Object

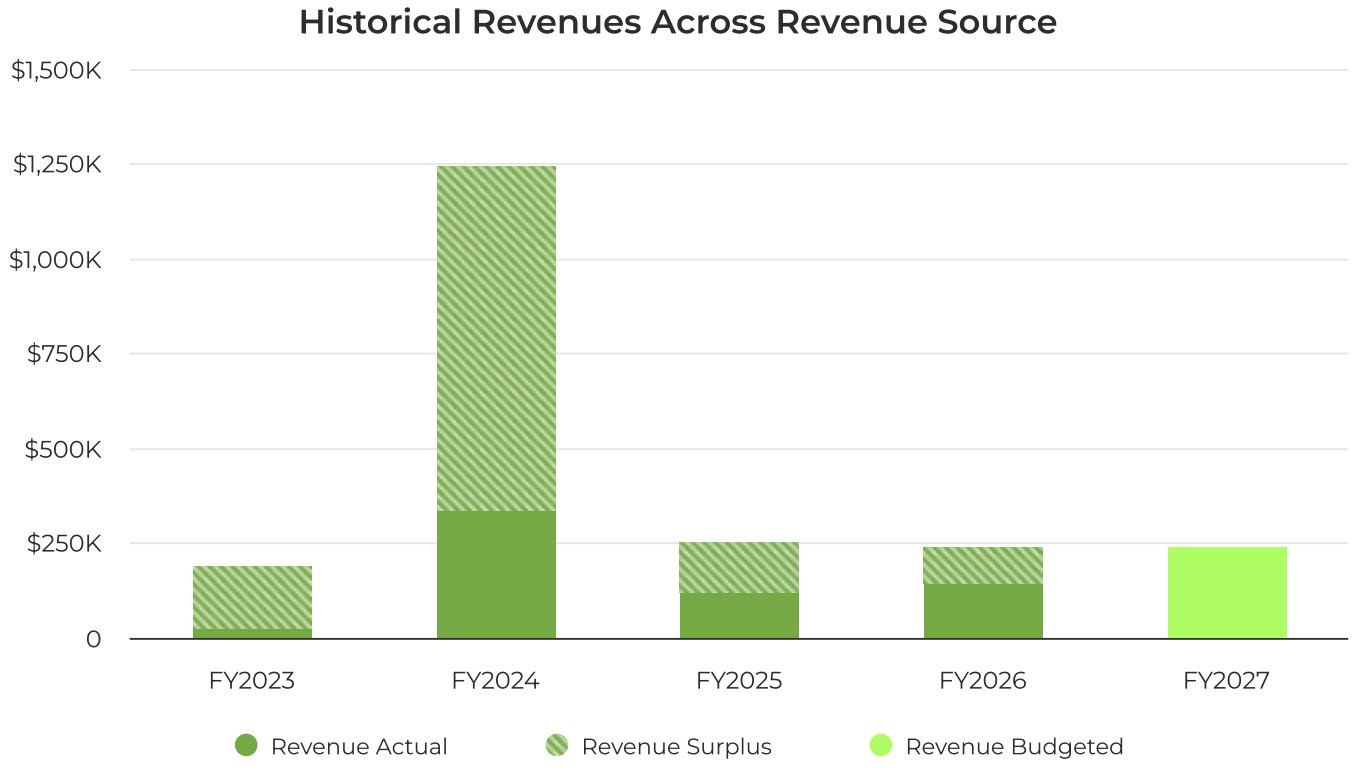


LEASE OF LAND	**$205,000**	57.88%
CIVIC CENTER FEES	**$62,000**	17.50%
FIRE DEPARTMENT FEES	**$33,000**	9.32%
VEHICLE STORAGE FEES	**$28,000**	7.91%
POST OFFICE SUBSIDY	**$25,000**	7.06%
LEASE OF BUILDING SPACE	**$1,200**	0.34%

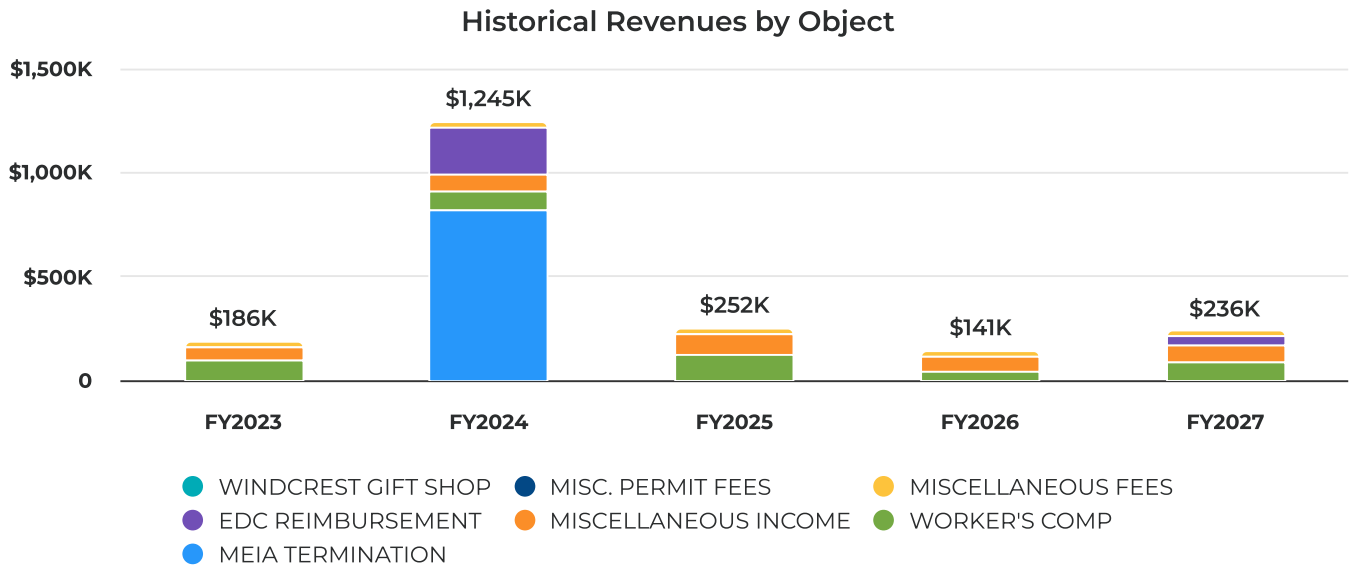
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
FIRE DEPARTMENT FEES	$32,440.00	$23,000.00	$32,000.00	$33,000.00	43.48%
VEHICLE STORAGE FEES	$30,660.00	$28,000.00	$28,000.00	$28,000.00	-
CIVIC CENTER FEES	$72,280.00	$62,000.00	$62,000.00	$62,000.00	-
POST OFFICE SUBSIDY	$25,000.00	$25,000.00	$25,000.00	$25,000.00	-
LEASE OF LAND	$205,000.00	$225,000.00	$205,000.00	$205,000.00	-8.89%
LEASE OF BUILDING SPACE	-	$1,200.00	$1,200.00	$1,200.00	-
Total Revenues	**$365,380.00**	**$364,200.00**	**$353,200.00**	**$354,200.00**	**-2.75%**

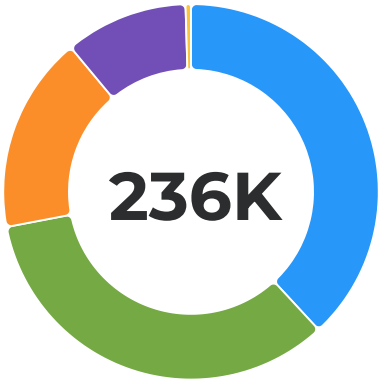
Miscellaneous Revenues



Revenues by Object



FY27 Revenues by Object

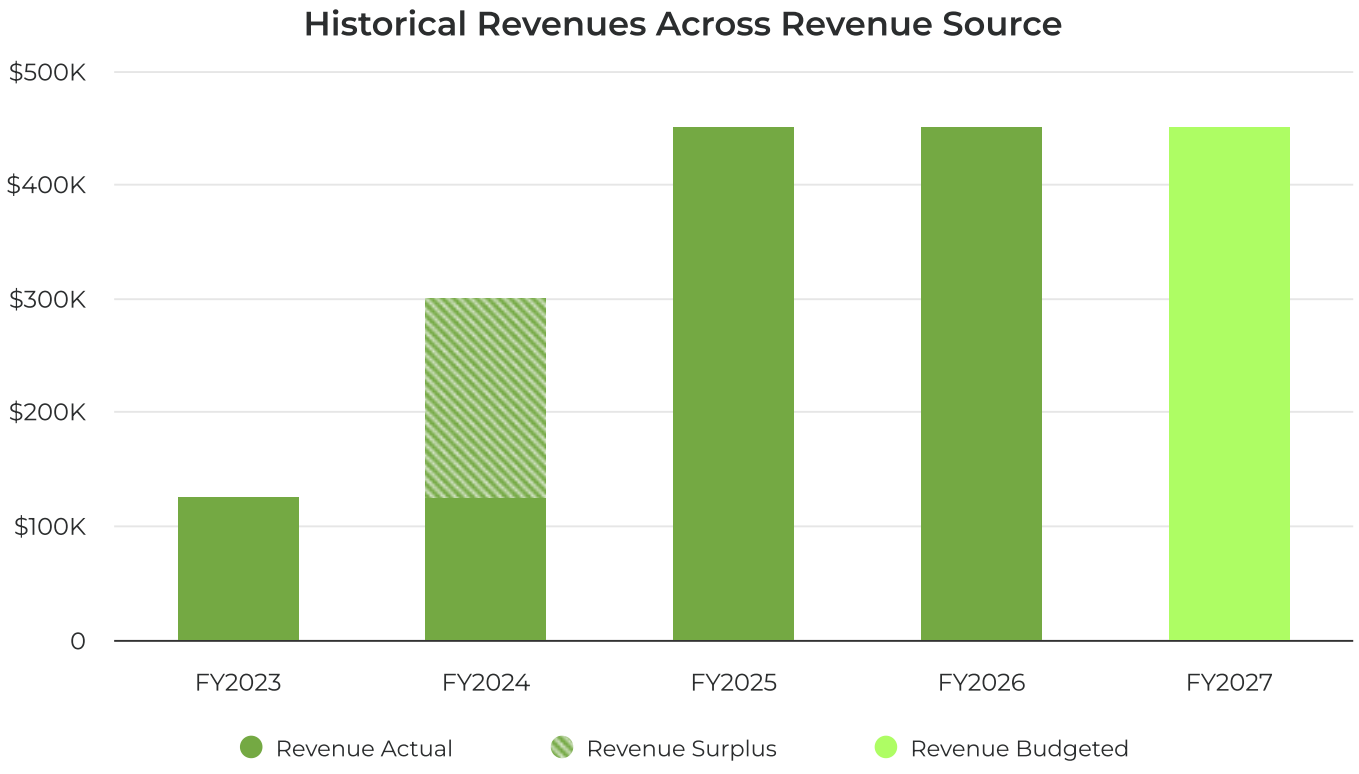


WORKER'S COMP	**$90,000**	38.12%
MISCELLANEOUS INCOME	**$80,000**	33.88%
EDC REIMBURSEMENT	**$40,000**	16.94%
MISCELLANEOUS FEES	**$25,000**	10.59%
MISC. PERMIT FEES	**$1,100**	0.47%

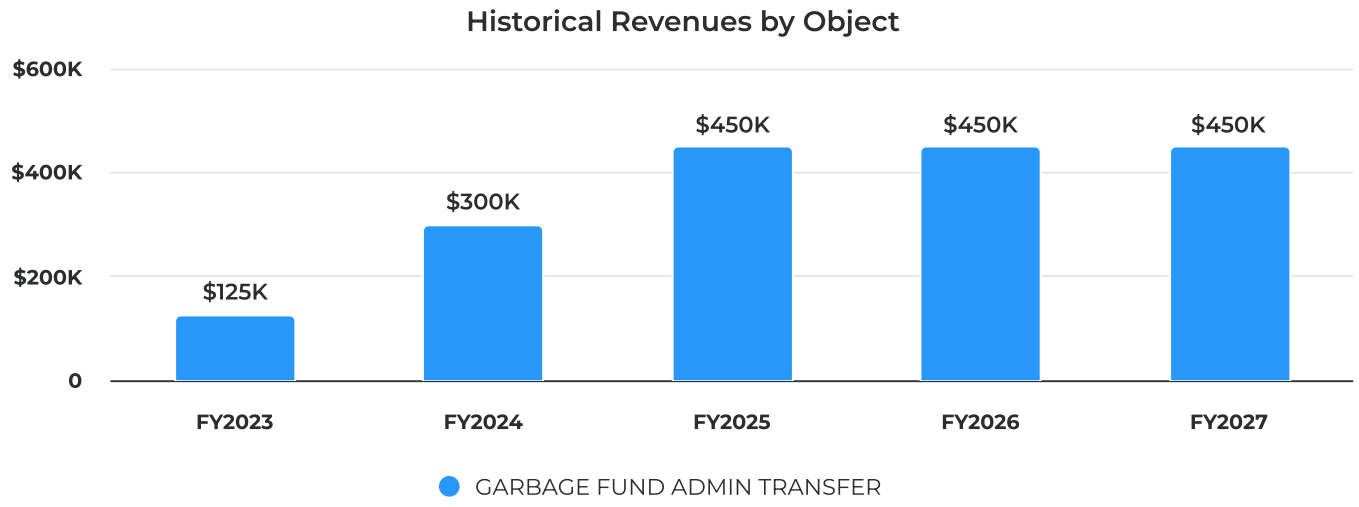
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
MISC. PERMIT FEES	$1,730.00	$1,100.00	$1,100.00	$1,100.00	-
MISCELLANEOUS FEES	$27,460.00	$25,000.00	$25,000.00	$25,000.00	-
EDC REIMBURSEMENT	-	$70,000.00	$40,000.00	$40,000.00	-42.86%
MISCELLANEOUS INCOME	$102,018.00	$80,000.00	$80,000.00	$80,000.00	-
WORKER'S COMP	$120,385.00	$91,000.00	$91,000.00	$90,000.00	-1.10%
Total Revenues	**$251,593.00**	**$267,100.00**	**$237,100.00**	**$236,100.00**	**-11.61%**

Transfers In



Revenues by Object



FY27 Revenues by Object



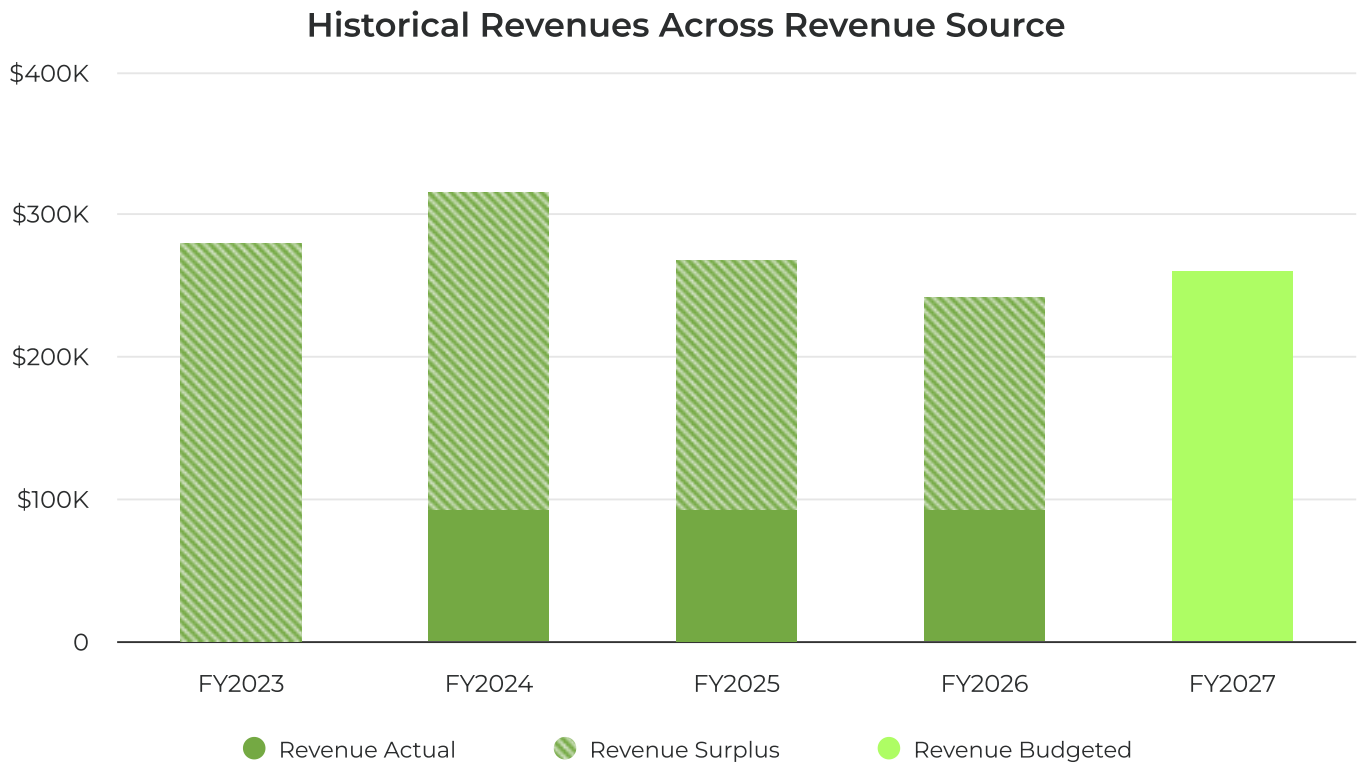
GARBAGE FUND ADMIN TRANSFER	**$450,000**	100.00%

Revenues by Object

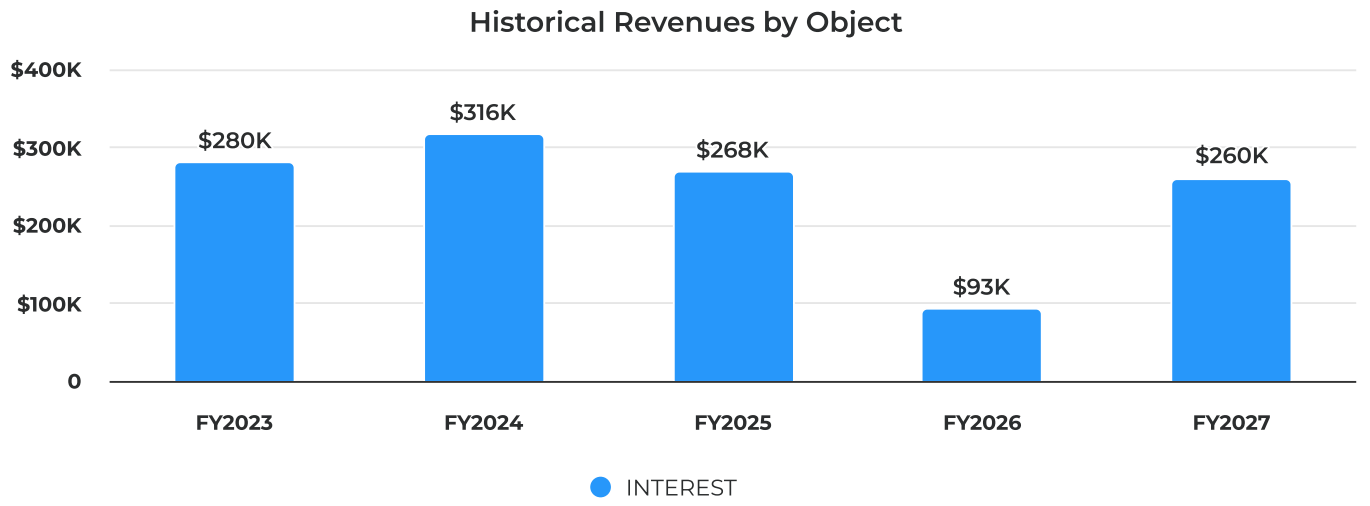
Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
GARBAGE FUND ADMIN TRANSFER	$450,000.00	$450,000.00	$450,000.00	$450,000.00	-
Total Revenues	**$450,000.00**	**$450,000.00**	**$450,000.00**	**$450,000.00**	**-**

Investment Earnings

Revenue Summary



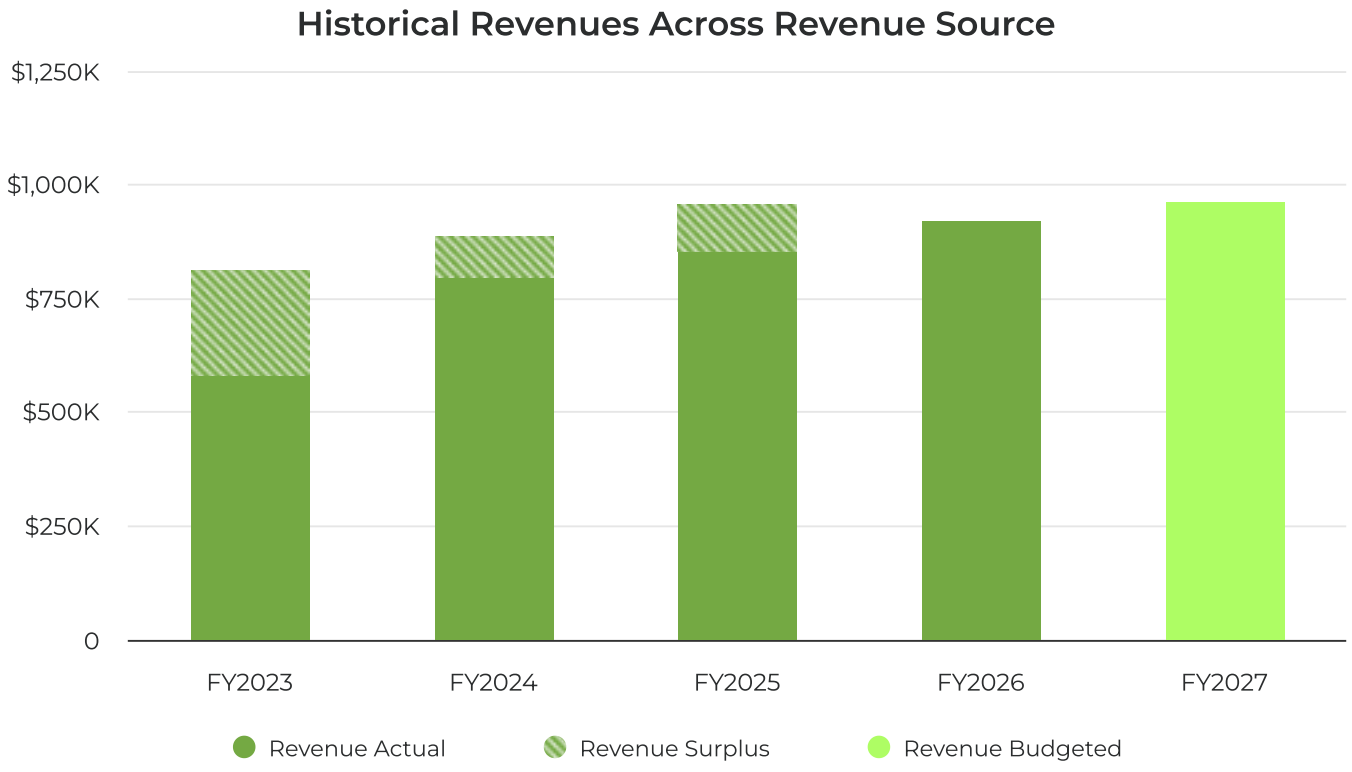
Revenues by Object



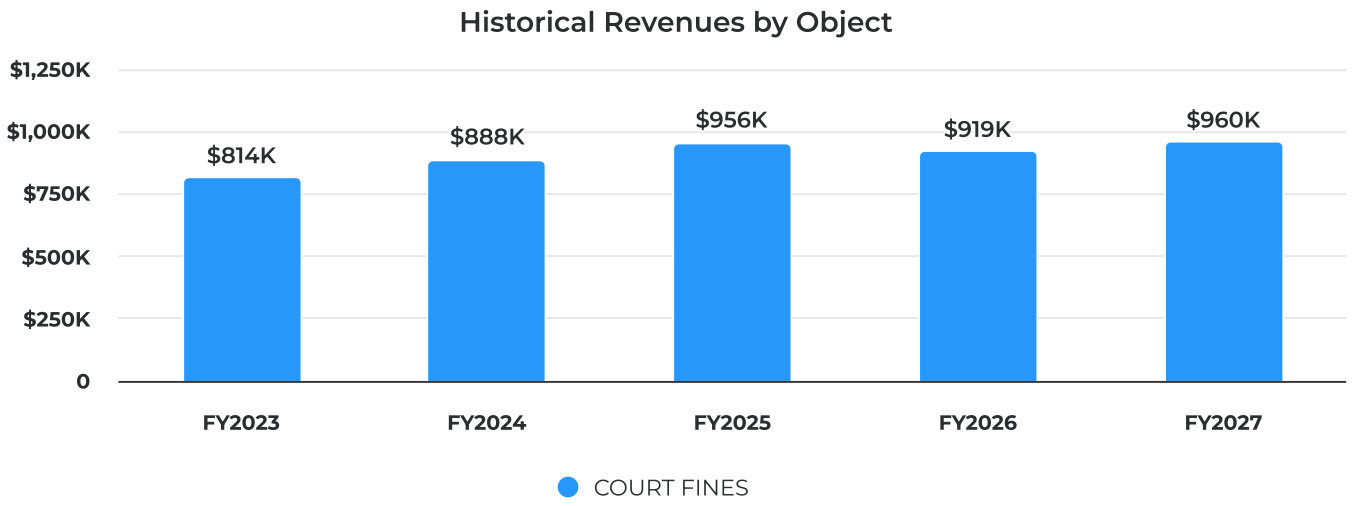
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
INTEREST	$268,022.00	$92,500.00	$241,269.00	$260,000.00	181.08%
Total Revenues	**$268,022.00**	**$92,500.00**	**$241,269.00**	**$260,000.00**	**181.08%**

Fines and Forfeitures



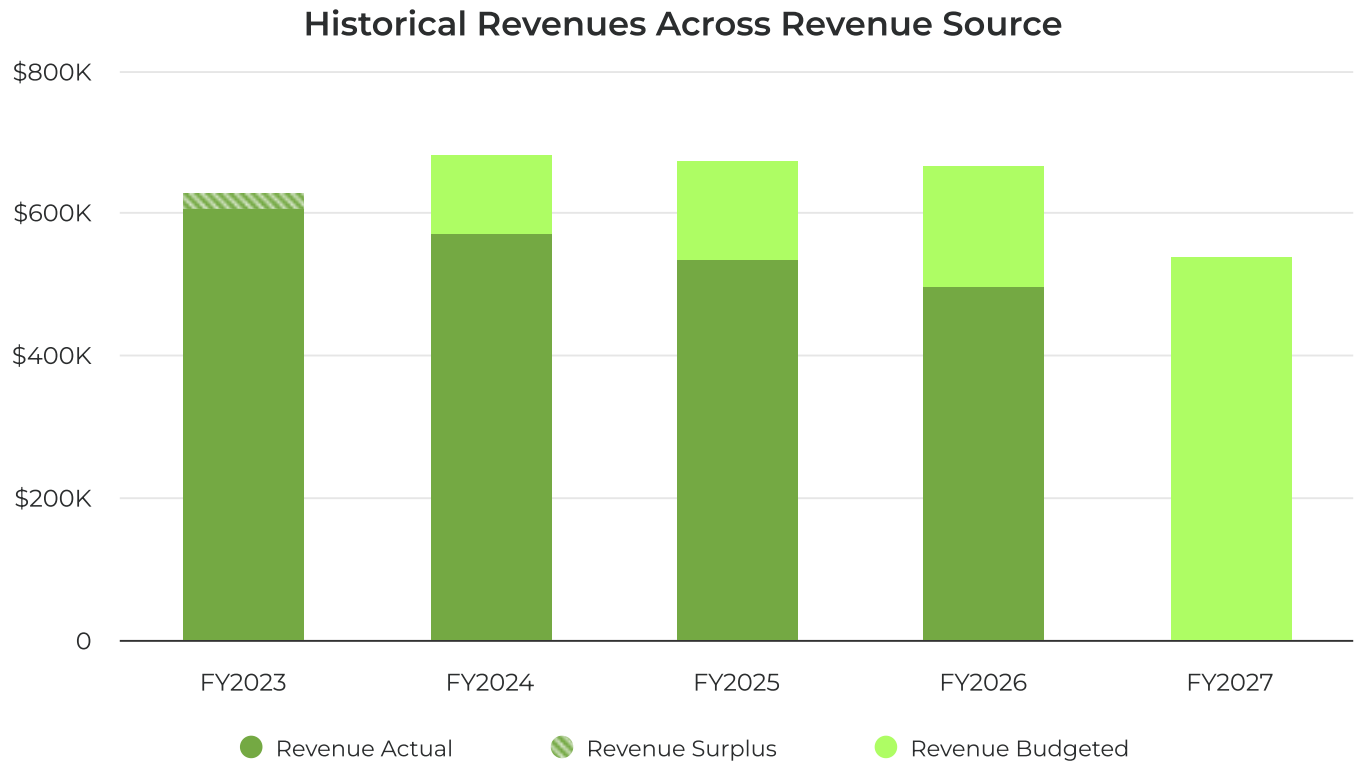
Revenues by Object



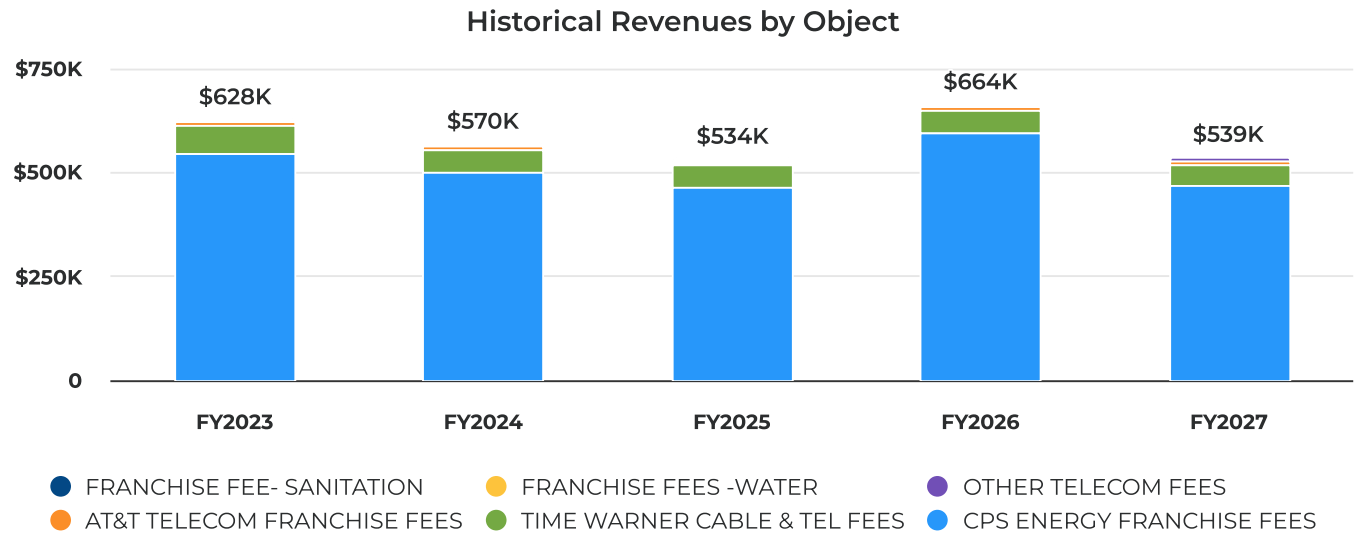
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
COURT FINES	$955,865.00	$918,765.00	$918,765.00	$960,000.00	4.49%
Total Revenues	**$955,865.00**	**$918,765.00**	**$918,765.00**	**$960,000.00**	**4.49%**

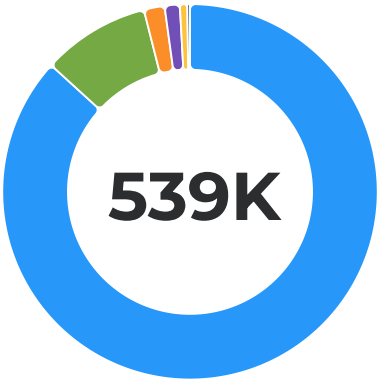
Franchise Fees



Revenues by Object



FY27 Revenues by Object

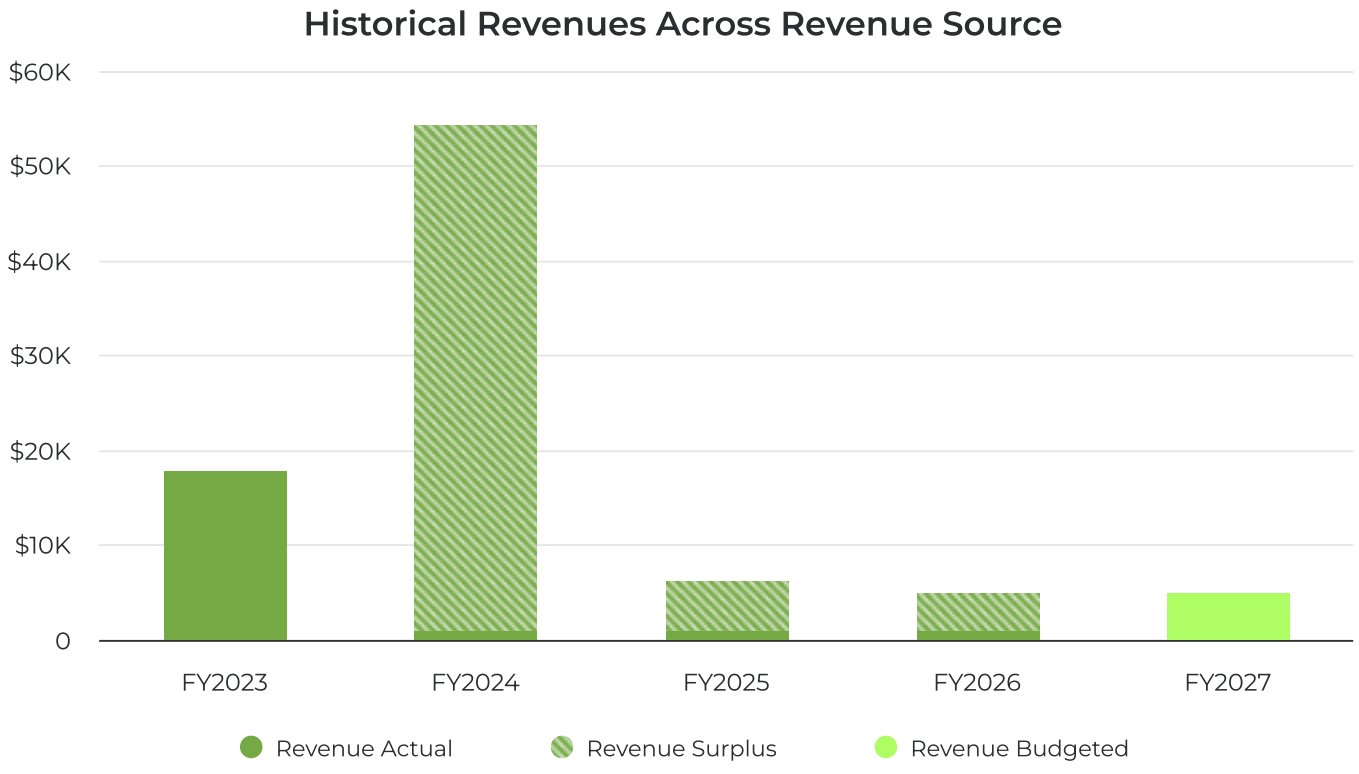


CPS ENERGY FRANCHISE FEES	**$467,750**	86.77%
TIME WARNER CABLE & TEL FEES	**$50,000**	9.28%
AT&T TELECOM FRANCHISE FEES	**$9,600**	1.78%
OTHER TELECOM FEES	**$7,000**	1.30%
FRANCHISE FEES -WATER	**$3,500**	0.65%
FRANCHISE FEE- SANITATION	**$1,200**	0.22%

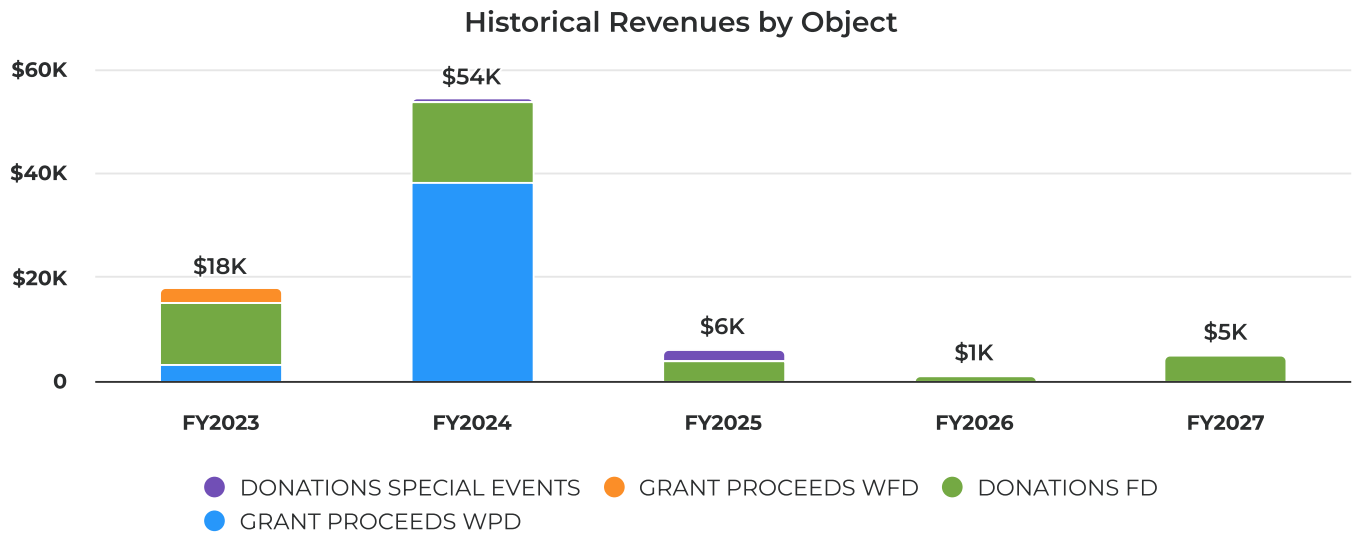
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
CPS ENERGY FRANCHISE FEES	$464,622.00	$437,750.00	$425,000.00	$467,750.00	6.85%
AT&T TELECOM FRANCHISE FEES	$5,529.00	$9,600.00	$9,571.00	$9,600.00	-
TIME WARNER CABLE & TEL FEES	$50,902.00	$55,000.00	$50,000.00	$50,000.00	-9.09%
OTHER TELECOM FEES	$7,377.00	$7,000.00	$7,000.00	$7,000.00	-
FRANCHISE FEES - WATER	$3,462.00	$3,500.00	$3,500.00	$3,500.00	-
FRANCHISE FEE- SANITATION	$1,721.00	$1,300.00	$1,300.00	$1,200.00	-7.69%
Total Revenues	**$533,613.00**	**$514,150.00**	**$496,371.00**	**$539,050.00**	**4.84%**

Grants and Donations



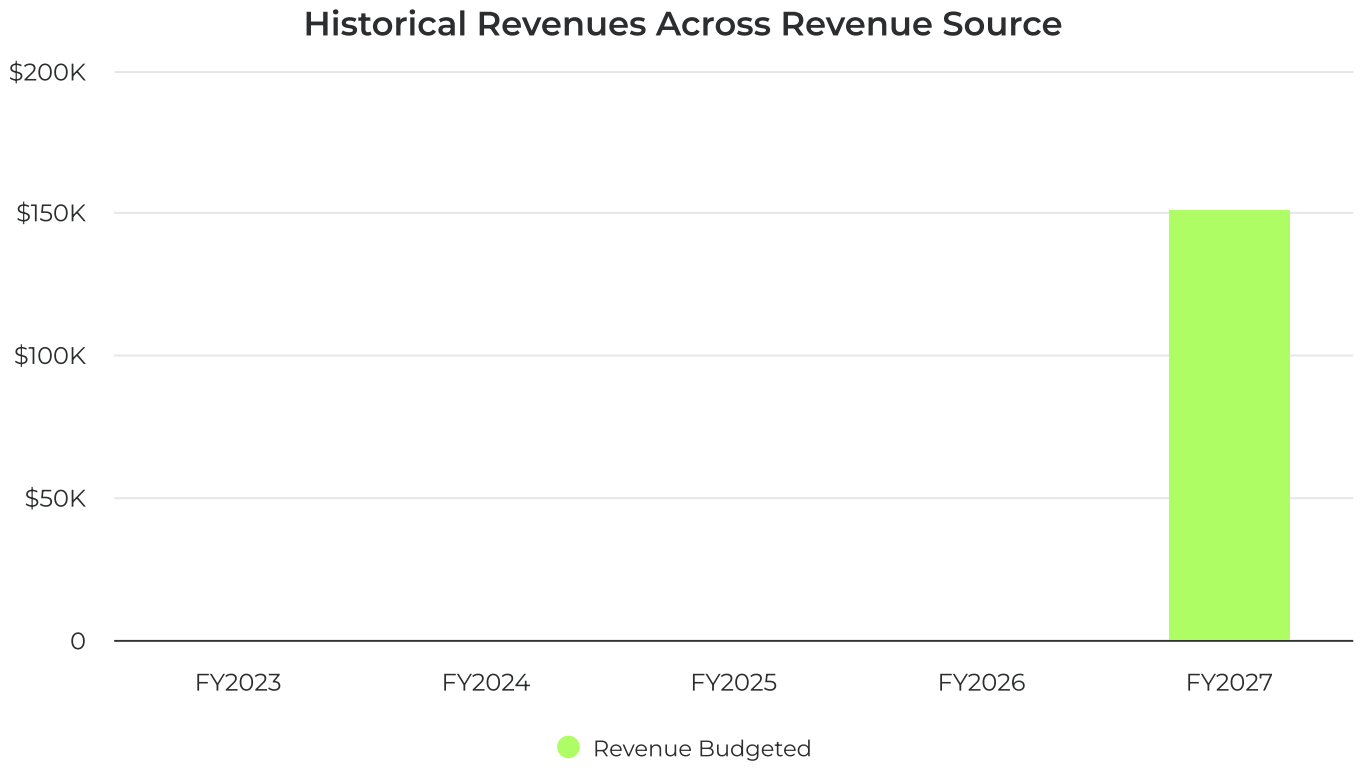
Revenues by Object



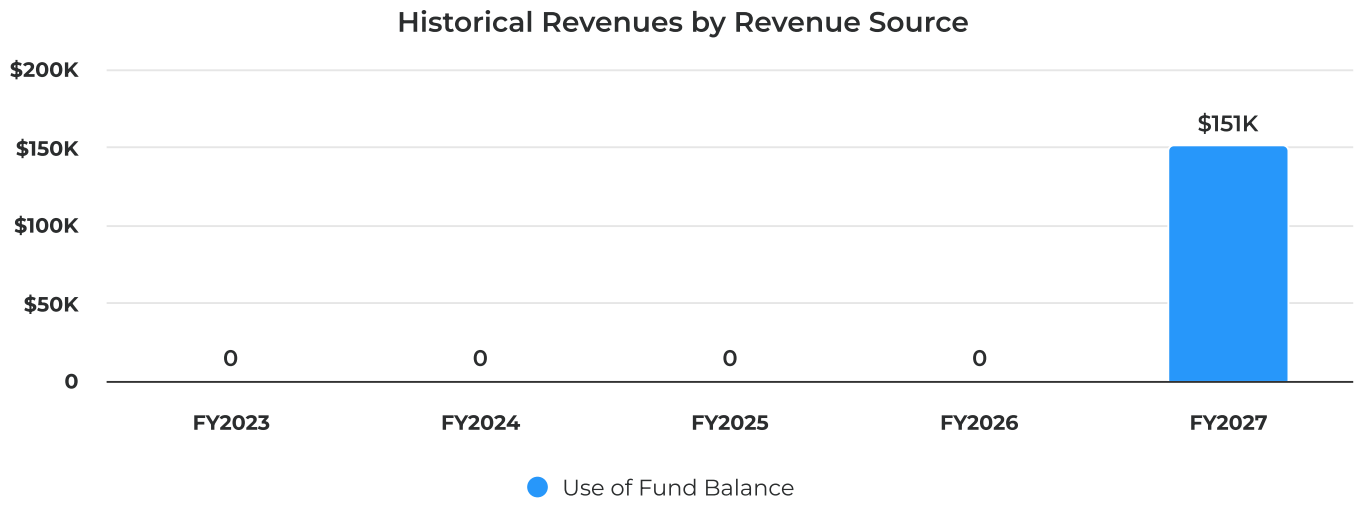
Revenues by Object

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
DONATIONS FD	$3,953.00	$1,000.00	$5,000.00	$5,000.00	400.00%
DONATIONS SPECIAL EVENTS	$2,114.00	-	-	-	-
Total Revenues	**$6,067.00**	**$1,000.00**	**$5,000.00**	**$5,000.00**	**400.00%**

Use of Find Balance



Revenues by Revenue Source



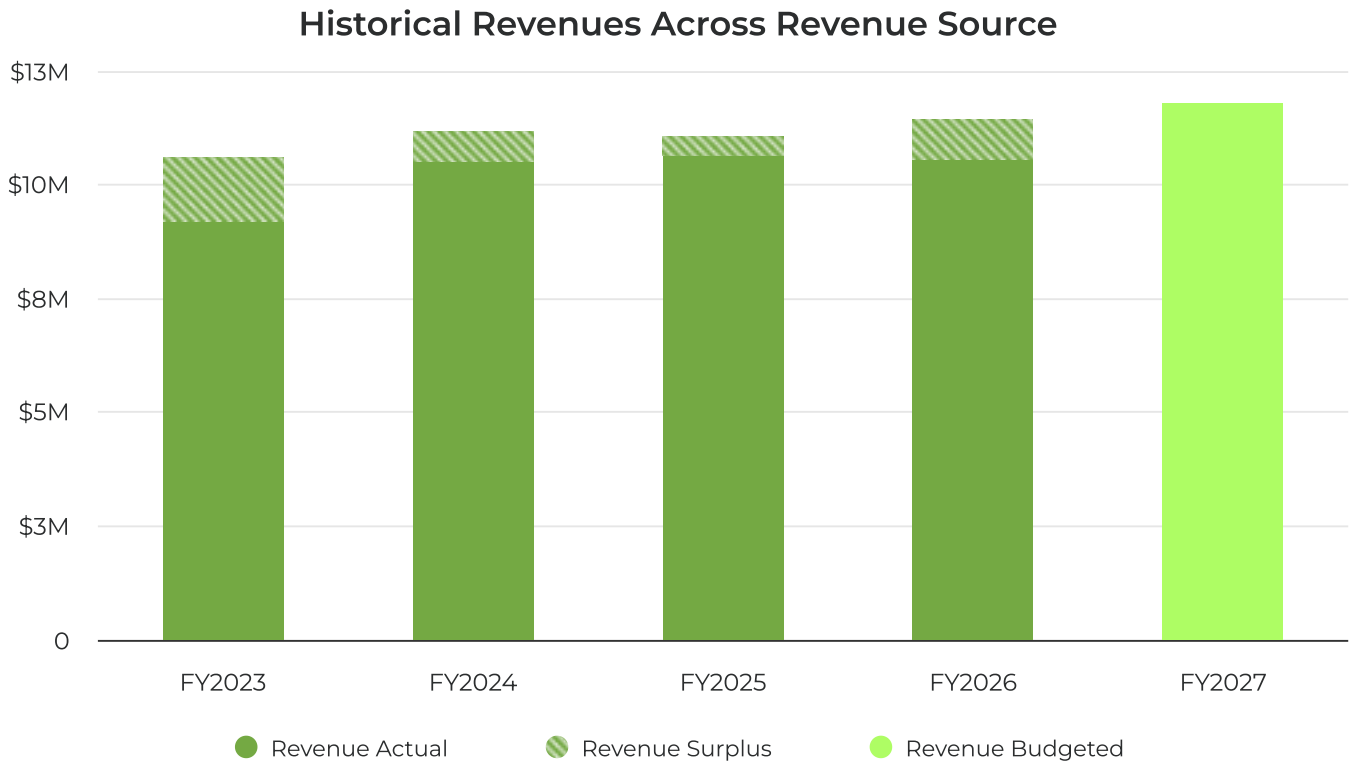
Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Use of Fund Balance	-	-	-	$151,192.00	-
Total Revenues	**-**	**-**	**-**	**$151,192.00**	**-**

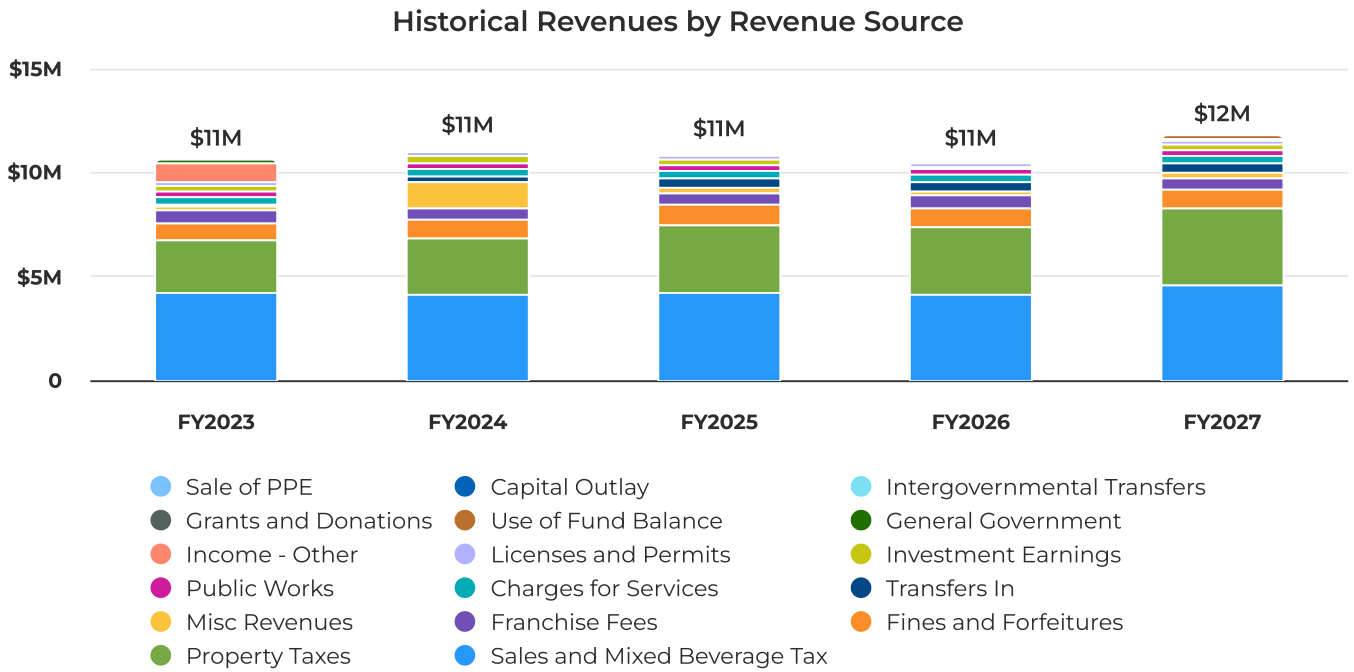
Department Budgets



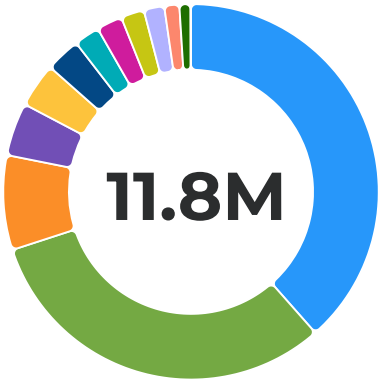
All Funds: Revenue Summary



Revenues by Revenue Source



FY27 Revenues by Revenue Source



Sales and Mixed Beverage Tax	**$4,539,953**	38.50%
Property Taxes	**$3,714,419**	31.50%
Fines and Forfeitures	**$960,000**	8.14%
Franchise Fees	**$539,050**	4.57%
Transfers In	**$450,000**	3.82%
Charges for Services	**$354,200**	3.00%
Investment Earnings	**$260,000**	2.20%
Public Works	**$260,000**	2.20%
Misc Revenues	**$236,100**	2.00%
Licenses and Permits	**$209,150**	1.77%
Use of Fund Balance	**$151,192**	1.28%
General Government	**$113,000**	0.96%
Grants and Donations	**$5,000**	0.04%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Original	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Original vs. FY 2027 Budgeted (% Change)
Property Taxes	$3,331,985.00	$3,714,419.00	$3,714,419.00	$3,714,419.00	-
Sales and Mixed Beverage Tax	$4,157,837.00	$4,265,425.00	$4,320,489.00	$4,539,953.00	6.44%
Transfers In	$450,000.00	$450,000.00	$450,000.00	$450,000.00	-
Public Works	$260,000.00	$260,000.00	$260,000.00	$260,000.00	-
Capital Outlay	$25,000.00	$107,277.00	$107,277.00	-	-100.00%
Franchise Fees	$533,613.00	$514,150.00	$496,371.00	$539,050.00	4.84%
Investment Earnings	$268,022.00	$92,500.00	$241,269.00	$260,000.00	181.08%
General Government	$113,000.00	$113,000.00	$113,000.00	$113,000.00	-
Fines and Forfeitures	$955,865.00	$918,765.00	$918,765.00	$960,000.00	4.49%
Misc Revenues	$251,593.00	$267,100.00	$237,100.00	$236,100.00	-11.61%
Licenses and Permits	$207,680.00	$217,250.00	$198,429.00	$209,150.00	-3.73%
Charges for Services	$365,380.00	$364,200.00	$353,200.00	$354,200.00	-2.75%
Grants and Donations	$6,067.00	$1,000.00	$5,000.00	$5,000.00	400.00%
Intergovernmental Transfers	$72,436.00	-	-	-	-
Sale of PPE	$47,500.00	$320,000.00	$19,078.00	-	-100.00%
Use of Fund Balance	-	-	-	$151,192.00	-
Total Revenues	**$11,045,978.00**	**$11,605,086.00**	**$11,434,397.00**	**$11,792,064.00**	**1.61%**

Administration

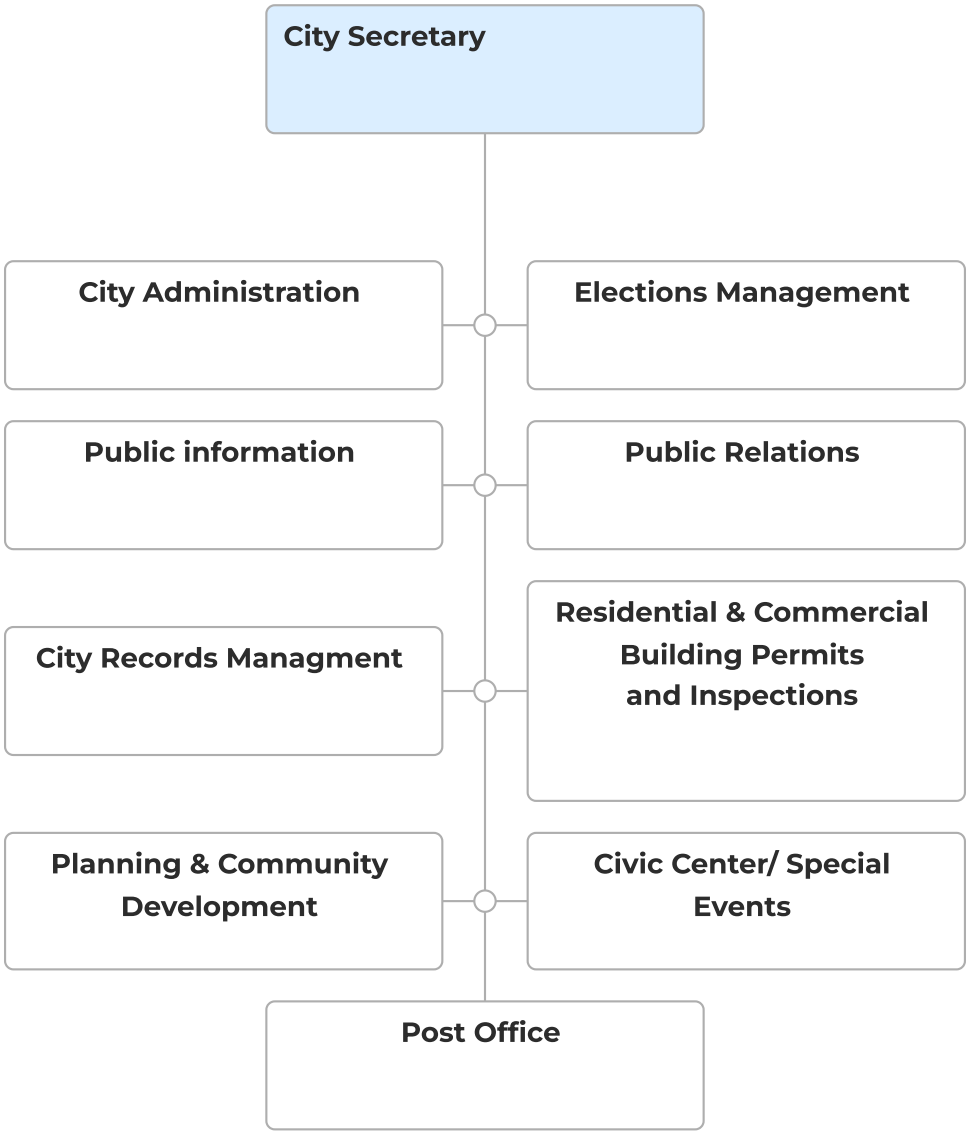
The Administration Department serves as a central point of contact for the community, providing vital information and assistance related to permitting, land and building development, public meetings, city events, citizen concerns, and city elections. Under the leadership of the City Secretary, the Office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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		4.5	4.5	4.5	4.5
EXPENDITURES					
	PERSONNEL SUBTOTAL	329,529	364,954	379,265	389,676
	OPERATING SUBTOTAL	18,578	36,969	38,400	49,400
	TOTAL	348,107	401,923	417,665	439,076

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 Committees 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 the 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

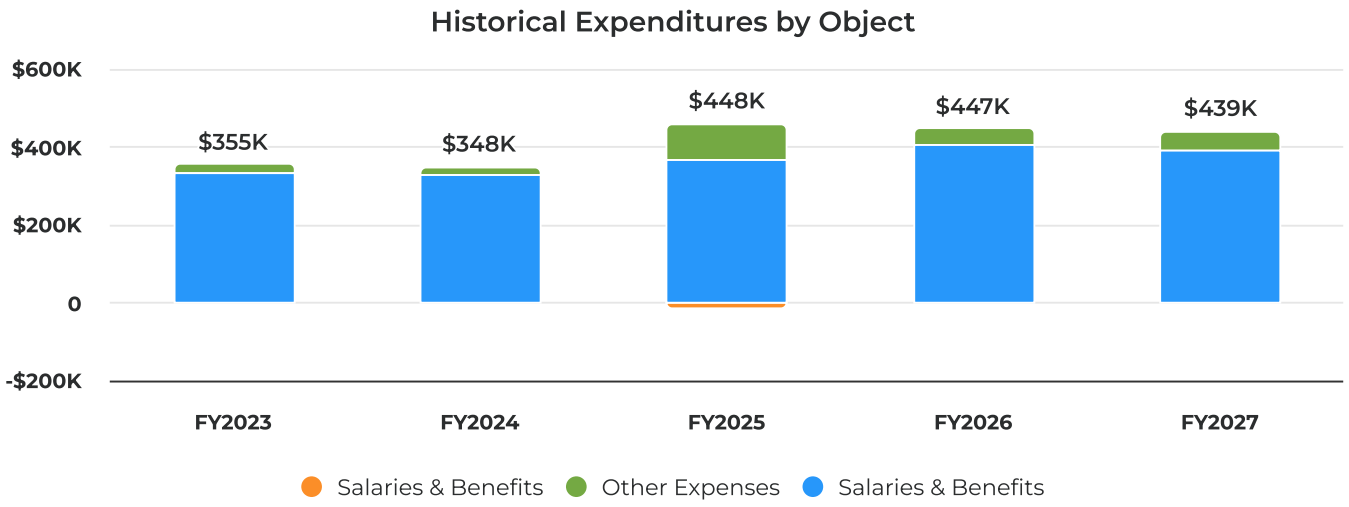
- Objective 6.1: Participate in the annual budget development process, identifying departmental needs, goals, and resource allocations.
- Objective 6.2: Monitor and manage departmental expenditures to ensure alignment with the adopted budget and citywide fiscal policies.
- Objective 6.3: Ensure permit 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 ACTUAL	FY 25/26 As of May	FY 26/27 TARGET
# of Ordinances	21	24	19	6	6	Based on CC
# of Resolutions	26	63	62	25	37	Based on CC
% of Resolutions and Ordinances processed/posted online within 14 days of final Council action	100%	100%	100%	100%	100%	100%
% of Public Records requests received and fulfilled within legal deadlines	99% 599	98% 630	100% 593	100% 686	100%	100%
Large File Digital Imaging Completed	+/- 50 boxes/flat files	Retention project completed by 80%	Retention project complete d by 90%	Target Completion 95%	100% Maintaining current Digital files	100% Maintaining current Digital files
Digital Filing in Laserfiche	N/A	N/A	Conversio n Started	Conversion on going.	File Management & Destruction	File Management & Destruction
# of Elections Managed & Completed	1-GE 3-SE	1-GE 1-SE	1-GE	1-GE 1-SP (Street Tax)	1-GE	1-GE
# Courses/Seminars Completed	4	3	6	6	7	9
# of City Council Mtgs.	22	27	27	31	18	24
% of City Council Meetings Attended	99.5%	100%	100%	100%	100%	100%

# of Board & Commission Mtgs.	19	17	12	49	14	N/A
# of Permits Processed	978	2030/169	2334/194	2303/192	1676/140	N/A
Text My Gov	N/A	N/A	N/A	49	48	N/A
Social Media	N/A	N/A	N/A	270/22.5	315/26.25	156/13
Website Newsflash	N/A	N/A	N/A	98/8	73/6	52/4

Expenditures by Object Summary 2



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 3

01 -GENERAL FUND
01-ADMINISTRATION
DEPARTMENT EXPENSES

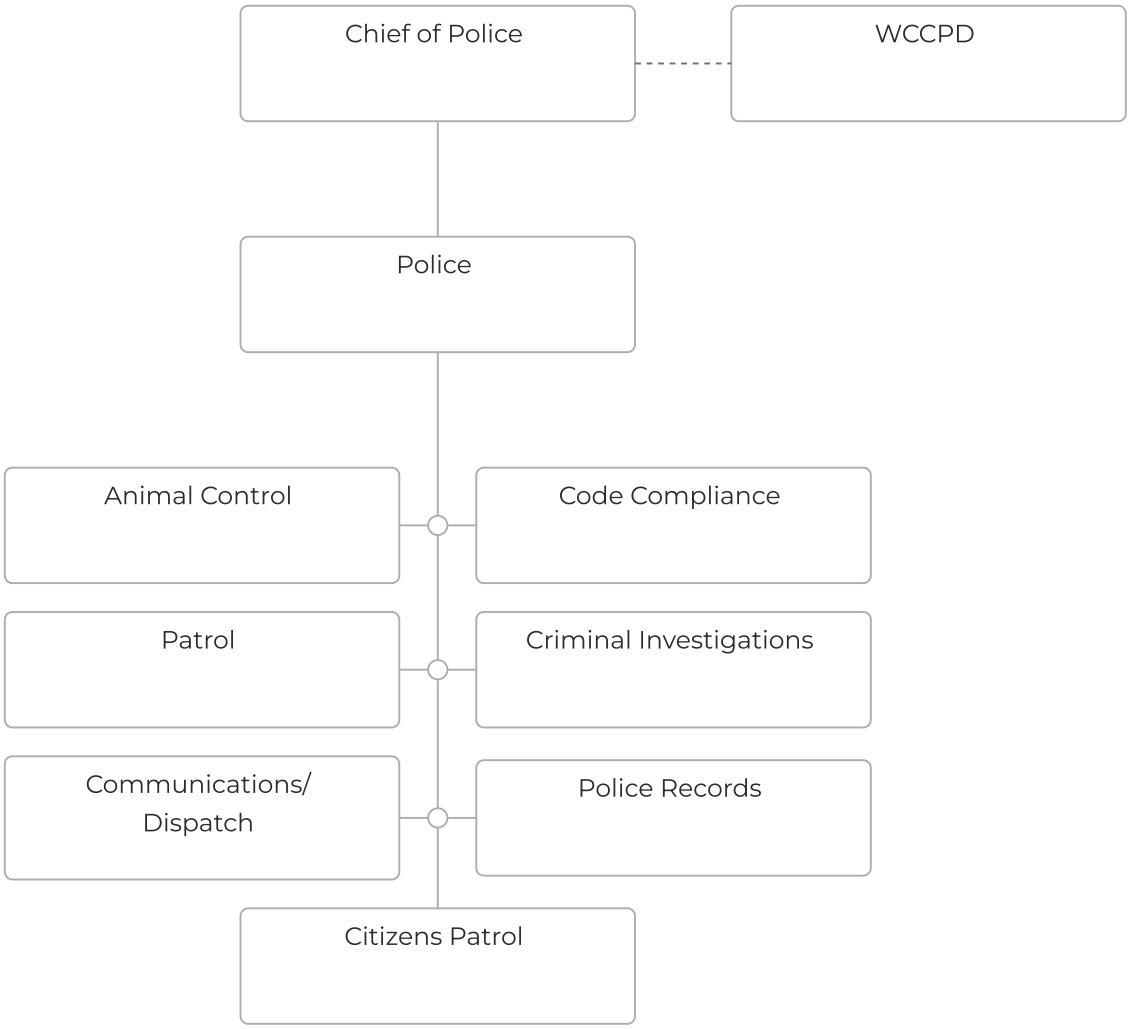
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS									
501-010	ADMIN. SALARIES	237,896	219,076	251,445	262,977	167,239	253,623	266,598	266,598
501-014	STIPEND	0	0	0	0	0	0	0	0
501-015	ADMIN INCENTIVE PAY-BILINGUAL	600	0	0	0	0	0	0	0
501-018	ADMIN.EDUCATION PAY	900	969	2,112	1,500	1,212	2,100	1,500	1,500
501-020	ADMIN. OVERTIME	1,357	708	2,604	2,700	3,004	2,700	2,700	2,700
501-030	SOCIAL SECURITY	17,411	15,100	18,285	20,439	10,920	18,300	20,720	20,720
501-040	HEALTH INSURANCE	39,310	36,662	52,838	57,322	28,370	52,817	46,500	46,500
501-050	RETIREMENT	25,657	30,381	36,763	41,733	21,517	38,500	40,500	40,500
501-060	WORKERS' COMPENSATION	550	504	550	550	413	550	550	550
501-070	UNEMPLOYMENT COMPENSATION	26	719	358	608	608	675	608	608
501-080	CONTRACT LABOR	6,906	25,409	0	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	330,612	329,529	364,954	397,828	233,282	379,265	389,676	389,676
OTHER EXPENSES									
501-120	DUES & SUBSCRIPTIONS	790	2,651	4,973	2,000	1,471	2,000	2,000	2,000
501-130	BONDS & TRAINING	8,324	7,112	10,374	9,000	5,317	9,000	10,000	10,000
501-151	Contract Svc - Inspections	0	0	0	0	0	0	0	0
501-420	OFFICE SUPPLIES	2,608	1,851	1,874	3,000	1,445	3,000	3,000	3,000
501-431	EMPLOYEE APPRECIATION LUNCHEON	0	783	(171)	0	(727)	0	0	0
501-440	ELECTION SUPPLIES	12,354	4,225	11,308	15,000	8,139	15,000	25,000	25,000
501-441	ELECTION SECURITY	0	1,650	8,355	9,000	7,183	9,000	9,000	9,000
501-590	POSTAGE	173	305	256	400	142	400	400	400
501-600	OFFICE EQUIPMENT & MAINT	0	0	0	0	0	0	0	0
	TOTAL OTHER EXPENSES	24,248	18,578	36,969	38,400	22,971	38,400	49,400	49,400
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		354,861	348,107	401,923	436,228	256,253	417,665	439,076	439,076

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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		28	28	31	31
EXPENDITURES					
	PERSONNEL SUBTOTAL	2,481,669	2,151,364	2,415,043	3,151,908
	OPERATING SUBTOTAL	188,144	144,112	207,650	187,500
	TOTAL	2,669,813	2,295,476	2,622,693	3,339,408

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 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 desktop 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)

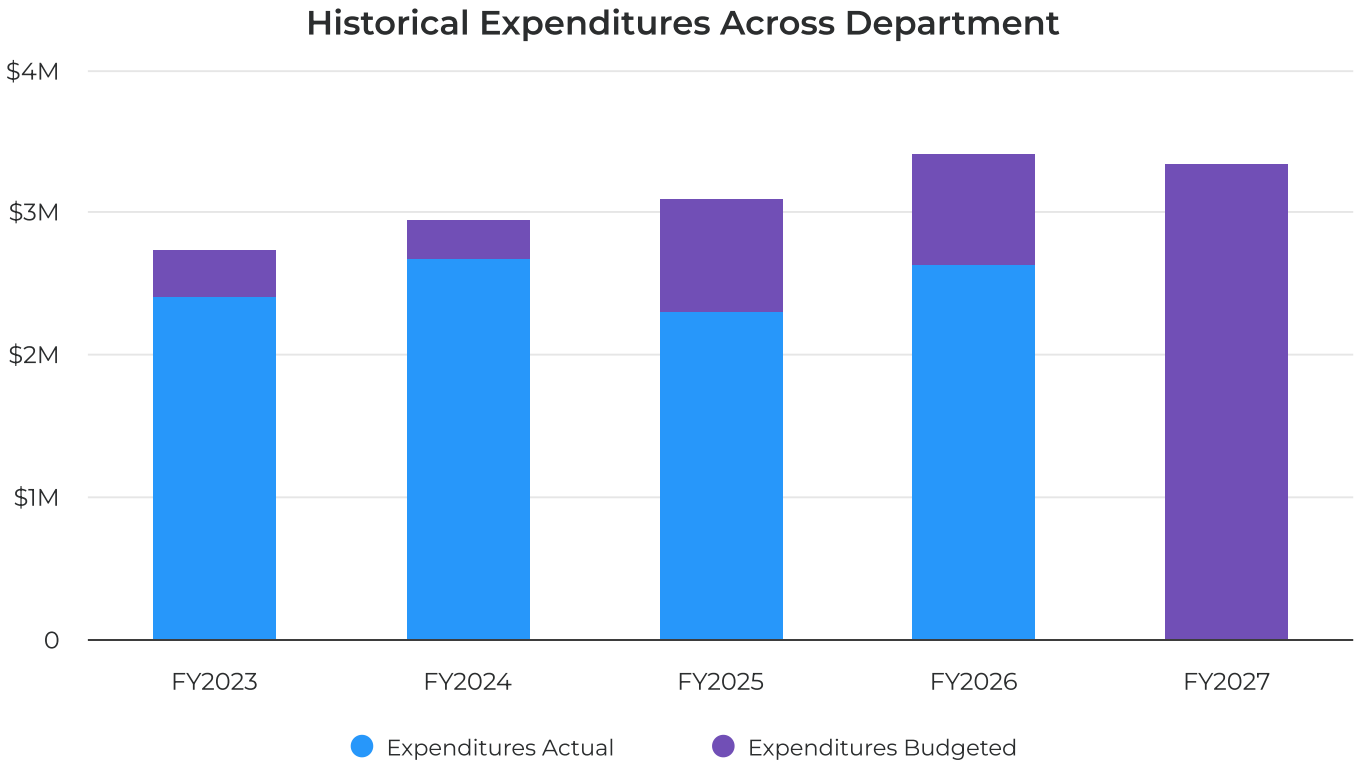
- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.

Performance Measures

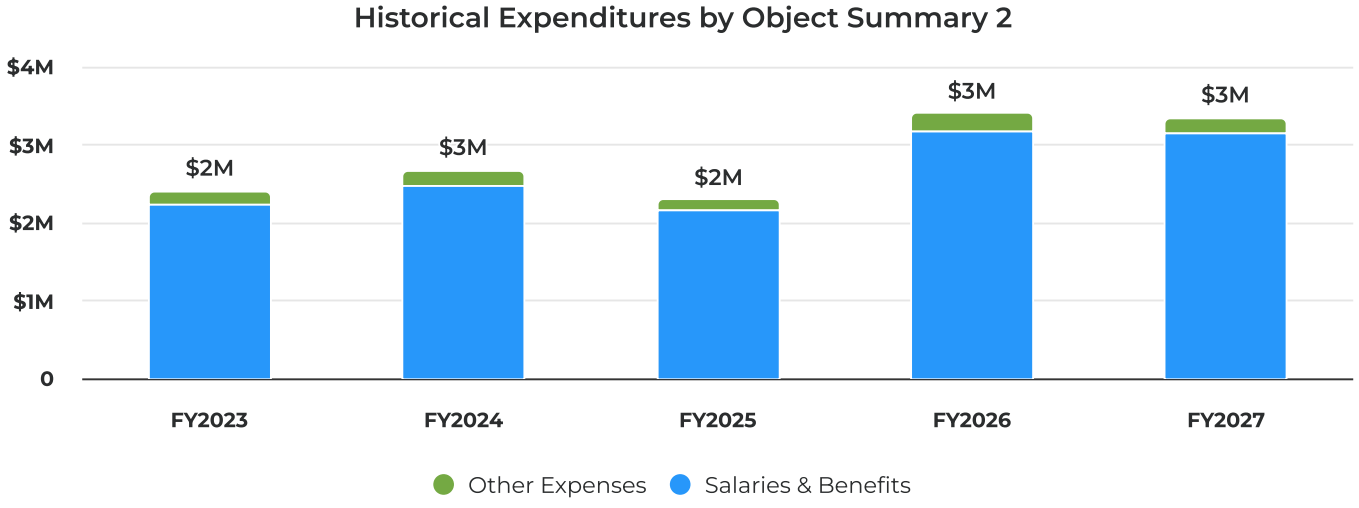
Police Department	FY 20/21 Actual	FY 21/22 Actual	FY22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Actual YTD	FY 25/26 Target
Emergency Response Time	4:29	3:03	4:57	1:30	2:57	2:49	≤FY24/25
Non-Emergency Response Time	9:50	11:12	7:12	5:18	5:30	5:16	≤FY24/25
Traffic Contacts	5,230	12,313	11,359	7,591	7565	2803	≥ FY24/25
Property Crime	436	552	673	629	599	193	≥ FY24/25
Property Crime Arrests	110	148	201	255	224	59	≥ FY24/25
Crimes Against Persons	62	80	23	187	159	39	≤FY24/25
Crimes Against Persons Arrest	42	71	55	123	56	20	≤FY24/25
Officer Fitness Pass Rate	-	40%	40%	-	-	-	≥ FY24/25
Hours of Annual Training Completed	2,158	2,761	2,810	2243	1/007	243	≥ FY24/25
Tunover Rate	20%	14%	12%	11%	24.9%	6.45%	≤FY24/25
Staff Level Percentage	New Measure	86%	86%	90%	68.8%	73%	≥ FY24/25

Community Outreach	6	14	8	40	32	-	≥ FY 26/26

Expenditure Summary



Expenditures by Object Summary 2



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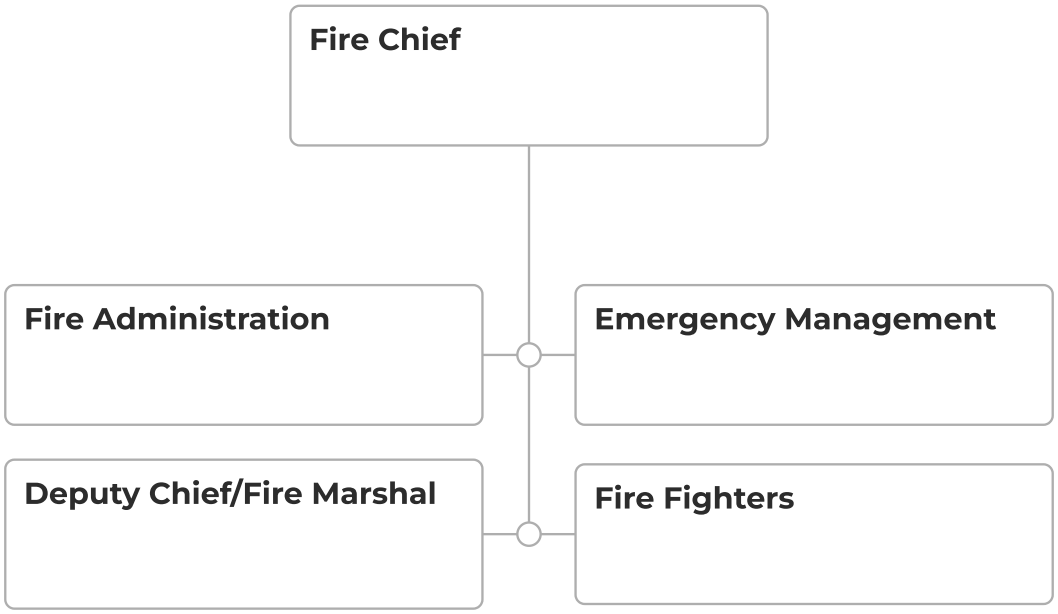
01 -GENERAL FUND
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

		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									
502-010	POLICE SALARIES	1,280,889	1,419,284	1,196,400	1,353,880	719,197	1,210,515	1,568,544	1,568,544
502-012	CIVILIAN SALARIES	232,741	187,516	128,798	339,418	187,568	275,254	343,164	343,164
502-014	POLICE SPECIAL ASSIGNMENT SAL	4,500	4,500	2,769	10,200	1,385	4,500	4,500	4,500
502-015	POL INCENTIVE PAY-BILING & SDP	4,117	4,025	2,481	0	1,879	0	0	0
502-016	CIV.INCENTIVE PAY-BILING & SDP	806	411	207	0	94	0	0	0
502-017	POLICE SALARIES-CERTIFICATION	15,025	19,801	13,883	7,800	9,795	14,000	25,500	25,500
502-018	POLICE EDUCATION PAY	4,328	4,812	6,622	9,300	3,498	5,900	5,100	5,100
502-020	POLICE OVERTIME	55,580	67,339	69,740	119,886	61,130	110,886	117,551	117,551
502-021	7K HOURS	48,489	56,549	43,934	57,381	31,852	48,500	91,265	91,265
502-022	CIVILIAN OVERTIME	19,023	35,331	24,476	40,000	7,018	30,000	40,000	40,000
502-026	HAZARDOUS DUTY PAY	7,995	8,986	4,308	8,640	2,288	5,000	6,960	6,960
502-030	SOCIAL SECURITY	101,693	118,284	102,608	118,551	63,785	110,000	144,204	144,204
502-030C	SOCIAL SECURITY CIVILIAN	19,442	16,380	11,600	30,605	10,035	20,651	30,383	30,383
502-040	HEALTH INSURANCE	180,040	192,779	231,238	355,394	133,122	235,000	356,532	356,532
502-050	RETIREMENT	146,849	232,132	206,284	252,814	117,279	215,000	294,934	294,934
502-050C	RETIREMENT CIVILIAN	26,117	31,475	23,669	33,239	20,096	33,239	38,777	38,777
502-060	WORKERS' COMPENSATION	92,701	79,277	80,190	92,818	64,332	92,818	80,308	80,308
502-070	UNEMPLOYMENT COMPENSATION	(301)	2,790	2,156	3,780	4,780	3,780	4,185	4,185
TOTAL SALARIES & BENEFITS		2,240,033	2,481,669	2,151,364	2,833,708	1,439,134	2,415,043	3,151,908	3,151,908
OTHER EXPENSES									
502-120	DUES & SUBSCRIPTIONS	4,225	9,037	3,904	10,000	2,727	10,000	7,000	7,000
502-130	BONDS & TRAINING	9,528	17,549	10,139	10,000	3,472	10,000	12,000	12,000
502-400	CITIZEN'S PATROL	998	688	810	3,000	1,066	3,000	2,500	2,500
502-420	OFFICE SUPPLIES	7,817	11,075	8,496	1,000	1,888	1,000	6,000	6,000
502-430	MISCELLANEOUS SUPPLIES	(25)	0	0	0	25	0	0	0
502-431	EMPLOYEE APPRECIATION LUNCHEON	13	462	587	1,200	410	1,200	1,500	1,500
502-433	PD IT SOFTWARE HARDWARE & SUPP	0	1,991	2,980	8,000	5,024	8,000	7,000	7,000
502-435	K-9 PROGRAM EXPENSES	2,008	3,596	9,995	3,000	12,081	11,150	10,000	10,000
502-450	LAB FEES/CRIME SCENE SUPP	5,518	5,165	1,521	8,000	1,317	8,000	8,000	8,000
502-480	UNIFORM ALLOWANCE	24,782	25,022	25,931	35,000	14,882	35,000	35,000	35,000
502-485	WEAPONS & AMMUNITION	8,684	7,241	2,221	10,000	1,076	10,000	10,000	10,000
502-486	PERSONAL PROTECTIVE EQUIPMENT	10,164	6,931	9,234	17,000	1,475	17,000	10,000	10,000
502-489	COMMUNITY SERVICES	5,124	1,158	3,672	7,000	3,325	7,000	6,000	6,000
502-491	MEMORIAL SERVICES	881	1,285	678	3,000	168	3,000	3,000	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	572	1,000	1,000	1,000
502-540	VEHICLE FUEL	77,473	95,922	63,207	80,000	33,512	80,000	65,000	65,000
502-550	PRISONER EXPENSE	0	0	0	500	0	300	500	500
502-590	POSTAGE	1,270	1,023	739	1,000	897	1,000	2,000	2,000
TOTAL OTHER EXPENSES		158,460	188,144	144,112	200,700	83,916	207,650	187,500	187,500
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		2,398,493	2,669,814	2,295,476	3,034,408	1,523,050	2,622,693	3,339,408	3,339,408

Fire

The Windcrest Fire Department has been striving to create a department that is a valued asset to 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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		13	13	13	13
EXPENDITURES					
	PERSONNEL SUBTOTAL	1,198,976	1,276,284	1,352,262	1,512,226
	OPERATING SUBTOTAL	336,212	320,787	344,500	423,200
	TOTAL	1,535,188	1,597,071	1,696,762	1,935,426

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 2026/2027 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. **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.
3. **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 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.
        - Replace Deputy Chief Vehicle FY 27/28
        - Replace Assistant Chief Vehicle FY 28/29
        - Fire Base EMS—Purchase EMS units.
3. **Station 2**
    - The fire department continues to evaluate our current fire station and living quarters. The department and city continue to grow, and we have outgrown our current facility. The recommendation is to renovate our

current structure and build or construct a new fire station that will mitigate our health risk of contaminant exposure by having a decontamination area. The Administrative Assistant, Assistant Chief and Deputy Chief share an office, which makes it difficult to meet with visitors or firefighters.

Slogan

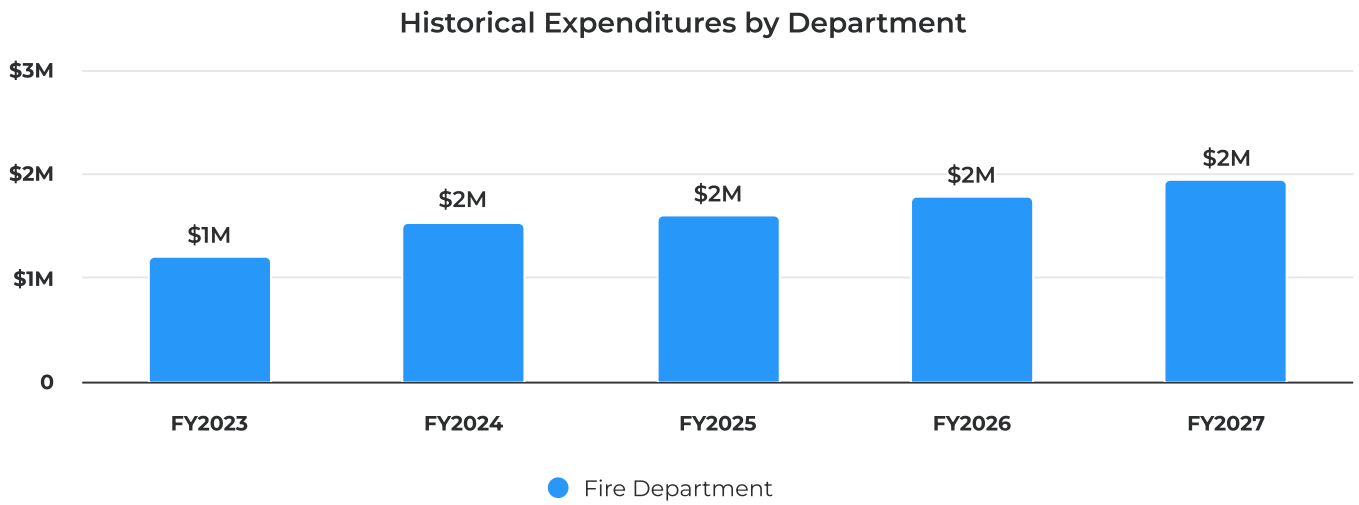
Courage, Commitment, and Compassion

Performance Indicators

Fire Department	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET	FY 25/26 TARGET	FY 26/27 TARGET
Fire Response Time	5.2 minutes	5.0 minutes	5.0 minutes	5.0 minutes	5.0 minutes	5.0 minutes
Public Education	7	15	20	20	22	24
Local School Activities	5	15	>FY22/23	>FY23/24	>FY 24/25	>FY 26/27
# of Line of Duty Injuries	0	0	0	0	0	0
# of Training Hours Completed	2,000	2,000	>FY22/23	>FY23/24	>FY 24/25	>FY 24/25
# of Commercial pre plans completed	0	50	>FY22/23	>FY23/24	>FY 24/25	>FY 24/25
% Semi Annual Fire inspection Collection	N/A	N/A	75% Quarterly	75% Quarterly	75% Quarterly	75% Quarterly
% of twice a year business fire inspection	N/A	N/A	90%	>23/24	>FY 24/25	>FY 24/25

Expenditure Summary

Expenditures by Department



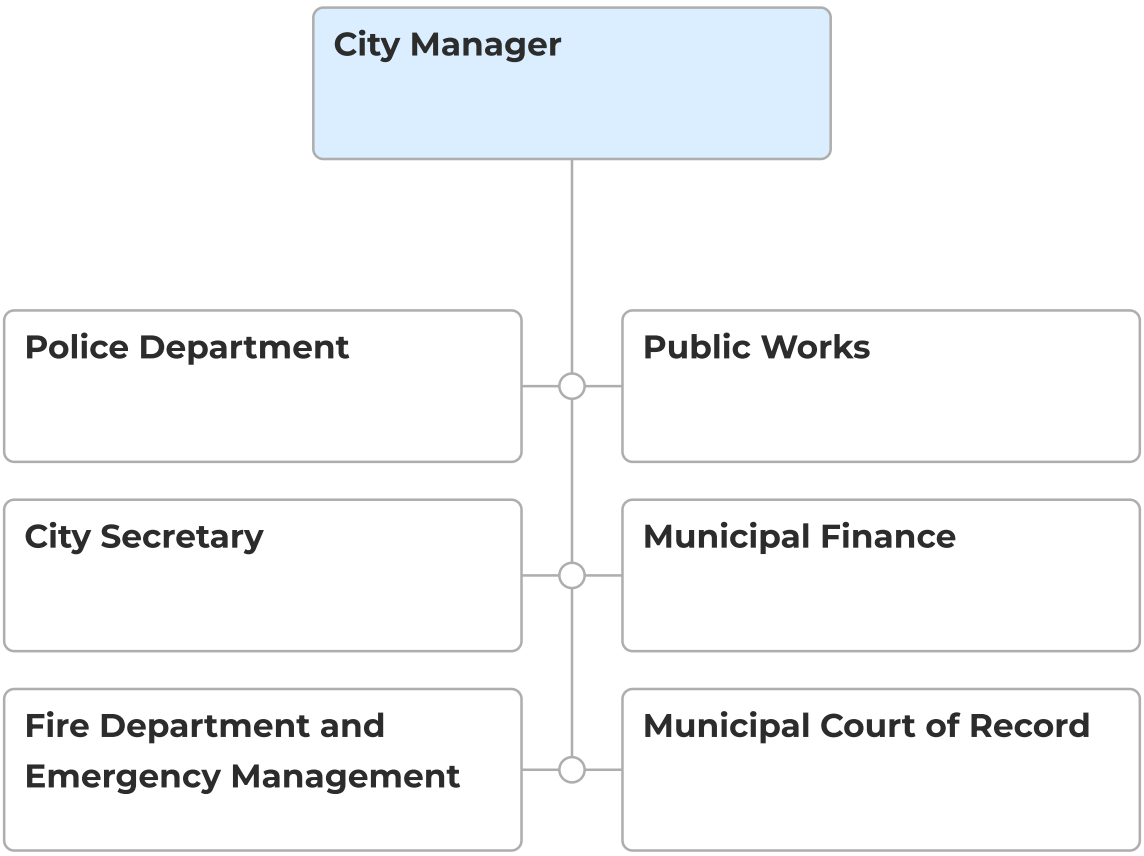
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01 -GENERAL FUND
03-FIRE DEPARTMENT
DEPARTMENT EXPENSES

		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									
503-010	FIRE DEPT. SALARIES	528,563	661,935	697,364	680,376	461,546	718,035	721,489	721,489
503-012	STIPEND	0	0	0	0	0	0	0	0
503-017	FIRE SALARIES-CERTIFICATION	7,535	17,031	13,284	17,700	10,693	17,700	42,000	42,000
503-018	FD EDUCATION PAY	2,423	3,047	3,307	3,000	2,232	3,000	3,600	3,600
503-020	FIRE OVERTIME	78,237	88,173	83,921	108,534	35,865	90,000	148,608	148,608
503-021	7K HOURS	43,840	64,534	61,714	84,686	45,071	70,805	112,465	112,465
503-026	HAZARDOUS DUTY PAY	1,426	2,027	2,965	5,280	2,164	5,280	6,120	6,120
503-030	SOCIAL SECURITY	49,651	62,485	65,383	77,139	39,948	67,015	79,123	79,123
503-040	HEALTH INSURANCE	94,599	101,214	144,149	149,036	92,714	149,558	149,514	149,514
503-050	RETIREMENT	71,611	122,025	134,581	153,114	74,012	143,114	154,625	154,625
503-060	WORKERS' COMPENSATION	49,172	65,918	65,737	81,681	58,261	75,000	81,928	81,928
503-070	UNEMPLOYMENT COMPENSATION	124	1,659	1,070	1,755	2,347	1,755	1,755	1,755
503-080	VOLUNTEER PENSION FUND	2,952	8,928	2,808	11,000	5,148	11,000	11,000	11,000
503-095	TERMINATION PAY-OUT	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS		930,133	1,198,976	1,276,284	1,373,301	830,001	1,352,262	1,512,226	1,512,226
OTHER EXPENSES									
503-120	DUES AND SUBSCRIPTIONS	4,055	20,956	16,896	29,000	26,109	29,000	35,300	35,300
503-130	TRAINING	33,782	38,781	36,827	32,000	11,768	32,000	35,000	35,000
503-140	EMPLOYMENT SCREENING	2,840	13,655	11,419	10,500	550	10,500	24,000	24,000
503-150	HAZMAT PROGRAM	355	456	398	500	0	500	500	500
503-151	OUTSIDE PROF. SERVICES	0	0	0	0	0	0	0	0
503-221	MOBILE DATA TERMINAL SERVICE	255	1,699	1,795	2,000	500	2,000	3,000	3,000
503-227	RADIO CONTRACT	9,320	10,154	9,272	14,400	6,160	12,400	14,400	14,400
503-229	RADIO MAINTENANCE	83	3,170	0	6,500	783	6,500	6,500	6,500
503-396	EOC EQUIPMENT & SUPPLIES	4,734	6,980	6,968	7,000	3,036	7,000	8,000	8,000
503-420	OFFICE SUPPLIES	5,970	5,626	5,870	7,000	4,706	6,000	7,500	7,500
503-430	SUPPLIES & EQUIPMENT	26,498	33,948	32,762	34,000	33,786	34,000	35,500	35,500
503-431	EMPLOYEE APPRECIATION LUNCHEON	1,064	2,686	1,231	1,500	804	1,500	1,000	1,000
503-432	PR/FIRE PREVENTION	13,050	15,274	10,252	7,500	2,273	7,500	8,000	8,000
503-450	MEDICAL SUPPLIES	12,271	18,526	19,910	25,500	21,446	25,000	36,400	36,400
503-460	MEDICAL TRAINING	11,768	17,163	12,771	12,000	1,805	12,000	12,500	12,500
503-480	UNIFORM ALLOWANCE	17,844	22,241	21,018	16,800	8,634	16,800	20,000	20,000
503-503	VEHICLE PARTS - FIRE	16,871	18,203	19,920	24,000	6,287	22,000	24,500	24,500
503-540	VEHICLE FUEL	17,230	23,449	28,489	16,800	10,634	16,800	16,800	16,800
503-590	POSTAGE	149	381	61	1,000	0	1,000	500	500
503-603	VEHICLE OUTSIDE MAINT. FIRE	27,029	44,272	50,208	60,000	10,230	50,000	65,000	65,000
503-620	DORM - UTILITIES & CABLE	8,907	9,701	5,012	10,000	5,122	10,000	10,000	10,000
503-700	CONTINGENCIES	0	0	0	0	0	0	0	0
503-710	TRAVEL	8,631	16,990	14,719	16,000	10,459	16,000	18,000	18,000
503-730	ANNUAL PUMP TESTS	0	1,310	2,441	5,000	0	5,000	6,000	6,000
503-740	MAINTENANCE CONTRACTS	19,657	4,792	3,963	7,000	5,282	7,000	17,500	17,500
503-741	EMS MEDICAL DIRECTION	20,000	0	0	0	0	0	0	0
503-750	SCBA TESTS	4,896	3,942	5,771	5,000	4,356	5,000	7,300	7,300
503-760	LADDER TESTS	3,202	1,855	2,814	9,000	3,786	9,000	10,000	10,000
TOTAL OTHER EXPENSES		270,459	336,212	320,787	360,000	178,514	344,500	423,200	423,200
TOTAL 03-FIRE DEPARTMENT		1,200,592	1,535,188	1,597,070	1,733,301	1,008,516	1,696,762	1,935,426	1,935,426

Special Services

Special Services Department



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		0.5	1	1	1
EXPENDITURES					
	PERSONNEL SUBTOTAL	18,510	76,886	83,838	85,520
	OPERATING SUBTOTAL	185,614	180,027	198,200	204,000
	TOTAL	204,124	256,913	282,038	289,520

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.

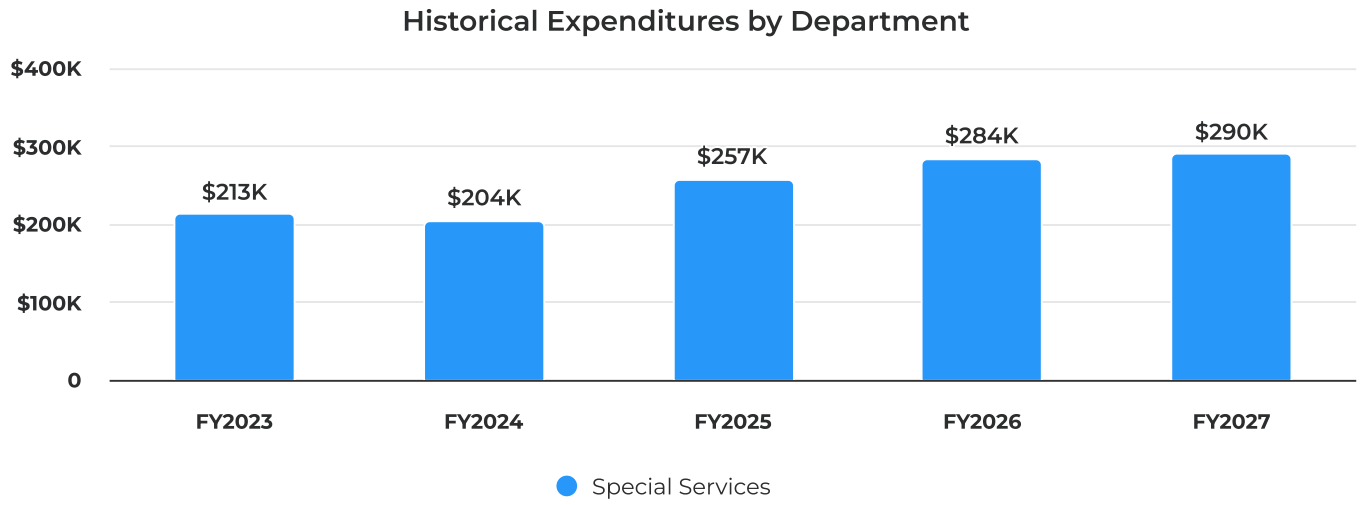
- Establish a formal event feedback channel for stakeholders and vendors to share input on coordination and event execution.
- Support the volunteer program to engage residents in event support roles, with a goal of 40+ volunteer hours contributed annually.

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 by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 6

01 -GENERAL FUND
04-SPECIAL SERVICES
DEPARTMENT EXPENSES

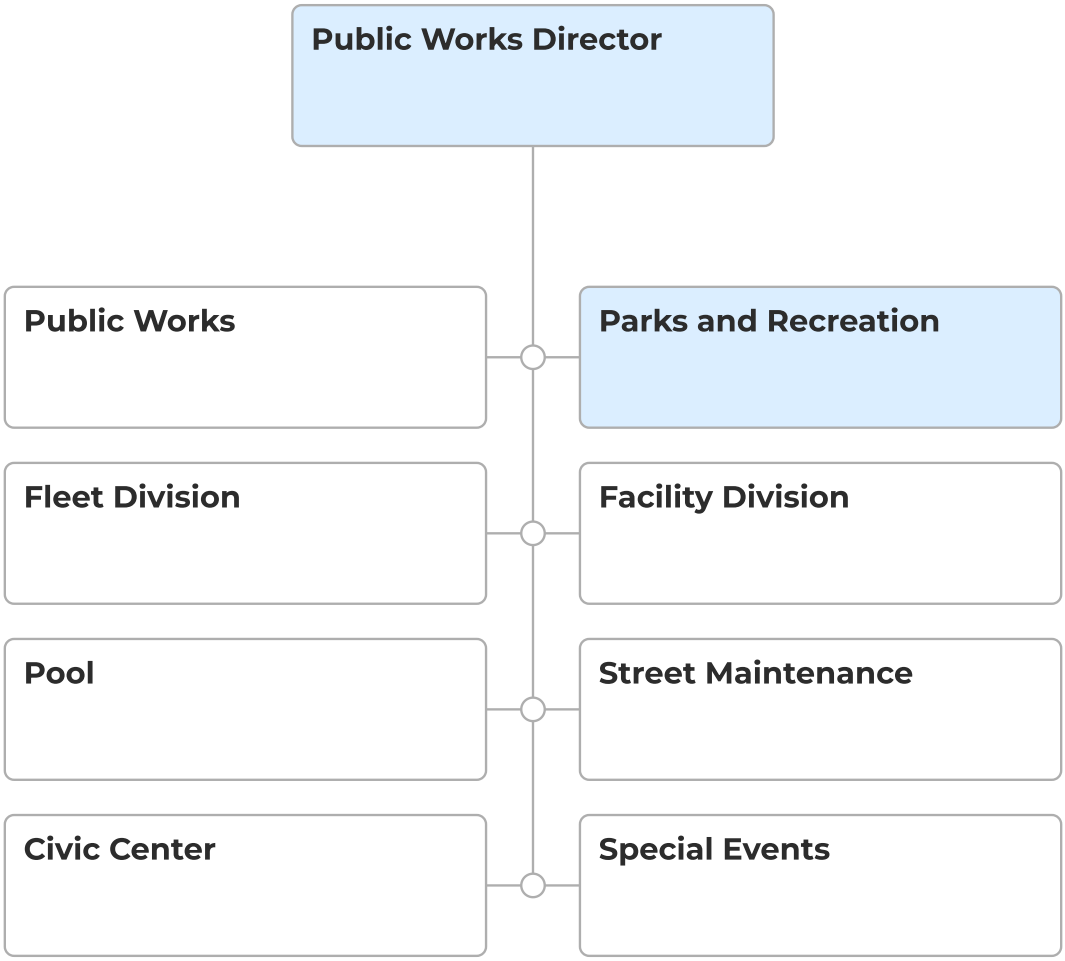
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS									
504-009	SALARIES	24,306	1,182	40,328	42,774	27,583	41,935	43,629	43,629
504-010	SALARIES - MAYOR & COUNCIL	14,040	14,863	12,960	14,400	8,391	14,400	14,400	14,400
504-020	OVERTIME	656	0	1,644	3,000	1,530	3,000	3,000	3,000
504-030	SOCIAL SECURITY	2,984	1,236	4,189	4,603	2,729	4,539	4,669	4,669
504-040	HEALTH INSURANCE	423	0	10,079	11,464	7,218	11,464	11,501	11,501
504-050	RETIREMENT	2,359	265	6,509	7,150	3,908	7,150	6,971	6,971
504-060	WORKERS COMPENSATION	850	779	850	850	637	850	850	850
504-070	UNEMPLOYMENT COMP	17	185	327	500	500	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		45,635	18,510	76,886	84,742	52,496	83,838	85,520	85,520
OTHER EXPENSES									
504-120	DUES & SUBSCRIPTIONS	985	3,892	2,043	2,500	2,523	2,500	3,000	3,000
504-140	EMPLOYEE APPRECIATION FUND	0	0	274	0	0	0	0	0
504-420	OFFICE SUPPLIES	103	0	848	500	561	1,000	1,000	1,000
504-440	ELECTION SUPPLIES/EXPENSES	0	0	0	0	0	0	0	0
504-460	SPECIAL EVENTS	38,561	36,479	28,946	40,000	24,583	40,000	40,000	40,000
504-461	ARTVIBE EVENT	0	0	0	0	0	0	0	0
504-465	JULY 4TH EVENT	2,145	15,145	10,349	15,000	0	15,000	15,000	15,000
504-470	LIGHT UP	81,182	82,595	77,984	80,000	77,317	80,000	80,000	80,000
504-471	911 REMEMBRBANCE RACE	3,192	1,371	3,644	3,200	1,275	3,200	4,000	4,000
504-590	POSTAGE	1,594	0	1,019	2,000	0	2,000	2,000	2,000
504-610	NEWSLETTER	20,107	22,349	21,813	23,000	17,116	23,000	23,000	23,000
504-630	LEGAL ADVERTISING	11,055	15,152	22,477	16,000	1,383	16,000	20,000	20,000
504-635	ADVERTISING	3,996	912	5,063	5,000	0	5,000	5,000	5,000
504-645	MAYOR - COUNCIL EXPENSES	1,280	1,472	300	1,500	225	1,500	1,500	1,500
504-650	MILEAGE & ENTERTAINMENT EXPENS	0	0	0	0	0	0	0	0
504-651	MAYOR EXPENSE	873	837	784	2,000	0	1,500	2,000	2,000
504-652	PLACE 1- COUNCIL EXPENSE	865	2,374	1,587	1,500	(49)	1,500	1,500	1,500
504-653	PLACE 2 - COUNCIL EXPENSE	1,169	1,411	1,413	1,500	375	1,500	1,500	1,500
504-654	PLACE 3 - COUNCIL EXPENSE	0	0	545	1,500	1,149	1,500	1,500	1,500
504-655	PLACE 4 - COUNCIL EXPENSE	389	0	45	1,500	0	1,500	1,500	1,500
504-656	PLACE 5 - COUNCIL EXPENSE	0	1,625	892	1,500	0	1,500	1,500	1,500
TOTAL OTHER EXPENSES		167,498	185,614	180,027	198,200	126,459	198,200	204,000	204,000
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		213,133	204,124	256,913	282,942	178,954	282,038	289,520	289,520

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?

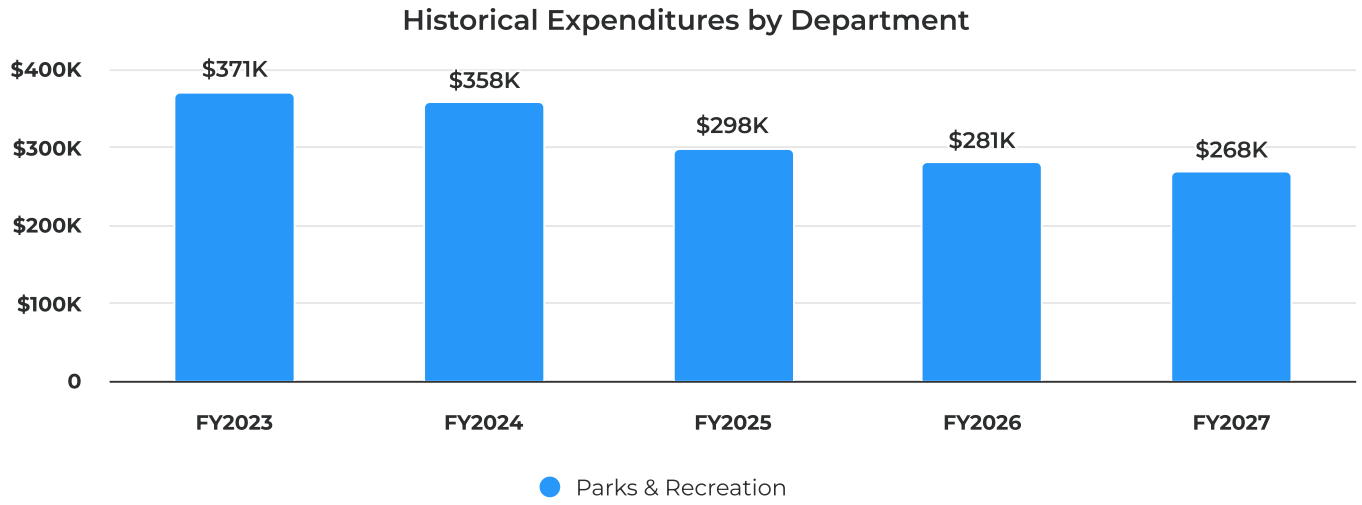
- Did you know there are many areas where parks, walking trails, greenbelts, and storm drains require maintenance and repairs daily.
- There are four parks, three ponds, and many storm drains which are located throughout the community.
- Did you know Public Works also use the same employees to do repairs 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 by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 7

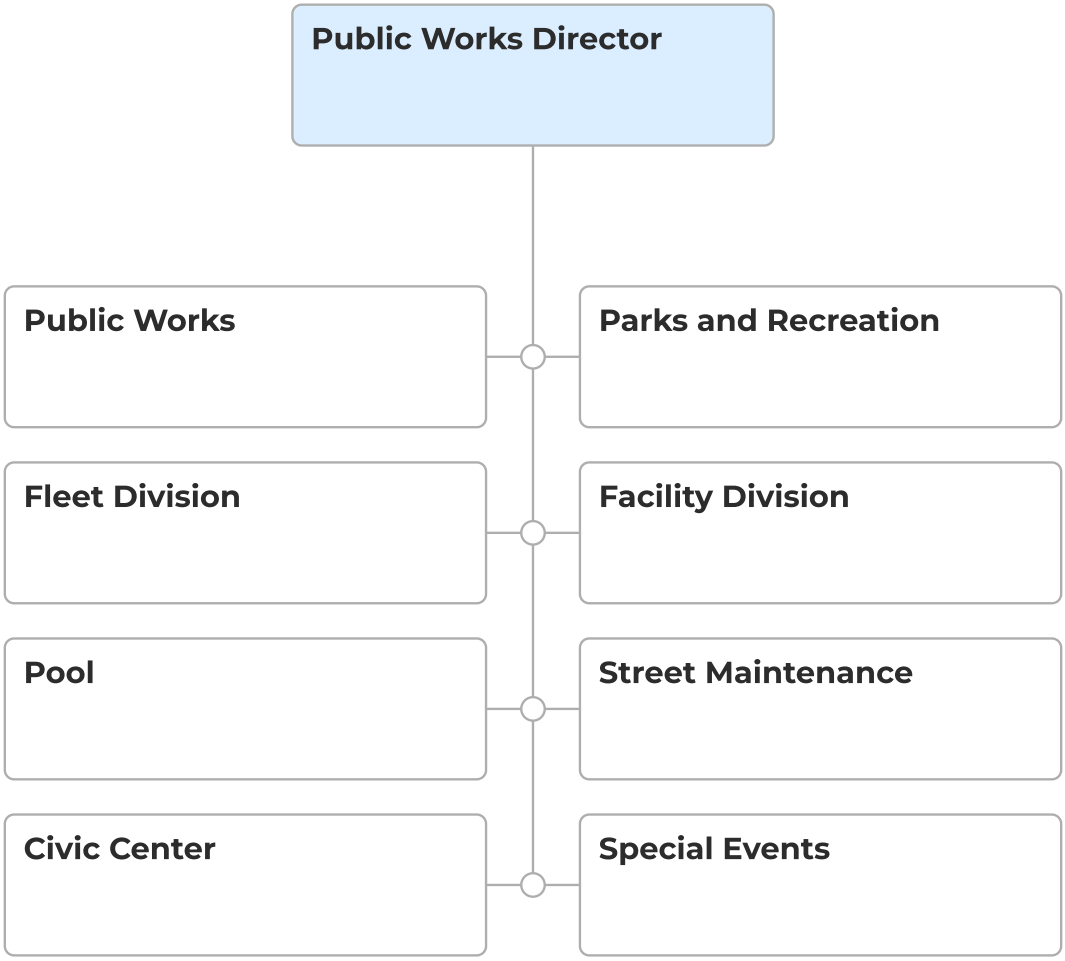
01 -GENERAL FUND
06-PARKS & RECREATION
DEPARTMENT EXPENSES

		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
OTHER EXPENSES									
506-100	UTILITIES	28,083	18,034	17,875	28,000	3,940	27,964	20,000	20,000
506-120	DUES & SUBSCIPTIONS	0	179	752	3,500	480	3,050	3,500	3,500
506-130	TRAINING	643	0	499	5,000	4,240	2,000	7,500	7,500
506-240	CONTRACT MAINTENANCE OUTS	28,894	11,551	2,172	10,000	2,000	10,000	10,000	10,000
506-250	CONTRACT MAINT.-GREEN BEL	69,991	87,229	90,272	80,000	28,985	80,000	80,000	80,000
506-260	GREEN BELT CLEANING	9,396	4,640	0	5,000	0	5,000	5,000	5,000
506-430	SUPPLIES	8,928	8,583	1,629	15,000	13,363	15,000	15,000	15,000
506-431	EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	0
506-460	SPECIAL EVENTS	16,988	6,704	6,959	21,000	3,724	21,000	21,000	21,000
506-480	UNIFORM ALLOWANCE	0	0	139	0	0	0	0	0
506-520	EQUIPMENT REPAIR	5,879	6,694	18,378	12,000	6,306	12,000	12,000	12,000
506-630	FACILITY MAINTENANCE	28,055	24,696	5,398	30,000	1,208	30,000	30,000	30,000
506-631	POND MAINTENANCE	15,821	28,057	20,578	30,000	15,283	30,000	30,000	30,000
506-635	TREES / SHRUBS/LANDSCAPING	29,691	10,410	5,840	30,000	7,144	30,000	30,000	30,000
506-640	LITTLE LEAGUE (FACILITIES)	4,197	1,208	3,840	4,000	5,108	4,000	4,000	4,000
506-701	LEASE PURCHASE PRINCIPAL	99,892	75,791	64,739	0	0	0	0	0
506-702	LEASE PURCHASE INTEREST	24,350	73,877	59,503	0	0	0	0	0
	TOTAL OTHER EXPENSES	370,807	357,653	298,572	273,500	91,780	270,014	268,000	268,000
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		370,807	357,653	298,572	273,500	91,780	270,014	268,000	268,000

Fleet Mechanic Department

The Fleet department oversees the maintenance and management of the city fleet.

Fleet Mechanic Department



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		1	1	1	1
EXPENDITURES					
	PERSONNEL SUBTOTAL	75,962	79,299	80,299	82,734
	OPERATING SUBTOTAL	141,729	187,932	176,431	181,850
	TOTAL	217,691	267,231	256,730	264,584

Goals and Objectives

Perform maintenance on all City vehicles to ensure safety, reliability, and to protect City assets.

What We Accomplished in 2025/2026

- 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.

Did You Know?

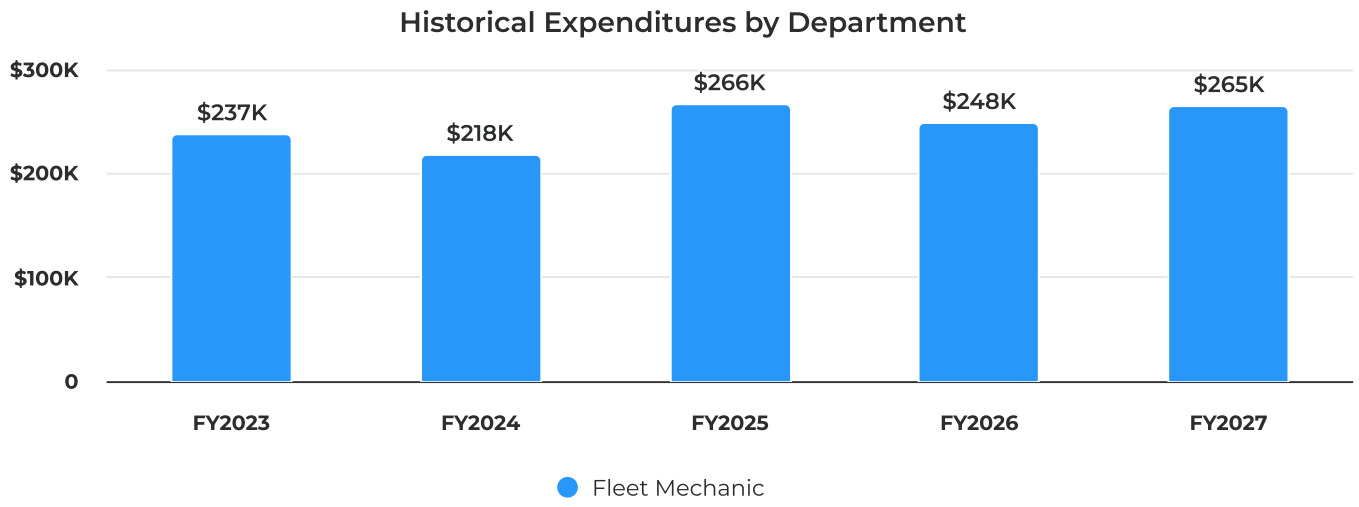
- Did you know Fleet Mechanic provides other services such as equipment operator, plumbing, and Welding.
- Did you know the Fleet Mechanic has many other jobs that require non-mechanical skills, such as special events and responding to emergencies due to unexpected weather.

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 by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 8

01 -GENERAL FUND
07-FLEET MECHANIC
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									
507-010	MECHANIC SALARIES	47,432	50,642	50,027	52,118	33,762	51,369	53,160	53,160
507-012	STIPEND	0	0	0	0	0	0	0	0
507-017	FLEET SALARIES-CERTIFICATION	0	0	511	0	574	600	1,200	1,200
507-020	OVERTIME	2,285	2,850	2,201	2,000	972	2,000	2,000	2,000
507-030	SOCIAL SECURITY	3,803	4,092	4,025	4,232	2,408	4,100	4,312	4,312
507-040	HEALTH INSURANCE	9,955	8,650	12,333	11,464	7,286	11,464	11,501	11,501
507-050	RETIREMENT	5,287	7,793	8,154	8,641	4,703	8,641	8,426	8,426
507-060	WORKERS' COMPENSATION	2,139	1,824	1,990	1,990	1,587	1,990	2,000	2,000
507-070	UNEMPLOYMENT COMPENSATION	9	112	57	135	135	135	135	135
507-090	TERMINATION PAY-OUT	0	0	0	0	0	0	0	0
	TOTAL SALARIES & BENEFITS	70,910	75,962	79,299	80,580	51,427	80,299	82,734	82,734
OTHER EXPENSES									
507-120	DUES & SUBSCRIPTIONS	0	0	0	0	58	100	0	0
507-130	TRAINING	450	0	433	900	500	500	900	900
507-420	OFFICE SUPPLIES	356	214	0	0	0	0	0	0
507-430	FLEET TOOLS & SUPPLIES	6,315	5,853	10,325	13,500	2,327	13,500	13,500	13,500
507-450	ENVIRONMENTAL FEES	885	362	656	1,800	0	1,800	1,800	1,800
507-480	UNIFORM ALLOWANCE	238	144	278	400	144	400	400	400
507-501	VEHICLE PARTS-ADMIN	225	311	631	750	0	631	750	750
507-502	VEHICLE PARTS-POLICE	20,734	31,030	22,775	22,500	12,941	22,500	22,500	22,500
507-503	VEHICLE PARTS-FIRE	1,433	608	410	2,000	0	2,000	2,000	2,000
507-506	VEHICLE PARTS-PARKS & REC	0	247	700	2,500	82	2,500	2,500	2,500
507-508	VEHICLE PARTS-WARRANT OFFICER	0	0	0	0	0	0	0	0
507-516	VEHICLE PARTS-PUBLIC WORKS	2,230	5,319	13,240	9,000	3,838	9,000	9,000	9,000
507-519	VEHICLE PARTS-INSPECTION	519	369	314	500	207	500	500	500
507-520	EQUIPMENT REPAIR	35,784	18,273	37,791	40,000	3,974	40,000	40,000	40,000
507-540	VEHICLE FUEL	22,103	21,239	29,345	25,000	18,006	25,000	30,000	30,000
507-602	VEHICLE OUTSIDE MAINT-POLICE	58,267	40,334	47,358	40,000	11,968	40,000	40,000	40,000
507-603	VEHICLE OUTSIDE MAINT-FIRE	998	2,007	2,646	2,000	0	2,000	2,000	2,000
507-606	VEHICLE OUTSIDE MAINT-PARKS&RE	0	0	157	0	627	1,000	0	0
507-608	VEHICLE OUTSIDE MAINT-WRNT OFF	0	0	0	0	0	0	0	0
507-616	VEHICLE OUTSIDE MAINT-PW	15,670	15,418	20,622	16,000	2,918	15,000	16,000	16,000
507-700	CONTINGENCIES	0	0	0	0	0	0	0	0
507-730	VEHICLE/EQUIPMENT TESTING	0	0	250	0	0	0	0	0
	TOTAL OTHER EXPENSES	166,209	141,729	187,932	176,850	57,589	176,431	181,850	181,850
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		237,119	217,691	267,231	257,430	109,017	256,730	264,584	264,584

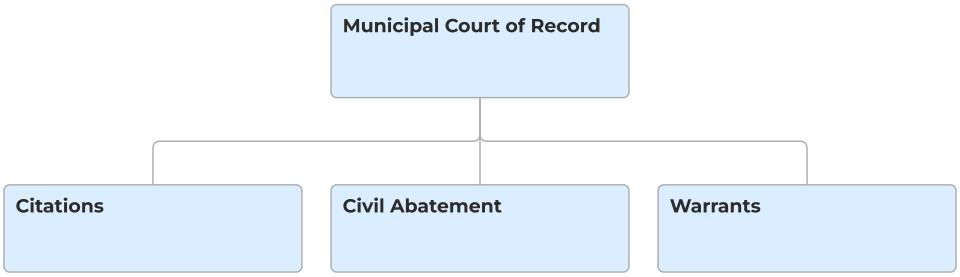
Municipal Court

The Municipal Court represents the judicial branch of government. The responsibilities of the Municipal Court includes 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 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 coordinates 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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		4	4	4	4
EXPENDITURES					
	PERSONNEL SUBTOTAL	397,697	403,971	409,680	453,958
	OPERATING SUBTOTAL	145,241	147,956	168,350	163,800
	TOTAL	542,938	551,927	578,030	617,758

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.

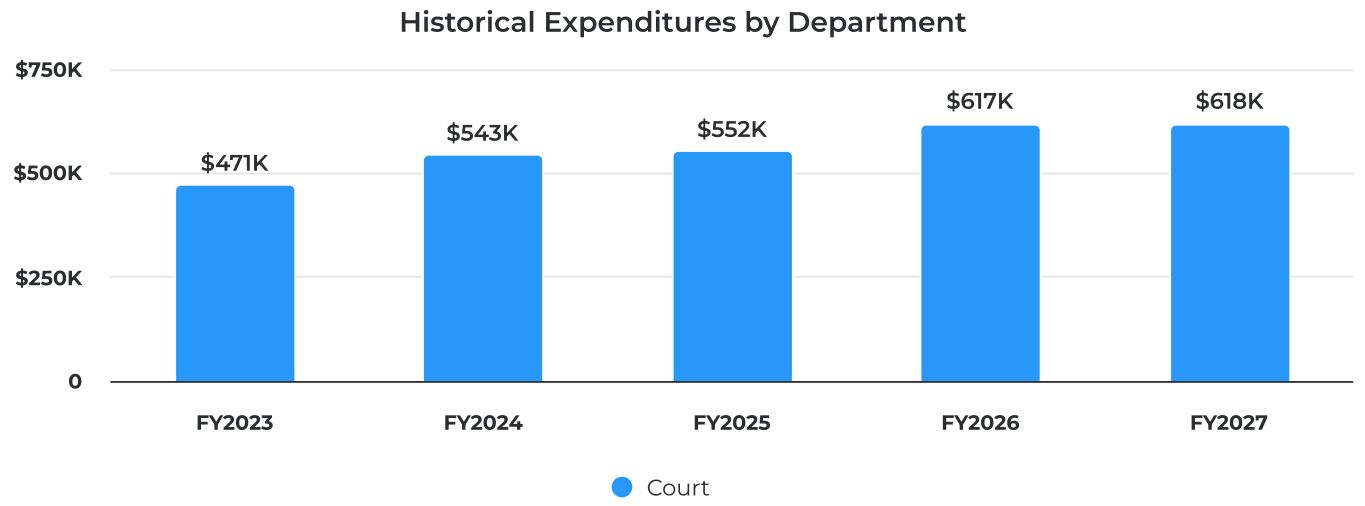
Performance Measures

	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 TARGET	FY 25/26 MIDYEAR	FY 26/27 EST.
# Citations Processed	13,388	12,204	11321	2% increase based on PD	5007	12500
# of Warrant Activity	2,057	2,852	2690	2% increase based on PD	1262	2000
# of Warrant Collection Calls	2,000	2,000	2000	≥FY24/25	500	2000
# of Cases Heard	8,671	8,786	9250	≥FY24/25	2907	9000
# of Court Collection Calls	1,400	1,500	1600	≤FY24/25	600	2000
# of Cases Dismissed (Judicial)	2,240	2,241	2335	Based on Judicial Decision	1641	3000
# of Training Hours	128	128	128	≥FY24/25	75	250
# of Online Payments	3,311	4,614	3184	≥FY24/25	2165	5000
# of Warrant Officers Budgeted	2	0	1	1	1	1

FY26/27 Budget;
***Continuing updating Courtroom in 3years.**
1st year to replace the judge's bench (dyes), including furniture.
2nd year to replace spectator seating in the courtroom.
3rd year give a courtroom uplift (painting, carpet, lighting.etc.)

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

Expenditures by Department



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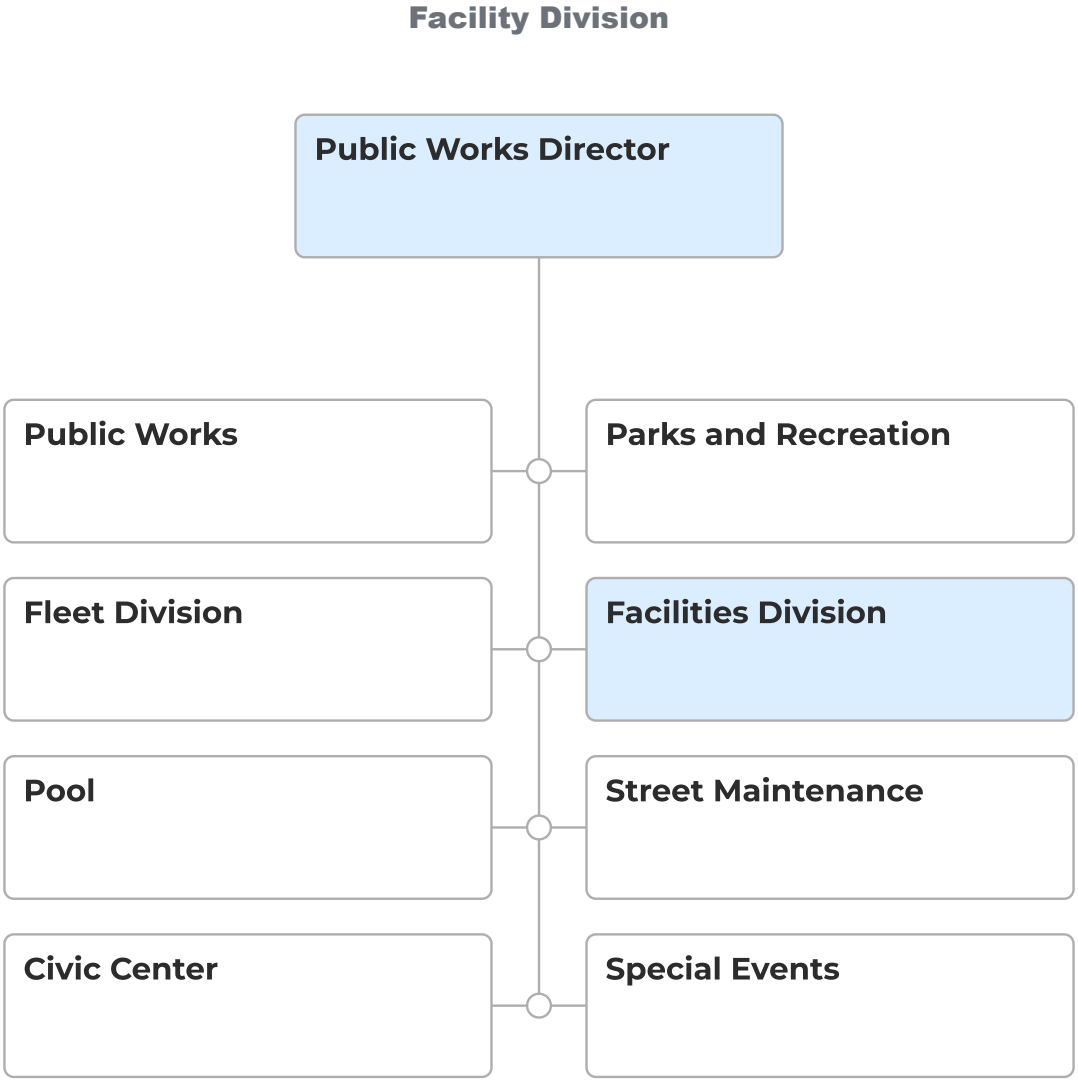
01 -GENERAL FUND
08-COURT
DEPARTMENT EXPENSES

		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									
508-010	COURT SALARIES	273,813	289,399	283,729	334,013	181,367	289,007	337,945	337,945
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	36	600	603	600	389	600	600	600
508-017	CERTIFICATION PAY - COURT	462	0	0	0	0	0	0	0
508-018	COURT EDUCATION PAY	600	231	0	600	0	600	600	600
508-020	COURT OVERTIME	7,403	3,191	4,541	10,000	1,921	6,000	6,000	6,000
508-021	7K HOURS	1,894	0	0	0	0	0	0	0
508-026	HAZARDOUS DUTY PAY	116	0	0	0	0	0	0	0
508-030	SOCIAL SECURITY	22,124	22,785	22,179	26,409	13,066	24,529	26,358	26,358
508-040	HEALTH INSURANCE	36,047	45,614	53,190	45,857	29,157	45,857	46,004	46,004
508-050	RETIREMENT	24,773	33,965	38,181	34,317	21,696	39,792	32,745	32,745
508-060	WORKER'S COMPENSATION	15,517	1,241	1,138	1,138	2,342	2,626	2,626	2,626
508-070	UNEMPLOYMENT COMPENSATION	43	670	409	1,080	1,080	670	1,080	1,080
508-095	TERMINATION PAY-OUT	0	0	0	0	0	0	0	0
	TOTAL SALARIES & BENEFITS	382,826	397,697	403,971	454,014	251,018	409,680	453,958	453,958
OTHER EXPENSES									
508-120	DUES & SUBSCRIPTIONS	1,133	1,076	110	1,000	288	1,000	1,000	1,000
508-130	BONDS & TRAINING	6,642	3,290	4,971	6,000	2,319	6,000	6,000	6,000
508-150	JUDGE ALTERNATE	5,050	4,875	1,712	5,000	0	5,000	5,000	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	3,000	0	3,000	0	0
508-166	CONTRACT-WARRANT OFFICER	55,850	124,250	133,350	140,000	79,850	140,000	140,000	140,000
508-170	JURY SERVICE FEES	1,605	36	(198)	800	0	800	1,000	1,000
508-180	COURT OF RECORD/STENOGRAPHER	0	1,178	0	1,000	0	0	0	0
508-420	OFFICE SUPPLIES	11,601	9,090	7,532	9,000	5,014	9,000	8,000	8,000
508-431	EMPLOYEE APPRECIATION LUNCHEON	332	0	97	300	129	300	300	300
508-480	UNIFORM ALLOWANCE	400	0	64	0	0	0	0	0
508-590	POSTAGE	5,395	1,446	318	2,250	237	2,250	1,500	1,500
	TOTAL OTHER EXPENSES	88,008	145,241	147,956	169,350	87,836	168,350	163,800	163,800
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		470,834	542,939	551,927	623,364	338,855	578,030	617,758	617,758

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.

Facilities 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

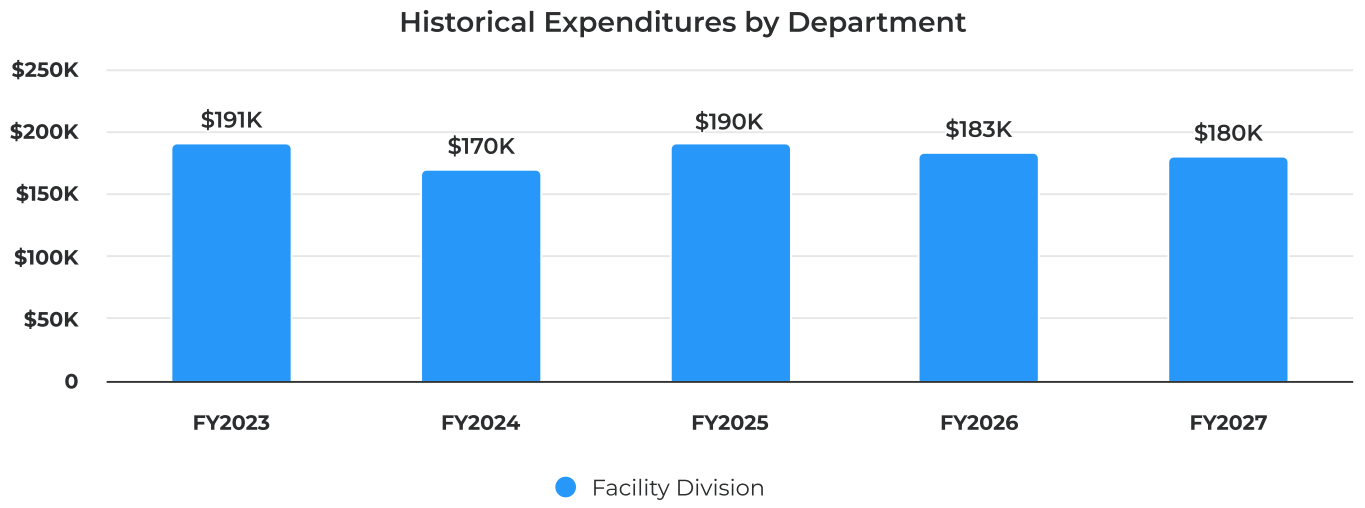
Did You Know?

- 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 by Department



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01 -GENERAL FUND
10-FACILITY DIVISION
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
OTHER EXPENSES									
510-100	UTILITIES	92,036	68,061	74,739	75,000	22,652	75,000	75,000	75,000
510-170	JANITORIAL SERVICES	25,983	26,488	27,745	30,000	19,360	30,000	30,000	30,000
510-240	CONTRACT MAINTENANCE	9,408	3,460	3,067	5,000	0	5,000	5,000	5,000
510-430	SUPPLIES	3,956	5,567	6,677	9,000	7,484	9,000	9,000	9,000
510-630	FACILITY MAINTENANCE	41,402	51,895	57,225	40,000	3,809	40,000	40,000	40,000
510-631	DORM MAINT 421 DALECREST	4,569	8,606	8,182	9,000	3,617	9,000	9,000	9,000
510-632	DORM MAINT 461 GOLFCREST	7,595	3,640	8,767	9,000	1,758	9,000	9,000	9,000
510-650	FIRE ALARM & EXT. INSPECTIONS	5,860	1,835	3,710	3,000	0	3,000	3,000	3,000
	TOTAL OTHER EXPENSES	190,809	169,551	190,111	180,000	58,680	180,000	180,000	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		190,809	169,551	190,111	180,000	58,680	180,000	180,000	180,000

Civic Center

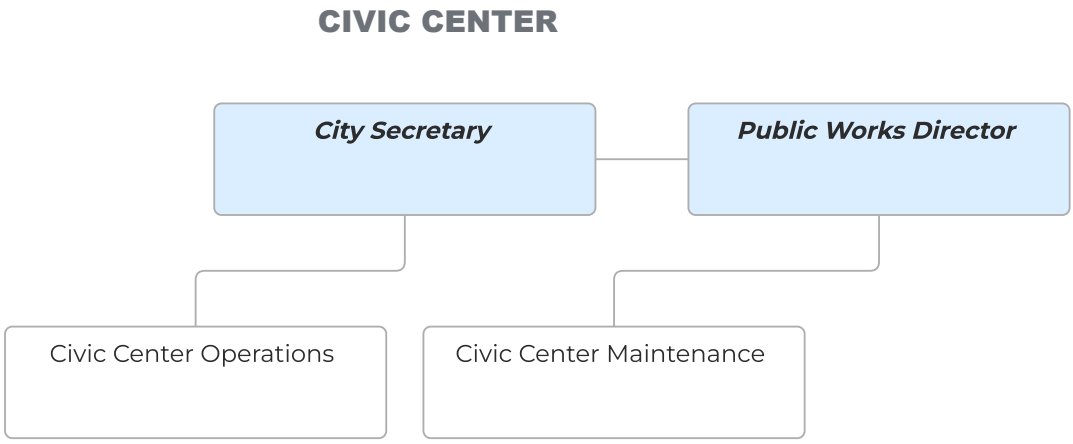
The Windcrest Civic Center functions as a key revenue-generating facility for the City of Windcrest, while also serving as a valued public amenity that supports civic life, culture, and the arts. The facility is designed to promote community engagement by hosting a wide range of events, including but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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		3	3	3	3
EXPENDITURES					
	PERSONNEL SUBTOTAL	184,066	228,747	232,848	236,549
	OPERATING SUBTOTAL	95,531	108,158	108,000	108,000
	TOTAL	279,597	336,905	232,956	344,549

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

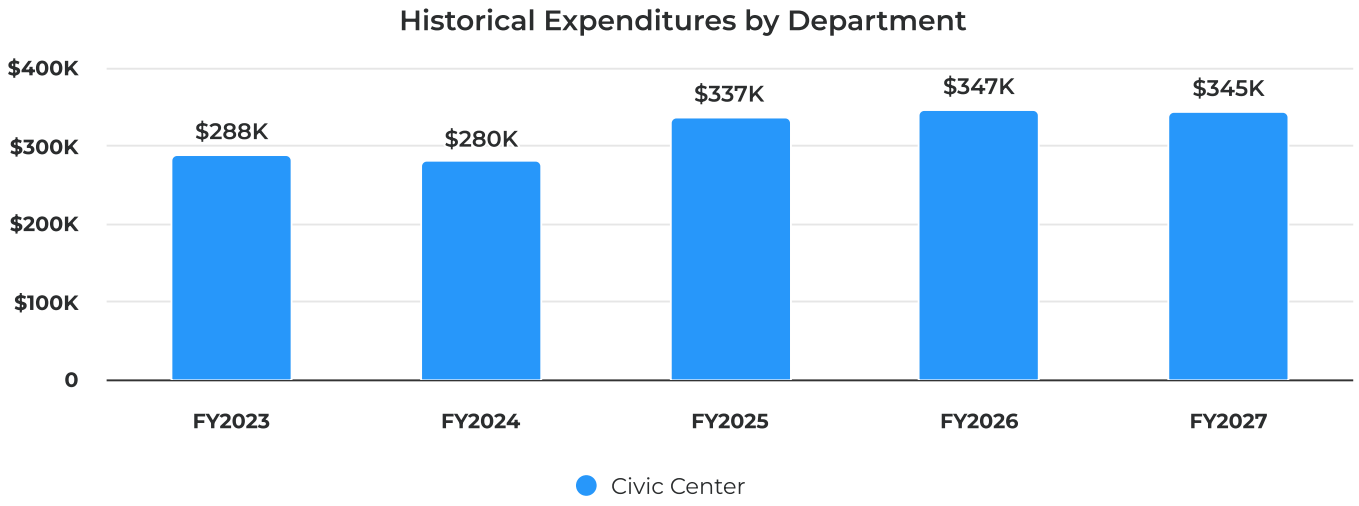
- Objective: Offer a professionally maintained and accessible venue to build partnerships with civic groups, surrounding municipalities, and the local business community.

Performance Measures

	FY 20/21 ACTUAL	FY21/22* ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 As of May	FY 26/27 TARGET
# of Residential Events	N/A	N/A	N/A	N/A	20	15	N/A
# of Non-Residential Events	N/A	N/A	N/A	N/A	11	5	N/A
# of Civic Organization Events	N/A	N/A	N/A	N/A	24	39	N/A

# of Routine Maintenance Inspections Completed	N/A	N/A	N/A	N/A	6	6	12
Total Revenue Collected	N/A	N/A	$65,801.66	$78,800.00	$72,980.00	$36,745.00	N/A

Expenditures by Department



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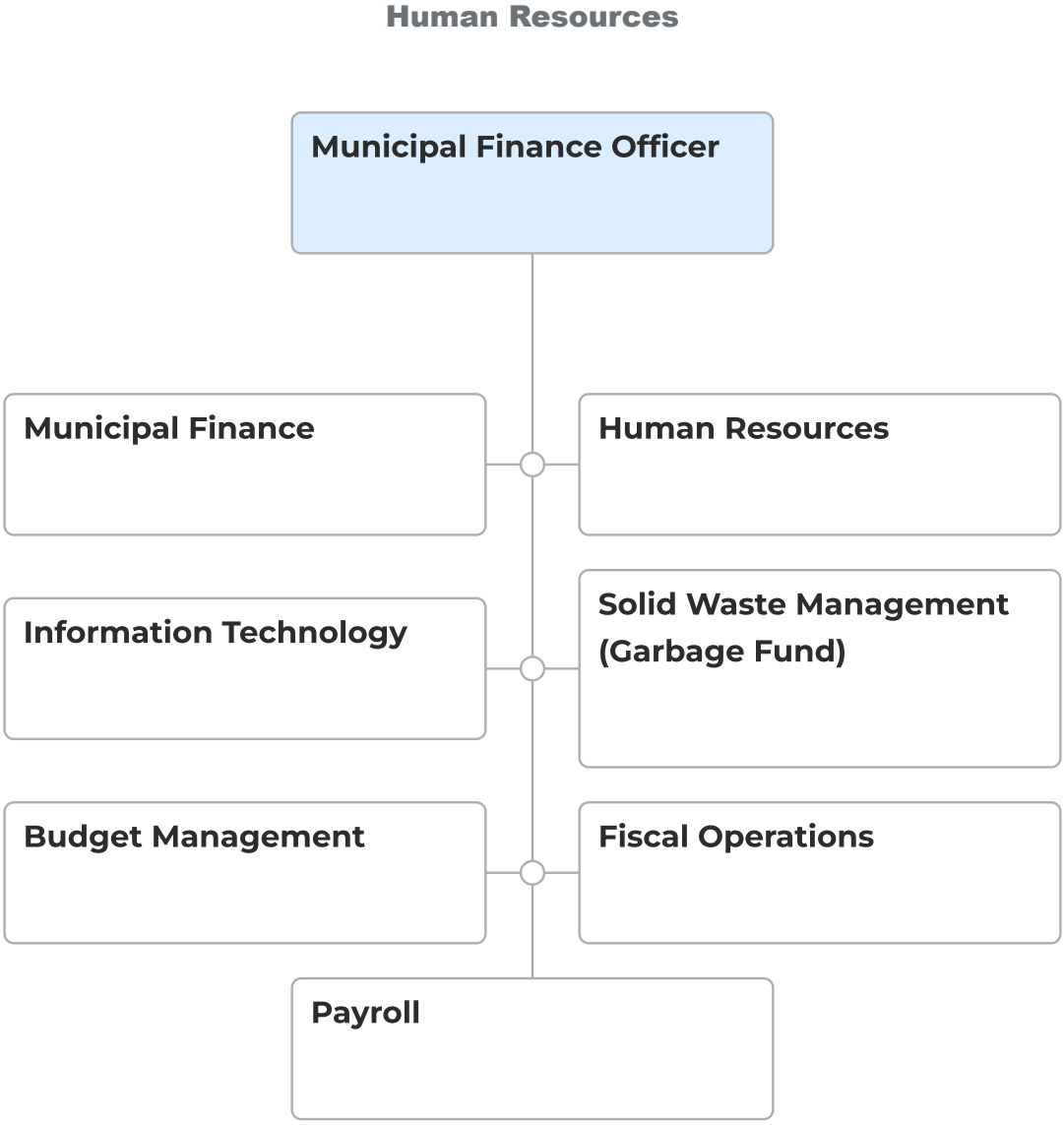
01 -GENERAL FUND
11-CIVIC CENTER
DEPARTMENT EXPENSES

		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									
511-010	CIVIC CENTER SALARIES	130,354	109,248	141,014	135,122	91,789	138,700	136,257	136,257
511-012	STIPEND	0	0	0	0	0	0	0	0
511-017	CERTIFICATION PAY	0	0	669	0	692	600	3,600	3,600
511-018	CC EDUCATION PAY	173	0	0	0	0	0	0	0
511-020	OVERTIME - CIVIC CENTER	13,179	7,796	3,847	9,000	4,008	9,000	9,000	9,000
511-030	SOCIAL SECURITY	10,574	7,934	10,192	11,438	6,325	10,500	11,388	11,388
511-040	HEALTH INSURANCE	25,326	24,459	34,115	34,393	21,921	33,500	34,503	34,503
511-050	RETIREMENT	14,418	15,231	19,640	23,355	11,986	21,000	22,254	22,254
511-060	WORKERS' COMPENSATION	18,153	18,844	18,998	18,998	15,910	18,998	18,998	18,998
511-070	UNEMPLOYMENT COMPENSATION	30	553	272	550	550	550	550	550
	TOTAL SALARIES & BENEFITS	212,206	184,066	228,747	232,857	153,181	232,848	236,549	236,549
OTHER EXPENSES									
511-100	UTILITIES	27,408	33,013	43,693	40,000	18,310	40,000	40,000	40,000
511-430	SUPPLIES	8,398	6,636	7,858	15,000	1,204	15,000	15,000	15,000
511-630	FACILITY MAINTENANCE	40,071	55,882	56,608	53,000	35,291	53,000	53,000	53,000
	TOTAL OTHER EXPENSES	75,877	95,531	108,158	108,000	54,804	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		288,083	279,596	336,905	340,857	207,986	340,848	344,549	344,549

Contract Services

The Contract Services Department administers and maintains city 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 service 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.

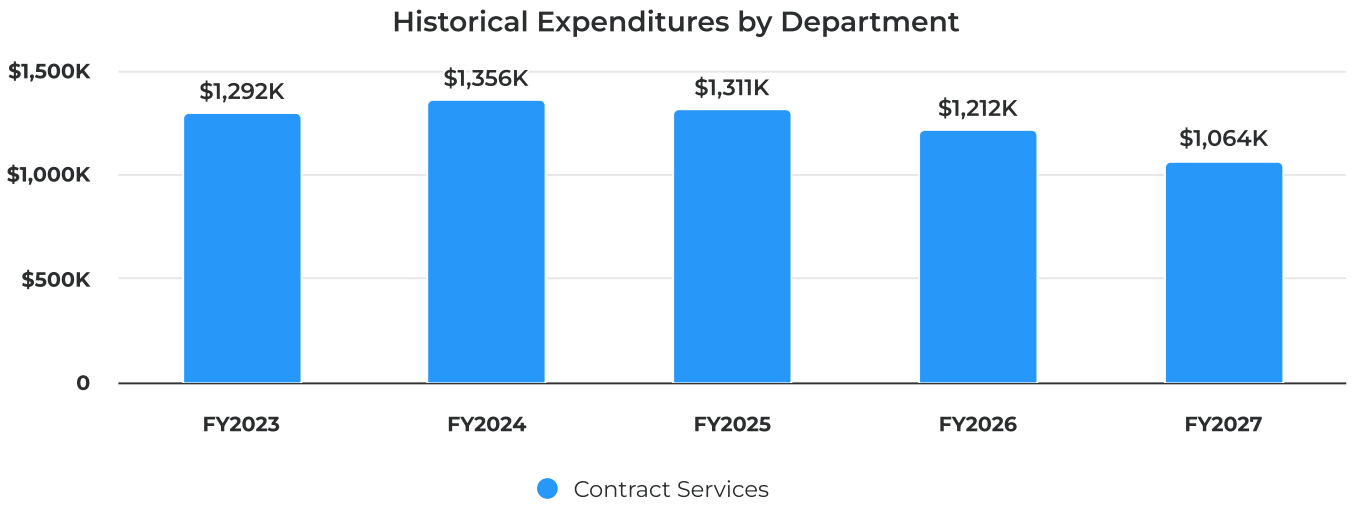
Contract Services Department



Goals and Objectives

- Provide administration and contract management to ensure accuracy, accountability, and performance
- To ensure suppliers or service providers fulfill the contract according to previously agreed-upon contract terms and conditions before receiving payment

Expenditures by Department



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01 -GENERAL FUND
14-CONTRACT SERVICES
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
OTHER EXPENSES									
514-151	CONTRACT SVC - INSPECTIONS	64,880	59,340	74,604	65,000	39,651	65,000	65,000	65,000
514-220	FOOD HEALTH OFFICER FEES	16,245	15,533	15,675	15,000	5,000	15,000	15,000	15,000
514-221	FIRE INSPECTION FEES	7,140	0	0	0	0	0	0	0
514-250	LEGAL & CITY ATTORNEY	93,924	132,650	106,948	95,000	110,052	130,000	160,000	160,000
514-255	SPECIAL LEGAL FEES	321,393	458,833	568,465	425,000	9,197	200,000	100,000	100,000
514-260	DUES & FEES-BCAD	14,049	24,519	22,560	25,000	13,668	25,000	25,000	25,000
514-290	AUDIT	20,000	23,600	24,400	30,000	27,390	30,000	30,000	30,000
514-300	EMS	132,127	131,700	131,700	131,700	87,800	131,700	131,700	131,700
514-301	EMS MEDICAL DIRECTION	0	20,000	20,000	12,000	0	12,000	20,000	20,000
514-310	MUNICIPAL INSURANCE	119,956	130,606	144,303	140,000	146,753	146,303	140,000	140,000
514-320	ENGINEER / ARCHITECT	64,175	60,950	33,880	50,000	13,708	50,000	50,000	50,000
514-321	CONTRACT PLANNING SERVICES	0	0	0	120,000	0	80,000	119,500	119,500
514-322	RACIAL PROFILING	9,890	15,390	9,890	10,000	9,890	10,000	10,000	10,000
514-325	SALES TAX COLLECTION SERVICE	138,104	65,787	69,142	75,000	73,361	75,000	75,000	75,000
514-326	SALES TAX-MEIA	125,000	125,000	0	0	0	0	0	0
514-360	MOBILITY IMPAIRED TRANSPORT	12,000	9,000	12,000	12,000	12,000	12,000	12,000	12,000
514-400	CREDIT CARD TERMINAL	29,687	22,139	25,282	30,000	14,538	27,000	27,000	27,000
514-403	RECORDS MANAGEMENT	115,715	51,588	44,487	70,000	29,148	70,000	76,268	76,268
514-405	RECORDS STORAGE RENTAL	5,995	5,677	5,017	6,500	4,310	6,500	4,908	4,908
514-410	RECORDS DESTRUCTION	2,089	3,257	2,595	2,172	1,679	2,172	2,172	2,172
	TOTAL OTHER EXPENSES	1,292,369	1,355,569	1,310,948	1,314,372	598,145	1,087,675	1,063,548	1,063,548
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		1,292,369	1,355,569	1,310,948	1,314,372	598,145	1,087,675	1,063,548	1,063,548

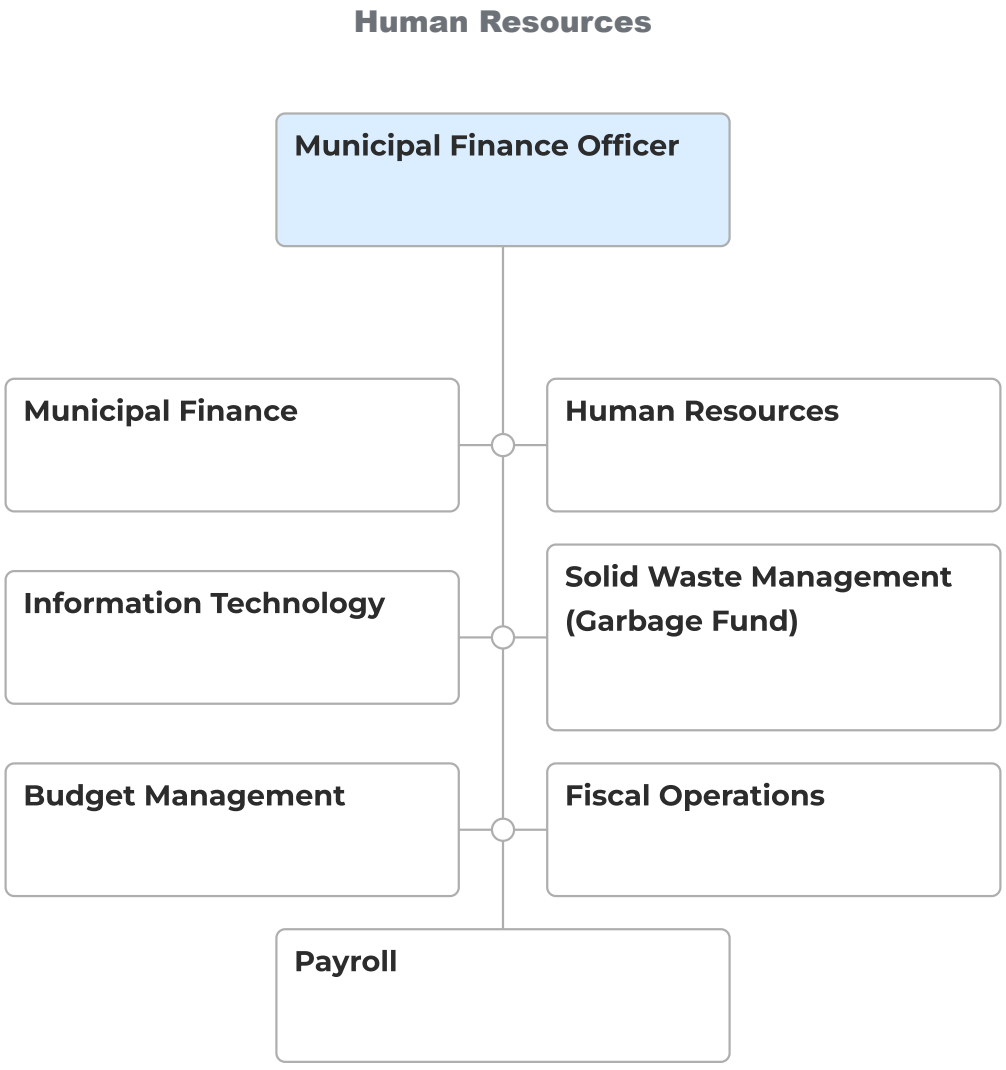
514-321 CONTRACT PLANNING SERVICES PERMANENT NOTES:
MRB-MASTER PLAN CONTRACT $199,500.00

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 is charged with maintaining, operating and securing the City's information assets, such as computer contracts, telecommunications contracts, 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

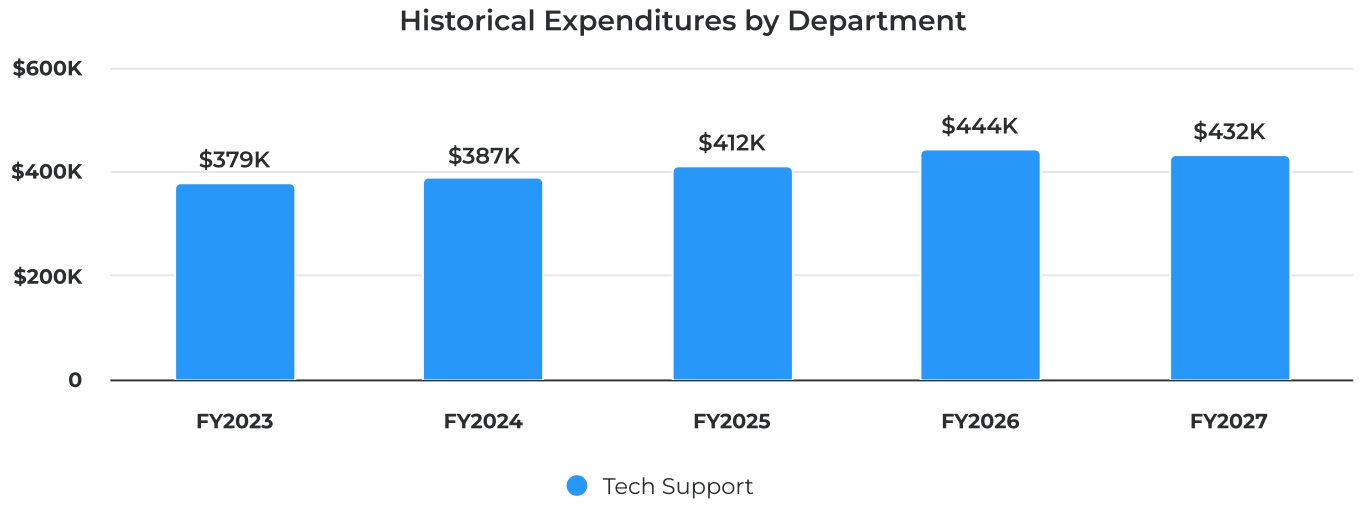
- Enabling City departments to provide better service to the public through technology innovation.
- Research for possible replacement and upgrade to computers and software. The discovery quote was submitted, and options will be presented to the Council during the budget work sessions to upgrade to Windows 11.
- Deliver reliable software solutions that provide work functionality, reporting functionality and efficient self-service portal options.

Performance Measures

	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	24/25 ACTUAL	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, 2026

Expenditures by Department



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01 -GENERAL FUND
15-TECH SUPPORT
DEPARTMENT EXPENSES

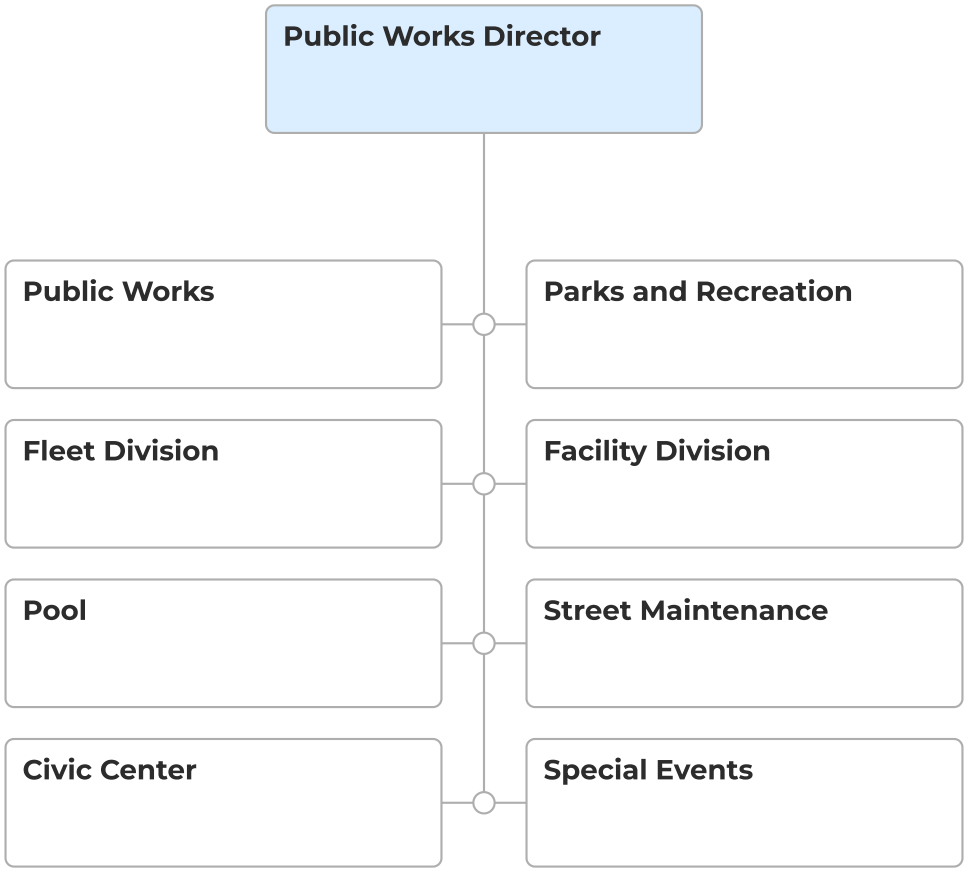
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
OTHER EXPENSES									
515-200	COMPUTER CONTRACTS	97,711	110,094	124,393	136,150	140,821	136,150	136,150	136,150
515-201	COMPUTER MAINTENANCE	0	0	0	0	0	0	0	0
515-205	TELECOMMUNICATIONS CONTRACT	5,493	107	0	0	0	0	0	0
515-210	TELEPHONE MAINT.CONTRACT	0	0	0	0	0	0	0	0
515-215	MOBILE PHONES CONTRACT	58,069	62,585	62,109	69,000	45,643	67,400	69,000	69,000
515-221	MOBILE DATA TERMINAL SERVICE	489	929	714	900	483	900	900	900
515-286	CONTRACTSERVICES - IT	139,344	146,814	168,511	149,000	122,888	169,969	149,000	149,000
515-287	CONTRACT SERVICES-IT POLICE	15,263	8,933	12,098	10,000	13,152	15,000	10,000	10,000
515-288	CONTRACT SERVICES-IT FIRE	3,552	120	460	5,000	1,273	5,000	5,000	5,000
515-289	CONTRACT SERVICES-IT ADMIN	3,847	1,345	1,613	3,000	7,853	7,853	3,000	3,000
515-290	CONTRACT SERVICES-IT FINANCE	587	5,868	231	3,000	1,795	3,000	3,000	3,000
515-291	CONTRACT SERVICES-IT COURT	4,237	0	3,187	3,000	2,518	3,000	3,000	3,000
515-292	CONTRACT SERVICES-IT PUBILC W	2,294	1,007	95	1,500	195	1,500	1,500	1,500
515-293	CONTRACT SERVICES-IT CIVIC CEN	2,841	7,570	0	1,500	392	1,500	1,500	1,500
515-332	WEBSITE MAINTENANCE	16,186	12,873	12,785	25,000	29,457	29,457	25,000	25,000
515-460	COPIER CONTRACT & SUPPLIES	28,805	29,246	25,689	37,069	15,571	26,000	25,000	25,000
	TOTAL OTHER EXPENSES	378,717	387,492	411,886	444,119	382,039	466,729	432,050	432,050
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		378,717	387,492	411,886	444,119	382,039	466,729	432,050	432,050

PERMANENT NOTES:
MICROSOFT

Public Works

The Public Works Department provides high-quality service in municipal land management, minor street repair, 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 services in customer service to meet the needs of the community, City Council, and other departments.

Public Works



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		9	9	9	9
EXPENDITURES					
	PERSONNEL SUBTOTAL	675,810	694,386	712,741	744,699
	OPERATING SUBTOTAL	135,139	126,276	160,500	161,491

		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
	TOTAL	810,949	820,662	873,241	906,190

Goals and Objectives

·Continued maintenance and beautification of all parks.
· Mow, edge, and trim all green belts, and parks to keep all areas clean and welcoming to our community.
· Inspect all walking trails and bridges for safety
· Maintain Playground equipment
· Maintain Tennis and Pickleball Facilities
· Assist WLL
· Plant and Maintain Trees in City Parks and Green Spaces
· Maintain ponds

What We Accomplished in 2025/2026

·Inspected and prevented maintenance on playground equipment, facilities, and fences to help keep a safe place to play.
· Keep all facilities and equipment clean and safe for residents to enjoy with families.
· Pressure washed all sidewalks, park benches, and handrails in all parks.
· Install new workout station and bench with GS
· Removed all trees that had fallen or become unsafe
· Removed unpleasant weeds from the pond.
· Removed dead growth from Brook Falls Island.
· Trimmed all park landscaping.
· Brook Falls, Autumn Sunset, Windy Hollow Pond fountain repairs.
· 15 Trees Planted
· Outdoor Classroom

What We Plan to Accomplish is 2026/2027

· Improvements to Takas Park Playground
· Improvements to Winnbrook Estates Playground
· Improvements to tennis courts
· Additional tree planting
· Bench and picnic table replacement
· “Back Lot” improvements
· Landscaper Position

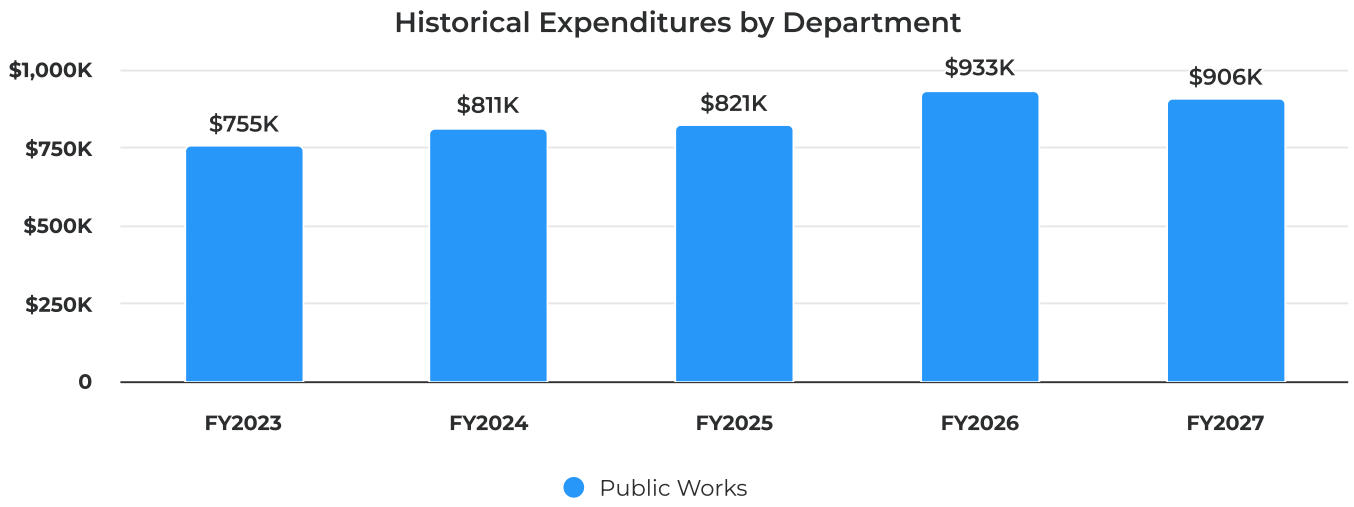
Did you know?

• 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	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 by Department



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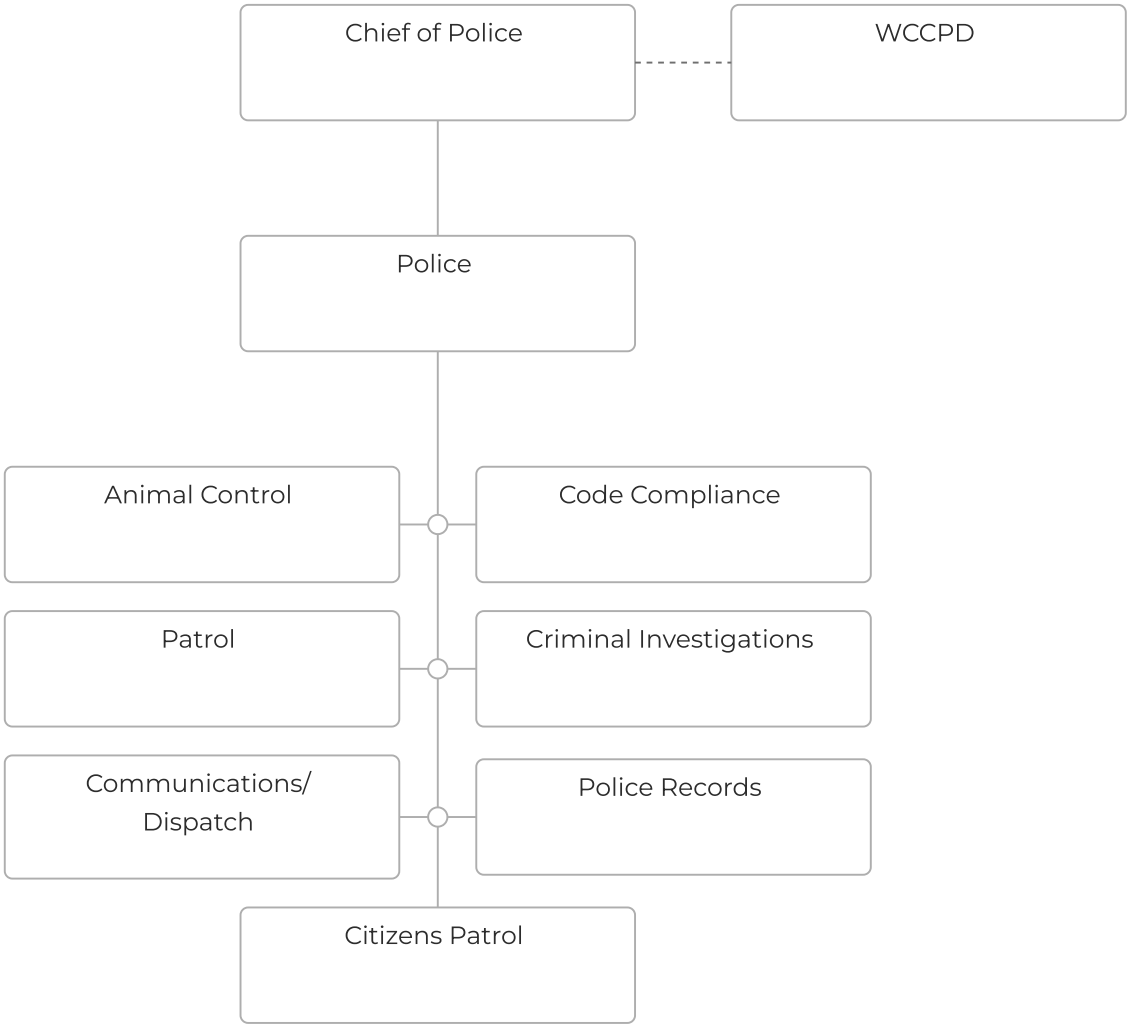
01 -GENERAL FUND
16-PUBLIC WORKS
DEPARTMENT EXPENSES

		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									
516-010	PUBLIC WORKS SALARIES	388,088	425,064	431,382	443,178	282,209	430,769	452,042	452,042
516-012	STIPEND	0	0	0	0	0	0	0	0
516-015	P.W .INCENTIVE PAY-BILINGUAL	600	415	0	0	0	0	0	0
516-017	SALARIES-CERTIFICATION	0	0	1,556	10,800	2,644	10,800	11,400	11,400
516-018	P.W. EDUCATION PAY	0	0	0	0	0	0	0	0
516-020	PUBLIC WORKS OVERTIME	33,571	41,141	15,734	35,000	8,959	30,000	30,000	30,000
516-030	SOCIAL SECURITY	32,047	35,680	34,266	37,407	21,020	35,000	36,421	36,421
516-040	HEALTH INSURANCE	69,355	65,856	102,668	103,179	64,419	96,000	103,509	103,509
516-050	RETIREMENT	44,490	67,765	69,209	76,378	39,400	70,021	71,176	71,176
516-060	WORKERS' COMPENSATION	38,936	38,691	38,936	38,936	25,067	38,936	38,936	38,936
516-070	UNEMPLOYMENT COMPENSATION	53	1,198	634	1,215	1,215	1,215	1,215	1,215
516-080	CONTRACT LABOR	0	0	0	0	0	0	0	0
	TOTAL SALARIES & BENEFITS	607,141	675,810	694,386	746,094	444,933	712,741	744,699	744,699
OTHER EXPENSES									
516-100	UTILITIES	91,191	88,167	81,529	96,191	47,495	96,000	96,191	96,191
516-130	TRAINING	1,325	1,597	1,273	6,500	1,520	6,500	6,500	6,500
516-240	CONTRACT OUT MAINTENANCE	2,532	2,060	0	4,500	0	4,500	4,500	4,500
516-430	SUPPLIES	7,688	11,396	16,996	13,500	5,646	13,500	13,500	13,500
516-431	EMPLOYEE APPRECIATION LUNCHEON	2,985	467	799	1,800	691	1,500	1,800	1,800
516-480	UNIFORM ALLOWANCE	9,334	8,395	5,672	13,500	4,994	13,000	13,500	13,500
516-510	VEHICLE OUTSIDE MAINTENAN	0	0	0	0	0	0	0	0
516-525	EQUIPMENT RENTAL	1,569	1,397	1,154	4,500	4,078	4,500	4,500	4,500
516-530	STREET SIGNS & MARKERS	5,025	7,760	15,565	12,000	2,688	12,000	12,000	12,000
516-590	POSTAGE	0	0	0	0	0	0	0	0
516-630	FACILITIES MAINTENANCE	20,050	10,780	3,288	9,000	920	9,000	9,000	9,000
516-701	LEASE PURCHASE PRINCIPAL	0	0	0	0	0	0	0	0
516-702	LEASE PURCHASE INTEREST	0	0	0	0	0	0	0	0
516-710	STREET CRACK FILLING MATERIAL	53	300	0	0	0	0	0	0
516-720	ALLEY/CURB/SIDEWALK REPAIR	6,454	2,820	0	0	0	0	0	0
	TOTAL OTHER EXPENSES	148,208	135,139	126,276	161,491	68,032	160,500	161,491	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	755,350	810,950	820,662	907,584	512,965	873,241	906,190	906,190

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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		2	2	2	2

		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
EXPENDITURES					
	PERSONNEL SUBTOTAL	95,311	117,874	134,033	136,601
	OPERATING SUBTOTAL	326,743	460,727	277,150	277,650
	TOTAL	422,054	578,601	411,183	414,251

Our Mission

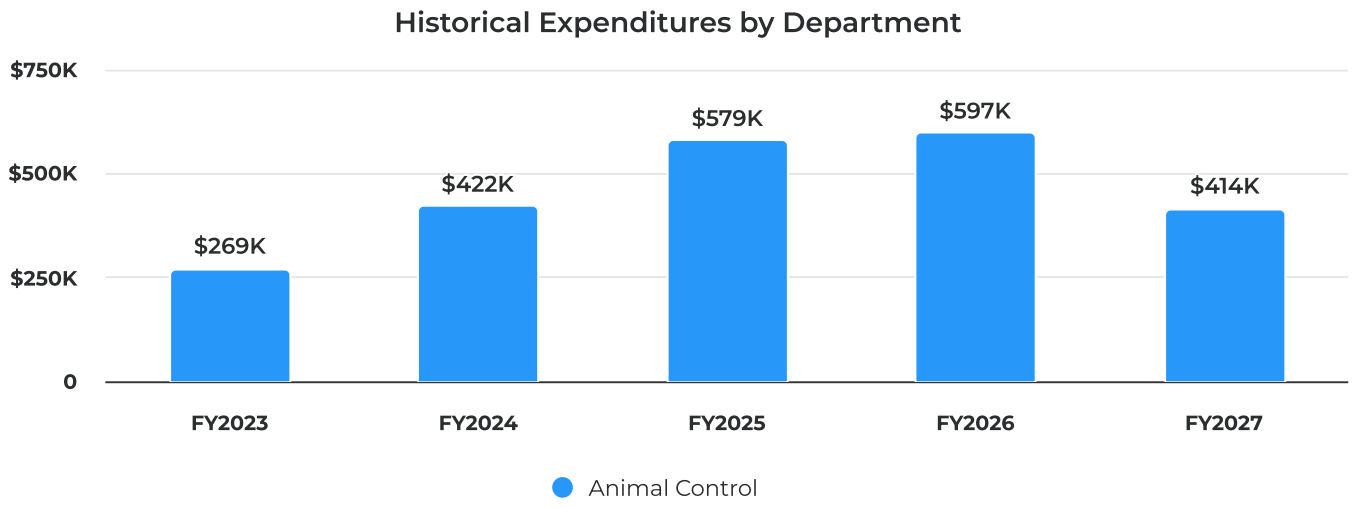
Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Expenditures by Department



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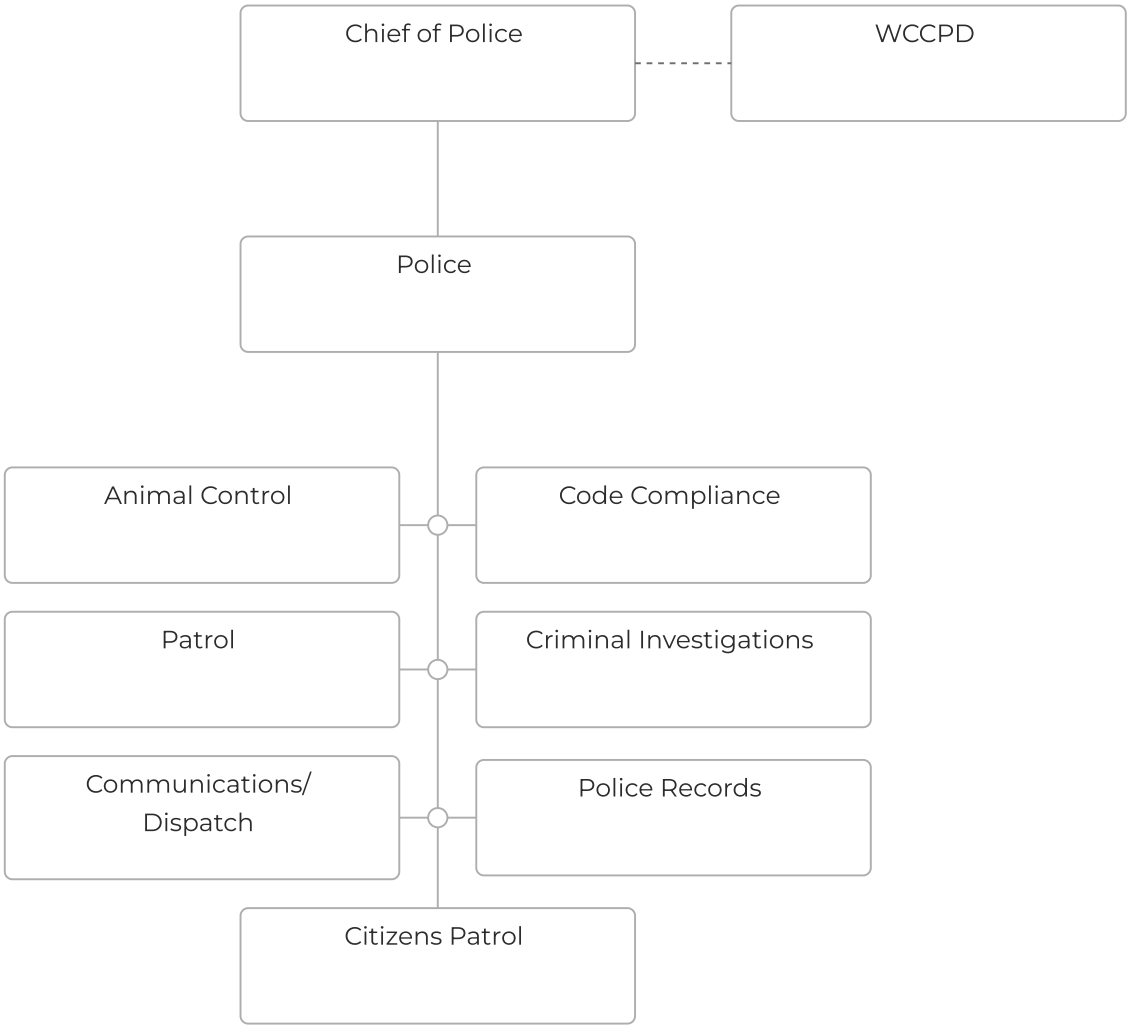
01 -GENERAL FUND
17-ANIMAL CONTROL
DEPARTMENT EXPENSES

		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									
517-010	SALARIES-ANIMAL CONTROL	58,692	54,890	66,083	79,168	50,778	77,000	79,976	79,976
517-012	STIPEND	0	0	0	0	0	0	0	0
517-013	Salaries - Animal on call	2,562	1,592	2,443	3,600	1,919	3,600	3,600	3,600
517-018	ANIMAL CONTROL EDUCATION PAY	92	277	0	0	0	0	600	600
517-020	OVERTIME-ANIMAL CONTROL	8,523	7,510	6,746	7,000	3,992	7,000	7,000	7,000
517-030	SOCIAL SECURITY	5,364	4,917	5,757	6,913	4,078	6,700	6,975	6,975
517-040	HEALTH INSURANCE	12,069	14,688	23,113	22,929	14,446	23,800	23,002	23,002
517-050	RETIREMENT	7,354	9,299	11,610	14,116	7,623	14,116	13,631	13,631
517-060	WORKER'S COMPENSATION	1,636	1,632	1,780	1,313	1,041	1,313	1,313	1,313
517-070	UNEMPLOYMENT COMPENSATION	24	506	342	504	504	504	504	504
	TOTAL SALARIES & BENEFITS	96,317	95,311	117,874	135,543	84,382	134,033	136,601	136,601
OTHER EXPENSES									
517-230	VET/INPOUNDING/SHELTER	169,212	321,971	86,459	50,000	30,981	50,000	50,000	50,000
517-231	INPOUNDING/SHELTER	0	0	367,415	300,000	103,994	220,000	220,000	220,000
517-240	TRAINING & CERTIFICATION	997	841	504	750	0	750	750	750
517-420	EQUIPMENT	2,288	1,184	3,388	2,500	1,738	2,500	2,500	2,500
517-430	SUPPLIES	96	2,746	2,251	2,500	2,130	2,500	3,000	3,000
517-433	IT SOFTWARE HARDWARE &SUPP	0	0	0	600	0	600	600	600
517-480	UNIFORMS	0	0	710	0	276	800	800	800
	TOTAL OTHER EXPENSES	172,593	326,743	460,727	356,350	139,119	277,150	277,650	277,650
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		268,910	422,054	578,601	491,893	223,501	411,183	414,251	414,251

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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		1	1	1	1
EXPENDITURES					

		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
	PERSONNEL SUBTOTAL	62,043	61,121	61,364	96,990
	OPERATING SUBTOTAL	25	0	2650	3150
	TOTAL	62,068	61,121	64,014	100,140

Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity – Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Drive – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals and Objectives

CONTINUAL GOALS

- Promote a safe community through proactive code compliance initiatives.
- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (< 1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desktop 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.

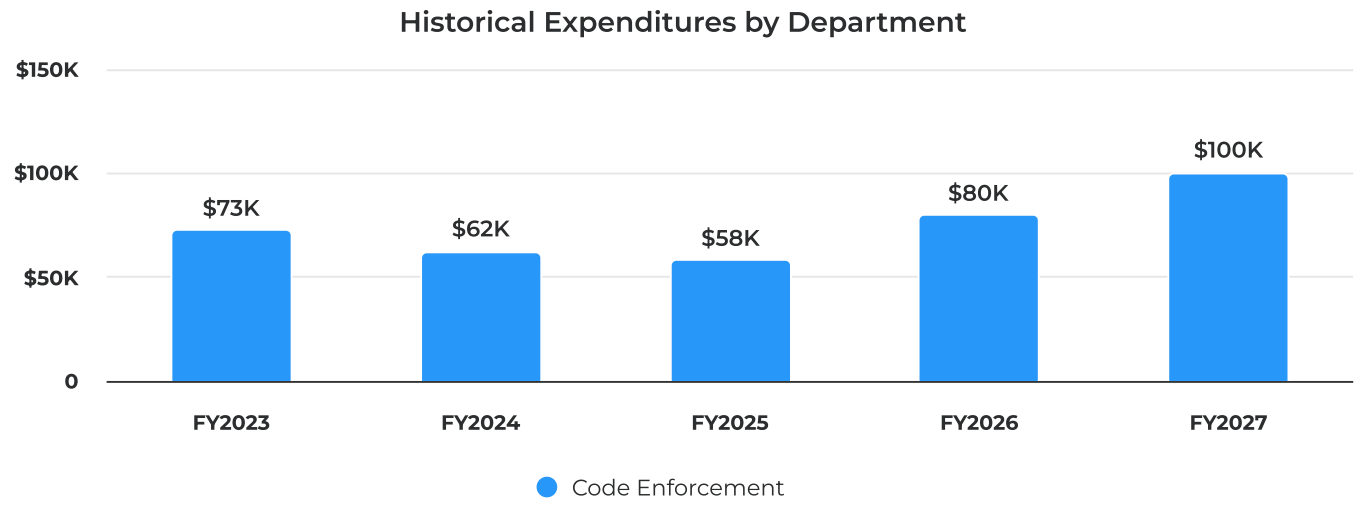
Long Range Goals (>3 years)

- 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

	FY 22/23 ACTUAL	23/24 ACTUAL	FY 24/25 ACTUAL	FY 25/26 YTD	FY 26/27 TARGET
On-Site Code Violations	1,399	669	911	313	≥FY25/26
Code Enforcement Action	2,481	711	704	214	≥FY25/26
Officer Fitness Pass Rate	New Measure		100%	0	=FY25/26
Hours of Annual Training Completed	New Measure		40	0	≥FY25/26
Turnover Rate	New Measure		0%	0%	<FY25/26
Staff Level Percentage	50%	100%	100%	100%	=FY25/26

Expenditures by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 16

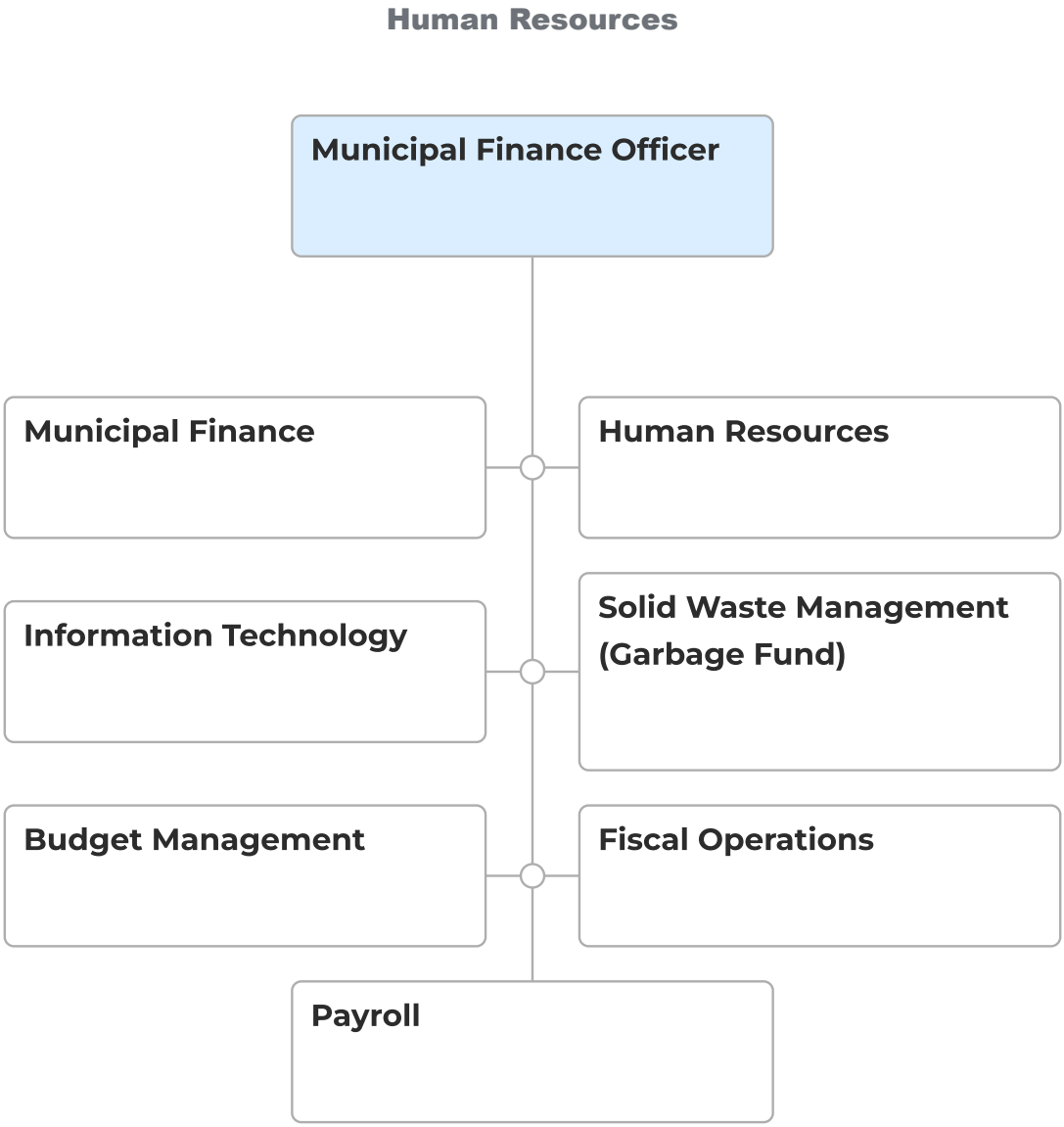
01 -GENERAL FUND
19-CODE ENFORCEMENT
DEPARTMENT EXPENSES

		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									
519-010	INSPECTION SALARIES	47,024	41,880	43,568	43,629	28,683	43,629	56,172	56,172
519-012	STIPEND	0	0	0	0	0	0	0	0
519-015	INSP.INCENTIVE PAY-BILINGUAL	40	0	0	0	0	0	0	0
519-018	INSPECTION EDUCATION PAY	415	600	603	600	366	600	600	600
519-020	OVERTIME	2,430	6,163	3,172	1,800	303	1,800	6,800	6,800
519-021	7K HOURS	1,523	0	0	3,272	0	1,000	3,988	3,988
519-026	HAZARDOUS DUTY PAY	171	0	0	360	0	300	0	0
519-030	SOCIAL SECURITY	3,972	3,721	3,622	3,801	2,245	3,500	5,412	5,412
519-040	HEALTH INSURANCE	8,615	267	317	11,464	189	1,000	11,501	11,501
519-050	RETIREMENT	5,530	7,083	7,307	7,363	3,902	7,363	9,900	9,900
519-060	WORKER'S COMPENSATION	2,415	2,214	2,415	1,992	1,377	1,992	2,437	2,437
519-070	UNEMPLOYMENT COMPENSATION	14	116	116	180	180	180	180	180
	TOTAL SALARIES & BENEFITS	72,150	62,043	61,121	74,462	37,245	61,364	96,990	96,990
OTHER EXPENSES									
519-120	DUES & SUBSCRIPTIONS	0	0	0	500	0	500	500	500
519-125	CONTRACT INSPECTION SVCS	0	0	0	0	0	0	0	0
519-130	BONDS & TRAINING	125	25	0	1,500	0	1,500	1,500	1,500
519-150	CONTRACT SERVICES - INSPECTION	0	0	0	0	0	0	0	0
519-420	OFFICE SUPPLIES	0	0	0	250	0	250	750	750
519-430	SUPPLIES & EQUIPMENT	0	0	0	0	0	0	0	0
519-480	UNIFORMS	400	0	0	400	0	400	400	400
519-700	CONTINGENCIES	0	0	0	0	0	0	0	0
	TOTAL OTHER EXPENSES	525	25	0	2,650	0	2,650	3,150	3,150
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		72,675	62,068	61,121	77,112	37,245	64,014	100,140	100,140

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 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, reviewing 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 an annual audit and Comprehensive Annual Financial Report. The Municipal Finance Officer also oversees the Purchasing & Asset Management.

Finance Department



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		4	4	4	4
EXPENDITURES					
	PERSONNEL SUBTOTAL	381,252	456,218	423,288	428,645
	OPERATING SUBTOTAL	18,435	17,022	18,000	20,000
	TOTAL	399,687	473,240	441,288	448,645

Goals, Objectives and Performance Indicators

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.
- On 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, 2025 and January 2026, 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 operation 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

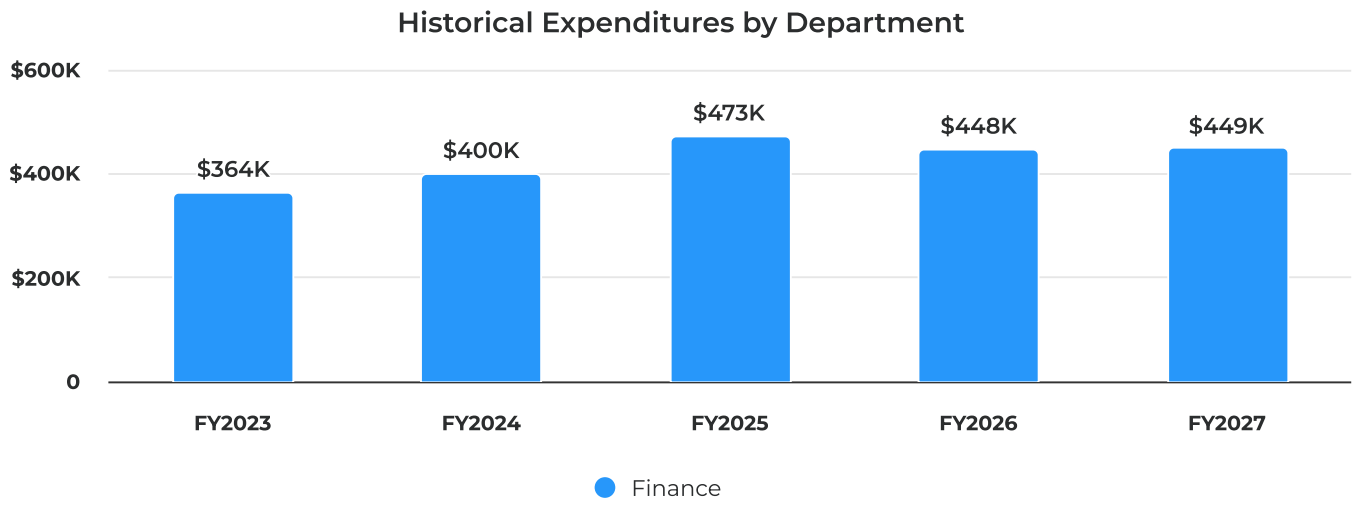
External Audit

Audit the financial statements of the governmental activities, 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 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 TARGET	FY 26/27 TARGET
% of annual audit completed	100%	100%	100%	100%	100%
# of audit recommendations are fully implemented	0	0	0	0	0

Expenditures by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 17

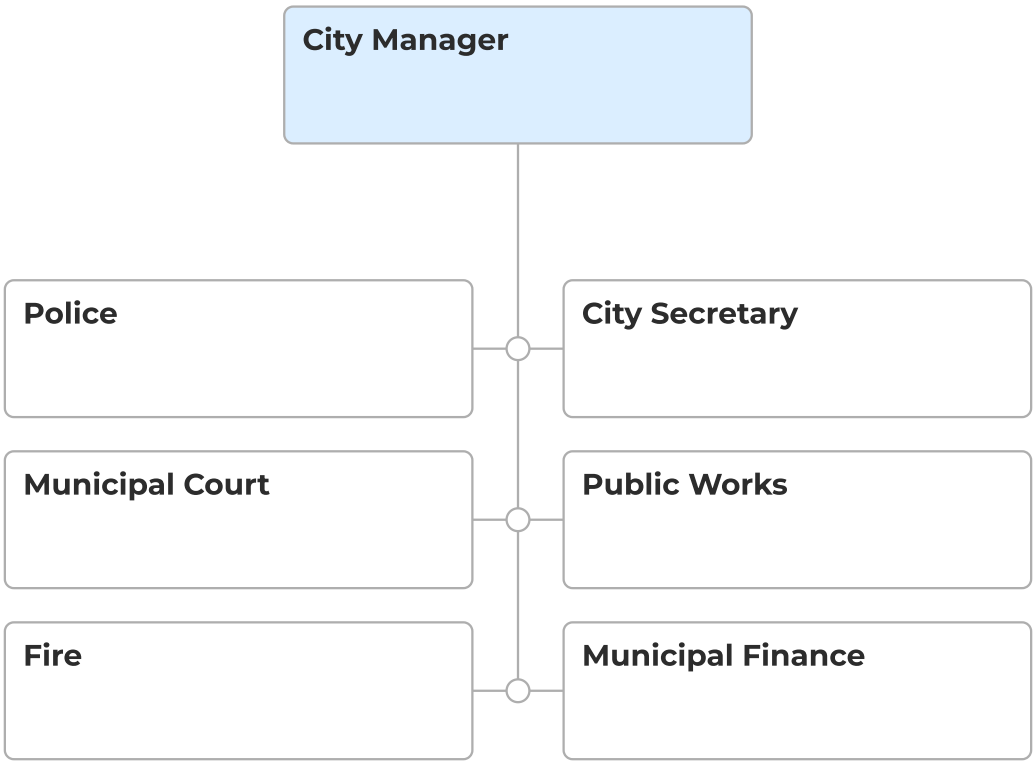
01 -GENERAL FUND
20-FINANCE
DEPARTMENT EXPENSES

	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								
520-010 FINANCE SALARIES	267,640	280,856	328,547	301,519	192,636	301,519	307,550	307,550
520-012 STIPEND	0	0	0	0	0	0	0	0
520-018 FINANCE EDUCATION PAY	969	1,200	811	600	389	600	600	600
520-020 FINANCE OVERTIME	205	858	402	3,000	729	2,000	3,000	3,000
520-030 FINANCE SOCIAL SECURITY	18,595	20,937	24,938	23,433	13,936	23,433	23,849	23,849
520-040 FINANCE HEALTH INSURANCE	31,467	35,195	49,624	45,857	29,531	45,857	46,004	46,004
520-050 FINANCE RETIREMENT	26,773	41,223	50,999	47,753	26,092	47,753	46,517	46,517
520-060 WORKER'S COMPENSATION	585	536	585	585	439	585	585	585
520-070 UNEMPLOYMENT COMPENSATION	36	447	312	540	540	540	540	540
TOTAL SALARIES & BENEFITS	346,270	381,252	456,218	423,288	264,291	422,287	428,645	428,645
OTHER EXPENSES								
520-120 DUES & SUBSCRIPTIONS	2,028	3,362	2,942	2,500	2,164	2,500	3,000	3,000
520-130 BONDS & TRAINING	9,733	8,800	6,946	8,500	9,642	8,500	9,000	9,000
520-260 DUES & FEES- BCAD	0	0	0	0	0	0	0	0
520-400 BANK/CREDIT CARD TERMINAL CHAR	0	0	465	0	0	0	0	0
520-420 OFFICE SUPPLIES	5,161	4,125	5,788	5,000	3,855	5,000	6,000	6,000
520-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	0
520-590 POSTAGE	1,006	1,974	708	2,000	2,507	3,000	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	18,101	18,435	17,022	18,000	18,168	19,000	20,000	20,000
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	364,371	399,687	473,240	441,288	282,459	441,287	448,645	448,645

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



		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONNEL		1	1	1	1
EXPENDITURES					
	PERSONNEL SUBTOTAL	214,763	141,032	150,837	208,381
	OPERATING SUBTOTAL	708,655	2,162	11,000	13,000

		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
	TOTAL	923,418	143,194	161,837	221,381

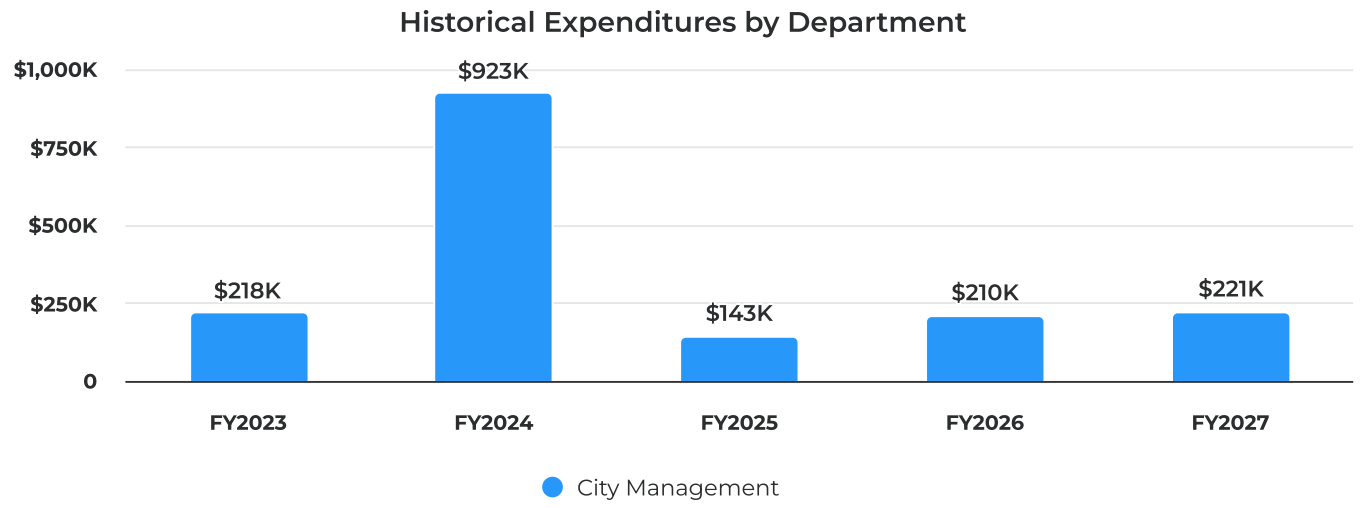
Goals and Objectives

- 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 2026.
- **Infrastructure**
  - Assessment of IT Department needs – 5-year plan.
- **Parks and Recreation**
  - Development of Parks and Recreation Master Plan – work in progress.
  - Offering health and wellness activities in the parks and at the 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 community activities within the schools – 2026-2027.
  - Regular discussions between NEISD, Charter Schools, and the City – Ongoing.
  - Use of individuals as mentors and volunteers in fiscal year 2026-2027.

Expenditures by Department



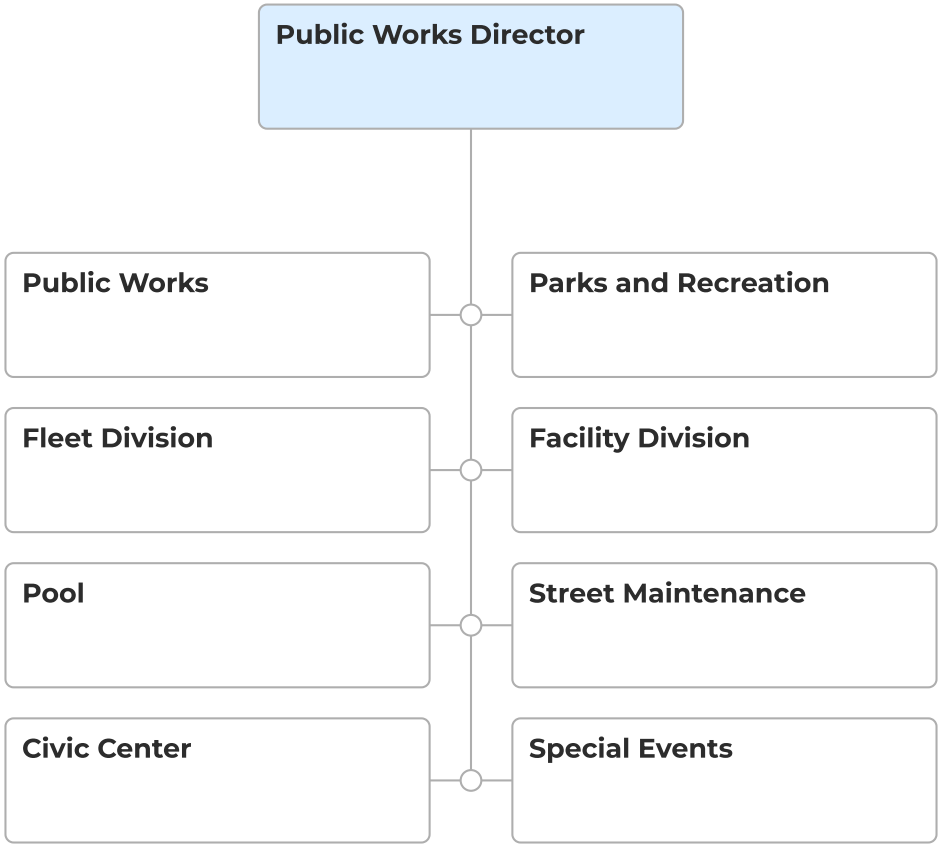
6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 18

01 -GENERAL FUND
25-CITY MANAGEMENT
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									
525-010	CITY MANAGEMENT SALARIES	169,249	168,585	109,068	180,000	86,154	120,000	160,000	160,000
525-012	STIPEND	0	0	0	0	0	0	0	0
525-030	SOCIAL SECURITY	11,387	11,972	7,819	13,800	6,001	10,000	12,240	12,240
525-040	HEALTH INSURANCE	8,808	8,999	6,718	11,454	177	1,000	11,501	11,501
525-050	RETIREMENT	17,924	24,560	16,725	27,300	11,164	19,000	23,920	23,920
525-060	WORKER'S COMPENSATION	585	536	585	585	390	585	585	585
525-070	UNEMPLOYMENT COMPENSATION	9	112	117	135	135	252	135	135
525-080	CONTRACT LABOR - ER	0	0	0	10,000	0	0	0	0
	TOTAL SALARIES & BENEFITS	207,962	214,763	141,032	243,274	104,020	150,837	208,381	208,381
OTHER EXPENSES									
525-120	DUES & SUBSCRIPTIONS	2,077	1,746	1,379	1,500	0	1,500	2,000	2,000
525-130	BONDS & TRAINING	3,610	24	0	2,000	2,390	2,000	3,500	3,500
525-420	OFFICE SUPPLIES	998	85	0	1,000	526	1,000	1,000	1,000
525-640	EMPLOYEE RECOGNITION	3,311	6,800	665	6,000	552	6,000	6,000	6,000
525-645	MEALS & ENTERTAINMENT	27	0	118	500	0	500	500	500
525-646	MEIA TERMINATION	0	700,000	0	0	0	0	0	0
	TOTAL OTHER EXPENSES	10,022	708,655	2,162	11,000	3,469	11,000	13,000	13,000
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	217,984	923,418	143,194	254,274	107,489	161,837	221,381	221,381

Pool

Pool Department



Goals and Objectives

Keep up with pool maintenance and basic service.

What We Accomplished in 2025/2026

- Keep all water mosquito free by adding chemicals.
- Kept water levels to a minimal for water circulation

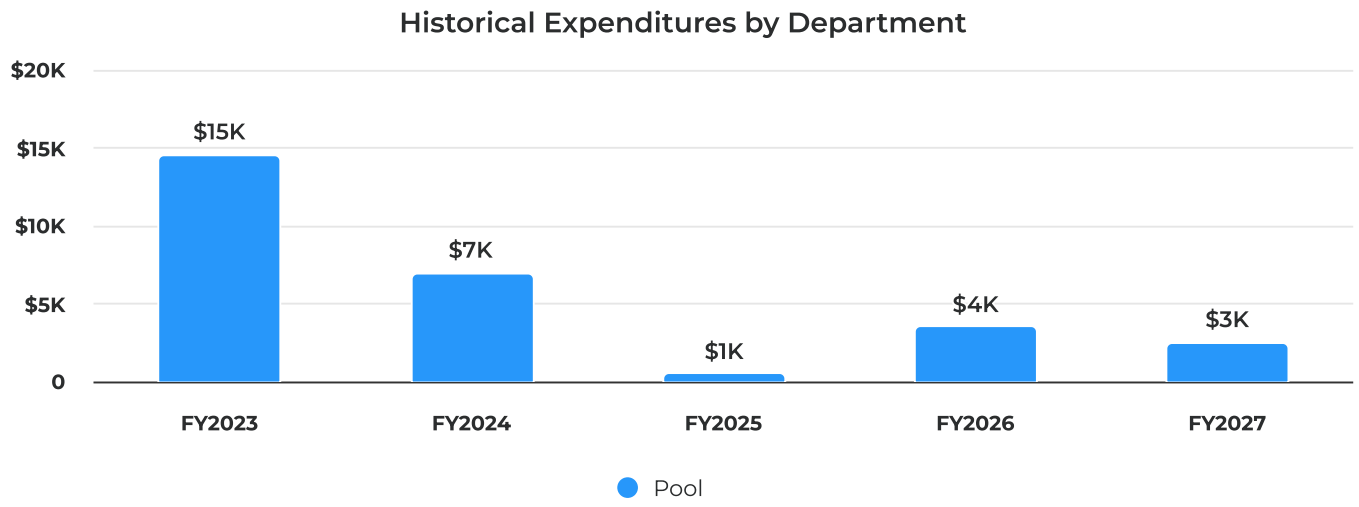
What We Plan to Accomplish is 2026/2027

- Demo and build a new facility.

Performance Indicator

	FY 20/21 ACTUAL	FY21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ACTUAL	FY 25/26 TARGET	FY 26/27 TARGET
%Pool Chimicals	-	-	40%	20%	20% +/-	N/A	N/A
Pool Maintenance/Repairs	-	-	40%	5%	5% +/-	N/A	N/A

Expenditures by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 19

01 -GENERAL FUND
26-POOL
DEPARTMENT EXPENSES

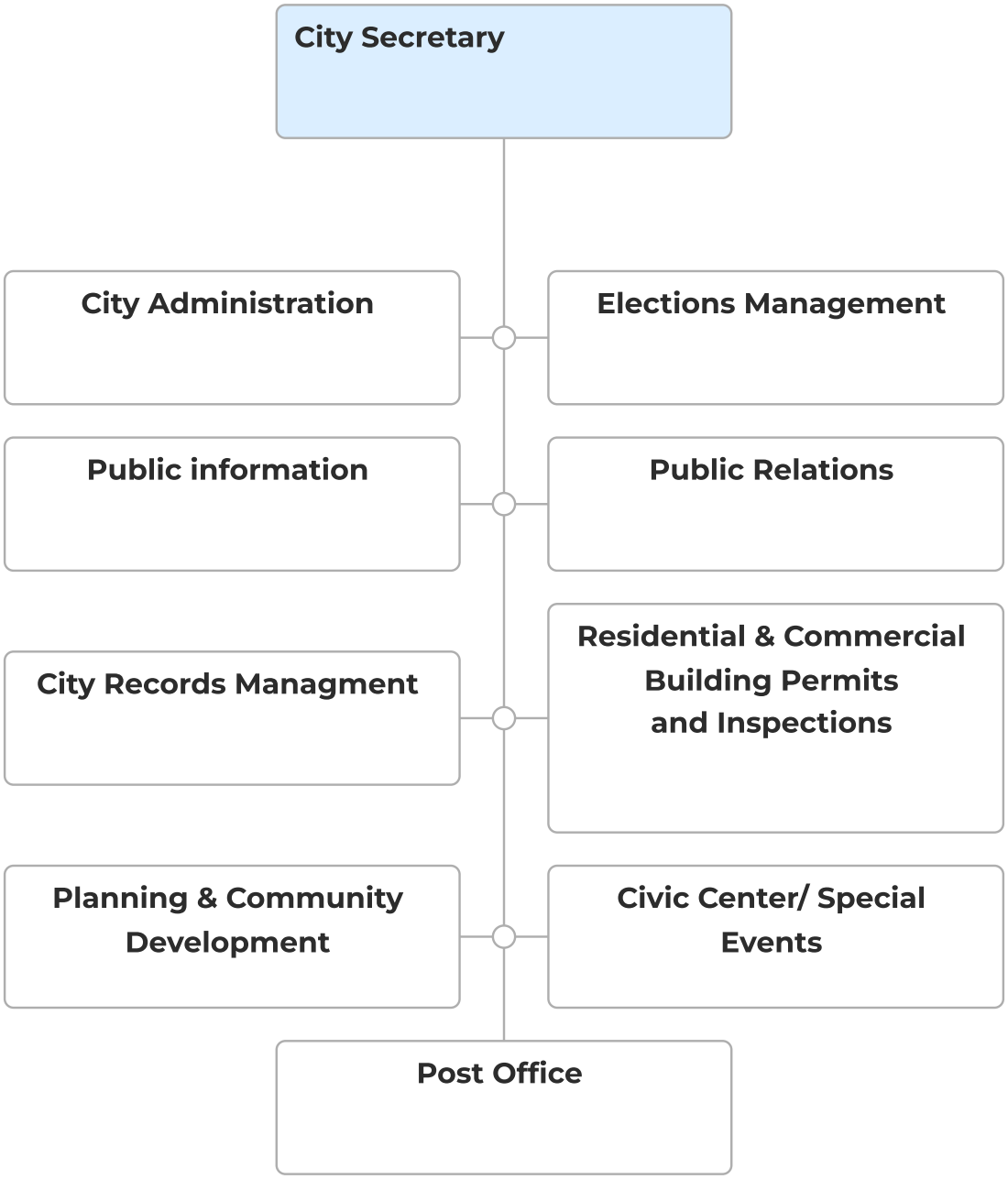
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS									
526-010	SALARIES	0	0	0	0	0	0	0	0
526-020	OVERTIME	0	0	0	0	0	0	0	0
526-030	SOCIAL SECURITY	0	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	6,342	3,819	502	500	300	500	500	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	0	0	0	0	0	0	0	0
526-420	OFFICE SUPPLIES	56	0	0	0	0	0	0	0
526-430	MISCELLANEOUS SUPPLIES	381	1,095	0	1,000	0	0	1,000	1,000
526-431	POOL CHEMICALS	5,825	971	0	0	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	840	0	0	0	0	0	0	0
526-520	EQUIPMENT REPAIR	0	0	0	0	0	0	0	0
526-630	FACILITY MAINTENANCE	1,115	1,059	0	1,000	0	1,000	1,000	1,000
526-700	CONTINGENCIES	0	0	0	0	0	0	0	0
	TOTAL OTHER EXPENSES	14,560	6,943	502	2,500	300	1,500	2,500	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		14,560	6,943	502	2,500	300	1,500	2,500	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.

		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
PERSONAL		1	1	1	1
EXPENDITURES					
	PERSONAL SUBTOTAL	67,706	67,256	61,705	74,097
	OPERATING SUBTOTAL	10,354	7,648	11,400	11,400
	TOTAL	78,060	74,904	73,105	85,497

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

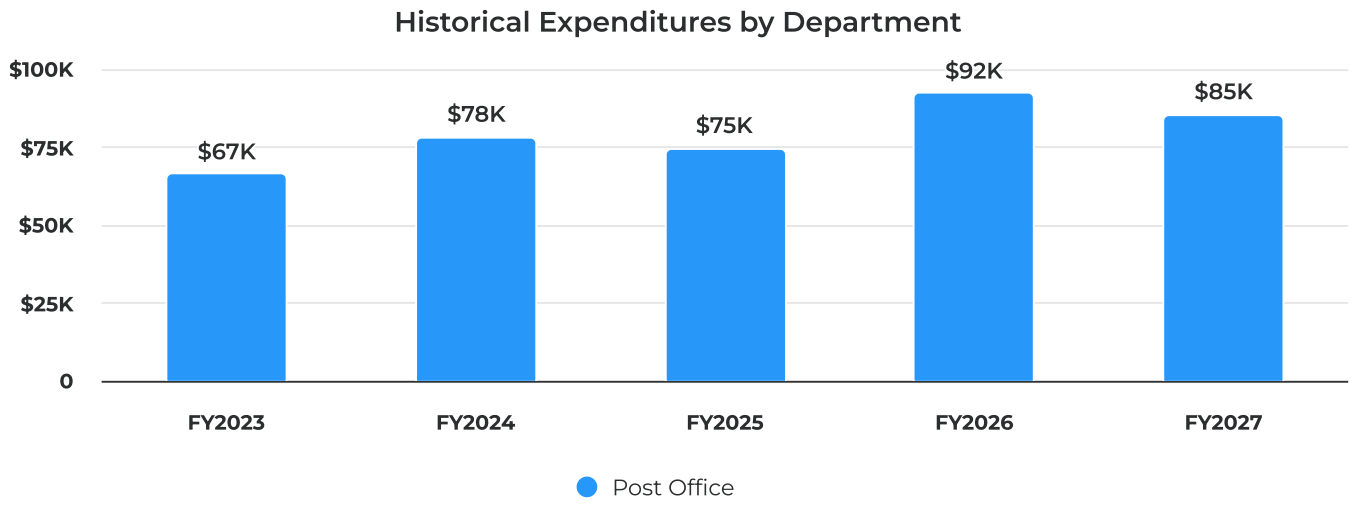
- Promote transparency and financial integrity through structured internal review processes.

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 ACTUAL	FY 25/26 As of May	FY 26/27 TARGET
# of Customers	14,052	13,727	12,124	8,271	5146	N/A
Total Sales	$205,946.99	$198,211.51	$177,914.51	$115,700.01	$70,558.05	N/A
# of Internal Audits	1	4	4	4	4	4

Expenditures by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 20

01 -GENERAL FUND
27-POST OFFICE
DEPARTMENT EXPENSES

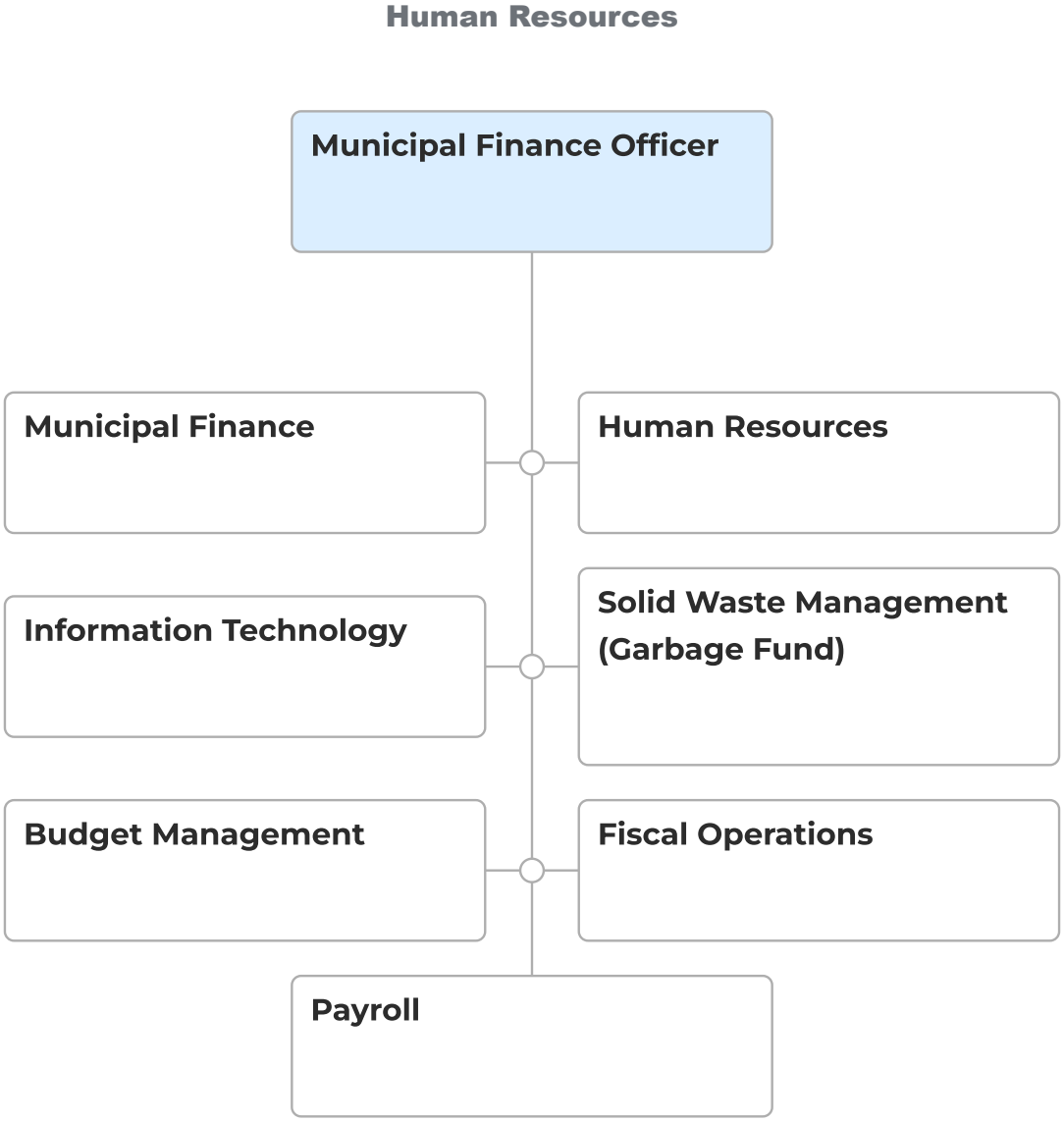
		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
SALARIES & BENEFITS									
527-010	POST OFFICE SALARIES	40,595	47,149	36,170	49,592	24,896	39,700	49,592	49,592
527-012	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	314	318	268	1,200	205	1,200	1,200	1,200
527-030	SOCIAL SECURITY	3,130	3,631	2,787	3,886	1,804	3,100	3,886	3,886
527-040	HEALTH INSURANCE	8,347	9,363	19,749	11,464	7,312	11,464	11,501	11,501
527-050	RETIREMENT	3,909	4,853	5,621	7,934	3,361	5,938	7,593	7,593
527-060	WORKER'S COMPENSATION	585	2,100	2,462	128	96	128	150	150
527-070	UNEMPLOYMENT COMPENSATION	13	291	198	175	175	175	175	175
	TOTAL SALARIES & BENEFITS	56,894	67,706	67,256	74,379	37,848	61,705	74,097	74,097
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	2,620	1,251	595	3,000	1,176	3,000	3,000	3,000
527-421	CONTRACT / SEASONAL HELP	0	0	0	0	0	0	0	0
527-590	POSTAGE - POST OFFICE	0	0	0	0	0	0	0	0
527-600	OFFICE EQUIPMENT & MAINTENANCE	1,200	0	0	0	0	0	0	0
527-610	OFFICE EQUIPMENT LEASE	5,849	9,103	7,053	8,000	7,035	8,000	8,000	8,000
527-710	INVENTORY ADJUSTMENTS	0	0	0	400	0	400	400	400
	TOTAL OTHER EXPENSES	9,669	10,354	7,648	11,400	8,211	11,400	11,400	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		66,563	78,061	74,904	85,779	46,060	73,105	85,497	85,497

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 FY 24–25, the department implemented secure folders on the city server to share important documents and information between HR and other departments.
- Effective in FY 25–26, the department transitioned from one payroll software to the new, which resulted in $60,000-$80,000 cost savings per year.

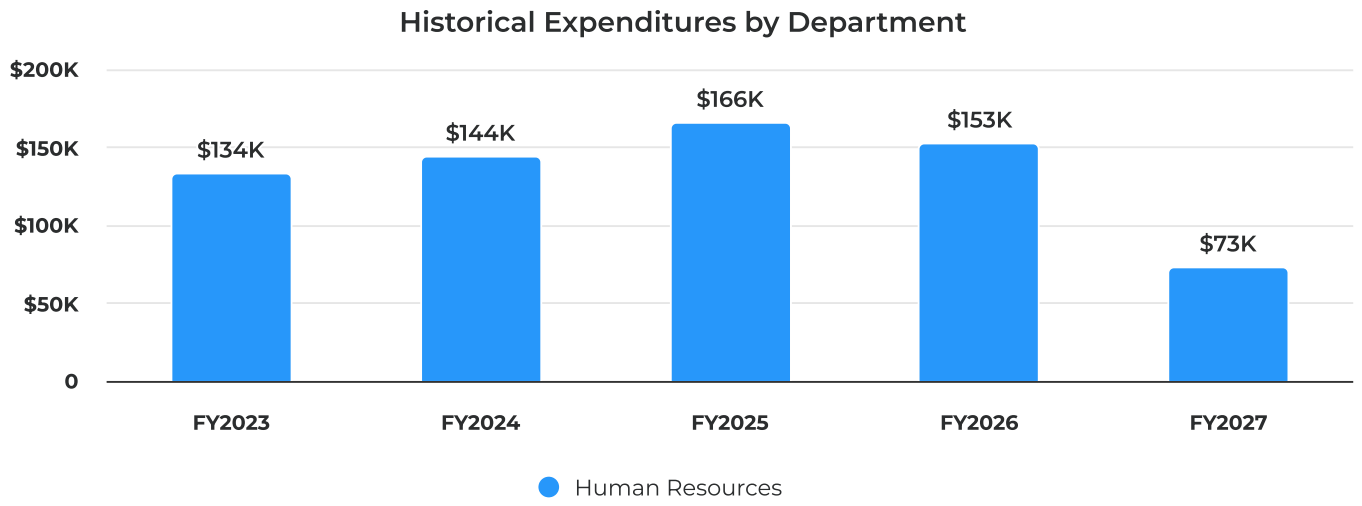
Performance Measures

	FY21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 YTD	FY 25/26 TARGET	FY 26/27 TARGET
# of Full-Time Employees	**80.5**	**80.5**	**83**	**83.5**	**83.5**	**83.5**
# of Contact/Part-Time/Seasonal Employees	**5**	**5**	**5**	**5**	**5**	**5**
% of Average turn-Over rate (2)	**16.3%**	**8.97%**	**31.58%**	**29.24%**	**TBD**	**<5%**

(1) Average Turnover= $\frac{\text{Number of Employees that left during YE}}{\text{(\# employed Oct. 1, 2025, + \# employed September 30, 2026)/2}}$

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

Expenditures by Department



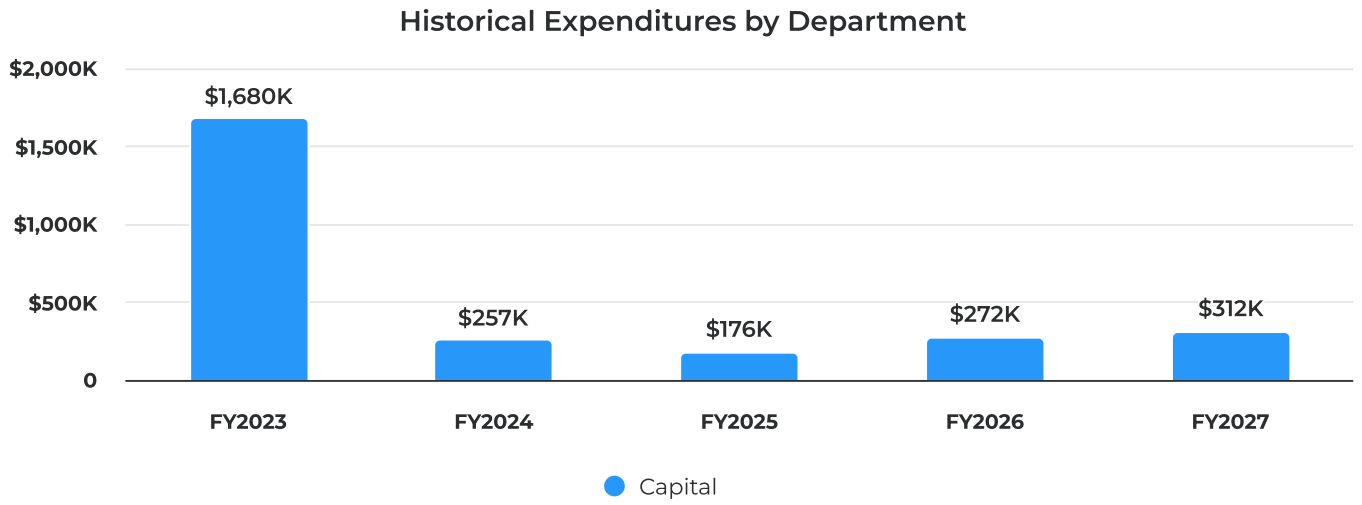
6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 21

01 -GENERAL FUND
28-HUMAN RESOUCES
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
OTHER EXPENSES									
528-130	INSURANCE ADMIN. FEES	3,885	3,858	3,820	4,000	2,904	5,000	5,000	5,000
528-140	EMPLOYMENT SCREENING/RECRUIT	10,771	25,567	32,296	15,000	12,881	20,000	15,000	15,000
528-141	ADP SERVICES	73,087	80,264	83,824	80,500	52,729	80,000	0	0
528-142	RECOGNITION PROGRAM	2,166	2,096	2,840	3,000	2,560	3,000	3,000	3,000
528-150	EMP MED COST ASSIST	43,604	32,608	43,438	50,000	16,244	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	133,513	144,393	166,217	152,500	87,319	158,000	73,000	73,000
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		133,513	144,393	166,217	152,500	87,319	158,000	73,000	73,000

Capital

Expenditures by Department



6-04-2026 02:01 PM — CITY OF WINDCREST — PROPOSED BUDGET — AS OF: SEPTEMBER 30TH, 2026 — PAGE: 22

01 -GENERAL FUND
30-CAPITAL
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
OTHER EXPENSES									
530-506	PARKS CAPITAL	0	0	0	0	0	0	0	0
530-507	FLEET CAPITAL	0	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
530-701	LEASE PURCHASE PRINCIPAL	0	0	34,257	0	0	0	0	0
530-702	LEASE PURCHASE INTEREST	0	0	12,314	0	0	0	0	0
	TOTAL OTHER EXPENSES	0	0	46,571	0	0	0	0	0
CAPITAL EXPENSES									
530-801	ADMIN CAPITAL	36,804	0	0	0	0	0	0	0
530-802	POLICE CAPITAL	47,460	0	2,763	0	0	0	0	0
530-803	FIRE CAPITAL	351,632	80,647	72,436	21,145	21,145	21,145	172,337	172,337
530-804	SPECIAL SERVICES CAPITAL	0	105,124	0	0	0	0	0	0
530-806	PARKS CAPITAL	1,059,895	13,988	18,732	114,627	0	114,627	114,627	114,627
530-810	FACILITY CAPITAL	73,156	9,790	0	0	4,246	4,246	0	0
530-811	CIVIC CENTER CAPITAL	0	33,663	24,175	107,277	100,289	107,277	0	0
530-814	CONTRACT SERVICES CAPITAL	0	0	0	0	0	0	0	0
530-815	TECH SUPPORT CAPITAL	0	0	11,269	0	6,854	52,000	0	0
530-816	PUBLIC WORKS CAPITAL	111,298	13,583	0	25,000	27,025	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	1,680,246	256,794	129,376	268,049	159,559	324,295	311,964	311,964

530-803 FIRE CAPITAL — PERMANENT NOTES:
Replace Engine 187 Bravo- 2027 will meet its lifespan-lease purchase-$104,192.42-was approved in FY24-25
Replace Brush truck (165k grant, 47k GF)-$47,000.00-approved in FY25-26
Chiefs Vehicle-Lease purchase-$21,145.00 (was approve in FY24-25)

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		1,680,246	256,794	175,946	268,049	159,559	324,295	311,964	311,964

6-04-2026 02:01 PM CITY OF WINDCREST PAGE: 23
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

01 -GENERAL 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								
500-030 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	10,969,989	11,172,091	10,413,352	11,601,499	6,210,170	10,707,646	11,737,487	11,737,487
REVENUE OVER/(UNDER) EXPENDITURES	(377,451)	515	632,625	3,586	2,046,103	726,751	54,578	54,578
PROJECTED ENDING FUND BALANCE	4,981,520	4,982,035	5,614,660	5,618,247	7,660,763	6,341,411	6,395,989	6,395,989

*** END OF REPORT ***

Capital Improvement Multi-Year Plan

Five Year Capital Improvement Plan

Administration

Department 501	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
City Hall Building	Mach., Equip, Vehicles	Ballistic Proof Doors (PO Entrance and Midcrown Entrance)	75,000				
	Mach., Equip, Vehicles	City Hall Trees JellyFish Lighting	40,000				
	Mach., Equip, Vehicles	Indoor Directional & Office Signage		15,000			
	Building Improvements	City Hall Interior Repaint Walls		35,000			
	Mach., Equip, Vehicles	Rock Wall Demo/Remodel (Post Office and PD Hallway-Safety Issue and cracking)		40,000			
	Mach., Equip, Vehicles	Upgrade Bulletin Boards		20,000			
	Building Improvements	City Hall Foundation Repair			250,000		
	Mach., Equip, Vehicles	Exterior Digital Board for City News (55"–75" 4K ultra-bright display) 2 boards				165,000	
	Mach., Equip, Vehicles	Upgrade Digital Marque - New and updated					165,000
City Chambers	Building Improvements	City Hall Conference Room (PD copier wall) Renovations /Demo/Painting, * cost includes sound proofing room and doors	25,000				
	Mach., Equip, Vehicles	Chamber Conference Room Digital AV Upgrade	20,000				
	Building Improvements	Kevlar Doors	10,000				
	Building Improvements	Reframing Entrance Doors & New Header		10,000			
	Mach., Equip, Vehicles	Bullet Proof Entrance Doors		65,000			
	Mach., Equip, Vehicles	Bullet Proof Windows		25,000			
	Mach., Equip, Vehicles	AV Digital Upgrades & Revamp Chambers equipment				65,000	
Vehicles	Mach., Equip, Vehicles	Meeting/Traveling Vehicle	50,000				
Total Plan	**Total Plan**		**220,000**	**210,000**	**250,000**	**230,000**	**165,000**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund Balance	Unrestricted Fund Balance	Fund Balance	220,000	210,000	250,000	230,000	165,000
Education Fund 20	Fund Balance						
Total Funding Source	**Total Funding Source**		**220,000**	**210,000**	**250,000**	**230,000**	**165,000**

Five Year Capital Improvement Plan

Post Office

Department 527	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
Post Office at the City Hall	Building Improvements	DEMO & Renovations to include, ADA Counter/Back wall demo - wall cracked and falling /under counter storage	75,000				
	Building Improvements	Bullet Proof Service Window, Safety & Environmental Protection	65,000				
	Building Improvements	Kevlar Counter Wall & Door	55,000				
	Building Improvements	Supply & Janitorial Closet Remodel - TO PROVIDE MORE STORAGE SPACE FOR PO		75,000			
	Mach., Equip, Vehicles	PO Network Rewiring and Clean Up			50,000		
	Mach., Equip, Vehicles	New Office Chair & Desk- New Workstation				25,000	
Total Plan	**Total Plan**		**195,000**	**75,000**	**50,000**	**25,000**	**$ -**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund Balance	Unrestricted Fund Bala		195,000	75,000	50,000	25,000	-
Total Funding Source	**Total Funding Source**		**195,000**	**75,000**	**50,000**	**25,000**	**$ -**

Five Year Capital Improvement Plan

Civic Center

Department 511	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
Civic Center Facility	Mach., Equip, Vehicles	Additional Security Cameras & Relocate (interior & exterior: safety issue/addressing serveral blind areas)	20,000				
	Mach., Equip, Vehicles	Upgraded Connections (network and wifi connections drop continuously) to also include AV rewiring and network wiring clean up - Customers are not able to connect consitently during their reservation	65,000				
	Mach., Equip, Vehicles	Baquet Chairs - Stainless Steel Paded - venue type of chairs, eliminate the need for chair covers (replacing chair covers bi-monthly /laundry service/set up hours)	19,200				
	Mach., Equip, Vehicles	Commercial Coffee Maker (replace broken coffee maker)	2,500				
	Mach., Equip, Vehicles	Commercial Stove w/ Ovens (safety issue-needs to be replaced)	15,000				
	Mach., Equip, Vehicles	TV Cabinet or wall inset (cover TV) - prospective clients are complaining about the TV in the middel of the wall - not aesthetically pleasing - have lost reservations due eye sore	3,500				
	Mach., Equip, Vehicles	Cabinets/Shelving in Supply Closet (CC needs storage/Civic Groups occupy all storage cabinets at no additional cost)	6,500				
	Mach., Equip, Vehicles	Kitchen rewiring - additional panel circuts and outlets		28,750			
	Mach., Equip, Vehicles	New Round 60" Baquet Tables (swirl stainless steel), eliminates long hours for set up/laundry service/ replacement cost (replacing linens bi-monthly)		25,000			
	Mach., Equip, Vehicles	Commerical Warmer		2,500			
	Buildings	Kitchen Remodel (move freezer and warmer into kitchen)		55,000			
	Mach., Equip, Vehicles	Replace Patio Coverings - need remote coverings for use of exterior			75,000		
	Buildings	New Monument Signage and address sign			60,000		
	Mach., Equip, Vehicles	Exterior Pull Down Window Replacements - Several torn and falling				65,000	
	Mach., Equip, Vehicles	Interior Window Covering Replacements or consider removing and tinting windows				57,500	
	Buildings	Remodel Kitchen Bathroom					15,000
	Buildings	Remodel wash room/janitor room (make a private room for bresfeeding Mom's)					35,000
Total Plan	**Total Plan**		**131,700**	**111,250**	**135,000**	**122,500**	**50,000**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund	Unrestricted Fund Bala	Fund Balance	131,700	111,250	135,000	122,500	50,000
Hotel Motel Tax Fur	Fund 16						
Total Funding Sou	**Total Funding Source**		**131,700**	**111,250**	**135,000**	**122,500**	**50,000**

Five Year Capital Improvement Plan

Municipal Court

Department 508	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
Security	Mach., Equip, Vehicles	Metal Detectors	10,000				
	Mach., Equip, Vehicles	Parking Lot Cameras (Court Security)	7,000				
Total Plan	**Total Plan**		**17,000**	**$ -**	**$ -**	**$ -**	**$ -**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund Balance	Unrestricted Fund Balance		-	-	-	-	-
Court Technology Fund 14	Fund Balance	Fund Balance	17,000				
Total Funding Source	**Total Funding Source**		**17,000**	**$ -**	**$ -**	**$ -**	**$ -**

Five Year Capital Improvement Plan

Public Works Department

Department 516	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
Public Works Deparment Building	Buildings	Upgrade restrooms and building improvemnets.				50,000	
		Concrete pad at the north side of the Public Works maintenance building			20,000		
		Fence behindback lot	40,000				
	Land	Back lot improvement		50,000	50,000	50,000	
City Hall Building	Buildings	Flooring replacement	40,000				
	Mach., Equip, Vehicles	Mower 72" deck		18,000		18,000	
		Street Sweeper	81,749	81,749	81,749	81,749	81,749
		Case SV340B Skid Steer Loader		95,000			
		New Truck for Public Works	48,000		50,000		
Total Plan	**Total Plan**		**209,749**	**244,749**	**201,749**	**199,749**	**81,749**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund Balance	Unrestricted Fund Balance		209,749	244,749	201,749	199,749	81,749
Total Funding Source	**Total Funding Source**		**209,749**	**244,749**	**201,749**	**199,749**	**81,749**

Five Year Capital Improvement Plan

Parks & Recreations

Department 506	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
Buildings and Grounds	Mach., Equip, Vehicles	Bleacher shade covers		40,000			
		Windbrook Estates Park and Playground		50,000			
		Takas Park Playground			330,000		
		Parks Benches & Pic Nic Tables	7,500	25,000			
		Tennis Court Resurface	7,500				
		Tennis Court Windscreens					
Entrances	Mach., Equip, Vehicles	Windrock/ Mongomery	5,000				
		Midcrown/Walzem	5,000				
		I35/Tradewinds		5,000			
		Crestway/Randolf Blvd.		5,000			
		Walzem/I35		5,000			
		Creastway from Kitty Hawk NEW			20,000		
		Eagle Crest from Weidner Rd. NEW			20,000		
		I35/Crestwind NEW				20,000	
		I35/Windcrest Dr. NEW				20,000	
Ponds	Mach., Equip, Vehicles	Windy Hollow/Takas Park System					5,000
		Brook Falls System	5,000	5,000			5,000
		Autumn Sunset System	5,000	5,000			5,000
		Lights for ponds		10,000			10,000
		Water rights					
Total Plan	**Total Plan**		**35,000**	**150,000**	**370,000**	**40,000**	**25,000**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund Balance	Unrestricted Fund Balance		35,000	150,000	370,000	40,000	25,000
Total Funding Source	**Total Funding Source**		**35,000**	**150,000**	**370,000**	**40,000**	**25,000**

Five Year Capital Improvement Plan

Fire Department

Department 503	Capital Category	Project	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
Community Safety/ Pubic Service	Mach., Equip, Vehicles	Chief Vehicle Replacement	20,488	20,488	1		
		Replace Engine 187 Bravo- 2027 will meet its lifespan	104,192	104,192	104,192	104,192	104,192
		Upgrade Thermal Imaging Cameras					
		Small Vehicle for Fire Marshal		70,000			
		Small Vehicle for Assistant Chief			70,000		
		Replace Bunker Gear and ensure each Firefighter had two sets of gear	25,000			25,000	25,000
		Purchase Body Armor for firefighter safety	25,000				
		Replace Cardiac Monitors		30,000	30,000		
		Replace SCBA Bottles, Sixteen SCBA Cylinder expire 2029		26,716			
		Replace SCBA Packs, Sixteen SCBA Cylinder expire 2029		57,999			
		Extrication Tools, Replace out of Date Tools					
		AED'S, Replace out of Date Tools				7,500	7,500
		Portable Radios, Replace out of Date Tools				25,000	
		Mobile Radios, Replace out of Date Tools				25,000	
	Buildings	Dorm Furniture, Replace old Furniture		25,000		25,000	
		Dorm Floor, Concrete Stain Dorm Floors	40,000				
			212,000				
Total Plan	**Total Plan**		**426,680**	**334,396**	**204,193**	**211,692**	**136,692**

	Funding Source	Funding Type	FY26-27 Proposed	FY27-28 Proposed	FY28-29 Proposed	FY29-30 Proposed	FY30-31 Proposed
General Fund Fund Balance	Unrestricted Fund Balance	General Fund Fund Balance	236,680	304,396	174,193	161,692	136,692
Grants	Grants	Grant name-TBD-Body Armor	25,000				
Grant Fund 24	Grants	Grant name-TBD-Brush Truck replacement	165,000				
Grant Fund 24	Grants	Grant name-TBD-Replace Cardiac Monitors		30,000	30,000		
Grant Fund 24	Grants	Grant name-TBD-Portable Radios, Replace out of Date Tools				25,000	
Grant Fund 24	Grants	Grant name-TBD-Mobile Radios, Replace out of Date Tools				25,000	
Total Funding Source	**Total Funding Sou**		**426,680**	**334,396**	**204,193**	**211,692**	**136,692**

Debt Overview Summary

Government-wide 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.

Outstanding Debt

Fiscal Year	Current Outstanding General	The Series 2019 A Bonds			The Series 2019 B Bonds			Total Outstanding General
Ended 9/30	Obligation Debt Service	Principal	Interest	Total	Principal	Interest	Total	Obligation Debt Service
2022	-	230,000	264,050	494,050	95,000	71,325	166,325	660,375

Fiscal Year	Current Outstanding General	The Series 2019 A Bonds			The Series 2019 B Bonds			Total Outstanding General
Ended 9/30	Obligation Debt Service	Principal	Interest	Total	Principal	Interest	Total	Obligation Debt Service
2023	-	240,000	252,300	492,300	100,000	66,450	166,450	658,750
2024	-	255,000	239,925	494,925	105,000	61,325	166,325	661,250
2025	-	270,000	226,800	496,800	110,000	55,950	165,950	662,750
2026	-	280,000	213,050	493,050	115,000	50,325	165,325	658,375
2027	-	295,000	198,675	493,675	120,000	44,450	164,450	658,125
2028	-	310,000	183,550	493,550	125,000	38,325	163,325	656,875
2029	-	325,000	169,300	494,300	130,000	32,600	162,600	656,900
2030	-	340,000	156,000	496,000	140,000	27,200	167,200	663,200
2031	-	350,000	142,200	492,200	145,000	21,500	166,500	658,700
2032	-	365,000	127,900	492,900	150,000	15,600	165,600	658,500
2033	-	380,000	113,000	493,000	155,000	9,500	164,500	657,500
2034	-	395,000	97,500	492,500	160,000	3,200	163,200	655,700
2035	-	415,000	81,300	496,300	-	-	-	496,300
2036	-	430,000	64,400	494,400	-	-	-	494,400
2037	-	445,000	46,900	491,900	-	-	-	491,900
2038	-	465,000	28,700	493,700	-	-	-	493,700
2039	-	485,000	9,700	494,700	-	-	-	494,700
Total	$-	$6,275,000	$2,615,250	$8,890,250	$1,650,000	$497,750	$2,147,750	$11,038,000

Debt By Type Overview

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	01/01/2025	$0.00	80	2/01/2030	$0.00
20	02/01/2025	$0.00	81	3/01/2030	$0.00
21	03/01/2025	$0.00	82	4/01/2030	$0.00
22	04/01/2025	$0.00	83	5/01/2030	$0.00
23	05/01/2025	$0.00	84	6/01/2030	$0.00
24	06/01/2025	$0.00	85	7/01/2030	$0.00
25	07/01/2025	$0.00	86	8/01/2030	$0.00

Payment Number	Payment Date	Rent Payment	Payment Number	Payment Date	Rent Payment
26	08/01/2025	$0.00	87	9/01/2030	$114,627
27	09/01/2025	$114,627	88	10/01/2030	$0.00
28	10/01/2025	$0.00	89	11/01/2030	$0.00
29	11/01/2025	$0.00	90	12/01/2030	$0.00
30	12/01/2025	$0.00	91	1/01/2031	$0.00
31	01/01/2026	$0.00	92	2/01/2031	$0.00
32	02/01/2026	$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	8/01/26	$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	1/01/2027	$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

Payment Number	Payment Date	Rent Payment	Payment Number	Payment Date	Rent Payment
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

Payment Number	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Balance
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	05/22/2026	$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

Payment Number	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Balance
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	01/22/2028	$2,118.81	$153.78	$1,965.03	$16,326.79
53	02/22/2028	$2,118.81	$137.26	$1,981.21	$14,345.24
54	03/22/2028	$2,118.81	$120.60	$1,998.21	$12,347.03
55	04/22/2028	$2,118.81	$103.80	$2,015.01	$10,332.02
56	05/22/2028	$2,118.81	$86.86	$2,031.95	$8,300.07
57	06/22/2028	$2,118.81	$69.78	$2,049.03	$6,251.04
58	07/22/2028	$2,118.81	$52.55	$2,066.26	$4,184.78
59	08/22/2028	$2,118.81	$35.18	$2,083.63	$2,101.15
60	09/22/2028	$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	$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 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	$2525.21	$656.58	$1,868.63	Not Available
2	11/30/2022	$2525.21	$647.18	$1,878.03	Not Available
3	12/31/2022	$2525.21	$637.73	$1,887.48	Not Available
4	1/31/2023	$2525.21	$628.24	$1,896.97	$129,484.82
5	2/28/2023	$2525.21	$618.69	$1,906.52	$127,366.41
6	3/31/2023	$2525.21	$609.10	$1,916.11	$125,241.34
7	4/30/2023	$2525.21	$599.46	$1,925.75	$123,109.60
8	5/31/2023	$2525.21	$589.77	$1,935.44	$120,971.16
9	6/30/2023	$2525.21	$580.03	$1,945.18	$118,826.00
10	7/31/2023	$2525.21	$570.25	$1,954.96	$116,674.10
11	8/31/2023	$2525.21	$560.41	$1,964.80	$114,515.44
12	9/30/2023	$2525.21	$550.52	$1,974.69	$112,350.00
13	10/31/2023	$2525.21	$540.59	$1,984.62	$110,177.76
14	11/30/2023	$2525.21	$530.60	$1,994.61	$107,998.69
15	12/31/2023	$2525.21	$520.57	$2,004.64	$105,812.78
16	1/31/2024	$2525.21	$510.48	$2,014.73	$103,620.00
17	2/29/2024	$2525.21	$500.35	$2,024.86	$101,420.33
18	3/31/2024	$2525.21	$490.16	$2,035.05	$99,213.75
19	4/30/2024	$2525.21	$479.92	$2,045.29	$97,000.24
20	5/31/2024	$2525.21	$469.63	$2,055.58	$94,779.77
21	6/30/2024	$2525.21	$459.29	$2,065.92	$92,552.33

Payment Number	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Purchase Option Price
22	7/31/2024	$2525.21	$448.89	$2,076.32	$90,317.89
23	8/31/2024	$2525.21	$438.45	$2,086.76	$88,076.43
24	9/30/2024	$2525.21	$427.95	$2,097.26	$85,827.93
25	10/31/2024	$2525.21	$417.40	$2,107.81	$83,572.36
26	11/30/2024	$2525.21	$406.79	$2,118.42	$81,309.71
27	12/31/2024	$2525.21	$396.13	$2,129.08	$79,039.95
28	1/31/2025	$2525.21	$385.42	$2,139.79	$76,763.06
29	2/28/2025	$2525.21	$374.65	$2,150.56	$74,479.01
30	3/31/2025	$2525.21	$363.83	$2,161.38	$72,187.79
31	4/30/2025	$2525.21	$352.96	$2,172.25	$69,889.37
32	5/31/2025	$2525.21	$342.03	$2,183.18	$67,583.73
33	6/30/2025	$2525.21	$331.05	$2,194.16	$65,270.85
34	7/31/2025	$2525.21	$320.01	$2,205.20	$62,950.70
35	8/31/2025	$2525.21	$308.91	$2,216.30	$60,623.26
36	9/30/2025	$2525.21	$297.76	$2,227.45	$58,288.51
37	10/31/2025	$2525.21	$286.55	$2,238.66	$55,946.42
38	11/30/2025	$2525.21	$275.29	$2,249.92	$53,596.98
39	12/31/2025	$2525.21	$263.97	$2,261.24	$51,240.15
40	1/31/2026	$2525.21	$252.59	$2,272.62	$48,875.92
41	2/28/2026	$2525.21	$241.16	$2,284.05	$46,504.26
42	3/31/2026	$2525.21	$229.67	$2,295.54	$44,125.15
43	4/30/2026	$2525.21	$218.12	$2,307.09	$41,738.57
44	5/31/2026	$2525.21	$206.51	$2,318.70	$39,344.49
45	6/30/2026	$2525.21	$194.84	$2,330.37	$36,942.89
46	7/31/2026	$2525.21	$183.12	$2,342.09	$34,533.74
47	8/31/2026	$2525.21	$171.34	$2,353.87	$32,117.02
48	9/30/2026	$2525.21	$159.49	$2,365.72	$29,692.71
49	10/31/2026	$2525.21	$147.59	$2,377.62	$27,260.78
50	11/30/2026	$2525.21	$135.63	$2,389.58	$24,821.21
51	12/31/2026	$2525.21	$123.60	$2,401.61	$22,373.98
52	1/31/2027	$2525.21	$111.52	$2,413.69	$19,919.06

Payment Number	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Purchase Option Price
53	2/28/2027	$2525.21	$99.38	$2,425.83	$17,456.43
54	3/31/2027	$2525.21	$87.17	$2,438.04	$14,986.06
55	4/30/2027	$2525.21	$74.91	$2,450.30	$12,507.93
56	5/31/2027	$2525.21	$62.58	$2,462.63	$10,022.02
57	6/30/2027	$2525.21	$50.19	$2,475.02	$7,528.30
58	7/31/2027	$2525.21	$37.73	$2,487.48	$5,026.74
59	8/31/2027	$2525.21	$25.22	$2,499.99	$2,517.32
60	9/30/2027	$2525.21	$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)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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 Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and 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 property, 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.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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 businesses 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.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents 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.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

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 a 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.

GAAP: Generally Accepted Accounting Principles — Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria regarding 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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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 accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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 Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

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 to 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.

RESOLUTION NO. 2025-539(R)

A RESOLUTION ADDRESSING AND ADJUSTING THE HEALTH REIMBURSEMENT ACCOUNT FOR THE 2025-2026 FISCAL YEAR

WHEREAS, the City provides a health reimbursement program to its employees and officials; and

WHEREAS, the Health Reimbursement Account ("HRA") will continue to be monitored and administered by the Municipal Finance Officer; and

WHEREAS, for Fiscal Year 2025/2026 the program shall be adjusted as listed herein.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Windcrest, Texas, that:

1. That a Health Reimbursement Account ("HRA") shall be adjusted and divided as follows:

Tier 1. Prescriptions, Specialists and Primary Care Physicians (PCP) $500 (EMPLOYEE ONLY):
1st $250.00 will be reimbursed to the Employee from the City of Windcrest
2nd $250.00 will be paid by the Employee
3rd $250.00 will be reimbursed to the Employee from the City of Windcrest
4th $250.00 will be paid by the Employee

Tier 2. Any deductible related expenses $2,000 (EMPLOYEE ONLY):
1st $1,500.00 will be paid by the City of Windcrest
2nd $250.00 will be paid by the Employee
3rd $500.00 will be paid by the City of Windcrest
4th $250.00 will be paid by the Employee

Tier 3. Dental, Vision, Medical Supplies and ER or Emergency Room Clinics $1,500.00 may be used on any covered dependents:
½ of each bill will be reimbursed to the Employee by the City of Windcrest. The maximum amount to be reimbursed is $1,500.00. This funding may be used towards Tier 1 and Tier 2 expenses if requested by the employee.

An employee may request to move Tier 3 funds by submitting a written request to the Municipal Finance Officer.

DULY PASSED AND APPROVED, on the 4th 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