

City of Windcrest



AGENDA DEPARTMENT HEAD REPORTS AT 5:00 PM CITY COUNCIL MEETING AT 6:00 PM AUGUST 17, 2026

**JUDGE STEPHEN P. TAKAS, JR. -
COURTROOM
CITY HALL 8601 MIDCROWN**

DHR @ 5 PM/CCM @ 6 PM

NOTICE IS HEREBY GIVEN THAT THE CITY OF WINDCREST CITY COUNCIL WILL HOLD A **REGULAR CITY COUNCIL MEETING AND PUBLIC HEARING ON THE PROPOSED FISCAL YEAR 2026/2027 WINDCREST CRIME CONTROL AND PREVENTION DISTRICT BUDGET**, AT WINDCREST CITY HALL LOCATED AT 8601 MIDCROWN, WINDCREST, TEXAS ON MONDAY, AUGUST 17, 2026, STARTING AT 6:00 PM. DEPARTMENT HEAD REPORTS WILL BE HEARD AT 5:00 P.M.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF MONDAY, AUGUST 17, 2026, AND TO RECONVENE THE MEETING ON THE FOLLOWING BUSINESS DAY, WEDNESDAY, AUGUST 18, 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

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. MONTHLY DEPARTMENT HEAD REPORTS FOR THE MONTH OF JULY FY 2026/2027

- a) Briefing and discussion on the monthly Fire Department reports for the month of July, to

include Summary of Calls along with response times for the City, County, and Annex area.
[Ivan Hernandez, Fire Chief]

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

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

V. PROCLAMATION

- a) Designation of September 7 - September 11, 2026 as National Payroll Week.

VI. 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.

VII. PRESENTATION

- a) Presentation from MRB Consultants on the City of Windcrest Comprehensive Master Plan (CMP) process and introduction of the 2026 CMP Steering Committee.
- b) Presentation from HUB International Texas on the City of Windcrest health benefits package for fiscal year 2026/2027.
- c) Presentation from Leonard Young, City Engineer, on a recommendation on the selection of an architectural/engineering design services firm based on proposals received in response to the Request for Statement of Qualifications (RFQ) #2025-2026-003 and selection process.
- d) Presentation from Councilman Greg Turner on concepts and vision of city gateways. [Greg Turner, Council Member Place 3]

VIII. PUBLIC HEARING***OPENING OF PUBLIC HEARING***

- a) City Council will hold a Public Hearing to receive comments from the public regarding the Proposed Fiscal Year 2026/2027 Windcrest Crime Control and Prevention District Budget.

CLOSING OF PUBLIC HEARING**IX. FINANCIALS**

- a) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month of July 2026.
- b) Presentation, discussion and acceptance of the FY2025/2026 3rd Quarter Investment Report.

X. CONSENT AGENDA

- a) Briefing, discussion, and action on a resolution approving the amended and restated Master Economic Incentive Agreement (MEIA) with SAT Walzem, Ltd. and simultaneous sale of Holiday Inn Express with transfer and/or assignment of the amended and restated MEIA to 8204 SA LLC. [Ronnie J. Guest, Jr., City Manager]
- b) Briefing, discussion, and action on a resolution approving and adopting amendments to the City of Windcrest Fleet Safety Policy. [Ronnie J. Guest, Jr., City Manager]
- c) Briefing, discussion and action on a resolution approving and adopting the City of Windcrest FY 26/27 Purchasing Policy. [Ronnie J. Guest, Jr., City Manager]
- d) Briefing, discussion and action on a resolution approving and adopting the City of Windcrest FY 26/27 Travel and Training Policy. [Ronnie J. Guest, Jr., City Manager]
- e) Briefing, discussion and action on a resolution approving and adopting the City of Windcrest FY26/27 Investment Policy. [Ronnie J. Guest, Jr., City Manager]
- f) Briefing, discussion and action on a resolution on approving and adopting the City of Windcrest FY26/27 Cash Handling Policy. [Ronnie J. Guest, Jr., City Manager]

XI. ORDINANCE

- a) Briefing, discussion and action on an ordinance approving and adopting the City of Windcrest fiscal year 2026/2027 Legislative Calendar. **1st Reading**
- b) Briefing, discussion and action on an ordinance on approving and adopting the FY 2026/2027 organizational chart and departmental classifications. **1st Reading**
- c) Briefing, discussion and action on an ordinance approving and adopting the FY 2026/2027 fees for various city services and consolidating those fees for convenience. **1st Reading**

XII. RESOLUTION

- a) Briefing, discussion, and action on a resolution appointing members to the Windcrest Crime Control and Prevention District Board of Directors. [Ronnie J. Guest, Jr., City Manager]
- b) Briefing, discussion and action on a resolution approving the Written Statement and Findings

of the Need for Specialized Contingent Fee Legal Services pursuant to Texas Govt. Code 2254. [Ronnie J. Guest, Jr., City Manager]

- c) Briefing, discussion and action on approving a resolution authorizing legal services agreement with Linebarger Goggan Blair & Sampson, LLP and City of Windcrest for the Collection of Delinquent Property Taxes. [Ronnie J. Guest, Jr., City Manager]
- d) Briefing, discussion and action on a resolution on approving and appointing providers for medical, dental, vision, life, accidental death and dismemberment, long-term disability, and supplemental plans for employees for fiscal year 2026/2027. [Ronnie J. Guest, Jr., City Manager]

XIII. DISCUSSION AND ACTION

- a) Briefing, discussion and possible action on a recommendation appointing a firm for architectural/engineering design services for community pool facility improvements and authorizing the City Manager to negotiate a contract for such services (RFQ#2025-2026-003). [Ronnie J. Guest, Jr., City Manager]
- b) Briefing, discussion and possible action on the City of Windcrest Comprehensive Master Plan process and 2026 Steering Committee. [Ronnie J. Guest, Jr., City Manager]
- c) Briefing, discussion and possible action on the performance review of attorney services. [Cindy Strzelecki, Council Member Place 2, Susie Hamilton, Council Member Place 1]
- d) Briefing, discussion and possible action on an investigation and reclamation of city-owned parking spaces at 5609 Winsong Drive. [Susie Hamilton, Council Member Place 1]
- e) Briefing, discussion and possible action on the creation of a Request for Qualification for Building Manager Contract Services. [Susie Hamilton, Council Member Place 1]
- f) Briefing, discussion, and possible action to authorize a one-time stipend payment of \$1,000.00 to city employees in November 2026 to be designated from the FY 2026/2027 budget. [Susie Hamilton, Council Member Place 1]
- g) Briefing, discussion and possible action on the City of Windcrest Proposed Budget for Fiscal Year 2026/2027. [Ronnie J. Guest, Jr., City Manager]

XIV. 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.

- a) Govt Code §551.087 (economic development) on Industrial Commercial Properties and Windcrest International Business Park status and update.
- b) Govt Code 551.074 (personnel matters) related to the performance, duties, and evaluation of the City Manager.
- c) Pursuant to Govt. Code § 551.071 (consultation with attorney) deliberation regarding possible litigation on matters related to the *City of San Antonio and City of Windcrest*.

XV. CITY MANAGER'S REPORT

Any oral report provided by the city manager will be informational only and not for council action. The city manager may provide updates on community and upcoming city events, the status of the operation of individual departments, any unusual activity from any specific department which has occurred since the posting of the agenda, or to provide potential topics of discussion which may appear on a future agenda.

XVI. 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.

XVII. 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 August 17, 2026.

BY:

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

Rachel C. Dominguez, TRMC
City Secretary

Windcrest Fire Department

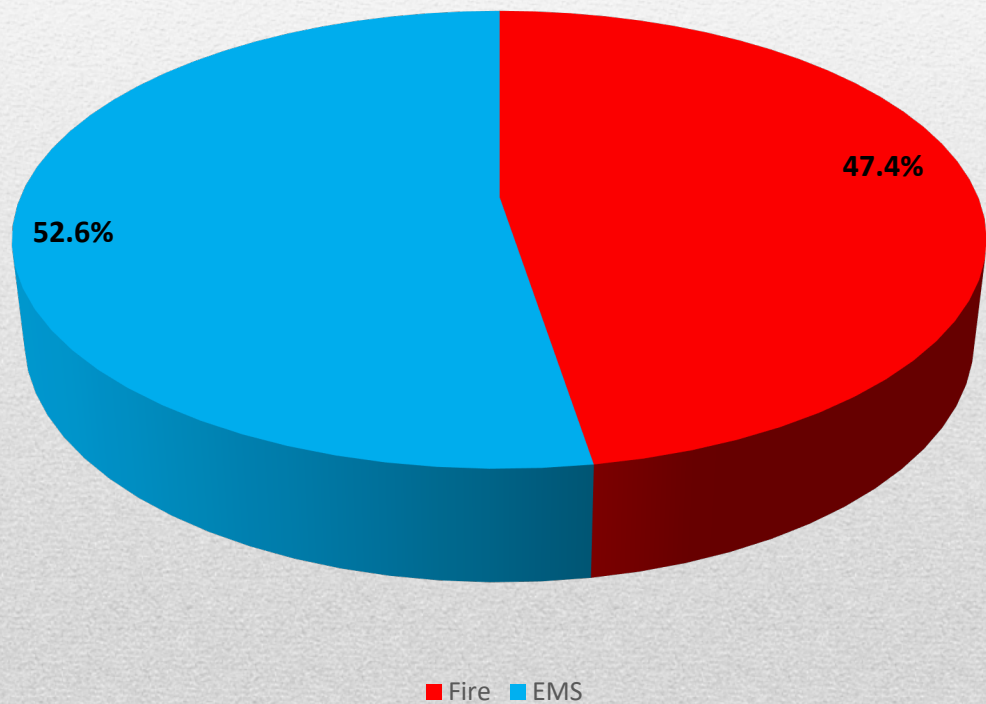


Monthly Report for Aug Meeting

Summary Calls 2026

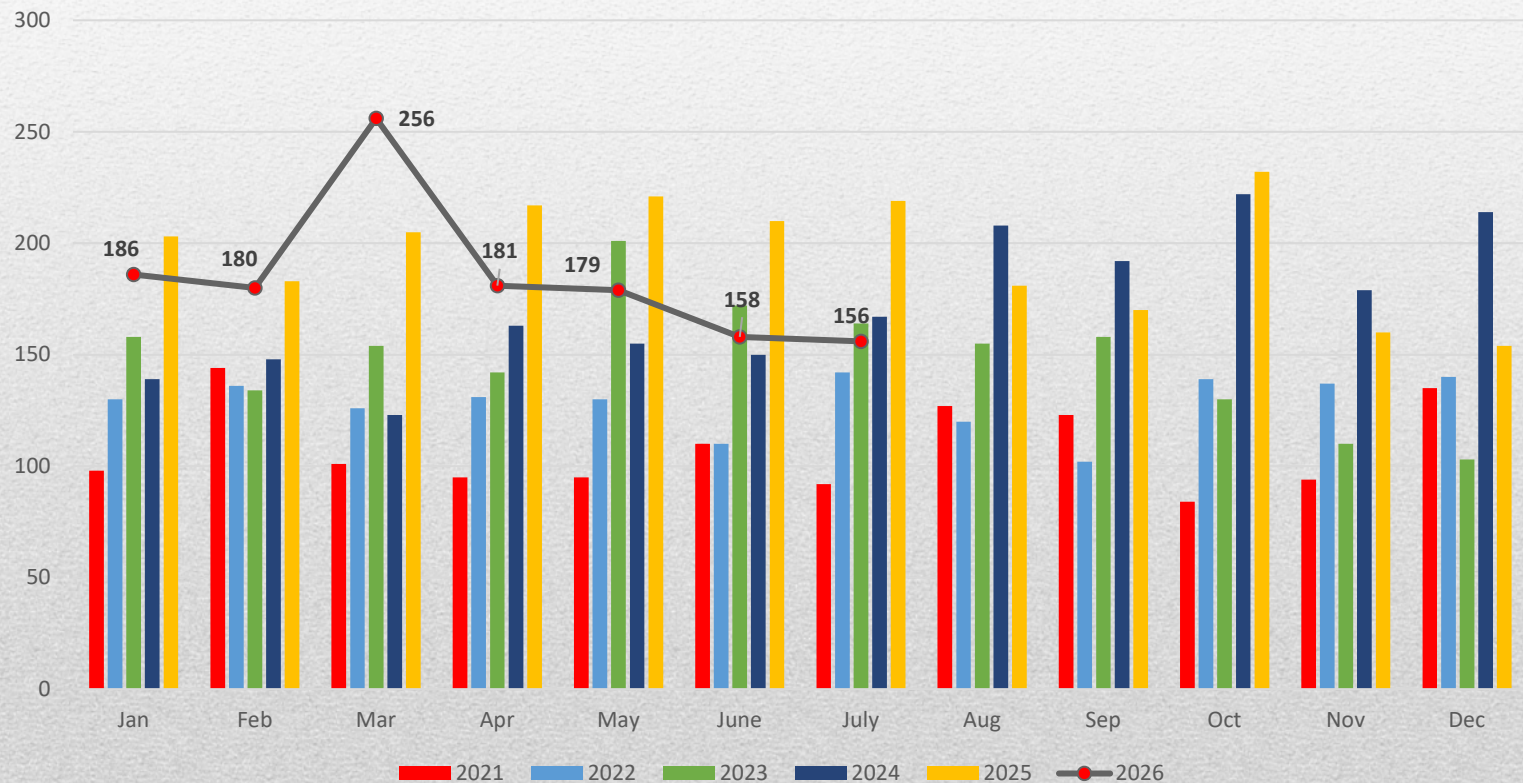
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Fire	74	76	124	77	80	73	74						587
EMS	105	104	132	104	99	85	82						711

% of July Calls



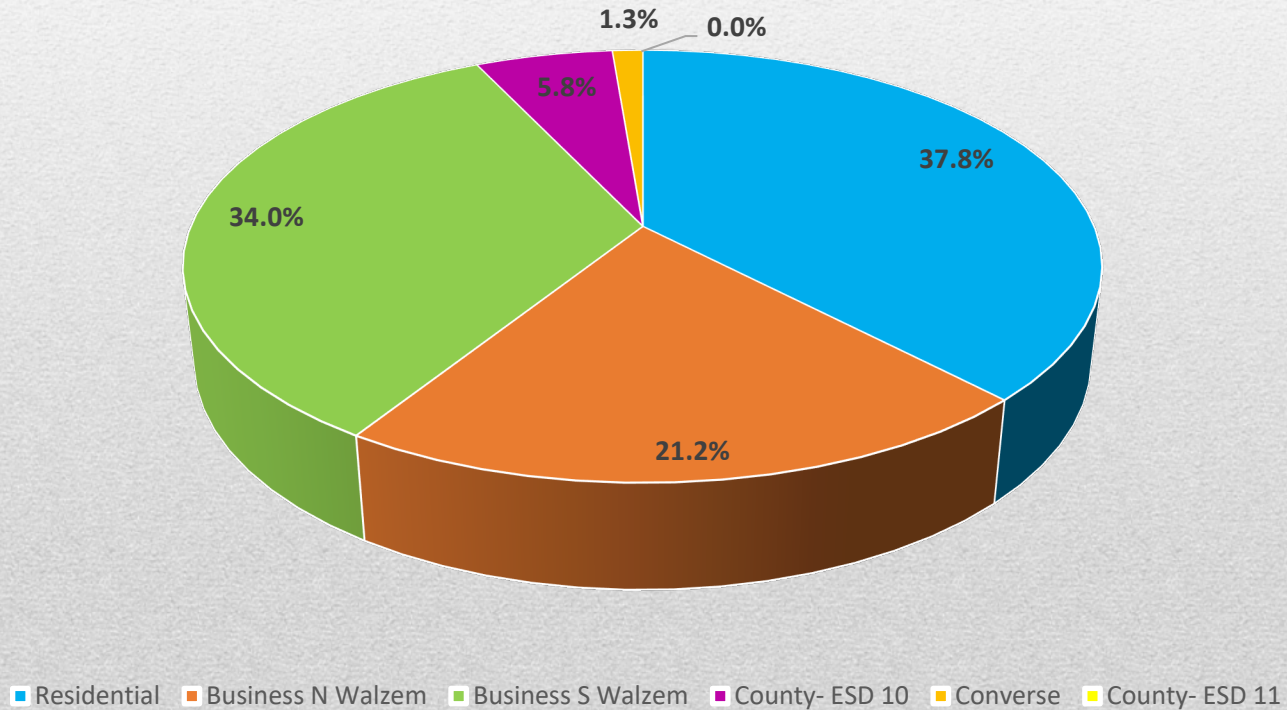
Historic Total Monthly Call Volume

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
2020	94	95	103	101	80	106	107	113	84	104	75	91	1153
2021	98	144	101	95	95	110	92	127	123	84	94	135	1298
2022	130	136	126	131	130	110	142	120	102	139	137	140	1543
2023	158	134	154	142	201	172	164	155	158	130	110	103	1781
2024	139	148	123	163	155	150	167	208	192	222	179	214	2060
2025	203	183	205	217	221	210	219	181	170	232	160	154	2355
2026	186	180	256	181	179	158	156						1296



Calls by District

Responses by District 2026													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
Residential	68	48	82	71	74	62	59						464
Business N Walzem	49	72	115	83	76	73	33						501
Business S Walzem	38	45	46	14	20	13	53						229
County- ESD 10	15	10	10	9	6	8	9						67
Converse	9	5	2	4	3	2	2						27
County- ESD 11	0	0	1	0	0	0	0						1



Automatic Aid/ Mutual Aid Received

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
County- ESD 10	4	1	4	4	3	1	0						17
County- ESD 11	0	0	0	1	0	2	0						3
Converse	1	0	2	2	0	1	0						6
County- Bexar Bulverde	0	0	0	1	0	1	0						2
Fort Sam	0	0	0	1	0	1	0						2

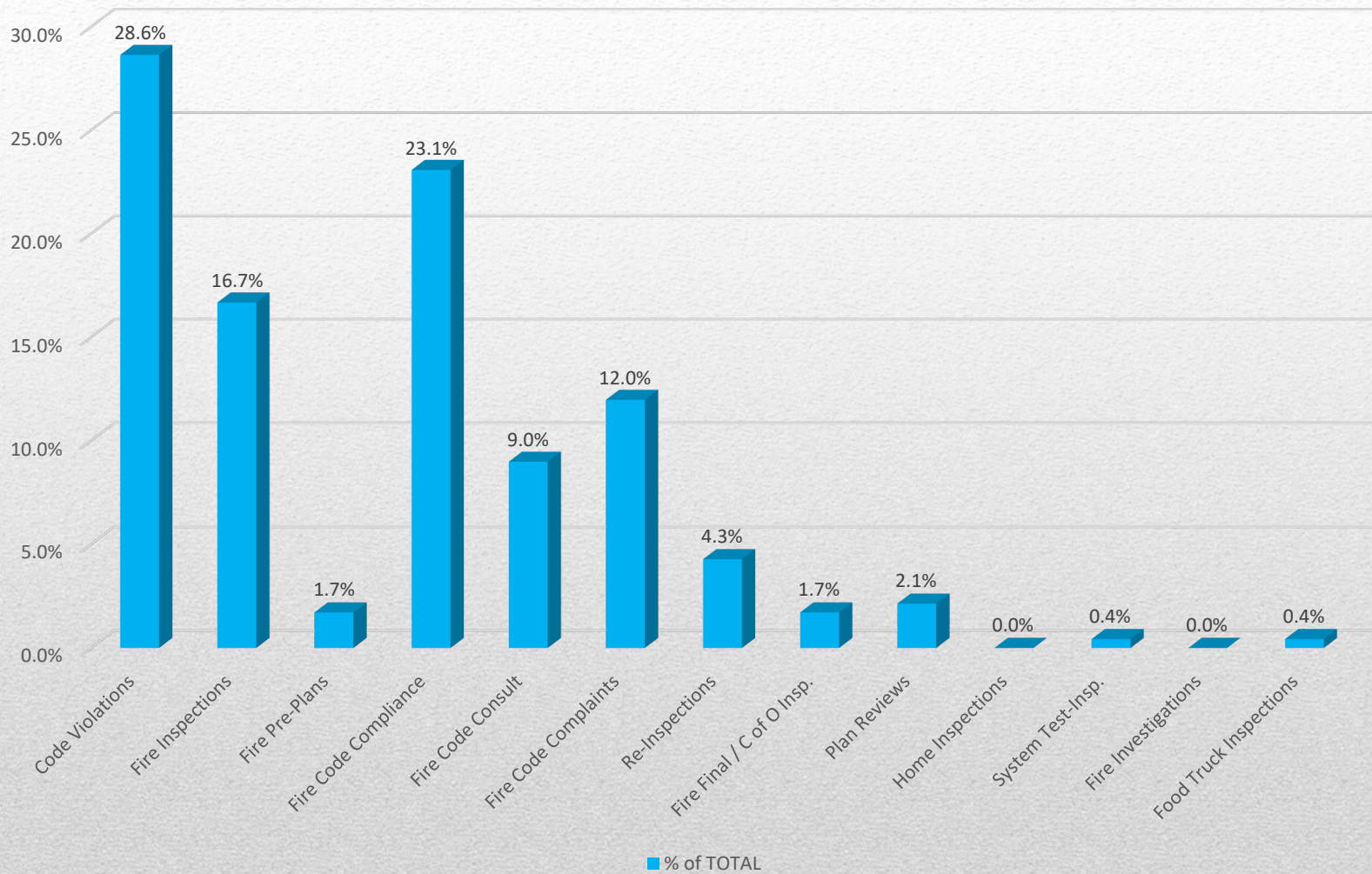
- Automatic aid is when other departments are dispatched at the same time Windcrest is dispatched for fire response.
- Mutual aid is when Windcrest request for assistance. Either for a fire call or medical.

Fire Inspector/ Investigator

Fire Inspections 2026								
	January	February	March	April	May	June	July	Total
Fire Inspections	43	49	87	37	35	36	39	326
Re-Inspections	5	13	11	8	10	13	10	70
Fire Code Consult	26	24	21	26	22	26	21	166
System Test-Insp.	5	3	0	2	0	3	1	14
Fire Code Complaints	18	21	19	24	36	34	28	180
Food Truck Inspections	0	2	8	0	0	0	1	11
Plan Reviews	1	1	1	5	1	4	5	18
Fire Final / C of O Insp.	6	8	8	3	4	7	4	40
Home Inspections	0	0	0	1	4	1	0	6
Fire Investigations	0	0	0	0	0	0	0	0
Fire Code Compliance	17	21	18	21	30	46	54	207
Fire Pre-Plans	49	57	95	40	39	43	4	327
Code Violations	71	84	121	67	52	98	67	560
Total	241	283	389	234	233	311	234	1925

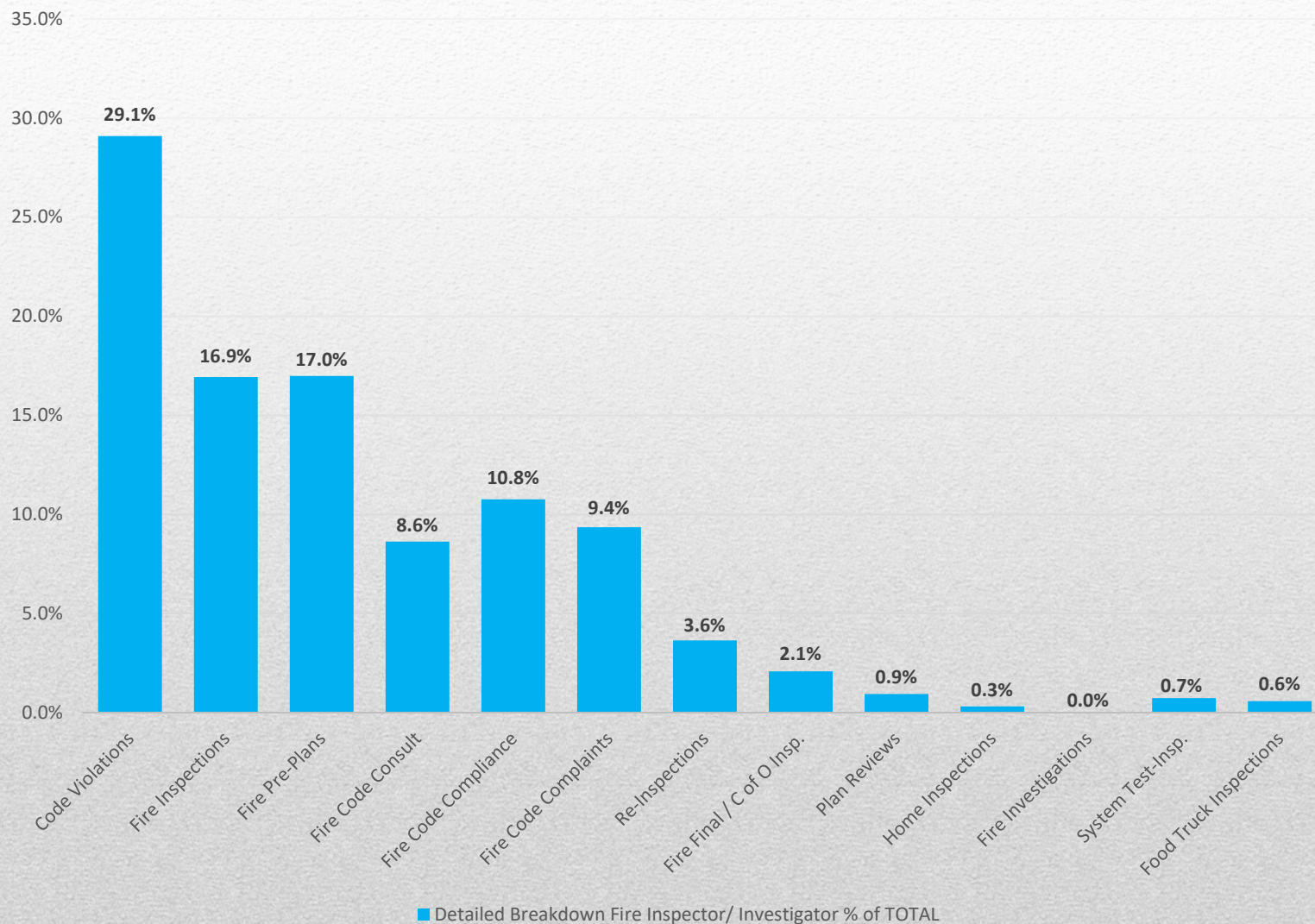
Fire Inspector/ Investigator Monthly Percentage

July 2026 Percentage



Fire Inspector/ Investigator Yearly Percentage

2026 CALENDAR YEAR PERCENTAGE



- Applied for Assistance to Firefighters Grant (AFG)
 - Pending review- Grants are awarded in September
- Applied for Firehouse Subs Grant
 - Pending review- Grants are awarded in September
- Grants applied for and obtained

Grant Name	Organization	Potential Amount Reimbursed
Firefighter Insurance Grant	Texas A&M Forest Service	\$ 8,040.00
PPE Grant	Texas A&M Forest Service	\$ 22,705.95
Dry Hydrant	Texas A&M Forest Service	\$ 7,998.49
Fire & Rescue Equipment	Texas A&M Forest Service	\$ 25,000.00
Training Aids	Texas A&M Forest Service	\$ 10,000.00
Small Brush Truck	Texas A&M Forest Service	\$ 165,000.00
Training Tuition	Texas A&M Forest Service	\$ 4,525.00
Total Amount		\$ 243,269.44

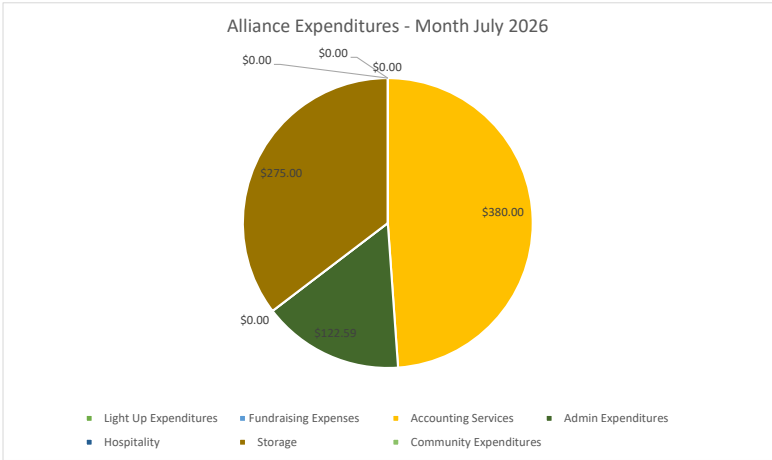
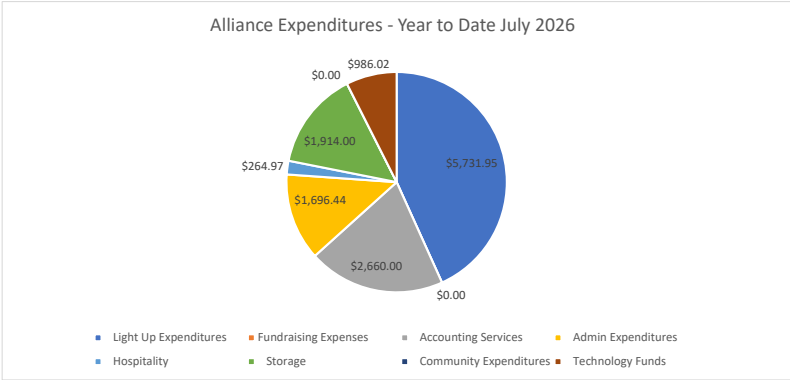
- Attended the following in July
 - Windcrest Elementary School Summer School Water Day
 - July 4 Parade
 - 9/11 Remembrance Race Meeting
 - Budget Workshop
 - Family Fun Jubilee Celebration
 - Met with ESD 10 Fire Chief
 - Grand opening EOS and La Garcia Coffee
- Windcrest Annual 9/11 Remembrance race is scheduled for Sept. 12 at 0800 AM

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

Windcrest Volunteer Fire Alliance
Financial Summary - July 2026

Bank Balance as of July 1, 2026
Bank Balance as of July 30, 2026

Total Revenue for the One Month ended July 31, 2026



Windcrest Police Department Monthly - July 2026

PATROL OPERATIONS SECTION

	JAN '26	FEB '26	MAR '26	APR '26	MAY '26	JUN '26	JUL '26	AUG '25	SEP '25	OCT '25	NOV '25	DEC '25	TOTAL
PROACTIVE POLICE ACTIVITIES	3415	2751	2364	2568	2485	3294	2130	3273	3306	3270	3718	3904	36478
TOTAL CALLS FOR SERVICE	3570	3350	3521	3483	3599	3528	3481	4015	3760	3654	3457	3726	43144
COVER CALLS (2 PLUS OFFICERS)	648	462	508	452	576	572	414	531	579	547	732	748	6769
FELONY CHARGES	3	11	16	33	12	23	15	12	14	13	15	20	187
MISDEMEANOR CHARGES	26	53	44	46	49	43	45	37	46	38	47	75	549
D.W.I. ARREST	1	2	3	1	3	3	5	0	1	3	1	1	24
CITY ORDINANCE ENFORCEMENT	8	8	4	23	12	11	4	41	69	23	5	7	215
ARREST ON-CALL	14	19	24	26	31	19	24	24	28	18	21	28	276
ARREST ON-SIGHT	11	30	19	19	17	23	18	16	21	15	22	21	232
WARRANTS CLEARED	21	20	24	16	14	19	11	12	68	7	48	20	280
MUNICIPAL COURT CITATIONS	1001	851	899	735	668	1041	913	1232	924	1006	1107	983	11360
WARNING CITATIONS	126	104	153	86	106	96	304	130	215	130	161	188	1799
PARKING VIOLATION NOTICES	18	2	1	3	1	4	4	2	0	2	2	1	40
CRIME PREVENTION NOTICES	816	804	825	815	817	739	785	812	879	880	801	865	9838
BUSINESS / RESIDENTIAL CHECKS	1010	876	957	885	929	823	847	955	982	1004	942	1057	11267
IMPOUNDED VEHICLES	17	14	16	24	13	30	10	29	23	23	26	22	247
MENTAL HEALTH	3	9	5	5	1	3	3	4	5	2	5	4	49

SCHOOL RESOURCE OFFICER

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

DISPATCHER ACTIVITY

OFFICER INITIATED CALLS	3047	2864	3003	2945	3071	3000	2965	3095	3239	3256	2934	3193	36612
TELEPHONE CALLS FOR SERVICE	340	366	351	380	394	378	383	396	355	451	387	403	4584
911 CALL FOR SERVICE	101	102	152	147	126	137	116	116	157	114	121	112	1501
WALK IN CALL FOR SERVICE	24	18	15	11	8	13	17	19	9	11	15	18	178

City Ordinance Enforcement New Data Report (Patrol Only)

ORDINANCE VIOLATIONS BY PATROL ONLY

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

THAN ONE ACTIVITY IN ONE CALL)

Windcrest Police Department Monthly - June 2026

CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN '26	FEB '26	MAR '26	APR '26	MAY '26	JUN '26	JUL '26	AUG '25	SEP '25	OCT '25	NOV '25	DEC '25	TOTAL
FILED with DA	12	10	22	9	20	10	51	10	8	13	7	16	188
Closed, Pending Further Information	1	7	8	14	6	27	30	69	11	4	19	13	209
ACTIVE ARREST CASES PREPARING FOR THE DA	32	42	44	8	56	66	48	9	12	9	10	21	357
ACTIVE FUGITIVE	1	1	1	1	1	1	1	1	1	1	1	0	11
EXCEPTIONAL CLEARED	2	1	4	1	5	5	2	2	1	3	1	1	28
FILED w/ DA PENDING LABS	5	1	0	6	5		0	1	1	2	1	1	23
ACTIVE TOTAL	163	209	225	127	270	274	272	63	88	101	100	140	2032
UNFOUNDED	0	0	0	0	3	0	0	0	0	0	0	0	3
ASSIGNED	30	87	57	48	49	58	51	30	52	61	32	78	633
FELONY CASES ASSIGNED	13	33	22	23	19	25	25	14	16	20	6	22	238
MISDEMEANOR CASES ASSIGNED	17	54	35	29	30	33	26	16	36	41	26	56	399
EVIDENCE VIDEO FOR COURT	45	53	60	92	131	98	79	127	123	99	43	94	1044
EVIDENCE SUBMITTED TO CRIME LAB	12	14	26	34	47	18	8	7	14	11	12	18	221
BACKGROUND INVESTIGATIONS APPLICANTS	0	0	2	3	1	3	2	3	0	12	0	0	26

CITIZENS' PATROL SUMMARY													
PATROL HOURS	33	18	25	49	38	51	58	66	51	62	45	40	536
ORGANIZATION AND PREP	0	0	0	0	0	0	0	2	0	0	0	0	2
EVENTS	0	0	0	0	0	0	1	1	1	1	0	0	4
TRAINING AND MEETINGS HOURS	1	0	0	0	0	0	0	0	0	0	0	0	1
CITIZEN PATROL PARTICIPANTS	16	18	17	25	22	18	14	23	21	22	19	15	230

Windcrest Police Department Current Crime Map - July 2026

No Crime Map due to technical difficulties

Case	Reported	Nature	Incident address
2621028	7/1/26	Burg-Building	7500BLK IH 35 N
2621033	7/1/26	Theft	5100BLK EISENHauer RD
2621057	7/1/26	Theft	4900BLK WINDSOR HILL
2621099	7/1/26	Theft	7200BLK IH 35 N
2621117	7/2/26	Burg-Habitation	8800BLK TRADEWIND DR
2621537	7/5/26	Theft-Vehicle	9100BLK WINDGARDEN CIRCLE
2621626	7/6/26	Theft	5100BLK CRESTWAY RD
2621768	7/7/26	Theft	4900BLK WINDSOR HILL
2621814	7/8/26	Theft-Vehicle	400BLK FENWICK DR
2621851	7/8/26	Theft	4800BLK WALZEM RD
2621950	7/9/26	Burg-Building	600BLK CRESTWAY RD
2621958	7/9/26	Theft	5100BLK CRESTWAY RD
2621986	7/9/26	Theft	6300BLK MEADOW GROVE
2622041	7/10/26	Theft	7200BLK IH 35 N
2622103	7/10/26	Theft	4800BLK WALZEM RD
2622218	7/11/26	Theft	300BLK WESTWIND CIRCLE
2622564	7/14/26	Theft	4900BLK WINDSOR HILL
2622672	7/15/26	Theft-Vehicle	500BLK BALFOUR DR
2623098	7/20/26	Theft-Vehicle	8800BLK WILLMON WAY
2623123	7/20/26	Burg-Vehicle	8600BLK MIDCROWN DR
2623427	7/23/26	Theft-Vehicle	8400BLK CORTO CIRCLE
2623521	7/23/26	Theft	7500BLK IH 35 N
2624084	7/28/26	Theft	7200BLK IH 35 N
2624115	7/28/26	Theft	4900BLK WINDSOR HILL
2624117	7/28/26	Theft	4900BLK WINDSOR HILL
2624118	7/28/26	Theft	4900BLK WINDSOR HILL
2624207	7/29/26	Theft	4900BLK WINDSOR HILL
2624298	7/30/26	Theft	5100BLK CRESTWAY RD
2624323	7/30/26	Theft	8500BLK FOURWINDS DR
2624452	7/31/26	Burg-Vehicle	8400BLK FOURWINDS DR
2624478	7/31/26	Burg-Vehicle	6300BLK HIDDEN HOLLOW

Windcrest Police Department Monthly - July 2026

WINDCREST POLICE DEPARTMENT CODE COMPLIANCE UNIT

INSPECTIONS COMPLETED	18
NOTICE OF VIOLATIONS ISSUED	35
14-6 UNSANITARY CONDITIONS (WEEDS, GRASS, AND OTHER VEGETATION)	22
28-115 & 28-118 ALLEY MAINTENANCE	3
14-6 UNSANITARY CONDITIONS (UNSIGHTLY AND UNSANITARY)	2
14-151 NON-REPUBLIC DUMPSTER	2
103-58 - BUILDING PERMIT REQUIRED	1
32-175 LARGE VEHICLE PARKING	2
14-8B - DUMSPTER PERMIT REQUIRED	2
INTERNATIONAL PROPERTY MAINTENANCE CODE - FENCE DISREPAIR	1

CITATIONS ISSUED	0
ABATEMENTS COMPLETED	5
ILLEGAL SIGNS	5

Windcrest Police Department Monthly - July 2026

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

SUPPORT SERVICES SECTION	JAN '26	FEB '26	MAR '26	APR '26	MAY '26	JUN '26	JUL '26	AUG '25	SEP '25	OCT '25	NOV '25	DEC '25	TOTAL
CALLS FOR SERVICE (DISPATCHED)	37	35	26	34	38	27	35	24	32	48	40	43	419
CALLS FOR SERVICE (DIRECT)	12	7	6	18	12	28	0	5	13	12	6	9	128
TOTAL CALLS	49	42	36	52	50	55	35	29	45	60	46	54	553
DOGS RECOVERED	10	9	9	13	13	10	8	2	12	21	12	13	132
DOGS IN KENNEL	29	27	24	20	18	18	19			33	30	29	247
DOGS REGISTERED	8	14	2	1	2	1	2	14	2	8	5	4	63
DOGS QUARANTINED	1	0	0	0	1	0	0	0	0	0	3	1	6
DOGS IMPOUNDED	9	4	9	8	3	7	4	1	12	8	4	8	77
DOGS ADOPTED	5	2	4	11	1	3	1	0	1	3	3	3	37
DOGS FOSTERED	1	0	0	0	1	0	0	1	1	7	1	4	16
DOGS TRANSFERRED TO RESCUE	6	0	0	4	2	3	3	1	0	6	7	4	36
DOGS EUTHANIZED	0	0	0	0	0	1	0	0	1	0	1	2	5
DOGS RETURNED TO OWNER	8	7	4	5	10	5	6	1	2	8	8	8	72
DOMESTIC CATS REGISTERED	0	0	0	0	0	0	0	1	0	1	2	2	6
TNR	1	2	2	1	1	5	4	3	3	4	1	1	28
DECEASED DOMESTIC ANIMAL	2	0	1	0	5	6	2	0	0	0	0	1	17
DECEASED WILDLIFE	3	5	1	8	2	3	3	1	6	4	1	6	43
CITATIONS - NO LEASH	0	0	0	2	0	0	0	0	0	0	0	5	7
CITATIONS - ANIM AT LARGE	3	7	4	3	6	2	1	0	0	2	4	5	37
CITATIONS - ANIM VAC	4	2	0	3	2	0	0	0	0	2	2	5	20
CITATIONS - ANIM REG	2	0	2	2	0	0	0	0	0	2	0	5	13
WARNING - ANIM AT LARGE	0	1	1	2	1	1	0	0	3	1	0	2	12
WARNING - ANIMAL VAC	0	1	0	2	2	0	0	0	0	0	0	0	5
WARNING - ANIMAL REG	2	3	0	2	4	0	0	0	0	0	0	0	11
COST - IMPOUND/SHELTER	\$14,710.00	\$11,775.00	\$14,349.50	\$11,715.93	\$11,706.00	\$13,606.99	***			\$18,304.50	\$20,837.47	\$17,978.48	\$134,983.87
COST - VETERINARY/CARE	\$6,031.32	\$2,765.87	\$3,924.26	\$6,850.67	\$4,944.03	\$5,177.24	***			\$4,956.78	\$1,560.14	\$4,280.40	\$40,490.71
TOTAL COST	\$20,741.32	\$14,540.87	\$18,273.76	\$18,566.60	\$16,650.03	\$18,784.23	\$0.00	\$0.00	\$0.00	\$23,261.28	\$22,397.61	\$22,258.88	\$175,474.58

Invoices not yet received

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

Map of Located Dogs w/o Owner - July 2026 - Dogs Captured w/o Owner - 3

No Animal Control Map due to technical difficulties



David Ellis
Chief of Police

August 7, 2026

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

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

	Oct. 2025	Nov. 2025	Dec. 2025	Jan. 2026	Feb. 2026	Mar. 2026	Apr. 2026	May. 2026	Jun. 2026	Jul. 2026	Aug. 2026	Sept. 2026	TOTAL	Medium Average
Cases Filed	918	677	920	822	937	904	757	774	720	789			8218	822
Fines Paid	30	30	22	38	49	44	35	19	23	32			322	32
Bond Forfeiture	0	0	0	0	0	0	0	0	0	0			0	0
Not Guilty	0	0	0	0	0	1	0	0	0	0			1	0
Guilty	405	320	269	253	394	393	413	300	328	366			3441	344
Dismissed	171	113	119	199	141	157	166	112	108	122			1408	141
Compliance Dismissals	39	28	21	28	19	28	27	15	9	9			223	22
Defensive Driving	22	16	19	21	14	15	15	11	24	28			185	19
Deferred Disposition	60	14	127	94	24	123	70	101	65	91			769	77
Insurance	13	8	5	12	4	14	23	20	25	21			145	15
Online Payments	465	420	549	361	370	369	511	393	495	295			4228	263.00
Orders for Community Svc.	2	2	4	1	7	5	6	5	1	0			33	3
Appeals	0	0	0	0	0	0	0	0	0	0			0	0
TOTAL CASES HEARD	745	531	586	647	653	780	757	583	583	674			6539	654
Failure to Appear/Warrants	589	423	583	412	377	207	468	469	422	126			4076	408
Warrant Officer Fine/Fee Addressed	\$22,425.95	\$23,538.74	\$ 25,418.27	\$36,410.90	\$58,872.31	\$42,778.20	\$24,835.30	\$30,379.67	\$30,687.49	\$18,819.40			\$314,166.23	31,417
Warrant Officer Activity	121	147	191	241	312	287	137	241	223	126			2026	203
Court Fines	\$79,867.59	\$ 61,115.04	\$ 51,099.29	\$75,097.52	\$ 88,694.36	\$ 92,529.94	\$ 90,498.81	\$ 90,391.74	\$ 63,480.06	\$ 71,681.22			\$764,455.57	\$76,445.56
State Fees	\$39,868.47	\$ 31,703.00	\$ 30,904.13	\$41,259.45	\$ 38,954.14	\$ 44,199.57	\$ 46,044.17	\$ 37,088.98	\$ 36,421.41	\$ 33,956.26			\$380,399.58	\$38,039.96
City Share of State Fees (10%)	\$3,986.85	\$ 3,170.00	\$ 3,090.14	\$ 4,125.95	\$ 3,895.41	\$ 4,419.96	\$ 4,604.42	\$ 3,708.90	\$ 3,642.14	\$ 3,395.63			\$38,039.40	\$3,803.94
Court Technology Fund	\$1,974.50	\$ 1,583.45	\$ 1,644.23	\$ 4,479.97	\$ 4,462.24	\$ 7,465.74	\$ 4,796.65	\$ 3,747.91	\$ 3,688.04	\$ 3,465.10			\$37,307.83	\$3,730.78
Court Building Security Fund	\$2,394.02	\$ 1,910.59	\$ 1,614.14	\$ 42.06	\$ 57.17	\$ 89.20	\$ 60.36	\$ 55.17	\$ 76.43	\$ 53.35			\$6,352.49	\$635.25
Fee to Omni/State	\$2,699.87	\$ 961.11	\$ 634.69	\$ 1,066.14	\$ 3,990.55	\$ 5,676.15	\$ 6,620.72	\$ 1,118.02	\$ 1,448.50	\$ 1,883.13			\$26,098.88	\$2,609.89
Collection Agency Fees	\$2,876.91	\$ 2,530.44	\$ 1,466.71	\$ 2,359.59	\$ 5,098.71	\$ 6,474.90	\$ 4,378.51	\$ 3,027.42	\$ 2,445.54	\$ 2,559.06			\$33,217.79	\$3,321.78
TOTAL CITY REVENUE	\$83,854.44	\$64,285.00	\$54,189.43	\$79,223.47	\$92,589.77	\$96,949.90	\$95,103.23	\$94,100.64	\$67,122.20	\$75,076.85			\$802,494.93	\$80,249.49
PRIOR Year Total Revenue	\$86,626.72	\$ 67,467.36	\$ 58,479.91	\$ 108,761.31	\$ 87,714.10	\$ 98,844.54	\$ 103,493.18	\$ 89,796.80	\$ 75,064.44	\$ 88,625.00	\$ 71,819.60	\$ 72,469.50	\$1,009,162.46	\$ 84,096.87
Percentage of Revenue Reached from Prior Year													80%	

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

2024/2025 Court Activity

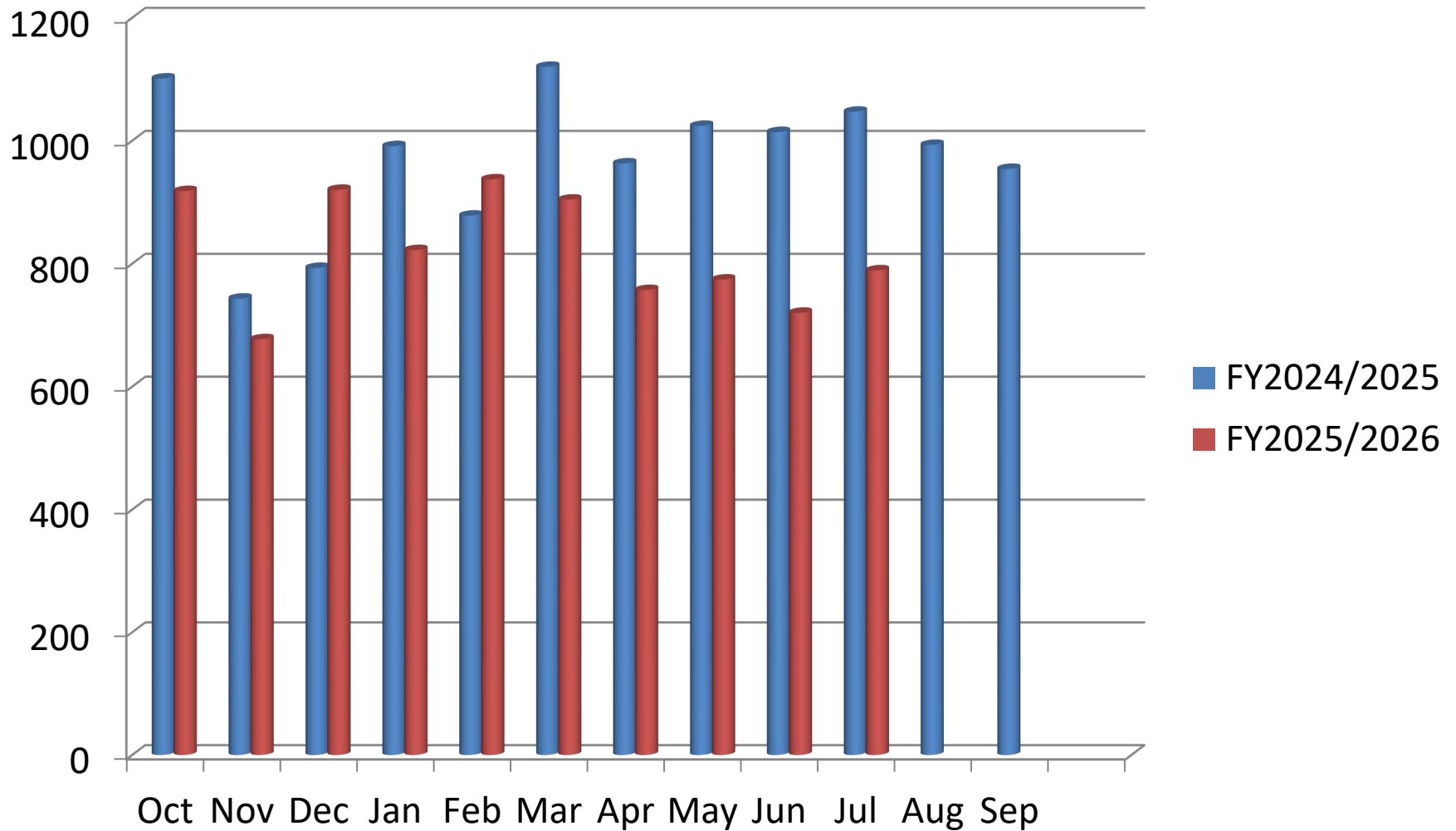
Cases Filed	1101	743	793	991	878	1120	963	1024	1014	1047	993	954	11621	
Court Fines	\$ 82,313.69	\$ 63,563.13	\$ 55,363.04	\$ 102,142.56	\$ 83,629.11	\$ 93,893.48	\$ 99,369.40	\$ 85,562.99	\$ 71,072.77	\$ 84,739.49	\$ 68,177.14	\$ 68,793.49	\$ 958,620.29	
TOTAL CASES HEARD	705	688	630	984	766	937	815	833	722	754	668	748	9250	
Persons Arrested	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	
Persons Incarcerated	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	
Cost of Incarceration	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	
Warrant Officer Fine/Fee Addressed	\$31,892.91	\$30,986.60	\$ 21,624.67	\$42,099.00	\$52,962.21	\$ 45,908.75	\$39,522.88	\$40,124.80	\$31,176.50	\$31,838.22	\$ 31,039.07	\$ 31,496.40	\$ 430,672.01	\$35,889.33
Warrant Officer Activity	194	197	138	239	281	251	210	271	211	216	194	288	2690	224



CASES FILED

FY 2024/2025 vs. FY 2025/2026

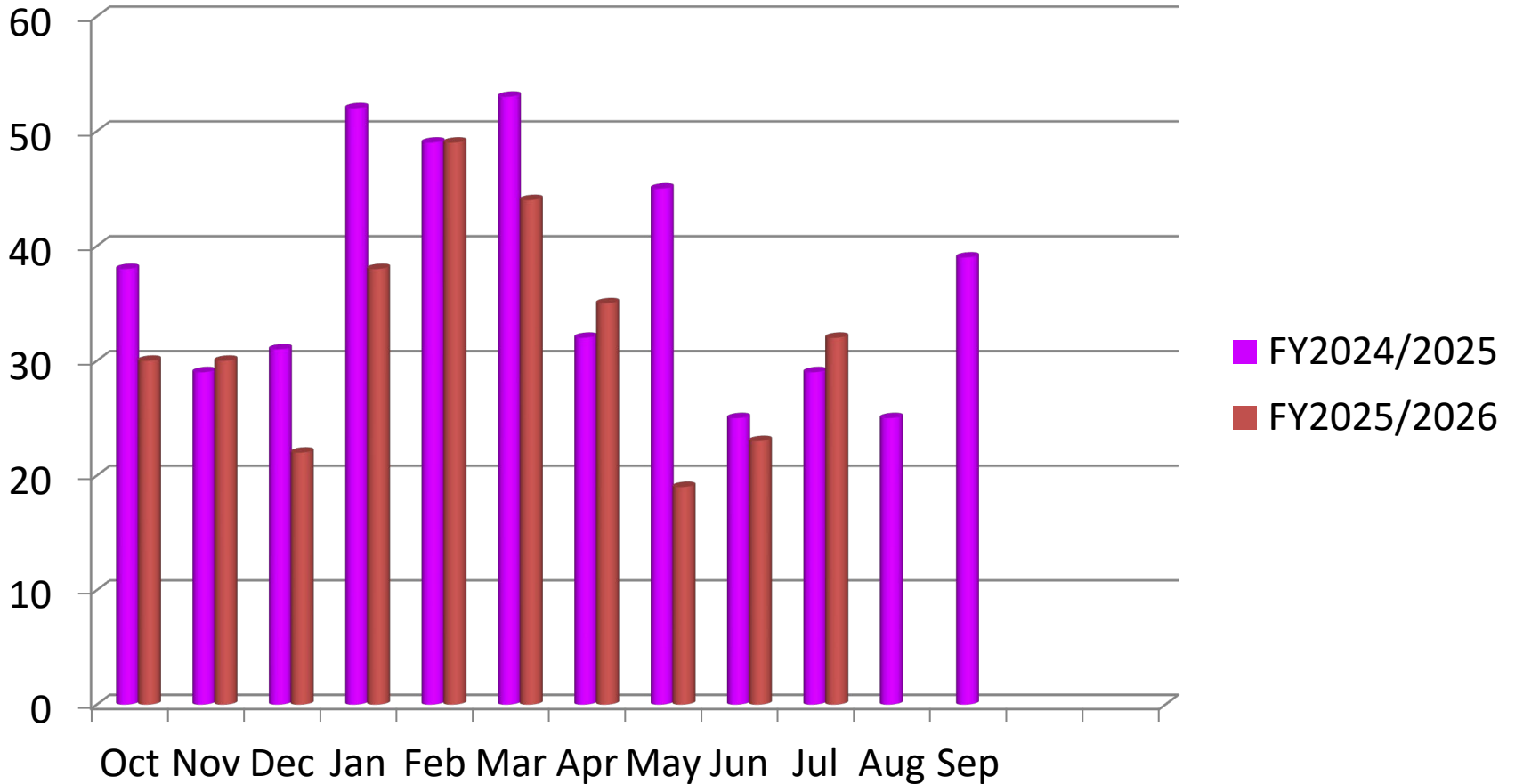
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

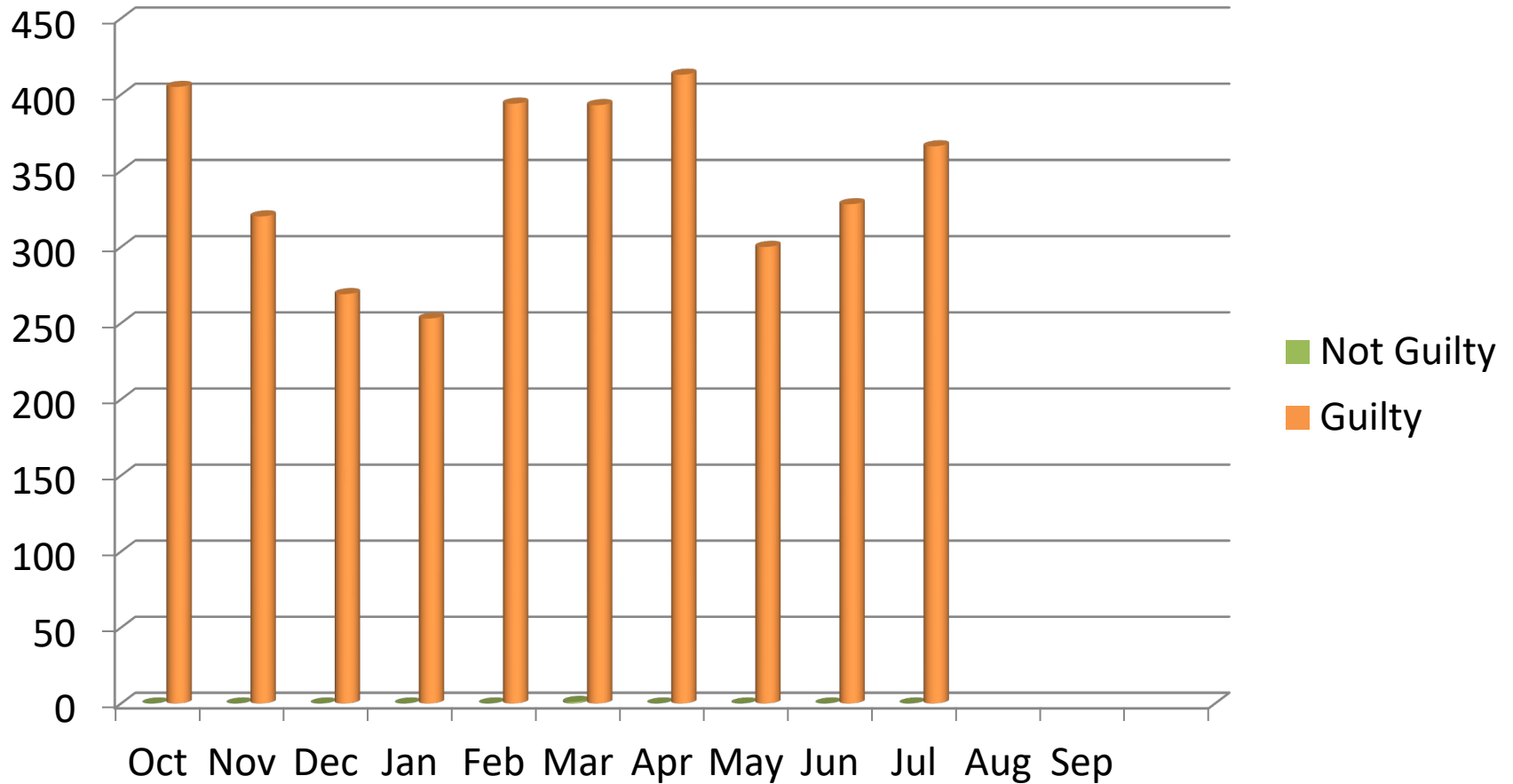
FY 2024/2025 vs. FY 2025/2026

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



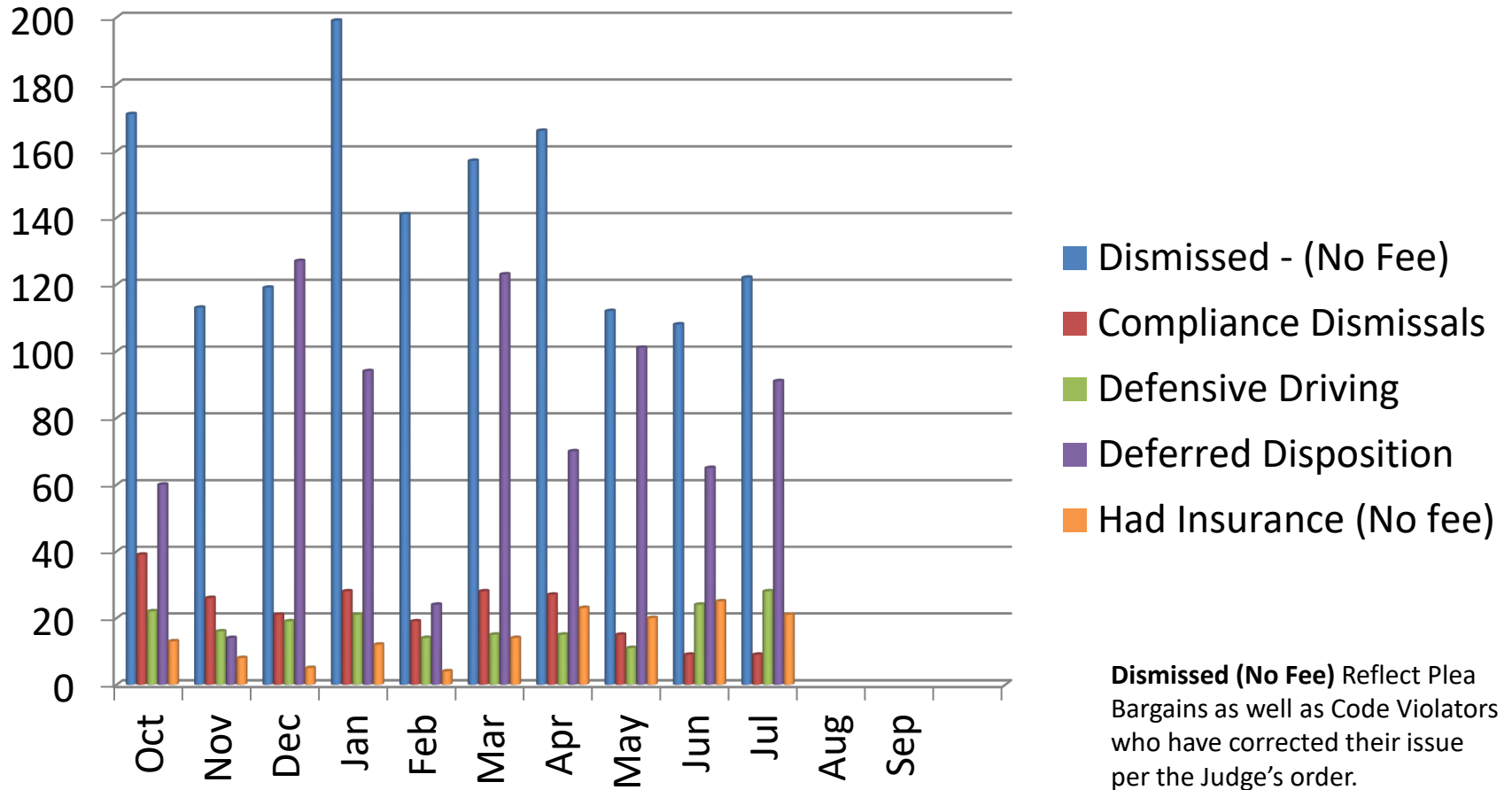
NOT GUILTY / GUILTY

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

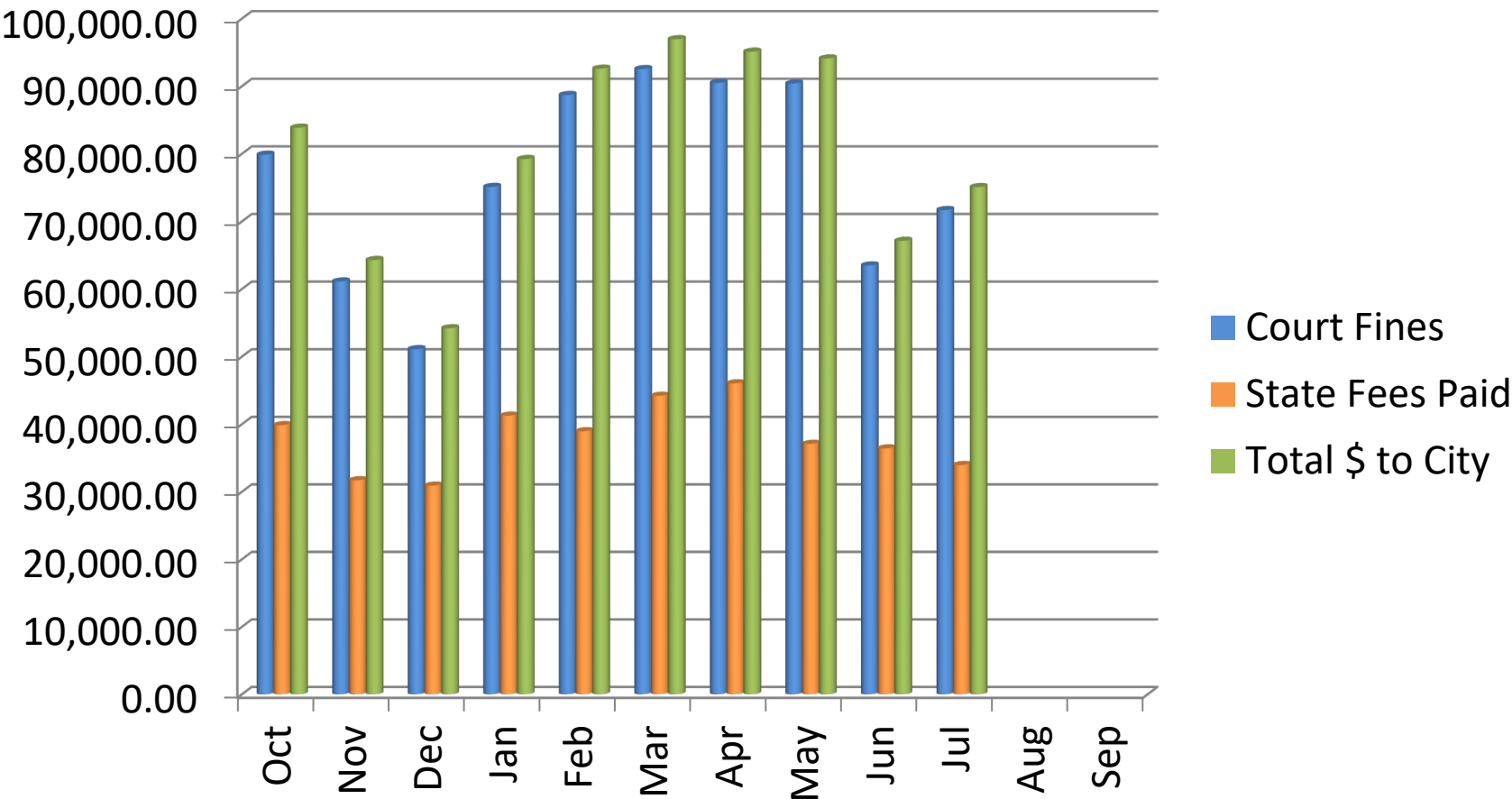


DISMISSALS

(Numbers only, not \$ amounts)

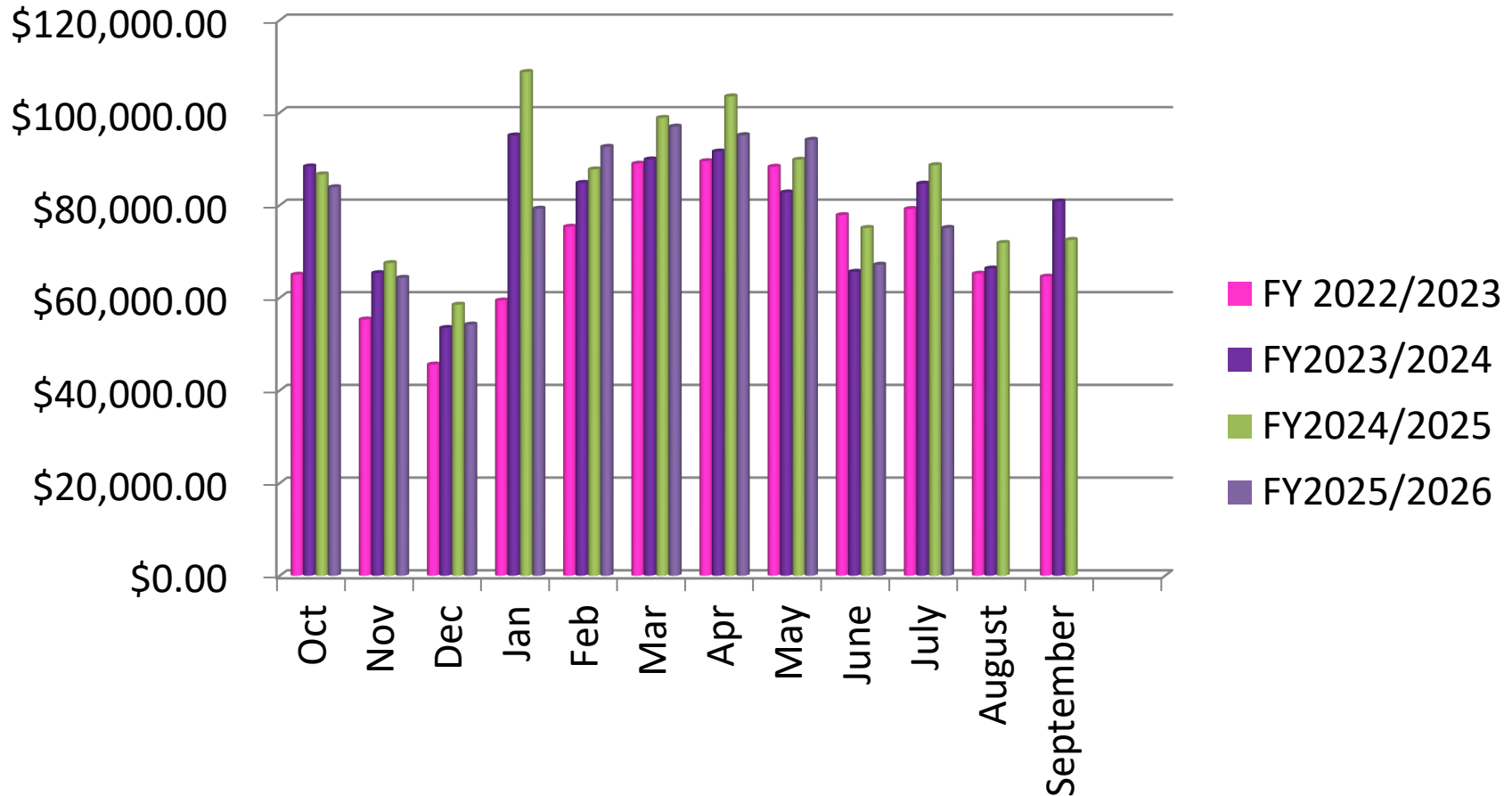


DISTRIBUTION OF TOTAL COURT COLLECTIONS



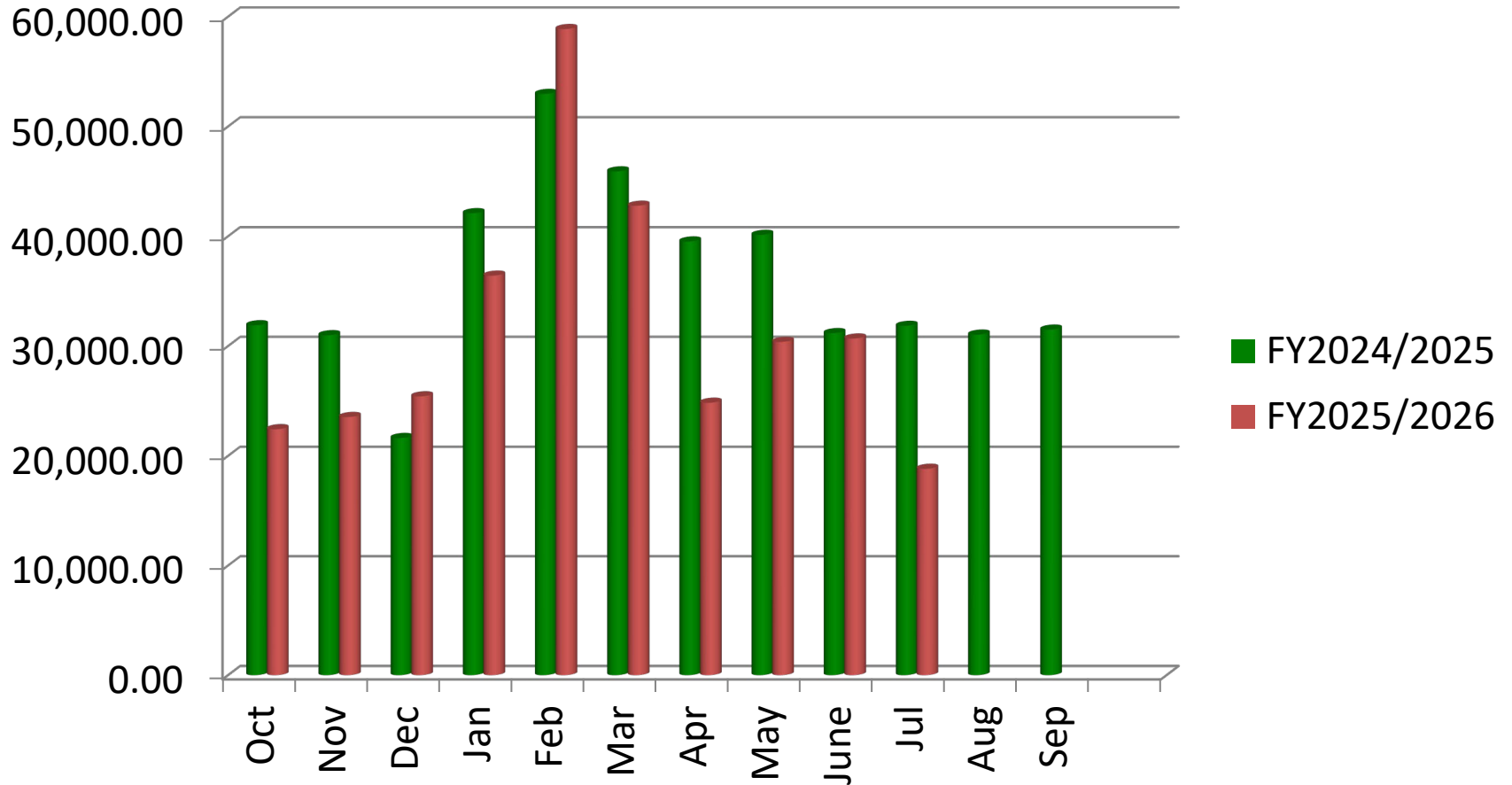
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2023/2024 vs FY 2024/2025)



PROJECT HIGHLIGHTS

- Mow Edge Trim all City Green Spaces, Easements, and back lot
- Oak tree trimming beginning.
- 500 Block Moorside alley repair
- Tennis Windscreens replaced
- New Water Fountain @ Tennis Courts
- 2x abatement clean up
- July 4 Parade Support
- July 18 Event Support
- Est. 400 Year Old Oak Wood from U.I.W. – A.F.P.
- Walzem Island Clean up and Trim
- I.C.P. Area drainage ditch clean out
- Pot Hole Fill – Ray Bon Dr.
- Takas Trail maintenance
- Assist WLL mowing + sand for summer practice
- 6 Bat Boxes donated by Texas We Act
- Autumn Sunset Fountain Repair
- Began Repainting RV lot lines and numbers.
- Water Levels good/No water used – May 2025 began pumping for season.\
- Employee beginning Master Gardener Program

Street Sweeping:

- Total recorded sweeping hours: 120
- Total # of days equaling: 15
- Total out of service days: 5 – Repairs
- Mon.-Thurs. Schedule implemented – Fri. – problem areas



WEDC Report to the City Council – August 2026

Jennifer Newman, President of the Board

Project Activity

Project Catalysis is considering WIBP for an auto-related production facility. The project would use up to 50,000 square feet of space and employ 200. A new retailer is considering space at the Windsor Park Centre. They are considering 11,000 sq.ft. and hope to reach a short list of locations by September. We have also developed a prospect for the WSS building on Walzem and are working with corporate on a short-term solution. WSS has not yet determined whether to sublease or buy out the 10-year lease on the property. MERIT is performing a Traffic Impact Analysis (TIA) for TxDOT on the access road and curb cuts. City staff and an engineer are working with them and WEDC on this latest requirement. The WEDC board approved a Store Front grant for one of our newest businesses, El Meson Boricua at Windsor Park Place.

Leads and Prospect Development

WEDC's cold-calling and business development system generated 5 new leads, including 2 for WIBP. We received and analyzed 3 projects from the Governor's Office and continued to follow up on ICSC contacts. Activity remains good.

Business Retention/Expansion/Technical Assistance

Our BRE efforts during this period resulted in nine businesses being contacted and receiving assistance. These included Whitestone REIT, a well-known real estate investment trust that owns the Windsor Park Centre. A meeting and follow-up assistance were provided to the prospective new owner of the shopping center at 4907 Walzem Road. Also, a new operation in the Four Winds Towers, "Space's", which is a company that works with short-term office users to help fill office buildings. Other contacts included Buffalo Wild Wings; Affinity Group Southwest, a regional business consortium; La Gracia Coffee Shop, a new neighborhood café; Main Street Properties, the owner of the Red Tree Square shopping center; Up & Up Care, a healthcare provider; and Movie Exchange, a retail entertainment business. Services provided included demographics, cost analysis, local zoning codes, signage assistance, Storefront Grant Applications, and general information about the City of Windcrest.

Real Estate

WEDC, with the help of Tim Zelenak, Fire Marshal, updated the vacant retail property list. We are also redesigning the real estate information and profiles to improve the links to key contacts and information. We are working with the proposed new owners of one of our strip centers as they close on the purchase.

New Businesses

On Saturday, July 25, 2026, EOS Fitness held a Grand Opening and Ribbon Cutting, attracting a large crowd. The event featured numerous raffle items and over 16 vendors. The WEDC collaborated with them in preparations, and they expressed gratitude for the ongoing support from everyone in the city since their arrival in Windcrest.

La Gracia Coffee shop held its Grand Opening and Ribbon Cutting on July 25, 2026, as well. Although they did not initially request support from the WEDC, we learned of the event and attended in full force, making it a grand celebration. The shop was surprised by the large turnout and is very grateful they selected Windcrest for their business.

Other Business

This month, WEDC hosted another reporter at the WIBP, who toured the entire park and took photos. So far, one news story has been generated by this freelance reporter. Also, we continue to see results from the restaurant influencers we have worked to bring in, with new stories on Treasure Buffet and on top chicken places. The story did include one local restaurant that has closed.

WEDC board approved a grant to help the Little League purchase new scoreboards that will display a business message promoting Windcrest. The grant totaled \$36,300.

The WEDC board approved the FY 2027 budget, and staff presented it to the City Council on July 15, 2026.

WEDC Social Media Analytics
May 2026 through July 2026

	May	June	July
FACEBOOK			
Total Followers	970	1102	1214
Total Posts/Reels/Stories	79	89	114
Views	51.3K	122.9K	85.2K
Content Interactions	503	1.3K	1.2K
GOOGLE			
Business Profile Interactions	34	44	39
Business Profile Views	294	150	169
Called Us	0	0	0
Map Direction Requests	26	40	36
Clicks from Google to Website	8	4	3
INSTAGRAM			
Total Followers	962	969	1055
Total Posts/Reels/Stories	36	39	42
Views	33.0K	8.0 K	67.4K
Content Interactions	2.5K	318	1.7K
LINKEDIN			
Total Followers	113	115	112
# of Posts	11	7	3
Page Views	1	7	4
THREADS			
Total Followers	175	177	176
Total Posts/Reels/Stories	30	35	28
Page Views (Newly added Analytic 5/2025)	37	53	40

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

Facebook/Instagram Views

The number of times your content was played or displayed. Content includes reels, posts, stories and ads.

Facebook/Instagram Content Interactions

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



Office of City Secretary

Department Head Report for the month of July 2026

BUILDING SERVICES YTD SUMMARY

	Oct. 25	Nov. 25	Dec. 25	Jan. 26	Feb. 26	Mar. 26	Apr. 26	May. 26	Jun. 26	Jul. 26	Aug. 26	Sept. 26	FY 25-26
Inspections	\$3,960.00	\$2,250.00	\$3,120.00	\$3,480.00	\$3,540.00	\$6,420.00	\$5,520.00	\$4,140.00	\$5,340.00	\$4,200.00			\$41,970.00
Qty	66	42	52	58	59	107	92	69	89	70			704
Plan Reviews	\$1,555.00	\$2,110.00	\$1,230.00	\$1,075.00	\$1,295.00	\$1,317.50	\$1,640.00	\$2,150.00	\$1,642.50	\$2,005.00			\$16,020.00
Qty	19	25	17	15	21	20	25	32	20	1			195
Health	\$0.00	\$0.00	\$570.00	\$1,140.00	\$1,900.00	\$855.00	\$1,140.00	\$1,045.00	\$665.00	\$475.00			\$7,790.00
Qty	0	0	6	12	20	6	12	11	7	5			79
Meetings/Abatement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00
Qty	0	0	0	0	0	0	0	0	0	0			0
Total Payables	\$5,515.00	\$4,360.00	\$4,920.00	\$5,695.00	\$6,735.00	\$8,592.50	\$8,300.00	\$7,335.00	\$7,647.50	\$6,680.00	\$0.00	\$0.00	\$65,780.00
Total Payments	\$25,548.93	\$10,674.53	\$14,943.75	\$12,771.45	\$18,123.91	\$25,268.21	\$16,789.60	\$17,456.55	\$26,166.40	\$23,994.50			\$191,737.83
Total Permits Issued	66	63	77	61	76	79	74	62	58	128			744

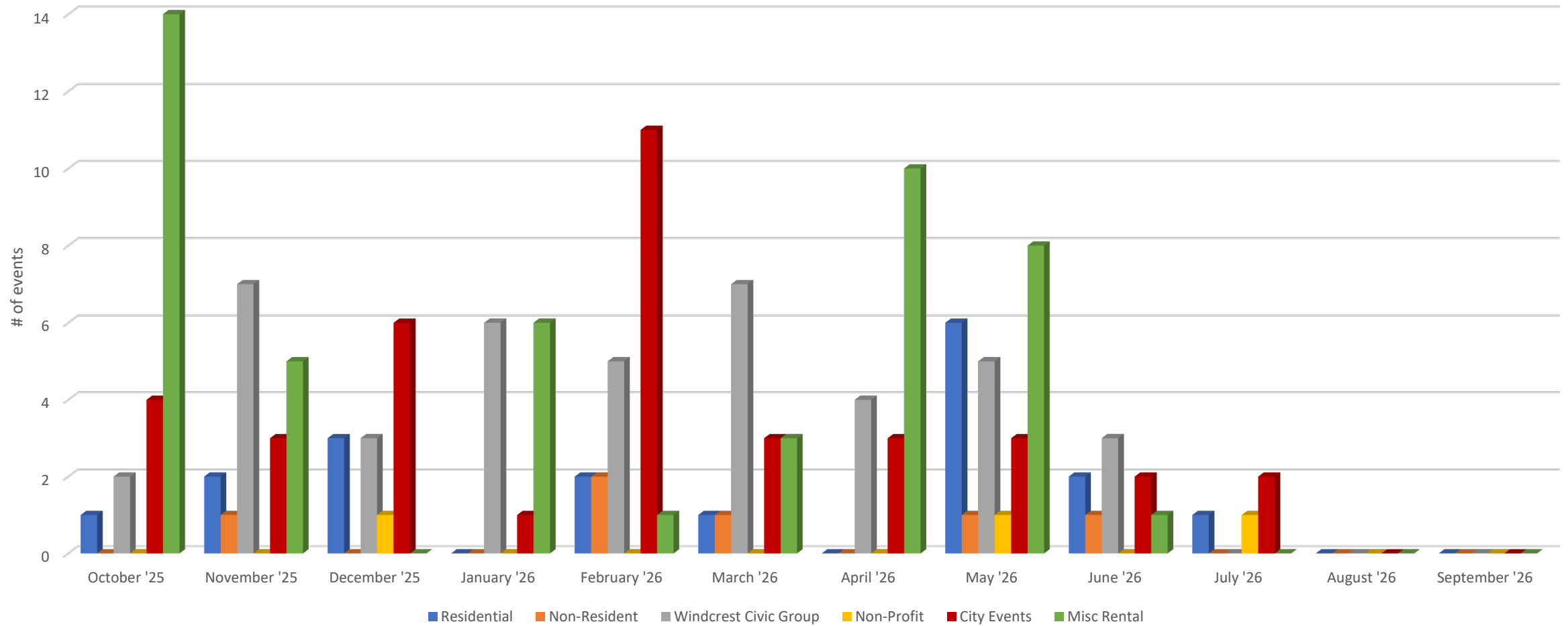
PUBLIC INFORMATION REQUESTS YTD SUMMARY

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26
Court Records Requests	8	3	4	3	1	5	2	4	1	0		
Crash Report Requests	6	5	7	4	4	7	3	3	3	4		
Police Department Audio/Video Requests	2	4	3	7	1	4	5	3	3	3		
Police Department Incident Report Requests	34	21	33	43	18	26	51	26	39	49		
Public Records Requests	22	10	6	13	11	13	10	12	14	13		
Totals	72	43	53	70	35	55	71	48	60	69	0	0

PUBLIC INFORMATION REQUEST ANNUAL SUMMARY

TYPE OF REQUEST	FY 22/23	FY 23/24	FY 24/25	FY25/26
Court Records Requests	18	22	37	31
Crash Report Requests	184	172	68	46
Police Department Audio/Video Requests	16	36	32	35
Police Department Incident Report Requests	221	212	319	340
Public Records Requests	191	151	230	124
Total # of Requests	630	593	686	576
Average Total by Month	53	49	57	57.60

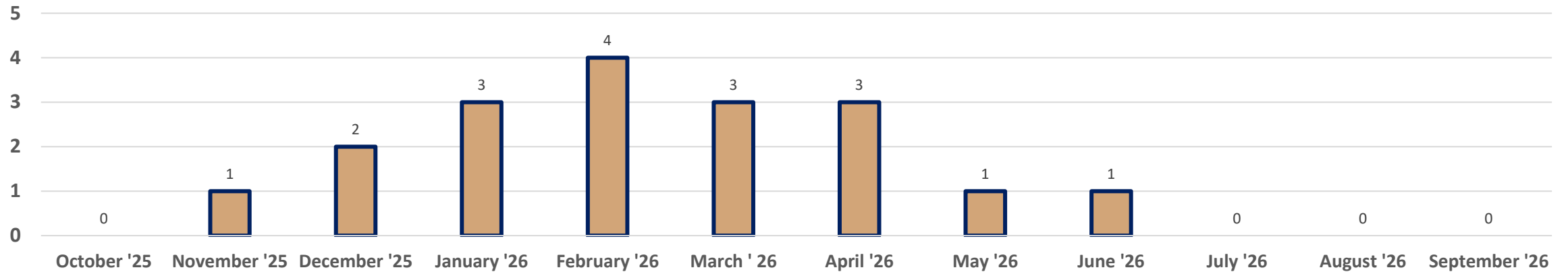
FY 2025/2026 CIVIC CENTER EVENTS



FY 2025/2026 CIVIC CENTER EVENTS

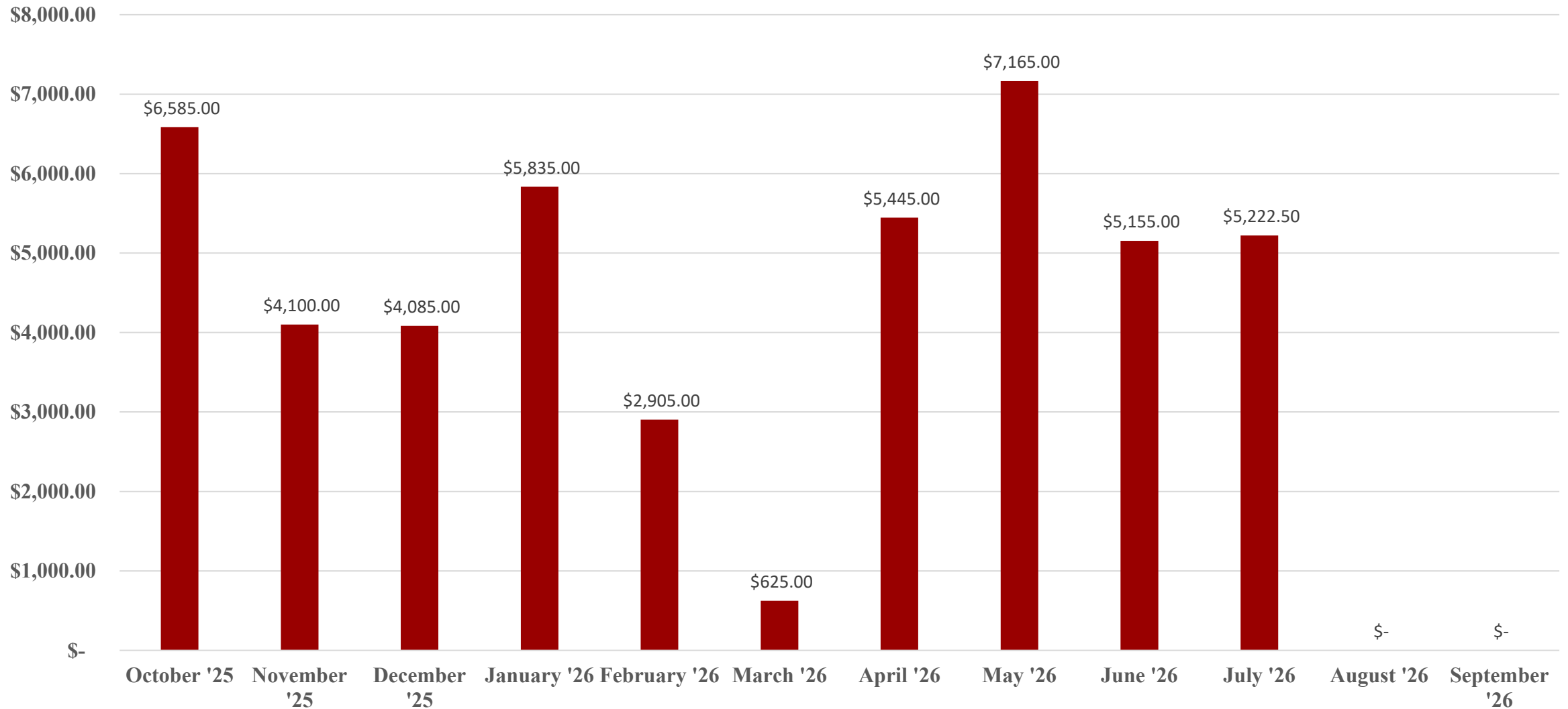
Month	Residential	Non-Resident	Windcrest Civic Group	Non-Profit	City Events	Misc Rental	Total Events
October '25	1	0	2	0	4	14	21
November '25	2	1	7	0	3	5	18
December '25	3	0	3	1	6	0	13
January '26	0	0	6	0	1	6	13
February '26	2	2	5	0	11	1	21
March '26	1	1	7	0	3	3	15
April '26	0	0	4	0	3	10	17
May '26	6	1	5	1	3	8	24
June '26	2	1	3	0	2	1	9
July '26	1	0	0	1	2	0	4
August '26	0	0	0	0	0	0	0
September '26	0	0	0	0	0	0	0
	18	6	42	3	38	48	155

FY 2025/2026 NEW CONTRACTS – CIVIC CENTER

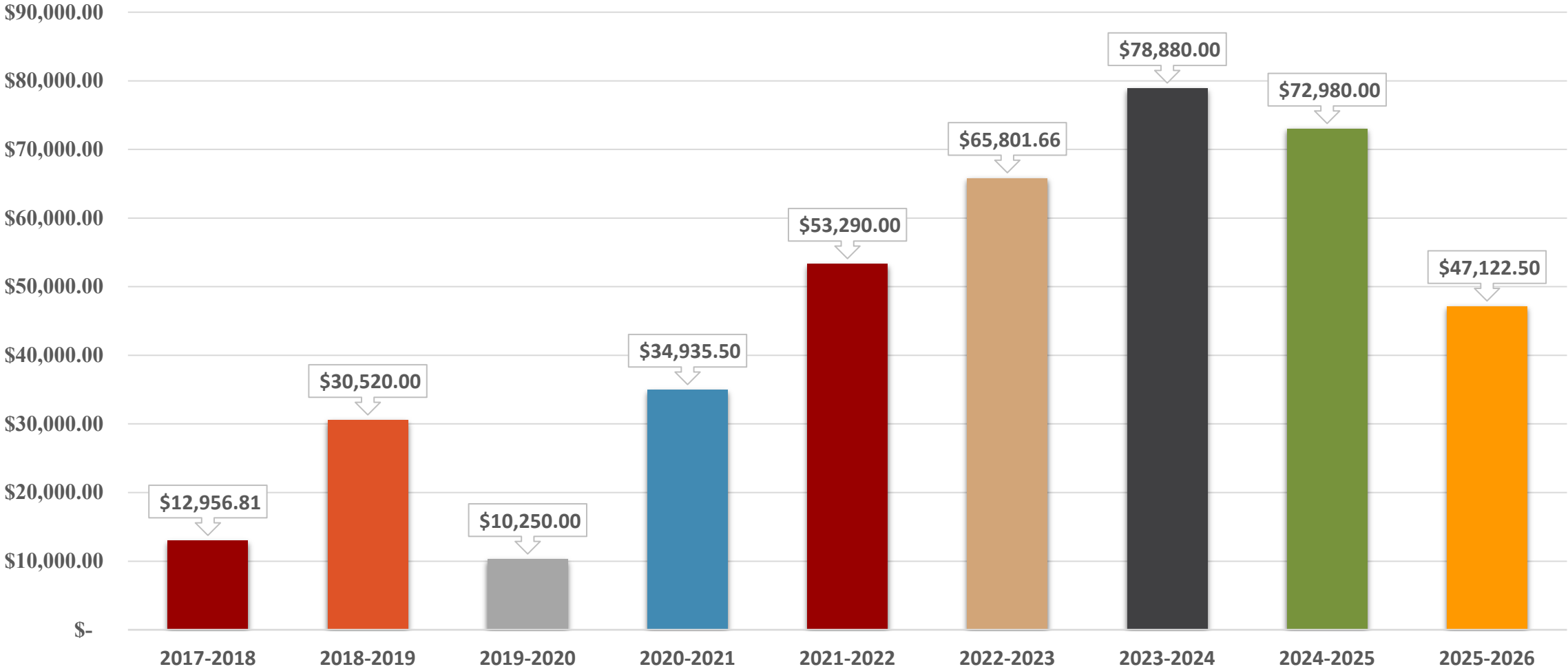


	Residential	Non-Resident	Windcrest Civic Group	Non-Profit	Misc Rental	Total Contracts Signed
October '25	0	0	0	0	0	0
November '25	1	0	0	0	0	1
December '25	1	0	0	1	0	2
January '26	2	0	1	0	0	3
February '26	3	0	0	0	1	4
March '26	2	0	1	0	0	3
April '26	1	0	1	0	1	3
May '26	0	0	1	0	0	1
June '26	1	0	0	0	0	1
July '26	0	0	0	0	0	0
August '26	0	0	0	0	0	0
September '26	0	0	0	0	0	0
						18

FY 2025/2026 CIVIC CENTER FEES COLLECTED

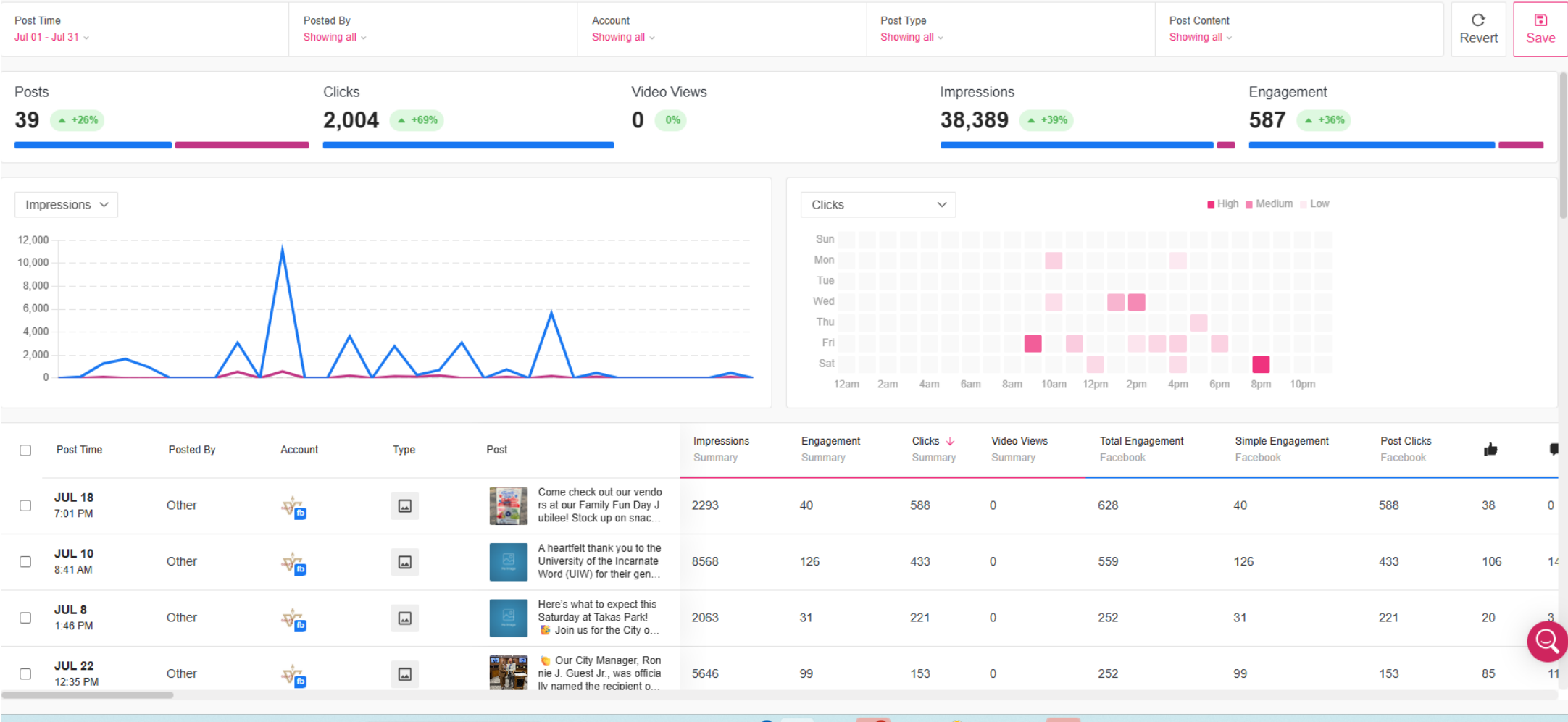


CIVIC CENTER HISTORICAL FEE COLLECTION SUMMARY



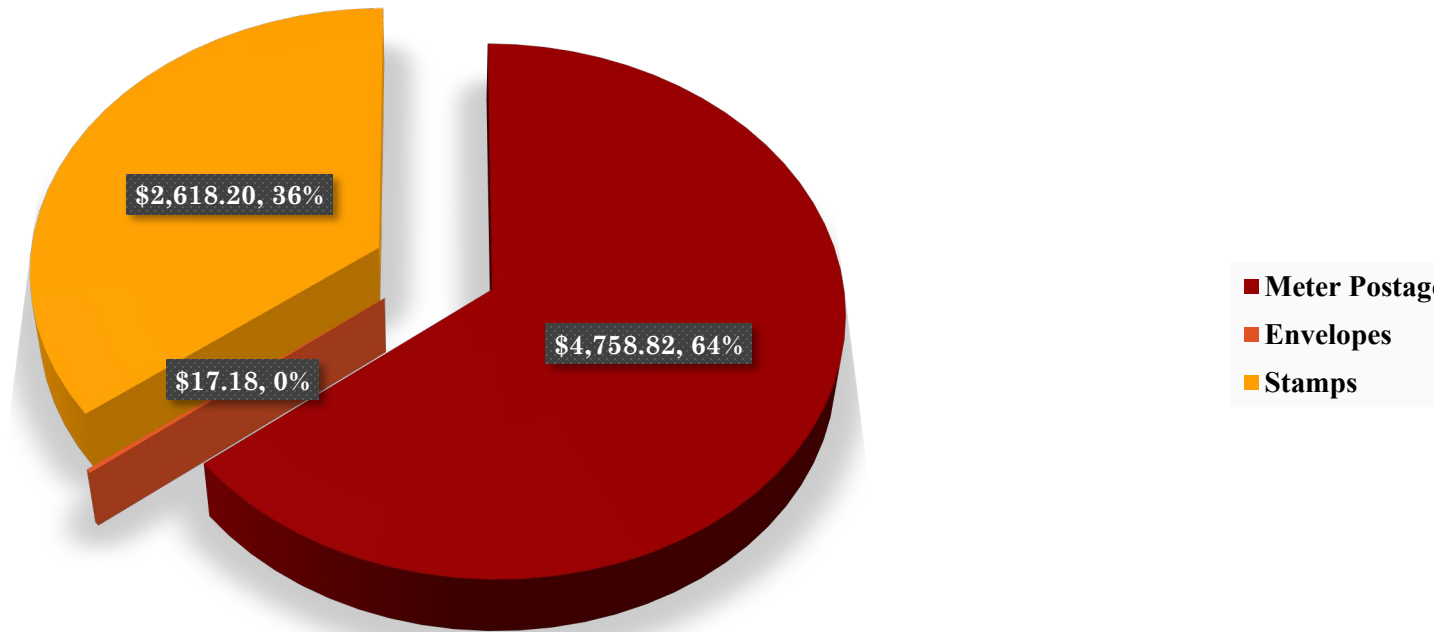
Social Media Analytics

July 2026





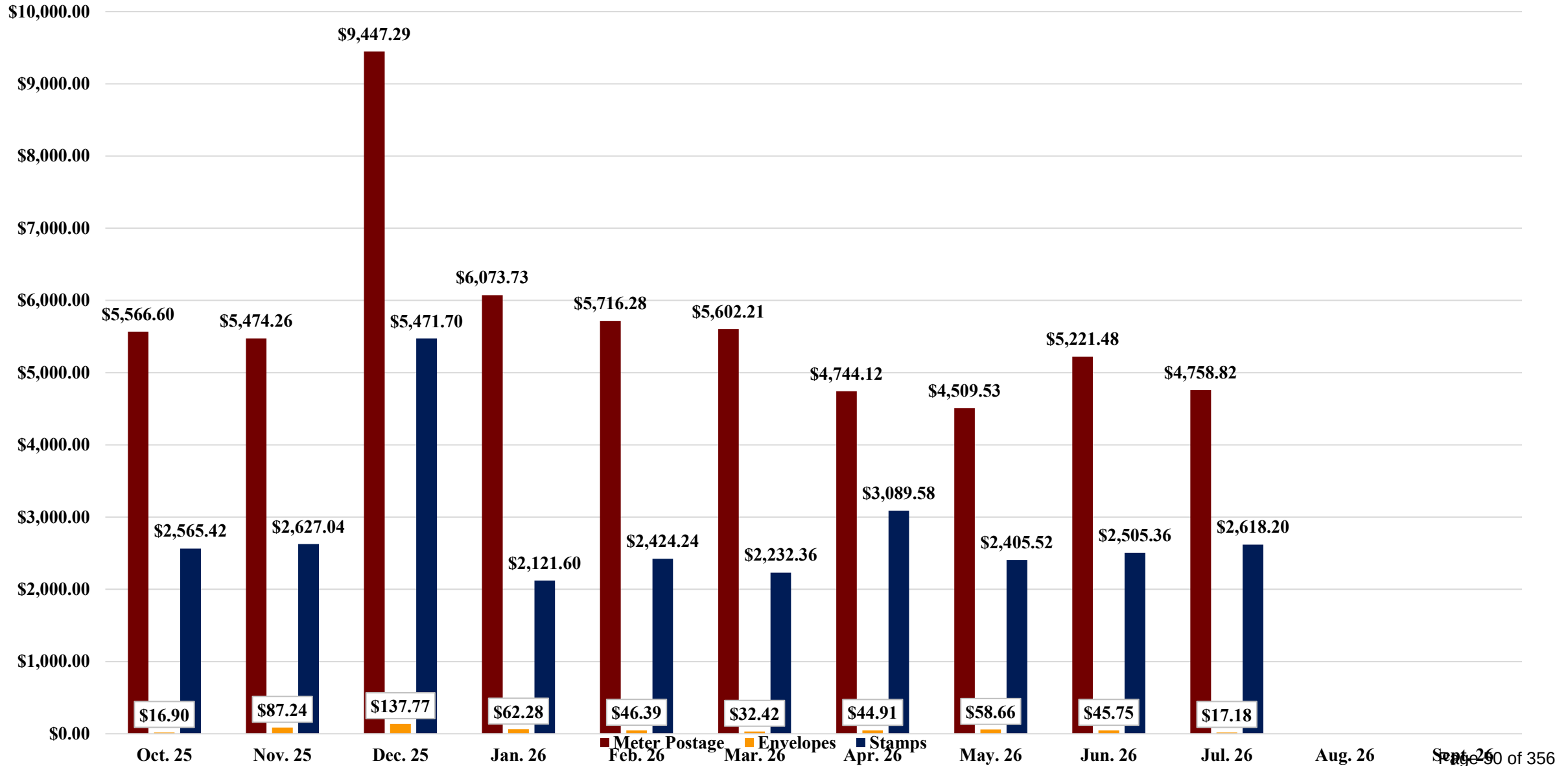
July Post Office Sales



July 2026 Total Monthly Sales: \$7,394.20

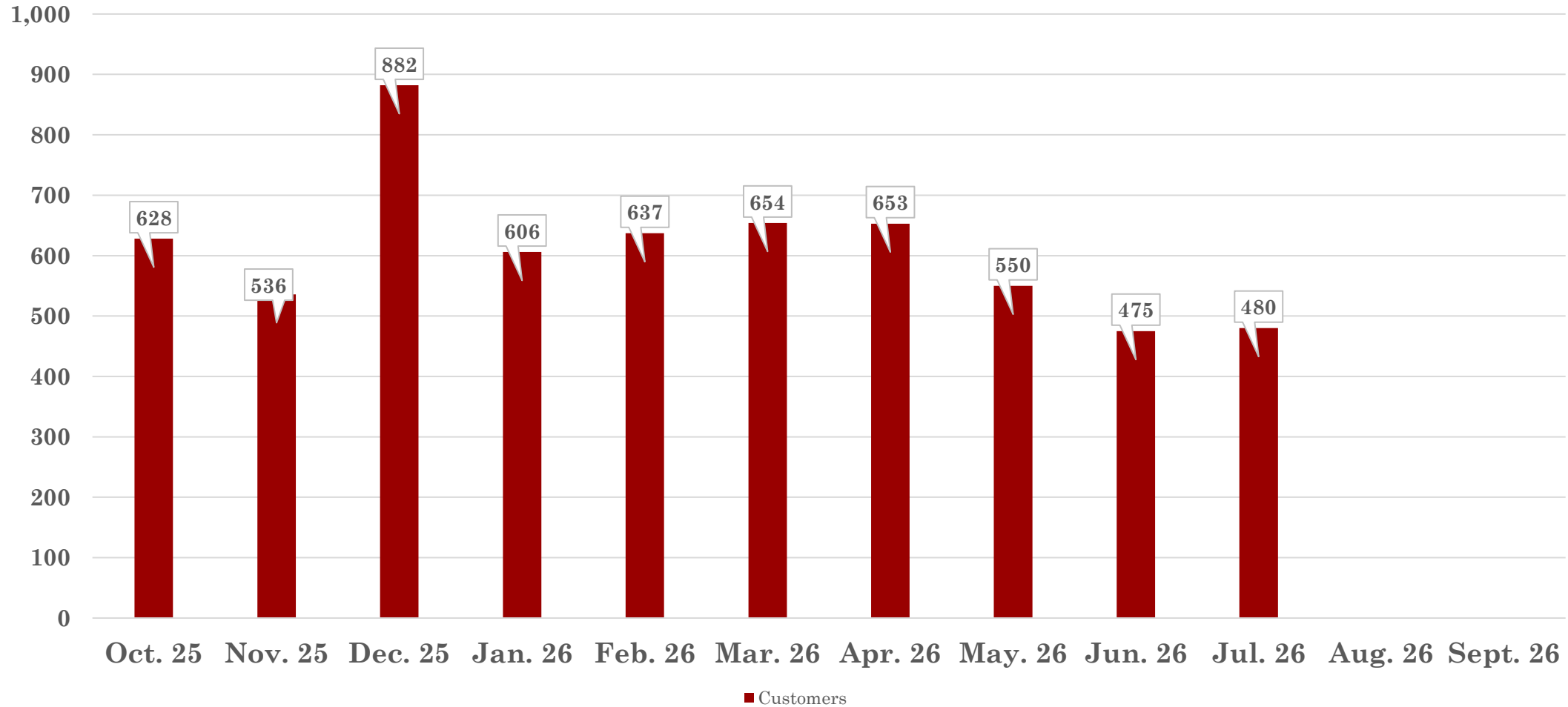


Monthly Sales FY 25/26





Customers FY 25/26





Proclamation for National Payroll Week

September 7-11, 2026

WHEREAS, National Payroll Week is celebrated during the week in which Labor Day falls, honoring the partnership between America's workers, employers, and payroll professionals; and

WHEREAS, payroll professionals process the wages of the American workforce, ensuring that employees are compensated accurately and on time for their hard work; and

WHEREAS, the payroll profession plays a vital role in maintaining the economic stability of **City of Windcrest, Texas** and the nation by collecting, reporting, and depositing billions of dollars in tax revenues; and

WHEREAS, these professionals act as critical conduits for federal, state, and local governments, managing essential programs such as Social Security, Medicare, child support enforcement, and unemployment insurance; and

WHEREAS, payroll professionals consistently adapt to complex, ever-changing tax laws and regulatory demands to protect the integrity of financial systems; and

WHEREAS, the week of September 7 through September 11, 2026, has been designated as National Payroll Week by Payroll.Org and its local chapters to celebrate the theme "America Works" and promote worker education regarding paychecks and financial well-being;

NOW, THEREFORE, I, Dan Reese, Mayor of the City of Windcrest, Texas do hereby proclaim September 7–11, 2026, as:

NATIONAL PAYROLL WEEK

in the **City of Windcrest, Texas**, and urge all citizens to recognize the invaluable contributions of payroll professionals to our workforce, economy, and community.

Dated this 17th of August, 2026

Daniel J. Reese, Mayor of the City of Windcrest, Texas



City of Windcrest

REQUEST FOR STATEMENTS OF QUALIFICATIONS FOR:

Architectural/ Engineering Design Services

Related to:

Community Pool Facility Improvement

Issued:

April 15, 2026

RFQ SUBMITTALS MUST BE RECEIVED BEFORE

May 21, 2026

10:00 A.M. Central Standard Time (CST)

REQUEST for QUALIFICATIONS
for
Architectural and Engineering Professional Services

Community Pool Facility Improvement

The Purpose of this Request for Qualifications (RFQ) is to engage licensed architectural and engineering firms (“Service Provider(s)”) experienced in the planning and design of outdoor pools, splash pads, water parks and water recreational facilities to assist the City of Windcrest (the “City”), with planning, detailed design services, , assisting with bidding/negotiation, and conduct construction administration services.

Firms submitting should be familiar with local, state and/or federal regulations that would apply to any awarded project, including, but not limited to: City of Windcrest Codes, County regulations, State regulations, and Federal regulations in the development of the project.

Background

The existing pool facility is approximately sixty (60) years old and is located at 5609 Winsong in Windcrest Texas, 78239. The site has one large pool, a medium size pool and a kiddie pool with associated pool house, mechanical and electrical systems.

The existing pool facility has been closed for the past five years due to structural conditions. The City has had a structural assessment performed on the pools and copy of the assessment is provided as an Exhibit attached to this RFQ.

Planning Scope

The City of Windcrest is seeking to have architectural/engineering firm or (Team) to develop four (4) options for improvements on the property to include:

1. Constructing a new pool with a splash pad
2. Rehabilitating the existing large pool and adding a new splash pad
3. Constructing large splash pad only
4. Demolishing and Abandoning the pools and restoring to natural conditions for other uses.

All applicable Local, State and Federal codes, regulations, policies, practices, and procedures shall be utilized in developing each option.

Planning Deliverables

For each of the options the Architect/Engineer shall provide the following:

1. Schematic layout of the proposed facility with sufficient detail to fully understand what is being proposed.
2. Provide an opinion of probable costs
3. Construction time lines
4. Operating Cost projections

5. Pros and Cons of the type of facility being proposed.
6. The Firm is required to provide a written narrative on each proposed option and to make a presentation to City Council and City staff on each proposed option.

Professional services include, but are not limited to Architectural, Structural Engineering, Civil, MEP, Environmental, Geotechnical, etc.

Design Services and Contract Documents

At the sole discretion of City of Windcrest it may engage the selected Architectural/Engineering firm to provide design services for the selected option. If a firm is engaged to perform design services the scope shall be as follows:

The selected consultant will be responsible for preparing the design and construction documents associated with the City of Windcrest Community Pool to include, at a minimum, the following phases:

- Schematic Design
- Design Development Phase
- Construction Documents Phase
- Bidding Phase
- Develop outline specifications at 30%, abbreviated specifications at 60%, and full specifications at 95% in electronic format.
- Opinion of probable cost at each phase to deliver the Project to completion.
- Consultant shall coordinate and facilitate community meetings as required by client (minimum two (2) meetings).

Professional design services include, but are not limited to Architectural, Structural Engineering, Civil, MEP, Environmental, Geotechnical, etc.

Construction Administration Services

Upon successful completion of Design, the selected consultant will provide the following in support of the Project:

- Construction Administration services including but not limited to reviews of contractor submittals for compliance with design intent, certify payment applications, site visits, etc.
- Conducting progress meetings and preparation of meeting minutes.

The City of Windcrest will make selections based on demonstrated competence and qualifications, as noted in Chapter 2254 of the Texas Local Government Code.

1. GENERAL INFORMATION

1.1 BACKGROUND:

The City of Windcrest is seeking statements of qualifications from qualified state-registered architects and engineers to assist the City in pre-award and post-award professional services of its proposed projects.

To be considered for selection, interested firms (“Respondents”) must submit a Statement of Qualifications (SOQ) for this Request for Qualification by submitting a SOQ that defines your firm’s abilities as it relates to the information requested later in this RFQ.

1.2 PROJECT DELIVERY METHOD: Upon completion of the Construction Documents, a General Contractor (G.C.) will be sought for the construction of this project. The selected consultant firm should be qualified and experienced at supporting this project delivery method, with a scope of work to be defined within a City contract.

1.3 ISSUING OFFICE: This RFQ is issued by the Windcrest City Engineer on behalf of the City of Windcrest.

1.4 RIGHTS RESERVED: The City of Windcrest expressly reserves the right to accept or reject any and/or all statements submitted.

This request for Statement of Qualifications does not commit the City of Windcrest to pay any costs incurred prior to execution of a contract. Issuance of this material in no way obligates the City of Windcrest to award a contract or to pay any costs incurred in the preparation of a response. The City of Windcrest specifically reserves the right to vary all provisions set forth at any time prior to execution of a contract where it deems it to be in the best interest of the City Of Windcrest.

1.5 EVALUATION OF SOQ’S: The City of Windcrest will base its selection for the services on the basis of competence and qualifications.

See list of weighted criteria in Section 4 of this RFQ.

1.6 PROPOSED PROJECT SCHEDULE FOR RFQ PROCESS:

- April 15, 2026, – Issue RFQ
- May 6, 2026, at 10:00 AM.(CST) – **Mandatory** Pre-Proposal Meeting will be held at the Windcrest City Council Chambers 8601 Midcrown Drive, Windcrest, Texas 78239
- May 13, 2026, 4:00 p.m. (CST) – Questions Due

- Issue Addendum (as needed)
- May 21, 2026, 10:00 a.m. (CST) – SOQ’s due

1.7 SUMMARY OF SERVICES REQUIRED:

1.10.1 SPECIALTY SERVICES: Firms working for City of Windcrest should be prepared and capable of offering a full range of architectural and engineering professional services.

1.10.2 PERSONNEL: The selected Respondent(s) shall provide employment of sufficient qualified personnel to fully accomplish the services in accordance with the given schedule.

1.10.3 COORDINATION: The selected Respondent(s) will be required to work with City staff and officials to gather information and analyze needs.

2. STATEMENT OF QUALIFICATIONS (SOQ) SUBMITTAL

2.1 NUMBER OF COPIES OF THE SOQ NEEDED: Interested Respondent(s) must submit one

(1) digital copy with “digital” signature on a USB drive of the entire Statement of Qualification (SOQ). Respondent(s) and five (5) hard copies. Submittals must be formatted on 8 ½” x 11” paper format. Total submission shall be no longer than 50 pages. Required form submittal do not count against page limits.

2.2 OFFICIALS NOT TO BENEFIT: No City of Windcrest officer or employee shall be admitted to any share or part of this contract, or to any benefit that may arise from it.

2.3 REJECTION OF SOQs: The City reserves the right to reject any and/or all SOQ’s received as a result of this Request for Qualifications or to negotiate separately with any source whatsoever in any manner necessary to serve the best value of the City. The City will not pay for the information solicited or obtained through any response.

2.4 INCURRING COSTS: The City is not liable for any cost incurred by the Respondent(s) prior to issuance of a contract.

2.5 INQUIRIES: Interested Respondents must submit written questions electronically to Windcrest City Engineer, Leonard Young, PE at lyoung@yprconsulting.com (210-373-3204) and copy Mr. Jaime Noriega, PE at jaime.noriega@yprconsulting.com (210-590-9215) no later than May 13, 2026, 4:00 p.m. (CST) .

Clarifications or questions as to the true meaning of specifications or any other document in the event, Respondent's concerns must be submitted in writing to the Windcrest City Engineer

on or before the period for the acceptance of questions closes. Late requests will not be honored. Timely requests will be interpreted or otherwise clarified by issuance of an amendment. No other interpretations or clarifications will be provided prior to award.

2.6 ADDENDA TO THE REQUEST FOR QUALIFICATIONS: In the event it becomes necessary to revise any part of this RFQ, addenda will be provided in the same manner and channels the RFQ was issued.

2.7 RESPONSE DATE: To be considered, **SOQs** must arrive at the issuing department on or before **10 a.m. CST on May 21, 2026**. Respondent(s) mailing a **SOQ** should allow normal mail delivery time to ensure timely receipt of the **SOQ** by the due date and time. Responding firms shall have sole responsibility for timely delivery of their **SOQ**. **The City of Windcrest will not accept responses submitted by telephone, FAX transmission, or e-mail in response to this event.**

Please ensure you allow adequate time for travel to the turn-in location, parking, building security screening, and elevator travel time.

2.8 TYPE OF CONTRACT: The City uses its own professional services agreement in contracting for professional services. The characteristics of that agreement include:

2.8.1 An indemnification provision holding the City harmless from negligence on the part of the professional, professional's employees, agents, or consultants;

2.8.2 A requirement that the respondent comply with all local, state, and federal laws and is responsible for obtaining all applicable permits, licenses and reviews relating to the projects;

2.8.3 A requirement that the selected respondent and their subcontractors show proof of, carry, and maintain the following insurance at time contract is executed for an awarded project:

- A. Commercial **General Liability Insurance** of TWO MILLION DOLLARS (\$2,000,000.00) aggregate coverage, ONE MILLION DOLLARS (\$1,000,000.00) with each occurrence.
- B. Commercial **Automobile Liability Insurance** of ONE MILLION DOLLARS (\$1,000,000.00), combined single limit, covering all owned/leased, borrowed, hired, and non-owned autos.
- C. **Statutory workers' compensation insurance** for all employees of SELECTED RESPONDENT with a waiver of subrogation in favor of the City.

D. **Professional Liability** with limits of liability not less than:

\$ 2,000,000 Per Claim

\$ 4,000,000 Annual Aggregate

- a) Coverage shall be continuous (by renewal or extended reporting period) for no less than **60 months** following completion of the contract and acceptance of the work by the City.
- b) Coverage, including renewals, shall have the same retroactive date as the original policy applicable to this Contract.

SELECTED RESPONDENT shall provide the CITY with Certificates of Insurance and required endorsements prior to the execution of this Agreement evidencing that the stated coverages have been obtained.

SELECTED RESPONDENT is responsible for all premiums and deductibles under all of the insurance policies required by this section. When there is a cancellation, non-renewal or material change in coverage which is not made pursuant to a request by the City, SELECTED RESPONDENT shall notify the City of such and shall give such notices not less than thirty (30) days prior to the change, if SELECTED RESPONDENT knows of said change in advance, or ten (10) days' notice after the change, if SELECTED RESPONDENT did not know of the change in advance. Such notice must be accompanied by a replacement Certificate of Insurance. All notices shall be given to the City at the following addresses with a copy of this Agreement:

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

In addition to any other remedies, CITY may have upon SELECTED RESPONDENT's failure to provide and maintain any insurance or policy endorsements to the extent and within the time herein required, CITY shall have the right to order SELECTED RESPONDENT to stop work hereunder, and withhold any payment(s) which become due to SELECTED RESPONDENT hereunder until SELECTED RESPONDENT demonstrates compliance with the requirements hereof.

Nothing herein shall be construed as limiting in any way the extent to which SELECTED RESPONDENT may be held responsible for payments of damages to persons or property resulting from SELECTED RESPONDENT 's or its subcontractor's performance of the work covered under this Agreement.

It is agreed that SELECTED RESPONDENT's insurance shall be deemed primary and non-contributory with respect to any insurance or self-insurance carried by CITY for liability of SELECTED RESPONDENT arising out of operation under this Agreement.

SELECTED RESPONDENT agrees to require, by written contract, that all subcontractors providing services under this Agreement obtain the same insurance coverages required of SELECTED RESPONDENT, and provide a certificate of insurance and endorsement that names the SELECTED RESPONDENT and the City of Windcrest as additional insured.

The insurance that is required herein shall be written so that the City of Windcrest will be notified in writing in the event of cancellation, restrictive endorsement, or non-renewal at least thirty (30) days prior to such action. The selected respondent shall be responsible for obtaining Certificates of Insurance from the sub consultants, and upon request, furnish copies to the City of Windcrest. If sub consultant is unable to provide appropriate overages, selected respondent may replace sub consultant with the consent of the CITY.

2.9 ACCEPTANCE OF RFQ AND SOQ CONTENT: To be considered, Respondents must submit a complete consolidated response to this Request for Qualifications. The contents of this RFQ and the SOQ of the selected respondent may become contractual obligations if a contract ensues. ***SOQs must be signed by an official authorized to bind the firm(s) to its provisions.*** The respondent will make no other distribution of the SOQs.

2.10 SOQ PREPARATION: Each SOQ should provide a straightforward, concise description of the Respondent's ability to meet the requirements of the RFQ. Emphasis should be on completeness and clarity of content.

2.11 ORAL PRESENTATION(S): A Respondent who submits a SOQ may be required to make an oral presentation of its qualifications to a selection committee and/or the Windcrest City Council. These presentations provide an opportunity for respondents to clarify their qualifications to ensure thorough mutual understanding. The Issuing Office will schedule these presentations as needed.

2.12 PRIME CONTRACTOR RESPONSIBILITIES: The selected Respondent(s) will be required to assume responsibility for all services offered in the Statement of Qualifications whether or not the respondent produces them. Further, the City will consider the selected Respondent to be the sole point of contact with regard to contractual matters, including payment of any and all charges resulting from the contract. The complete design 'team' lineup is not being represented in these submissions just the prime. The 'team' would be assembled on a project-by-project basis.

3.0 INFORMATION REQUIRED FROM RESPONDENT:

3.1 COVER CITATION: The following citation should be on the cover:

Submitted to:

Mr. Ronnie Guest, Jr.
City Manager
City of Windcrest
8601 Midcrown Drive
Windcrest Texas
Name of Project: Community Pool
Facility Improvement
Date of Submittal: _____

3.2 LETTER OF TRANSMITTAL: The transmittal letter must include the following:

3.2.1 STATEMENT OF UNDERSTANDING: Brief statement of understanding of the work to be performed and a positive commitment to perform the work within the schedule included herein.

3.2.2 CONTACT PERSON: Name of the contact person or representative for the Respondent, title, address, and phone number. State whether the contact person is authorized to bind the Respondent. If not, who is authorized to sign on behalf of the firm?

3.2.3 LITIGATION SUMMARY: A litigation summary that briefly describes any claims or lawsuits that have been filed against the Respondent that relate to the performance of professional services must be submitted. Identify the claim or suit by adverse party, case number, jurisdiction where filed and current status. **If no summary is given or if a general statement is given which requires the City to inquire with a firm's counsel, the SOQ may be considered NONRESPONSIVE and eliminated from consideration.** This statement may be submitted as a separate document in a sealed envelope, but must be provided at the same time that the SOQ is submitted.

3.3 RESPONDENT INFORMATION: The Respondent will provide information about the Respondent(s) and the personnel to be assigned to this project. Be sure to include:

3.3.1 NAME AND ADDRESS: The name and business address of the Respondent and principal who would be responsible for the work.

3.3.2 RESUMES: Current resumes of the proposed **PROJECT EXECUTIVE**, and **KEY PERSONNEL** to be committed to these projects.

3.3.3 RECENT PROJECTS: A list of projects recently completed or in progress by the Respondent that are of similar scope, size and complexity to the project identified in

this RFQ. If projects have already been built or are in progress of construction, submit the approximate construction cost(s) and date(s) completed, and the extent to which the project(s) were constructed within the estimates of probable costs. We are looking for budgetary performance of projects your Firm has been involved in. For example, initial budgeted amount, contracted construction amount, and final total construction cost (including change orders, delays, etc.). There is no minimum or maximum number of submissions in regard to this section and the format they are presented in is at the discretion of the proposer.

3.3.4 REFERENCES: A list of references complete with names, addresses, email, and phone numbers. **(Form Attached)**

3.3.5 SMWBE: A statement of the extent to which the Respondent qualifies as a small, woman and/or minority owned business.

3.3.6 LOCAL OFFICE: A statement of the extent to which the Respondent has a place of business within Bexar County.

3.3.7 AVAILABILITY: An assessment of the present and projected workload at the office where this project will be accomplished, including number of projects by size and on-site technical staff availability.

3.3.8 Forms. Find attached at the end of this RFQ which must be completed and submitted along with response. (Reference form, Execution of offer form,)

3.4 MANAGEMENT PLAN: Describe in both narrative and graphic form how the Respondent proposes to manage a project.

The management plan should include a narrative, and an organizational chart of the project team, which indicates the time commitments and task responsibilities of each key team member during each phase of the project. Provide a description of how the Respondent(s) intends to assure that all services will be well coordinated and that any problems that may arise can be resolved without infringing on the project.

4.0 SELECTION CRITERIA

The City of Windcrest discourages unsolicited verbal or written communications from potential proposers which may pertain or relate directly or indirectly to any SOQ being evaluated by the selection committee or the City Council which has been submitted in response to this RFQ, and which contemplates award of a professional contract, unless provided for in this RFQ.

Negotiations will be undertaken with the highest ranked Respondent(s) whose SOQ response best addresses the needs of the proposed project and demonstrates the ability and experience to perform the work. The City will first select the highest qualified Respondent on the basis

of competence and qualifications, and then will attempt to negotiate a contract at a fair and reasonable price. If a satisfactory contract cannot be negotiated with the most highly qualified provider, then the City will end negotiations with that entity and select the next most highly qualified Respondent and attempt to negotiate a contract at a fair and reasonable price. Award of an agreement will be to the responsive and most qualified Respondent whose SOQ is most advantageous to the City.

SOQs will be evaluated on evidence of understanding of the problem, the objectives to be achieved, and the technical and administrative capabilities in relation to the needs of the project. The following criteria are those that will be applied in the evaluation of the SOQ:

4.1 DEMONSTRATED COMPETENCE - The extent to which the Respondent has demonstrated competence in performing similar work. **(40%).**

4.2 QUALIFICATIONS - The extent to which the Respondent has personnel with the necessary experience and training to perform the work. **(30%)**

4.3 LOCAL OFFICE –(20%)

4.3 LOCAL SUBS – (10%)

END.

ATTACHMENTS

Reference form, Execution of offer form

All attachments shall be submitted along with responses. Forms do not count against 50-page limitation.

EXECUTION OF OFFER

THIS EXECUTION OF OFFER MUST BE COMPLETED, SIGNED AND RETURNED WITH RESPONDENT'S QUALIFICATION. FAILURE TO COMPLETE, SIGN AND RETURN THIS EXECUTION OF OFFER WITH THE RESPONDENT'S QUALIFICATION MAY RESULT IN THE REJECTION OF THE QUALIFICATION.

A. By signature hereon, Respondent represents and warrants that:

1. Respondent acknowledges and agrees that (a) this RFQ is a solicitation for qualification and is not a contract or an offer to contract; (b) the submission of a qualification by Respondent in response to this RFQ will not create a contract between the City of Windcrest and Respondent; (c) the City of Windcrest has made no representation or warranty, written or oral, that one or more contracts with the City of Windcrest will be awarded under this RFQ;
2. Respondent has the necessary experience, knowledge, abilities, skills, and resources to perform the services it offers;
3. Respondent is aware of, is fully informed about, and is in full compliance with all applicable federal, state, and local laws, rules, regulations, and ordinances;
4. Respondent understands (a) the requirements and specifications set forth in this RFQ and (b) the terms and conditions set forth in the Agreement under which Respondent will be required to operate;
5. If selected by the City of Windcrest, Respondent will: provide copies of all insurance policies, a Certificate of Insurance reflecting the insurance companies that are providing coverage and insurance limits for Commercial General Liability, Workers' Compensation, Professional Liability and Auto Liability, copies of all applicable policies and endorsements.
6. All statements, information and representations prepared and submitted in response to this RFQ are current, complete, true, and accurate. Respondent acknowledges that the City of Windcrest will rely on such statements, information, and representations in selecting the successful Respondent. If selected by the City of Windcrest, Respondent will notify the City of Windcrest immediately of any material change in any matters with regard to which Respondent has made a statement or representation or provided information.

B. Respondent offers and agrees to furnish the products, services, and price more particularly described in its qualification to the City of Windcrest and complies with all terms, conditions, requirements, and specifications set forth in this RFQ.

C. Respondent affirms that it has not given or offered to give, nor does Respondent intend to give at any time hereafter, any economic opportunity, future employment, gift, loan,

gratuity, special discount, trip, favor, or service to a public servant in connection with its submitted qualification. Failure to sign this Execution of Offer, or signing with a false statement, may void the submitted qualification or any resulting contracts, and the Respondent may be removed from all qualification lists at the City of Windcrest.

- D. Respondent hereby certifies that neither Respondent nor any firm, corporation, partnership or institution represented by Respondent, or anyone acting for such firm, corporation or institution, has violated the antitrust laws of the State of Texas, codified in Section 15.01, et seq., Texas Business and Commerce Code, or the Federal antitrust laws, nor communicated directly or indirectly the qualification made to any competitor or any other person engaged in such line of business.
- E. Respondent certifies that the individual signing this document and the documents made a part of this RFQ is authorized to sign such documents on behalf of Respondent and to bind Respondent under any agreements and other contractual arrangements that may result from the submission of Respondent's qualification.
- F. Respondent certifies that if a Texas address is shown as the address of the Respondent, Respondent qualifies as a Texas Resident Bidder as defined in Rules of the Texas Building and Procurement Commission (formerly the Texas General Services Commission). (See 1 T.A.C. 111.2).
- G. Respondent certifies that (i) no relationship, whether by blood, marriage, business association, capital funding agreement or by any other such kinship or connection exists between the owner of any Respondent that is a sole proprietorship, the officers or directors of any Respondent that is a corporation, the partners of any Respondent that is a partnership, the joint ventures of any Respondent that is a joint venture or the members or managers of any Respondent that is a limited liability company, on one hand, and an employee of any the City's component, on the other hand, other than the relationships which have been previously disclosed to the City in writing and (ii) Respondent has not been an employee of any component institution of the City of Windcrest within the immediate twelve (12) months prior to the Submittal Deadline. All disclosures by Respondent in connection with this certification will be subject to administrative review and approval before the City enters into a contract with Respondent.
- H. Respondent shall and has disclosed, as part of its qualification, any exceptions to the certifications stated in the Execution of Offer. All such disclosures will be subject to administrative review and approval prior to the time the City makes an award or enters into any contract or agreement with Respondent.
- I. Respondent shall complete the following information:

If Respondent is a Corporation, then State of Incorporation: _____

If Respondent is a Corporation then Respondent's Corporate Charter Number _____

Submitted and Certified By: _____

Signature of Duly Authorized Representative _____

Printed Name/Title _____

Date Signed _____

Respondent's Street Address _____

City, State, Zip Code _____

Telephone Number _____

FAX Number _____

EMAIL Address _____

WEBSITE ADDRESS _____

FEDERAL Taxpayer ID _____

REFERENCES

RFQ Community Pool Facility Improvement

Using the format outlined below, please provide client references for which you provided the same or similar services.

COMPANY NAME _____

CONTACT PERSON _____

ADDRESS _____

TELEPHONE #: _____ FAX #: _____

EMAIL: _____

Client Reference 1

Organization name: _____

Contact and title: _____

Address: _____

Phone number: _____ Email: _____

Effective date of contract: _____ Is Contract Active: _____

Description of services provided: _____

Client Reference 2

Organization name: _____

Contact and title: _____

Address: _____

Phone number: _____ Email: _____

Effective date of contract: _____ Is Contract Active: _____

Description of services provided: _____

RFQ Community Pool Facility Improvement

Current Client Reference 3

Organization name: _____

Contact and title: _____

Address: _____

Phone number: _____ Email: _____

Effective date of contract: _____ Is Contract Active: _____

Description of services provided: _____

Current Client Reference 4

Organization name: _____

Contact and title: _____

Address: _____

Phone number: _____ Email: _____

Effective date of contract: _____ Is Contract Active: _____

Description of services provided: _____

Current Client Reference 5

Organization name: _____

Contact and title: _____

Address: _____

Phone number: _____ Email: _____

Effective date of contract: _____ Is Contract Active: _____

Description of services provided: _____

EXHIBIT

Structural Evaluation by A-1 Engineers

1006 Vance Jackson
San Antonio, Texas 78201
(210) 591-8829



3900 Balcones Drive, Suite #23955
Austin, Texas 78731
(512) 298-3360

F-12583

A1E Project No. 25-12609

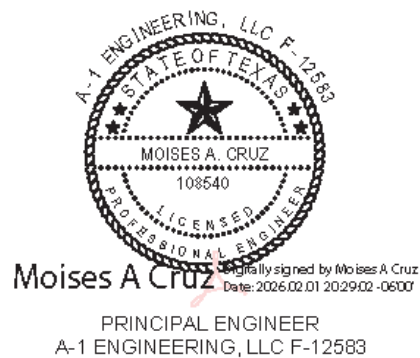
SUMMARY OF STRUCTURAL EVALUATION: EXISTING IN-GROUND SWIMMING POOLS

SUBJECT BUILDING ADDRESS:

CITY OF WINDCREST COMMUNITY POOL
5609 WINSONG
CITY OF WINCREST, TEXAS 78239

PREPARED FOR:

YOUNG PROFESSIONAL SERVICES
8940 FOURWINDS DRIVE, SUITE 309
WINDCREST, TEXAS 78239



R114

1006 Vance Jackson
San Antonio, Texas 78201
(210) 591-8829



5900 Balcones Drive, Suite #23955
Austin, Texas 78701
(512) 298-3360

A1E Project No. 25-12609

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1006 Vance Jackson
San Antonio, Texas 78201
(210) 591-8829



5900 Balcones Drive, Suite #23955
Austin, Texas 78701
(512) 298-3360

A1E Project No. 25-12609

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1006 Vance Jackson
San Antonio, Texas 78201
(210) 591-8829



5900 Balcones Drive, Suite #23955
Austin, Texas 78701
(512) 298-3360

A1E Project No. 25-12609

Project Background

This report discusses the preliminary findings, opinions and recommendations of Mr. Moises A Cruz, P.E., Texas Licensed Professional Engineer for A-1 Engineering, on the condition of the two main swimming pools located at 5609 Windsong (Windcrest swimming pool) within the City of Windcrest within the metropolis of San Antonio, Texas.

Scope of Services

Young Engineering Services retained A-1 Engineering in October 2025 to evaluate the condition of the swimming pools to develop opinions and recommendations for consideration on the feasibility to rehabilitate and repair the pool structures. Our evaluation also considers the option to allow the continued use of the pools in their current condition and the option of demolishing and reconstructing the pool facility.

Our evaluation did not include destructive or exploration measures to expose or observe the actual construction of the swimming pool nor did we perform testing of concrete or excavations below the ground. Our evaluation accounted for reviewing the condition of observable cracks and distress to the swimming pool, reviewing ground penetrating radar data for the common construction of the pool and review of the surface analysis for distortion and movement of the pool using lidar technology. We evaluated the pool by correlating the observable damage to the pool (cracks) with the construction of the pool to better understand the feasibility of making repairs and estimating the feasibility, reasonability and longevity of the repairs.

Data Collection

With the aid of a 3D laser scanner, we recorded the surface elevations of the pool facility to include the swimming pool floor and walls for both swimming pools. The laser scan data was processed to create exhibits, termed "Surface Analysis", that illustrate the distortion in the floor of the pool and concrete pool deck around the pool.

The surface analysis is a "heat-map" that illustrates that changes in height and shape of surfaces analyzed. The "heat-map" illustrates the changes in height by assigning a color to each elevation point. Changes in height are illustrated by changes in color. For example, areas that are blue are found to be lower in height or elevation than areas in red. Areas with red color are higher than areas with blue color. Similarly, green areas are lower than red but higher than blue areas with blue areas being the lowest of the data set analyzed.

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We also deployed concrete ground penetrating radar (GPR) to evaluate the thickness of the concrete walls and floor of the pool. The GPR data allows engineers to review the concrete thickness, rebar spacing and potential voids that may exist within and below the concrete surface.

Photographs of the site and observed conditions were recorded and maintained in our file. Select pictures of conditions are presented in this report to help in the discussion. The pictures presented in this report are not an attempt to list or account for all existing damage but instead the pictures are intended to illustrate the common conditions that we observed that provide evidence to support the basis of our opinion.

Disclaimer

A-1 Engineering's opinions are intended to develop an objective opinion with the property's interests in mind, regardless of ownership, third party vested interests, contracts, contractors, or third-party historical opinions.

This report is provided for informational purposes only and should not be used for or interpreted for any further means or purpose. The client and any third party retain the risk of interpreting or relying on our opinion for their use, applicability or judgment for any and all transactions and construction projects.

A-1 Engineering LLC, referred to in this report as A1E, does not warrant, insure, guarantee or certify any of the assessed construction for any duration of time. This report, developed by A1E, shall remain the property of A1E. A1E retains all copyrights for the entire document. No part of this document shall be published, copied, and replicated to any media, publication or personal use without written consent from A1E. The client may distribute this report to warranty companies, attorneys, contractors and other parties related to or involved with the rehabilitation, repairs or remediation of the project.

The Professional Engineer that signed this report retains all rights to change, alter or revise, either whole or parts of the report at the engineer's discretion, as additional information and data is reviewed and considered.

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Methodology

The International Building Code is the base reference standard for the design and construction of swimming pools and spas for public and commercial swimming pools for public use. The International Building Code (IBC) directs the design and construction of swimming pools to also comply with the International Swimming Pool and Spa Code (ISPSC) through adoption by reference. Maintenance of facilities is specified in by the International Property Maintenance Code (IPMC).

Our review of the swimming pool structure applied the requirements of the 2024 ISPSC as the minimum requirements for the swimming pool to meet for public use. In reviewing the ISPSC, we find the following specific provisions that we interpreted as applicable in the development of our opinion and recommendations:

ISPSC 101.2 Scope.

The provisions of this code shall apply to the construction, alteration, movement, replacement, repair and maintenance of aquatic recreation facilities, pools and spas. The pools and spas covered by this code are either permanent or temporary and shall be only those that are designed and manufactured to be connected to a circulation system and that are intended for swimming, bathing or wading.

ISPSC 101.3 Purpose.

The purpose of this code is to establish minimum requirements to provide a reasonable level of safety, health, property protection and general welfare by regulating and controlling the design, construction, installation, quality of materials, location and maintenance or use of pools and spas.

ISPSC 102.2 Existing installations.

Any pool or spa and related mechanical, electrical and plumbing systems lawfully in existence at the time of the adoption of this code shall be permitted to have their use and maintenance continued if the use, maintenance or repair is in accordance with the original design and no hazard to life, health or property is created.

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ISPSC 102.3 Maintenance.

Pools and spas and related mechanical, electrical and plumbing systems, both existing and new, and parts thereof, shall be maintained in proper operating condition in accordance with the original design in a safe and sanitary condition. Devices or safeguards that are required by this code shall be maintained in compliance with the edition of the code under which they were installed.

The owner or the owner's authorized agent shall be responsible for maintenance of systems. To determine compliance with this provision, the code official shall have the authority to require any system to be reinspected.

ISPSC 102.4 Alterations or repairs.

Alterations or repairs to any pool, spa or related system shall conform to that required for a new system without requiring the existing systems to comply with the requirements of this code. Alterations or repairs shall not cause existing systems to become unsafe, insanitary or overloaded.

Minor alterations and repairs to existing systems shall be permitted in the same manner and arrangement as in the existing system, provided that such repairs or replacement are not hazardous and are approved.

ISPSC 104.2 Determination of compliance.

The code official shall have the authority to determine compliance with this code, to render interpretations of this code and to adopt policies and procedures in order to clarify the application of its provisions. Such interpretations, policies and procedures:

- 1. Shall be in compliance with the intent and purpose of this code.*
- 2. Shall not have the effect of waiving requirements specifically provided for in this code.*

ISPSC 104.2.2 Technical assistance.

To determine compliance with this code, the code official is authorized to require the owner or owner's authorized agent to provide a technical opinion and report.

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ISPSC 104.2.2.2 Preparer qualifications.

The technical opinion and report shall be prepared by a qualified engineer, specialist, laboratory or specialty organization acceptable to the code official. The code official is authorized to require design submittals to be prepared by, and bear the stamp of, a registered design professional.

ISPSC 104.2.2.3 Content.

The technical opinion and report shall analyze the properties of the design, operation or use of the building or premises and the facilities and appurtenances situated thereon to identify and propose necessary recommendations.

ISPSC 104.2.2.4 Tests.

Where there is insufficient evidence of compliance with the provisions of this code, the code official shall have the authority to require tests as evidence of compliance. Test methods shall be as specified in this code or by other recognized test standards. In the absence of recognized test standards, the code official shall approve the testing procedures. Such tests shall be performed by a party acceptable to the code official.

ISPSC 104.2.4 Modifications.

Where there are practical difficulties involved in carrying out the provisions of this code, the code official shall have the authority to grant modifications for individual cases provided that the code official shall first find that one or more special individual reasons make the strict letter of this code impractical, that the modification is in compliance with the intent and purpose of this code, and that such modification does not lessen health, accessibility, life and fire safety or structural requirements. The details of the written request for and action granting modifications shall be recorded and entered in the files of the department of building safety.

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Assessment and Findings

Introduction

The existing facility is composed of two swimming pools and a single shallow wading pool for a total of three main pools within the site. A single small pool is located in the adjacent property that is not owned or maintained by the City of Windcrest. Each of the city's pools is structurally independent of the other and varies in depth. With the aid of Google Earth, we found aerial imagery of the pool facility for various years from 1985 to 2025. Below are images illustrating significant changes in the condition and use of the pool and the facility.



Google Earth Aerial – April 2012



Google Earth Aerial – April 2023



Google Earth Aerial – October 2023



Google Earth Aerial – February 2024

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With the aid concrete ground penetrating radar, we found the structural concrete shell is approximately 8" to 10" thick with a concrete beam ring along the top.

We interviewed Mr. Dusty Dehoyas with the City of Windcrest. Mr. Dehoyas share some historical maintenance records describing the maintenance of the swimming pool from 2008 to 2019. In summary, the records show:

- 1) The swimming pools have previously been cracked with repairs to the cracks being completed to both swimming pools.
- 2) Both of the swimming pool shells have been resurfaced at least once.
- 3) Cracks on the pool deck have been repaired with caulking and never replaced.
- 4) Historical leak detection tests of both swimming pools have found leaks.

Review of Pool Deck

The pool deck is the concrete sidewalk that encircles the swimming pool along the perimeter and provides patrons with a walking path around the pool. The existing pool deck is constructed with cast-in-place concrete of approximately 4" thick with exposed aggregate surface to provide resistance to slips. The various colors and texture patterns of the deck surface provide evidence of localized repairs to the deck. Historical invoices tell the pool pipes have been reworked at least once in various sections of the pool piping system¹.

Site Layout No. 1, attached to this report, illustrates the general layout of the swimming pools surrounded by the pool deck along the perimeter of the pools. The diagram also illustrates the general layout and pattern of observable cracks across the deck.

With the aid of a 3D laser scanner, we collected the relative elevations of the surface across the pool deck. We computed surface analysis of the pool deck surface to review the overall distortions or levelness of the pool deck surface. The complete surface analysis for the swimming pools and pool deck is attached to this report. Page 14 exhibits an example of the surface analysis for the site. The surface analysis depicts the changes in elevations (heights) with changes in color. A surface that is perfectly level will have a single uniform color whereas a surface that is tilted or listing will have varying colors to denote the changes in elevation across the surface.

¹ Clark Pool & Spa Service Co. LLC Invoice dated 10-20-14 for \$3500 and invoice dated 6-14-11 for \$2500.

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Referring to the attached surface analysis, the color bar adjacent to the surface analysis represents the colors assigned to selected elevations. In general, red or dark red colors represent elevations that are higher than blue or dark blue elevations.

In consideration of the overall condition of the pool deck and the provisions of the International Building Code, in my professional engineering opinion, the concrete pool decks around the swimming pool should be fully removed and replaced with new cast-in-place concrete pool decks.



I reached my opinion by considering the following:

- The concrete deck is simply a pavement that acts as a walkway for patrons accessing the swimming pool. Therefore, the walkway has no structural importance to the swimming pool structures.
- The walkway provides serviceability to the swimming pools. The serviceability requirements of the building code are limited to regulating slopes, widths, clearances and surfaces, among others. The overall condition of the walkway is more closely regulated by the International Property Maintenance Code (IPMC), section 302.3, Sidewalks and driveways, which states, "[s]idewalks, walkways, stairs, driveways, parking spaces and similar areas shall be kept in proper state of repair, maintained free from hazardous conditions". The most significant hazardous condition that we observed for the sidewalk deck around the pools were sidewalk edges that were no longer level, creating a projection for a tripping hazard.



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- The pool deck has multiple cracks that were filled with caulking as well as new cracks that have not been filled in. We expect the pool plumbing lines needing to be replaced or repaired. For this reason, we expect additional sections of the concrete pavement to be removed and replaced. Accounting for the large volume of cracks that have already been repaired and additional localized repairs as part of repairing the piping, we recommend removing the concrete deck and replacing it to provide a new walking surface that is uniform, without dislodged edges that create trip hazards and is appealing to encourage public use of the facility.

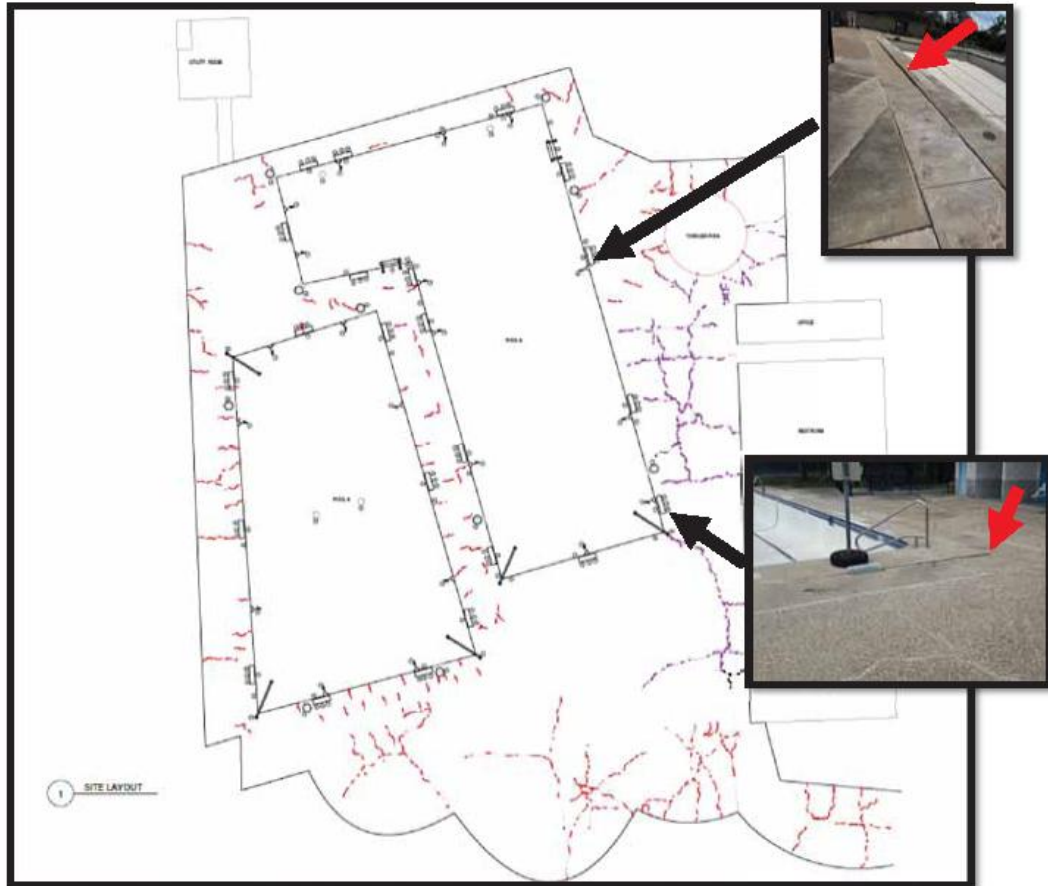


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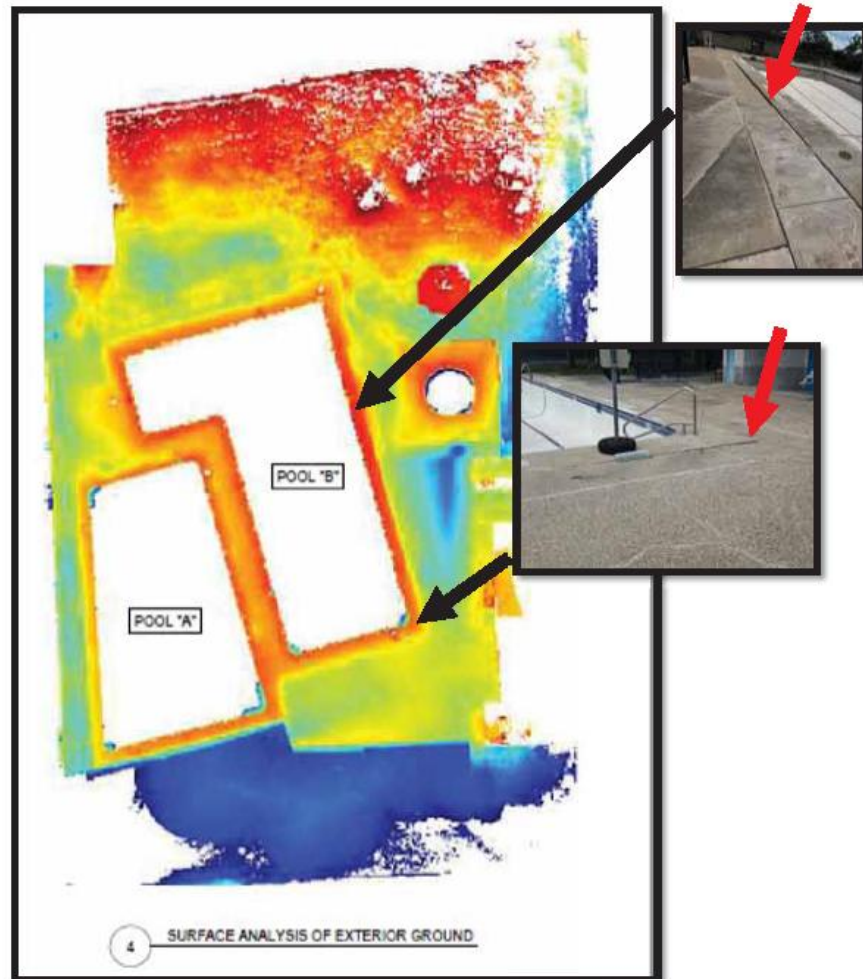
Sample view of Site Layout for swimming pool structures. The Site Layout is found as an attachment to this report. The Site Layout exhibits the relative location of cracks on the pool deck and fixtures to the swimming pools. The pictures illustrate the trip hazard created by the settling sidewalk (deck) around the pools.

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Sample view of Surface Analysis for swimming pool area. The Surface Analysis denotes the changes in elevation (height) of the ground surface. Refer to the attachments for additional surface analysis. The surface analysis for the site shows the pool deck likely settled over time, creating a distinct edge or change in elevation along the pool. Typically, the transition between the pool edge and the pool deck does not create a distinct change in elevation as we recorded for the subject pools. In other words, we should not be able to distinguish the edge of the pool structure unless the pool deck settled lower than the pool edge, creating the distinct change in elevation which created the distinct change in color. The added picture illustrates the trip hazard created.

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Review of Pool Shell Structure – Large Pool

We reviewed the structural condition of the swimming pool shell for the larger pool with the following information:

- 1) Historical maintenance records
- 2) 3D laser scan data to review distortions/slopes of the pool
- 3) Ground penetrating radar for concrete to observe shell thickness and location/presence of reinforcement.
- 4) Visual assessment of condition of shell.
- 5) General soil data for the area from the United States Department of Agriculture Natural Resources Conservation Service (USDA) Web Soil Survey²

Historical invoices show the swimming pool had cracks developed within the shell that required repairs. During our visit, we found additional cracks in the pool that also require repair. The surface analysis of the pool shell does not show the pool shell to have a measurable abnormal shape or distortion that would reflect the cause for the crack in the pool shell. We found cracks in the pool shell occurred at the skimmer and traveled across the swimming pool. The origination and direction of the crack indicate the movement of the pool is more global than localized. The images below illustrate the relative location of significant structural cracks.



² Link: [Web Soil Survey](#)

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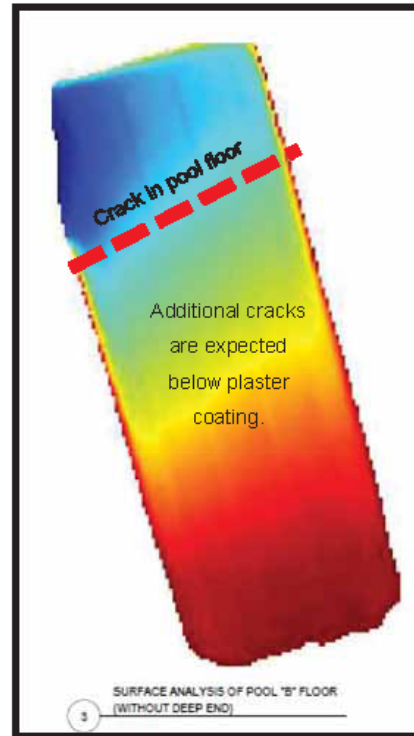
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General historical soil data found in the USDA site show the native soils supporting the swimming pool are likely clay soils having a high potential for volumetric change with changes in the moisture content of the clay soil³. Volumetric change of the soil is caused by the wetting of soil (swelling) and drying of soil (shrinking or settling).

Changes in the soil moisture content that causes the volumetric change at or around the pools can be caused by:

- 1) Broken water lines flowing to and from the pump house.
- 2) Climatic drying of the soil is due to prolonged drought of the area.
- 3) Climatic seasonal short-term wetting due to rain.

Broken water pipes can cause soils to swell whereas climate-induced droughts can cause shrinking or settling of soils. We reviewed aerial images of the site with Google Earth. Google Earth aerial photographs show the pool to have been in service up to October 2023 with water left in the medium sized pool and emptied in the larger pool.



³ USDA Web Soil Report: See attached. Per the IBC, expansive clay soils that are highly susceptible to swelling and shrinking is defined as soils having a plasticity index of at least 15. The soil data for the area was reported to be between 23 to 47.

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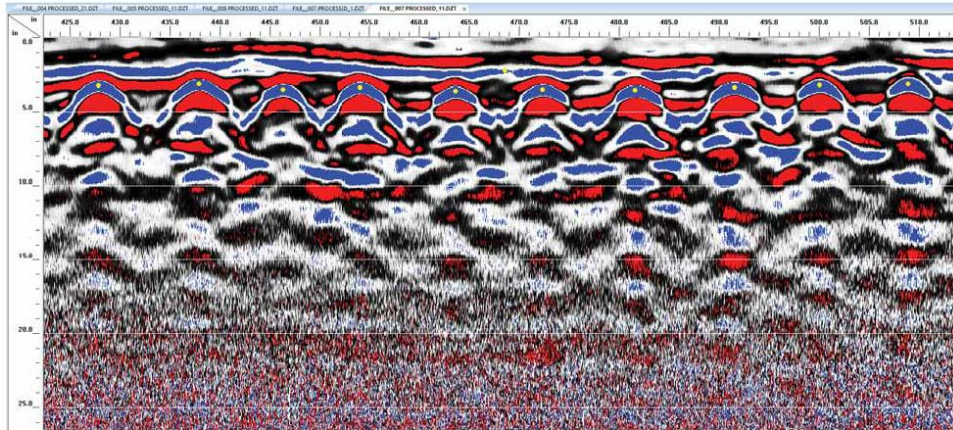
October 2023



February 2024

The aerial photographs, soil properties for the area, and cracks in the pool floor and walls provide evidence that the swimming pools likely experienced differential movement that caused the pool to crack. Historical invoices show the swimming pool has had the pool shell cracked and repaired at least once. The previous repairs appear to have been completed while the pools were in service. The cracks we observed in the pool shell appear to be more recent and likely appeared after the pool was emptied of water.

With the aid ground penetrating radar (GPR), we found the concrete shell for the swimming pools measures approximately 8 inches to 10 inches in thickness with a thickened beam along the perimeter ring of the pool. The image below illustrates GPR image number P05-07 which depicts the thickness of the concrete and location of reinforcement in the pool wall.



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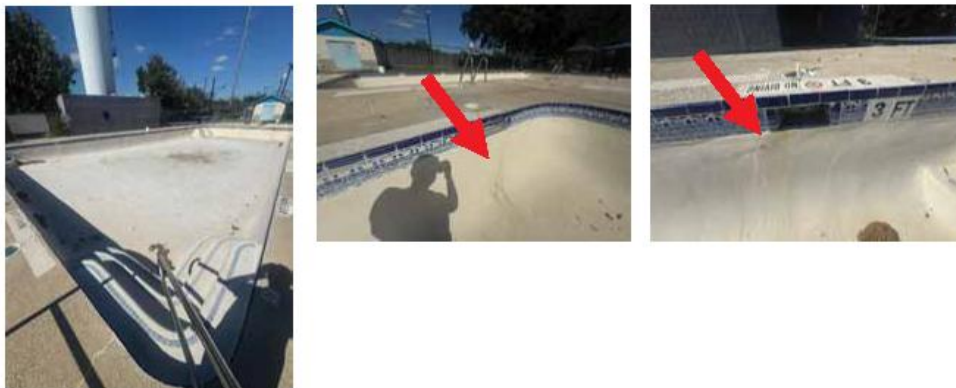
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Review of Pool Shell Structure – Medium Pool

In reviewing the condition of the medium sized pool, we found the medium sized pool to be of similar condition and experiencing similar effects as the larger pool. However, the medium sized pool exhibited larger and more cracks in the pool shell than the larger size pool. We found cracks in the pool shell at each of the four locations of the water skimmers found near the corners of the pool. Each of the skimmers had cracks through the pool shell.

Given the medium sized pool relatively close proximity to the larger pool, the large size cracks in the medium sized pool, amount of cracks and relative location of the cracks provide evidence that the medium sized pool is likely introducing moisture to the soil below the larger sized pool. Based on the overall condition of the medium sized pool and development of cracks, in our opinion, the medium sized pool likely cracked first and allowed water to permeate below the larger sized pool, causing the larger sized pool to move.



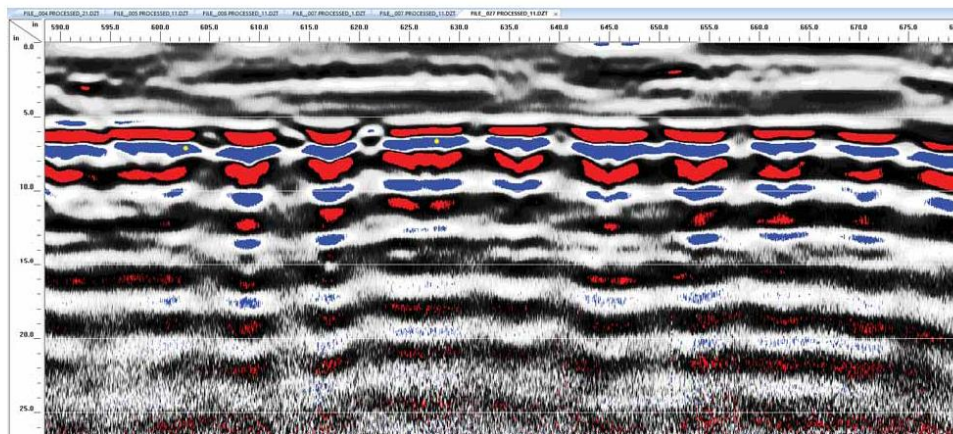
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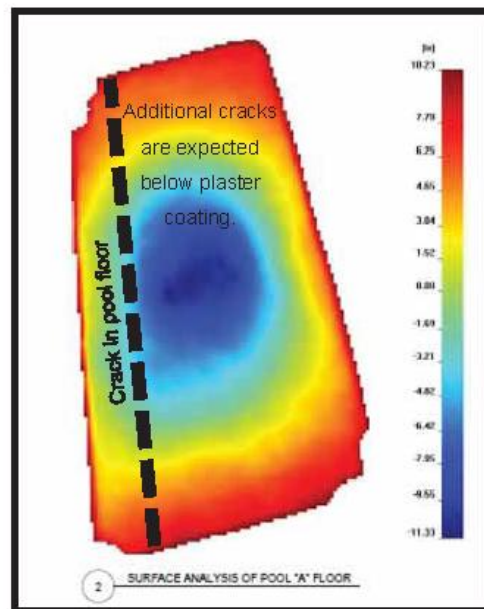


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Recommendations

We understand the swimming pool facility is closed to the public with considerations for being reopened. With reference to the International Building Code, the International Swimming Pool and Spa Code, International Property Maintenance Code, and the overall condition of the swimming pool structure, we recommend you consider the following options to be included in the long-term plans for the facility and the public:

- 1) *"Do Nothing"*. The option to leave the facility in its current condition is high risk and not advisable. The "Do Nothing" option accounts for using the facility in its current unrepaired condition.

Recommendation: We do not recommend leaving the existing pool structure and facility in its current condition. The pool structures have cracks and damage that do not allow water to be contained in the pool structure. The pool structures are not in a condition adequate for public use.

The International Property Maintenance Code allows for the pool structure remain in its current condition provided the public does not have access to the empty pool structures. If the property is intended to be vacant and in an "un-repaired" state, we highly recommend consulting with the International Property Maintenance Code for specific provision for the upkeep and maintenance of the facility while it remains closed to the public.

Probable Cost Estimate:

The probable cost estimate to perform the "Do Nothing" option is zero or null. The current operating and maintenance costs should be considered the minimum annual cost to maintain the facility in its current condition. Additional costs may be incurred as the facility decays or deteriorates from deferred maintenance.

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- 2) *Repair pool structure:* Repairing the pool shell structure is feasible with the current advances in pool shell repair. **However, repairing the pool shell is not always permanent and/or reliable given the factors that caused the crack will continue to remain. In other words, the pool concrete shell can be repaired but the forces and actions that caused the pool to move and crack will remain and continue to be a risk to the pool structures for additional damage. Therefore, repairing the pool structure can be completed with the expectation that the repairs are temporary. The pool structure will require additional repairs in the future, and the pool structure may continue to move to a degree that makes repairs no longer feasible.**

Between the three pools: large competition lane pool, medium sized general pool and the small children's wading pool, the pool large competition lane pool and the small children's pool are the most feasible for repair. The medium size pool has brakes in the concrete walls that are beyond repair to provide a reasonable degree of performance.

If the risk of repairing the large competition lane pool and small children's pool structures is acceptable, repairing the pool shell to re-instate the swimming pools to an operable condition should consider the following to be added to the facility project scope of work:

- a. Abandon existing medium sized pool and repurpose area:
 - i. Construct pipe drainage collection system at the bottom of the pool to drain water that may permeate to the bottom of the pool.
 - ii. Fill pool with free draining clean aggregate (sands and gravels) over pipe drainage collection system.
 - iii. Cap the top of the aggregate at the top of the ground with new artificial turf.
 - iv. The City of Windcrest may opt to include a playground, sitting area or leave clear for waiting area for patrons on top of the new artificial turf over the abandoned pool.
- b. Repair pool plaster/waterproofing and concrete structural shell:
 - i. *Repair plaster coat:* Repairing cracks to the concrete shell (below the plaster topcoat) requires complete removal of the entire pool plaster coat to allow for all cracks to be exposed and repaired. Fully remove all of the plaster coats across the swimming pool walls and floor. Reapply the plaster coating over the structural concrete substrate pool shell.
 - ii. *Crack Repair:* Repair approximately 200 lineal feet of full depth cracks in the concrete pools.

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- iii. *Reinforce the structural concrete shell:* Add fiber reinforced polymer (FRP) fabric sheets to the entire concrete shell of the swimming pool to provide additional reinforcement against cracks and breaks to the concrete pool shell⁴. The plaster coat is added to top of the FRP. Adding FRP to the structural concrete shell is not a common practice; however, the application of FRP to reinforce liquid containers and other concrete structures is not uncommon. FRP is not intended to be a waterproofing layer but instead is intended to reinforce the concrete for added strength to limit cracks in the concrete and aid in preserving the plaster coating.
- c. *Repair plumbing lines:* Historical invoices show the piping has been reworked, added to and modified at various times throughout the life of the structure. We found the sidewalk pavement (deck) along the perimeter of the pool structure to be relatively lower in height in a manner that suggests the deck settled down leaving a ledge as a trip hazard. Recall our discussions on the condition of the sidewalk.

Settlement of the sidewalk typically includes settlement of the soils below. We expect for the piping servicing the pools are broken and leaking water to some degree. We expect the piping to be removed and reconstructed with new piping surrounded by new pipe bedding the limits excessive settlement as is currently being experienced.

- d. *Remove and reconstruct concrete decks.* Fully remove and reconstruct the concrete deck after the pool shell has been repaired and the piping has been removed and reconstructed with new pipe bedding.
- e. *Rehabilitate the existing building.* The interior of the existing building should be improved by repainting, replacing broken fixtures and repairing cracks in masonry walls. Existing doors, windows, mechanical and electrical systems may remain provide the systems are in a "good" condition, operable and do not pose a hazard to the patrons.
- f. *Reconstruct sidewalks and pavements on site.* The sidewalks and pavements servicing the building should be removed and reconstructed to provide ADA accessibility.
- g. *Landscaping, fencing and lighting.* The space around the building and the pool facilities may remain in their current condition with repairs limited to make gates operable, repairing or replacing damaged or missing fence sections and repairing or replacing existing lights to be fully operable and safe.

⁴ Applying fiber reinforced polymers to concrete aids in rehabilitating damaged concrete. The FRP adds flexural strength, shear strength and improves ductility. [Strengthening of Concrete Structures Using FRP Composites](#)

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- h. Pool amenities. Pool amenities include shade structures, stands, seating and signage may be upgraded or improved over time. Existing amenities are not an engineering requirement to bring a building into operation. For this reason, stakeholders should be consulted with on the importance of including pool amenities into the scope for repairing the pool facility.

Probable cost estimate for repairs⁵.

The probable cost estimate for repairing the pool structure, pool deck and piping is estimated as follows:

- Abandon Existing Medium Size Pool (approx. 2200 square feet, approx. 13200 cu.ft. of volume)
 - o Aggregate fill pool (includes drains) = (500 cu.yds. x \$75/cu.yd.) = \$38,000
 - o Cap with artificial turf = (2200 x \$10/sf) = \$22,000
- Repair Pool Structure:
 - o Crack repair = 200 lf x \$100 per foot = \$20,000
 - o FRP reinforcement of concrete shell = 5600 square feet x \$15 per square foot = \$84,000
 - o Plaster coating = 5600 square feet of pool shell x \$22 per square foot = \$123,200
 - o (Quartzite interior finish or exposed aggregate)
- Reconstruct Piping:
 - o Re-pipe with new pipe bedding = 1 pool x \$35,000 per pool = \$35,000
 - o Pool equipment + electrical improvements to pool room = \$10,000 + \$15,000 = \$25,000
(Repairs to pool equipment includes new sand filters, pumps, chemical analyzers and controls, and some upgraded electrical to service equipment)
- Reconstruct pool deck:
 - o Reconstruction of pool deck = 15,000 square feet x \$10 per square foot = \$150,000
(Includes removal of the concrete deck)
- Building Renovation:
 - o Recondition existing clubhouse building (MEP + interior space) = \$40,000
- Sidewalk, Pavement and ADA Improvements:
 - o Reconstruct sidewalks and pavement to meet ADA = \$30,000

Net Probable Estimate Cost of Construction = \$567,200

Net probable cost of construction excludes contingency, design and project management costs.

⁵ Support to estimate the costs for repairs to the swimming pool and equipment was provided by Mr. Robert Johnson with Bluewater Oasis.

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- Contingency:
 - o Contingency cost at 10% of construction cost = \$56,7200
- Design Cost for Architectural/Engineering and Project Management:
 - o Cost for design consultants and project management at 20% of construction cost = \$113,440

The total probable cost to repair the swimming pool structures, deck and piping is estimated to be at least \$737,360. We recommend estimating at least \$750,000 (\$750K) for the repair of the building structure, sidewalks, fencing, lighting, pool structure, deck and piping to include design and project management fees. Please note, the reliability of the repairs is low when we account for unknown and hidden conditions below the swimming pool which may cause the pool structures to experience additional movement.

In our professional opinion, it is not feasible or reasonable to expect the pool structure to not re-experience differential movement simply by repairing the pool structure and replacing the piping. The soil conditions below and around the pool structure are in varying degrees of moisture content and density given the varying degrees and occurrences of the leaks in the pool shell. Therefore, movement of the pool shell should be expected. For that reason, we included the FRP reinforcement to aid in attempting to reduce the development of cracks in the structural concrete.

- 3) *Remove and reconstruct.* The pool structures currently have damage to the pool shells that extend through the structural concrete below the waterproofing plaster. The pool decks and the piping are recommended to be removed and reconstructed. With the high probability of the pool structures experiencing additional movement and damage requiring additional repairs, removal and replacement of entire pool structures is highly recommended.

The cost of a new structure varies with multiple factors to be considered. In our historical estimates, we have estimated the cost of a new facility to be as much as \$1000 per square foot for an indoor, inground swimming pool facility.

Our historical estimates are as follows:

- Pool structure: \$200 to \$350 per square foot
- Building structure: \$200 to \$350 per square foot
- Pool equipment, site improvements, landscaping: \$100 to \$250 per square foot of building

Page 25 of 26

1006 Vance Jackson
San Antonio, Texas 78201
(210) 591-8829



5900 Balcones Drive, Suite #23955
Austin, Texas 78701
(512) 298-3360

A1E Project No. 25-12609

Closing

The swimming pools at 5609 Windsong in the City of Windcrest, Texas are currently empty of water and not in use. We completed this study to review the condition of the pool structures and present our findings, opinions and recommendations for the feasibility of repairing the pool structures.

In my professional engineering opinion, the pool structures are currently damaged and not suitable to remain in service for public use. At a minimum, we recommend the pool structure be repaired and maintained following the requirements of the International Building Code, International Swimming Pool and Spa Code, International Property Maintenance Code, local, state and federal codes, laws and regulations for public pools. Repairing the pool structure should be considered temporary as the factors that caused the pool structures to move will remain unresolved. A greater benefit to the public will be to fully remove and reconstruct the swimming pool structures with a new facility. In our opinion, constructing a new facility is more reasonable than repairing the structures given the high probability of making additional repairs and reconstruction over the life of the existing structure.

Thank you for allowing me to provide my opinion on the condition of the swimming pools. Please contact my office if we can be of additional assistance.

END OF REPORT (2.1.2026)



Windcrest Crime Control Prevention District Fiscal Year 2026- 2027



Proposed Version - 6/03/2026

Last updated 05/20/26



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INTRODUCTION





City Manager Transmittal Letter

May 4, 2026

To Members of the Windcrest Crime Control & Prevention District Board:

Board President Dr. William R. Mueller
Board Vice President Margaret Weidenbach
Board member Wesley V Manning
Board member William Lambrides
Board member Julie Malone
Board member Rhonda Rowland
Board member James Senseney III

Attached is the Windcrest Crime Control and Prevention District (CCPD) Fiscal Year 2026-2027 Proposed Budget. This budget supplements funding provided in the City's public safety budget to enhance the level of resources available for police services provided to the citizens of Windcrest.

The CCPD budget is funded by a quarter cent (1/4¢) sales tax as permitted by Local Government Code 363 and approved by citizens on September 11, 2004, and continued by voters on May 9, 2009, for another twenty years.

Sales tax collections make up almost 100% of the district's revenues. We expect Fiscal Year 2025-2026 sales tax collections to come in approximately 2.78% lower than originally expected and for Fiscal Year 2026-2027, sales tax collections to come in about 3% higher than current year-end expectations, less a significant one-time allocation. Total revenues are expected to be \$953,998, which includes sales tax receipts and interest earnings.

Sales tax revenue depends on the level of wholesale and retail sales within the District. The sales tax rate in the City of Windcrest is 8.25% for goods or services sold or delivered within the boundaries of the city. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly, or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City.

Of the total 2% local share, 0.25% is allocated to the Windcrest Economic Development Corporation, 0.25% is allocated to the Street Fund (CIP), 0.25% is allocated to the Windcrest Crime Control and Prevention District. The remaining 1.25% is deposited in the General Fund. 1.25% of the Sales Tax within the General Fund is allocated 0.25% to offset Ad Valorem. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

The Fiscal Year 2026-2027 operating expenses are projected to be \$908,441. This represents a decrease of 3.38% from the Fiscal Year 2025-2026 budget. Primarily the decrease is related to the personnel cost. Due to the revenue deficit, 3 full-time employees (FTE) were transferred to the General fund in FY25-26. This transfer will provide a relief to the WCCPD fund in FY2025-2026 and FY2026-2027.

All capital items are presented in the 5-year capital plan for the WCCPD board review and consideration.

The projected ending fund balance for Fiscal Year 2025-2026 of \$252,330 is lower than the adopted ending fund balance by approximately 11.22%.

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

Sincerely,

Ronnie Guest Jr.
City Manager

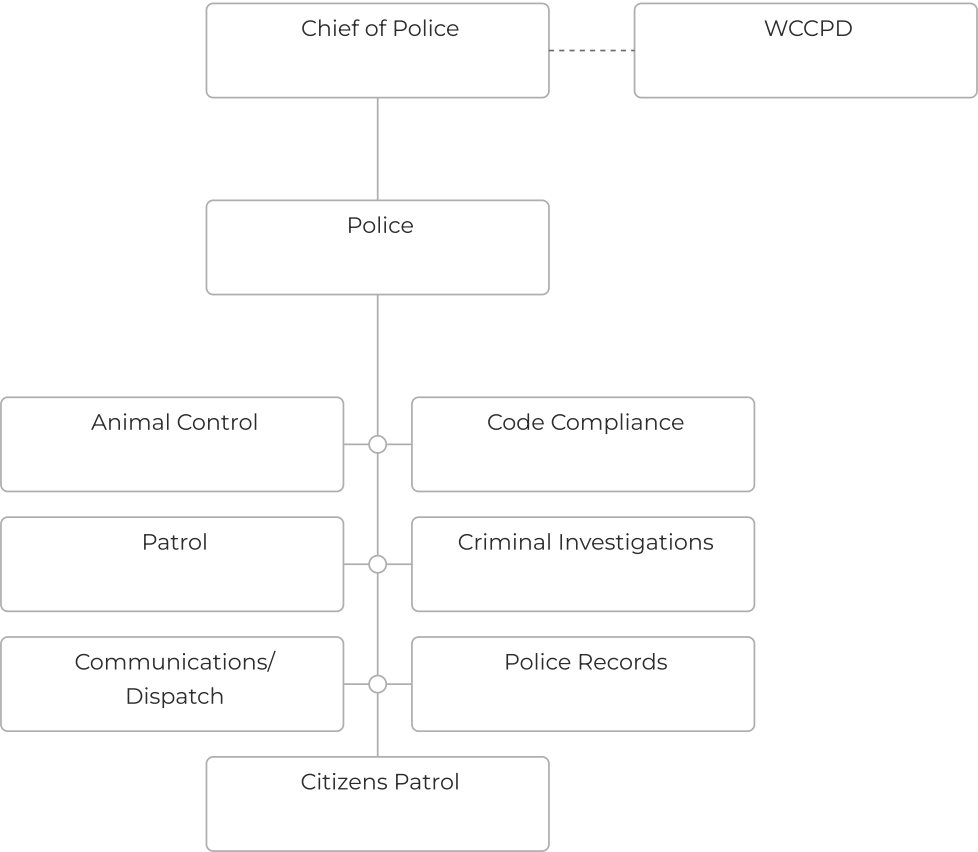


WCCPD Budget Calendar

WCCPD Budget Calendar FY 2026 - 2027		
Date	Event	Requirement/Action
January 28, 2026	Budget Instructions Distributed to Departments	Budget printouts & request forms are distributed to departments.
March 13, 2026	Department Budget Requests Due	Departments enter detailed line-item requests into budget worksheets & submit forms electronically to the Finance Department.
March 4, 2026 2:30 PM	WCCPD Budget workshop	Budget workshop with WCCPD board and city staff
March 9, 2026 10AM-2PM	Goal Setting Retreat City Council	Goal Setting Retreat/Workshop w/City Council for FY 26-27
May 2026 San Antonio Express News	Newspaper Public Hearing Publication	WCCPD must advertise in the newspaper its public hearing will be conducted and publication must occur at least 10 days prior to the hearing.
June 3, 2026 2:30 PM	WCCPD Budget Public Hearing	WCCPD must hold a public hearing on its yearly budget at least 100 days prior to the start of its fiscal year.
June 3, 2026 2:30 PM	WCCPD Budget Adoption Meeting	WCCPD must adopt its budget no later than 80 days prior to the beginning of its fiscal year.
June 2026	WCCPD Budget Filled with the City Secretary	No later than 10 days after the WCCPD adopts its proposed budget, the budget must be filed with the City Secretary's Office for consideration by the City Council.
July 13, 2026	Newspaper Public Hearing Publication on WCCPD budget	The City's public hearing on WCCPD budget must be published in the newspaper at least 10 days prior to the public hearing. The approximate publication date 07/13/26 San Antonio Express News.
August 3, 2026 6:00 PM	Regular Council Meeting WCCPD Budget Public Hearing	After the WCCPD adopts its budget and files with the City, the City, no later than 45 days before the WCCPD fiscal year begins, shall hold its own public hearing on the WCCPD budget. TEX.LOC.GOV'T CODE ANN. s363.205
August 17, 2026 6:00 PM	Regular Council Meeting	The City must adopt the WCCPD budget not later than 30 days before the start of its fiscal year.



Windcrest Crime Control and Prevention District



BUDGET OVERVIEW



WCCPD Fund

Department Summary

The Police Department is established and maintained by the Chief of Police in accordance with Section 5.04 of the Windcrest Code of Ordinances. The Police Chief organizes and manages the Police Department through the issuance of General Orders. General Orders establish the Rules, Regulations and Procedures which assigns work and guide the behavior of individual members of the department.

Our Mission

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

Nulli Secundus.

Our Vision

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

Our Core Values

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

Respect – for ourselves and the community we serve.

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

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



GOALS AND OBJECTIVES

CONTINUAL GOALS

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

SHORT RANGE GOALS (< 1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Improve the vehicle fleet by replacement of the aging and unserviceable police vehicles.
- Create a recognizable and uniformed patrol vehicle fleet.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Expand the Bike Patrol Program by repairing and replacing the aging bike fleet with modernized bike equipment.
- Regular, consistent active-shooter training to bolster the Windcrest Police Dept. active shooter response.
- Coordinate with Windcrest Fire Dept. and engage in RFT (Rescue Task Force) training.
- Create annual officer-in-service training to develop highly knowledgeable officers and staff.
- Encourage officers to stay healthy and in a physical condition, which allows readiness for the vigorous activities associated with policing.

MID RANGE GOALS (1-3 years)

- Achieve accreditation with the Texas Police Chiefs Association.
- Continue to maintain the vehicle fleet with vehicle replacement and expansion.

LONG RANGE GOALS (> 3 years)

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

PERFORMANCE MEASURES

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



WCCPD Personnel Summary

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



FUND SUMMARIES





WCCPD FY 26-27 Proposed Budget

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

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

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

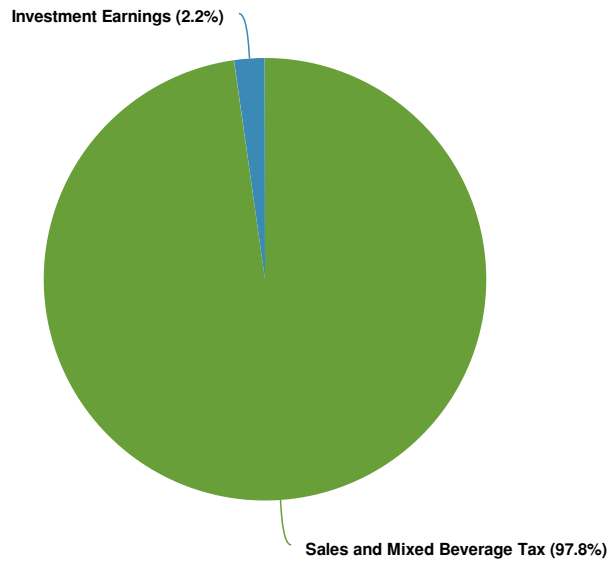
Revenue from the ½ cent sales tax serves a role in providing the necessary resources to effectively implement crime reduction strategies pertaining to enhanced enforcement, neighborhood crime prevention, partner programs, recruitment and training, and department equipment, technology, and infrastructure.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

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

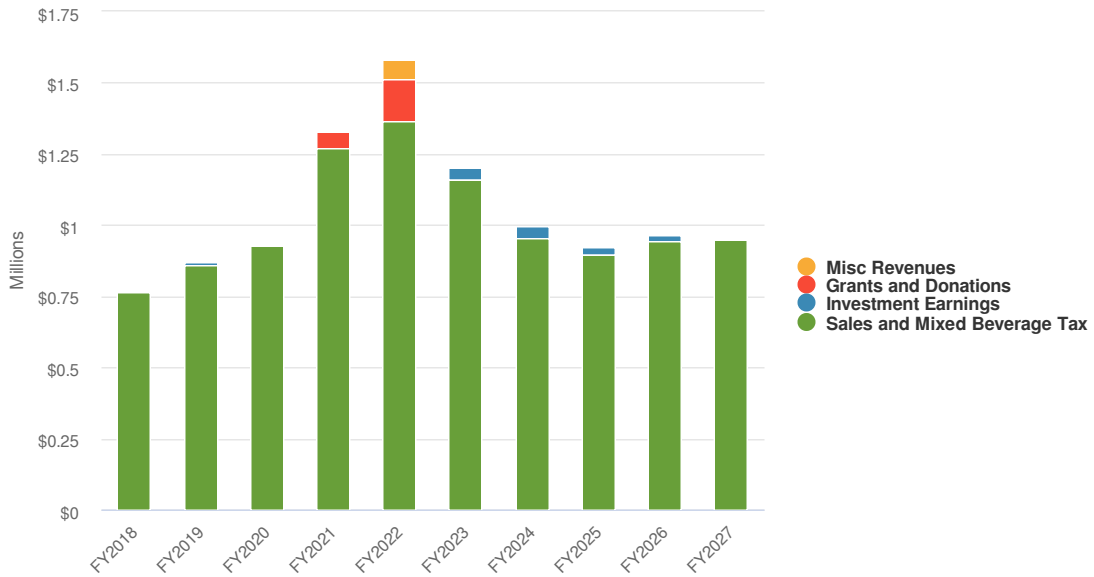
The law that authorizes the WCCPD can be found under the Local Government Code Chapter 363, Crime Control and Prevention Districts [§](#). The CCPD fiscal year is between October 1 and September 30th of each year.

Revenues by Source

Projected 2026-2027 Revenues by Source

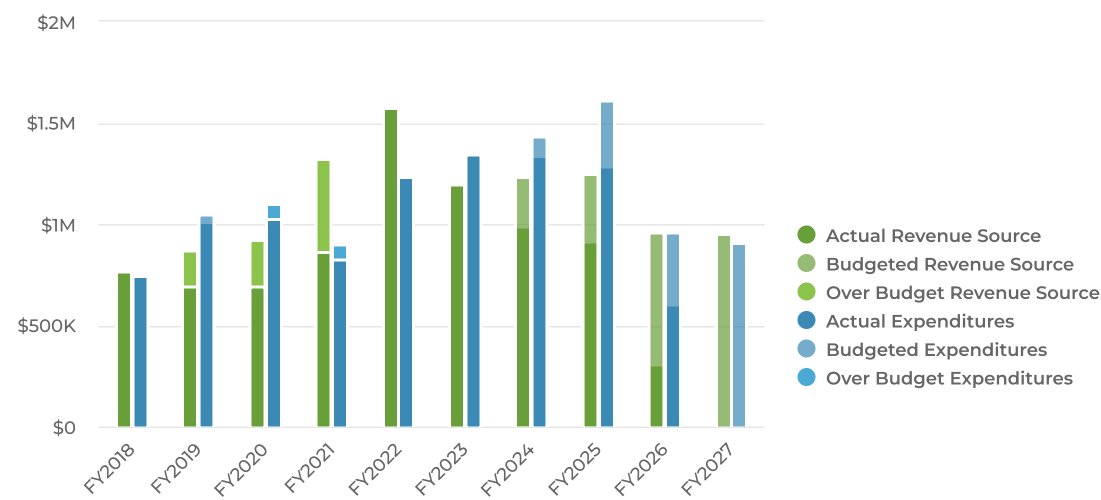


Budgeted and Historical 2026-2027 Revenues by Source



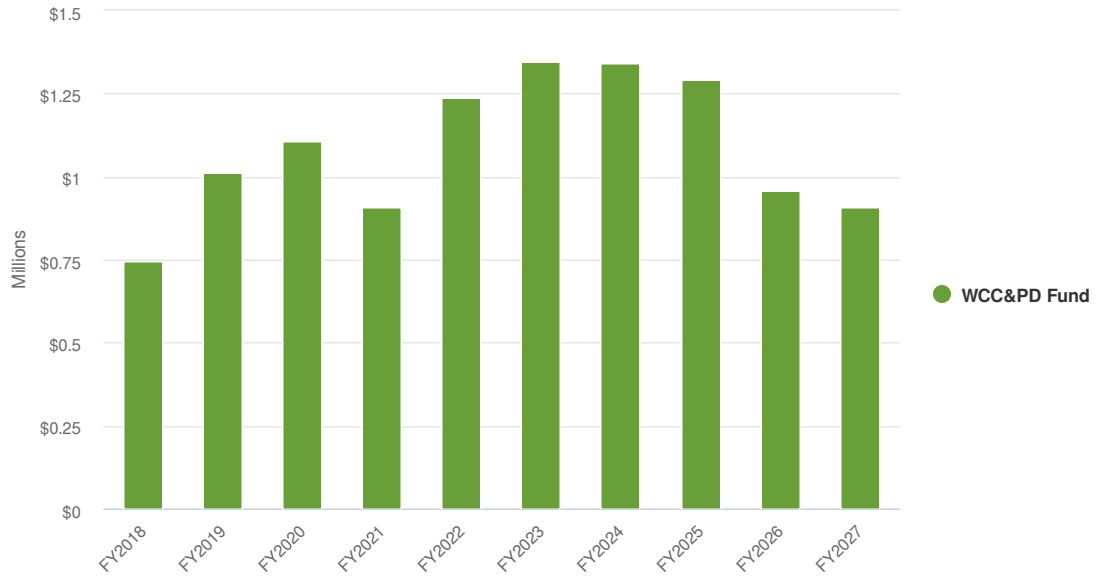
Summary

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



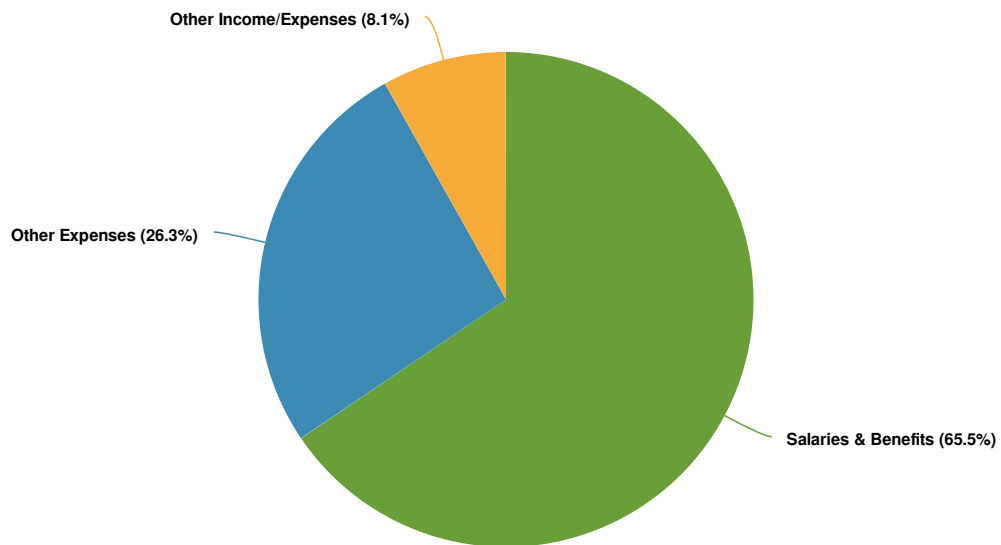
Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund

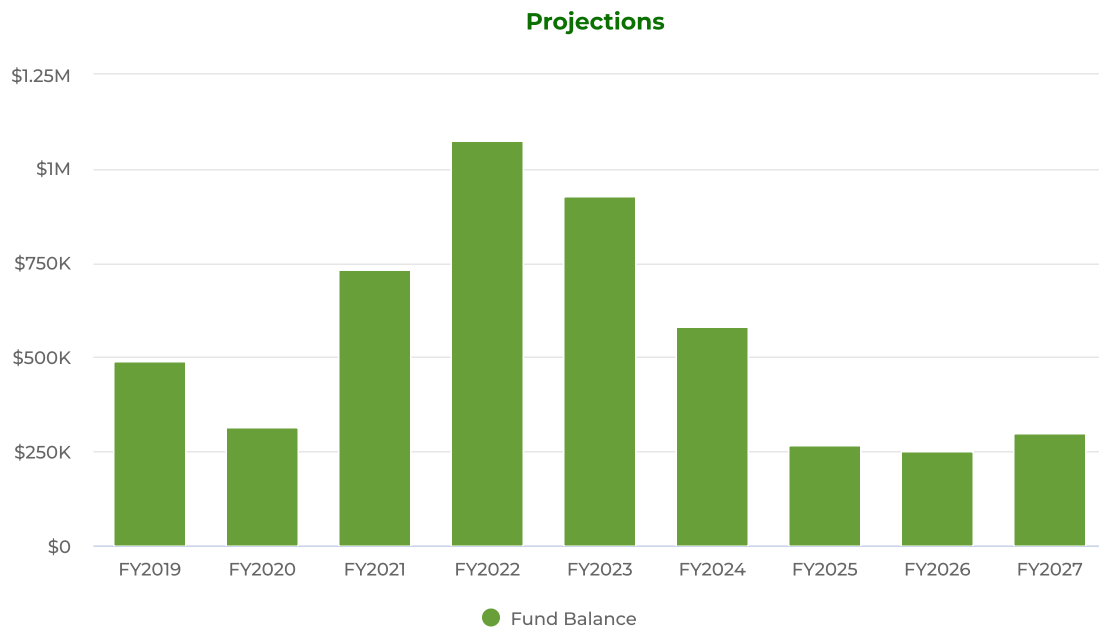


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Fund Balance



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

4-08-2026 12:01 PM		CITY OF WINDCREST PROPOSED BUDGET AS OF: SEPTEMBER 30TH, 2026					PAGE: 1	
18 -WCC&PD FUND REVENUES					(-----)	2025-2026	(-----)	2026-2027
		2022-2023	2023-2024	2024-2025	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								PROPOSED
								BUDGET
BEGINNING FUND BALANCE		1,074,946	926,130	579,905	267,945	267,945	267,945	252,330
FUND BALANCE ACTIVITY		0	0	0	0	0	0	252,330
4101 INCOME - SALES TAX		1,158,233	956,458	825,700	943,433	305,704	917,112	946,498
4102 INCOME-K9 DONATIONS		0	0	0	0	0	0	0
4105 INCOME - OTHER		0	0	0	0	0	0	0
4115 INCOME - INTEREST		41,514	38,613	14,112	21,495	2,702	7,500	7,500
4120 PROCEEDS FROM GUN SALES		0	0	0	0	0	0	0
4515 ARPA FUNDS		0	0	0	0	0	0	0
4900 PROCEEDS FROM CAPITAL LEASE		0	0	0	0	0	0	0
TOTAL REVENUES		1,199,747	995,071	839,812	964,928	308,406	924,612	953,998



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

4-08-2026 12:01 PM		CITY OF WINDCREST PROPOSED BUDGET AS OF: SEPTEMBER 30TH, 2026					PAGE: 2	
18 -WCC&PD FUND								
00-GENERAL EXPENDITURES								
DEPARTMENT EXPENSES								
	2022-2023	2023-2024	2024-2025	(----- 2025-2026 -----)	(----- 2026-2027 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS								
500-009 SALARIES	411,735	427,772	504,108	353,766	124,720	280,811	363,502	
500-010 ADMINISTRATIVE EXPENSE	0	0	0	0	0	0	0	
500-011 LONGEVITY	0	0	0	0	0	0	0	
500-013 STIPEND	0	0	0	0	0	0	0	
500-014 SPECIAL ASSIGNMENT PAY K-9	0	0	0	0	0	0	0	
500-015 INCENTIVE PAY-BILING & SHIFT	846	1,242	1,307	0	712	1,200	0	
500-017 CERTIFICATION PAY	3,104	3,289	4,004	1,600	773	2,200	2,400	
500-018 EDUCATION PAY	1,500	1,016	1,055	900	237	900	900	
500-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
500-020 OVERTIME	37,221	42,820	63,463	45,000	9,370	32,936	30,000	
500-021 7K HOURS	10,522	13,802	17,370	15,796	3,286	10,544	16,000	
500-026 HAZARDOUS DUTY PAY	845	517	610	600	96	600	600	
500-030 SOCIAL SECURITY	38,777	37,673	45,308	32,349	10,668	28,423	31,525	
500-040 HEALTH INSURANCE	76,087	80,904	112,379	92,288	29,600	73,086	81,000	
500-050 RETIREMENT	53,856	71,940	91,803	67,658	21,419	53,258	61,608	
500-060 WORKERS COMPENSATION	25,412	24,576	26,965	7,654	4,462	7,654	8,227	
500-070 UNEMPLOYMENT COMPENSATION	64	1,353	286	158	298	300	300	
TOTAL SALARIES & BENEFITS	659,968	706,902	868,657	617,769	205,641	491,912	596,062	
500-009 SALARIES	NEXT YEAR NOTES: 7 FTE's							
OTHER EXPENSES								
500-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	
500-130 BONDS & TRAINING	0	0	0	0	0	0	0	
500-250 LEGAL EXPENSE	0	0	0	0	0	0	0	
500-290 AUDIT	6,940	3,930	0	4,000	0	0	0	
500-325 SALES TAX COLLECTION SERVICES	23,729	12,001	5,731	20,000	1,519	10,000	10,000	
500-420 OFFICE SUPPLIES/FURNITURE	0	0	0	0	0	0	0	
500-430 JUVENILE PROG.FEES & SUPPLIES	0	0	0	0	0	0	0	
500-431 MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	0	
500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0	0	0	0	0	
500-435 K-9 PROGRAM EXPENSES	0	0	0	0	0	0	0	
500-440 ELECTION EXPENSE	0	0	0	0	0	0	0	
500-450 SYSTEM ACCESS FEE	0	0	0	0	0	0	0	
500-480 UNIFORMS	1,200	0	800	0	0	0	0	
500-485 WEAPONS & AMMUNITION	0	0	0	0	0	0	0	
500-486 PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	0	0	0	
500-487 VEHICLE EQUIPMENT	0	0	0	0	0	0	0	
500-488 EMERGENCY SERVICES	0	0	0	0	0	0	0	
500-489 COMMUNITY SERVICES	0	0	0	0	0	0	0	
500-490 MEMORIAL SERVICES	0	0	0	0	0	0	0	
500-500 MISC. CRIME PREVENTION	0	0	0	0	0	0	0	
500-515 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	
500-516 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	
500-517 MAINTENANCE ON EQUIPMENT	218,467	172,656	135,214	228,880	274,970	310,528	224,380	
500-518 DEBT SERVICE - INTEREST	0	0	0	0	0	0	0	



EXPENDITURES CONTINUED

4-06-2026 12:01 PM

CITY OF WINDCREST
PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

PAGE: 3

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

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(----- CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- 2026-2027 REQUESTED BUDGET	(----- PROPOSED BUDGET
500-520 BICYCLE PARTS & MAINTENANCE	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	250,336	188,587	141,745	252,880	276,489	320,528	234,380	
500-517 MAINTENANCE ON EQUIPMENT	PERMANENT NOTES: DAILY WELLS CONTRACT MAINTENANCE FY26-27 \$6,180.00, FY27-28 \$6,365.40, FY28-29 \$6,556.36, FY29-30 \$6,753.05, FY30-31 \$6,955.64, FY31-32 \$7,164.31. City of Live Oak SWAT agreement \$6,500.00 MOTOROLA Solutions (SPILLMAN) CONTRACT MAINTENANCE \$45,000.00 Solutions II Contract Spillman Server maintenance \$27,216.00 Crossroad GIS CONTRACT MAINTENANCE \$4,650.00 ESRI License (fGIS) \$400.00 ArcGIS License (GIS mapping) \$1,247.00 COSA Contract Maintenance Radios \$20,000.00 Commercial Electronics \$1,556.00 Axon Body worn cameras and Tasers lease purchase 10 years (FY22/23-32/33) \$60,197.02 Axon In car cameras lease purchase 10 years (FY22/23-32/33) \$25,984.46 Axon interview room lease purchase 10 years (FY22/23-32/33) \$4,248.17 NOTE: WCCPD EXPENDITURES WERE MOVED TO THE GENERAL FUND, POLICE DEPARTMENT (01-502)							
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	360,259	367,807	63,369	0	50,006	49,786	0	
TOTAL CAPITAL EXPENSES	360,259	367,807	63,369	0	50,006	49,786	0	
OTHER INCOME/EXPENSES								
500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	
500-901 TRANSFER TO GEN FUND	78,000	78,000	78,000	78,000	78,000	78,000	78,000	
TOTAL OTHER INCOME/EXPENSES	78,000	78,000	78,000	78,000	78,000	78,000	78,000	
500-901 TRANSFER TO GEN FUND	PERMANENT NOTES: \$53,000.00 - reimbursement costs to General Fund \$25,000.00 - Takas park Lights reimbursement costs to General Fund							
TOTAL 00-GENERAL EXPENDITURES	1,348,563	1,341,296	1,151,772	948,649	610,137	940,226	908,441	
TOTAL EXPENDITURES	1,348,563	1,341,296	1,151,772	948,649	610,137	940,226	908,441	
REVENUE OVER/(UNDER) EXPENDITURES	(148,816)	(346,225)	(311,960)	16,280	(301,731)	(15,615)	45,557	
PROJECTED ENDING FUND BALANCE	926,130	579,905	267,945	284,225	(33,786)	252,330	297,887	



CAPITAL IMPROVEMENTS



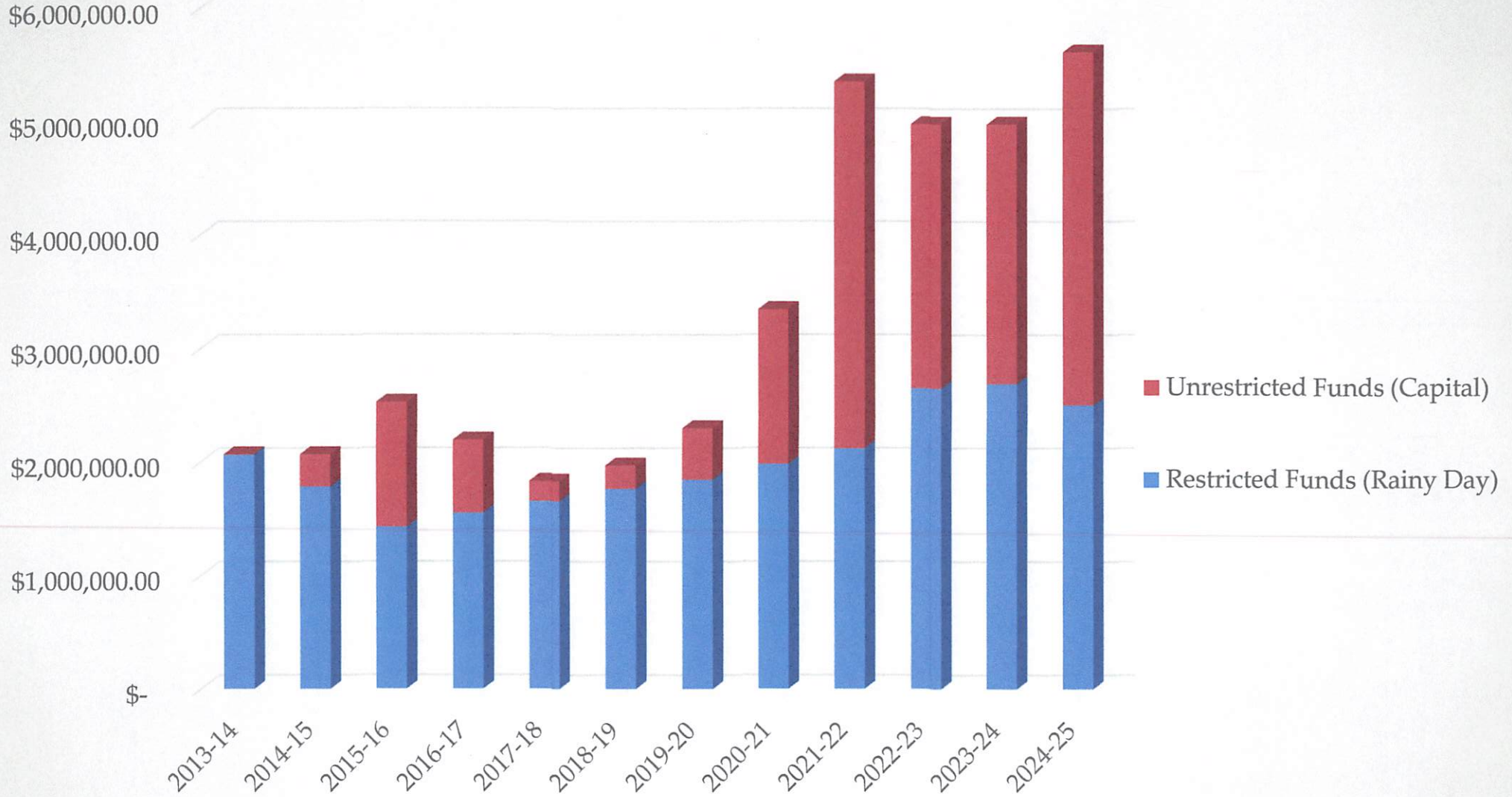
WCCPD Capital Improvement Five (5) Year Plan FY25-26 to FY30-31

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

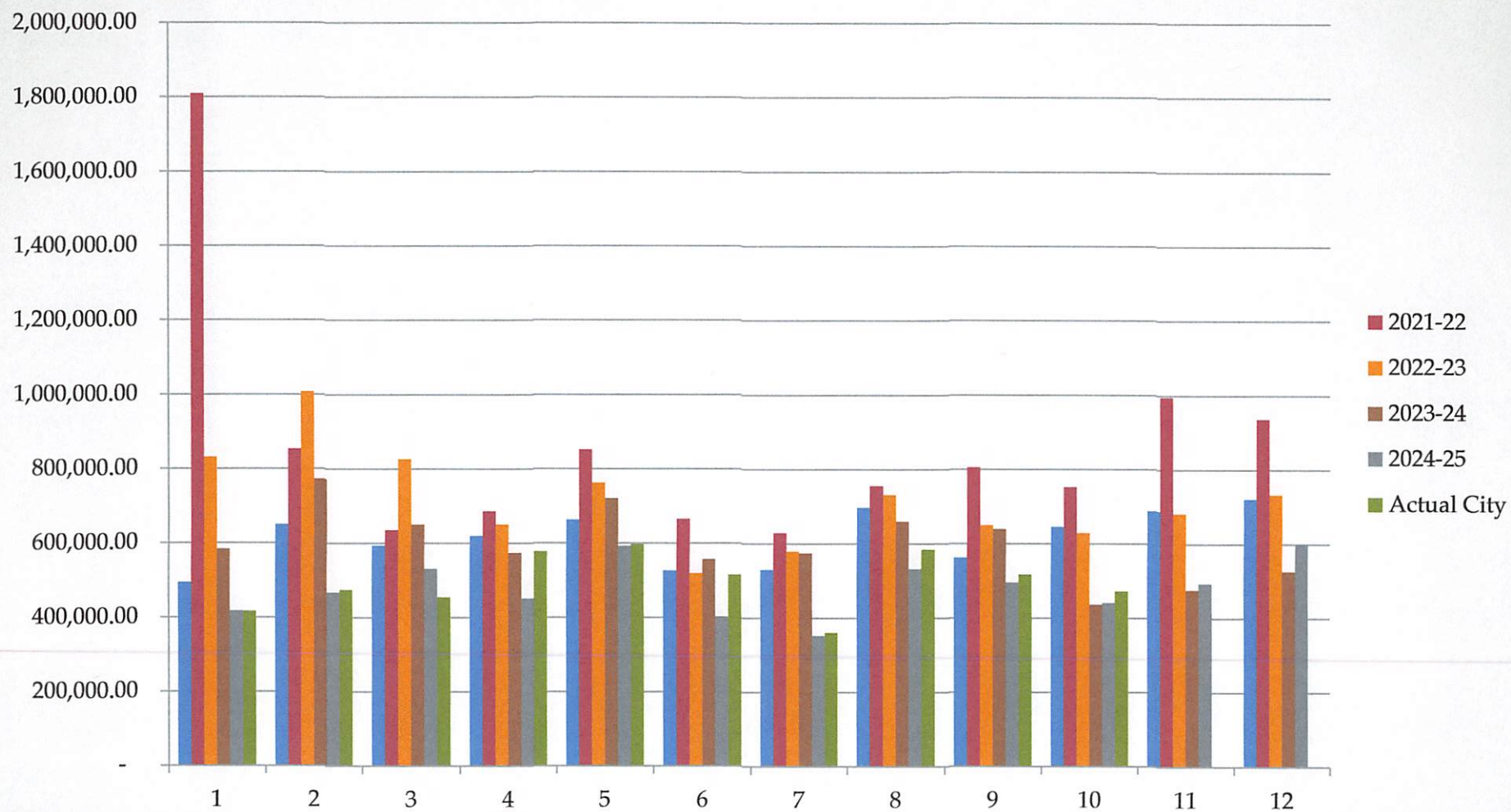




Monthly Finance Report
July 2026

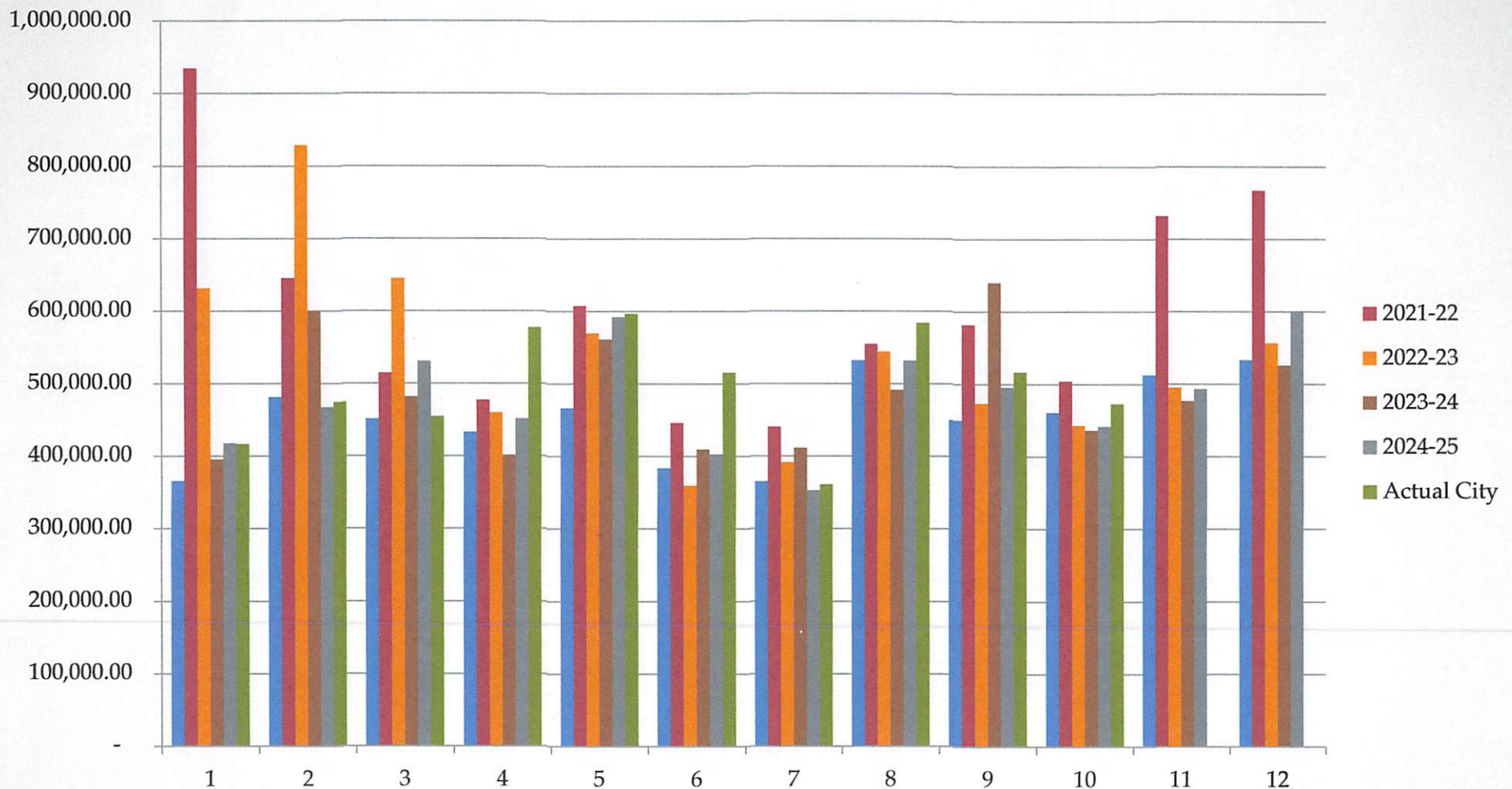


Fund Balance



City of Windcrest

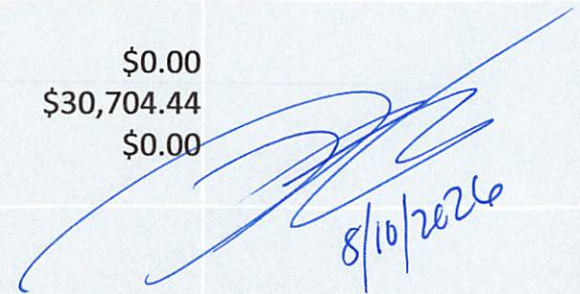
Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation

<u>Fund</u>	<u>YTD Revenues</u>	<u>YTD Expenditures</u>	<u>Current Cash Balance</u>
General	\$9,725,318.43	\$7,557,269.04	\$12,479,048.70
Garbage	\$3,154,010.50	\$2,440,215.47	\$31,108.25
Asset Seizure - Federal	\$7.82	\$0.00	\$409.39
School Crossing Guard	\$6,261.90	\$240.19	\$16,621.24
Police Donations	\$4,236.95	\$2,519.53	\$1,932.35
Asset Seizure - State	\$9,092.43	\$0.00	\$452.96
Police Education Training	\$5,325.18	\$1,781.00	\$15,217.73
Economic Development Corporation	\$635,627.83	\$332,584.67	\$2,155,544.06
Court Technology	\$35,048.79	\$17,865.18	\$24,573.45
Court Building Security	\$6,363.49	\$19,346.33	\$834.88
Hotel / Motel Tax	\$253,777.36	\$403,153.74	\$127,393.09
Debt Service	\$612,681.91	\$532,425.00	\$0.03
WCCPD	\$586,917.32	\$705,158.02	\$157,294.07
Capital Projects – Streets	\$583,595.24	\$107,387.75	\$48,932.94
Public, Education & Government	\$4,430.48	\$14,752.00	\$0.00
2019 Series A	\$106.10	\$0.00	\$5,549.28
Grant Fund	\$1,700.00	\$30,704.44	\$0.00
Youth Diversion Fund	\$278.96	\$0.00	\$0.00
Pooled Cash			\$4,009,409.57
<u>Total Cash</u>			<u>\$19,074,321.99</u>



8/10/2026

**Finance Department
Memorandum**

Subject: Unaudited Monthly Financial Report-Month ended July 31, 2026

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

Highlights for this reporting period are:

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

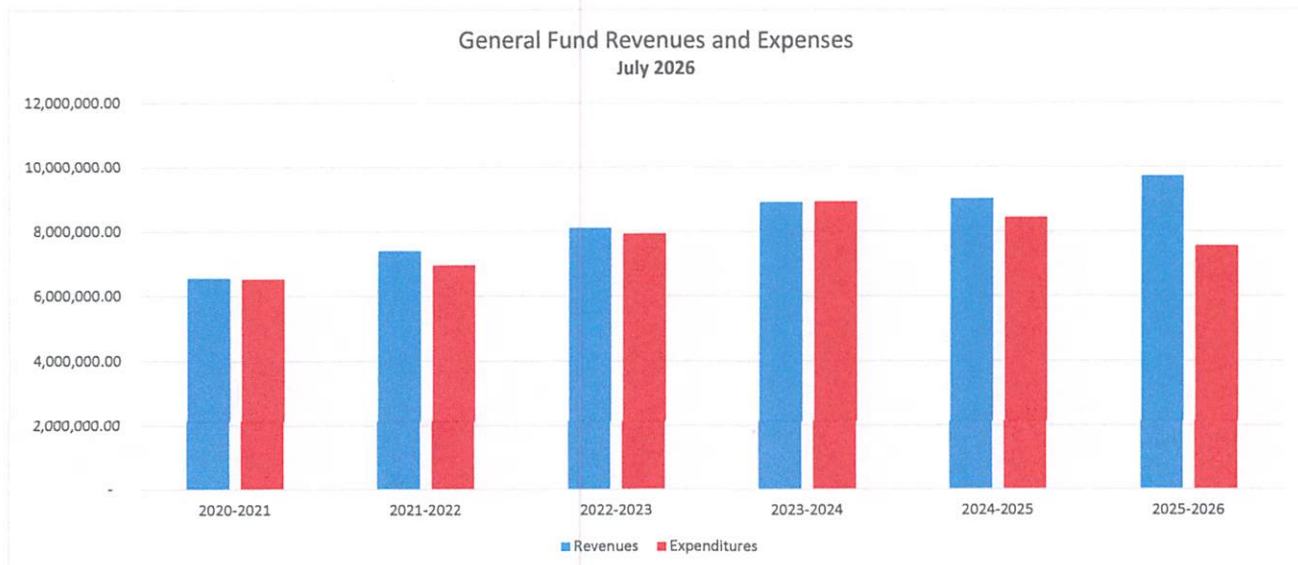
- Because various revenues are 30-60 days behind, July revenues do not reflect all cumulative revenues such as the Sales Tax and other miscellaneous types. July Sales Tax (July Economic activity), for example, will not be received until the end of September 2026.

- As of July 31, 2026, the City has \$19,074,321.99 in its cash portfolio, of which \$12,405,617.47 is invested in TexPool and had a yield of 3.6484%. The remaining funds are invested at Frost Bank in various account and had a yield of 2.50% in the month of July 31, 2026.

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

- Tech Support Department budget completed: 102.21%

- Year-to-date revenues (83.80%) and expenses (65.47%) for the general fund are shown in a comparative chart below through the month ending July 31st for the most current 6 years. The differences in revenues and expenses are due to the specifics of that year's situation and timing and does not reflect any shortfall of revenues or excess spending.



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

**Monthly Financial Report (MFR) as of
July 31, 2026**

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Total City of Windcrest Sales Tax

City of Windcrest Sales Tax - SA Annexation

Sales tax associated with the SA Annexation

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Garbage Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series A Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series B Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	409
County Fire Contribution	\$	-
School Crossing Guard	\$	16,621
Police Donations	\$	1,932
Asset Seizure Fund - State	\$	453
Police Education Training Fund	\$	15,218
Court Technology Fund	\$	24,573
Court Building Security Fund	\$	835

July 31, 2026

7/31/2026

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for July 2026

This report covers **83.33%** of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	\$ 888,406	\$ 1,039,616	\$ 9,725,318	\$ 9,017,261	83.80%
Expenditures (2)	\$ 560,805	\$ 888,117	\$ 7,557,269	\$ 8,406,766	65.47%
Net	\$ 327,601	\$ 151,499	\$ 2,168,049	\$ 610,495	
Garbage Fund:					
Income	\$ 222,950	\$ 246,370	\$ 3,154,011	\$ 3,039,245	90.27%
Expenditures	\$ 470,978	\$ 261,427	\$ 2,440,215	\$ 2,377,977	70.76%
	\$ (248,027)	\$ (15,057)	\$ 713,795	\$ 661,268	
Debt Service Fund:					
Income	\$ 9,592	\$ 6,417	\$ 612,682	\$ 659,238	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ 800	\$ 532,425	\$ 526,925	
Net	\$ 9,592	\$ 5,617	\$ 80,257	\$ 132,313	
Capital Projects Fund:					
Income	\$ 67,606	\$ 63,172	\$ 583,595	\$ 543,962	
Expenditures	\$ -	\$ -	\$ 107,388	\$ 490,082	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 67,606	\$ 63,172	\$ 476,207	\$ 53,880	
2019 Series A					
Income	\$ 11	\$ 13	\$ 106	\$ 5,418	
Expenditures	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 11	\$ 13	\$ 106	\$ 5,418	
Total Funds:					
Income	\$ 1,188,565	\$ 1,355,587	\$ 14,075,712	\$ 13,265,123	
Expenditures	\$ 1,031,783	\$ 1,150,344	\$ 10,637,297	\$ 11,801,750	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ 156,782	\$ 205,243	\$ 3,438,415	\$ 1,463,373	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 67,955	\$ 63,058	\$ 703,276	\$ 593,017	
EDC	\$ 67,510	\$ 63,060	\$ 702,769	\$ 593,379	
General Fund	\$ 270,042	\$ 252,239	\$ 2,811,077	\$ 2,373,516	
Ad Valorem Tax Offset	\$ 67,510	\$ 63,060	\$ 702,768	\$ 593,379	
For Street Maintenance	\$ 67,510	\$ 63,060	\$ 702,853	\$ 593,379	
Net Sales Tax	\$ 540,528	\$ 504,477	\$ 5,622,743	\$ 4,746,671	
Annexed Area to S.A.					
	\$ -	\$ -	\$ -	\$ -	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Natalia Witmer/Ronnie Guest Jr.
Mun. Finance Officer/ City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending July 2026

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 4,009,410	2.50%
MEIA Proceeds	\$ 35,008	2.50%
General Fund Money Market	\$ 32,935	2.50%
General Fund Development Escrow	\$ -	
General Fund Certificate of Deposit	\$ 26,498	2.50%
Garbage Fund Checking	\$ 30,133	2.50%
Garbage Fund Money Market	\$ 543	2.50%
Debt Service Fund	\$ 0	2.50%
Capital Projects Street Fund	\$ 28,355	2.50%
Hotel/Motel Occupancy Tax Fund	\$ 127,393	2.50%
Windcrest Crime Control & Prevention Dist. Fund	\$ 157,294	2.50%
Asset Forfeiture/Seizure Savings (Federal)	\$ 409	2.50%
School Crossing Guard Savings	\$ 16,621	2.50%
Police Donation Savings	\$ 1,932	2.50%
Asset Forfeiture/Seizure Savings (State)	\$ 453	2.50%
Police Education/Training Savings	\$ 15,218	2.50%
Economic Development Corporation	\$ 964,840	2.50%
Economic Development Corporation Investment	\$ 1,190,704	3.78%
Municipal Court Technology Fund	\$ 24,573	2.50%
Municipal Court Building Security Fund	\$ 835	2.50%
2019 Series A	\$ 5,549	2.50%
Total - Frost National Bank	\$ 6,668,705	
INVESTMENTS:		
Texpool (breakout by fund on following page)	\$ 12,393,352	3.6484%
Texpool for Streets	\$ 12,266	3.6484%
Total TexPool	\$ 12,405,617	
TOTAL ALL FUNDS	\$ 19,074,322	

Texpool Breakout by Fund

		Balance
Fund #	Fund Name	7/31/2026
1	General Fund MEIA Proceeds	5,045,441.48
1	General Fund	7,339,165.84
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
9	Asset Seizure Fund - State	-
	Total	12,393,351.55

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	307,078.23
01-1104	MEIA PROCEEDS	35,008.39
01-1105	SAVINGS	32,934.63
01-1110	PETTY CASH	1,700.00
01-1111	STORE PETTY CASH	100.00
01-1112	PREPAID POSTAGE	7,626.65
01-1120	CERT. OF DEPOSIT-RESTRICTED	26,498.36
01-1124	INVESTMENT/TEXPOOL MEIA	5,045,441.48
01-1125	INVESTMENT/TEXPOOL	7,339,165.84
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	9,241.56
01-1129	EXPENCE CARD A	657.74
01-1130	EXPENCE CARD B	649.09
01-1131	EXPENCE CARD C	1,236.23
01-1132	EXPENCE CARD D	1,140.15
01-1133	EXPENCE CARD E	100.00
01-1134	EXPENCE CARD F	876.56
01-1135	EXPENCE TRAVEL CARD 1	2,049.16
01-1136	EXPENCE TRAVEL CARD 2	908.30
01-1137	EXPENCE TRAVEL CARD 3	359.81
01-1138	EXPENCE TRAVEL CARD 4	669.34
01-1139	EXPENCE CARD H	134.00
01-1140	EXPENCE CARD G	529.04
01-1141	EXPENCE CARD I	1,914.56
01-1142	EXPENCE CARD J	154.92
01-1143	EXPENCE CARD K	143.30
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	0.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	0.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-1383	DUE FROM HRA	0.00	
01-1501	A/R-ADVALOREM TAXES	115,442.24	
01-1502	DEFERRED EXPENDITURES	0.00	
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	0.00	
01-1505	ALLOW FOR DOUBTFUL ACCTS	(18,232.06)	
01-1510	A/R-SALES TAX	(0.96)	
01-1515	A/R-LIQUOR TAX	0.00	
01-1562	A/R - GRANT FUNDS	0.00	
01-1601	A/R-MISC FEES	14,129.34	
01-1602	A/R WARRANTS - CITY PORTION	0.00	
01-1605	A/R-FRANCHISE	0.02	
01-1608	A/R - UNAPPLIED CREDITS	0.00	
01-1620	A/R-WATER DISTRICT #10	0.00	
01-1635	A/R-MISC. II	0.00	
01-1636	A/R POST OFFICE PETTY CASH	0.00	
		<u>12,927,655.92</u>	
	TOTAL ASSETS		12,927,655.92
			=====
LIABILITIES			
=====			
01-2200	WAGES PAYABLE	0.00	
01-2205	FED WITHHOLDING	0.00	
01-2210	FICA PAYABLE - EMPLOYER	0.00	
01-2215	FICA PAYABLE - EMPLOYEE	0.00	
01-2220	MEDICARE PAYABLE EMPLOYER	0.00	
01-2225	MEDICARE PAYABLE EMPLOYEE	(1,835.95)	
01-2230	TMRS PAYABLE	(54,626.52)	
01-2235	TWC TAXES PAYABLE	0.00	
01-2240	TRUSTEE PAYABLE	0.00	
01-2242	SEC 457B DEF.COMP. PAYABLE	200.00	
01-2245	LIFE INSURANCE PAYABLE	846.26	
01-2246	SHORT TERM DISABILITY	(412.71)	
01-2248	LEGALSHIELD VOL DED	0.00	
01-2250	SUPPLEMENTAL INSURANCE	6,198.03	
01-2251	DEPENDENT DENTAL INSURANCE	(262.74)	
01-2252	DEPENDENT VISION INSURANCE	99.98	
01-2255	DEP HLTH/OPT LIFE PAYABLE	5,972.54	
01-2256	A/P FSA Med Ded	844.65	
01-2257	A/P FSA DEP DED	0.00	
01-2258	DUE TO EWALD TRACTOR	0.00	
01-2259	A/P MISC DED	0.00	
01-2310	DUE TO GARBAGE FUND	0.00	
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00	
01-2325	DUE TO S.C.G. FUND	250.00	
01-2330	DUE TO COUNTY FIRE CONTRI	0.00	
01-2335	DUE TO DARE PROGRAM FUND	0.00	
01-2340	DUE TO POLICE DONATION FUND	0.00	
01-2345	DUE TO ASSET SEIZURE/STAT	0.00	
01-2350	DUE TO POLICE TRAINING FUND	0.00	

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00
01-2355	DUE TO EDC FUND	0.00
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	9,690.95
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS(CVC)	0.00
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	0.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	0.00
01-2406	A/P-MANAGEMENT(LEMI)	0.00
01-2407	A/P-OFFICIERS ADM(LEOA)	0.00
01-2408	A/P-GENERAL REVENUE (GR)	0.00
01-2409	A/P-LIAB INS (OCL)	0.00
01-2410	A/P-SALES TAX	3,541.97
01-2411	BOND ESCROW (COURT)	13,676.00
01-2412	A/P-CONTINUING ED(LEOC)	0.00
01-2413	A/P TIME PAYMENT	11.36
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	0.00
01-2416	A/P CONSOLIDATED CRT COST(CCC)	24,365.65
01-2417	A/P JUVENILE CRIME(JCD)	0.60
01-2418	A/P FTA FEE (FTA)	(779.12)
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	2,450.00
01-2423	AP-CHILD SAFETY SEAT & BELT	311.00
01-2424	A/P CORRECTIONAL MGMT (CMI)	0.50
01-2425	DEPOSITS-CIVIC CENTER	16,127.50
01-2426	A/P INDIGENT DEFENSE FEE	165.47
01-2427	DEPOSITS - TACO CABANA	0.00
01-2428	A/P - MUNI SVC BUREAU	0.00
01-2429	A/P - STATE TRAFFIC FEES	9,044.60
01-2430	BOND REFUNDS (COURT)	4,592.90
01-2431	A/P - STATE JURY FEE (SJRF)	71.13
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	96.20
01-2436	A/P-LINEBARGER COURT COLLECTIO	41,020.73
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	0.34
01-2438	BONDS APPLIED (COURT)	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-2471	PENDING PRIOR PERIOD AJE	0.00	
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00	
01-2501	DEFERRED REVENUE-TAXES	98,299.28	
01-2502	DEFERRED REVENUE - OTHER	0.00	
01-2503	DEFERRED REVENUE - WARRANTS	0.00	
01-2505	AP MEIA TO BEXAR COUNTY	273,381.98	
01-2506	AP MEIA TO NEISD	4,245,689.30	
01-2507	AP MEIA COSA	0.00	
01-2508	INTEREST MEIA	445,914.23	
	TOTAL LIABILITIES		<u>5,144,946.11</u>
EQUITY			
=====			
01-3201	FUND BALANCE	5,079,660.42	
01-3202	FUND BALANCE-RESTRICTED	535,000.00	
01-3205	FOR ECONOMIC IMPACT	0.00	
01-3207	FOR CASHFLOW	0.00	
	TOTAL BEGINNING EQUITY	5,614,660.42	
	TOTAL REVENUE	9,725,318.43	
	TOTAL EXPENSES	7,557,269.04	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,168,049.39	
	TOTAL EQUITY & FUND BALANCE		<u>7,782,709.81</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>12,927,655.92</u> =====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	11,605,085	11,605,085	888,405.98	9,725,318.43	9,019,983.96	0.00	83.80	1,879,766.75
TOTAL REVENUES	11,605,085	11,605,085	888,405.98	9,725,318.43	9,019,983.96	0.00	83.80	1,879,766.75
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	397,828	397,828	22,016.93	283,606.54	294,874.42	0.00	71.29	114,221.90
OTHER EXPENSES	38,400	38,400	94.27	25,939.68	35,243.67	0.00	67.55	12,460.32
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	436,228	436,228	22,111.20	309,546.22	330,118.09	0.00	70.96	126,682.22
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,833,708	2,833,708	142,884.78	1,777,156.47	1,807,886.87	0.00	62.71	1,056,551.08
OTHER EXPENSES	200,700	200,700	2,849.84	116,889.72	123,629.51	2,715.80	59.59	81,094.48
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	3,034,408	3,034,408	145,734.62	1,894,046.19	1,931,516.38	2,715.80	62.51	1,137,645.56
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	1,373,301	1,373,301	69,759.03	1,011,529.42	1,036,499.02	0.00	73.66	361,771.36
OTHER EXPENSES	360,000	360,000	11,765.71	221,896.07	275,485.98	3,888.28	62.72	134,215.65
TOTAL 03-FIRE DEPARTMENT	1,733,301	1,733,301	81,524.74	1,233,425.49	1,311,985.00	3,888.28	71.38	495,987.01
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	84,742	84,742	8,117.17	65,720.71	60,111.97	0.00	77.55	19,020.82
OTHER EXPENSES	198,200	198,200	2,658.67	135,948.29	151,421.84	0.00	68.59	62,251.71
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	282,942	282,942	10,775.84	201,669.00	211,533.81	0.00	71.28	81,272.53
<u>06-PARKS & RECREATION</u>								
OTHER EXPENSES	273,500	273,500	5,062.31	116,236.46	138,812.94	21,365.01	50.31	135,898.53
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	273,500	273,500	5,062.31	116,236.46	138,812.94	21,365.01	50.31	135,898.53
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	80,580	80,580	5,068.58	62,814.82	64,651.48	0.00	77.95	17,764.85
OTHER EXPENSES	176,850	176,850	15,458.25	82,623.34	166,078.03	0.00	46.72	94,226.66
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	257,430	257,430	20,526.83	145,438.16	230,729.51	0.00	56.50	111,991.51

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS	454,014	454,014	24,177.63	306,501.57	328,643.73	0.00	67.51	147,512.22
OTHER EXPENSES	169,350	169,350	4,793.87	103,760.50	121,624.69	0.00	61.27	65,589.50
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	623,364	623,364	28,971.50	410,262.07	450,268.42	0.00	65.81	213,101.72
10-FACILITY DIVISION								
OTHER EXPENSES	180,000	180,000	8,972.47	85,732.41	131,144.52	0.00	47.63	94,267.59
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	180,000	180,000	8,972.47	85,732.41	131,144.52	0.00	47.63	94,267.59
11-CIVIC CENTER								
SALARIES & BENEFITS	232,857	232,857	13,691.89	183,222.52	207,454.94	0.00	78.68	49,634.34
OTHER EXPENSES	108,000	108,000	10,324.31	69,594.54	85,439.69	0.00	64.44	38,405.46
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	340,857	340,857	24,016.20	252,817.06	292,894.63	0.00	74.17	88,039.80
14-CONTRACT SERVICES								
OTHER EXPENSES	1,314,372	1,314,372	41,159.40	688,412.60	1,123,592.43	0.01	52.38	625,959.39
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	1,314,372	1,314,372	41,159.40	688,412.60	1,123,592.43	0.01	52.38	625,959.39
15-TECH SUPPORT								
OTHER EXPENSES	444,119	444,119	34,785.73	445,300.88	320,636.55	8,620.15	102.21 (	9,802.31)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	444,119	444,119	34,785.73	445,300.88	320,636.55	8,620.15	102.21 (	9,802.31)
16-PUBLIC WORKS								
SALARIES & BENEFITS	746,094	746,094	36,996.89	533,589.54	559,762.01	0.00	71.52	212,504.05
OTHER EXPENSES	161,491	161,491	12,226.28	97,069.94	74,382.82	0.00	60.11	64,420.92
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	907,584	907,584	49,223.17	630,659.48	634,144.83	0.00	69.49	276,924.97
17-ANIMAL CONTROL								
SALARIES & BENEFITS	135,543	135,543	7,167.74	104,203.32	95,890.84	0.00	76.88	31,339.78
OTHER EXPENSES	356,350	356,350	17,817.19	181,567.61	391,447.57	0.00	50.95	174,782.39
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	491,893	491,893	24,984.93	285,770.93	487,338.41	0.00	58.10	206,122.17

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	74,462	74,462	2,461.61	40,424.12	49,811.07	0.00	54.29	34,037.58
OTHER EXPENSES	2,650	2,650	0.00	0.00	0.00	0.00	0.00	2,650.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	77,112	77,112	2,461.61	40,424.12	49,811.07	0.00	52.42	36,687.58
20-FINANCE								
SALARIES & BENEFITS	423,288	423,288	24,303.52	320,876.96	364,695.00	0.00	75.81	102,411.51
OTHER EXPENSES	18,000	18,000	173.00	18,880.39	14,823.97	0.00	104.89	880.39
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	441,288	441,288	24,476.52	339,757.35	379,518.97	0.00	76.99	101,531.12
25-CITY MANAGEMENT								
SALARIES & BENEFITS	243,274	243,274	13,257.35	134,723.71	140,983.08	0.00	55.38	108,550.61
OTHER EXPENSES	11,000	11,000	0.00	5,924.44	2,109.95	0.00	53.86	5,075.56
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	254,274	254,274	13,257.35	140,648.15	143,093.03	0.00	55.31	113,626.17
26-POOL								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	2,500	2,500	44.24	731.46	375.14	0.00	29.26	1,768.54
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	2,500	2,500	44.24	731.46	375.14	0.00	29.26	1,768.54
27-POST OFFICE								
SALARIES & BENEFITS	74,379	74,379	3,291.05	45,508.68	54,106.75	0.00	61.18	28,870.26
OTHER EXPENSES	11,400	11,400	0.00	9,435.53	7,002.20	0.00	82.77	1,964.47
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	85,779	85,779	3,291.05	54,944.21	61,108.95	0.00	64.05	30,834.73
28-HUMAN RESOUCES								
OTHER EXPENSES	152,500	152,500	10,906.07	99,648.97	130,348.64	1,999.00	66.65	50,852.03
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	152,500	152,500	10,906.07	99,648.97	130,348.64	1,999.00	66.65	50,852.03
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	268,049	268,049	8,519.60	181,797.83	73,299.52	0.00	67.82	86,250.67
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	268,049	268,049	8,519.60	181,797.83	73,299.52	0.00	67.82	86,250.67
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	11,601,499	11,601,499	560,805.38	7,557,269.04	8,432,270.84	38,588.25	65.47	4,005,641.53
REVENUE OVER/(UNDER) EXPENDITURES	3,586	3,586	327,600.60	2,168,049.39	587,713.12	(38,588.25)	9,376.67	(2,125,874.78)

CITY OF WINDCREST
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AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	3,714,419	3,714,419	52,766.71	3,791,770.54	3,319,477.65	0.00	102.08 (	77,351.54)
01-4115 SALES TAX	3,388,338	3,388,338	270,041.94	2,330,609.89	2,171,199.87	0.00	68.78	1,057,728.11
01-4116 SALES TX-AD VALOREM TX OFFSET	847,087	847,087	67,510.48	582,652.51	542,800.77	0.00	68.78	264,434.49
01-4118 HOTEL OCC. TAX FUND TRANSFER	260,000	260,000	0.00	260,000.00	260,000.00	0.00	100.00	0.00
01-4119 HOTEL OCC. TAX F. TRANSFER CAPITAL	107,277	107,277	107,277.00	107,277.00	0.00	0.00	100.00 (	0.50)
01-4120 MIXED BEVERAGE GROSS RECEIPTS	30,000	30,000	2,256.57	16,520.93	17,339.15	0.00	55.07	13,479.07
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	35,000	35,000	35,000.00	35,000.00	35,000.00	0.00	100.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	437,750	437,750	0.00	250,160.97	238,611.93	0.00	57.15	187,589.03
01-4205 AT&T TELECOM FRANCHISE FEES	9,600	9,600	0.00	3,103.07	4,444.13	0.00	32.32	6,496.93
01-4210 TIME WARNER CABLE & TEL FEES	55,000	55,000	1,851.57	28,414.47	26,709.29	0.00	51.66	26,585.53
01-4215 OTHER TELECOM FEES	7,000	7,000	24.75	5,449.51	5,427.07	0.00	77.85	1,550.49
01-4230 FRANCHISE FEES -WATER	3,500	3,500	0.00	3,807.47	3,462.34	0.00	108.78 (	307.47)
01-4301 INTEREST	92,500	92,500	29,884.26	248,647.80	217,266.63	0.00	268.81 (	156,147.80)
01-4302 FRANCHISE FEE- SANITATION	1,300	1,300	357.08	2,113.45	1,366.86	0.00	162.57 (	813.45)
01-4310 COURT FINES	918,765	918,765	71,681.22	724,924.46	819,451.62	0.00	78.90	193,840.22
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	2,100	2,100	200.00	2,085.00	2,360.00	0.00	99.29	15.00
01-4409 BUILDING PERMIT FEES	180,000	180,000	19,974.50	153,618.73	143,005.24	0.00	85.34	26,381.27
01-4410 FOOD PERMIT FEES	17,000	17,000	1,200.00	17,599.00	16,412.95	0.00	103.52 (	599.00)
01-4411 FIRE DEPARTMENT FEES	23,000	23,000	3,360.00	36,020.00	24,245.00	0.00	156.61 (	13,020.00)
01-4415 BUSINESS LICENSE FEES	6,500	6,500	50.00	1,260.00	1,230.00	0.00	19.38	5,240.00
01-4420 LIQUOR LICENSE FEES	3,000	3,000	0.00	1,677.50	3,007.50	0.00	55.92	1,322.50
01-4425 VEHICLE STORAGE FEES	28,000	28,000	44,505.17	42,882.63	28,507.16	0.00	153.15 (	14,882.63)
01-4430 CIVIC CENTER FEES	62,000	62,000	5,222.50	47,122.50	63,030.00	0.00	76.00	14,877.50
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	95.00	382.00	300.00	0.00	84.89	68.00
01-4439 MISC. PERMIT FEES	1,100	1,100	195.00	1,030.00	1,350.00	0.00	93.64	70.00
01-4440 MISCELLANEOUS FEES	25,000	25,000	1,872.31	26,314.98	23,586.36	0.00	105.26 (	1,314.98)
01-4441 ALARM & PERMIT FEES	7,900	7,900	0.60	655.60	3,040.00	0.00	8.30	7,244.40
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	35.00	0.00	0.00	300.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	18,749.97	20,832.97	0.00	75.00	6,250.03
01-4451 EDC REIMBURSEMENT	70,000	70,000	0.00	40,000.00	28,137.69	0.00	57.14	30,000.00
01-4455 WCCPD REIMBURSEMENT	78,000	78,000	0.00	78,000.00	78,000.00	0.00	100.00	0.00
01-4460 MISCELLANEOUS INCOME	80,000	80,000	2,504.48	102,809.22	103,130.38	0.00	128.51 (	22,809.22)
01-4461 WORKER'S COMP	91,000	91,000	86,562.34	86,562.34	120,385.47	0.00	95.12	4,437.66
01-4462 DONATIONS FD	1,000	1,000	200.00	4,850.00	3,253.00	0.00	485.00 (	3,850.00)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	144.00	244.53	0.00	0.00 (	144.00)
01-4470 LEASE OF LAND	225,000	225,000	83,562.50	201,875.00	195,833.40	0.00	89.72	23,125.00
01-4471 LEASE OF BUILDING SPACE	1,200	1,200	0.00	1,200.00	0.00	0.00	100.00	0.00
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	450,000	450,000	0.00	450,000.00	450,000.00	0.00	100.00	0.00
01-4502 MEIA TERMINATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	250.00	950.00	0.00	0.00	0.00 (	950.00)
01-4514 GRANT PROCEEDS WPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4516 ASSET SEIZURE POLICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4548 TRANSFER FROM FUNF 03	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	320,000	320,000	0.00	19,077.89	47,500.00	0.00	5.96	300,922.11
01-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4901 USE OF FUND BALANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINDCREST
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AS OF: JULY 31ST, 2026

01 -GENERAL FUND

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REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
TOTAL REVENUES	11,605,085	11,605,085	888,405.98	9,725,318.43	9,019,983.96	0.00	83.80	1,879,766.75

CITY OF WINDCREST
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01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>01-ADMINISTRATION</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-501-010 ADMIN. SALARIES	262,977	262,977	20,112.56	207,356.02	201,013.39	0.00	78.85	55,621.18
01-501-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-018 ADMIN.EDUCATION PAY	1,500	1,500	138.48	1,488.65	1,696.38	0.00	99.24	11.35
01-501-020 ADMIN. OVERTIME	2,700	2,700	281.17	3,394.43	1,973.16	0.00	125.72 (	694.43)
01-501-030 SOCIAL SECURITY	20,439	20,439	1,366.92	14,307.57	14,635.26	0.00	70.00	6,131.49
01-501-040 HEALTH INSURANCE	57,322	57,322	117.80	28,886.71	45,263.56	0.00	50.39	28,434.89
01-501-050 RETIREMENT	41,733	41,733	0.00	27,107.31	29,430.79	0.00	64.95	14,625.77
01-501-060 WORKERS' COMPENSATION	550	550	0.00	458.35	504.13	0.00	83.34	91.65
01-501-070 UNEMPLOYMENT COMPENSATION	608	608	0.00	607.50	357.75	0.00	100.00	0.00
01-501-080 CONTRACT LABOR	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	397,828	397,828	22,016.93	283,606.54	294,874.42	0.00	71.29	114,221.90
<u>OTHER EXPENSES</u>								
01-501-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	1,853.44	4,836.35	0.00	92.67	146.56
01-501-130 BONDS & TRAINING	9,000	9,000	0.00	6,229.22	9,352.04	0.00	69.21	2,770.78
01-501-151 Contract Svc - Inspections	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-420 OFFICE SUPPLIES	3,000	3,000	94.27	1,775.01	1,757.93	0.00	59.17	1,224.99
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	617.64 (	621.30)	0.00	0.00 (	617.64)
01-501-440 ELECTION SUPPLIES	15,000	15,000	0.00	8,139.46	11,308.06	0.00	54.26	6,860.54
01-501-441 ELECTION SECURITY	9,000	9,000	0.00	7,182.50	8,355.00	0.00	79.81	1,817.50
01-501-590 POSTAGE	400	400	0.00	142.41	255.59	0.00	35.60	257.59
01-501-600 OFFICE EQUIPMENT & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	38,400	38,400	94.27	25,939.68	35,243.67	0.00	67.55	12,460.32
<u>CAPITAL EXPENSES</u>								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	436,228	436,228	22,111.20	309,546.22	330,118.09	0.00	70.96	126,682.22

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	1,353,880	1,353,880	89,567.11	893,830.63	991,247.13	0.00	66.02	460,049.37
01-502-012 CIVILIAN SALARIES	339,418	339,418	25,841.81	238,695.89	111,340.60	0.00	70.33	100,722.11
01-502-014 POLICE SPECIAL ASSIGNMENT SA	10,200	10,200	346.16	2,076.96	2,769.28	0.00	20.36	8,123.04
01-502-015 POL INCENTIVE PAY-BILING & S	0	0	232.25	2,359.22	2,018.17	0.00	0.00 (	2,359.22)
01-502-016 CIV.INCENTIVE PAY-BILING & S	0	0	10.60	257.40	192.26	0.00	0.00 (	257.40)
01-502-017 POLICE SALARIES-CERTIFICATIO	7,800	7,800	1,569.44	12,841.74	11,677.39	0.00	164.64 (	5,041.74)
01-502-018 POLICE EDUCATION PAY	9,300	9,300	438.52	4,352.20	5,504.58	0.00	46.80	4,947.80
01-502-020 POLICE OVERTIME	119,886	119,886	8,451.57	81,670.51	59,259.50	0.00	68.12	38,215.90
01-502-021 7K HOURS	57,381	57,381	4,224.59	39,534.37	36,672.85	0.00	68.90	17,846.81
01-502-022 CIVILIAN OVERTIME	40,000	40,000	1,239.02	10,291.73	22,025.23	0.00	25.73	29,708.27
01-502-026 HAZARDOUS DUTY PAY	8,640	8,640	327.76	2,920.71	3,734.28	0.00	33.80	5,719.29
01-502-030 SOCIAL SECURITY	118,551	118,551	10,076.40	88,751.13	85,138.44	0.00	74.86	29,799.82
01-502-030CSOCIAL SECURITY CIVILIAN	30,605	30,605	0.00	10,034.70	10,100.15	0.00	32.79	20,570.37
01-502-040 HEALTH INSURANCE	355,394	355,394	559.55	136,636.93	199,531.13	0.00	38.45	218,757.07
01-502-050 RETIREMENT	252,814	252,814	0.00	156,175.54	170,606.62	0.00	61.77	96,638.93
01-502-050CRETIREMENT CIVILIAN	33,239	33,239	0.00	20,096.22	20,519.67	0.00	60.46	13,143.25
01-502-060 WORKERS' COMPENSATION	92,818	92,818	0.00	71,850.59	73,513.52	0.00	77.41	20,967.41
01-502-070 UNEMPLOYMENT COMPENSATION	3,780	3,780	0.00	4,780.00	2,036.07	0.00	126.46 (	1,000.00)
TOTAL SALARIES & BENEFITS	2,833,708	2,833,708	142,884.78	1,777,156.47	1,807,886.87	0.00	62.71	1,056,551.08
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	10,000	10,000	0.00	3,345.09	3,684.97	0.00	33.45	6,654.91
01-502-130 BONDS & TRAINING	10,000	10,000	260.00	4,456.82	10,088.66	0.00	44.57	5,543.18
01-502-400 CITIZEN'S PATROL	3,000	3,000	0.00	1,066.27	810.00	0.00	35.54	1,933.73
01-502-420 OFFICE SUPPLIES	1,000	1,000	0.00	2,443.43	7,373.51	0.00	244.34 (	1,443.43)
01-502-430 MISCELLANEOUS SUPPLIES	0	0	0.00	24.97	0.00	0.00	0.00 (	24.97)
01-502-431 EMPLOYEE APPRECIATION LUNCHE	1,200	1,200	0.00	409.52	587.07	0.00	34.13	790.48
01-502-433 PD IT SOFTWARE HARDWARE & SU	8,000	8,000	0.00	5,023.67	2,980.17	0.00	62.80	2,976.33
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	0.00	12,230.82	9,994.69	0.00	407.69 (	9,230.82)
01-502-450 LAB FEES/CRIME SCENE SUPP	8,000	8,000	0.00	4,255.10	1,444.67	2,715.80	87.14	1,029.10
01-502-480 UNIFORM ALLOWANCE	35,000	35,000	800.00	16,481.72	23,130.51	0.00	47.09	18,518.28
01-502-485 WEAPONS & AMMUNITION	10,000	10,000	0.00	1,230.34	1,535.90	0.00	12.30	8,769.66
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	17,000	17,000	1,789.84	4,006.51	8,640.23	0.00	23.57	12,993.49
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	3,343.53	3,672.40	0.00	47.76	3,656.47
01-502-491 MEMORIAL SERVICES	3,000	3,000	0.00	253.51	677.90	0.00	8.45	2,746.49
01-502-501 MISC. CRIME PREVENTION	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-520 BICYCLE PARTS & MAINTENANCE	2,000	2,000	0.00	572.25	0.00	0.00	28.61	1,427.75
01-502-540 VEHICLE FUEL	80,000	80,000	0.00	56,849.65	48,270.23	0.00	71.06	23,150.35
01-502-550 PRISONER EXPENSE	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-502-590 POSTAGE	1,000	1,000	0.00	896.52	738.60	0.00	89.65	103.48
TOTAL OTHER EXPENSES	200,700	200,700	2,849.84	116,889.72	123,629.51	2,715.80	59.59	81,094.48
CAPITAL EXPENSES								
01-502-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	3,034,408	3,034,408	145,734.62	1,894,046.19	1,931,516.38	2,715.80	62.51	1,137,645.56

CITY OF WINDCREST
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01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
03-FIRE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	680,376	680,376	54,024.45	568,962.42	552,378.75	0.00	83.62	111,413.87
01-503-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-017 FIRE SALARIES-CERTIFICATION	17,700	17,700	1,776.94	14,246.83	11,088.56	0.00	80.49	3,453.17
01-503-018 FD EDUCATION PAY	3,000	3,000	346.20	2,924.55	2,654.20	0.00	97.49	75.45
01-503-020 FIRE OVERTIME	108,534	108,534	1,512.65	47,476.40	71,803.62	0.00	43.74	61,057.44
01-503-021 7K HOURS	84,686	84,686	6,564.09	59,656.79	49,228.79	0.00	70.45	25,028.81
01-503-026 HAZARDOUS DUTY PAY	5,280	5,280	258.50	2,680.65	2,280.26	0.00	50.77	2,599.35
01-503-030 SOCIAL SECURITY	77,139	77,139	4,863.90	52,737.52	52,317.16	0.00	68.37	24,401.48
01-503-040 HEALTH INSURANCE	149,036	149,036	412.30	94,631.63	123,076.40	0.00	63.50	54,404.53
01-503-050 RETIREMENT	153,114	153,114	0.00	95,650.07	107,534.44	0.00	62.47	57,463.43
01-503-060 WORKERS' COMPENSATION	81,681	81,681	0.00	65,067.47	60,259.32	0.00	79.66	16,613.92
01-503-070 UNEMPLOYMENT COMPENSATION	1,755	1,755	0.00	2,347.09	1,069.52	0.00	133.74 (	592.09)
01-503-080 VOLUNTEER PENSION FUND	11,000	11,000	0.00	5,148.00	2,808.00	0.00	46.80	5,852.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	1,373,301	1,373,301	69,759.03	1,011,529.42	1,036,499.02	0.00	73.66	361,771.36
OTHER EXPENSES								
01-503-120 DUES AND SUBSCRIPTIONS	29,000	29,000	0.00	26,206.73	14,913.72	0.00	90.37	2,793.27
01-503-130 TRAINING	32,000	32,000	326.00	13,104.75	23,572.75	0.00	40.95	18,895.25
01-503-140 EMPLOYMENT SCREENING	10,500	10,500	0.00	10,132.00	11,418.51	0.00	96.50	368.00
01-503-150 HAZMAT PROGRAM	500	500	0.00	0.00	398.00	0.00	0.00	500.00
01-503-151 OUTSIDE PROF. SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	2,000	2,000	0.00	500.03	1,795.00	0.00	25.00	1,499.97
01-503-227 RADIO CONTRACT	14,400	14,400	770.00	7,700.00	7,256.70	0.00	53.47	6,700.00
01-503-229 RADIO MAINTENANCE	6,500	6,500	0.00	782.85	0.00	0.00	12.04	5,717.15
01-503-396 EOC EQUIPMENT & SUPPLIES	7,000	7,000	0.00	4,231.28	6,814.60	0.00	60.45	2,768.72
01-503-420 OFFICE SUPPLIES	7,000	7,000	94.28	5,014.83	3,426.02	0.00	71.64	1,985.17
01-503-430 SUPPLIES & EQUIPMENT	34,000	34,000	0.00	33,785.51	30,298.70	0.00	99.37	214.49
01-503-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	39.29	950.09	1,103.84	0.00	63.34	549.91
01-503-432 PR/FIRE PREVENTION	7,500	7,500	0.00	2,272.59	10,251.58	1,937.57	56.14	3,289.84
01-503-450 MEDICAL SUPPLIES	25,500	25,500	326.97	22,701.51	19,097.86	0.00	89.03	2,798.49
01-503-460 MEDICAL TRAINING	12,000	12,000	1,726.99	3,836.78	11,077.59	0.00	31.97	8,163.22
01-503-480 UNIFORM ALLOWANCE	16,800	16,800	0.00	11,515.24	20,025.41	0.00	68.54	5,284.76
01-503-503 VEHICLE PARTS - FIRE	24,000	24,000	135.00	6,780.01	18,493.87	0.00	28.25	17,219.99
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	17,277.81	18,237.01	0.00	102.84 (	477.81)
01-503-590 POSTAGE	1,000	1,000	0.00	0.00	61.46	0.00	0.00	1,000.00
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	60,000	60,000	6,780.49	23,106.42	46,158.23	0.00	38.51	36,893.58
01-503-620 DORM - UTILITIES & CABLE	10,000	10,000	627.24	6,265.94	4,128.06	0.00	62.66	3,734.06
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	16,000	16,000	0.00	11,368.66	14,186.36	0.00	71.05	4,631.34
01-503-730 ANNUAL PUMP TESTS	5,000	5,000	0.00	0.00	2,441.13	0.00	0.00	5,000.00
01-503-740 MAINTENANCE CONTRACTS	7,000	7,000	0.00	5,281.65	3,963.01	0.00	75.45	1,718.35
01-503-741 EMS MEDICAL DIRECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-750 SCBA TESTS	5,000	5,000	574.45	4,930.88	3,552.70	0.00	98.62	69.12
01-503-760 LADDER TESTS	9,000	9,000	365.00	4,150.51	2,813.87	1,950.71	67.79	2,898.78
TOTAL OTHER EXPENSES	360,000	360,000	11,765.71	221,896.07	275,485.98	3,888.28	62.72	134,215.65

CITY OF WINDCREST
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TOTAL 03-FIRE DEPARTMENT	1,733,301	1,733,301	81,524.74	1,233,425.49	1,311,985.00	3,888.28	71.38	495,987.01

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04-SPECIAL SERVICES								
SALARIES & BENEFITS								
01-504-009 SALARIES	42,774	42,774	3,410.29	34,311.27	32,064.32	0.00	80.22	8,462.73
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	3,606.28	11,997.10	9,720.00	0.00	83.31	2,402.90
01-504-020 OVERTIME	3,000	3,000	502.69	2,209.60	1,459.59	0.00	73.65	790.40
01-504-030 SOCIAL SECURITY	4,603	4,603	574.74	3,702.64	3,295.37	0.00	80.43	900.67
01-504-040 HEALTH INSURANCE	11,464	11,464	23.17	7,319.60	7,299.87	0.00	63.85	4,144.72
01-504-050 RETIREMENT	7,150	7,150	0.00	4,943.40	5,189.86	0.00	69.14	2,206.50
01-504-060 WORKERS COMPENSATION	850	850	0.00	708.30	779.13	0.00	83.33	141.70
01-504-070 UNEMPLOYMENT COMP	500	500	0.00	528.80	303.83	0.00	105.76 (	28.80)
01-504-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	84,742	84,742	8,117.17	65,720.71	60,111.97	0.00	77.55	19,020.82
OTHER EXPENSES								
01-504-120 DUES & SUBSCRIPTIONS	2,500	2,500	0.00	2,555.65	2,042.85	0.00	102.23 (	55.65)
01-504-140 EMPLOYEE APPRECIATION FUND	0	0	0.00	0.00	274.24	0.00	0.00	0.00
01-504-420 OFFICE SUPPLIES	500	500	0.00	561.28	829.50	0.00	112.26 (	61.28)
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	40,000	40,000	0.00	25,629.29	25,813.93	0.00	64.07	14,370.71
01-504-461 ARTVIBE EVENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-465 JULY 4TH EVENT	15,000	15,000	520.02	4,521.86	10,348.53	0.00	30.15	10,478.14
01-504-470 LIGHT UP	80,000	80,000	0.00	77,316.78	77,984.20	0.00	96.65	2,683.22
01-504-471 911 REMEMBRANCE RACE	3,200	3,200	0.00	1,275.47	1,350.00	0.00	39.86	1,924.53
01-504-590 POSTAGE	2,000	2,000	0.00	341.61	1,019.05	0.00	17.08	1,658.39
01-504-610 NEWSLETTER	23,000	23,000	2,138.65	19,254.29	17,705.44	0.00	83.71	3,745.71
01-504-630 LEGAL ADVERTISING	16,000	16,000	0.00	2,511.33	4,629.28	0.00	15.70	13,488.67
01-504-635 ADVERTISING	5,000	5,000	0.00	0.00	4,158.84	0.00	0.00	5,000.00
01-504-645 MAYOR - COUNCIL EXPENSES	1,500	1,500	0.00	224.95	0.00	0.00	15.00	1,275.05
01-504-650 MILEAGE & ENTERTAINMENT EXPE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	0.00	784.18	0.00	0.00	2,000.00
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	0.00 (	48.71)	1,586.74	0.00	3.25-	1,548.71
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	0.00	375.00	1,412.62	0.00	25.00	1,125.00
01-504-654 PLACE 3 - COUNCIL EXPENSE	1,500	1,500	0.00	1,149.49	545.00	0.00	76.63	350.51
01-504-655 PLACE 4 - COUNCIL EXPENSE	1,500	1,500	0.00	280.00	45.00	0.00	18.67	1,220.00
01-504-656 PLACE 5 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	892.44	0.00	0.00	1,500.00
TOTAL OTHER EXPENSES	198,200	198,200	2,658.67	135,948.29	151,421.84	0.00	68.59	62,251.71
CAPITAL EXPENSES								
01-504-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	282,942	282,942	10,775.84	201,669.00	211,533.81	0.00	71.28	81,272.53

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<u>06-PARKS & RECREATION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-506-100 UTILITIES	28,000	28,000	1,932.25	9,404.35	10,557.36	9,600.00	67.87	8,995.65
01-506-120 DUES & SUBSCRIPTIONS	3,500	3,500	0.00	480.00	727.10	0.00	13.71	3,020.00
01-506-130 TRAINING	5,000	5,000	0.00	4,240.00	498.66	0.00	84.80	760.00
01-506-240 CONTRACT MAINTENANCE OUTS	10,000	10,000	0.00	2,810.00	1,672.42	0.00	28.10	7,190.00
01-506-250 CONTRACT MAINT.-GREEN BEL	80,000	80,000	0.00	33,472.90	72,552.70	0.00	41.84	46,527.10
01-506-260 GREEN BELT CLEANING	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-506-430 SUPPLIES	15,000	15,000	0.00	16,046.59	4,270.76	516.22	110.42 (	1,562.81)
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-460 SPECIAL EVENTS	21,000	21,000	1,313.20	8,365.20	6,608.98	0.00	39.83	12,634.80
01-506-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	139.46	0.00	0.00	0.00
01-506-520 EQUIPMENT REPAIR	12,000	12,000	627.40	6,933.67	13,882.94	0.00	57.78	5,066.33
01-506-630 FACILITY MAINTENANCE	30,000	30,000	0.00	3,833.09	2,701.13	11,248.79	50.27	14,918.12
01-506-631 POND MAINTENANCE	30,000	30,000	1,189.46	17,539.46	16,919.00	0.00	58.46	12,460.54
01-506-635 TREES / SHRUBS/LANDSCAPING	30,000	30,000	0.00	8,003.67	4,549.29	0.00	26.68	21,996.33
01-506-640 LITTLE LEAGUE (FACILITIES)	4,000	4,000	0.00	5,107.53	3,733.14	0.00	127.69 (	1,107.53)
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	273,500	273,500	5,062.31	116,236.46	138,812.94	21,365.01	50.31	135,898.53
<u>CAPITAL EXPENSES</u>								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	273,500	273,500	5,062.31	116,236.46	138,812.94	21,365.01	50.31	135,898.53

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>07-FLEET MECHANIC</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-507-010 MECHANIC SALARIES	52,118	52,118	4,009.60	41,780.80	39,918.01	0.00	80.17	10,337.08
01-507-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-017 FLEET SALARIES-CERTIFICATION	0	0	92.32	758.30	392.36	0.00	0.00	758.30
01-507-020 OVERTIME	2,000	2,000	594.98	1,747.31	2,201.22	0.00	87.37	252.69
01-507-030 SOCIAL SECURITY	4,232	4,232	342.23	3,232.91	3,252.15	0.00	76.40	998.91
01-507-040 HEALTH INSURANCE	11,464	11,464	29.45	7,404.92	10,449.67	0.00	64.59	4,059.40
01-507-050 RETIREMENT	8,641	8,641	0.00	6,002.45	6,556.94	0.00	69.47	2,638.20
01-507-060 WORKERS' COMPENSATION	1,990	1,990	0.00	1,753.13	1,824.13	0.00	88.10	236.87
01-507-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	135.00	57.00	0.00	100.00	0.00
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	80,580	80,580	5,068.58	62,814.82	64,651.48	0.00	77.95	17,764.85
<u>OTHER EXPENSES</u>								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	58.00	0.00	0.00	0.00	58.00
01-507-130 TRAINING	900	900	0.00	500.00	433.40	0.00	55.56	400.00
01-507-420 OFFICE SUPPLIES	0	0	0.00	28.98	0.00	0.00	0.00	28.98
01-507-430 FLEET TOOLS & SUPPLIES	13,500	13,500	80.00	3,960.01	7,111.98	0.00	29.33	9,539.99
01-507-450 ENVIRONMENTAL FEES	1,800	1,800	0.00	0.00	434.69	0.00	0.00	1,800.00
01-507-480 UNIFORM ALLOWANCE	400	400	0.00	318.23	278.43	0.00	79.56	81.77
01-507-501 VEHICLE PARTS-ADMIN	750	750	0.00	0.00	631.20	0.00	0.00	750.00
01-507-502 VEHICLE PARTS-POLICE	22,500	22,500	431.20	13,578.51	22,444.78	0.00	60.35	8,921.49
01-507-503 VEHICLE PARTS-FIRE	2,000	2,000	0.00	0.00	222.53	0.00	0.00	2,000.00
01-507-506 VEHICLE PARTS-PARKS & REC	2,500	2,500	0.00	648.27	699.91	0.00	25.93	1,851.73
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	9,000	9,000	0.00	4,154.23	6,721.85	0.00	46.16	4,845.77
01-507-519 VEHICLE PARTS-INSPECTION	500	500	0.00	222.07	214.43	0.00	44.41	277.93
01-507-520 EQUIPMENT REPAIR	40,000	40,000	0.00	3,973.91	39,290.69	0.00	9.93	36,026.09
01-507-540 VEHICLE FUEL	25,000	25,000	2,251.48	24,171.46	25,144.91	0.00	96.69	828.54
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	40,000	40,000	10,950.80	25,719.76	38,773.89	0.00	64.30	14,280.24
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	2,000	2,000	0.00	0.00	2,646.15	0.00	0.00	2,000.00
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	0	0	0.00	626.82	157.00	0.00	0.00	626.82
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	16,000	16,000	1,744.77	4,663.09	20,622.19	0.00	29.14	11,336.91
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	0	0	0.00	0.00	250.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	176,850	176,850	15,458.25	82,623.34	166,078.03	0.00	46.72	94,226.66
<u>CAPITAL EXPENSES</u>								
01-507-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	257,430	257,430	20,526.83	145,438.16	230,729.51	0.00	56.50	111,991.51

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>08-COURT</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-508-010 COURT SALARIES	334,013	334,013	22,115.27	225,724.25	228,619.46	0.00	67.58	108,288.84
01-508-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-013 WARRANTS ON CALL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	92.32	550.62	484.68	0.00	91.77	49.38
01-508-017 CERTIFICATION PAY - COURT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-018 COURT EDUCATION PAY	600	600	0.00	0.00	0.00	0.00	0.00	600.00
01-508-020 COURT OVERTIME	10,000	10,000	154.11	2,231.53	3,775.80	0.00	22.32	7,768.47
01-508-021 7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-026 HAZARDOUS DUTY PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-030 SOCIAL SECURITY	26,409	26,409	1,698.13	17,272.89	17,898.55	0.00	65.41	9,135.91
01-508-040 HEALTH INSURANCE	45,857	45,857	117.80	29,635.07	45,865.53	0.00	64.62	16,222.21
01-508-050 RETIREMENT	34,317	34,317	0.00	27,027.61	30,547.84	0.00	78.76	7,289.01
01-508-060 WORKER'S COMPENSATION	1,138	1,138	0.00	2,979.60	1,043.13	0.00	261.83 (	1,841.60)
01-508-070 UNEMPLOYMENT COMPENSATION	1,080	1,080	0.00	1,080.00	408.74	0.00	100.00	0.00
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	454,014	454,014	24,177.63	306,501.57	328,643.73	0.00	67.51	147,512.22
<u>OTHER EXPENSES</u>								
01-508-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	385.17	110.00	0.00	38.52	614.83
01-508-130 BONDS & TRAINING	6,000	6,000	0.00	2,552.90	4,971.44	0.00	42.55	3,447.10
01-508-150 JUDGE ALTERNATE	5,000	5,000	0.00	0.00	1,711.56	0.00	0.00	5,000.00
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-508-166 CONTRACT-WARRANT OFFICER	140,000	140,000	4,000.00	94,100.00	108,200.00	0.00	67.21	45,900.00
01-508-170 JURY SERVICE FEES	800	800	0.00	0.00	198.00)	0.00	0.00	800.00
01-508-180 COURT OF RECORD/STENOGRAPHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-420 OFFICE SUPPLIES	9,000	9,000	793.87	6,268.29	6,447.31	0.00	69.65	2,731.71
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	128.50	0.00	0.00	42.83	171.50
01-508-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	63.94	0.00	0.00	0.00
01-508-590 POSTAGE	2,250	2,250	0.00	325.64	318.44	0.00	14.47	1,924.36
TOTAL OTHER EXPENSES	169,350	169,350	4,793.87	103,760.50	121,624.69	0.00	61.27	65,589.50
<u>CAPITAL EXPENSES</u>								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	623,364	623,364	28,971.50	410,262.07	450,268.42	0.00	65.81	213,101.72

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

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-FACILITY DIVISION =====								
OTHER EXPENSES								
01-510-100 UTILITIES	75,000	75,000	4,758.35	32,127.64	43,845.56	0.00	42.84	42,872.36
01-510-170 JANITORIAL SERVICES	30,000	30,000	2,420.00	24,200.00	23,145.00	0.00	80.67	5,800.00
01-510-240 CONTRACT MAINTENANCE	5,000	5,000	0.00	0.00	317.18	0.00	0.00	5,000.00
01-510-430 SUPPLIES	9,000	9,000	0.00	8,129.85	4,317.60	0.00	90.33	870.15
01-510-630 FACILITY MAINTENANCE	40,000	40,000	493.02	11,134.04	42,898.03	0.00	27.84	28,865.96
01-510-631 DORM MAINT 421 DALECREST	9,000	9,000	0.00	5,513.35	7,199.31	0.00	61.26	3,486.65
01-510-632 DORM MAINT 461 GOLFCREST	9,000	9,000	0.00	3,326.43	5,711.64	0.00	36.96	5,673.57
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	1,301.10	1,301.10	3,710.20	0.00	43.37	1,698.90
TOTAL OTHER EXPENSES	180,000	180,000	8,972.47	85,732.41	131,144.52	0.00	47.63	94,267.59
CAPITAL EXPENSES								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	180,000	180,000	8,972.47	85,732.41	131,144.52	0.00	47.63	94,267.59

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11-CIVIC CENTER								
=====								
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	135,122	135,122	11,718.55	114,599.60	119,769.20	0.00	84.81	20,522.82
01-511-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-017 CERTIFICATION PAY	0	0	92.32	923.16	669.25	0.00	0.00	923.16
01-511-018 CC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-020 OVERTIME - CIVIC CENTER	9,000	9,000	836.92	5,026.24	3,566.74	0.00	55.85	3,973.76
01-511-030 SOCIAL SECURITY	11,438	11,438	955.75	8,596.08	8,717.33	0.00	75.15	2,842.39
01-511-040 HEALTH INSURANCE	34,393	34,393	88.35	22,292.10	40,299.25	0.00	64.82	12,100.86
01-511-050 RETIREMENT	23,355	23,355	0.00	15,230.80	16,750.90	0.00	65.21	8,124.60
01-511-060 WORKERS' COMPENSATION	18,998	18,998	0.00	16,004.54	17,414.87	0.00	84.25	2,993.07
01-511-070 UNEMPLOYMENT COMPENSATION	550	550	0.00	550.00	267.40	0.00	100.00	0.00
TOTAL SALARIES & BENEFITS	232,857	232,857	13,691.89	183,222.52	207,454.94	0.00	78.68	49,634.34
OTHER EXPENSES								
01-511-100 UTILITIES	40,000	40,000	2,088.66	24,065.50	31,022.34	0.00	60.16	15,934.50
01-511-430 SUPPLIES	15,000	15,000	0.00	1,203.61	6,037.92	0.00	8.02	13,796.39
01-511-630 FACILITY MAINTENANCE	53,000	53,000	8,235.65	44,325.43	48,379.43	0.00	83.63	8,674.57
TOTAL OTHER EXPENSES	108,000	108,000	10,324.31	69,594.54	85,439.69	0.00	64.44	38,405.46
CAPITAL EXPENSES								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	340,857	340,857	24,016.20	252,817.06	292,894.63	0.00	74.17	88,039.80

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14-CONTRACT SERVICES								
=====								
OTHER EXPENSES								
01-514-151 CONTRACT SVC - INSPECTIONS	65,000	65,000	0.00	44,836.45	47,626.39	0.00	68.98	20,163.55
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	0.00	7,150.00	10,070.00	0.00	47.67	7,850.00
01-514-221 FIRE INSPECTION FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	2,695.00	123,060.83	81,900.00	0.00	129.54	28,060.83
01-514-255 SPECIAL LEGAL FEES	425,000	425,000	5,672.50	14,869.21	483,500.34	0.00	3.50	410,130.79
01-514-260 DUES & FEES-BCAD	25,000	25,000	0.00	20,502.00	16,920.00	0.00	82.01	4,498.00
01-514-290 AUDIT	30,000	30,000	0.00	27,390.00	24,400.00	0.00	91.30	2,610.00
01-514-300 EMS	131,700	131,700	21,950.00	120,725.00	120,725.00	0.00	91.67	10,975.00
01-514-301 EMS MEDICAL DIRECTION	12,000	12,000	0.00	0.00	20,000.00	0.00	0.00	12,000.00
01-514-310 MUNICIPAL INSURANCE	140,000	140,000	0.00	146,752.68	144,302.54	0.00	104.82	6,752.68
01-514-320 ENGINEER / ARCHITECT	50,000	50,000	0.00	13,707.50	20,245.00	0.00	27.42	36,292.50
01-514-321 CONTRACT PLANNING SERVICES	120,000	120,000	6,259.26	6,259.26	0.00	0.00	5.22	113,740.74
01-514-322 RACIAL PROFILING	10,000	10,000	0.00	9,890.00	9,890.00	0.00	98.90	110.00
01-514-325 SALES TAX COLLECTION SERVICE	75,000	75,000	9,029.00	82,390.00	60,680.00	0.00	109.85	7,390.00
01-514-326 SALES TAX-MEIA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	12,000.00	0.00	100.00	0.00
01-514-400 CREDIT CARD TERMINAL	30,000	30,000	0.00	22,111.97	20,897.64	0.00	73.71	7,888.03
01-514-403 RECORDS MANAGEMENT	70,000	70,000	0.00	29,147.80	44,487.12	0.01	41.64	40,852.19
01-514-405 RECORDS STORAGE RENTAL	6,500	6,500	511.00	5,292.00	4,608.40	0.00	81.42	1,208.00
01-514-410 RECORDS DESTRUCTION	2,172	2,172	432.64	2,327.90	1,340.00	0.00	107.18	155.90
TOTAL OTHER EXPENSES	1,314,372	1,314,372	41,159.40	688,412.60	1,123,592.43	0.01	52.38	625,959.39
CAPITAL EXPENSES								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	1,314,372	1,314,372	41,159.40	688,412.60	1,123,592.43	0.01	52.38	625,959.39

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-TECH SUPPORT								
=====								
OTHER EXPENSES								
01-515-200 COMPUTER CONTRACTS	136,150	136,150	13,362.64	159,035.68	64,850.77	3,430.70	119.33 (	26,316.38)
01-515-201 COMPUTER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-205 TELECOMMUNICATIONS CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-210 TELEPHONE MAINT.CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-215 MOBILE PHONES CONTRACT	69,000	69,000	5,467.69	58,638.25	47,783.25	0.00	84.98	10,361.75
01-515-221 MOBILE DATA TERMINAL SERVICE	900	900	0.00	534.50	428.66	0.00	59.39	365.50
01-515-286 CONTRACTSERVICES - IT	149,000	149,000	12,239.56	147,933.58	156,968.86	0.00	99.28	1,066.42
01-515-287 CONTRACT SERVICES-IT POLICE	10,000	10,000	0.00	13,824.35	11,938.05	5,189.45	190.14 (	9,013.80)
01-515-288 CONTRACT SERVICES-IT FIRE	5,000	5,000	0.00	1,272.99	300.28	0.00	25.46	3,727.01
01-515-289 CONTRACT SERVICES-IT ADMIN	3,000	3,000	3,470.84	11,893.35	1,350.46	0.00	396.45 (	8,893.35)
01-515-290 CONTRACT SERVICES-IT FINANCE	3,000	3,000	0.00	1,794.61	231.23	0.00	59.82	1,205.39
01-515-291 CONTRACT SERVICES-IT COURT	3,000	3,000	0.00	2,517.62	1,895.40	0.00	83.92	482.38
01-515-292 CONTRACT SERVICES-IT PUBILC	1,500	1,500	0.00	195.00	95.00	0.00	13.00	1,305.00
01-515-293 CONTRACT SERVICES-IT CIVIC C	1,500	1,500	0.00	391.92	0.00	0.00	26.13	1,108.08
01-515-332 WEBSITE MAINTENANCE	25,000	25,000	0.00	29,456.54	12,784.50	0.00	117.83 (	4,456.54)
01-515-460 COPIER CONTRACT & SUPPLIES	37,069	37,069	245.00	17,812.49	22,010.09	0.00	48.05	19,256.23
TOTAL OTHER EXPENSES	444,119	444,119	34,785.73	445,300.88	320,636.55	8,620.15	102.21 (	9,802.31)
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	444,119	444,119	34,785.73	445,300.88	320,636.55	8,620.15	102.21 (	9,802.31)

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REVENUE & EXPENSE REPORT (UNAUDITED)
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01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	443,178	443,178	32,477.71	348,791.43	345,939.56	0.00	78.70	94,387.00
01-516-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-017 SALARIES-CERTIFICATION	10,800	10,800	507.76	3,659.70	1,200.16	0.00	33.89	7,140.30
01-516-018 P.W. EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-020 PUBLIC WORKS OVERTIME	35,000	35,000	1,164.89	10,414.50	15,216.32	0.00	29.76	24,585.50
01-516-030 SOCIAL SECURITY	37,407	37,407	2,587.76	27,589.92	27,684.06	0.00	73.76	9,816.93
01-516-040 HEALTH INSURANCE	103,179	103,179	258.77	65,407.89	77,669.59	0.00	63.39	37,770.99
01-516-050 RETIREMENT	76,378	76,378	0.00	49,861.19	55,726.52	0.00	65.28	26,517.24
01-516-060 WORKERS' COMPENSATION	38,936	38,936	0.00	26,649.91	35,691.37	0.00	68.45	12,286.09
01-516-070 UNEMPLOYMENT COMPENSATION	1,215	1,215	0.00	1,215.00	634.43	0.00	100.00	0.00
01-516-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	746,094	746,094	36,996.89	533,589.54	559,762.01	0.00	71.52	212,504.05
OTHER EXPENSES								
01-516-100 UTILITIES	96,191	96,191	12,045.28	65,770.22	46,618.02	0.00	68.37	30,420.64
01-516-130 TRAINING	6,500	6,500	0.00	3,359.99	1,272.57	0.00	51.69	3,140.01
01-516-240 CONTRACT OUT MAINTENANCE	4,500	4,500	0.00	0.00	0.00	0.00	0.00	4,500.00
01-516-430 SUPPLIES	13,500	13,500	0.00	9,263.45	14,904.62	0.00	68.62	4,236.55
01-516-431 EMPLOYEE APPRECIATION LUNCHE	1,800	1,800	0.00	691.29	798.67	0.00	38.41	1,108.71
01-516-480 UNIFORM ALLOWANCE	13,500	13,500	0.00	6,863.06	922.79	0.00	50.84	6,636.94
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	4,500	4,500	0.00	4,077.52	1,153.58	0.00	90.61	422.48
01-516-530 STREET SIGNS & MARKERS	12,000	12,000	0.00	2,783.40	5,424.11	0.00	23.20	9,216.60
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	9,000	9,000	181.00	4,261.01	3,288.46	0.00	47.34	4,738.99
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	161,491	161,491	12,226.28	97,069.94	74,382.82	0.00	60.11	64,420.92
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	907,584	907,584	49,223.17	630,659.48	634,144.83	0.00	69.49	276,924.97

CITY OF WINDCREST
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17-ANIMAL CONTROL								
=====								
SALARIES & BENEFITS								
01-517-010 SALARIES-ANIMAL CONTROL	79,168	79,168	5,870.30	62,602.41	52,969.55	0.00	79.08	16,565.97
01-517-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	276.92	2,472.50	1,799.98	0.00	68.68	1,127.50
01-517-018 ANIMAL CONTROL EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	458.80	4,767.06	5,827.87	0.00	68.10	2,232.94
01-517-030 SOCIAL SECURITY	6,913	6,913	502.82	5,324.92	4,635.71	0.00	77.03	1,588.26
01-517-040 HEALTH INSURANCE	22,929	22,929	58.90	14,653.90	19,374.65	0.00	63.91	8,275.10
01-517-050 RETIREMENT	14,116	14,116	0.00	9,592.50	9,317.89	0.00	67.96	4,523.04
01-517-060 WORKER'S COMPENSATION	1,313	1,313	0.00	4,286.03	1,631.63	0.00	326.43 (	2,973.03)
01-517-070 UNEMPLOYMENT COMPENSATION	504	504	0.00	504.00	333.56	0.00	100.00	0.00
TOTAL SALARIES & BENEFITS	135,543	135,543	7,167.74	104,203.32	95,890.84	0.00	76.88	31,339.78
OTHER EXPENSES								
01-517-230 VET/INPOUNDING/SHELTER	50,000	50,000	4,210.20	40,135.60	68,533.54	0.00	80.27	9,864.40
01-517-231 INPOUNDING/SHELTER	300,000	300,000	13,606.99	136,294.36	316,903.80	0.00	45.43	163,705.64
01-517-240 TRAINING & CERTIFICATION	750	750	0.00	342.00	504.08	0.00	45.60	408.00
01-517-420 EQUIPMENT	2,500	2,500	0.00	1,896.83	3,387.88	0.00	75.87	603.17
01-517-430 SUPPLIES	2,500	2,500	0.00	2,622.82	1,408.29	0.00	104.91 (	122.82)
01-517-433 IT SOFTWARE HARDWARE & SUPP	600	600	0.00	0.00	0.00	0.00	0.00	600.00
01-517-480 UNIFORMS	0	0	0.00	276.00	709.98	0.00	0.00 (	276.00)
TOTAL OTHER EXPENSES	356,350	356,350	17,817.19	181,567.61	391,447.57	0.00	50.95	174,782.39
CAPITAL EXPENSES								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	491,893	491,893	24,984.93	285,770.93	487,338.41	0.00	58.10	206,122.17

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19-CODE ENFORCEMENT								
SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	43,629	43,629	2,044.80	30,728.21	34,921.81	0.00	70.43	12,901.27
01-519-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-017 CERTIFICATION PAY	0	0	80.78	80.78	0.00	0.00	0.00	80.78
01-519-018 INSPECTION EDUCATION PAY	600	600	23.08	389.06	484.68	0.00	64.84	210.94
01-519-020 OVERTIME	1,800	1,800	0.00	302.97	2,968.56	0.00	16.83	1,497.03
01-519-021 7K HOURS	3,272	3,272	138.02	138.02	0.00	0.00	4.22	3,134.19
01-519-026 HAZARDOUS DUTY PAY	360	360	0.00	0.00	0.00	0.00	0.00	360.00
01-519-030 SOCIAL SECURITY	3,801	3,801	174.93	2,420.38	2,935.70	0.00	63.68	1,380.34
01-519-040 HEALTH INSURANCE	11,464	11,464	0.00	242.73	264.40	0.00	2.12	11,221.59
01-519-050 RETIREMENT	7,363	7,363	0.00	4,455.80	5,905.87	0.00	60.52	2,907.17
01-519-060 WORKER'S COMPENSATION	1,992	1,992	0.00	1,486.17	2,213.75	0.00	74.61	505.83
01-519-070 UNEMPLOYMENT COMPENSATION	180	180	0.00	180.00	116.30	0.00	100.00	0.00
TOTAL SALARIES & BENEFITS	74,462	74,462	2,461.61	40,424.12	49,811.07	0.00	54.29	34,037.58
OTHER EXPENSES								
01-519-120 DUES & SUBSCRIPTIONS	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	250	250	0.00	0.00	0.00	0.00	0.00	250.00
01-519-430 SUPPLIES & EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-480 UNIFORMS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,650	2,650	0.00	0.00	0.00	0.00	0.00	2,650.00
CAPITAL EXPENSES								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	77,112	77,112	2,461.61	40,424.12	49,811.07	0.00	52.42	36,687.58

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20-FINANCE								
=====								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	301,519	301,519	22,210.15	237,084.20	260,940.71	0.00	78.63	64,435.19
01-520-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-017 CERTIFICATION PAY	0	0	46.16	69.24	0.00	0.00	0.00	69.24
01-520-018 FINANCE EDUCATION PAY	600	600	46.16	481.38	692.40	0.00	80.23	118.62
01-520-020 FINANCE OVERTIME	3,000	3,000	176.04	987.66	99.12	0.00	32.92	2,012.34
01-520-030 FINANCE SOCIAL SECURITY	23,433	23,433	1,707.21	18,202.82	19,738.15	0.00	77.68	5,230.61
01-520-040 FINANCE HEALTH INSURANCE	45,857	45,857	117.80	30,116.30	42,003.16	0.00	65.67	15,740.98
01-520-050 FINANCE RETIREMENT	47,753	47,753	0.00	32,790.61	40,373.02	0.00	68.67	14,962.76
01-520-060 WORKER'S COMPENSATION	585	585	0.00	604.75	536.25	0.00	103.38	19.75
01-520-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	540.00	312.19	0.00	100.00	0.00
TOTAL SALARIES & BENEFITS	423,288	423,288	24,303.52	320,876.96	364,695.00	0.00	75.81	102,411.51
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	2,500	2,500	0.00	2,294.21	2,226.41	0.00	91.77	205.79
01-520-130 BONDS & TRAINING	8,500	8,500	0.00	9,366.90	6,158.20	0.00	110.20	866.90
01-520-260 DUES & FEES- BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	0	0	0.00	0.00	465.11	0.00	0.00	0.00
01-520-420 OFFICE SUPPLIES	5,000	5,000	0.00	4,539.23	5,124.48	0.00	90.78	460.77
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	2,000	2,000	0.00	2,507.05	676.77	0.00	125.35	507.05
01-520-600 OFFICE EQUIP. & MAINT	0	0	173.00	173.00	173.00	0.00	0.00	173.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	18,000	18,000	173.00	18,880.39	14,823.97	0.00	104.89	880.39
CAPITAL EXPENSES								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	441,288	441,288	24,476.52	339,757.35	379,518.97	0.00	76.99	101,531.12

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25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	180,000	180,000	12,307.70	110,769.30	109,067.74	0.00	61.54	69,230.70
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	13,800	13,800	920.20	8,301.37	7,818.83	0.00	60.15	5,498.63
01-525-040 HEALTH INSURANCE	11,454	11,454	29.45	235.60	6,718.13	0.00	2.06	11,218.72
01-525-050 RETIREMENT	27,300	27,300	0.00	14,843.69	16,725.13	0.00	54.37	12,456.31
01-525-060 WORKER'S COMPENSATION	585	585	0.00	438.75	536.25	0.00	75.00	146.25
01-525-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	135.00	117.00	0.00	100.00	0.00
01-525-080 CONTRACT LABOR - HR	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
TOTAL SALARIES & BENEFITS	243,274	243,274	13,257.35	134,723.71	140,983.08	0.00	55.38	108,550.61
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	1,500	1,500	0.00	0.00	1,378.96	0.00	0.00	1,500.00
01-525-130 BONDS & TRAINING	2,000	2,000	0.00	4,845.67	0.00	0.00	242.28	2,845.67
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	526.28	0.00	0.00	52.63	473.72
01-525-640 EMPLOYEE RECOGNITION	6,000	6,000	0.00	552.49	613.01	0.00	9.21	5,447.51
01-525-645 MEALS & ENTERTAINMENT	500	500	0.00	0.00	117.98	0.00	0.00	500.00
01-525-646 MEIA TERMINATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	11,000	11,000	0.00	5,924.44	2,109.95	0.00	53.86	5,075.56
OTHER INCOME/EXPENSES								
01-525-900 TRANSFERS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	254,274	254,274	13,257.35	140,648.15	143,093.03	0.00	55.31	113,626.17

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS								
01-526-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-526-100 UTILITIES	500	500	44.24	388.21	375.14	0.00	77.64	111.79
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-420 OFFICE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-430 MISCELLANEOUS SUPPLIES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-526-431 POOL CHEMICALS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-630 FACILITY MAINTENANCE	1,000	1,000	0.00	343.25	0.00	0.00	34.33	656.75
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,500	2,500	44.24	731.46	375.14	0.00	29.26	1,768.54
CAPITAL EXPENSES								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	2,500	2,500	44.24	731.46	375.14	0.00	29.26	1,768.54

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
27-POST OFFICE								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	49,592	49,592	3,024.60	30,904.11	28,702.28	0.00	62.32	18,688.15
01-527-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	6.16	229.08	268.22	0.00	19.09	970.92
01-527-030 SOCIAL SECURITY	3,886	3,886	230.84	2,378.12	2,216.23	0.00	61.20	1,507.49
01-527-040 HEALTH INSURANCE	11,464	11,464	29.45	7,418.25	16,010.52	0.00	64.71	4,046.07
01-527-050 RETIREMENT	7,934	7,934	0.00	4,259.32	4,455.01	0.00	53.69	3,674.43
01-527-060 WORKER'S COMPENSATION	128	128	0.00	144.80	2,256.89	0.00	113.13	16.80
01-527-070 UNEMPLOYMENT COMPENSATION	175	175	0.00	175.00	197.60	0.00	100.00	0.00
TOTAL SALARIES & BENEFITS	74,379	74,379	3,291.05	45,508.68	54,106.75	0.00	61.18	28,870.26
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	3,000	3,000	0.00	1,542.34	595.00	0.00	51.41	1,457.66
01-527-421 CONTRACT / SEASONAL HELP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	8,000	8,000	0.00	7,893.19	6,407.20	0.00	98.66	106.81
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
TOTAL OTHER EXPENSES	11,400	11,400	0.00	9,435.53	7,002.20	0.00	82.77	1,964.47
CAPITAL EXPENSES								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	85,779	85,779	3,291.05	54,944.21	61,108.95	0.00	64.05	30,834.73

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
28-HUMAN RESOURCES								
=====								
OTHER EXPENSES								
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	119.90	3,024.20	3,240.00	0.00	75.61	975.80
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	886.00	13,766.71	24,465.87	1,999.00	105.10	765.71
01-528-141 ADP SERVICES	80,500	80,500	6,366.35	58,901.50	64,232.25	0.00	73.17	21,598.50
01-528-142 RECOGNITION PROGRAM	3,000	3,000	0.00	2,560.13	2,624.47	0.00	85.34	439.87
01-528-150 EMP MED COST ASSIST	50,000	50,000	3,533.82	21,396.43	35,786.05	0.00	42.79	28,603.57
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-180 COLA 4%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	152,500	152,500	10,906.07	99,648.97	130,348.64	1,999.00	66.65	50,852.03
OTHER INCOME/EXPENSES								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOURCES	152,500	152,500	10,906.07	99,648.97	130,348.64	1,999.00	66.65	50,852.03

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
30-CAPITAL								
=====								
OTHER EXPENSES								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
01-530-801 ADMIN CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	21,145	21,145	0.00	21,145.00	21,145.00	0.00	100.00	0.00
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	114,627	114,627	0.00	0.00 (	3,179.15)	0.00	0.00	114,627.00
01-530-810 FACILITY CAPITAL	0	0	0.00	4,246.18	0.00	0.00	0.00 (	4,246.18)
01-530-811 CIVIC CENTER CAPITAL	107,277	107,277	0.00	100,288.50	21,025.21	0.00	93.49	6,988.00
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	0	0	6,400.79	33,330.49	11,269.39	0.00	0.00 (	33,330.49)
01-530-816 PUBLIC WORKS CAPITAL	25,000	25,000	2,118.81	22,787.66	23,039.07	0.00	91.15	2,212.34
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	268,049	268,049	8,519.60	181,797.83	73,299.52	0.00	67.82	86,250.67
OTHER INCOME/EXPENSES								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	268,049	268,049	8,519.60	181,797.83	73,299.52	0.00	67.82	86,250.67

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

01 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	11,601,499	11,601,499	560,805.38	7,557,269.04	8,432,270.84	38,588.25	65.47	4,005,641.53
REVENUE OVER/ (UNDER) EXPENDITURES	3,586	3,586	327,600.60	2,168,049.39	587,713.12 (	38,588.25)	9,376.67 (	2,125,874.78)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	30,133.11	
02-1102	CLAIM ON CASH	984,134.52	
02-1105	SAVINGS	542.99	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1200	BUILDING AND IMPROVEMENTS	12,240.00	
02-1201	FURNITURE AND EQUIPMENT	199,321.19	
02-1220	ACC. DEPR.-BULDINGS&IMPROV.	(5,202.00)	
02-1221	ACC. DEPR.-EQUIP	(94,900.29)	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	242,994.37	
02-1605	A/R-RESIDENTIAL GARBAGE	199,868.34	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(126,463.69)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(22,157.84)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>1,420,942.85</u>	
TOTAL ASSETS			1,420,942.85
=====			
LIABILITIES			
=====			
02-2200	WAGES PAYABLE	0.00	
02-2315	DUE TO GENERAL FUND	0.00	
02-2400	A/P PENDING	59.80	
02-2401	AP MANUAL	0.00	
02-2410	A/P-SALES TAX	7,564.56	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
02-2600	NOTE PAYABLE-CURRENT	27,620.00	
02-2605	NOTE PAYABLE-LONG-TERM	29,333.00	
	TOTAL LIABILITIES	<u>64,577.36</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	588,064.56	
02-3205	NET INVESTMENT IN CAPITAL ASST	54,505.90	
	TOTAL BEGINNING EQUITY	<u>642,570.46</u>	
TOTAL REVENUE		3,154,010.50	
TOTAL EXPENSES		<u>2,440,215.47</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		713,795.03	
TOTAL EQUITY & FUND BALANCE		<u>1,356,365.49</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,420,942.85
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

02 -GARBAGE FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	3,494,152	3,494,152	222,950.41	3,154,010.50	3,039,138.13	0.00	90.27	340,141.80
TOTAL REVENUES	3,494,152	3,494,152	222,950.41	3,154,010.50	3,039,138.13	0.00	90.27	340,141.80
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	69,898	69,898	3,843.69	53,892.68	57,535.46	0.00	77.10	16,004.94
OTHER EXPENSES	2,928,533	2,928,533	467,133.96	1,936,322.79	1,835,545.53	0.00	66.12	992,209.76
CAPITAL EXPENSES	0	0	0.00	0.00	42,150.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	450,000	450,000	0.00	450,000.00	450,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	3,448,430	3,448,430	470,977.65	2,440,215.47	2,385,230.99	0.00	70.76	1,008,214.70
TOTAL EXPENDITURES	3,448,430	3,448,430	470,977.65	2,440,215.47	2,385,230.99	0.00	70.76	1,008,214.70
REVENUE OVER/(UNDER) EXPENDITURES	45,722	45,722 (	248,027.24)	713,795.03	653,907.14	0.00	1,561.16 (	668,072.90)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

02 -GARBAGE FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	2,630,483	2,630,483	222,735.68	2,284,473.57	2,197,960.02	0.00	86.85	346,009.53
02-4105 INCOME-RESIDENTIAL	826,669	826,669 (	0.22)	822,414.27	784,717.51	0.00	99.49	4,254.93
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	45,000	45,000	155.27	52,076.40	55,035.45	0.00	115.73 (	7,076.40)
02-4115 INCOME-INTEREST	1,000	1,000	59.68	586.45	763.08	0.00	58.65	413.55
02-4130 INCOME - MISCELLANEOUS	1,000	1,000	0.00	647.23	662.07	0.00	64.72	352.77
02-4475 INCOME - BAD DEBT	(10,000) (	10,000)	0.00 (	6,187.42)	0.00	0.00	61.87 (	3,812.58)
TOTAL REVENUES	3,494,152	3,494,152	222,950.41	3,154,010.50	3,039,138.13	0.00	90.27	340,141.80

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

02 -GARBAGE FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
02-500-010 SALARIES	44,432	44,432	3,528.45	36,246.28	36,542.27	0.00	81.58	8,185.44
02-500-018 EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-020 OVERTIME	2,700	2,700	18.63	461.49	125.09	0.00	17.09	2,238.51
02-500-030 SOCIAL SECURITY	3,607	3,607	267.16	2,774.55	2,747.68	0.00	76.92	832.66
02-500-040 HEALTH INSURANCE	10,388	10,388	29.45	7,369.28	11,179.04	0.00	70.94	3,018.72
02-500-050 RETIREMENT	6,142	6,142	0.00	5,024.94	5,621.98	0.00	81.82	1,116.75
02-500-060 WORKERS' COMPENSATION	2,494	2,494	0.00	1,881.14	1,139.38	0.00	75.43	612.86
02-500-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	135.00	180.02	0.00	100.00	0.00
TOTAL SALARIES & BENEFITS	69,898	69,898	3,843.69	53,892.68	57,535.46	0.00	77.10	16,004.94
<u>OTHER EXPENSES</u>								
02-500-120 DUES & SUBSCRIPTIONS	300	300	0.00	0.00	0.00	0.00	0.00	300.00
02-500-250 LEGAL & CITY ATTORNEY	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
02-500-320 ENGINEER/ARCHITECT	2,000	2,000	0.00	2,820.00	4,140.00	0.00	141.00	(820.00)
02-500-420 SUPPLIES	1,500	1,500	0.00	587.61	1,619.36	0.00	39.17	912.39
02-500-501 EXPENSES-COMMERCIAL	1,953,482	1,953,482	346,996.91	1,426,565.20	1,349,403.66	0.00	73.03	526,916.75
02-500-502 EXPENSES-RESIDENTIAL	694,651	694,651	117,611.84	471,560.42	441,048.00	0.00	67.88	223,090.18
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	5,000	5,000	0.00	3,294.27	6,191.45	0.00	65.89	1,705.73
02-500-591 EXPENSE - ALLY REPAIR	200,000	200,000	0.00	5,913.25	7,890.96	0.00	2.96	194,086.75
02-500-592 EXPENSES - ADDITIONAL CITY S	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-610 EQUIPMENT LEASE	3,600	3,600	0.00	329.94	0.00	0.00	9.17	3,270.06
02-500-700 DEPRECIATION	32,000	32,000	0.00	0.00	0.00	0.00	0.00	32,000.00
02-500-701 LEASE PURCHASE PRINCIPAL	23,000	23,000	2,342.09	22,900.28	21,561.83	0.00	99.57	99.72
02-500-702 LEASE PURCHASE INTEREST	8,000	8,000	183.12	2,351.82	3,690.27	0.00	29.40	5,648.18
TOTAL OTHER EXPENSES	2,928,533	2,928,533	467,133.96	1,936,322.79	1,835,545.53	0.00	66.12	992,209.76
<u>CAPITAL EXPENSES</u>								
02-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	42,150.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	42,150.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
02-500-900 EXPENSES-TRANSFER GENERAL FU	450,000	450,000	0.00	450,000.00	450,000.00	0.00	100.00	0.00
TOTAL OTHER INCOME/EXPENSES	450,000	450,000	0.00	450,000.00	450,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	3,448,430	3,448,430	470,977.65	2,440,215.47	2,385,230.99	0.00	70.76	1,008,214.70
TOTAL EXPENDITURES	3,448,430	3,448,430	470,977.65	2,440,215.47	2,385,230.99	0.00	70.76	1,008,214.70
REVENUE OVER/(UNDER) EXPENDITURES	45,722	45,722 (	248,027.24)	713,795.03	653,907.14	0.00	1,561.16 (	668,072.90)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1102	CLAIM ON CASH	136.56	
04-1105	SAVINGS	409.39	
04-1115	INVESTMENTS	0.00	
04-1315	DUE FROM GENERAL FUND	0.00	
04-1515	A/R-ACCRUED INTEREST	0.00	
04-1550	A/R-MISCELLANEOUS	0.00	
		<u>545.95</u>	
TOTAL ASSETS			545.95
			=====
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	538.13	
	TOTAL BEGINNING EQUITY	<u>538.13</u>	
TOTAL REVENUE		7.82	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		7.82	
TOTAL EQUITY & FUND BALANCE		<u>545.95</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			545.95
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.80	7.82	10.20	0.00	0.00 (	7.82)
TOTAL REVENUES	0	0	0.80	7.82	10.20	0.00	0.00 (	7.82)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.80	7.82	10.20	0.00	0.00 (	7.82)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.80	7.82	10.20	0.00	0.00 (	7.82)
TOTAL REVENUES	0	0	0.80	7.82	10.20	0.00	0.00 (	7.82)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.80	7.82	10.20	0.00	0.00 (	7.82)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	25,885.64	
06-1105	SAVINGS	16,621.24	
06-1115	INVESTMENTS	0.00	
06-1315	DUE FROM GENERAL FUND	0.00	
06-1515	A/R-ACCRUED INTEREST	0.00	
06-1550	A/R-MISCELLANEOUS	0.00	
		<u>42,506.88</u>	
TOTAL ASSETS			42,506.88
			=====
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	36,485.17	
	TOTAL BEGINNING EQUITY	<u>36,485.17</u>	
TOTAL REVENUE		6,261.90	
TOTAL EXPENSES		<u>240.19</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		6,021.71	
TOTAL EQUITY & FUND BALANCE		<u>42,506.88</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			42,506.88
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	7,892	7,892	703.84	6,261.90	6,279.72	0.00	79.34	1,630.10
TOTAL REVENUES	7,892	7,892	703.84	6,261.90	6,279.72	0.00	79.34	1,630.10
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	9.71	240.19	1,621.87	0.00	4.80	4,759.81
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	9.71	240.19	1,621.87	0.00	4.80	4,759.81
TOTAL EXPENDITURES	5,000	5,000	9.71	240.19	1,621.87	0.00	4.80	4,759.81
REVENUE OVER/ (UNDER) EXPENDITURES	2,892	2,892	694.13	6,021.71	4,657.85	0.00	208.22 (	3,129.71)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	7,392	7,392	671.51	5,944.15	5,866.24	0.00	80.41	1,447.85
06-4115 INCOME-INTEREST	500	500	32.33	317.75	413.48	0.00	63.55	182.25
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,892	7,892	703.84	6,261.90	6,279.72	0.00	79.34	1,630.10

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
06-500-010 DARE PROGRAM	0	0	0.00	129.11	0.00	0.00	0.00 (	129.11)
06-500-020 SAFETY EQUIPMENT	3,000	3,000	0.00	0.00	1,519.28	0.00	0.00	3,000.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	2,000	2,000	9.71	111.08	102.59	0.00	5.55	1,888.92
TOTAL SALARIES & BENEFITS	5,000	5,000	9.71	240.19	1,621.87	0.00	4.80	4,759.81
<u>CAPITAL EXPENSES</u>								
06-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	5,000	5,000	9.71	240.19	1,621.87	0.00	4.80	4,759.81
TOTAL EXPENDITURES	5,000	5,000	9.71	240.19	1,621.87	0.00	4.80	4,759.81
REVENUE OVER/ (UNDER) EXPENDITURES	2,892	2,892	694.13	6,021.71	4,657.85	0.00	208.22 (	3,129.71)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	19,213.99	
08-1105	SAVINGS	1,932.35	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>21,146.34</u>
TOTAL ASSETS			21,146.34
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	0.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>19,428.92</u>	
	TOTAL BEGINNING EQUITY	19,428.92	
TOTAL REVENUE		4,236.95	
TOTAL EXPENSES		<u>2,519.53</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		1,717.42	
TOTAL EQUITY & FUND BALANCE			<u>21,146.34</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			21,146.34
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	1,070	1,070	303.76	4,236.95	6,742.78	0.00	395.98 (	3,166.95)
TOTAL REVENUES	1,070	1,070	303.76	4,236.95	6,742.78	0.00	395.98 (	3,166.95)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	2,019.53	3,618.17	0.00	40.39	2,980.47
OTHER EXPENSES	1,000	1,000	0.00	500.00	0.00	0.00	50.00	500.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	6,000	6,000	0.00	2,519.53	3,618.17	0.00	41.99	3,480.47
TOTAL EXPENDITURES	6,000	6,000	0.00	2,519.53	3,618.17	0.00	41.99	3,480.47
REVENUE OVER/ (UNDER) EXPENDITURES	(4,930)	(4,930)	303.76	1,717.42	3,124.61	0.00	34.84-	(6,647.42)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	1,000	1,000	300.00	4,200.00	6,694.71	0.00	420.00 (	3,200.00)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	70	70	3.76	36.95	48.07	0.00	52.79	33.05
TOTAL REVENUES	1,070	1,070	303.76	4,236.95	6,742.78	0.00	395.98 (	3,166.95)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
08-500-010 MISCELLANEOUS EXPENSES	5,000	5,000	0.00	2,019.53	3,618.17	0.00	40.39	2,980.47
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	2,019.53	3,618.17	0.00	40.39	2,980.47
<u>OTHER EXPENSES</u>								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	1,000	1,000	0.00	500.00	0.00	0.00	50.00	500.00
TOTAL OTHER EXPENSES	1,000	1,000	0.00	500.00	0.00	0.00	50.00	500.00
<u>CAPITAL EXPENSES</u>								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	6,000	6,000	0.00	2,519.53	3,618.17	0.00	41.99	3,480.47
TOTAL EXPENDITURES	6,000	6,000	0.00	2,519.53	3,618.17	0.00	41.99	3,480.47
REVENUE OVER/ (UNDER) EXPENDITURES	(4,930)	(4,930)	303.76	1,717.42	3,124.61	0.00	34.84-	(6,647.42)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-1102	CLAIM ON CASH	47,257.73	
09-1105	SAVINGS	452.96	
09-1115	INVESTMENTS	0.00	
09-1315	DUE FROM GENERAL FUND	0.00	
09-1515	A/R-ACCRUED INTEREST	0.00	
09-1550	A/R-MISCELLANEOUS	0.00	
		<u>47,710.69</u>	
	TOTAL ASSETS		47,710.69
			=====
LIABILITIES			
=====			
09-2315	DUE TO GENERAL FUND	0.00	
09-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
09-3201	FUND BALANCE	38,618.26	
	TOTAL BEGINNING EQUITY	<u>38,618.26</u>	
	TOTAL REVENUE	9,092.43	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	9,092.43	
	TOTAL EQUITY & FUND BALANCE	<u>47,710.69</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		47,710.69
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)
TOTAL REVENUES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)
TOTAL REVENUES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	3,149.02	10,442.52	0.00	0.00 (	3,149.02)
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	5,934.76	584.00	0.00	0.00 (	5,934.76)
09-4115 INCOME-INTEREST	15	15	0.88	8.65	11.26	0.00	57.67	6.35
TOTAL REVENUES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	15	15	0.88	9,092.43	11,037.78	0.00	616.20 (	9,077.43)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-1102	CLAIM ON CASH	0.00	
10-1105	SAVINGS	15,217.73	
10-1115	INVESTMENTS	0.00	
10-1315	DUE FROM GENERAL FUND	0.00	
10-1515	A/R ACCRUED INTEREST	0.00	
10-1550	A/R-MISCELLANEOUS	0.00	
10-1601	A/R-MISCELLANEOUS INCOME	0.00	
		<u>15,217.73</u>	
			<u>15,217.73</u>
=====			
TOTAL ASSETS			15,217.73
=====			
LIABILITIES			
=====			
10-2315	DUE TO GENERAL FUND	0.00	
10-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
10-3201	FUND BALANCE	11,673.55	
	TOTAL BEGINNING EQUITY	<u>11,673.55</u>	
	TOTAL REVENUE	5,325.18	
	TOTAL EXPENSES	<u>1,781.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	3,544.18	
	TOTAL EQUITY & FUND BALANCE	<u>15,217.73</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>15,217.73</u>
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	2,701	2,701	29.69	5,325.18	2,715.68	0.00	197.16 (	2,624.18)
TOTAL REVENUES	2,701	2,701	29.69	5,325.18	2,715.68	0.00	197.16 (	2,624.18)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
TOTAL EXPENDITURES	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
REVENUE OVER/(UNDER) EXPENDITURES	201	201	29.69	3,544.18	2,590.68	0.00	1,763.27 (	3,343.18)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	2,451	2,451	0.00	5,068.03	2,451.07	0.00	206.77 (	2,617.03)
10-4105 INCOME- OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
10-4115 INCOME-INTEREST	250	250	29.69	257.15	264.61	0.00	102.86 (	7.15)
TOTAL REVENUES	2,701	2,701	29.69	5,325.18	2,715.68	0.00	197.16 (	2,624.18)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
<u>SALARIES & BENEFITS</u>								
10-500-050 EDUCATION/TRAINING	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
TOTAL SALARIES & BENEFITS	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
<u>CAPITAL EXPENSES</u>								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
TOTAL EXPENDITURES	2,500	2,500	0.00	1,781.00	125.00	0.00	71.24	719.00
REVENUE OVER/ (UNDER) EXPENDITURES	201	201	29.69	3,544.18	2,590.68	0.00	1,763.27 (	3,343.18)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

13 -ECONOMIC DEVELOPMENT CORP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
13-1102	CLAIM ON CASH	855.97	
13-1105	CASH - CHECKING	964,840.40	
13-1115	INVESTMENTS-TEXPOOL#15900001	0.00	
13-1116	INVESTMENTS-TEXPOOL#15900003	0.00	
13-1117	COMMERCE BANK	0.00	
13-1118	EDC - Investment First Public	1,190,703.66	
13-1200	COMPUTERS AND MONITORS	0.00	
13-1201	FURNITURE AND FIXTURES	0.00	
13-1202	BUILDING AND IMPROVEMENTS	0.00	
13-1204	PREPAID SALES TAX	0.00	
13-1205	PREPAID OTHER	(1,410.92)	
13-1250	ACCUMULATED DEPRECIATION	0.00	
13-1315	DUE FROM GENERAL FUND	0.00	
13-1510	A/R SALES TAX	0.00	
		<u>2,154,989.11</u>	
TOTAL ASSETS			2,154,989.11
			=====
LIABILITIES			
=====			
13-2200	WAGES PAYABLE	0.00	
13-2217	COMMERCE BANK	0.00	
13-2315	DUE TO GENERAL FUND	0.00	
13-2320	DUE TO TAXING ENTITIES	0.00	
13-2400	A/P PENDING	0.00	
13-2401	ACCOUNTS PAYABLE	0.00	
13-2410	A/P - SALES TAX	0.00	
13-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
13-3201	FUND BALANCE	1,851,945.95	
	TOTAL BEGINNING EQUITY	<u>1,851,945.95</u>	
	TOTAL REVENUE	635,627.83	
	TOTAL EXPENSES	<u>332,584.67</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	303,043.16	
	TOTAL EQUITY & FUND BALANCE	<u>2,154,989.11</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		2,154,989.11
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	667,300	667,300	73,890.62	635,627.83	0.00	0.00	95.25	31,672.17
TOTAL REVENUES	667,300	667,300	73,890.62	635,627.83	0.00	0.00	95.25	31,672.17
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	244,700	244,700	16,797.47	178,103.70	0.00	0.00	72.78	66,596.30
OTHER EXPENSES	421,600	421,600	17,486.06	154,480.97	0.00	36,334.24	45.26	230,784.79
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	666,300	666,300	34,283.53	332,584.67	0.00	36,334.24	55.37	297,381.09
TOTAL EXPENDITURES	666,300	666,300	34,283.53	332,584.67	0.00	36,334.24	55.37	297,381.09
REVENUE OVER/ (UNDER) EXPENDITURES	1,000	1,000	39,607.09	303,043.16	0.00 (	36,334.24)	6,670.89 (	265,708.92)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-4115 SALES TAX (.25)	650,000	650,000	67,510.48	582,652.51	0.00	0.00	89.64	67,347.49
13-4301 INTEREST	17,300	17,300	5,380.14	50,975.32	0.00	0.00	294.66 (	33,675.32)
13-4460 MISC. INCOME	0	0	1,000.00	2,000.00	0.00	0.00	0.00 (	2,000.00)
TOTAL REVENUES	667,300	667,300	73,890.62	635,627.83	0.00	0.00	95.25	31,672.17

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
13-500-009 SALARIES - EDC	87,500	87,500	6,014.34	62,784.13	0.00	0.00	71.75	24,715.87
13-500-010 ADMINISTRATIVE EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-020 EDC OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-030 SOCIAL SECURITY-EDC	5,500	5,500	460.08	4,842.27	0.00	0.00	88.04	657.73
13-500-040 HEALTH INSURANCE-EDC	10,500	10,500	29.45	7,542.80	0.00	0.00	71.84	2,957.20
13-500-050 RETIREMENT-EDC	10,500	10,500	0.00	8,685.06	0.00	0.00	82.71	1,814.94
13-500-053 CELL PHONE ALLOW.	600	600	0.00	0.00	0.00	0.00	0.00	600.00
13-500-060 WORKERS COMPENSATION-EDC	600	600	0.00	0.00	0.00	0.00	0.00	600.00
13-500-070 UNEMPLOYMENT COMPENSATION	500	500	0.00	63.00	0.00	0.00	12.60	437.00
13-500-080 CONTRACT LABOR	129,000	129,000	10,293.60	94,186.44	0.00	0.00	73.01	34,813.56
TOTAL SALARIES & BENEFITS	244,700	244,700	16,797.47	178,103.70	0.00	0.00	72.78	66,596.30
OTHER EXPENSES								
13-500-100 PUBLIC RELATION FEES-GENERAL	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
13-500-115 PHONE SERVICES	1,200	1,200	88.53	525.56	0.00	0.00	43.80	674.44
13-500-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
13-500-130 TRAINING	4,000	4,000	0.00	1,840.00	0.00	0.00	46.00	2,160.00
13-500-132 TRAVEL	10,000	10,000	0.00	1,063.09	0.00	0.00	10.63	8,936.91
13-500-135 MEALS & ENTERTAINMENT	5,000	5,000	20.00	804.38	0.00	0.00	16.09	4,195.62
13-500-150 EMP MED COST ASSIST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-200 COMPUTER MAINTENANCE	11,000	11,000	751.19	3,608.26	0.00	0.00	32.80	7,391.74
13-500-201 WEBSITE MAINTENANCE	0	0	0.00	2,783.37	0.00	0.00	0.00	2,783.37
13-500-205 RENT	15,700	15,700	1,393.52	15,246.67	0.00	0.00	97.11	453.33
13-500-206 FURNITURE AND FIXTURES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
13-500-207 EQUIPMENT, COMPUTER & OTHER	1,000	1,000	0.00	1,674.15	0.00	0.00	167.42	674.15
13-500-208 INTERNET SERVICES	3,000	3,000	186.39	1,810.49	0.00	0.00	60.35	1,189.51
13-500-209 REPAIR AND MAINTENANCE	500	500	0.00	0.00	0.00	0.00	0.00	500.00
13-500-210 LIABILITY INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-250 LEGAL EXPENSES	40,000	40,000	8,315.00	50,920.25	0.00	0.00	127.30	10,920.25
13-500-290 AUDIT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-291 ACCOUNTING SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-292 IT SERVICES	5,500	5,500	694.90	4,398.85	0.00	0.00	79.98	1,101.15
13-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-430 SUPPLIES	3,000	3,000	52.81	546.46	0.00	0.00	18.22	2,453.54
13-500-510 VEHICLE EXPENSE-EDC	3,000	3,000	0.00	200.00	0.00	0.00	6.67	2,800.00
13-500-540 VEHICLE FUEL	1,000	1,000	0.00	383.01	0.00	0.00	38.30	616.99
13-500-590 POSTAGE	700	700	0.00	0.00	0.00	0.00	0.00	700.00
13-500-640 COPIER USAGE	1,000	1,000	0.00	324.74	0.00	0.00	32.47	675.26
13-500-700 CONTINGENCIES	3,000	3,000	103.50	3,270.97	0.00	0.00	109.03	270.97
13-500-701 CONSULTING/PLANNING/INFRAS	40,000	40,000	0.00	0.00	0.00	0.00	0.00	40,000.00
13-500-702 COLLATERAL MATERIAL	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
13-500-703 SPONSORSHIP, REGIONAL MARKET	2,000	2,000	0.00	1,125.00	0.00	0.00	56.25	875.00
13-500-704 COMM.REV/STORE FRONT GRANT	50,000	50,000	0.00	3,555.00	0.00	0.00	7.11	46,445.00
13-500-750 EDC PROJECTS	152,000	152,000	0.00	12,792.00	0.00	0.00	8.42	139,208.00
13-500-751 PROMOTING WINDCREST	15,000	15,000	5,880.22	7,608.72	0.00	36,334.24	292.95	28,942.96
13-500-752 SERVICES AGREEMENT GEN. FUND	40,000	40,000	0.00	40,000.00	0.00	0.00	100.00	0.00
TOTAL OTHER EXPENSES	421,600	421,600	17,486.06	154,480.97	0.00	36,334.24	45.26	230,784.79

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
CAPITAL EXPENSES								
13-500-800 EDC PROJECTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-801 PROMOTING WINDCREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-810 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-811 PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-812 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
13-500-900 PRIOR PERIOD ADJUSTMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	666,300	666,300	34,283.53	332,584.67	0.00	36,334.24	55.37	297,381.09
TOTAL EXPENDITURES	666,300	666,300	34,283.53	332,584.67	0.00	36,334.24	55.37	297,381.09
REVENUE OVER/(UNDER) EXPENDITURES	1,000	1,000	39,607.09	303,043.16	0.00 (	36,334.24)	6,670.89 (	265,708.92)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	75,665.30	
14-1105	CASH - SAVINGS	24,573.45	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>100,238.75</u>
TOTAL ASSETS			<u>100,238.75</u>
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>83,055.14</u>	
	TOTAL BEGINNING EQUITY	83,055.14	
TOTAL REVENUE		35,048.79	
TOTAL EXPENSES		<u>17,865.18</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		17,183.61	
TOTAL EQUITY & FUND BALANCE			<u>100,238.75</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>100,238.75</u>
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	24,842	24,842	3,512.90	35,048.79	21,416.03	0.00	141.09 (	10,206.79)
TOTAL REVENUES	24,842	24,842	3,512.90	35,048.79	21,416.03	0.00	141.09 (	10,206.79)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	9,000	9,000	0.00	3,113.18	4,971.95	0.00	34.59	5,886.82
CAPITAL EXPENSES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL 00-GENERAL EXPENDITURES	9,000	9,000	0.00	17,865.18	4,971.95	0.00	198.50 (	8,865.18)
TOTAL EXPENDITURES	9,000	9,000	0.00	17,865.18	4,971.95	0.00	198.50 (	8,865.18)
REVENUE OVER/(UNDER) EXPENDITURES	15,842	15,842	3,512.90	17,183.61	16,444.08	0.00	108.47 (	1,341.61)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	24,142	24,142	3,465.10	34,579.02	20,804.74	0.00	143.23 (	10,437.02)
14-4115 INCOME - INTEREST	700	700	47.80	469.77	611.29	0.00	67.11	230.23
TOTAL REVENUES	24,842	24,842	3,512.90	35,048.79	21,416.03	0.00	141.09 (	10,206.79)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
14-500-050 MISCELLANEOUS	9,000	9,000	0.00	3,113.18	4,971.95	0.00	34.59	5,886.82
TOTAL SALARIES & BENEFITS	9,000	9,000	0.00	3,113.18	4,971.95	0.00	34.59	5,886.82
<u>CAPITAL EXPENSES</u>								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL 00-GENERAL EXPENDITURES	9,000	9,000	0.00	17,865.18	4,971.95	0.00	198.50 (	8,865.18)
TOTAL EXPENDITURES	9,000	9,000	0.00	17,865.18	4,971.95	0.00	198.50 (	8,865.18)
REVENUE OVER/ (UNDER) EXPENDITURES	15,842	15,842	3,512.90	17,183.61	16,444.08	0.00	108.47 (	1,341.61)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	96,892.75	
15-1105	CASH - SAVINGS	834.88	
15-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>97,727.63</u>
TOTAL ASSETS			<u>97,727.63</u>
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	0.00	
15-2451	A/P CAPITAL	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
15-3201	FUND BALANCE	<u>110,710.47</u>	
	TOTAL BEGINNING EQUITY	110,710.47	
TOTAL REVENUE		6,363.49	
TOTAL EXPENSES		<u>19,346.33</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL. (		12,982.84)	
TOTAL EQUITY & FUND BALANCE			<u>97,727.63</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>97,727.63</u>
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	29,154	29,154	54.97	6,363.49	25,090.64	0.00	21.83	22,790.51
TOTAL REVENUES	29,154	29,154	54.97	6,363.49	25,090.64	0.00	21.83	22,790.51
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
CAPITAL EXPENSES	0	0	0.00	19,346.33	0.00	15,653.67	0.00	(35,000.00)
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	19,346.33	0.00	15,653.67	1,400.00	(32,500.00)
TOTAL EXPENDITURES	2,500	2,500	0.00	19,346.33	0.00	15,653.67	1,400.00	(32,500.00)
REVENUE OVER/(UNDER) EXPENDITURES	26,654	26,654	54.97	(12,982.84)	25,090.64	(15,653.67)	107.44-	55,290.51

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	29,128	29,128	53.35	6,347.54	25,069.88	0.00	21.79	22,780.46
15-4115 INCOME - INTEREST	26	26	1.62	15.95	20.76	0.00	61.35	10.05
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	29,154	29,154	54.97	6,363.49	25,090.64	0.00	21.83	22,790.51

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
15-500-050 MISCELLANEOUS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
TOTAL SALARIES & BENEFITS	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
<u>CAPITAL EXPENSES</u>								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	19,346.33	0.00	15,653.67	0.00 (	35,000.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	19,346.33	0.00	15,653.67	0.00 (	35,000.00)
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	19,346.33	0.00	15,653.67	1,400.00 (	32,500.00)
TOTAL EXPENDITURES	2,500	2,500	0.00	19,346.33	0.00	15,653.67	1,400.00 (	32,500.00)
REVENUE OVER/ (UNDER) EXPENDITURES	26,654	26,654	54.97 (	12,982.84)	25,090.64 (	15,653.67)	107.44-	55,290.51

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	87,582.28	
16-1105	SAVINGS	127,393.09	
16-1115	INVESTMENTS	0.00	
16-1315	DUE FROM GENERAL FUND	0.00	
16-1357	DUE FROM TEXAS TAX NOTE FUND	0.00	
16-1515	A/R - ACCRUED INTEREST	0.00	
16-1550	A/R - MISCELLANEOUS	0.00	
		<u>214,975.37</u>	
			<u>214,975.37</u>
=====			
LIABILITIES			
=====			
16-2315	DUE TO GENERAL FUND	0.00	
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00	
16-2375	DUE TO EDC FUND	0.00	
16-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
16-3201	FUND BALANCE	364,351.75	
	TOTAL BEGINNING EQUITY	<u>364,351.75</u>	
	TOTAL REVENUE	253,777.36	
	TOTAL EXPENSES	<u>403,153.74</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	<u>149,376.38)</u>	
	TOTAL EQUITY & FUND BALANCE	<u>214,975.37</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>214,975.37</u>
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	326,161	326,161	45,393.88	253,777.36	253,518.36	0.00	77.81	72,383.64
TOTAL REVENUES	326,161	326,161	45,393.88	253,777.36	253,518.36	0.00	77.81	72,383.64
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	3,500	3,500	0.00	876.74	1,667.20	0.00	25.05	2,623.26
OTHER EXPENSES	407,277	407,277	142,277.00	402,277.00	295,000.00	0.00	98.77	4,999.50
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	410,777	410,777	142,277.00	403,153.74	296,667.20	0.00	98.14	7,622.76
TOTAL EXPENDITURES	410,777	410,777	142,277.00	403,153.74	296,667.20	0.00	98.14	7,622.76
REVENUE OVER/(UNDER) EXPENDITURES	(84,616)	(84,616)	(96,883.12)	(149,376.38)	(43,148.84)	0.00	176.54	64,760.88

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	323,161	323,161	44,795.89	246,127.67	245,394.49	0.00	76.16	77,033.33
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	3,000	3,000	597.99	7,649.69	8,123.87	0.00	254.99 (	4,649.69)
TOTAL REVENUES	326,161	326,161	45,393.88	253,777.36	253,518.36	0.00	77.81	72,383.64

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	3,500	3,500	0.00	876.74	1,667.20	0.00	25.05	2,623.26
TOTAL SALARIES & BENEFITS	3,500	3,500	0.00	876.74	1,667.20	0.00	25.05	2,623.26
<u>OTHER EXPENSES</u>								
16-500-501 TRANSFER TO GENERAL FUND	300,000	300,000	107,277.00	107,277.00	35,000.00	0.00	35.76	192,723.00
16-500-502 TRANSFER TO GENERAL FUND	107,277	107,277	0.00	260,000.00	260,000.00	0.00	242.36	(152,723.50)
16-500-503 TRANSFER TO GENERAL FUND	0	0	35,000.00	35,000.00	0.00	0.00	0.00	(35,000.00)
TOTAL OTHER EXPENSES	407,277	407,277	142,277.00	402,277.00	295,000.00	0.00	98.77	4,999.50
<u>CAPITAL EXPENSES</u>								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 410,777	 410,777	 142,277.00	 403,153.74	 296,667.20	 0.00	 98.14	 7,622.76
 TOTAL EXPENDITURES	 410,777	 410,777	 142,277.00	 403,153.74	 296,667.20	 0.00	 98.14	 7,622.76
REVENUE OVER/(UNDER) EXPENDITURES	(84,616)	(84,616)	(96,883.12)	(149,376.38)	(43,148.84)	0.00	176.54	64,760.88

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	143,269.11	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1316	DUE FROM 2019A BOND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	23,935.55	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(3,788.08)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	0.00	
		<u>163,416.58</u>	
TOTAL ASSETS			163,416.58
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2316	ACCRUED INTEREST	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFERRED REVENUE - TAXES	19,105.35	
TOTAL LIABILITIES		<u>19,105.35</u>	
EQUITY			
=====			
17-3201	FUND BALANCE	64,054.32	
TOTAL BEGINNING EQUITY		<u>64,054.32</u>	
TOTAL REVENUE		612,681.91	
TOTAL EXPENSES		<u>532,425.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		80,256.91	
TOTAL EQUITY & FUND BALANCE		<u>144,311.23</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			163,416.58
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

17 -DEBT SERVICE

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	665,000	665,000	9,591.78	612,681.91	675,957.69	0.00	92.13	52,318.09
TOTAL REVENUES	665,000	665,000	9,591.78	612,681.91	675,957.69	0.00	92.13	52,318.09
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	659,175	659,175	0.00	532,425.00	526,925.00	0.00	80.77	126,750.00
TOTAL 00-GENERAL EXPENDITURES	659,175	659,175	0.00	532,425.00	526,925.00	0.00	80.77	126,750.00
TOTAL EXPENDITURES	659,175	659,175	0.00	532,425.00	526,925.00	0.00	80.77	126,750.00
REVENUE OVER/ (UNDER) EXPENDITURES	5,825	5,825	9,591.78	80,256.91	149,032.69	0.00	1,377.80 (	74,431.91)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

17 -DEBT SERVICE

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4116 INCOME - SALES TAX (.25)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	665,000	665,000	9,591.78	612,681.91	675,957.69	0.00	92.13	52,318.09
TOTAL REVENUES	665,000	665,000	9,591.78	612,681.91	675,957.69	0.00	92.13	52,318.09

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

17 -DEBT SERVICE

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
OTHER EXPENSES								
17-500-211 GO SERIES 2019 A PRINCIPAL E	280,000	280,000	0.00	280,000.00	270,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	213,050	213,050	0.00	110,025.00	116,775.00	0.00	51.64	103,025.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	115,000	115,000	0.00	115,000.00	110,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	50,325	50,325	0.00	26,600.00	29,350.00	0.00	52.86	23,725.00
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	800	800	0.00	800.00	800.00	0.00	100.00	0.00
TOTAL OTHER EXPENSES	659,175	659,175	0.00	532,425.00	526,925.00	0.00	80.77	126,750.00
TOTAL 00-GENERAL EXPENDITURES	659,175	659,175	0.00	532,425.00	526,925.00	0.00	80.77	126,750.00
TOTAL EXPENDITURES	659,175	659,175	0.00	532,425.00	526,925.00	0.00	80.77	126,750.00
REVENUE OVER/(UNDER) EXPENDITURES	5,825	5,825	9,591.78	80,256.91	149,032.69	0.00	1,377.80 (	74,431.91)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(7,589.96)	
18-1105	CASH - SAVINGS	157,294.07	
18-1210	PREPAID MAINTENANCE	0.00	
18-1315	DUE FROM GENERAL FUND	0.00	
18-1510	A/R-SALES TAX	0.00	
18-1515	A/R - MISC.	0.00	
		<u>149,704.11</u>	
TOTAL ASSETS			149,704.11
			=====
LIABILITIES			
=====			
18-2200	WAGES PAYABLE	0.00	
18-2230	TMRS PAYABLE	0.00	
18-2250	INSURANCE A/P	0.00	
18-2315	DUE TO GENERAL FUND	0.00	
18-2400	A/P PENDING	0.00	
18-2401	A/P MANUAL	0.00	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	267,944.81	
	TOTAL BEGINNING EQUITY	<u>267,944.81</u>	
TOTAL REVENUE		586,917.32	
TOTAL EXPENSES		<u>705,158.02</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(118,240.70)	
TOTAL EQUITY & FUND BALANCE		<u>149,704.11</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			149,704.11
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	964,928	964,928	68,467.66	586,917.32	555,240.36	0.00	60.82	378,011.08
TOTAL REVENUES	964,928	964,928	68,467.66	586,917.32	555,240.36	0.00	60.82	378,011.08
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	617,769	617,769	12,270.64	276,710.04	701,941.35	0.00	44.79	341,058.47
OTHER EXPENSES	252,880	252,880	6,669.50	300,141.59	122,932.47	0.00	118.69 (	47,261.59)
CAPITAL EXPENSES	0	0	0.00	50,306.39	63,369.49	0.00	0.00 (	50,306.39)
OTHER INCOME/EXPENSES	78,000	78,000	0.00	78,000.00	78,000.00	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	948,649	948,649	18,940.14	705,158.02	966,243.31	0.00	74.33	243,490.49
TOTAL EXPENDITURES	948,649	948,649	18,940.14	705,158.02	966,243.31	0.00	74.33	243,490.49
REVENUE OVER/(UNDER) EXPENDITURES	16,280	16,280	49,527.52 (	118,240.70) (	411,002.95)	0.00	726.30~	134,520.59

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-4101 INCOME - SALES TAX	943,433	943,433	67,955.12	582,605.16	542,295.14	0.00	61.75	360,828.24
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	21,495	21,495	512.54	4,312.16	12,945.22	0.00	20.06	17,182.84
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4515 ARPA FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	964,928	964,928	68,467.66	586,917.32	555,240.36	0.00	60.82	378,011.08

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
18-500-009 SALARIES	353,766	353,766	10,278.03	165,506.89	399,738.98	0.00	46.78	188,258.85
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-015 INCENTIVE PAY-BILING & SHIFT	0	0	72.62	998.09	1,007.32	0.00	0.00	(998.09)
18-500-017 CERTIFICATION PAY	1,600	1,600	0.00	773.09	2,757.79	0.00	48.32	826.91
18-500-018 EDUCATION PAY	900	900	23.08	295.09	877.04	0.00	32.79	604.91
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	45,000	45,000	861.73	12,592.65	52,933.01	0.00	27.98	32,407.35
18-500-021 7K HOURS	15,796	15,796	0.00	3,286.06	13,312.76	0.00	20.80	12,510.32
18-500-026 HAZARDOUS DUTY PAY	600	600	0.00	96.32	438.64	0.00	16.05	503.68
18-500-030 SOCIAL SECURITY	32,349	32,349	858.48	14,057.29	36,020.78	0.00	43.46	18,291.66
18-500-040 HEALTH INSURANCE	92,288	92,288	176.70	46,492.10	97,086.85	0.00	50.38	45,795.90
18-500-050 RETIREMENT	67,658	67,658	0.00	26,369.64	72,812.23	0.00	38.97	41,288.30
18-500-060 WORKERS COMPENSATION	7,654	7,654	0.00	5,945.30	24,714.75	0.00	77.68	1,708.70
18-500-070 UNEMPLOYMENT COMPENSATION	158	158	0.00	297.52	241.20	0.00	188.90	(140.02)
TOTAL SALARIES & BENEFITS	617,769	617,769	12,270.64	276,710.04	701,941.35	0.00	44.79	341,058.47
OTHER EXPENSES								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	4,000	4,000	0.00	0.00	0.00	0.00	0.00	4,000.00
18-500-325 SALES TAX COLLECTION SERVICE	20,000	20,000	1,290.00	8,870.00	4,522.00	0.00	44.35	11,130.00
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	0	0	0.00	0.00	800.00	0.00	0.00	0.00
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-488 EMERGENCY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-490 MEMORIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	228,880	228,880	5,379.50	291,271.59	117,610.47	0.00	127.26	(62,391.59)
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	252,880	252,880	6,669.50	300,141.59	122,932.47	0.00	118.69	(47,261.59)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

18 -WCC&PD FUND

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>CAPITAL EXPENSES</u>								
18-500-800 CAPITAL EXPENDITURES	0	0	0.00	50,306.39	63,369.49	0.00	0.00	(50,306.39)
TOTAL CAPITAL EXPENSES	0	0	0.00	50,306.39	63,369.49	0.00	0.00	(50,306.39)
<u>OTHER INCOME/EXPENSES</u>								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	78,000	78,000	0.00	78,000.00	78,000.00	0.00	100.00	0.00
TOTAL OTHER INCOME/EXPENSES	78,000	78,000	0.00	78,000.00	78,000.00	0.00	100.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 948,649	 948,649	 18,940.14	 705,158.02	 966,243.31	 0.00	 74.33	 243,490.49
 TOTAL EXPENDITURES	 948,649	 948,649	 18,940.14	 705,158.02	 966,243.31	 0.00	 74.33	 243,490.49
REVENUE OVER/(UNDER) EXPENDITURES	16,280	16,280	49,527.52 (	118,240.70) (	411,002.95)	0.00	726.30-	134,520.59

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	2,164,998.93	
19-1105	CASH - SAVINGS	28,354.94	
19-1115	INVESTMENTS-TEXPOOL #159000002	12,265.92	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	0.00	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.04)	
		<u>2,213,841.83</u>	
TOTAL ASSETS			<u>2,213,841.83</u>
=====			
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	0.00	
19-2400	A/P PENDING	0.00	
19-2410	A/P - SALES TAX	0.00	
19-2441	Construction Retainage	0.01	
19-2451	A/P SALES TAX PAYBACK	0.00	
TOTAL LIABILITIES		<u>0.01</u>	
EQUITY			
=====			
19-3201	FUND BALANCE	<u>1,737,634.33</u>	
TOTAL BEGINNING EQUITY		<u>1,737,634.33</u>	
TOTAL REVENUE		583,595.24	
TOTAL EXPENSES		<u>107,387.75</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		476,207.49	
TOTAL EQUITY & FUND BALANCE		<u>2,213,841.82</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>2,213,841.83</u>
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	848,587	848,587	67,605.83	583,595.24	543,961.53	0.00	68.77	264,991.76
TOTAL REVENUES	848,587	848,587	67,605.83	583,595.24	543,961.53	0.00	68.77	264,991.76
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	0.00	2,112.52	0.00	0.00	5,000.00
OTHER EXPENSES	250,000	250,000	0.00	79,500.00	6,400.00	0.00	31.80	170,500.00
CAPITAL EXPENSES	1,750,000	1,750,000	0.00	27,887.75	481,569.45	6,655.00	1.97	1,715,457.25
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,005,000	2,005,000	0.00	107,387.75	490,081.97	6,655.00	5.69	1,890,957.25
TOTAL EXPENDITURES	2,005,000	2,005,000	0.00	107,387.75	490,081.97	6,655.00	5.69	1,890,957.25
REVENUE OVER/(UNDER) EXPENDITURES	(1,156,413)	(1,156,413)	67,605.83	476,207.49	53,879.56	(6,655.00)	40.60-	(1,625,965.49)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4115 INCOME - INTEREST	1,500	1,500	95.35	942.73	1,160.76	0.00	62.85	557.27
19-4116 INCOME-SALES TAX (.25)	847,087	847,087	67,510.48	582,652.51	542,800.77	0.00	68.78	264,434.49
19-4460 MISC. INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	848,587	848,587	67,605.83	583,595.24	543,961.53	0.00	68.77	264,991.76

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	0.00	0.00	2,112.52	0.00	0.00	5,000.00
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	0.00	2,112.52	0.00	0.00	5,000.00
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	250,000	250,000	0.00	79,500.00	6,400.00	0.00	31.80	170,500.00
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	250,000	250,000	0.00	79,500.00	6,400.00	0.00	31.80	170,500.00
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	1,750,000	1,750,000	0.00	27,887.75	481,569.45	6,655.00	1.97	1,715,457.25
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	1,750,000	1,750,000	0.00	27,887.75	481,569.45	6,655.00	1.97	1,715,457.25
<u>OTHER INCOME/EXPENSES</u>								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,005,000	2,005,000	0.00	107,387.75	490,081.97	6,655.00	5.69	1,890,957.25
TOTAL EXPENDITURES	2,005,000	2,005,000	0.00	107,387.75	490,081.97	6,655.00	5.69	1,890,957.25
REVENUE OVER/(UNDER) EXPENDITURES	(1,156,413)	(1,156,413)	67,605.83	476,207.49	53,879.56	(6,655.00)	40.60-	(1,625,965.49)

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1102	CLAIM ON CASH	94,702.45	
20-1605	A/R - FRANCHISE	<u>0.00</u>	
			<u>94,702.45</u>
TOTAL ASSETS			94,702.45
=====			
LIABILITIES			
=====			
20-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
20-3201	FUND BALANCE	<u>105,023.97</u>	
	TOTAL BEGINNING EQUITY	<u>105,023.97</u>	
TOTAL REVENUE		4,430.48	
TOTAL EXPENSES		<u>14,752.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(<u>10,321.52</u>)	
TOTAL EQUITY & FUND BALANCE			<u>94,702.45</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			94,702.45
=====			

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	13,700	13,700	0.00	4,430.48	5,117.33	0.00	32.34	9,269.52
TOTAL REVENUES	13,700	13,700	0.00	4,430.48	5,117.33	0.00	32.34	9,269.52
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
CAPITAL EXPENSES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL EXPENDITURES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
REVENUE OVER/(UNDER) EXPENDITURES	13,700	13,700	0.00 (	10,321.52)	5,117.33	0.00	75.34-	24,021.52

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-4105 INCOME OTHER	13,700	13,700	0.00	4,430.48	5,117.33	0.00	32.34	9,269.52
TOTAL REVENUES	13,700	13,700	0.00	4,430.48	5,117.33	0.00	32.34	9,269.52

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>CAPITAL EXPENSES</u>								
20-500-800 CAPITAL EXPENDITURES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
TOTAL EXPENDITURES	0	0	0.00	14,752.00	0.00	0.00	0.00 (	14,752.00)
REVENUE OVER/ (UNDER) EXPENDITURES	13,700	13,700	0.00 (	10,321.52)	5,117.33	0.00	75.34~	24,021.52

CITY OF WINDCREST
 SELECTED BUDGET BALANCE SHEET
 AS OF: JULY 31ST, 2026

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1102	CLAIM ON CASH	(5,443.18)	
21-1105	CASH	<u>5,549.28</u>	
			<u>106.10</u>
TOTAL ASSETS			106.10
			=====
LIABILITIES			
=====			
21-2316	DUE TO DEBT SERVICE	0.00	
21-2400	A/P PENDING	0.00	
21-2441	CONSTRUCTION RETAINAGE	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
21-3201	FUND BALANCE	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
TOTAL REVENUE			106.10
TOTAL EXPENSES			<u>0.00</u>
TOTAL INCREASE/(DECREASE) IN FUND BAL.			106.10
TOTAL EQUITY & FUND BALANCE			<u>106.10</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			106.10
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

21 -2019 SERIES A

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	10,000	10,000	10.80	106.10	5,417.91	0.00	1.06	9,893.90
TOTAL REVENUES	10,000	10,000	10.80	106.10	5,417.91	0.00	1.06	9,893.90
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	10,000	10,000	10.80	106.10	5,417.91	0.00	1.06	9,893.90

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

21 -2019 SERIES A

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	10,000	10,000	10.80	106.10	5,417.91	0.00	1.06	9,893.90
TOTAL REVENUES	10,000	10,000	10.80	106.10	5,417.91	0.00	1.06	9,893.90

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

21 -2019 SERIES A

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>OTHER EXPENSES</u>								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
21-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	10,000	10,000	10.80	106.10	5,417.91	0.00	1.06	9,893.90

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

23 -Capital Assets and Debt

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
23-1200	BUILDINGS	2,530,530.44	
23-1201	EQUIPMENT	6,818,603.30	
23-1202	LAND	347,050.06	
23-1203	INFRASTRUCTURE	28,550,346.24	
23-1204	CONSTRUCTION IN PROGRESS	0.00	
23-1220	ACCUMULATED DEPR.-BUILDINGS	(2,130,330.92)	
23-1221	ACCUMULATED DEPR.-EQUIPMENT	(4,960,435.08)	
23-1222	ACCUMULATED DEPR.	(15,267,782.41)	
23-1605	PENCISION DEFERRED OUTFLOW	552,071.71	
23-1606	OPEB DEFERRED OUTFLOW	<u>22,159.51</u>	
			<u>16,462,212.85</u>
TOTAL ASSETS			16,462,212.85
			=====
LIABILITIES			
=====			
23-2445	ACCRUED LEAVE PAYABLE	335,829.78	
23-2471	PENDING PRIOR PERIOD AJE	(120,094.56)	
23-2501	DEFFERED REVENUE - TAXES	(118,722.93)	
23-2600	BONDS PAYABLE-CURRENT	502,443.00	
23-2605	BONDS PAYABLE-LONG-TERM	6,775,299.00	
23-2610	UNAMORTIZED BOND PREMIUMS	593,656.00	
23-2615	ACCRUED INTEREST	34,742.00	
23-2705	NET PENSION LIABILITY	1,304,548.00	
23-2706	TOTAL OPEB LIABILITY	237,052.00	
23-2805	PENSION FERERRED INFLOW	561,062.00	
23-2806	OPEB DEFERRED INFLOWS	<u>66,460.00</u>	
	TOTAL LIABILITIES		<u>10,172,274.29</u>
EQUITY			
=====			
23-3201	FUND BALANCE	(1,726,645.07)	
23-3205	NET INVEST. IN CAPITAL ASSETS	<u>8,016,583.63</u>	
	TOTAL BEGINNING EQUITY	<u>6,289,938.56</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE			<u>6,289,938.56</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			16,462,212.85
			=====

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

24 -Grant Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
24-1102	CLAIM ON CASH	(25,605.11)
24-1315	DUE FROM GENERAL FUND	0.00
24-1550	A/R-MISCELLANEOUS	0.00
		(25,605.11)
TOTAL ASSETS		(25,605.11)
		=====
LIABILITIES		
=====		
24-2315	DUE TO GENERAL FUND	0.00
24-2400	A/P PENDING	0.00
	TOTAL LIABILITIES	0.00
EQUITY		
=====		
24-3201	FUND BALANCE	3,399.33
	TOTAL BEGINNING EQUITY	3,399.33
TOTAL REVENUE		1,700.00
TOTAL EXPENSES		30,704.44
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(29,004.44)
TOTAL EQUITY & FUND BALANCE		(25,605.11)
TOTAL LIABILITIES, EQUITY & FUND BALANCE		(25,605.11)
		=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

24 -Grant Fund

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.00	1,700.00	0.00	0.00	0.00	(1,700.00)
TOTAL REVENUES	0	0	0.00	1,700.00	0.00	0.00	0.00	(1,700.00)
<u>EXPENDITURE SUMMARY</u>								
<u>02-POLICE DEPARTMENT</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>03-FIRE DEPARTMENT</u>								
OTHER EXPENSES	0	0	12,445.95	20,444.44	0.00	0.00	0.00	(20,444.44)
TOTAL 03-FIRE DEPARTMENT	0	0	12,445.95	20,444.44	0.00	0.00	0.00	(20,444.44)
<u>00-GENERAL EXPENDITURES</u>								
CAPITAL EXPENSES	0	0	10,260.00	10,260.00	0.00	0.00	0.00	(10,260.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	10,260.00	10,260.00	0.00	0.00	0.00	(10,260.00)
TOTAL EXPENDITURES	0	0	22,705.95	30,704.44	0.00	0.00	0.00	(30,704.44)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	(22,705.95)	(29,004.44)	0.00	0.00	0.00	29,004.44

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

24 -Grant Fund

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
24-4001 BALISTIC SHILED INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
24-4101 POLICE GRANTS INCOME	0	0	0.00	700.00	0.00	0.00	0.00 (	700.00)
24-4102 FIRE GRANTS INCOME	0	0	0.00	1,000.00	0.00	0.00	0.00 (	1,000.00)
TOTAL REVENUES	0	0	0.00	1,700.00	0.00	0.00	0.00 (	1,700.00)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

24 -Grant Fund		% OF YEAR COMPLETED: 83.33						
DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
=====								
OTHER EXPENSES								
24-502-200 BALISTIC SHIELDS GRANT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
24-502-201 TECHNOLOGY GRANT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

24 -Grant Fund

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
03-FIRE DEPARTMENT								
=====								
OTHER EXPENSES								
24-503-230 BALISTIC EQUIPMENT	0	0	12,445.95	20,444.44	0.00	0.00	0.00 (	20,444.44)
24-503-231 TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	12,445.95	20,444.44	0.00	0.00	0.00 (	20,444.44)
TOTAL 03-FIRE DEPARTMENT	0	0	12,445.95	20,444.44	0.00	0.00	0.00 (	20,444.44)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

24 -Grant Fund

% OF YEAR COMPLETED: 83.33								
DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
CAPITAL EXPENSES								
24-500-803 FIRE CAPITAL	0	0	10,260.00	10,260.00	0.00	0.00	0.00 (	10,260.00)
TOTAL CAPITAL EXPENSES	0	0	10,260.00	10,260.00	0.00	0.00	0.00 (	10,260.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	10,260.00	10,260.00	0.00	0.00	0.00 (	10,260.00)
TOTAL EXPENDITURES	0	0	22,705.95	30,704.44	0.00	0.00	0.00 (	30,704.44)
REVENUE OVER/(UNDER) EXPENDITURES	0	0 (	22,705.95) (	29,004.44)	0.00	0.00	0.00	29,004.44

CITY OF WINDCREST
SELECTED BUDGET BALANCE SHEET
AS OF: JULY 31ST, 2026

25 -YOUTH DIVERSION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
25-1102	CLAIM ON CASH	<u>374.36</u>	
			<u>374.36</u>
TOTAL ASSETS			<u>374.36</u>
			=====
LIABILITIES			
=====			
25-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
25-3201	FUND BALANCE	<u>95.40</u>	
	TOTAL BEGINNING EQUITY	<u>95.40</u>	
TOTAL REVENUE		278.96	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		<u>278.96</u>	
TOTAL EQUITY & FUND BALANCE			<u>374.36</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>374.36</u>
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 83.33

	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	278.96	66.78	0.00	0.00 (	278.96)
TOTAL REVENUES	0	0	0.00	278.96	66.78	0.00	0.00 (	278.96)
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	278.96	66.78	0.00	0.00 (	278.96)

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

25 -YOUTH DIVERSION FUND

% OF YEAR COMPLETED: 83.33

REVENUES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-4101 INCOME YOUTH DIVERSION	0	0	0.00	278.96	66.78	0.00	0.00 (	278.96)
TOTAL REVENUES	0	0	0.00	278.96	66.78	0.00	0.00 (	278.96)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	278.96	66.78	0.00	0.00 (	278.96)

CITY OF WINDCREST
 SELECTED BUDGET BALANCE SHEET
 AS OF: JULY 31ST, 2026

40 -EDC Capital Assets/Debt

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
40-1102	CLAIM ON CASH	0.00	
40-1700	EQUIPMENT	11,993.66	
40-1720	RIGHT OF USE ASSET	40,829.00	
40-1790	ACCUMULATED DEPR.-EQUIPMENT	(6,787.94)	
40-1795	ACCUMULATED DEPR.-ROU	(40,791.00)	
		<u>5,243.72</u>	
TOTAL ASSETS			5,243.72
			=====
LIABILITIES			
=====			
40-2400	A/P PENDING	0.00	
40-2445	ACCRUED LEAVE PAYABLE	7,577.63	
40-2471	PRIOR PERIOD ADJUSTMENT	(1,017.96)	
	TOTAL LIABILITIES	<u>6,559.67</u>	
EQUITY			
=====			
40-3201	FUND BALANCE	(6,559.67)	
40-3205	NET INVESTMENT IN CAPITAL ASSE	<u>5,243.72</u>	
	TOTAL BEGINNING EQUITY	(1,315.95)	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		(1,315.95)	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,243.72
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

40 -EDC Capital Assets/Debt

% OF YEAR COMPLETED: 83.33

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

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

40 -EDC Capital Assets/Debt

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
40-500-009 SALARIES EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
40-500-811 PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
40-500-900 DEPRECIATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINDCREST
 SELECTED BUDGET BALANCE SHEET
 AS OF: JULY 31ST, 2026

41 -WCCPD CAPITAL ASSETS/DEBT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
41-1102	CLAIM ON CASH	0.00	
41-1200	BUILDINGS	65,320.79	
41-1201	EQUIPMENT	2,632,528.57	
41-1203	INFRASTRUCTURE	121,807.25	
41-1220	ACC. DEPR.-BUILD.&IMPROV.	(14,294.36)	
41-1221	ACCUMULATED DEPR.-EQUIPMENT	(2,015,922.05)	
41-1222	ACCUMULATED DEPR.-INFRASTRUCTU	(109,027.77)	
		<u>680,412.43</u>	
	TOTAL ASSETS		680,412.43
			=====
LIABILITIES			
=====			
41-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
41-3201	FUND BALANCE	0.00	
41-3205	NET INVESTMENT IN CAPITAL ASSE	680,412.43	
	TOTAL BEGINNING EQUITY	<u>680,412.43</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00	
	TOTAL EQUITY & FUND BALANCE	<u>680,412.43</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		680,412.43
			=====

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

41 -WCCPD CAPITAL ASSETS/DEBT

% OF YEAR COMPLETED: 83.33

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

CITY OF WINDCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2026

41 -WCCPD CAPITAL ASSETS/DEBT

% OF YEAR COMPLETED: 83.33

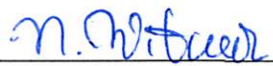
DEPARTMENTAL EXPENDITURES	SELECTED ORIGINAL	SELECTED AMENDED	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
41-500-009 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
41-500-700 DEPRECIATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
41-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

City of Windcrest

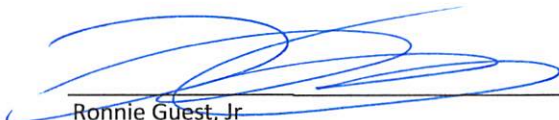
Quarterly Investment Report
April 1, 2026 to June 30, 2026
Portfolio Summary Management Report

<u>Portfolio as of April 1, 2026</u>		<u>Portfolio as of June 30, 2026</u>	
Beginning Book Value	\$ 16,706,315	Ending Book Value	\$ 17,145,555
Beginning Market Value	\$ 16,706,315	Ending Market Value	\$ 17,145,555
		Investment Income for the quarter	\$ 131,797
Unrealized Gain / Loss	\$ -	Unrealized Gain/Loss	\$ -
		Change in Unrealized Gain/Loss	\$ -
		*Change in Market Value:	\$ 439,240

Authorized by:

 8.10.26

Natalia Witmer, CGFO
Municipal Finance Officer



Ronnie Guest, Jr.
City Manager

8/10/2026

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

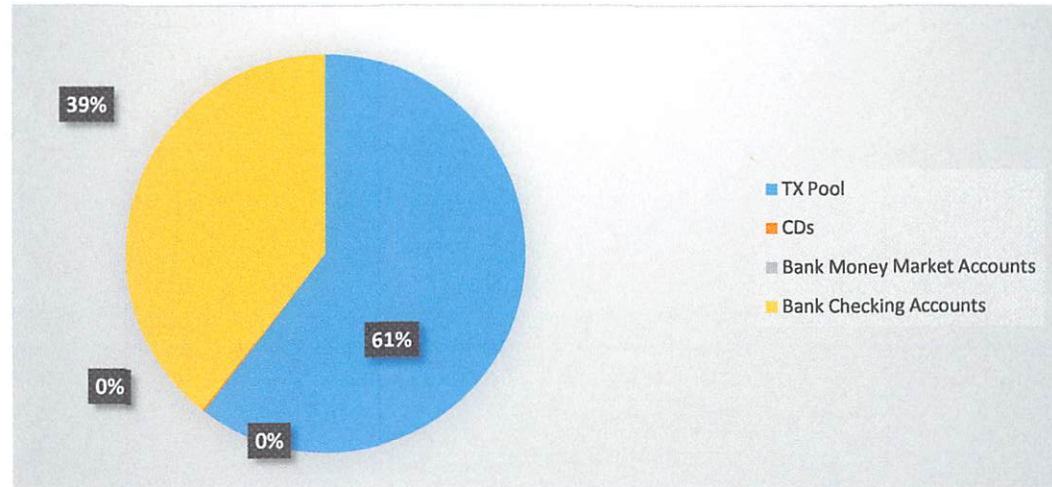
*Change in Market Value is required data, but will primarily reflect the receipt and expenditures of the City's funds from quarter to quarter.

Your Portfolio

As of June 30, 2026

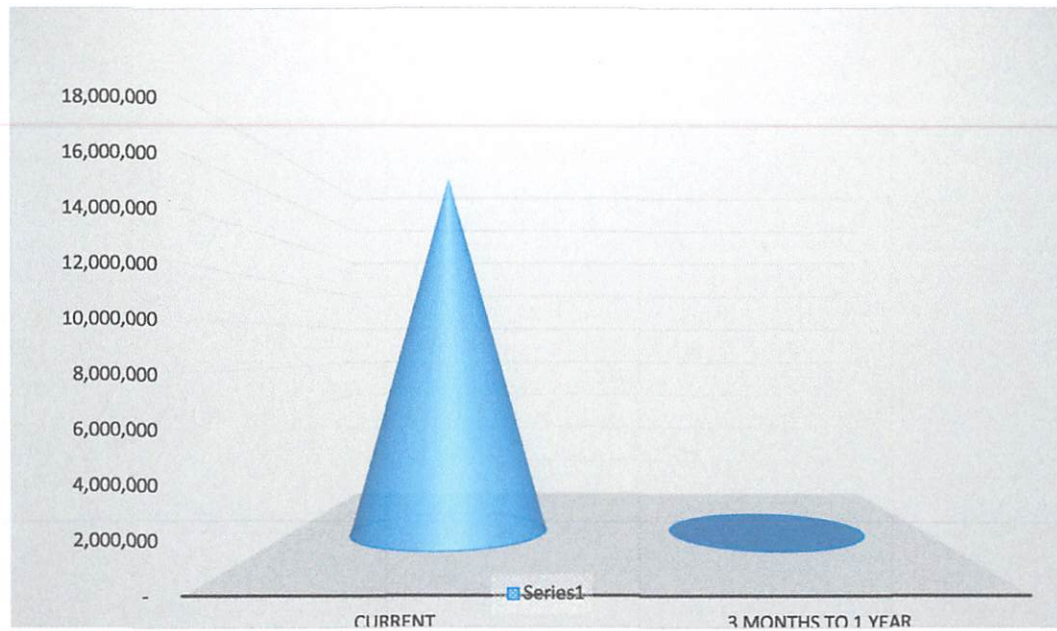
Your portfolio by diversification.

TX Pool	10,371,265
CDs	26,498
Bank Money Market Accounts	-
Bank Checking Accounts	6,747,791



Your portfolio by maturity.

Current	17,119,056
3 months to 1 year	26,498



Your Portfolio

As of June 30, 2026

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term (days)
Investment Pools	10,371,265	10,371,265	10,371,265	60.49%	1
Money Market Funds	-	-	-	0.00%	1
Bank Accounts	6,747,791	6,747,791	6,747,791	39.36%	1
CDs	26,498	26,498	26,498	0.15%	90/365
Weighted Average Maturity (TexPool)					50

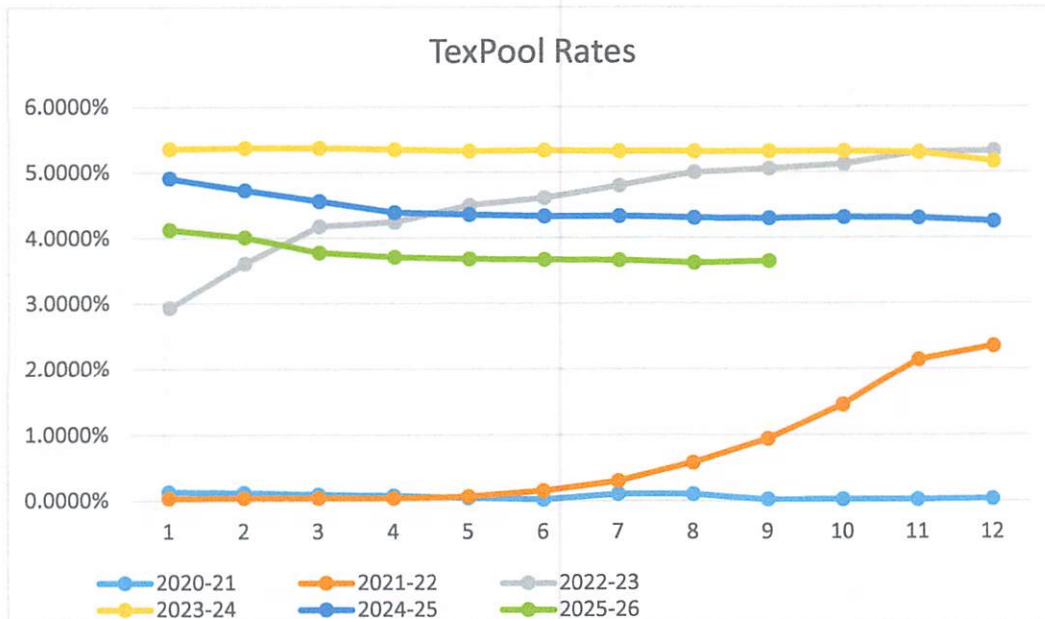
CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending June 30, 2026

	Account	Interest Rate Avg.	Term (days)
Frost Bank Accounts:			
Pooled Checking	\$ 6,037,075	2.4967%	1
General Fund Money Market	\$ 32,810	2.4967%	1
MEIA Proceeds	\$ 34,940	2.4967%	1
Garbage Fund Checking	\$ 30,074	2.4967%	1
Garbage Fund Money Market	\$ 542	2.4967%	1
Debt Service Fund	\$ -		1
Capital Projects Street Fund	\$ 28,300	2.4967%	1
Hotel/Motel Occupancy Tax Fund	\$ 224,276	2.4967%	1
Windcrest Crime Control & Prevention Dist. Fund	\$ 294,240	2.4967%	1
Asset Forfeiture/Seizure Savings (Federal)	\$ 409	2.4967%	1
School Crossing Guard Savings	\$ 16,589	2.4967%	1
Police Donation Savings	\$ 1,929	2.4967%	1
Asset Forfeiture/Seizure Savings (State)	\$ 452	2.4967%	1
Police Education/Training Savings	\$ 15,258	2.4967%	1
Municipal Court Technology Fund	\$ 24,526	2.4967%	1
Municipal Court Building Security Fund	\$ 833	2.4967%	1
2019 Series A	\$ 5,538	2.4967%	1
Total - Frost National Bank	\$ 6,747,791		
INVESTMENTS:			
General Fund Certificate of Deposit	\$ 26,498	2.5000%	90
Texpool for Streets	\$ 12,226	3.6432%	1
Texpool (breakout by fund on following page)	\$ 10,359,040		1
01-1125 General Fund	5,320,439.69		
01-1124 MEIA	5,029,855.74		
02-1115 Garbage	432.15		
17-1115 Debt Service	-		
19-1116 Capital Project Street	8,312.08		
09-1115 Asset Seizure Fund - State	-		
Total All Funds	10,359,039.66	\$ 17,145,555	

Fund	Fund Title	Balance	Interest Earned	YTD 2026
1	General Fund	10,444,543.72	127,781.26	\$ 359,117
2	Garbage Fund	31,048.57	170.88	\$ 527
4	Asset Seazure-Fed	408.59	2.27	\$ 7
6	School Crossing Guard	16,588.91	92.59	\$ 285
8	Police Donation	1,928.59	10.77	\$ 33
9	Asset Seazure-State	452.08	2.52	\$ 8
10	Police Education/Traning	15,258.04	85.15	\$ 227
14	Court Technology	24,525.65	136.88	\$ 422
15	Court Building Security	833.26	4.65	\$ 14
16	Hotel/Motel	224,276.21	2,106.57	\$ 7,052
17	Debt Services	-	-	\$ -
18	WCCPD	294,239.71	1,097.77	\$ 3,800
19	Capital Projects Streets	48,837.59	275.07	\$ 847
21	2019 Series A	5,538.48	30.91	\$ 95
99	Pooled Cash	6,037,075.42	-	\$ -
	Total	17,145,554.82	131,797.29	372,434.70

TEXPOOL

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
October	1.9115%	0.1335%	0.0354%	2.9336%	5.3589%	4.9130%	4.1300%
November	1.6774%	0.1231%	0.0381%	3.6110%	5.3724%	4.7302%	4.0100%
December	1.6226%	0.0909%	0.0376%	4.1765%	5.3694%	4.5610%	3.7800%
January	1.1000%	0.0793%	0.0376%	4.2443%	5.3455%	4.3919%	3.7098%
February	1.5800%	0.0431%	0.0632%	4.4991%	5.3251%	4.3555%	3.6806%
March	1.5900%	0.0187%	0.1536%	4.6108%	5.3350%	4.3345%	3.6724%
April	0.4800%	0.1010%	0.3000%	4.7984%	5.3200%	4.3355%	3.6586%
May	0.2800%	0.1010%	0.5800%	5.0035%	5.3200%	4.3077%	3.6241%
June	0.2200%	0.0174%	0.9400%	5.0543%	5.3200%	4.2970%	3.6469%
July	0.2100%	0.0189%	1.4600%	5.1238%	5.3173%	4.3120%	
August	0.1800%	0.0222%	2.1400%	5.3047%	5.2977%	4.3052%	
September	0.1500%	0.0279%	2.3500%	5.3218%	5.1637%	4.2520%	



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
July	1.6000%	0.1000%	0.1000%	4.3600%	3.8000%	3.5000%	2.5000%

FROST - ALL ACCOUNTS

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
October	1.5700%	0.0100%	0.0100%	0.0100%	5.5800%	3.9600%	2.8400%
November	1.3300%	0.0100%	0.0100%	0.0100%	5.5800%	3.6800%	2.7200%
December	1.3000%	0.0100%	0.0100%	0.0100%	4.5800%	3.6100%	2.6800%
January	1.1900%	0.0100%	0.0100%	3.5900%	4.5600%	3.4900%	2.5100%
February	1.1800%	0.0100%	0.0100%	3.9600%	4.5300%	3.4100%	2.4600%
March	1.1900%	0.0100%	0.0200%	3.9600%	4.5800%	3.4000%	2.5000%
April	0.1200%	0.0100%	0.0200%	4.0200%	4.4400%	3.1000%	2.5000%
May	0.0100%	0.0100%	0.0200%	4.2600%	4.4400%	3.0900%	2.4900%
June	0.0100%	0.0100%	0.0200%	4.4600%	4.4500%	3.0700%	2.5000%
July	0.0100%	0.0100%	0.0350%	4.4900%	4.4500%	3.1400%	
August	0.0100%	0.0100%	0.0400%	4.5500%	4.4200%	3.1400%	
September	0.0100%	0.0100%	0.0700%	4.5900%	4.2400%	3.0500%	

RESOLUTION

A RESOLUTION CONSENTING AND AUTHORIZING WINDCREST ECONOMIC DEVELOPMENT CORPORATION (“WEDC”) TO AMEND THE HOTEL DEVELOPMENT PROJECT MASTER ECONOMIC INCENTIVES AGREEMENT WITH SAT WALZEM, LTD. (“SAT WALZEM”) AND TO ASSIGN THE REALTED GROUND LEASE AGREEMENT TO 8204 IH-35 LLC

WHEREAS, the City Council of the City of Windcrest (City) and Windcrest Economic Development Corporation (WEDC) must each approve certain transactions by the WEDC; and

WHEREAS, WEDC entered into an economic incentives agreement with SAT Walzem, Ltd. (“SAT Walzem”) titled, Hotel Development Project Master Economic Incentives Agreement dated, September 12, 2016 (the “Hotel MEIA”); and

WHEREAS, pursuant to the Hotel MEIA SAT Walzem invested \$7million for development Holiday Inn Express and Suites, which is owned by WEDC and leased to SAT Walzem; and

WHEREAS, SAT Walzem and WEDC now wish to amend the Hotel MEIA to include a \$45,000 Annual Administrative Fee as payment in lieu of ad valorem property taxes and for SAT Walzem to assign its lease for the hotel property to 8204 IH-35 LLC; and

WHEREAS, the WEDC is established in accordance with Texas law, to promote the creation of new and expanded business activity and to promote a wide range of civic and commercial projects within the City; and

WHEREAS, the City and WEDC finds that the proposed amendment the Hotel MEIA and lease assignment, serves a public purpose and provides a public benefit, and furthers the public purposes of economic development, job creation and expansion of commerce as provided under Texas Local Government Code § 505.158 (the “Project”);

WHEREAS, the City of Windcrest and WEDC have each duly considered the Project and finding it to be in the public interest and serving valid public purpose authorized under Texas Local Government Code Chapter 505;

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

1. The WEDC Executive Director is hereby authorized to enter into the Amended and Restated MEIA with SAT Walzem, Ltd.
2. City consents to the assignment of the Ground Lease with Option to Purchase entered into by WEDC and SAT Walzem, dated September 12, 2016. The WEDC Executive Director is hereby authorized to execute the Assignment and Assumption of Ground Lease between WEDC and SAT Walzem, Ltd., the Ground Lease Estoppel Certificate, and such other documents and instruments reasonably necessary to facilitate the intent of this Resolution.

3. This Resolution and the Memorandum of Understanding is subject to any other legal requirements of state law.

DULY PASSED AND APPROVED, at **two readings** occurring on the ____ day of August, and ____ day of _____, 2026 at meetings 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:

Jessie Lopez, City Attorney

Fleet Safety Policy

Location: Public Works
Effective Date: 08/03/2026
Revision Number: 12082025

City of Windcrest

Purpose

The City of Windcrest recognizes that our employees are our most valuable asset and the most important contributors to our continued growth and success. The City of Windcrest is committed to reducing workplace accidents and providing a safe working environment for all employees. We value our workers not only as employees but also as human beings who are crucial to the success of their families and the local community.

Motor vehicle accidents are the leading cause of work-related fatalities. The environment in which these accidents occur involves numerous complex factors, many of which are uncontrollable. The purpose of the City of Windcrest's Fleet Safety program is to eliminate unnecessary injuries and fatal circumstances by reducing those factors that we can control.

To further this goal, the City has developed a Fleet Safety Policy. The Program will consist of six components: recruitment, job requirements, training, preventive maintenance, accident investigation and company vehicles for personal use. This policy applies to all candidates for employment as well as all current employees. For Additional information see (Police & Fire Safety Policies).

Drug/Alcohol Testing:

Initial and post-accident drug and alcohol testing is mandatory. Testing will be conducted by a licensed medical facility designated by the City of Windcrest. Any positive results will be grounds for immediate termination. Driving under the influence of alcohol or any other illegal substances will be ground for termination.

Job Requirements:

All positions requiring regular driving require a written job description to include main duties, functions and the necessary physical requirements required to perform all associated tasks:

- All prospective employees will be required to undergo a physical evaluation
- If required, candidates must pass a Department of Transportation (DOT) physical evaluation
- Results of the physical evaluation will be compared to the necessary physical requirements
- In some cases, Commercial Drivers Licenses are required per regulatory agencies.

Training:

New-hire and periodic training is required. All employees are expected and required to actively participate, identifying training needs as well as program development. Programs will consist of classroom and on-the-road modules. Training will focus on but will not be limited to defensive driving techniques and behavior modification.

The City of Windcrest will monitor driver's habits to identify potentially unsafe driving habits that require additional training and/or disciplinary actions. We will use ride-along training combined with statistical data focusing on accident types and frequency to identify areas of improvement. Two (2) accidents or moving violations in a one calendar year period will require review with a supervisor to determine what, if any, disciplinary action is needed and to identify possible training opportunities. Employment may be jeopardized if accident frequency is above the required norm with no concentrated efforts being made for improvement.

Basic Vehicle Operation Guidelines:

Any person who operates City of Windcrest vehicles are expected to treat company vehicles with an appropriate level of respect and care, demonstrating an attitude of loyalty and pride to the City's property. The following are basic vehicle operation principles to which employees are required to adhere:

- Always use seat belts.

- Drive defensively. Always anticipate what other drivers on the road might do wrong and plan your mode of escape. Never move through traffic aggressively.
- Always obey speed limits and traffic signs. Follow all traffic signals.
- Always lock the vehicle and apply the parking brake when getting out, even if it remains in sight.
- During long trips, take breaks every four hours. Never drive more than 10 hours during a 24-hour period.
- Avoid driving past midnight.
- Avoid driving in dangerous conditions, including drowsiness and inclement weather.
- Remove any trash or personal items before returning the vehicle to the City of Windcrest fleet.

Traffic Violations

The City of Windcrest is not responsible for any traffic violations or parking tickets acquired by violation of city ordinance, state or federal laws regarding your driving habits and operation of your motor vehicle. Any ticket issued is the employee's responsibility, even if the ticket is issued while conducting business for the City of Windcrest.

Refueling Guidelines

Vehicles should be refueled when the meter reads $\frac{1}{4}$ full. Retain receipts proving the purchase of fuel and record mileage with each fuel purchase. Complete appropriate fuel logs when using fuel that was previously purchased. For your safety when operating a vehicle, follow these guidelines:

- Turn off the vehicle's engine while refueling.
- Never smoke, light matches or use lighters while refueling.
- Do not get into the vehicle during refueling, as this presents a flash fire hazard.
- Do not overfill or top off the vehicle's fuel tank. The fuel dispenser shuts off automatically when the tank is full.
- Never force the hold-open latch on the gasoline pump with any means other than the latch provided.

Distracted Driving

The City of Windcrest is committed to employee safety, and for this reason firmly prohibits all behavior that distracts employees while they are operating a company vehicle. General guidelines for behavior while driving are as follows:

- Use of cell phones while driving is strictly prohibited: This includes all functions of the cell phone including, but not limited to, phone calls, text messaging/SMS, email, MMS, Internet use and camera use.
- Use of electronic devices (including laptops, PDAs, cameras and pagers): While driving is strictly prohibited unless specifically outlined below.
- Voicemail must handle all calls while driving, and calls may only be returned when stopped or pulled off the road.
- Passengers making or taking calls for the driver is permissible provided the interaction does not affect the driver's performance.
- Regular callers must be informed that you will not be available while driving and should be notified of the best times to call based on driving schedule.

Headset/Hands-free Use

An employee who uses a company-supplied device or a company-supplied vehicle is prohibited from using a cell phone, hands on or hands off, or similar device while driving, whether the business conducted is personal or company-related.

Emergency Calls

The only exception to the cell phone use guideline is calls placed to 911. If placing or accepting an emergency call, it should be kept short with a hands-free option if available. The vehicle should be pulled over if possible.

GPS Systems

The City of Windcrest understands that sometimes, especially when traveling in unfamiliar areas, drivers require assistance with directions. GPS systems are extremely helpful devices, but they can also be distracting if used improperly. Employees must adhere to the following:

- Mounted GPS systems may not block or obstruct the driver's view in any way.
- GPS systems must be voice narrated and must not require that the driver look away from the road to follow instructions.
- Employees may not program the system while in motion.
- Programming or otherwise engaging with the GPS screen may only occur while stopped or while pulled off the road.

Audio Devices

In some cases, worrying about music selection or touching dials and buttons on the radio or audio device may be just as dangerous as cell phone use. It takes eyes and concentration off the road, which is not permissible **under the City of Windcrest policy**. The City of Windcrest allows employees to use personal, portable audio devices, because we do not want to eliminate employees' ability to enjoy music while behind the wheel. However, employees must follow these guidelines:

- Employees may not take eyes off the road to adjust music settings.
- Programming music settings while stopped, pulled off the road or before departing is permissible behavior.
- Employees may not under any circumstances use MP3 players or other handheld electronic audio devices with headphones. Not only is it illegal in most states, but it also impedes the driver's ability to properly hear warning signs, signals or sirens.

Preventive Maintenance:

To maintain the safety and integrity of the vehicle, the City of Windcrest will provide the necessary resources to ensure all vehicles are operating properly. All routine motor vehicle maintenance will be done according to the manufacturer's specifications. Critical components that must always be controlled, maintained and promptly repaired are: brakes, tires, suspension, steering, lights, mirrors, windows and windshield wipers.

Pre-trip Inspections

Employees are required to conduct pre-trip vehicle inspections. Any unsatisfactory result requires a Fleet Hazard Identification form to be completed and forwarded to an employee's immediate supervisor. Thereafter, the identification form will be forwarded to the maintenance department to confirm the equipment malfunction, complete repairs, and sign off on the completed identification form.

Placing a Vehicle Out of Service

Each department's fleet administrator must conduct thorough post-trip vehicle inspections to ensure the vehicle's safety for its next driver. When a defect in the vehicle is found that qualifies it as unfit, unreliable or unsafe for ordinary use, the fleet administrator must immediately take the vehicle out of service and fill out the Fleet Hazard Identification Form indicating the nature of the defect. The form should be forwarded to the maintenance department to confirm the defect and repair it if possible.

Vehicle Inventory

The Public Works Director will be responsible for maintaining a database of each vehicle's make, model, department, VIN number and license plate number. The Public Works Director will also take inventory of any minor defects or needed repairs, and schedule needed maintenance work as appropriate.

Accident Investigation Procedures:

The City of Windcrest realizes some accidents are unpreventable. Drivers should seek medical attention immediately, if necessary. Supervisors and drivers will be trained in post-accident procedures to secure the details of the accident and

document the damage. Providing detailed facts of the accident will help our insurance carrier deter fraudulent third-party insurance schemes.

All vehicles will be supplied with an accident claims kit.

Drivers are required to document all details of the accident: traffic flow, speed limits, stop lights/signs, weather conditions, citations issued and all other relevant information. Pictures should be taken to document the extent of damage to all vehicles involved.

Once this information is secured, the driver is to report all accidents immediately to the supervisor. If the vehicle is inoperable, arrangements need to be made for towing and delivery of cargo, if necessary. Hazmat operations, containment and cleanup will be coordinated by the Emergency Management Coordinator, supervisor and/or Public Works Director.

Company Vehicles for Personal Use

Personal use of company vehicles is prohibited. If permission is granted, the employee assigned to the vehicle will be the only driver allowed to operate the vehicle. In all other cases, use of the company vehicle is limited to travel to and from work and work-related events. Any errand or travel that is not directly work related is considered personal travel. The vehicle is not to be used for personal or entertainment purposes. Employees are expected to use their discretion.

Prohibited Behavior

Use of company vehicles is a privilege. Behaviors that result in suspension or permanent loss of driving privileges include the following:

- Driving while under the influence of drugs or alcohol
- Negligent homicide
- Operating a vehicle with a suspended license
- Using a motor vehicle for commission of a felony
- Aggravated assault with a motor vehicle
- Reckless driving
- Hit and run
- 4 convictions for moving violations
- Use of a company vehicle without authorization
- Three or more major traffic violations
- More than two preventable accidents involving personal injury or property damage in any three-year period

Specialty Vehicles

Golf carts and other specialty vehicles (including scooters, gators, mules and quad vehicles) in use on City of Windcrest property to move people and materials around the facility require specific precautions:

- Vehicles must travel at an acceptable speed, slowing down in wet or slippery conditions.
- Vehicles must yield to pedestrians.
- Vehicles must keep to designated paths and roadways, staying off major streets. Carts may not block traffic paths where parked.
- Vehicles may not carry more passengers than the cart is designed to accommodate. If the vehicle is equipped with seat belts, they must be used.
- All passengers must keep hands, feet and other body parts inside the vehicle.
- The driver must be aware of surroundings, paying attention to driving signs and warnings, even if they are directed at autos and listening for warnings like emergency vehicle sirens, children playing or other vehicles.

Adhere to all applicable traffic laws.

Notice to Employees/Vehicle Operators

Traffic-related motor vehicle accidents are the leading cause of work-related fatalities. The environment in which these accidents occur involves numerous complex factors, many of which are uncontrollable. The purpose of the City of Windcrest's Fleet Safety program is to eliminate unnecessary injuries and fatal circumstances by reducing those factors that we can control. We value our employees not only as employees but also as human beings crucial to the success of their family, the local community and the City of Windcrest.

All employees are expected and required to actively participate in this program for their own health and well-being. The City of Windcrest encourages its employees to take a proactive approach in identifying potential hazards by promptly reporting them to their supervisor. **The use of seat belts and other safety devices is mandatory.**

MVRs will be requested periodically at a minimum of at least once per year. Management reserves the right to use its discretion in determining an unsatisfactory MVR. As a guideline, 6 violations in the past three years will be grounds for an unsatisfactory MVR and cause for termination and/or disciplinary actions.

The City of Windcrest conducts mandatory post-accident drug and alcohol testing. Driving under the influence of alcohol or other illegal substances is grounds for termination.

Periodic employee training will be offered. All employees are expected and required to actively participate, identifying training needs as well as program development. Programs will consist of classroom and on the road modules. Training will focus on but not limited to defensive driving techniques and behavior modification.

We encourage all employees/vehicle operators to report any and all maintenance and malfunction issues immediately to their supervisor. The City of Windcrest realizes a proper working vehicle is the first step to ensuring everyone's safety.

All vehicles will be supplied with an accident claims kit. Drivers are required to document all details of the accident: traffic flow, speed limits, stop lights/signs, weather conditions, citations issued and other relevant information. Pictures should be taken to document the extent of damage to all vehicles involved. **Report all accidents immediately to your supervisor.**

Personal use of company vehicles is prohibited without prior permission from management.

I have read and understand the City of Windcrest's Fleet Safety Policy, and its requirements and expectations of me as an employee or vehicle operator of a City Owned Vehicle.

Employee/Vehicle Operator signature

Date

Fleet Hazard Notification

Date:

Department:

Hazard or unsafe procedure identified:

Vehicle #:

Recommendations to provide a safer work environment/required maintenance:

Corrective action taken (to be completed by supervisor):

Date corrective action completed: _____ Completed by: _____
(to be completed by supervisor/mechanic)

Supervisor signature: _____

Employee signature: _____

Vehicle Inspection Checklist

Date:

Location:

Make:

Model:

Year:

Vehicle number:

Mileage:

Inspection Items

- | | |
|---|--|
| ☐ Headlights | ☐ Instruments—gauges |
| ☐ Taillights | ☐ Horn |
| ☐ Turn signals | ☐ Windows—windshield |
| ☐ Brake lights | ☐ Windshield wipers—washers |
| ☐ Reflectors | ☐ Speedometer |
| ☐ Tires and rims | ☐ Steering |
| ☐ Battery | ☐ Brake system |
| ☐ Radiator & hoses | ☐ Seat belts |
| ☐ Exhaust system | ☐ Seats |
| ☐ Suspension | ☐ Heater/Defroster |
| ☐ Fuel system | ☐ Mirrors |
| ☐ Oil—water leaks | ☐ Safety equipment |
| ☐ Water level | ☐ Accident kit |
| ☐ Transmission | ☐ Other |

Body damage (describe):

Remarks:

Employee signature

Date

Vehicle Use Request

Employee name:			Date of request:
Reason for vehicle use:			
Places visiting:			
Vehicle pick-up date:	Vehicle pick-up time:	Vehicle drop-off date:	Vehicle drop-off time:
Additional notes:			
Employee signature: X			Date:
Supervisor signature: X			Date:

Vehicle Sign In/Out Log

Sign out

Employee name:	Date:	Time:
Location:	Vehicle ID number:	
Make:	Model:	
Odometer:	Fuel level:	
Defects noted prior to use:		

Employee signature

X

Sign in

Date:	Time:
Location:	
Odometer:	Fuel level:
Notes:	

Employee signature

X

Fleet administrator signature

X

The City of Windcrest

Employee Vehicle Sign In/Out Log

Vehicle ID number:	Make:	Model:
--------------------	-------	--------

Employee name	Date/Time Out	Odometer Out	Date/Time In	Odometer In	Signature

**A RESOLUTION ADOPTING THE CITY OF WINDCREST
PURCHASING POLICY FOR THE FISCAL YEAR 2026/2027**

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

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

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

1. The attached Purchasing Policy is adopted and shall provide the standard guidelines for the purchase of items using the City of Windcrest funds.
2. All previous purchasing policies are hereby repealed.

DULY PASSED AND APPROVED, on the ____ day of August, 2026 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:

Jessie Lopez, City Attorney

CITY OF WINDCREST



Purchasing Policy

ORIGINALLY ADOPTED BY CITY COUNCIL: APRIL 18, 2011

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on April 18, 2011

Revised on September 16, 2019, Resolution 2019-735

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

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

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

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

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

Revised on August 4, 2025, Resolution 2025-552(R)

Revised on August 17, 2026, Resolution 2026-XXX(R)

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1. INTRODUCTION

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

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

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

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

2. FINANCE DEPARTMENT POLICY STATEMENT

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

3. DEPARTMENT RESPONSIBILITIES

- 1.** Departments will determine the availability of budgeted funds in the appropriate category before requesting a purchase. Purchase requisitions may be returned if funds are not available and will not be processed until the user department identifies available funds.
- 2.** Solicit informal bids (purchases \$3,000 to \$49,999.99).
- 3.** Submit purchase order requests for all contracts approved by the City Manager or City Council at the time of contract execution.
- 4.** Assist Finance Department with specifications that require a technical background.
- 5.** Submit all other purchase order requests in adherence with this purchasing policy.
- 6.** Submit requests with sufficient lead-time to acquire goods or services in advance of need. A minimum of 2 months, from anticipated award date, for all formal bids.
- 7.** With the assistance of Finance Department, departments will develop detailed and comprehensive minimum specifications for goods and services. Specifications should be written to encourage competition, whenever possible. Products available through a sole source must be justified to Finance Department.
- 8.** Evaluate bids and proposals for compliance with specification; evaluate bids based on the criteria defined in the specifications; and make recommendations for award.
- 9.** Receive and inspect all deliveries of supplies, materials and equipment, and determine their quality and conformance with specifications.
- 10.** All claims regarding damaged material, must be processed in an expeditious manner. The user department should immediately contact the vendor upon discovery of damaged goods, advise Finance Department in writing of the problem, and provide evidence of unsatisfactory performance by a supplier or vendor.
- 11.** When applicable, contacts with suppliers regarding procurement should be arranged through and under the cognizance of Finance Department. Upon request, Purchasing shall be provided copies of any correspondence between suppliers and departments.
- 12.** No Department Head or employee is authorized to indicate in any way or manner to any salesperson or company that they will recommend a particular product.
- 13.** Adhere to this policy and federal, state, and local statutes for procurement.

14. Ensure HUB requirements are met for all solicitation \$3,000 - \$49,999.99 and in compliance with Texas Local Government Code §252.0215, as amended.

4. PURCHASING LIMITS

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

- A. Approvals less than \$3,000.00 only require approval from the Department Head.
- B. Approvals ranging from \$3,000.00 to \$24,999.99 require approval from the Department Head, Finance Director and the City Manager.
- C. Approvals ranging from \$25,000.00 and greater require approval from the Department Head, the Finance Director, the City Manager and the City Council.

The following table clearly outlines the purchase requisition approval process.

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

PURCHASES LESS THAN \$3,000

A. Delegated Departmental Procedures

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

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

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

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

PURCHASES OF \$3,000 TO \$49,999.99

A. General Information

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

1. All purchases of \$3,000 or more shall require a purchase requisition initiated by the Department Head or their designee. No contract or purchase order shall be issued to any vendor unless and until the Finance Department certifies that a sufficient unencumbered appropriated balance is available in the account(s) for which the contract or order is issued and a purchase order is created. Inclusion in an approved budget does not automatically entitle a City department to the equipment, supplies or materials requisitioned. The quotes should be obtained on any formal binding documented quote from the vendor. The City of Windcrest Quote Request Form may be faxed or emailed to each vendor from which the department is requesting a quote from.
2. Section 252.0215 of the Local Government Code requires for purchases costing between \$3,000 to \$100,000 that the city contact a minimum of two (2) certified, service-disabled Historically Underutilized Businesses (VetHUB) on a rotating basis, per information provided on the Centralized VetHUB List located on the Veteran Heroes United in Business website (<https://comptroller.texas.gov/purchasing/vendor/hub/>) to invite bids. If the list does not identify a VetHUB business located in Bexar County, then the City's purchase is exempt from this requirement.
3. The purchase order documents/quotes must be submitted to the Finance department with all known information – including quantity, description, account code, unit price, total price, delivery, and freight and payment terms. The Finance Department will issue a purchase order when the proper authorization and proper documentation is obtained.
4. Repetitive purchases within any budget year, which in the aggregate exceed \$49,999.99 from any single vendor, is considered a purchase in the category of more than \$50,000 and shall comply with that procedure.

PURCHASES SUBJECT TO FORMAL COMPETITIVE PROCUREMENT REQUIREMENTS

A. General Information

1. The Texas Local Government Code requires competitive sealed bidding or competitive sealed proposals for city purchases exceeding the applicable statutory purchasing threshold established by Chapter 252, Texas Local Government Code, as amended from time to time. City employees are prohibited from making "separate, sequential, or component purchases

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

2. City Council approval is required for the award of contracts for all purchases for goods and services that cost over \$25,000. If the formal bid process is used and the low bid is less than \$25,000, then the City Manager has the authority to execute the contract award without city council approval.

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

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

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

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

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

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

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

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

11. Finance, with input from the user department, will prepare an agenda item request form with the staff recommendation for Council approval and award.

12. The department will submit a requisition to Finance for processing, including the contract number and Council award date and agenda item number.

PURCHASE CARDS & CHARGE ACCOUNTS

Purchase Cards and Charge Accounts are to be used for purchasing small dollar (less than \$ 1,000.00), high volume items, and for official City travel. Purchase Cards and Charge Accounts are for official City business purposes only and shall not be used for any personal transactions. Use of the Purchase Card to make purchases of capitalized equipment is prohibited. Improper use of a Purchasing Card or Charge Account may result in disciplinary action, up to and including termination of employment.

All purchase cardholders must be approved by both the Municipal Finance Officer and, City Manager.

All open credit accounts must be approved by the Municipal Finance Officer. An example of open credit accounts would be like Home Depot, Office Max, Sam's, etc...

For more information and detail on Purchase card use and compliance please refer to the Purchase card Policy.

5. PROFESSIONAL SERVICES

"Professional Services" are services which involve mental or intellectual skills, usually accompanied by formal certification or licensing by a state agency, such as accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, or professional nursing services. "Professional Services" are defined in Government Chapter Code 2254.

State law prohibits the purchase of professional services by competitive bidding. User departments must select professional service consultants on the basis of demonstrated competence and qualifications, and must negotiate fees on the basis of what is fair and reasonable for the type of services, rather than on a "low bid" basis. Except where prohibited by

the Professional Services Procurement Act, both price and qualifications may be considered in selecting consultants. Professional services governed by Chapter 2254, Texas Government Code, shall be procured in accordance with applicable law and based upon demonstrated competence and qualifications. .

For professional services, as defined above, involving an anticipated fee of \$50,000 or less, the requesting Department Head will utilize standard Professional Services Agreement and obtain approval of the City Manager, Finance Director and City Council. If this service is \$1,000 or greater, a purchase requisition must be submitted to Finance Department for processing.

For services involving an anticipated fee of more than \$50,000 but not in excess of the threshold established by City policy or applicable law, the City shall utilize a Request-For-Qualifications ("RFQ") procedure in coordination with Finance Department. Deviations from the RFQ requirement must be legally compliant, based on statutory exceptions or unusual circumstances, and a written waiver must be approved by the City Manager.

Architects/Engineers:

In the case of architectural or engineering services a two-step process must be followed. The first step is initial selection of the consultant based on demonstrated competence and qualifications (and not considering price); and the second step involves negotiation of a fee with the selected consultant. If fee negotiations are not successful, then fee negotiations with the second most qualified consultant may be undertaken, and so forth. It is important to keep in mind that price may **not** be considered in the initial selection of an engineer or architect.

HIGH TECHNOLOGY PURCHASES: High technology purchases in excess of \$50,000 must be made through formal, written, sealed proposals. Departments are prohibited from splitting purchases to avoid the formal proposal requirement. State law requires that the relative importance of price and other evaluation factors be specified in the RFP. All RFP's for high technology purchases must be approved by the Department Head, IT, Legal, and the City Manager or his designee prior to advertisement of the RFP.

CONSTRUCTION PROJECTS

Construction projects include construction activities for buildings, streets, and utility system improvements including renovations and demolitions. The City Manager will designate a Project Manager, for each construction project. These projects sometimes involve the acquisition by the City of real property, right-of-way, or easements, which is recommended, but not required to be completed before the contractor enters the project area. In addition, state law requires most public works projects to be designed and overseen by a registered professional engineer or architect, who can be either in house (Engineering Department) or a contracted consultant. Procurement materials may be prepared by third-party consultants for use in these projects, subject to city acceptance and approval.

Technical specifications/plans and supplementary conditions are developed by the Architect/Engineer.

- a. **Asbestos Abatement:** If the project involves renovation or demolition work on an existing City building, state law requires an asbestos abatement survey to be conducted by a state licensed person, and material samples must be collected and submitted for analysis at a state certified laboratory. If asbestos is found, the Project Manager must contact the Engineering Department for additional information regarding asbestos abatement. All demolition projects require notification to the Texas Department of Health regardless of whether asbestos is present.
- b. **Elimination of Architectural Barriers:** If the project involves construction of a building with an estimated construction cost of \$50,000 or more, the City is required to submit all plans and specifications for the construction or renovation to the Texas Department of Licensing and Regulation for review for removal of barriers to persons with disabilities.

MINOR CONSTRUCTION PROJECTS: Minor construction projects are construction activities under \$50,000. The Project Manager for all minor construction projects for all City facilities will be determined by the City Manager.

6. PURCHASE ORDERS

Purchase orders will be required for all purchases equal to or in excess of \$1,000 in a fiscal year. The Department Head will submit a requisition to Finance Department, with reasonable lead time for all approvals to be obtained, **PRIOR TO** the purchase of a good or service. Only after the Finance Director, and/or the City Manager or their designee, has approved the PO request the Finance Department will issue a PO number.

Per this purchasing procedure manual, P-cards are not to be used to bypass the need for a purchase order for any good or service from the same vendor that exceeds a total of \$1,000 in a fiscal year. If a purchase will exceed \$1,000, a P-card should not be used and a purchase requisition should be submitted. In the event a vendor requires payment in the form a P-card, the user department should seek guidance from Finance Department.

7. CHANGE ORDERS

After any contract is signed, and if changes are necessary in the scope of work, the contract price, or the contract time, a change order must be prepared on a City approved form for execution by the contractor and the City. The contractor or consultant must receive written approval from the City prior to initiating any additional work.

- Change orders involving an increase of more than \$25,000 must be approved by the City Council.

- Change orders, regardless of amount, which exceed the amount of funding appropriated for the project by the City Council, are subject to City Council approval of a supplemental appropriation before they may be paid.
- The original contract price may not be increased or decreased under by more than 25 percent. The original contract price may not be decreased under the Local Government Code by more than 25 percent without the consent of the contractor. The original contract price may not be increased by more than 25 percent without complying with the bidding process used for the original contract for the work resulting in the increase.

8. EXEMPT PURCHASES

State law provides a few exemptions from competitive bidding. Such examples include:

- The purchase of land or rights-of-ways;
- Personal or professional services, such as engineering, architectural, or planning services;
- Property bought at an auction;
- Property bought at a going-out-of-business sale;
- Property bought from another political subdivision or state or federal government;
- In case of public calamity, where it becomes necessary to act at once to provide relief for local citizens or to preserve or protect the public health;
- In case of unforeseen damage to public property, machinery, or equipment, where immediate repair is necessary;
- Procurement necessary to preserve or protect public health or safety of the City's residents;
- Procurement for work that is performed and paid for by the day as the work progresses;
- The purchase of electricity, gas, water, and other utility services when exempt under applicable provisions of the Texas Local Government Code; and
- Other matters as set forth in Section 252.022 of the Texas Local Gov't. Code.

The application of exemptions from competitive bidding requirements for purchases in excess of \$25,000 must be approved in each case by the City Manager, Finance Director and the City Council.

9. EMERGENCY PURCHASES

Emergency purchases are those purchases caused by an unforeseen and dangerous situation that requires immediate action to preserve the health and safety of people or property in the City. When emergency purchases are made, the user department must make the purchase at the best possible price considering all existing circumstances and the necessity for prompt action.

The Finance Department will issue a verbal approval upon request when an emergency occurs which must be followed-up with a purchase order as soon as time permits, or within 48 hours of purchase, whichever occurs first. The user department must submit a purchase requisition within 48 hours after the emergency purchase is made.

Emergency purchase orders in excess of \$25,000 **must** be authorized by the Municipal Finance Officer and City Manager and ratified by the City Council at the next scheduled Council Meeting.

10. SOLE SOURCE PURCHASES

State laws allow for a limited exemption from competitive bidding for the purchase of goods where the functional requirements of the City can be satisfied by only one source. This applies to purchases where competition is precluded because of:

- the existence of patents, copyrights, secret processes or natural monopolies;
- the purchase of books, papers, and other materials for a public library if those books, papers, or materials are available only from the person holding exclusive distribution rights to the materials;
- the purchase of electricity, gas, water, and other utility services;
- the purchase of captive replacement parts or components for equipment; and
- other items as specified in Section 252.022 of the Texas Local Gov't. Code.

A product is eligible for sole source purchase only when an item is available from one source and the procurement satisfies a statutory sole-source exception recognized by Texas law. Operational convenience, urgency alone, continuity of service, vendor preference, or compatibility with existing systems do not independently establish sole-source status unless authorized by applicable law.

All sole-source procurements must be supported by written justification approved by the Finance Director and maintained in the procurement file. Sole source purchases in excess of \$50,000 must be approved by the City Manager and the City Council prior to the purchase. When City Council

approval is necessary, a detailed explanation of the sole source basis for the purchase must be included by the user department on the agenda request form. A sole source memorandum must be submitted to Purchasing with the purchase requisition for processing.

11. BLANKET PURCHASE ORDERS

The user department shall submit a purchase request to Purchasing for a blanket purchase order for an amount of estimated annual recurring expenditures. For example, a department would set up a blanket purchase order for vendors from whom they regularly purchase needed supplies. Examples might include office supplies, equipment parts, lubricants, fuel, and so forth.

Utilities, such as Cable, internet, electricity, phone services, and any other service exemption from Local Government Code Sec. 252.022, are excluded from the purchase order and bidding requirements.

Contractual payments to financial institutions, previously approved by the City Council, are also not subject to the purchase order requirements.

12. INTERGOVERNMENTAL PURCHASES

It is the policy of the City to facilitate joint purchasing arrangements on an inter-governmental basis. The Municipal Finance Officer will work with other governmental entities to take advantage of the benefits of joint purchasing arrangements. In addition, the Municipal Finance Officer will utilize various cooperative programs available to the City.

13. COMPUTER HARDWARE AND SOFTWARE PURCHASES

The City has adopted the following policy for the purchase of computer hardware and software.

Purchases of computer supplies/equipment \$100.00 to \$999.99 must have the approval of the Department Head and Municipal Finance Officer.

Purchase of computer supplies/equipment \$1,000 - \$25,000 must be approved by the Department Head, Municipal Finance Officer, and the City Manager.

If cost is estimated to exceed \$50,000 the RFP policy applies.

All original software licenses, installation media, access credentials, subscription documentation, and related electronic records shall be maintained in accordance with the City's records-retention requirements. The original software license is kept by the user department for its files.

14. CITY COUNCIL AUTHORIZATION

Contracts for the purchase of goods and services involving an expenditure in excess of \$24,999.99 require the approval of the City Council, whether or not the purchase is to be obtained through a competitive bidding or proposals procedure. The Department Head is responsible for timely processing of City Council Agenda Request forms to the City Manager when Council approval is necessary for a purchase.

15. BUYING LOCALLY

The City encourages purchases from vendors in Windcrest when the needs of the City and the requirements for competition in this manual can be met. State law, however, does not permit purchases to be limited to Windcrest vendors when competition is afforded by out-of-town vendors who can meet the City's delivery and/or service requirements.

In purchasing any real property or personal property that is not affixed to real property, if the City receives one or more bids from local bidders, and the bids are within three percent of the lowest responsible bid received by the City from a nonresident bidder, City may award the contract to the lowest responsible bidder who is a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award including the employment of local residents, and increased tax revenues to the city.

Per Local Government Code Sec. 271.905 a "local bidder" is defined as a bidder whose principal place of business is in the local government's jurisdiction. For the purpose of this purchasing manual the local government's jurisdiction is the area within the city limits of Windcrest, Texas.

16. VETERAN HEROES UNITED IN BUSINESS (VetHUB)

Local Government Code 252.0215 requires cities making purchases costing more than \$3,000 and less than \$100,000 to attempt to contact at least two (2) certified, historically underutilized businesses owned by service-disabled veterans.

(1) *Definition.* Vendor must be

- (a) at least 51 percent of the business be owned, managed, and operated by owner(s) who meet the qualified requirement as a service-disabled-veteran (SDV) (with at least a 20 percent service disability as identified by the federal military department) ,
- (b) an entity with its principal place of business in Texas, and
- (c) business must meet the US Small Business Administration (SBA) size standards set forth in the business categories of 13 CFR, section 121.201 .

- (2) *Requirements.* According to §252.0215 of the Texas Local Government Code, the City, in making an expenditure of more than \$3,000 but less than \$100,000 (and not more than the statutory threshold established by state law), must contact at least two (2) certified VetHUBs on a rotating basis, based on information provided by the Texas Comptroller.
- (3) *Exceptions.* If the expenditure is for less than \$3,000 or for more than \$100,000, this special notification requirement does not apply. If there are no certified VetHUBs located in Bexar County, the the city's purchase is exempt from this requirement.

17. CAPITALIZED FIXED ASSETS

A capitalized fixed asset is tangible and intangible property that the City can leverage as a resource in providing services to the residents and inhabitants of the City. A capitalized fixed asset includes land, infrastructure, buildings, furniture and fixtures, motor vehicles and equipment with a cost of \$2,500 or more and a useful life of more than two years. Capitalized fixed assets are acquired for use in normal operations and are not for resale. These assets are long-term in nature and are subject to depreciation. Capitalized assets and projects should be charged to a general ledger capital account. Items costing less than \$2,500 should not be charged to a general ledger capital account. Any capital purchases/acquisitions (i.e. new buildings, significant building renovations, new vehicles or other motorized equipment, or real property) should be reported to the Finance Director for property liability insurance evaluation. All duties and responsibilities of the fixed assets inventory records are supervised by the Finance Department.

18. SURPLUS

All surplus computer hardware and software must be returned to the IT Director. For all other surplus goods, contact the Finance Department for disposal either by online auction, or City Auction

19. TRAVEL

All travel must be approved by the Municipal Finance Officer and the City Manager, using the attached Travel Request Form. All travel requests shall be made within 2 weeks of the travel date(s). The mileage rate to be reimbursed for all mileage will be the same rate of reimbursement used by the Federal Government. For more detail please refer to the Travel/Training policy.

20. RECYCLED PRODUCTS

The Finance Department shall promote and, where authorized by law, give preference to recycled products when such products meet applicable performance, quality, and operational requirements and are economically practicable.

21. ELECTRONIC PROCUREMENT

The City may utilize electronic procurement systems for solicitations, bid submissions, proposal submissions, contract execution, and vendor communications. Electronic bids and proposals shall be secured and maintained in a manner that preserves confidentiality until the designated opening date and time.

22. CONFLICT OF INTEREST AND ETHICS

City officials and employees must comply with Chapter 171, Texas Local Government Code; Chapter 176, Texas Local Government Code; City ethics requirements; and all applicable conflict-of-interest laws. Required disclosure forms shall be filed prior to contract award when required by law.

23. PUBLIC WORKS AND FEDERAL AWARDS

Public works procurements must comply with all applicable bonding, prevailing wage, retainage, workers' compensation, and construction contracting requirements imposed by Texas law.

Procurements funded in whole or in part with federal funds must comply with all applicable federal requirements, including 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Where federal requirements are more restrictive than City policy, the federal requirements shall govern.

24. DOCUMENTS

REQUISITION: The Requisition requests authorization for the User Department to enter into a contract with a vendor to purchase goods and/or services for the user department and to charge the appropriate department or project budget once all approvals have been obtained. Requisitions must be forwarded to Purchasing for processing.

PURCHASE ORDER: The primary purchasing document used by the City to secure supplies and/or equipment is the Purchase Order ("PO"). The PO is a binding written agreement between the City and a vendor obligating the City to pay for specified goods or services when delivered in accordance with the purchase order terms. Purchase orders will be issued by the Finance Department only or City Manager's Office. **NO ORDER IS BINDING UPON THE CITY UNTIL A PURCHASE ORDER HAS BEEN ISSUED. NO EMPLOYEE SHALL CONSENT TO AN ORDER ON THE "CONFIRMING" BASIS BEFORE A PURCHASE ORDER HAS BEEN ISSUED. ANY PURCHASE ORDER THAT IS CONFIRMED WITH A VENDOR BEFORE BEING ISSUED A PURCHASE ORDER, WILL BE CONSIDERED AN UNAUTHORIZED PURCHASE AND WILL NEED TO BE REIMBURSED BY THE EMPLOYEE TO THE CITY.**

BUDGET TRANSFER FORM: In the event that the Department Head needs to transfer budgeted funds between line items, this form must be completed.

FIXED ASSET ACTIVITY FORM: The Fixed Asset Activity Form must be completed for each fixed asset that is added, deleted, or transferred. A fixed asset is a cost of \$2,500 or greater at the time of purchase.

FORM 1295 – CERTIFICATE OF INTERESTED PARTIES. Contracts requiring a Certificate of Interested Parties (Form 1295) shall not be executed until all statutory filing requirements have been satisfied.

25. GLOSSARY OF TERMS

The following definitions are intended to assist you in understanding the language used throughout this policy. When using this policy, if you find a word or words that you may not clearly understand, or if it is not defined in this section, please do not hesitate to contact someone in the Finance Department for clarification and/or interpretation.

Award – The act of accepting a bid, proposal, or offer; thereby resulting in a contract between the City of Windcrest and a vendor.

Best Value - If the sealed competitive bidding requirement applies to the contract for goods or services, the contract may be awarded to the lowest responsible bidder or to the bidder who provides the goods or services at the best value for the City. In determining the best value for the City, we may consider:

- the purchase price;
- the reputation of the bidder and of the bidder's goods or services;
- the quality of the bidder's goods or services;
- the extent to which the goods or services meet the City's needs;
- the bidder's past relationship with the City.
- the impact on the ability of the City to comply with laws and rules relating to contracting with historically underutilized businesses and non-profit organizations employing persons with disabilities;
- the total long-term cost to the City to acquire the bidder's goods or services, and
- any relevant criteria specifically listed in the request for bids or proposals.

Bid Advertisement - For expenditures over \$50,000 a public notice shall be placed in a newspaper of general circulation and published at least once a week for two consecutive weeks. The notice shall contain the time and place at which bids will be publicly opened.

Bonds

- **Bid Bond** - A bond required of a contractor to ensure that the contractor will enter into the contract, for which he has submitted a formal written bid and/or proposal.
- **Payment Bond** - A bond required that ensures that all suppliers and subcontractors of the contractor will be paid for work and/or material supplied in the course of the contract.
- **Performance Bond** - A bond required that guarantees vendor performance during the execution of the contract.

Capital Equipment - Assets that are used in operations with a useful life greater than one year and valued at \$2,500 or more at the time of acquisition.

Change Order - A change order is issued to a purchase order or contract if changes in plans or specifications are necessary in order to increase or decrease the quantity of work to be performed or of materials, equipment, or supplies to be furnished. Change orders must not be issued unless funds are available for the increase and the original contract may not be

increased by more than 25 percent. The contract may not be decreased by more than 25% without the consent of the contractor.

City Council - The elected officials of the City of Windcrest; Windcrest, Texas given the authority to exercise such powers and jurisdiction of all City business as conferred by the City Charter and the State of Texas Constitution and Laws.

Competitive Bidding - The process wherein a vendor openly competes with other vendors, through a formal or informal process, for the City's business.

Component Purchases - Purchases of component parts of an item, which in normal purchasing practices would be purchased in one purchase.

Consulting Services - The service of studying or advising the City under a contract that does not involve the traditional relationship of employer and employee.

Contract – An Agreement between the city and a vendor to furnish supplies and/or services over a designated period of time.

Contractor – The successful vendor(s) that is awarded a contract by the city.

Delivery Date - The date by which goods or services are needed by the department or are promised by the vendor.

Emergency Procurement – A purchase that is made to meet critical, unforeseen need of the City where the City's ability to serve the public would be impaired if the purchase is not made immediately. Emergency purchases are exempt from standard purchasing procedures and must follow quality for exemption as outlined in Local Government Code 252.022 and must follow the procedure as outlined in the manual.

Encumbrance - Commitments related to unperformed contracts for goods or services.

Goods - A generic term that includes all types of property to be purchased by the City; equipment, supplies, materials, component and repair parts.

Historically Underutilized Business (HUB) – A HUB is at least 51 percent owned by an Asian Pacific American, Black American, Hispanic American, Native American, American woman and/or Service Disabled Veteran, who reside in Texas and actively participate in the control, operations and management of the entity's affairs.

Interlocal Agreement - An agreement made between two governmental entities to perform governmental functions and services (such as purchasing, records management, police /fire protection, public health, etc.) for another as provided under Government Code Chapter 791.025.

Lowest Responsible Bidder –This is the vendor who offers the lowest bid which meets all the specifications, requirements, terms and conditions of the IFB. It is expressly understood that the lowest responsible bid includes any related costs to the City, using a total cost concept. The term “responsible” refers to the financial and practical ability of the bidder to perform the contract. The term is also used to refer to the experience or safety record of the vendor.

Professional Services - Services rendered by members of a recognized profession or possessing a special skill. Such services are generally acquired to obtain information, advice, training, or direct assistance. (Mental or intellectual skills, rather than physical or manual)

Proposal – An offer submitted by a supplier in response to a Request for Proposal (RFP) intended to be used as a basis to negotiate a contract.

Purchase Order - A signed written acceptance of an offer from a vendor. A purchase order may serve as the legal binding contract between the City and the vendor.

Request For Proposal - A formal written document requesting that potential vendors make an offer for goods or services to the City. The request for proposal method of procurement may be used for all goods and services. RFP's differ from invitations to bid in that the City is seeking a solution, not a bid/quotation meeting firm specifications for the lowest price. Proposals are evaluated based on criteria formulated around the most important features of a product or service, of which quality, testing, references, availability or capability may be overriding factors, and price is not the sole factor of the award. All request for proposals are kept secret during negotiations until a contract is awarded.

Request for Qualifications – a Formal written document used when soliciting providers of architectural, engineering, or land surveying services. The City shall comply with Local Government Code 2254.004 in the procurement of these services. The City must first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications. After a firm has been selected based on qualifications and experience, then a fair and reasonable fee shall be negotiated. If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the City shall formally end negotiations with that firm, and select the next most highly qualified firm and begin negotiations with that provider for a fair and responsible bid.

Requisition – An internal document the department user completes to request goods or services. It is the source document for all purchasing activity.

Salvage Items – A designation that applies to surplus items remaining after the completion of the procedure established by this manual for the disposition of surplus property.

Scope of Work (SOW) – A written description of the contractual requirements for materials or services within a Request for Proposal. The SOW should establish a clear understanding of what if needed, encourage competition, satisfy the departmental need, and provide the best value for the City.

Separate Purchases - Purchases made separately of items that in normal purchasing practices would be purchased in one purchase.

Sequential Purchases - Purchases, made over a period of time, of items that in normal purchasing practices would be purchased in one purchase.

Services - A generic term to include all work or labor performed for the City on an independent contractor basis, including maintenance, construction, manual, clerical or professional services.

Sole Source Procurement - Purchases of goods or services that are available from only one supplier. There may be just one vendor because of patents or copyrights, or simply because the vendor is the only one that supplies the good or service. These purchases are exempt from the standard bidding requirement and must qualify as outlined in Local Government Code Sec. 252.022 but must comply with the procedures outlined in this manual.

Solicitation – The process of notifying prospective vendors of an opportunity to provide goods and services to the City.

Specifications - A description of the physical or functional characteristics, or of the nature of a supply, service, or construction item; the requirements to be satisfied by a product, material or process indicating, if appropriate, the procedures to determine whether the requirements are satisfied. Specifications should be descriptive, but not restrictive.

State Contract Purchase - Items that are available through the State of Texas Procurement and Support Services Cooperative Purchasing Program. The State has publicly advertised and received qualified bids for specific items. These appear on a listing periodically published by the State. The City of Windcrest has elected to participate in the cooperative purchasing program for governmental subdivisions and other state agencies.

Surplus Items – A designation that applies to any item purchased with City funds which another City department does not need or cannot be reused/recycled.

Vendor - A generic term applied to individuals and companies alike, who provide goods and services to the City.

Purchasing Policy

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

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

Council, Board, Commission, Committee, Employee Signature_____

Council, Board, Commission, Committee, Employee Name_____

Date:_____

RESOLUTION

A RESOLUTION OF THE CITY OF WINDCREST CITY COUNCIL TO ADOPT POLICIES AND PROCEDURES FOR EMPLOYEES THAT REQUEST APPROVAL FOR TRAVEL, TRAINING, AND REIMBURSEMENT FOR RELATED EXPENDITURES FOR FISCAL YEAR 2026-2027.

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

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

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

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

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

1. The attached Travel and Training Policy is adopted and shall provide standard guidelines for the purchase of items using the City of Windcrest funds.
2. All previous travel and training policies are hereby repealed.

DULY PASSED AND APPROVED, on the ____ day of _____, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

APPROVED:

Jessie Lopez, City Attorney

CITY OF WINDCREST



Travel and Training Policy

ORIGINALLY ADOPTED BY CITY COUNCIL: SEPTEMBER 16, 2019

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on September 16, 2019

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

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

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

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

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

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

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

Revised on August 17, 2026, Resolution 2026-XXX(R)

POLICY AND PROCEDURE

EMPLOYEE TRAVEL & TRAINING

PURPOSE

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

BACKGROUND

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

DEFINITIONS

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

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

[“Employee” means a full-time or part-time City employee, as well as the Mayor and members of the City Council.](#)

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

POLICIES AND PROCEDURES

POLICIES and PROCEDURES

POLICY FOR EMPLOYEE TRAVEL AND TRAINING

It is the City’s Policy:

- A. To encourage professional development and ensure all City employees are given the

pg. 3 Travel and Training Policy, Revised on August 17, 2026, Resolution 2026-XXX(R)

opportunity for growth and development.

B. That employees demonstrate prudence when using public funds.

C. That training, seminars, conferences, and travel must be directly related to the employee's job.

~~C. That training, seminars, conferences and travel must be directly related to the employee's job.~~

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D. That employees should make every reasonable effort to attend training, seminars, and conferences as close as is practicable to the City of Windcrest in order to reduce travel and lodging expenses.

E. That City funds may not be used to pay any portion of a non-City representative's expenses (including spouses and family members of City employees).

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

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

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

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

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

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

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

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

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PROCEDURES FOR EMPLOYEE TRAVEL AND TRAINING

General

1. Departments will allocate funds during the budget process for professional development and business travel and any other expenses related to City business.

~~1. Departments will allocate funds during the budget process for professional development and business travel and any other expenses related to city business.~~

2. All travel and training must be pre-approved by the Department Head prior to payment of any registration or travel expenses.

~~2. All travel & training must be pre-approved by the Department Head prior to payment of any registration or travel expenses.~~

3. All employees shall complete and submit a Travel/Training Request Form with an explanation of the training—why it is necessary, whether it is for a certification, where the training is located, how the employee will travel, hotel costs, the per diem calculation, and the agenda or itinerary.

~~3. All employees shall complete and submit a travel & training request with explanation of the training—why it is necessary, is it for a certification, where is the training, how the employee will travel, hotel costs, per diem calculation and agenda (itinerary).~~

4. All out-of-state travel must be pre-approved by the City Manager or Finance Director.

~~4. All out of state travel must be pre-approved by the City Manager or Finance Director.~~

5. The budget shall specifically list and identify seminars, conferences, etc. that are anticipated to be attended during the upcoming fiscal year, including locations. The list must be detailed enough to be reviewed by the City Manager or Finance Director and approved as part of the budget process. The City Manager shall determine what an acceptable level of training and travel is for each employee within a department.

6. Supervisors, in cooperation with their employees, are responsible for scheduling and coordinating business travel away from work for their employees.

7. Personal travel must not be combined with City business travel. *Personal expenses cannot be charged to a City Purchasing Card.*

~~7. No personal travel shall be combined with the City business travel. *Personal expenses cannot be charged to a City Purchasing Card.*~~

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Means of Travel

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

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

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

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

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

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1. If the traveler receives a car allowance:

1) Mileage will only be reimbursed at the IRS charitable use rate for a trip. Reimbursable mileage is measured from the employee's headquarters (place of work) to the destination and return, unless departing from or arriving at the employee's residence is closer than the employee's headquarters. Additional mileage between an employee's residence and place of work is not reimbursed. Tolls are not reimbursed.

~~1) — Mileage will only be reimbursed at the IRS charitable use rate for a trip. Reimbursable mileage is measured from the employee's headquarters (place of work) to the destination and return, unless departing from or arriving to the employee's residence is closer than employee's headquarters. Additional mileage between an employee's residence and place of work is not reimbursed. Tolls are not reimbursed.~~

2. Return travel should be completed on the day the event ends; if staying beyond the end of the event, hotel and meal expenses, along with other expenses, are the employee's responsibility.

~~2. Return travel should be completed on the day the event ends; if staying beyond the end of the event—hotel and meals, along with other expenses, are the employee's responsibility.~~

Reservations

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

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

Prepayment of Travel-Related Expenses

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

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

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

Travel Advances

A. Requests for travel advances will be submitted on the applicable form to Accounting at least two weeks prior to the occasion for travel.

1. Per diem advances should be generated based on the Travel/Training Request Form.

~~1. Per Diem advances should be generated based on the Travel/Training Approval Form.~~

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

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

Reimbursable Expenses

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

A. Travel:

a. Coach/economy-class airfare and baggage fees

~~a. Coach/economy class airfare and baggage fees~~

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

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

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

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

e. Reasonable "economy" airport parking cost.

f. Car rental and gas expenses, in lieu of mileage reimbursement for personal vehicle,

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

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

B. Lodging:

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

C. Meals and Tips – [Per Diem Table](#)

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

~~b. Employees seeking reimbursement will turn in a detailed receipt to Accounting, and reimbursement will be made.~~

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

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

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

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

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

~~e. The City will only provide a per diem rather than reimbursement for actual meal costs.~~

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

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

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

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

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

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i. ³ This column lists the amount employees receive for the first and last calendar days of travel. The first and last calendar days of travel are calculated at 75 percent.

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

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

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

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

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

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

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

c. Business-related telephone calls

~~e. Business-related telephone calls~~

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d. Tolls incurred while at destination

Other Expenses

- A. The City will not pay for/reimburse employees for internet access or other optional services at hotels.
- B. Taxi fares/shuttle services — actual cost of any taxi fare/shuttle service incurred. Gratuity is covered under the incidentals allocation of the IRS per diem allowance.
- ~~B. Taxi Fares/Shuttle services — Actual cost of any taxi fare/shuttle service incurred. Gratuity is covered under the Incidentals allocation of the IRS Per Diem allowance.~~
- C. Registration fees — fees charged for registration for any conference, meeting, or seminar are allowed for prepayment or reimbursement. An invoice, registration form, and supporting information providing documentation of fees or rates must be submitted with the request for payment.
- ~~C. Registration Fees — Fees charged for registration for any conference, meeting, or seminar are allowed for prepayment or reimbursement. An invoice, registration form and supporting information providing documentation of fees or rates must be submitted with the request for payment.~~
- D. Books and materials — expenses for books and manuals required for class. This **excludes** pens, pencils, notebooks, etc. This also **excludes** additional materials that may be for sale at the class or seminar location.
- ~~D. Books and Materials — Expenses for books and manuals required for class. This **excludes** pens, pencils, notebooks, etc. This also **excludes** additional materials that may be for sale at the class or seminar location.~~

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Travel/Training Form

Travel/ Training Form

- A. The completed Travel/Training Form must be submitted to the department for review and approval by the traveler's supervisor. After approval, the form and all attachments should be copied and retained by the originating department for their records.
- B. Upon department approval, the Travel/Training Form with all required receipts and refund documentation attached will be submitted to Accounting. If a reimbursement is due to the employee, a payment will be issued upon review and approval by the Accounting Department.
- ~~B. Upon department approval, the Travel/Training form with all required receipts and refund documentation attached will be submitted to Accounting. If a reimbursement is due to the employee, a payment will be issued upon the review and approval by the Accounting department.~~

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ACCOUNTABILITY

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

FORMS

Travel/Training Form

Travel/Training form

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| [Current per diem table — obtain from the IRS website](#)

| ~~Current Per Diem Table—obtain from IRS website~~

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

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



WINDCREST TEXAS

TRAVEL AUTHORIZATION FORM

Date Submitted:	Employee Name:		
Department:			
Date(s) of Travel:	From:		
Purpose for Travel:			
Travel Destination (city):			
Please Check one:			
Overnight trip	Yes / No	Day Trip	Yes / No
Estimated Cost of Trip:			
Hotel:			
Nights	Cost:		
Registration Costs:			
Transportation:	City Vehicle	Yes / No	
	Rental Car	Yes / No	
	Mileage (use Fed Rate per mile):		
Meals:	Breakfast \$	Lunch \$	Dinner
Per Diem Total (Transportation and Meals):			
Employee Signature:			
Comments:			
I authorize this travel and certify that the estimated expenditures are for official city business, and that funds are available in the budget from account			
Department Head Signature:			
City Manager/Finance:			

Travel and Training Policy

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

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

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

Council, Board, Commission, Committee, Employee Signature _____

Council, Board, Commission, Committee, Employee Name _____

Date: _____

pg. 14 Travel and Training Policy, Revised on August 17, 2026, Resolution 2026-XXX(R)

RESOLUTION

A RESOLUTION ADOPTING AN INVESTMENT POLICY FOR FISCAL YEAR 2026/2027

WHEREAS, the City Council adopted an Investment Policy in accordance with Chapter 2256 of the Government Code, commonly known as the “Public Funds Investment Act” and now desires to adopt a revised Investment Policy for fiscal year 2026/2027.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the attached Investment Policy is hereby adopted as the Investment Policy of the City of Windcrest, Texas.

DULY PASSED AND APPROVED, on the ____ day of _____, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Tex. Gov’t. Code, §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

APPROVED AS TO FORM:

Jessie Lopez, City Attorney

CITY OF WINDCREST



Investment Policy

ORIGINALLY ADOPTED BY CITY COUNCIL: AUGUST 17, 2020

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on August 17, 2020

Revised on August 17, 2020, Resolution 2020-556(R)

Revised on August 16, 2021, Resolution 2021-537(R)

Revised on September 19, 2022, Resolution 2022-548(R)

Revised on August 7, 2023, Resolution 2023-532(R)

Revised on August 19, 2024, Resolution 2024-545(R)

Revised on August 18, 2025, Resolution 2025-543(R)

Revised on August 17, 2026, Resolution 2026-XXX(R)

pg. 2 Revised on August 17, 2026, Resolution 2026-XXX(R)

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City of Windcrest

INVESTMENT POLICY AND STRATEGY

I. INTRODUCTION

It is the policy of the City of Windcrest that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal while meeting the daily cash flow needs of the City and conforming to the Public Funds Investment Act (the "Act") Texas Government Code Chapter 2256. It is the intent of the City to be in complete compliance with local law and the Act.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. The earnings from investment will be used in a manner that best serves the interests of the City.

The purpose of this Policy is to set specific investment policy and strategy guidelines. Direct specific investment parameters for the investment of public funds in Texas are found in the Act. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas funds deposits.

II. SCOPE

This investment policy applies to all financial assets of the City and any new funds created unless specifically exempted by the City Council and this Policy.

III. OBJECTIVES

It is the policy of the City that all funds shall be managed and invested ~~with four primary in accordance with the Act and with the following~~ objectives, listed in ~~order of their priority: preservation and safety of principal, liquidity, and yield. Each separate investment strategy adopted by the City shall further address, in order of importance, suitability of the investment to the financial requirements of the City, preservation and safety of principal, liquidity, marketability of the investment if liquidation is required before maturity, diversification, and yield.~~ Investments are to be chosen in a manner ~~which that~~ promotes ~~diversity-diversification~~. To match anticipated cash flow requirements, the maximum weighted average maturity (WAM) of the overall portfolio may not exceed ~~—6—~~6 months.

Commented [JL1]: tracks the statutory priority list

Safety

The primary objective of the investment activity is the preservation of capital. Each investment transaction shall be conducted in a manner to avoid capital losses, whether from security defaults, safekeeping, or erosion of market value. Investments in high credit quality securities and decisions based on anticipated cash needs are primary factors in providing safety.

Liquidity

pg. 4 Revised on August 17, 2026, Resolution 2026-XXX(R)

The investment portfolio shall be structured to meet all expected obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintaining additional liquidity for unexpected liabilities.

Diversification

The portfolio shall be diversified by institution, market sector and maturity as much as possible.

Yield

The benchmark for the commingled portfolio shall be the comparable period ~~6~~-month U.S. Treasury Bill, designated for its comparability to the expected average cash flow pattern and the Policy maximum weighted average maturity (WAM) limit of ~~6~~ months. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified and the City's prudent investment strategy.

Cash management is the process of managing funds in order to insure maximum cash availability and reasonable yield on short-term investments. The City shall strive for a cash management program which includes timely collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of assets.

IV. INVESTMENT STRATEGY

The City maintains one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. For each fund or group of funds, investment decisions shall be based first on the suitability of the investment to the City's cash-flow and financial requirements, followed by preservation and safety of principal, liquidity, marketability, diversification, and yield. Yield shall be considered only after the foregoing objectives have been satisfied. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity is provided. The City shall pursue a conservative portfolio management strategy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum maturity of any security will be ~~12~~ months and the maximum dollar-weighted average maturity of ~~6~~ months or less will be calculated using the stated final maturity date of each security.

The investment strategy for debt service funds shall have as its primary objective the timely payment of debt service obligations. Successive debt service dates will be fully funded before any investment extensions are made.

V. DELEGATION OF RESPONSIBILITY

The City Manager and Municipal Finance Director will be designated as Investment Officers, by governing body resolution, responsible for investment decisions and activities. The Investment Officer(s) are responsible for creating and maintaining the portfolio in accordance with this Policy, providing timely quarterly reporting to the Council, and establishing supporting procedures. The City may further contract with an SEC-registered investment adviser for non-discretionary management of the portfolio. The investment adviser may provide advice only and may not invest, deposit, withdraw, transfer, or otherwise manage City funds except as specifically authorized by the Investment Officer(s), this Policy, and applicable law.

All investment officers shall attend at least ten (10) hours of training approved by the City Council within twelve months of designation as investment officer and shall attend eight (8) hours of training every two successive fiscal years.

Investment Officers shall refrain from personal and business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. An Investment Officer who has a personal business relationship within two levels of blood or marriage with an organization seeking to sell an investment to the City shall file a statement disclosing that relationship to the City Council and the Texas Ethics Commission.

City Council Responsibilities

The City Council holds ultimate fiduciary responsibility for the portfolio. It will designate investment officer(s), receive and review quarterly reporting, approve and provide for investment officer training, approve broker/dealers, and review and adopt the Investment Policy and Strategy at least annually.

VI. PRUDENCE AND CONTROLS

The standard of prudence to be applied to all City investments shall be the "prudent person" rule, which states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds under the City's control, over which the officer has responsibility rather than a consideration as to the prudence of a single investment.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall be responsible but not liable for a specific security's credit risk or market price changes, provided that these deviations are reported immediately, and that appropriate action is taken to control adverse developments.

Internal Controls

The Investment Officer is responsible for establishing and maintaining internal controls to reasonably assure that assets are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion,
- Separation of transaction authority from accounting and record keeping,
- Custodial safekeeping,
- Clear delegation of authority,
- Written delegation for all transactions, and
- Review, maintenance and monitoring of security procedures both manual and automated.

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Annually the Investment Officer shall perform an internal compliance audit to assure compliance with requirements of this Policy and the Act. Annually, the City's external auditor shall review the quarterly reports.

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. The Investment Officer will analyze and maintain a cash flow plan to monitor and forecast cash positions for investment purposes.

Competitive Bidding

All security transactions will be made on documented competitive bid basis to assure the City is receiving good market rates. When-issued US agency securities should be compared to other securities available in the secondary market to determine competitiveness.

Monitoring Credit Ratings

The Investment Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio which require credit ratings based upon independent information from a nationally recognized rating agency. If any ~~security falls below investment no longer meets~~ the minimum rating required by ~~this Policy, or the Act, the Investment Officer shall promptly notify~~ the City Council ~~of the loss of investment within two days, document the rating change, and take all prudent measures consistent with this Policy and the Act to liquidate the investment.~~

Commented [JL2]: follows current statutory requirements

Monitoring FDIC Status for Mergers and Acquisitions

The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC (fdic.gov). If any bank has been acquired or merged with another bank in which brokered CDs are owned by the City, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

VII. AUTHORIZED INVESTMENTS

Assets of the City may be invested only in the following instruments as further defined by the Act. If changes are made to the Act they will not be authorized until this Policy is modified and adopted by the City Council. All investment transactions will be made on a competitive basis.

~~Commercial Paper is not authorized by this Policy. Any investment authorized by the Act but not expressly listed in this Policy is not authorized for City investment unless the City Council amends and adopts this Policy to authorize that investment.~~

A. Obligations of the United States Government, its agencies and instrumentalities with a maximum stated maturity of 1 year excluding mortgage-backed securities.

B. — Fully insured or collateralized ~~depository~~ certificates of deposit ~~from banks issued by a depository institution that has its main office or a branch office~~ in Texas, with a maximum maturity of 1 year, ~~and that are~~ insured by the Federal Deposit Insurance Corporation, or its successor, ~~secured by obligations authorized by the Act,~~ or collateralized in accordance with ~~Chapter 2257, Texas Government Code, and~~ this Policy.

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C. AAA-rated, Texas Local Government Investment Pools which strive to maintain a \$1 net asset value (NAV) as defined by the Act and authorized by resolution of the City Council.

D. AAA-rated, SEC registered money market mutual funds striving to maintain a \$1 net asset value.

E. ~~FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent, not to exceed 12 months to maturity.~~

FDIC-insured brokered certificates of deposit securities, not to exceed 12 months to maturity, purchased through a broker with a main office or branch office in Texas selected from the City's annually adopted list of qualified brokers, or through a depository institution with a main office or branch office in Texas selected by the City. The broker or depository institution must arrange for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions for the City's account, the full amount of principal and accrued interest must be insured by the United States or an instrumentality of the United States, and the City must appoint an authorized custodian for the certificates of deposit. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.

F. FDIC insured or collateralized interest bearing and money market accounts from any FDIC insured bank in Texas.

Delivery versus Payment

All securities shall be purchased on a delivery versus payment (DVP) settlement basis. Funds shall not be released until receipt of the security by the City's approved custodian. The custodian shall provide the City with proof of ownership or claim by an original document delivered to the City.

VIII. REPORTING

Quarterly Reporting

The Investment Officers shall submit a signed quarterly investment report to the governing body in accordance with the Act giving detail information on each portfolio and bank position and summary information to permit an informed outside reader to evaluate the performance of the investment program. The report will include the following at a minimum:

-A full description of each individual security or bank/pool position held at the end of the reporting period including the amortized book and market value at the beginning and end of the period,

-Unrealized gains or losses (book value minus market value),

-Overall change in market value during the period as a measure of volatility,

-Weighted average yield of the portfolio and its applicable benchmarks,

-Earnings for the period,

-Allocation analysis of the total portfolio by market sector and maturity, and

-Statement of compliance of the investment portfolio with the Act and the Investment Policy signed by the Investment Officer(s).

Market prices for the calculation of market value will be obtained from independent sources.

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IX. FINANCIAL ~~COUNTER PARTIES~~COUNTERPARTIES

Depository

At least every five years, a banking services depository shall be selected through a competitive request for proposal or bid process in accordance with ~~the Texas Government Code 105 applicable state law.~~ In selecting a depository, the services, cost of services, ~~creditworthiness~~creditworthiness, earnings potential, and collateralization by the institutions shall be considered. If securities require safekeeping, the RFP/bid will request information on safekeeping services. The depository contract will provide for collateral if balances exceed the FDIC insurance balance per tax identification number.

All time and demand deposits in any depository of the City shall be insured or collateralized at all times in accordance with this Policy.

Other banking institutions, from which the City may purchase certificates of deposit or place interest bearing accounts, will also be designated as a depository for depository/collateral purposes. All depositories will execute a depository agreement and have the Bank's Board or Bank Loan Committee pass a resolution approving the agreement if collateral is required.

Security Broker/Dealers

All pools, financial institutions, and broker/dealers who desire to transact business with the City must supply the following documents to the ~~Investments~~Investment Officer(s).

- (if brokers) Financial Industry Regulatory Authority (FINRA) certification and CRD #
- (if brokers) proof of Texas State Securities registration
- policy review certification

~~Each pool/bank/broker must be provided a copy of the City's current Investment Policy and certify to a review of the Policy stating that the firm has controls in place to assure only Policy approved investments will be sold to the City.~~

~~A list of qualified broker/dealers will be reviewed.~~ A written copy of the City's current Investment Policy shall be presented to each business organization, as defined by the Act, offering to engage in an investment transaction with the City. Before the City acquires or otherwise obtains an authorized investment from a business organization to which the Act's certification requirement applies, the qualified representative of the business organization must execute a written instrument in a form acceptable to the City and the business organization substantially stating that the business organization has received and reviewed the City's Investment Policy and has implemented reasonable procedures and controls in an effort to preclude investment transactions that are not authorized by this Policy. The City may require similar acknowledgments from other pools, financial institutions, or broker/dealers as a matter of local policy and best practice.

~~The City Council or a designated investment committee shall, at least annually by the City Council, review, revise, and adopt a list of qualified brokers authorized to engage in investment transactions with the City.~~ In order to perfect the DVP process, the banking services depository, or its brokerage subsidiary, will not be used as a broker.

XIX. COLLATERAL

Time and Demand Deposits Pledged Collateral

All bank time and demand deposits shall be collateralized above the FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The bank shall monitor and maintain the margins on a daily basis.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository. The collateral agreement with the depository shall be approved by resolution of the Bank Board or Bank Loan Committee. The Custodian shall provide a monthly report of collateral directly to the City.

All collateral shall be subject to inspection and audit by the City or its independent auditors.

Authorized Collateral

Only the following securities are authorized as collateral for time and demand deposits or repurchase agreements:

- A. FDIC insurance coverage.
- B. Obligations of the United States, its agencies or instrumentalities, or evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the bank test.
- C. Obligations of any US state or of a county, City or other political subdivision of any state having been rated as investment grade (investment rating no less than "A" or its equivalent) by two nationally recognized rating agencies.
- D. Letter of Credit from the FHLB.

XI. SAFEKEEPING

All purchased securities are to be cleared to the City's safekeeping agent on a delivery versus payment (DVP) basis. All safekeeping arrangements shall be approved by the Investment Officer and an agreement of the terms executed in writing. The independent third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number, and other pertinent information.

XII. INVESTMENT POLICY ADOPTION

The ~~City's City Council shall review the~~ Investment Policy ~~shall be reviewed and adopted by resolution of the City Council on each separate investment strategy not~~ less than annually. ~~Any changes made to~~ The City Council shall adopt a written instrument by resolution stating that it has reviewed the Investment Policy ~~must be noted in and investment strategies, and the adopting resolution shall record any changes made to either the Policy or the strategies.~~

INVESTMENT OFFICER'S CERTIFICATION OF RECEIPT AND ~~REVIEW~~REVIEW OF INVESTMENT POLICY

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THE STATE OF TEXAS

COUNTY OF BEXAR

I, _____, the designated investment officer of the City of Windcrest, Texas, do hereby certify that I have been presented a copy of the Policy for the Investment of City funds, (the "Investment Policy") for Windcrest, Texas. I have thoroughly reviewed the Investment Policy and acknowledged that the City of Windcrest has implemented procedures and controls to comply with the Investment Policy.

WITNESS MY HAND THIS _____ day of _____, _____.

Name: _____

Title: _____

RESOLUTION

A RESOLUTION ADOPTING THE CITY OF WINDCREST INTERNAL CONTROLS AND CASH HANDLING POLICY FOR THE FISCAL YEAR 2026-2027

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

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

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

1. The attached Internal Controls and Cash Handling Policy is adopted and shall provide the standard guidelines and will provide guidance to departments on improving cash handler (hereby referred to as “cashier/custodian”) skill and accountability, therefore limiting not only the City’s losses, but also the City’s involvement in investigations of fund loss.
2. All previous internal controls and cash handling policies are hereby repealed.

DULY PASSED AND APPROVED, on the ____ day of _____, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Tex. Gov’t. Code, §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

APPROVED AS TO FORM:

Jessie Lopez, City Attorney

CITY OF WINDCREST



INTERNAL CONTROLS & CASH HANDLING POLICY

ORIGINALLY ADOPTED BY CITY COUNCIL: AUGUST 7, 2023

PREFACE

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

SUBSEQUENT REVIEW & ADOPTION

Originally Adopted on August 7, 2023

Revised on October 7, 2024, Resolution 2024-557(R)

Revised on August 18, 2025, Resolution 2025-544(R)

Revised on August 17, 2026, Resolution 2026-XXX(R)

I. *PURPOSE*

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

II. *ADMINISTRATIVE PROCEDURES*

Enforcement of the cash management program ~~is included~~ includes, but ~~is not~~ limited to, the following:

- A. A random drawer audit conducted under the direction of the Municipal Finance Officer.
- B. Any deficiencies in regard to the set procedures will be reported to the Municipal Finance Officer and the City Manager in the form of a memorandum outlining the deficiencies.
- C. The Municipal Finance Officer will notify the Department Head involved and explain these deficiencies, and the Department Head will be responsible for taking appropriate action to correct deficiencies.
- D. If in a subsequent audit these deficiencies still exist, the Municipal Finance Officer will advise the Department Head that the deficiencies still exist.
- E. The Municipal Finance Officer and the Department Head will notify the City Manager of the existing situation.
- F. The City Manager will review the existing situation and may take appropriate action to resolve deficiencies and ensure that the procedures as outlined are administered properly.

III. *DELEGATION OF AUTHORITY*

A. The Municipal Finance Officer is authorized to promulgate rules for establishing procedures for the receipt, handling and deposit by City employees of City Cash into the City Treasury for: the method of documentation on all such transactions; regular reporting to the Municipal Finance Officer; certifying and rescinding certification by the Municipal Finance Officer of all City employees who are authorized to receive or handle City monies in the regular course of their employment or departmental activities; inspection of departmental cash records, including overages or shortages; inspection of departmental practices and procedures in handling City Cash; and contracting with agents to collect City Cash and their collection procedures. The Municipal Finance Officer may enforce these rules through on-site inspections; by rescinding certification of any employee who fails to comply with the procedures and, in the event of noncompliance by a department or office, requiring that payments to personnel be authorized by the Municipal Finance Officer, or deposited at his/her office. Such rules and enforcement shall be subject to City Manager oversight and approval. In the event the Municipal Finance Officer, or his/her designee, is unable to execute the delegated authority, the City Manager may temporarily assign a designee.

- A. The Municipal Finance Officer, as the City's banker, is required by law to receive, retain, and disburse all City revenue and keep detailed records of these transactions. The Municipal Finance Officer is charged with the responsibility of overseeing the proper receipting and to safeguard all City funds.
- B. *The Municipal Finance Officer is responsible for the administration of the cash management program; however, he/she may delegate applicable responsibilities as appropriate. For the purposes of this policy, the term "Finance Department" refers to the staff –Accountant. In the Account Payable Accountant's absence, Finance Department duties will be delegated to the Municipal Finance Officer and/or Accounting Staff.*
- C. Through certification, the responsibility and accountability of the daily collection of funds is delegated to the cashier/custodians.

IV. **DUTIES OF CITY DEPARTMENT HEADS**

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

- A. Assign the receiving of City Cash only to those persons who are certified by the Municipal Finance Officer for performing these functions;
- B. Collaborate with the Municipal Finance Officer to establish and maintain a system of procedures, documentation and reporting on receipts handling and deposit of City money;
- C. Notify the Municipal Finance Officer and Police Department of any theft of City Cash **no later than twenty-four hours after discovery.**

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

V. DUTIES OF CITY PERSONNEL

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

- A. Departments with tills and/or cash boxes will count their money and store in a secure place (preferably a safe). Departments not utilizing tills and/or cash boxes will turn in the cash on the same day to the Utility Billing Clerk no later than 5:00 p.m. **Note:** All City departments that collect cash through their individual department(s), shall then submit their deposits to the Finance Department to be later deposited to the City's bank.
- B. Comply with rules promulgated by the Municipal Finance Officer for handling and processing of City Cash and for documentation and dissemination of records, and with departmental internal procedures, established in conformity with the Municipal Finance Officer procedures.
- C. Notify the employee's Department Head and Municipal Finance Officer of any loss or theft of City money **no later than twenty-four hours after discovery;**
- D. Be subject to disciplinary action, up to and including termination for failure to comply with each department's operating policies, procedures and/or duties described in this policy.

VI. STANDARD CASH HANDLING PROCEDURE

- A. Daily, cash handlers will conduct a count of deposits. The deposits will then be sealed in a bank bag, with the applicable count recorded on the bag. Cash handlers will pay particular note to ensure date, amount, and payee are appropriate for checks.
- B. Once the deposit is secured in a bank bag, the cash handler will reconcile the amount to the prior day's activity. Any differences should be noted.
- C. The bags should be secured in a safe place, preferably a safe, until a member of the Finance department is able to pick up the deposit and take it to the depository.
- D. A form detailing the total deposited amount and the daily activity should be

given to Finance department to enter into the ledger. The Finance Department will be provided a record of the initial deposit from the cash handler (Excel reconciliation sheet) and the Incode register.

VII. *LIABILITY FOR LOSS*

- A. As between a department and its employees and the Municipal Finance Officer, the department has primary responsibility for care and liability for loss of City Cash in its custody until deposited in the City Bank or entrusted to a custodian certified by the Municipal Finance Officer.
- B. Compliance with the procedures approved by the Municipal Finance Officer establishes a presumption that a City department or office exercised due care in its custody and care of City Cash.

VIII. *CERTIFICATION OF CASHIERS & CUSTODIANS*

- A. Only persons who are approved by the Municipal Finance Officer shall receive and handle City Cash on a regular basis in the scope and course of their employment. **A signed Certificate of Responsibility must be obtained from the cashier/custodian and supervisor verifying receipt of this policy.**
- B. In addition, the Municipal Finance Officer **may** require that the cashier/custodian complete a certification or training and/or pass an examination on: the secure processing of moneys, cash procedures and applicable departmental rules, and thereafter take refresher instruction or training at periodic intervals or when the need arises.

IX. *ESTABLISHMENT/INCREASE OF CASH FUNDS*

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

- A. An initial request for establishment or request for increase should be submitted to the Municipal Finance Officer for the amount of the funds requested.
- B. No funds are to be established out of cash receipts by any department.
- C. Upon establishment of cash funds, Cash funds must have one cashier/custodian responsible for the disbursement of cash. In the absence of the cashier/custodian, a designated individual should make all disbursements from the cash fund. Should it become necessary to change cashier/custodians, the

Department Head should notify the Municipal Finance Officer and request an audit of the cash fund to be performed prior to transferring the cash fund to the new cashier/custodian.

X. *TERMINATION OF CASH FUNDS*

- A. The Department Head should notify the Municipal Finance Officer that the cash fund(s) are to be closed and request that an audit be performed prior to closing the cash fund(s).
- B. The Municipal Finance Officer or designee will perform an audit of the cash funds. Any shortages or variances are to be investigated and resolved by the Department Head and the Municipal Finance Officer. **If the shortages or variances cannot be resolved, the Department Head is to provide a written explanation to the effect that a shortage or variance occurred, which he or she could not resolve, to the Municipal Finance Officer.**
- C. Upon completion of the cash audit, the cashier/custodian should deposit any cash on hand with the Finance Department and provide a copy of the deposit slip to the Municipal Finance Officer or designee.
- D. The Municipal Finance Officer will provide the Finance Department with details of the expense accounts to be debited for preparation of a journal entry to close the cash fund. A copy of the details should also be attached to the journal entry as supporting documentation.

XI. *SECURITY OF CASH FUNDS*

- A. Cash funds are to be kept in locked boxes or drawers. The locked box is to be kept in a secure area, where only the designated cashier/custodian and the Department Head have keys and access to the funds.
- B. Provisions should be made in departments where more than one cash funds exists to secure all funds which are not being utilized. Only the Department Head or his/her designated cashier/custodian should have access to an employee's cash fund in the event of their absence.
- C. Only the person responsible for the cash fund and the Department Head should maintain keys and have access to the funds. Additional master keys will be kept with the Finance department for the emergency purposes, and only can be used upon approval by the Municipal Finance Officer.
- D. Bank bags must be secured and kept out of sight when transporting city funds for deposit to Finance Department and later to the city's bank.

- E. All funds must be reviewed and audited randomly by the Finance department designated staff.
- F. The use of surveillance cameras may be used to monitor city funds, if such monitoring is determined necessary by the Municipal Finance Officer or City Manager.

XII. REGULATION OF PETTY CASH FUNDS

No petty cash funds are established with the City.

Cashing of Personal Checks from a Change Fund

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

XIII. REGULATION OF DEPOSITS

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

A. Losses/Shortages/Overages

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

- 1. A shortage is an unintentional collection error such as a change making error. An overage occurs when a cash handler has collected too much money and cannot immediately return the excess to a specific customer.
- 2. On the other hand, a loss of City money is when a cash handler has obtained physical custody of money and then due to reasons like negligence, an act of God or an unlawful action, cannot deposit that money with the City.
- 3. An example of negligence is leaving City money unattended and not properly safeguarding that money from loss.
- 4. The Finance Department can have cashiers/custodians repay a “shortage” in accordance with Texas law. Finance will verify that the repayment does not violate DOL wage guidelines.

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

XIV. REGULATION OF RETURN CHECKS

- A. All return checks will be charged a return check fee as determined by the City Council. The fee is applicable when a customer, taxpayer or employee check for payment of fees, fines, court costs, taxes, utilities or other charges has been dishonored by the maker's bank and returned to the City of Windcrest. The fee, plus the base amount of check, will be payable to the City by means of cash, money order or cashier's check.
- B. If a customer, taxpayer or employee fails to honor the returned check within thirty days, the check will be turned over for collection or criminal sanctions, depending on which option is applicable.

XV. ACTION TAKEN IN EVENT OF THEFT

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

XVI. COUNTERFEIT CURRENCY GUIDELINES

1. Departments shall provide their Cash Handlers with counterfeit detector pens or counterfeit detector machine to help with identifying counterfeit currency.
2. All bills in denominations of \$20.00 or greater should be examined using counterfeit detector pens or counterfeit detector machine
3. Cash Handlers shall immediately contact their supervisor if they suspect currency, is counterfeit. Supervisors shall contact the Windcrest Police Department.
4. Cash Handlers shall never return suspected counterfeit currency to the passer.
5. Cash Handlers shall attempt to delay the passer if possible.

6. Cash Handlers shall observe the passer's description, as well as that of any companions, and the license plate numbers of any vehicles used.
7. Cash Handlers shall write their initials and the date in the white border areas of the suspected counterfeit currency.
8. Cash Handlers shall limit the handling of the suspected counterfeit currency and should carefully place it in a protective covering, such as an envelope.
9. Suspected counterfeit currency shall be surrendered only to a properly identified Windcrest Police Officer

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

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

Please Initial

_____ Cash Drawer/Change Fund

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

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

Training/Exam Date (If Applicable): _____

Employee Name: _____
Employee Signature: _____
Date: _____

Department Head Name: _____
Department Head Signature: _____

Date: _____

Municipal Finance Officer Name: _____

Municipal Finance Officer Signature _____

Date: _____

**AN ORDINANCE OF THE CITY OF WINDCREST
AMENDING THE LEGISLATIVE CALENDAR FOR
FISCAL YEAR 2026/2027.**

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

WHEREAS, the City Council recognizes four (4) regular City Council meetings fall on Federal and City observed holidays and have been set for the following Tuesday; and

WHEREAS, the City Council recognizes the need to set a City Council Budget Goal Setting retreat with city department heads to provide staff with directions toward the development of the proposed fiscal year (FY) 2027/2028 budget in March; and

WHEREAS, the City Council recognizes the need to set the to set three (3) fiscal year 2027/2028 Budget Work Session in July in preparation of the final fiscal year 2027/2028 City of Windcrest Budget; and

WHEREAS, the City Council finds it is in the best interest of the citizens and good governance to set and adopt this legislative calendar for the upcoming 2026/2027 fiscal year to give notice to the citizens and the community.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the City of Windcrest City Council legislative calendar for Fiscal Year 2026/2028, be adopted as identified and set in “Exhibit A.”

This Ordinance shall become effective immediately upon its passage.

DULY PASSED ON FIRST READING, on the ____ day of August, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov’t. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED ON SECOND READING, on the ____ day of _____, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov’t. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

APPROVED:

Jessie Lopez, City Attorney

EXHIBIT A

City Council Legislative Calendar October 1, 2026 – September 30, 2027	
Monday, October 5, 2026 @ 6PM	
Monday, October 19, 2026 @ 6PM	Department Head Reports @ 5PM
Monday, November 2, 2026 @ 6PM	
Monday, November 16, 2026 @ 6PM	Department Head Reports @ 5PM Canvass of November 3, 2026, General Election
Monday, December 7, 2026 @ 6PM	
Monday, January 4, 2027 @ 6PM	
Tuesday, January 19, 2027 @ 6PM	Department Head Reports @ 5PM
Monday, February 1, 2027 @ 6PM	
Wednesday, February 10, 2027 @ 5:30 PM	Joint WEDC and City Council Meeting
Tuesday, February 16, 2027 @ 6PM	Department Head Reports @ 5PM
Monday, March 1, 2027 @ 6PM	
Monday, March 8, 2027 @ 9AM	FY 27/28 Budget Goal Setting Retreat w/ City Council
Monday, March 15, 2027 @ 6PM	Department Head Reports @ 5PM
Monday, April 5, 2027 @ 6PM	
Monday, April 19, 2027 @ 6PM	Department Head Reports @ 5PM
Monday, May 3, 2027 @ 6PM	
Monday, May 17, 2027 @ 6PM	Department Head Reports @ 5PM
Tuesday, July 6, 2027 @ 6PM	
Wednesday, July 14, 2027 @ 9AM	FY 27/28 Budget Work Session #1 w/ Department Heads
Thursday, July 15, 2027 @ 5:30PM	FY 27/28 Budget Work Session #2 w/ Department Heads
Friday, July 16, 2027 @ 9AM	FY 27/28 Budget Work Session #3 w/ Department Heads
Monday, July 19, 2027 @ 6PM	Department Head Reports @ 5PM
Monday, August 2, 2027 @ 6PM	Call for General Election for Mayor, Place 4 and Place 5
Wednesday, August 11, 2027 @ 5:30 PM	Joint WEDC and City Council Meeting
Monday, August 16, 2027 @ 6PM	Department Head Reports @ 5PM
Tuesday, September 7, 2027 @ 6PM	
Monday, September 20, 2027 @ 6PM	Adoption of FY 27/28 Budget & Tax Rate Department Head Reports @ 5PM

- **JUNE: NO CITY COUNCIL MEETINGS:** City Manager & Department Head FY 27/28 Budget Development

ORDINANCE

**AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS
ADOPTING AN ORGANIZATIONAL CHART AND
DEPARTMENTAL CLASSIFICATIONS FOR FISCAL
YEAR 2026/2027**

WHEREAS, in accordance with Section 3.03(3) of the City Charter, the City Council establishes the city's organizational chart and the number and position of employees; and,

WHEREAS, in accordance with Section 5.01 of the City Charter, the City Council by ordinance, have the power to establish City offices or departments not provided for in this Charter, and to discontinue, redesignate, or combine any of the departments and City offices established by ordinance; and,

WHEREAS, Article V of the City Charter establishes the City Offices and Departments as the City Manager, City Attorney, Police Department, Fire Department, City Secretary, and Municipal Court of Record; and,

WHEREAS, in Article VI of the City Charter, establishes the Finance Department.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST THAT the attached organizational chart (Exhibit A) identifies the established departments and departmental classifications is hereby approved and adopted as required by the City Charter and the previous organizational charts are repealed.

This ordinance shall take effect upon its final passage, and it is so ordained.

DULY PASSED ON FIRST READING, on the _____ day of August, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the _____ day of _____, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

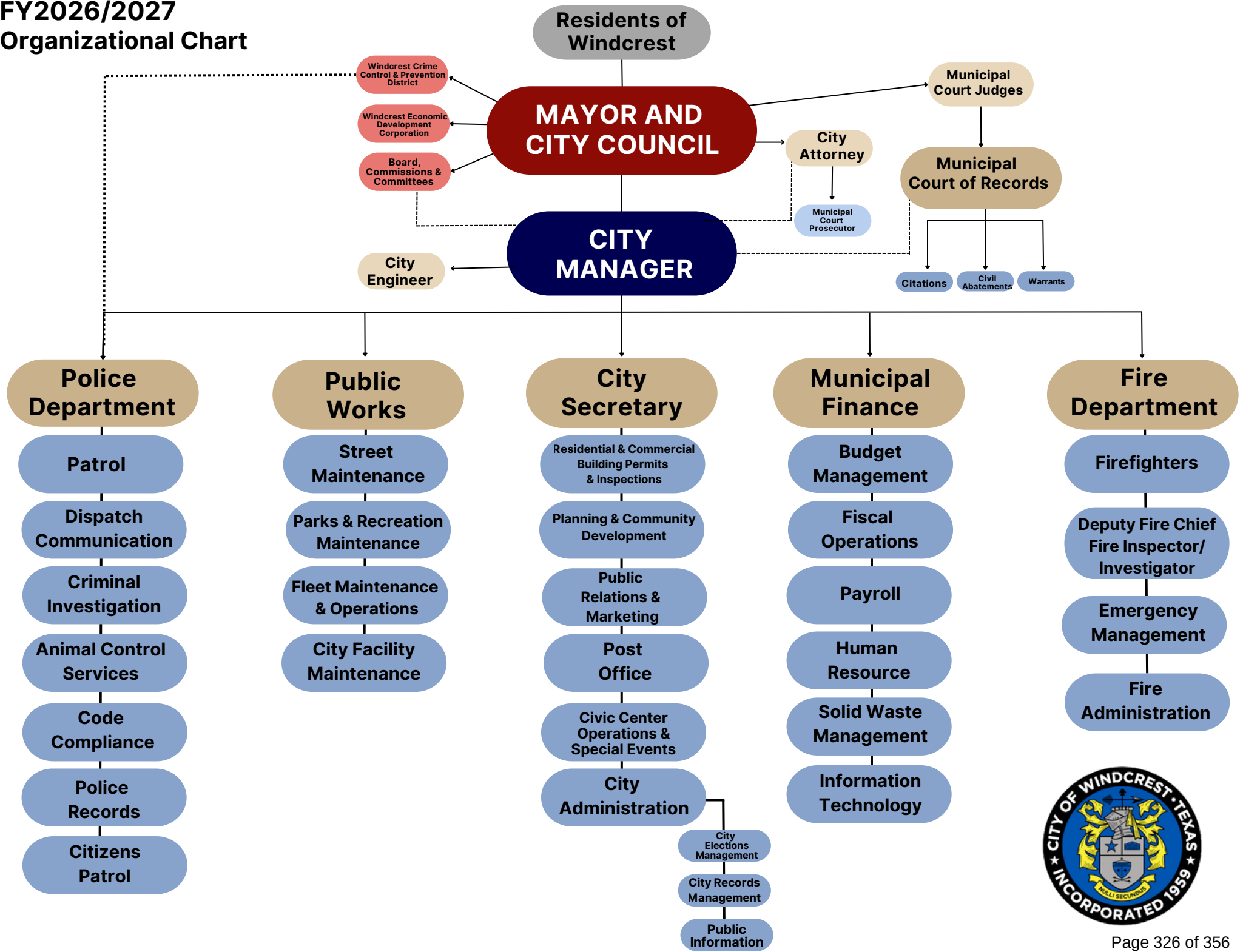
ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

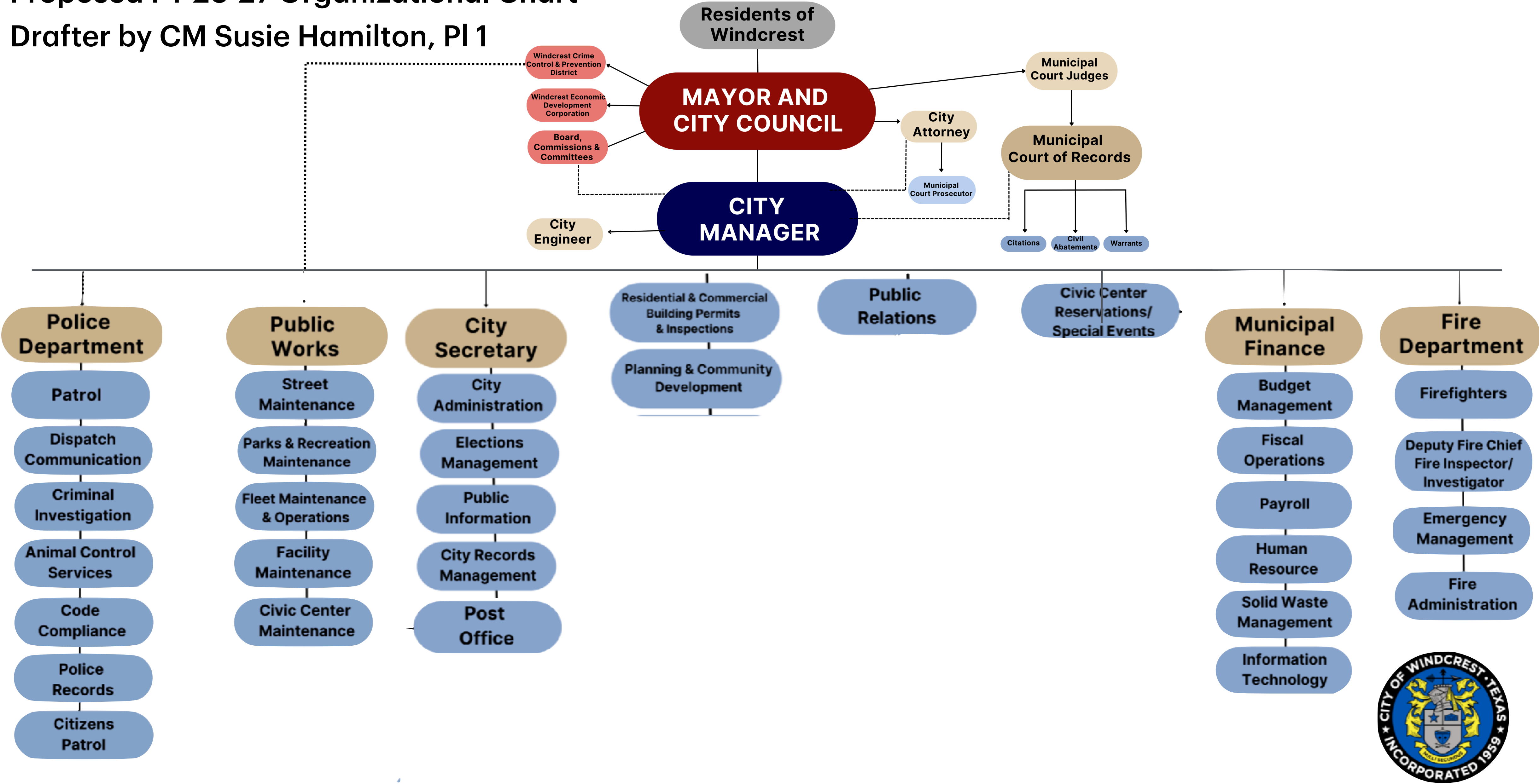
APPROVED AS TO FORM:

Jessie Lopez, City Attorney

FY2026/2027
Organizational Chart



Proposed FY 26-27 Organizational Chart
Drafter by CM Susie Hamilton, PI 1



ORDINANCE

AN ORDINANCE OF THE CITY OF WINDCREST, TEXAS AMENDING THE 2026-2027 FISCAL YEAR MASTER FEE SCHEDULE BY SETTING FEES FOR VARIOUS CITY SERVICES AND SANITATION RATES AND CONSOLIDATING THOSE FEES FOR CONVENIENCE; AMENDING VARIOUS CITY ORDINANCES; AND PROVIDING FOR FINDINGS OF FACT, A CUMULATIVE CLAUSE, SEVERABILITY, AND AN EFFECTIVE DATE

WHEREAS, the City of Windcrest has adopted numerous ordinances that provide for various fees and charges that are subject to change from time to time; and

WHEREAS, the City has determined that it would be convenient to consolidate those fees in one ordinance that can be reviewed and amended as needed from time to time; and

WHEREAS, the City has determined that the fees and charges specified herein are reasonable, necessary, fair and designed to fund the various activities to which they pertain; and

WHEREAS, the City has determined that the fees set forth herein will promote the health, safety, and welfare of the citizens of Windcrest; and

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

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

I. ENACTMENT

- A. The City hereby adopts the 2026/2027 Fiscal Year Master Fee Schedule attached as “Exhibit A” and Sanitation rate attached as “Exhibit B” hereto and imposes the fees set forth therein upon the services, activities, events, materials, and supplies that are described therein. These fees and rates shall be collected by the City in accordance with the various City ordinances that more particularly describe each of the fees and rates.
- B. Sanitation rates (Exhibit B) are subject to Consumer Price Index (CPI) increase for Commercial and Residential rates.
- C. Each City ordinance that originally provided a fee, charge, or fine that is mentioned on Exhibit “A” and “B” is hereby amended as shown on Exhibit “A” and “B”.

II. FINDINGS OF FACT

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

III.
CUMULATIVE CLAUSE

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

IV.
SEVERABILITY

The City Council of the City of Windcrest intends that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

V.
EFFECTIVE DATE

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

DULY PASSED ON FIRST READING, on the ____ day of August, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the ____ day of _____, 2026 at a regular of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

APPROVED:

Jessie Lopez, City Attorney

City of Windcrest FY 2025/2026 Proposed 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
FY 2026/2027 Proposed Master Fee Schedule

Adopted:

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 Proposed 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 Proposed Master Fee Schedule

Residential Permit Fees

New Construction

Single-Family Residential (Includes 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
Accessory Structure (Includes one (1) Plan Review, and two (2) Building Inspections):	Listed Below
Tier 1 ($\leq$ 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 + 2 x 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 + Additional 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)
Slabs (front or side yards $>$ 16 square feet):	\$120.00 + Inspection Fee(s)
Sidewalk:	\$120.00 + Inspection Fee(s)
Roof (Complete Roof Replacement to include framing):	\$120.00 + Inspection Fee(s)
Fence (Panel Replacement Only):	\$10.00
Fence (Panel & Post Removal/Replacement/New):	\$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 ($\leq$ 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/Dumpster
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 Proposed Master Fee Schedule

Residential Trade Permit Fees

Plumbing Permits

New Construction:	250 \$200.00
Remodel (Includes one (1) Plan Review, and two (2) Site Inspections):	\$180.00
General Plumbing (Includes one (1) Site Inspection):	\$60.00 + Additional Inspection Fee(s) if applicable
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 (plan review and two (2) inspections):	\$180.00

City of Windcrest FY 2026/2027 Proposed 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 Proposed Master Fee Schedule

Misc. Residential Permits & Fees

Oak Tree Trimming and Removal:	\$5.00
Emergency/Out of Season:	\$5.00
Non-Compliance Fee (Work started/performed without a permit):	\$50.00 + 2x Original Permit Cost
Commerical 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 \$180
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 or 25% of All Paid Fees (whichever is higher)

City of Windcrest
FY 2026/2027 Proposed 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 \$95/Hour
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 ($\leq$ 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 Proposed 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 \$500.00
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 Proposed 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
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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
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Underground Fireline

Per Inspection:	\$240.00
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Fixed Pipe Systems

Fixed Pipe:	\$180.00
Fixed Pipe (UL 300 Compliance):	\$90.00

Gaseous Suppression Systems

Per Inspection:	\$300.00
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Standpipes

Tier 1 (1-2):	\$240.00
Tier 2 (3+):	\$400.00

Above Ground Storage Tank

Per Inspection:	\$180.00
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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 Proposed Master Fee Schedule

Misc. Commercial Permits & Fees

Oak Tree Trimming and Removal:	\$15/Tree
Emergency/Out of Season:	\$15/Tree
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 Proposed Master Fee Schedule

***Civic Center Rental Rates**

Weekday Packages (Monday-Friday) includes indoor uplighting/AV System/Set Up/Mandatory Clean up:	Listed Below
Non-Resident:	\$1,800.00 + Optional Services Fee(s)
Resident:	\$1,000.00 + Optional Services Fee(s)
Civic Group (Must have annual City registration on file and be within Windcrest jurisdiction):	\$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) includes indoor uplighting/AV System/Set Up/Mandatory Clean Up:	Listed Below
Non-Resident:	\$2,400.00 + Optional Services Fee(s)
Resident:	\$1,400.00 + Optional Services Fee(s)
Civic Group (Must have annual City registration on file and within Windcrest Jurisdiction):	\$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)
Administration Fee (applied to all contracts/non-refundable)	\$150.00

A la Cart Services

Flat Hourly Rate (Non-Resident):	Listed Below
Weekday (Monday - Friday):	\$275.00/Hour
Weekend (Saturday - Sunday & Holidays):	\$350.00/Hour
Flat Hourly Rate (Resident):	Listed Below
Weekday (Monday - Friday):	\$150.00/Hour
Weekend (Saturday - Sunday & Holiday):	\$200.00/Hour
Linens (Includes one (1) table cover and eight (8) chair covers):	\$40.00/Table \$1.50/Additional Chair >8
**Security (Required if alcohol on-site):	\$85.00/Hour
Staff Table/Chair Set-Up:	\$30.00/Hour
AV System:	\$50.00/Event
Indoor Uplighting:	\$50.00 -\$100.00/Event
Indoor Backdrop:	\$150.00/Event
High Top Table with Linen Covering	\$10 per table

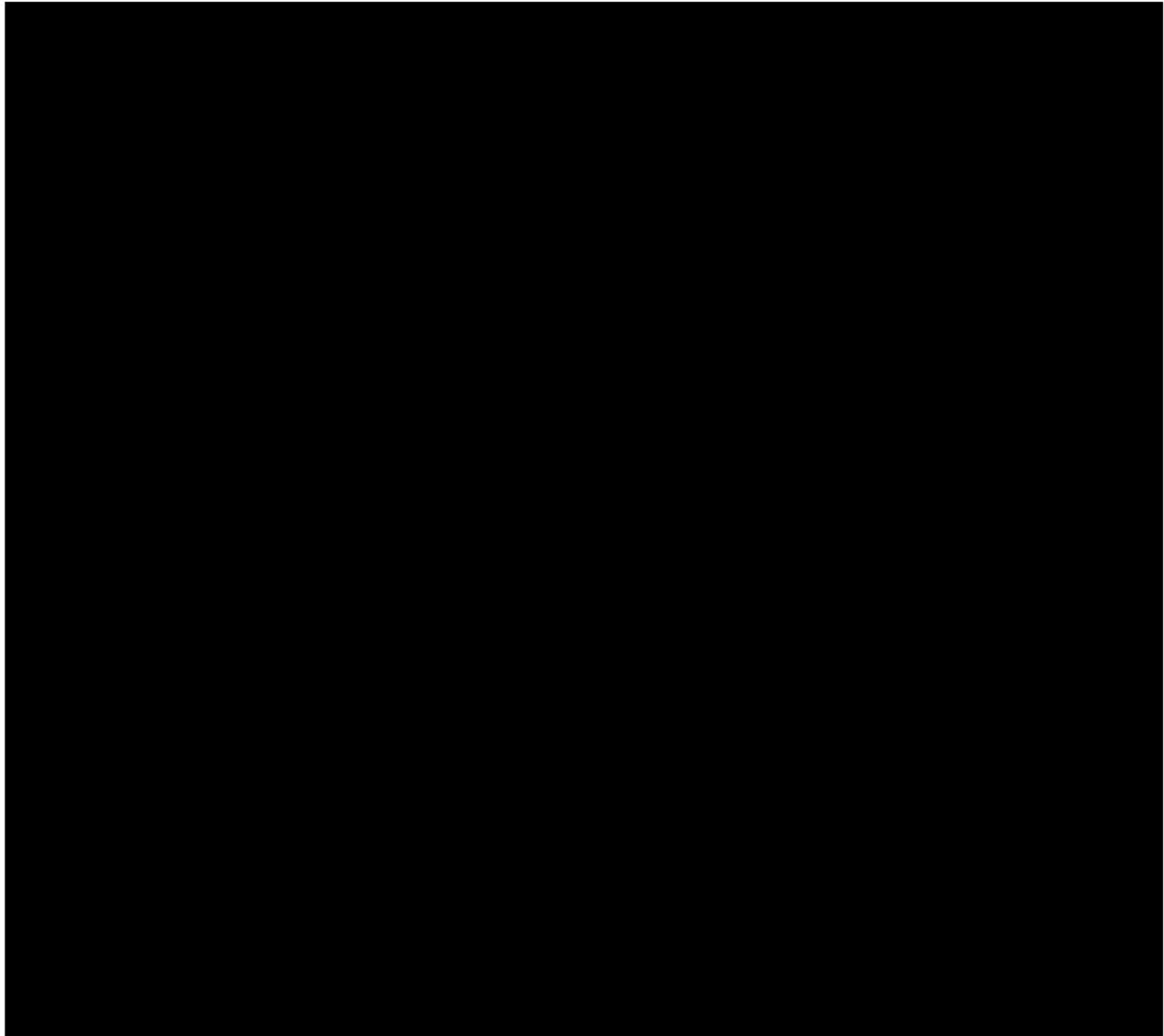
***Events must end by 11:00 PM, renters and guests need to vacate no later than midnight.**

**** Officer must be paid to be on-site from event start until one (1) hour after the event.
(four (4) hour minimum)**

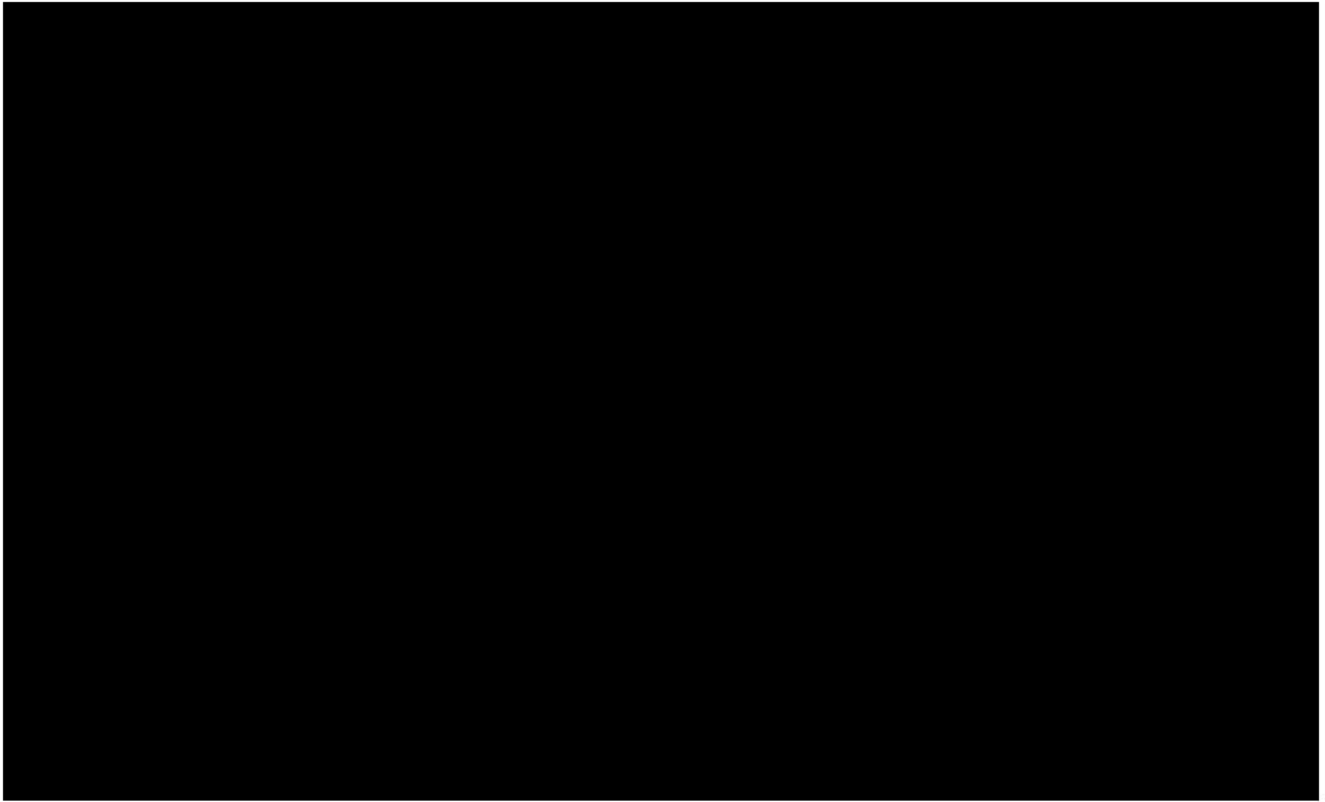
City of Windcrest
FY 2025/2026 Proposed Master Fee Schedule

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'):	\$805.00
With Electricity:	\$1,200.00
Replacement/Additional Key:	\$25.00/key



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 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

RESOLUTION

STATEMENT AND FINDINGS FOR LEGAL SERVICES CONTRACT WITH LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

After having provided adequate notice as required by Sec. 2254.1036 of the Texas Government Code, the Agreement for Delinquent Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP is approved and Dan Reese, Mayor is authorized to execute this Agreement.

After exercising its due diligence, the City Council of City of Windcrest finds that:

1. There is a substantial need for the legal services to be provided pursuant to the Agreement for Delinquent Tax Collection Services;
2. These legal services cannot be adequately performed by the attorneys and supporting personnel of the City at a reasonable cost;
3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature of delinquent tax penalties provided by Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48 and because the City does not have the funds to pay the estimated amounts required under a contract only for the payment of hourly fees;
4. Linebarger Goggan Blair & Sampson, LLP, is well qualified and competent to perform the legal services required to comply with the terms of this contract;
5. Linebarger Goggan Blair & Sampson, LLP has provided these specialized legal services to the City of Windcrest in the past and the City has been well satisfied with the quality and outcome of the legal services provided.

6. The contract with Linebarger Goggan Blair & Sampson, LLP is the result of an arm's length transaction between the City of Windcrest and Linebarger Goggan Blair & Sampson, LLP and is fair and reasonable.

PASSED, APPROVED AND ADOPTED this ____ day of _____, 2026

CITY OF WINDCREST

By: Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, APPROVING AND AUTHORIZING A CONTRACT FOR THE COLLECTION OF DELINQUENT PROPERTY TAXES WITH THE LAW FIRM OF LINEBARGER GOGGAN BLAIR & SAMPSON, LLP; MAKING CERTAIN FINDINGS AS REQUIRED BY SECTION 2254.1036 OF THE TEXAS GOVERNMENT CODE; AUTHORIZING EXECUTION; INCORPORATING RECITALS; AND SETTING AN EFFECTIVE DATE.

WHEREAS, Sections 6.24(d) and 6.30 of the Texas Property Tax Code authorize the governing body of a municipality to contract with any competent attorney or law firm for the collection of delinquent property taxes; and

WHEREAS, the City of Windcrest (“City”) has a substantial need to retain specialized legal services to collect delinquent ad valorem taxes, penalties, and interest; and

WHEREAS, pursuant to Section 2254.1036 of the Texas Government Code, prior to entering into an agreement for delinquent tax collection services with Linebarger Goggan Blair & Sampson, LLP, the City has provided required public notice and conducted due diligence to make the specific findings required by law.

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

SECTION 1. Agreement for Delinquent Tax Collection. The City Manager is authorized to execute the Agreement for Delinquent Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP, a copy of attached hereto as **Exhibit “A”**, and such other documents necessary to effectuate the Agreement.

SECTION 2. Incorporating Recitals. The facts and matters included in the above-listed recitals are hereby found to be true and incorporated herein and made a part hereof for all purposes.

SECTION 3. Setting an Effective Date. This Resolution shall become effective

immediately upon its passage.

Passed and approved this __ day of _____, 2026.

City of Windcrest, Texas

Dan Reese, Mayor

Attest:

Rachel C. Dominguez, TRMC
City Secretary

Approved:

Jessie Lopez, City Attorney

RESOLUTION

A RESOLUTION SELECTING PROVIDERS FOR MEDICAL, DENTAL, VISION, LIFE/AD&D, LONG TERM DISABILITY AND SUPPLEMENTAL PLANS FOR EMPLOYEES OF THE CITY COMMENCING OCTOBER 1, 2026.

WHEREAS, the City Council desires to provide medical, dental, vision, LIFE/AD&D, long term disability and supplemental plans for employees of the city commencing October 1, 2026.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that the following providers are selected to provide the insurance plans proposed and commencing October 1, 2025:

Health Insurance	_____
Dental Insurance	_____
Vision Insurance	_____
Life Insurance	_____
Short/Long Term Disability	_____
Cobra, FSA	_____
Accident On/Off Job	_____
Cancer Low/High Plan	_____
Critical Illness 10k/20k	_____

The City Manager is authorized to execute all documents necessary and appropriate to provide for such plans.

DULY PASSED AND APPROVED, on the ____ day of August, 2026 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. Seq. at which meeting a quorum was present and voting.

City of Windcrest, Texas

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, TRMC
City Secretary

APPROVED AS TO FORM:

Jessie Lopez, City Attorney