WINDCREST
TEXAS

AGENDA
CITY OF WINDCREST, TEXAS
SPECIAL CITY COUNCIL MEETING/BUDGET WORKSHOP
FY 2014/2015
FY 2015/2016

July 14, 2015

Special City Council Meeting/Budget Workshop
10:00 A.M.

NOTICE IS HEREBY GIVEN THAT A SPECIAL WINDCREST CITY COUNCIL MEETING / BUDGET WORKSHOP WILL BE HELD AT WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS ON THE 14TH DAY OF JULY 2015 STARTING AT 10:00 A.M. DURING THE MEETING THE FOLLOWING SUBJECTS WILL BE CONSIDERED AND THE COUNCIL MAY TAKE ACTION ON ANY OF THE LISTED SUBJECTS.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE MORNING OF JULY 14, 2015 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, JULY 15, 2015 AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

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.

Ordinance No. 618 (09/20/10), Repealing Ordinance No. 593
At all City Council, City Commission or City Board meetings, the agenda shall include a "citizens to be heard" item. It is suggested that Citizens wishing to speak during this item sign in on the sign up roster prior to the meeting. During "citizens to be heard" comments, each individual may speak on an agenda item or any other matter affecting the city. In addition to the "citizens to be heard" portion of meetings, a person may make comments on agenda items prior to the vote on the agenda item. A member of the public will have a total of six (6) minutes to be heard during a City Council, City Commission or City Board Meeting. This does not include any responses from the body. The six (6) minutes time limit authorized herein may not be transferred to another speaker in whole or in part. The presiding Officer or his/her designee will assign a Time Keeper to each meeting. The Time Keeper will maintain strict compliance of the six (6) minute rule,

stopping speakers who exceed the allotted time. As authorized by Section 551.042 of the Texas Government Code, the Presiding Officer may direct a City Official to make: a statement of specific factual information in response to an inquiry made by a member of the public or of the City Council, or; a recitation of existing policy in response to an inquiry made by a member of the public or the City Council. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting. Any question posed by a Citizen, Council Member, Board Member or Commission Member for which an answer is not available at a meeting shall be answered by a member of the staff or Presiding Officer at the next regular meeting of the Body, if an answer is reasonably available and prudent. If the information is sensitive, staff will seek advice from the City Attorney.

REQUEST ALL PAGERS AND CELL PHONES BE TURNED OFF, EXCEPT EMERGENCY ON-CALL PERSONNEL. CITIZENS ARE ASKED TO REFRAIN FROM TALKING DURING COUNCIL PROCEEDINGS.

Meeting Chair: please remind each participant in your meeting that they must speak into a microphone; the recording is the Official Minutes of your meeting and all who speak must be recorded. All guest speakers and citizens to be heard must speak from podium. Please interrupt speakers during meeting if you recognize that they are not speaking into microphone and have them do so.

I. Call to Order, Pledge of Allegiance & Invocation

II. Citizens to be Heard

A member of the public will have three (3) minutes to discuss topics not listed on the agenda.

A member of the public will have six (6) minutes to discuss topics listed on the agenda.

III. Presentation & Acceptance

1. City Council will receive a presentation from Sarah Mangham, Municipal Finance Officer & Pattillo, Brown & Hill, L.L.P., will present the results of the 2013/2014 City of Windcrest Audit. (Att. 1)

IV. Budget Workshop

1. Sarah Mangham, Municipal Finance Officer, will present City Council the Year End Projections for Fiscal Year 2014/2015.

2. City Council will review and discuss the following FY 2015-2016 Proposed Budgets: (Att. 2)
   A. General Fund
   B. Garbage Fund
   C. Debt Service Fund
   D. Asset Seizure Fund (Federal)
   E. Asset Seizure Fund (State)
   F. County Fire Contribution Fund
   G. School Crossing Guard Fund
   H. Police Donation Fund

I. Police Education Training Fund
J. Roosevelt Scholarship Fund
K. Court Technology Fund
L. Court Building Security Fund
M. Hotel Occupancy Tax Fund
N. Economic Development Corporation (EDC)
O. Crime Control Prevention District (CCPD)
P. Street Fund (CIP)
Q. HRA (Health Reimbursment Account) Fund

2. Mayor and City Council comments on the proposed FY 2015/2016 budget.

3. City Council will review, discuss and may take action on possible schedule of public hearings and/or a Special City Council Meeting regarding the proposed FY2015/2016 budget.

V. **<u>Ordinances</u>** ***"*In conjunction with the first reading of an ordinance, a motion should be made to either "reject the proposed ordinance" or "to forward the proposed ordinance to a subsequent City Council meeting for final adoption at its second reading".******

NONE

VI. **<u>Resolutions</u>**

NONE

VII. **<u>Discuss and Act</u>**

NONE

VIII. **<u>General Announcements & Future Agenda Items Requested</u>**

Per Ordinance No. 618, repealing Ordinance No. 593; Section 9: Every agenda shall include an item entry granting a member the opportunity to propose an item for consideration of future agendas for Regular or Special Meetings. Any member may request the inclusion of such items at any meeting.

IX. **<u>Adjournment</u>**

The City Council reserves the right to retire into executive session whenever it is considered necessary and legally justified under the Texas Government Code, Subchapter D, Sections 551.071 et. seq. including, but not limited to, consultation with attorney, real property, prospective gifts, personnel matters, exclusion of witness, security devices, and economic development matters.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two hours prior to the meeting on July 14, 2015.

By: Kelly Rodriguez **, City Secretary**

In compliance with the Americans With Disabilities Act, the City of Windcrest Council Chambers are wheelchair accessible, and accessible parking spaces are available. The City of Windcrest will provide for reasonable accommodations for persons attending City Council meetings. To better serve you, requests should be received 48 hours prior to the meetings. Please contact Kelly Rodriguez, City Secretary, at 210-655-0022 ext. 2150 or Fax 210-655-8776.

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ July, 2015.

________________________________ Title: ___________________________

PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and
Members of the City Council
City of Windcrest, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the "City") as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 30, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as Finding 2014-1 and Finding 2014-2 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Windcrest, Texas' Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 30, 2015

Finding 2014-1:

Condition: The City did not consistently have adequate internal controls over cash disbursements and purchase card expenditures. Specifically, we noted instances in which:

- Appropriate supporting documentation such as invoices and evidence of proper authorization could not be provided for cash disbursements and purchase card expenditures.
- Purchase card statements were paid without original receipts that documented what was actually purchased.

Effect: Without proper internal controls over cash disbursements and purchase card expenditures, the City cannot ensure its resources are safe from loss or misuse and purchases are for legitimate City purposes.

Cause: The City's purchasing policy was not consistently followed.

Recommendation: We recommend the City improve and consistently apply internal controls over cash disbursements and purchase card expenditures to ensure that cash is disbursed only upon proper authorization and that the request for payment is supported by appropriate documentation, is for valid business purposes, and is properly recorded. These improvements should include:

- Requiring and maintaining appropriate supporting documentation for all cash disbursements and purchase card expenditures.
- Consistently scrutinizing purchase card charges to ensure they are reasonable, supported, and properly approved.
- Purchase card statements do not provide adequate supporting documentation. Original receipts for purchase card purchases are obtainable from the vendor and should always be included with the supporting documentation.

Management's Response: Management will emphasize the importance of adherence to the City's purchasing policy to all appropriate staff and increase its monitoring of compliance with this policy.

Contact Persons Responsible for Monitoring Corrective Action: Sarah Mangham, Municipal Finance Officer and Robert Colunga, EDC Director

Anticipated Completion Date: Immediately

Finding 2014-2:

Condition: A strong internal control system provides for the segregation of incompatible duties. We noted certain instances in which the current internal control structure does not provide for adequate segregation of incompatible duties. Specifically,

- In municipal court, there are three employees whose duties may include collecting payments, processing transactions, and reconciling and authorizing transactions. Additionally, all three employees can void entries in the system and modify fee amounts on tickets. We also noted that the signature stamp for the Municipal Court Judge was unsecured in an unlocked cabinet in the office.

- Payment transactions made in the administration office can be processed by seven different employees in the office. Each employee has the ability to access the cash register and void a transaction. Employees are not required to enter an ID or password to access the cash register, nor are they required to have transaction voids reviewed and authorized by supervisory personnel.

- Per discussion with City personnel, all seven employees in the administration office know the passcode to the safe located in the administration office. Additionally, during two walkthroughs performed during the audit, the safe was unlocked.

- There are four different employees in administration that have access to input new vendors into the City's accounting system.

- One individual has responsibilities that include both the input of new employees into the system and distributing payroll disbursements.

Effect:	A single employee could carry out and conceal errors and/or irregularities in the course of performing their day-to-day activities.
Cause:	Internal controls have not been designed to provide for adequate segregation of incompatible duties.
Recommendation:	We recommend the City evaluate the current internal control structure and organize duties in a way to achieve adequate separation. In general, the approval function, the accounting/reconciling function, and the asset custody function should be separated among employees. Adequate segregation of duties can be challenging in a small office. When incompatible duties cannot be separated, a detailed supervisory review of related activities should be performed as a compensating control.
Management's Response:	Judge Takas' signature stamp has been secured. All voided transactions will be signed off by a Court Supervisor (currently Claudia Carrera or Kelly Rodriguez). As of June 10, 2015, admin is looking at a new safe that can be programmed for each person who needs access. A Supervisor can review who and when the safe is unlocked. The safe will remain locked at all times unless a person is accessing it for some reason.
Contact Person Responsible for Monitoring Corrective Action:	Kelly Rodriguez, City Secretary
Anticipated Completion Date:	Immediately
Management's Response:	Finance staff has segregated both duties identified above. In the event that a separate person cannot do the function (due to staffing levels), the same person will enter the information, print it off, and email it to the Municipal Finance Officer for approval. There will be documentation of approval.
Contact Person Responsible for Monitoring Corrective Action:	Sarah Mangham, Municipal Finance Officer
Anticipated Completion Date:	Immediately

PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

June 30, 2015

To the Honorable Mayor and
Members of the City Council
City of Windcrest, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the "City") for the year ended September 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 25, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note I. to the financial statements. As discussed in the notes to the financial statements, in 2014 the City adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Uncollectible accounts receivable
- Accumulated depreciation on capital assets and useful lives of capital assets

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the Budgetary Comparison Schedule – General Fund and the Schedule of Funding Progress for Participation in Texas Municipal Retirement System, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Significant Forthcoming Accounting Standards

Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27

Governmental Accounting Standards Board Statement No. 68 ("GASB 68"), *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, is effective for periods beginning after June 15, 2014. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. The new standards are intended to provide more comparable and visible information within the annual financial statements of governments that provide defined benefit pensions.

Notably, GASB 68 requires employers to report the difference between the actuarial total pension liability and the fair value of the legally restricted plan assets as the net pension liability on the statement of net position. Previously, a liability was only recorded if the actual contributions made to the plan were less than the actuarial calculated contributions for the year.

These new standards relate only to the accounting and reporting of defined benefit pensions within the GAAP based financial statements of governmental entities. They do not establish requirements as to the actual funding of these benefits. These decisions are left to management and the governing body.

This Statement may have a material impact on recorded pension liabilities compared to application of current standards. Your processes should be updated to incorporate the new information requirements and gather information now to determine the future impacts on financial reporting.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Windcrest, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 30, 2015

CITY OF
WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014

Prepared by:

The Finance Department

CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

TABLE OF CONTENTS

CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

TABLE OF CONTENTS

INTRODUCTORY SECTION

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CITY OF WINDCREST

CITY OFFICIALS

SEPTEMBER 30, 2014

Mayor	Alan Baxter
Mayor Pro-Tem	Pam Dodson
City Council	Gerd E. Jacobi Jim Shelton John Gretz James McFall
City Manager	Rafael Castillo
Attorney	Michael Brenan

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Members of the City Council
City of Windcrest, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the City), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

WACO, TX
401 West Highway 6
Waco, Texas 76710
254.772.4901
www.pbhcpa.com

HOUSTON, TX
281.671.6259

RIO GRANDE VALLEY, TX
956.544.7778

TEMPLE, TX
254.791.3460

ALBUQUERQUE, NM
505.266.5904

AICPA
Governmental Audit
Quality Center

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in the notes to the financial statements, in 2014 the City adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion of provide any assure on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining nonmajor fund financial statements and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 30, 2015

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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Management's Discussion and Analysis

This section of the City of Windcrest's (the City) annual financial report presents management's discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2014. Please read it in conjunction with the City's financial statements, which follows this section.

FINANCIAL HIGHLIGHTS

City

- The City's total combined net position was $13,470,295 at September 30, 2014.
- During the year, the City's change in net position was an increase of $4,462,314 for governmental activities and a decrease of $156,046 for business-type activities.
- The City's general fund reported a year-end fund balance of $2,068,467 .

City of Windcrest Economic Development Corporation (Corporation) – Discretely Presented Component Unit

- The Corporation was created in 1998 exclusively for the purpose of promoting economic development in the City. The Corporation generated sales tax revenue in the amount of $452,688 during the current year.
- The Corporation's net positon was ($620,184 at September 30, 2014.
- The Corporation reported total revenues of $452,749 and expenses of $3,821,667 during the year, thereby decreasing its net position by $3,368,918 . Capital assets of $3,467,282 were transferred to the City during the fiscal year.

City of Windcrest Crime Control and Prevention District (District) – Discretely Presented Component Unit

- The District was created from a ¼ cent sales tax adopted in 2004 for the purpose of crime control and prevention activities. The District generated sales tax revenue in the amount of $628,509 in the current year.
- The District's net position was $535,882 at September 30, 2014. Of this amount, $245,354 is restricted for the purpose of crime control and prevention activities and the remaining amount of $290,528 is invested in capital assets.
- The District reported total revenues of $628,526 and expenses of $600,752 during the year, thereby increasing its net position by $27,774 .

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements which are comprised of three parts – *government-wide financial statements, fund financial statements, and notes to the financial statements*. In addition to the basic financial statements, *required supplementary information* is also presented. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's overall financial status.

- The remaining statements are *fund financial statements* that focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

  - *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

  - *Proprietary fund* statements offer *short* and *long-term* financial information about the activities the City operates *like businesses*; such as garbage collection.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1. Major Features of the City's Government-wide and Fund Financial Statements			
		Fund Statements	
Types of Statements	Government-wide	Governmental Funds	Proprietary Funds
Scope	Entire City's government and the City's component units	The activities of the City that are not proprietary in nature.	Activities the City operates similar to private businesses: garbage fund
Required financial statements	* Statement of Net Position *Statement of Activities	* Balance Sheet * Statement of Revenues, Expenditures and Changes in Fund Balances	* Statement of Net Position * Statement of Revenues, Expenses and Changes in Net Position * Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term debt included	All assets and liabilities, both financial and capital, short-term and long-term
Type of inflow/ outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies.

The *Statement of Net Position* presents the City's assets and liabilities including capital assets and long term liabilities. This statement reports the difference between the City's assets and liabilities as net position, which is one way to measure the City's financial health of position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the fiscal year. Changes in net position are recorded when the underlying event giving rise to the change occurs regardless of the timing of cash flows. Therefore, revenues and expenses reported in this statement for some items will not result in cash flows until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) and from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities). Governmental activities include general government, public safety, public works, and animal control.

The *business-type activities* of the City include the garbage utility services.

Fund Financial Statements

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are used to present financial information detailing resources that have been identified for specific activities. The focus of the fund financial statements is on the City's major funds, although non-major funds are also presented in aggregate and further detailed in the supplementary statements. The City uses fund accounting to ensure the demonstrate compliance with requirements placed on resources. Funds are divided into two categories: governmental and proprietary.

Governmental funds—Governmental funds are used for essentially the same functions reported in the governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluation the City's near-term financing requirements.

As the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains four individual governmental fund types for financial reporting purposes – the General Fund, Special Revenue Funds, the Capital Projects Fund and the Debt Service Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures, and changes in Fund Balance for the General, Debt Service, and Capital Projects funds, all of which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation labeled “Nonmajor Governmental Funds”. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements included as other supplementary information. The City adopts an appropriated budget for all governmental funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the budget.

Proprietary funds — The City maintains one type of proprietary fund: An e*nterprise fund,* which is used to report the Garbage Utility function presented in business-type activities in the government-wide financial statements. Information is presented separately in the proprietary fund Statement of Net Position and in the proprietary fund Statement of Revenues, Expenses, and Changes in Net Position for the Garbage Utility Fund, which is considered to be a major fund.

Notes to the financial statements — the notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information — in addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City’s General Fund budgetary comparison and the progress in funding its obligation to provide pension benefits to its employees.

Supplementary Information — the combining statements referred to earlier as the City’s nonmajor governmental funds are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

See table A-1. The total assets of the City exceeded its total liabilities at the close of the most recent fiscal year by $13,470,295 (net position). Of this amount, $2,198,457 (16%) (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City’s net position, $11,156,271 (83%) is its investment in capital assets (e.g. land, building, improvements other than buildings, furniture and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City’s investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the City’s net assets $115,567 (1%) represents resources that are subject to external restrictions on how they may be used.

Table A-1
City of Windcrest Net Position
As of September 30, 2014
(With Comparative totals as of September 30, 2013)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current Assets:						
Cash and cash equivalents	$ 2,082,779	$ 4,099,928	$ 61,319	$ 184,511	$ 2,144,098	$ 4,284,439
Receivables, net	910,736	990,572	86,491	56,863	997,227	1,047,435
Due from component unit	77,000	-	-	-	77,000	-
Prepaid items	48,234	100,671	-	-	48,234	100,671
Internal balances	59,100	-	(59,100)	-	-	-
Total Current Assets	3,177,849	5,191,171	88,710	241,374	3,266,559	5,432,545
Non-Current Assets:						
Land	267,050	267,050	-	-	267,050	267,050
Construction in progress	1,451,430	4,024,343	-	-	1,451,430	4,024,343
Buildings and improvements	2,376,690	2,434,673	-	-	2,376,690	2,434,673
Improvements other than buildings	9,918,771	5,563,922	-	-	9,918,771	5,563,922
Furniture and equipment	4,204,045	3,816,346	-	-	4,204,045	3,816,346
Less accumulated depreciation	(7,049,377)	(6,515,449)	-	-	(7,049,377)	(6,515,449)
Total Non-Current Assets	11,168,609	9,590,885	-	-	11,168,609	9,590,885
Total Assets	$ 14,346,458	$ 14,782,056	$ 88,710	$ 241,374	$ 14,435,168	$ 15,023,430

Table A-1 (Continued)
City of Windcrest Net Position
As of September 30, 2014
(With Comparative totals as of September 30, 2013)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current Liabilities:						
Accounts payable and other current liabilities	$ 779,016	$ 1,009,731	$ 73,170	$ 69,788	$ 852,186	$ 1,079,519
Accrued interest payable	-	7,465	-	-	-	7,465
Total Current Liabilities	779,016	1,017,196	73,170	69,788	852,186	1,086,984
Non-Current Liabilities:						
Due within one year	32,408	661,872	-	-	32,408	661,872
Due in more than one year	80,279	867,597	-	-	80,279	867,597
Total Non-Current Liabilities	112,687	1,529,469	-	-	112,687	1,529,469
TOTAL LIABILTIES	891,703	2,546,665	73,170	69,788	964,873	2,616,453
Net Position:						
Net investment in capital assets	11,156,271	8,154,776	-	-	11,156,271	8,154,776
Restricted	115,567	884,683	-	-	115,567	884,683
Unrestricted	2,182,917	3,195,932	15,540	171,586	2,198,457	3,367,518
TOTAL NET POSITION	$ 13,454,755	$ 12,235,391	$ 15,540	$ 171,586	$ 13,470,295	$ 12,406,977

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

See Table A-2. As of September 30, 2014, the City's total net position increased by $4,306,268 . Total revenues were $10,672,897 and expenses were $6,366,629 . A significant portion (50%) of the City's revenues came taxes, 49% came from grants and charges for services, while the remaining amount comes from investment earnings and other miscellaneous revenues.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2014, compared to 2013.

Table A-2

Changes in City of Windcrest's Net Position

As of September 30, 2014

(With Comparative totals as of September 30, 2013)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
REVENUES						
Program Revenues:						
Charges for services	$ 960,742	$ 951,332	$ 762,412	$ 828,067	$ 1,723,154	$ 1,779,399
Operating grants and contributions	16,206	-	-	-	16,206	-
Capital grants and contributions	3,467,280	-	-	-	3,467,280	-
General Revenues:						
Property taxes	1,873,694	1,918,856	-	-	1,873,694	1,918,856
Other taxes	3,429,248	4,345,293	-	-	3,429,248	4,345,293
Investment earnings	578	1,574	8	17	586	1,591
Other	162,729	205,386	-	10,694	162,729	216,080
TOTAL REVENUES	9,910,477	7,422,441	762,420	838,778	10,672,897	8,261,219
EXPENSES						
General government	2,233,730	1,563,234	-	-	2,233,730	1,563,234
Public safety	1,571,961	2,666,282	-	-	1,571,961	2,666,282
Public works	1,628,513	1,389,440	-	-	1,628,513	1,389,440
Animal control	109,766	87,871	-	-	109,766	87,871
Economic development	-	264,621	-	-	-	264,621
Special services	-	171,844	-	-	-	171,844
EMS/Tech support	-	225,082	-	-	-	225,082
Interest on long-term debt	9,593	65,266	-	-	9,593	65,266
Garbage	-	-	813,066	769,450	813,066	769,450
TOTAL EXPENSES	5,553,563	6,433,640	813,066	769,450	6,366,629	7,203,090
Changes in net assets						
Income before special items and transfers	4,356,914	988,801	(50,646)	69,328	4,306,268	1,058,129
Special item	-	142,665	-	-	-	142,665
Transfers In (Out)	105,400	95,000	(105,400)	(95,000)	-	-
Increase (decrease) in net position	4,462,314	1,226,466	(156,046)	(25,672)	4,306,268	1,200,794
Net position - beginning	9,272,030	11,008,925	171,586	197,258	9,443,616	11,206,183
Prior period adjustment (Note II. K.)	(279,589)	-	-	-	(279,589)	-
Net position - ending	$ 13,454,755	$ 12,235,391	$ 15,540	$ 171,586	$ 13,470,295	$ 12,406,977

Governmental Activities

Key elements of changes in governmental activities from the prior year follow:

- Total revenues increased by $2,488,036, primarily due to an increase in capital grants and contributions of $3,467,280. This amount was attributable to capital assets transferred to the City during the year from the Windcrest Economic Development Corporation, a discretely presented component unit of the City.

- Total expenses decreased by $880,077, with the largest decrease in public safety expenses.

Property tax rates decreased to $0.41523 . Property tax rates for general operations decreased to $0.33587 . The interest and sinking portion, to pay the General Obligation refunding bonds for street improvements, is $0.079363 . Property taxes levied changed from $1,926,379 in 2013 to $1,878,659 in 2014, a decrease of $47,720 .

Table A-3 presents the net cost of each of the City's largest functions (total costs less program revenues). The net cost is funded by general revenues, which primarily include taxes.

Table A-3

Net Cost of Select City Functions

	Net Cost of Services	
	2014	2013
General government	$(1,897,682)	$(1,106,386)
Public safety	(931,061)	(2,171,798)
Public works	1,838,767	(1,389,440)
Garbage utility	(50,654)	58,617

The net cost of all governmental activities this year was ($1,109,335).

Business Type Activities

Revenues of the City's business-type activities (garbage utility) were $762,412 and expenses were $813,066 , yielding a "net expense" of $50,654 .

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled $6,433,960 , an increase of $944,736 from the prior year. Governmental revenues are comprised of property taxes, sales taxes, hotel occupancy taxes, franchise taxes, licenses, permits, court fines, charges for services, grants, interest and miscellaneous revenue. Expenditures totaled $7,730,612 , an increase of $1,547,957 over the prior year.

General Fund Budgetary Highlights

Over the course of the year, the City had numerous budget adjustments.

Final actual revenues were $106,935 more than final budgeted revenues.

Final actual expenditures were ($113,694) more than final budgeted expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the City had invested $11,168,609 in a broad range of capital assets, including land, equipment, buildings, vehicles and street improvements, net of accumulated depreciation. (See Table A-4). This amount represents a net increase (including additions, deductions, and depreciation) of $1,577,724 over last year. Significant capital asset events during the year included:

- Capital assets of $3,467,282 were transferred to the City from the Windcrest Economic Development Corporation.
- A prior period adjustment of $279,589 was made to decrease beginning capital assets.

More detailed information about the City's capital assets is presented in the Note II D to the financial statements.

Table A-4

City's Capital Assets

	Governmental Activities	
	2014	2013
Land	$ 267,050	$ 267,050
Construction in progress	1,451,430	4,024,343
Buildings and improvements	2,376,690	2,434,673
Improvements other than bldgs.	9,918,771	5,563,922
Furniture and equipment	4,204,045	3,816,346
Total	18,217,986	16,106,334
Total accum. depreciation	(7,049,377)	(6,515,449)
Net capital assets	$ 11,168,609	$ 9,590,885

Long Term Debt

At year end the City has the following outstanding debt:

- $12,338 of capital leases

- Compensated absences of $100,349

See Table A-5. More detailed information about the City's debt is presented in Note II F to the financial statements.

Table A-5
City of Windcrest's Long Term Debt

	Governmental Activities	
	2014	2013
Leases payable	$ 12,338	$ 24,210
Bonds payable	-	460,000
Compensated absences payable	100,349	93,360
Total Long Term Debt	$ 112,687	$ 577,570

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered in developing the 2014-2015 budget:

- 2014-2015 General Fund revenues available for appropriation are $6,243,631.
- 2014-2015 General Fund budgeted expenditures are $6,226,885.
- The ad valorem tax rate (property tax rate) for fiscal year 2014-15 is budgeted with a decrease of 18% at $.340900 of taxable assessed valuation. This budget will raise less revenue from property taxes than last year's budget by an amount of $224,381, which is a 12% decrease from last year's budget.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide a general overview of the City's finances and to show the City's accountability to its taxpayers. If you have any questions about this report or need additional information, contact:

Sarah Mangham, CGFO
Municipal Finance Officer
City of Windcrest
8601 Midcrown
Windcrest, TX 78239
smangham@windcrest-tx.gov

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BASIC
FINANCIAL STATEMENTS

CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 2,082,779	$ 61,319	$ 2,144,098
Receivables (net of allowances for uncollectibles):			
Taxes	698,771	-	698,771
Fines	180,412	-	180,412
Other	31,553	86,491	118,044
Due from component unit	77,000	-	77,000
Prepaid items	48,234	-	48,234
Internal balances	59,100	(59,100)	-
Capital assets:			
Land	267,050	-	267,050
Construction in progress	1,451,430	-	1,451,430
Buildings and improvements	2,376,690	-	2,376,690
Improvements other than buildings	9,918,771	-	9,918,771
Furniture and equipment	4,204,045	-	4,204,045
Less: accumulated depreciation	(7,049,377)	-	(7,049,377)
Total capital assets	11,168,609	-	11,168,609
Total assets	14,346,458	88,710	14,435,168
LIABILITES			
Accounts payable	391,739	68,127	459,866
Accrued liabilities	123,056	-	123,056
Due to other governments	264,221	5,043	269,264
Due to primary government	-	-	-
Noncurrent liabilities:			
Due within one year	32,408	-	32,408
Due in more than one year	80,279	-	80,279
Total liabilities	891,703	73,170	964,873
NET POSITION			
Net investment in capital assets	11,156,271	-	11,156,271
Restricted for:			
Debt service	4,829	-	4,829
Other purposes	110,738	-	110,738
Economic development	-	-	-
Crime control	-	-	-
Unrestricted	2,182,917	15,540	2,198,457
Total net position	$ 13,454,755	$ 15,540	$ 13,470,295

The accompanying notes are an integral part of these financial statements.

Component Units	
Economic Development Corporation	Crime Control and Prevention District
$ 9,102	$ 208,712
110,103	110,050
-	-
-	-
-	-
-	-
-	-
-	-
-	-
60,780	-
-	-
19,364	340,959
(76,994)	(50,431)
3,150	290,528
122,355	609,290
-	28,602
-	1,082
31,440	-
40,000	37,000
117,196	1,345
553,903	5,379
742,539	73,408
3,150	290,528
-	-
-	-
(623,334)	-
-	245,354
-	-
$(620,184)	$ 535,882

CITY OF WINDCREST, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
GOVERNMENTAL ACTIVITIES:				
General government	$ 2,233,730	$ 336,048	$ -	$ -
Public safety	1,571,961	624,694	16,206	-
Public works	1,628,513	-	-	3,467,280
Animal control	109,766	-	-	-
Interest	9,593	-	-	-
Total governmental activities	5,553,563	960,742	16,206	3,467,280
BUSINESS-TYPE ACTIVITIES:				
Garbage utility	813,066	762,412	-	-
Total business-type activities	813,066	762,412	-	-
Total primary government	$ 6,366,629	$ 1,723,154	$ 16,206	$ 3,467,280
Component Units				
Economic Development Corporation	3,821,667	-	-	-
Crime Control and Prevention District	600,752	-	-	-
Total component units	$ 4,422,419	$ -	$ -	$ -

General Revenues:

Taxes:

Property, levied for general purposes

Property, levied for debt service

Sales

Hotel occupancy

Franchise

Mixed beverage

Investment earnings

Miscellaneous

Transfers in (out)

Total general revenues and transfers

Change in net position

Net position - beginning

Prior period adjustment

Net position - ending

The accompanying notes are an integral part of these financial statements.

Governmental Activities	Business-type Activities	Total	Economic Development Corporation	Crime Control and Prevention District
Net (Expense) Revenue and Changes in Net Positon — Primary Government			Component Units	
$(1,897,682)	$ -	$(1,897,682)		
(931,061)	-	(931,061)		
1,838,767	-	1,838,767		
(109,766)	-	(109,766)		
(9,593)	-	(9,593)		
(1,109,335)	-	(1,109,335)		
-	(50,654)	(50,654)		
-	(50,654)	(50,654)		
$(1,109,335)	$(50,654)	$(1,159,989)		
			(3,821,667)	-
			-	(600,752)
			$(3,821,667)	$(600,752)
1,515,278	-	1,515,278	-	-
358,416	-	358,416	-	-
2,716,128	-	2,716,128	452,688	628,509
171,752	-	171,752	-	-
520,077	-	520,077	-	-
21,291	-	21,291	-	-
578	8	586	27	17
162,729	-	162,729	34	-
105,400	(105,400)	-	-	-
5,571,649	(105,392)	5,466,257	452,749	628,526
4,462,314	(156,046)	4,306,268	(3,368,918)	27,774
9,272,030	171,586	9,443,616	2,748,734	508,108
(279,589)	-	(279,589)	-	-
$ 13,454,755	$ 15,540	$ 13,470,295	$(620,184)	$ 535,882

CITY OF WINDCREST, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General	Debt Service
ASSETS		
Cash and cash equivalents	$ 1,629,924	$ -
Receivables (net of allowances for uncollectibles):		
Accounts	211,965	-
Taxes	583,840	4,828
Due from component unit	77,000	-
Due from other funds	460,675	-
Prepaid items	48,234	-
Total assets	$ 3,011,638	$ 4,828
LIABILITIES		
Accounts payable	$ 385,113	$ -
Accrued liabilities	123,056	-
Due to other funds	-	-
Due to other governments	233,283	-
Total liabilities	741,452	-
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	21,307	4,828
Unavailable revenue - fines	180,412	-
Total deferred inflows of resources	201,719	4,828
FUND BALANCES		
Nonspendable:		
Prepaid items	48,234	-
Restricted	-	-
Unassigned	2,020,233	-
Total fund balances	2,068,467	-
Total liabilities, deferred inflows of resources and fund balances	$ 3,011,638	$ 4,828

The accompanying notes are an integral part of these financial statements.

	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
	$ 277,403	$ 175,452	$ 2,082,779
	-	-	211,965
	110,103	-	698,771
	-	-	77,000
	-	-	460,675
	-	-	48,234
	$ 387,506	$ 175,452	$ 3,579,424
	$ 5,487	$ 1,139	$ 391,739
	-	-	123,056
	338,000	63,575	401,575
	30,938	-	264,221
	374,425	64,714	1,180,591
	-	-	26,135
	-	-	180,412
	-	-	206,547
	-	-	48,234
	13,081	110,738	123,819
	-	-	2,020,233
	13,081	110,738	2,192,286
	$ 387,506	$ 175,452	$ 3,579,424

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CITY OF WINDCREST, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS

TO THE STATEMENT OF NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Total fund balances - governmental funds balance sheet	$	2,192,286
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets (net of accumulated depreciation) used in governmental funds are not financial resources and, therefore, are not reported in the funds.		11,168,609
Long-term liabilities, including bonds payable (net of unamortized costs), are not due and payable in the current period and, therefore, are not reported in the funds.	(	112,687)
Other long-term assets/liabilities are not available to pay for current period expenditures and, therefore, are deferred in the funds.		206,547
Net position of governmental activities - statement of net position	$	13,454,755

The accompanying notes are an integral part of these financial statements.

CITY OF WINDCREST, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General	Debt Service
REVENUES		
Taxes:		
Property	$ 1,517,413	$ 358,416
Sales	2,263,440	-
Franchise	520,077	-
Hotel occupancy	-	-
Mixed beverage	21,291	-
Fines and fees	585,637	-
License and permits	236,410	-
Intergovernmental	105,904	-
Charges for services	99,638	-
Donations	-	-
Investment earnings	502	-
Miscellaneous	56,825	-
Total revenues	5,407,137	358,416
EXPENDITURES		
Current:		
General government	1,950,827	-
Public safety	2,320,571	-
Public works	927,150	-
Animal control	98,904	-
Debt service:		
Principal	11,872	460,000
Interest	1,004	16,054
Capital outlay	708,724	-
Total expenditures	6,019,052	476,054
Excess (deficiency) of revenues over (under) expenditures	(611,915)	(117,638)
OTHER FINANCING SOURCES (USES):		
Transfers in	342,247	112,467
Transfers out	(772,277)	-
Total other financing sources (uses)	(430,030)	112,467
Net change in fund balances	(1,041,945)	(5,171)
Fund balance - beginning	3,110,412	5,171
Fund balance - ending	$ 2,068,467	$ -

The accompanying notes are an integral part of these financial statements.

Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 1,875,829
452,688	-	2,716,128
-	-	520,077
-	171,752	171,752
-	-	21,291
-	27,685	613,322
-	-	236,410
-	9,648	115,552
-	-	99,638
-	6,558	6,558
54	22	578
-	-	56,825
452,742	215,665	6,433,960
-	61,871	2,012,698
-	48,164	2,368,735
3,953	-	931,103
-	-	98,904
-	-	471,872
-	-	17,058
1,085,018	36,500	1,830,242
1,088,971	146,535	7,730,612
(636,229)	69,130	(1,296,652)
724,972	7,000	1,186,686
(72,162)	(236,847)	(1,081,286)
652,810	(229,847)	105,400
16,581	(160,717)	(1,191,252)
(3,500)	271,455	3,383,538
$ 13,081	$ 110,738	$ 2,192,286

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CITY OF WINDCREST, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Net change in fund balances - total governmental funds	$(	1,191,252)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report all capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This reconciling item represents the amount by which capital outlay exceeded depreciation in the current period.		1,704,701
The issuance of long-term debt (e.g., bonds, notes payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This reconciling item represents the net effect of these differences in the treatment of long-term debt and related items.		471,872
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This reconciling item reflects the net of such expenses.		476
Some revenues in the statement of activities do not provide current financial resources and are not included in the governmental funds.		9,237
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.		3,467,280
Change in net position of governmental activities - statement of activities	$	4,462,314

The accompanying notes are an integral part of these financial statements.

CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUND

FOR THE YEAR ENED SEPTEMBER 30, 2014

	Business-Type Activities
	Garbage Utility
ASSETS	
Current assets:	
Cash and cash equivalents	$ 61,319
Receivables (net of allowances for uncollectibles)	86,491
Total assets	147,810
LIABILITIES	
Current liabilities:	
Accounts payable	68,127
Due to general fund	59,100
Due to other governments	5,043
Total liabilities	132,270
NET POSITION	
Unrestricted	15,540
Total net position	$ 15,540

The accompanying notes are an integral part of these financial statements.

CITY OF WINDCREST, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Business-Type Activities
	Garbage Utility
OPERATING REVENUES:	
Commercial customer charges	$ 360,312
Residential customer charges	371,858
Other	30,242
Total operating revenues	762,412
OPERATING EXPENSES:	
Contracted services - commercial sanitation	364,170
Contracted services - residential sanitation	447,022
Other	1,874
Total operating expenses	813,066
Operating income (loss)	(50,654)
NONOPERATING REVNUES (EXPENSES):	
Investment earnings	8
Total nonoperating revenues (expenses)	8
Income before transfers	(50,646)
Transfers out	(105,400)
Change in net position	(156,046)
Total net position - beginning	171,586
Total net position - ending	$ 15,540

The accompanying notes are an integral part of these financial statements.

CITY OF WINDCREST, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Business-Type Activities
	Garbage Utility
Cash flows from operating activities:	
Cash received from customers	$ 732,784
Cash payments to suppliers	(814,727)
Net cash provided (used) by operating activities	(81,943)
Cash flows from non-capital financing activities:	
Transfers from other funds	59,100
Payments to other governments	5,043
Transfers to other funds	(105,400)
Net cash provided (used) by non-capital financing activities	(41,257)
Cash flows from investing activities:	
Interest on investments	8
Net increase (decrease) in cash and cash equivalents	(123,192)
Cash and cash equivalents at beginning of year	184,511
Cash and cash equivalents at end of year	$ 61,319
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	$(50,654)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Decrease (increase) in receivables	(29,628)
Increase (decrease) in accounts payable	(1,661)
Net cash provided (used) by operating activities	$(81,943)

The accompanying notes are an integral part of these financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Windcrest, Texas (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB).

A. DESCRIPTION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. REPORTING ENTITY

The City is a governed by an elected mayor and five-member governing council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. The City has no blended component units. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Discretely Presented Component Units

The Windcrest Economic Development Corporation (the Corporation) was created pursuant to state law on September 25, 1998, to act on behalf of the City for the promotion, development and enhancement of economic development within the City. The Corporation is governed by seven members who are appointed by and serve at the pleasure of the City Council.

The Corporation is fiscally dependent on the City because it receives predominantly all of its revenue from the City's sales taxes. Separate financial statements for the Corporation can be obtained by contacting the Corporation located at 210 South First Street, Windcrest, Texas 76522.

The Windcrest Crime Control and Prevention District (the District) was created for the promotion, development, and enhancement of crime control and prevention within the City on September 20, 2004. The District was established under state law to allow the collection of $0.0025 sales tax revenue to supplement the Windcrest Police Department. The District is governed by six members who are appointed by and serve at the pleasure of the City Council.

The District is fiscally dependent on the City because it receives predominantly all of its revenue from the City's sales taxes. Separate financial statements for the District are not issued.

C. BASIS OF PRESENTATION – GOVERNMENT-WIDE FINANCIAL STATEMENTS

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise fund. Separate financial statements are provided for governmental funds and proprietary funds.

As discussed earlier, the City has two discretely presented component units that are shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are eliminations of charges that would distort the direct costs and program revenues reported for the various functions concerned.

D. BASIS OF PRESENTATION – FUND FINANCIAL STATEMENTS

The fund financial statements provide information about the City's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund – This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Capital Projects Fund – Accounts for the acquisition and construction of the City's major capital facilities, other than those financed by the enterprise fund.

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

The City reports the following major enterprise fund:

Garbage Utility Fund – Accounts for the provision of residential and commercial garbage collection services.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded as soon as a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

F. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. Actual expenditures may not legally exceed appropriations at the fund level. For the year ended September 30, 2014, expenditures exceeded appropriations by $113,694.

G. ASSETS, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, NET POSITION/FUND BALANCE AND REVENUES

1. Cash and Cash Equivalents

   Cash and cash equivalents are considered to be cash on hand, demand deposits, savings accounts, and investments with original maturities of three (3) months or less from the date of acquisition.

2. Investments

   At September 30, 2014, the City's investments are comprised of a local government investment pool, which is reported as cash and cash equivalents.

   The Texas Local Government Investment Pool (TexPool) operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in the pool is the same as the value of the shares in each pool. Financial information for TexPool can be accessed at the following website (http://www.texpool.com).

   TexPool is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The Texas Comptroller of Public Accounts is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust company, which is authorized to operate TexPool. Administrative and investment services are provided by Federated Investors, Inc., acting on behalf of the Texas Treasury Safekeeping Trust Company. In addition, the TexPool Advisory Board advised on TexPool's Investment Policy. This Advisory Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool.

3. Property Taxes Receivable

   Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City in conformity with Subtitle E, Texas Property Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payments of all taxes, penalties, and interest ultimately imposed.

Tax collections are prorated between the general fund and debt service fund based on the tax rate approved by the City Council. For the year ended September 30, 2014, the general and debt service fund rates were $0.335868 and $0.079363, respectively, for a total of $0.415231 per $100 of assessed valuation.

Allowances for uncollectible tax receivables are based on historical collections.

4. Prepaid Items

   Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and the fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

5. Capital Assets

   Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of $2,500 or more and an estimated useful life of three (3) years or more. Such assets are recorded at historical cost as purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

   The cost of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

   Infrastructure assets acquired prior to October 1, 2003, are not reported in the financial statements.

   Land and construction in progress are not depreciated. The other property, plant, equipment and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building improvements	5 - 50
Improvements other than buildings	20 - 50
Vehicles	3 - 10
Furniture and equipment	3 - 10

6. Deferred Inflows of Resources

   In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and fines.

These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Compensated Absences

   The City permits full-time employees to accumulate earned but unused vacation pay benefits up to certain limits. Upon resignation, the employee may receive pay for any unused accrued vacation provided the employee gives two weeks written notice of the resignation and is not subject to discharge for misconduct. Liabilities for compensated absences are recognized in the fund financial statements to the extent the liabilities have matured (i.e. are due for payment) and recognized as a long term liability in the government-wide financial statements. The general fund generally liquidates the liability when it matures.

   Unused sick leave may be accumulated to certain limits; however, in the event of termination, reimbursement to the employee is not made for accumulated sick leave; therefore, a liability does not exist at September 30, 2014.

8. Long-term Obligations

   In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

   In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

9. Net Position Flow Assumption

   Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

   It is the City's policy to consider restricted - net position to have been depleted before unrestricted – net position is applied.

10. Fund Balance Flow Assumptions

   Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

11. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has authorized the Finance Director or City Manager to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally need to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The City's goal is to achieve and maintain an unassigned fund balance in the general fund equal to 30% of the current year's expenditures. At September 30, 2014, the general fund's unassigned fund balance is $2,020,233, which equals 33.56% of the current year's expenditures.

12. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

13. Sales and Use Taxes

The City's sales and use tax is currently levied at 2.00%. The sales and use tax is allocated as follows: 1.25% to the City's general fund; .25% to the City's capital projects fund; .25% to the District; and, .25% to the Corporation.

14. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain report amounts and disclosures. Accordingly, actual results could differ from those estimates.

II. DETAILED NOTES

A. CASH AND CASH EQUIVALENTS

At September 30, 2014, cash and cash equivalents are comprised of the following:

	General Fund	Capital Projects	Nonmajor Governmental Funds	Garbage Utility Fund	Discretely Presented Component Units	Total
Demand deposits	$ 1,275,574	$ 258,846	$ 171,506	$ 20,887	$ 217,592	$ 1,944,405
Certificates of deposit	228,873	-	-	-	-	228,873
Cash on hand	6,018	-	-	-	222	6,240
Investment pool	119,459	18,557	3,946	40,432	-	182,394
Total	$ 1,629,924	$ 277,403	$ 175,452	$ 61,319	$ 217,814	$ 2,361,912

The City's cash deposits at September 30, 2014 and during the year then ended were entirely covered by FDIC insurance or pledged collateral held in the name of the City by the Federal Reserve Bank.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the weighted average maturities of investment pools to less than 12 months. At September 30, 2014, the weighted average maturity of the TexPool investment was 51 days.

Credit Risk. In accordance with the City's investment policy, investments in investment pools must be rated at least AAA, AAAm, or its equivalent. At September 30, 2014, the TexPool investment rating is AAAm.

B. RECEIVABLES

Receivables at September 30, 2014 were as follows:

	General Fund	Debt Service Fund	Capital Projects Fund	Garbage Utility Fund	Discretely Presented Component Units	Total
Receivables:						
Taxes	$ 590,943	$ 6,438	$ 110,103	$ -	$ 220,153	$ 927,637
Fines	1,804,122	-	-	-	-	1,804,122
Utilities	-	-	-	177,970	-	177,970
Miscellaneous	31,553	-	-	-	-	31,553
Component unit	77,000	-	-	-	-	77,000
Gross receivables	2,503,618	6,438	110,103	177,970	220,153	3,018,282
Less: allowance for uncollectible	(1,630,813)	(1,610)	-	(91,479)	-	(1,723,902)
Net total receivables	$ 872,805	$ 4,828	$ 110,103	$ 86,491	$ 220,153	$ 1,294,380

C. DUE TO/FROM OTHER FUNDS

At September 30, 2014, the due to/from other fund balances represent temporary short-term loans to other funds as a result of overdraws of pooled cash. All loans are expected to be paid back within one year. The following is a summary of the due to/from other funds.

	Due from Other Funds	Due to Other Funds
General Fund		
Capital Projects Fund	$ 338,000	$ -
Garbage Utility Fund	59,100	-
Nonmajor Governmental Funds	63,575	-
Capital Projects Fund		
General Fund	-	338,000
Nonmajor Governmental Funds		
General Fund	-	63,575
Garbage Utility Fund		
General Fund	-	59,100
Total	$ 460,675	$ 460,675

D. CAPITAL ASSETS

Capital asset activity for the primary government for the year ended September 30, 2014, was as follows:

	October 1, 2013	Additions	Deletions	September 30, 2014
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 267,050	$ -	$ -	$ 267,050
Construction in progress	721,225	1,252,863	(522,658)	1,451,430
Total Capital Assets, Not Being Depreciated	988,275	1,252,863	(522,658)	1,718,480
Capital Assets, Being Depreciated:				
Buildings and improvements	2,373,893	-	2,797	2,376,690
Improvements other than buildings	5,563,922	4,377,563	(22,714)	9,918,771
Furniture and equipment	3,724,482	724,001	(244,438)	4,204,045
Equipment under capital leases	72,500	-	(72,500)	-
Total Capital Assets, Being Depreciated	11,734,797	5,101,564	(336,855)	16,499,506
Less Accumulated Depreciation for:				
Buildings and improvements	(1,449,460)	(72,520)	(1)	(1,521,981)
Improvements other than buildings	(1,908,801)	(322,839)	-	(2,231,640)
Furniture and equipment	(3,054,359)	(191,929)	(49,468)	(3,295,756)
Equipment under capital leases	(34,235)	-	34,235	-
Total Accumulated Depreciation	(6,446,855)	(587,288)	(15,234)	(7,049,377)
Total Capital Assets, Being Depreciated, Net	5,287,942	4,514,276	(352,089)	9,450,129
Governmental Activites Capital Assets, Net	$ 6,276,217	$ 5,767,139	$(874,747)	$ 11,168,609

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	$ 213,021
Public safety	259,859
Public works	103,558
Animal control	10,850
Total Depreciation Expense	$ 587,288

Discretely Presented Component Units

Capital asset activity for the year ended September 30, 2014, was as follows:

	October 1, 2013	Additions	Deletions	September 30, 2014
Discretely Presented Component Units:				
Capital Assets, Not Being Depreciated:				
Construction in progress	$ 3,303,118	$ 164,164	$(3,467,282)	$ -
Total Capital Assets, Not Being Depreciated	3,303,118	164,164	(3,467,282)	-
Capital Assets, Being Depreciated:				
Buildings and improvements	60,780	-	-	60,780
Furniture and equipment	19,364	18,451	322,507	360,322
Total Capital Assets, Being Depreciated	80,144	18,451	322,507	421,102
Less Accumulated Depreciation for:				
Buildings and improvements	(50,054)	(7,576)	-	(57,630)
Furniture and equipment	(18,540)	(22,227)	(29,027)	(69,794)
Total Accumulated Depreciation	(68,594)	(29,803)	(29,027)	(127,424)
Total Capital Assets, Being Depreciated, Net	11,550	(11,352)	293,480	293,678
Discretely Presented Component Units Capital Assets, Net	$ 3,314,668	$ 152,812	$(3,173,802)	$ 293,678

Depreciation expense was charged to functions/programs of the discretely presented component units as follows:

Public safety	$ 21,404
Economic development	8,399
Total Depreciation Expense	$ 29,803

E. TRANSFERS

Transfers during the year ended September 30, 2014, were:

	Transfers In	Transfers Out
General Fund:		
Debt Service Fund	$ -	$ 40,305
Capital Projects Fund	-	724,972
Garbage Utility Fund	105,400	-
Nonmajor funds	236,847	7,000
Debt service:		
General Fund	40,305	
Capital Projects Fund	72,162	-
Capital Projects Fund:		
General Fund	724,972	-
Debt Service Fund	-	72,162
Nonmajor funds:		
General Fund	7,000	236,847
Garbage Utility Fund:		
General Fund	-	105,400
Total	$ 1,186,686	$ 1,186,686

The primary purpose of interfund transfers is to support expenditures/expenses of one fund in accordance with the authority established for the transferring fund.

F. LONG-TERM LIABILITIES

Bonds Payable

On September 30, 2008, the City issued $2,545,000 in General Obligation Refunding Bonds, Series 2008 for the purpose of refunding certain obligations. The interest rate was 3.49 percent and was payable May 1 and November 1 each year, with final maturity on May 1, 2014.

The following is a summary of changes in bonds payable for the year ended September 30, 2014:

Balance - October 1, 2013	$ 460,000
Retired	(460,000)
Balance - September 30, 2014	$ -

Capital Lease

The City has a commitment under a capital lease agreement for public works and police equipment. The agreement bears an interest rate of 4.22% and contains a bargain purchase option.

The following is a summary of changes in capital leases for the year ended September 30, 2014:

Balance - October 1, 2013	$	24,210
Retired	(	11,872)
Balance - September 30, 2014		12,338
Due Within One Year	$	12,338

Loan Payable – Discretely Presented Component Unit

During fiscal year 2011, the City of Windcrest Economic Development Corporation obtained a Texas Leverage Fund (TLF) loan from the Office of the Governor Economic Development and Tourism Division in the amount of $1,600,000 for the purpose of building a road for handling the increased employment traffic to the Rackspace location in the City. The interest rate is variable based on the federal funds rate plus 3%. The loan has a first lien on economic development sales and use tax receipts. The final maturity on the loan is January 1, 2020.

A summary of changes in the loan payable for the year ended September 30, 2014 follows:

Balance -- October 1, 2013	$	951,899
Retired	(	280,800)
Balance -- September 30, 2014		671,099
Due Within One Year	$	117,196

Annual debt service requirements to maturity for the loan payable follows:

Year Ending September 30,		Principal		Interest		Total Requirements
2015	$	117,196	$	17,764	$	134,960
2016		118,716		16,244		134,960
2017		122,633		12,327		134,960
2018		126,678		8,282		134,960
2019		130,858		4,102		134,960
2020		55,018		416		55,434
Total	$	671,099	$	59,135	$	730,234

Compensated Absences

Compensated absences activity for the primary government for the year ended September 30, 2014 was as follows:

Balance -- October 1, 2013	$	93,360
Additions		337,608
Payments	(	330,619)
Balance -- September 30, 2014		100,349
Amount Due Within One Year	$	20,070

G. RETIREMENT PLAN

Plan Description

The City provides pension benefits for all of its fulltime employees through a non-traditional, joint contributory, hybrid defined benefit plan in the statewide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within the options available in the governing statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for TMRS; the report also provides detailed explanations of the contributions, benefits, and actuarial methods and assumptions used by the System. This report may be obtained from TMRS' website at www.tmrs.com.

The plan provisions are adopted by the governing body of the City, within the options available in the state statues governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2013 and 2014
Employee Deposit Rate	6%
Matching Ratio (City to Employee)	1.5 to 1
Years Required for Vesting	5
Service Retirement Eligibility (Expressed as Age / Years of Service)	60 / 5, 0 / 20
Updated Service Credit	100% Repreating, Tranfers
Annuity Increase (to Retirees)	70% of CPI Repeating

Contributions

Under the state law governing TMRS, the contribution rate is determined annually by the actuary, using the Entry Age Normal (EAN was first used in the December 31, 2013 valuation; previously, the Projected Unit Credit actuarial cost method had been used). This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for the city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as updated service credits and annuity increases.

The City contributes to the TMRS plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one - year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect.

Contributions to TMRS made for the last 3 years follows:

Fiscal Year	Annual Pension Cost (APC)	Actual Contribution Made	Percentage of APC Contributed	Net Pension Obligation
2012	$ 142,861	$ 142,861	100%	$ -
2013	141,466	141,466	100%	-
2014	162,716	162,716	100%	-

The required contribution rates for fiscal year 2014 were determined as part of the December 31, 2011 and 2012 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2013, is as follows:

Acturarial Valuation Date:	December 31, 2011	December 31, 2012	December 31, 2013
Acturarial Cost Method:	Projected Unit Credit	Projected Unit Credit	Entry Age Normal
Amortization Method:	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Amortization Period (years):	25.9 -- Closed Period	25.0 -- Closed Period	30.0 -- Closed Period
Asset Valuation Method:	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Investment Rate of Return:	7.00%	7.00%	7.00%
Projected Salary Increases:	Varies by Ages and Service	Varies by Ages and Service	Varies by Ages and Service
Inflation Rate:	3.0%	3.0%	3.0%
Cost of Living Adjustments:	2.1%	2.1%	2.1%

Funded Status and Funding Progress

In October 2013, the TMRS Board approved actuarial changes in (a) the funding method from Projected Unit Credit to Entry Age Normal, (b) the post-retirement mortality assumptions used in calculating liabilities and contribution rates and in the development of the Annuity Purchase Rate factors, and (c) the amortization policy. These actuarial changes were effective with the December 31, 2013 actuarial valuation. For a complete description of the new actuarial cost method and assumptions, please see the December 31, 2013 *TMRS Comprehensive Annual Financial Report (CAFR).*

The funded status as of December 31, 2013, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Acturarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2013	$ 6,502,980	$ 7,031,387	92.5%	$ 528,407	$ 2,344,313	22.5%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The schedule of funding progress presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

H. OTHER POST-EMPLOYMENT BENEFITS

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operating by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provide a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an “other post-employment benefit” or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing 1 year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree life insurance during the employees' entire careers.

The City's contribution to the TMRS SDBF for the years September 30, 2014, 2013, and 2012 were $4,640, $3,925, and $4,872, respectively, which equaled the required contributions each year. Therefore, the City does not have an OPEB liability at September 30, 2014.

I. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for identified risks. TML is a multi-government group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML and liability to the City is generally limited to the contributed amounts. There were no significant reductions in coverage in the past fiscal year and settlements did not exceed insurance coverage for each of the past three fiscal years.

J. COMMITMENTS AND CONTINGENCIES

Contingencies

In previous years the City and the Corporation filed a lawsuit against a former City Manager alleging various causes of action in the nature of fraud and theft of public funds for which he had been indicted. The former City Manager has filed a counterclaim against the City seeking severance benefits. The City and Corporation are not considered by management to be subject to any further liability and have no reasonable expectation of any future recoveries related to the incident.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Commitments

In 2007, the City of Windcrest entered into an agreement with the City of San Antonio, Texas, under which the City of San Antonio released an area from its jurisdiction and allowed for the City of Windcrest to accept and annex the area into the municipal limits of the City of Windcrest. The boundary change agreement provides for the sharing of future tax revenues on the annexed area for the next 30 years. Under the terms of the agreement, the City of San Antonio and the City of Windcrest each receive 50% of the local sales taxes due to the City of Windcrest and distributed by the State Comptroller for taxable business activity conducted on the annexed area. For the fiscal year ended September 30, 2014, the amount of the local sales taxes due to the City of San Antonio under this agreement amounted to $1,267,159.

K. PRIOR PERIOD ADJUSTMENT

During the current year, management determined that certain expenses had been capitalized in prior years that should not have been. Accordingly, beginning net position for governmental activities was decreased by $279,589.

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REQUIRED
SUPPLEMENTARY INFORMATION

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CITY OF WINDCREST, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 4,473,616	$ 4,435,923	$ 4,322,221	$(113,702)
Licenses and permits	211,110	192,595	236,410	43,815
Intergovernmental	38,000	45,000	105,904	60,904
Charges for services	122,810	121,850	99,638	(22,212)
Fines	571,854	470,734	585,637	114,903
Investment earnings	675	1,600	502	(1,098)
Miscellaneous	77,500	32,500	56,825	24,325
Total revenues	5,495,565	5,300,202	5,407,137	106,935
EXPENDITURES				
Current:				
General government	2,040,672	2,051,901	1,950,827	101,074
Public safety	2,255,727	2,358,841	2,320,571	38,270
Public works	898,851	852,985	927,150	(74,165)
Animal control	95,937	89,071	98,904	(9,833)
Capital outlay	738,917	552,560	708,724	(156,164)
Total expenditures	6,030,104	5,905,358	6,019,052	(113,694)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(534,539)	(605,156)	(611,915)	(6,759)
OTHER FINANCING SOURCES (USES)				
Transfers in	422,042	422,047	342,247	(79,800)
Transfers out	(731,972)	(731,972)	(772,277)	(40,305)
Total other financing sources (uses)	(309,930)	(309,925)	(430,030)	(120,105)
NET CHANGE IN FUND BALANCE	(844,469)	(915,081)	(1,041,945)	(126,864)
FUND BALANCE, BEGINNING	3,110,412	3,110,412	3,110,412	-
FUND BALANCE, ENDING	$ 2,265,943	$ 2,195,331	$ 2,068,467	$(126,864)

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CITY OF WINDCREST, TEXAS

SCHEDULE OF FUNDING PROGRESS - TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a))/c)
12/31/11	$ 5,498,300	$ 6,026,441	91.2%	$ 528,141	$ 2,019,671	26.1%
12/31/12	5,955,000	6,316,072	94.3%	361,072	2,176,402	16.6%
12/31/13	6,502,980	7,031,387	92.5%	528,407	2,344,313	22.5%

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COMBINING FUND STATEMENTS

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CITY OF WINDCREST, TEXAS

SPECIAL REVENUE FUNDS DESCRIPTIONS

Special Revenue Funds are used to account for specific revenues where expenditures are legally restricted for particular purposes. Funds included in the Special Revenue Funds category that are non-major are described below.

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

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

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

County Fire Contributions Fund – used to account for funds provided by Bexar County to offset expenditures incurred in providing fire protection outside the City limits.

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

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

Roosevelt Scholarships Fund – used to account for donations from the Windfest Family Fund Day to provide for a scholarship to be awarded to a graduating Roosevelt High School senior.

Court Technology Fund – used to account for fees assessed for the purpose of improving technology.

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

Hotel/ Motel Tax Fund – used to account for hotel occupancy taxes.

Friends to Animal Control Fund – used to account for the trap and release program for the feral cat program within the City. Donations are accepted and the City matches the donations 1 to 1 up to $2,000.

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2014

	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
ASSETS				
Cash and cash equivalents	$ 36,285	$ 347	$ 514	$ 22,921
Total assets	$ 36,285	$ 347	$ 514	$ 22,921
LIABILITIES				
Accounts payable	$ 23	$ -	$ -	$ -
Due to other funds	-	-	-	22,000
Total liabilities	23	-	-	22,000
FUND BALANCES				
Restricted	36,262	347	514	921
Total fund balances	36,262	347	514	921
Total liabilities and fund balances	$ 36,285	$ 347	$ 514	$ 22,921

Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
$ 6,686	$ 5,090	$ 4,092	$ 56,561	$ 808	$ 39,821
$ 6,686	$ 5,090	$ 4,092	$ 56,561	$ 808	$ 39,821
$ 699	$ 417	$ -	$ -	$ -	$ -
1,200	1,150	-	-	-	39,225
1,899	1,567	-	-	-	39,225
4,787	3,523	4,092	56,561	808	596
4,787	3,523	4,092	56,561	808	596
$ 6,686	$ 5,090	$ 4,092	$ 56,561	$ 808	$ 39,821

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CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2014

	Friends to Animal Control	Total Nonmajor Governmental Funds
ASSETS		
Cash and cash equivalents	$ 2,327	$ 175,452
Total assets	$ 2,327	$ 175,452
LIABILITIES		
Accounts payable	$ -	$ 1,139
Due to other funds	-	63,575
Total liabilities	-	64,714
FUND BALANCES		
Restricted	2,327	110,738
Total fund balances	2,327	110,738
Total liabilities and fund balances	$ 2,327	$ 175,452

CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES - NONMAJOR GOVERMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
REVENUES				
Taxes:				
Hotel occupancy	$ -	$ -	$ -	$ -
Intergovernmental	5,825	-	-	1,756
Fines and fees	-	-	-	-
Donations	-	-	-	-
Investment earnings	1	-	-	2
Total revenues	5,826	-	-	1,758
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	150	-	4,899	22,000
Capital outlay	-	-	-	-
Total expenditures	150	-	4,899	22,000
Excess (deficiency) of revenues over (under) expenditures	5,676	-	(4,899)	(20,242)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	5,676	-	(4,899)	(20,242)
Fund balance - beginning	30,586	347	5,413	21,163
Fund balance - ending	$ 36,262	$ 347	$ 514	$ 921

Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
$ -	$ -	$ -	$ -	$ -	$ 171,752
-	2,067	-	-	-	-
-	-	-	15,820	11,865	-
2,291	-	-	-	-	-
1	-	-	4	2	12
2,292	2,067	-	15,824	11,867	171,764
-	-	-	-	-	61,871
2,669	5,665	-	-	12,781	-
480	-	-	180	35,840	-
3,149	5,665	-	180	48,621	61,871
(857)	(3,598)	-	15,644	(36,754)	109,893
-	-	-	-	7,000	-
-	-	-	-	-	(236,847)
-	-	-	-	7,000	(236,847)
(857)	(3,598)	-	15,644	(29,754)	(126,954)
5,644	7,121	4,092	40,917	30,562	127,550
$ 4,787	$ 3,523	$ 4,092	$ 56,561	$ 808	$ 596

CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Friends to Animal Control	Total Nonmajor Governmental Funds
REVENUES		
Taxes:		
Hotel occupancy	$ -	$ 171,752
Intergovernmental	-	9,648
Fines and fees	-	27,685
Donations	4,267	6,558
Investment earnings	-	22
Total revenues	4,267	215,665
EXPENDITURES		
Current:		
General government	-	61,871
Public safety	-	48,164
Capital outlay	-	36,500
Total expenditures	-	146,535
Excess (deficiency) of revenues over (under) expenditures	4,267	69,130
OTHER FINANCING SOURCES (USES)		
Transfers in	-	7,000
Transfers out	-	(236,847)
Total other financing sources (uses)	-	(229,847)
Net change in fund balances	4,267	(160,717)
Fund balance - beginning	(1,940)	271,455
Fund balance - ending	$ 2,327	$ 110,738

AD VALOREM TAXES ANALYSIS
ESTIMATE OF AD VALOREM TAX REVENUE
AND PROPOSED DISTRIBUTION OF COLLECTIONS
BASED ON PRELIMINARY TOTALS DATED 07/06/2015

Taxable Assessed Valuation	$496,121,381	Taxes under Review	
Less TIF	$0	79,778,607.00	
Net Taxable Assessed Valuation	$496,121,381	$39,889,303.50	
Proposed Tax Rate of $100 Valuation	0.340900		
Gross Revenue from Taxes	$1,691,278		
Estimated Percent of Collections	99%		
Estimated Funds from Tax Levy	$1,674,249		

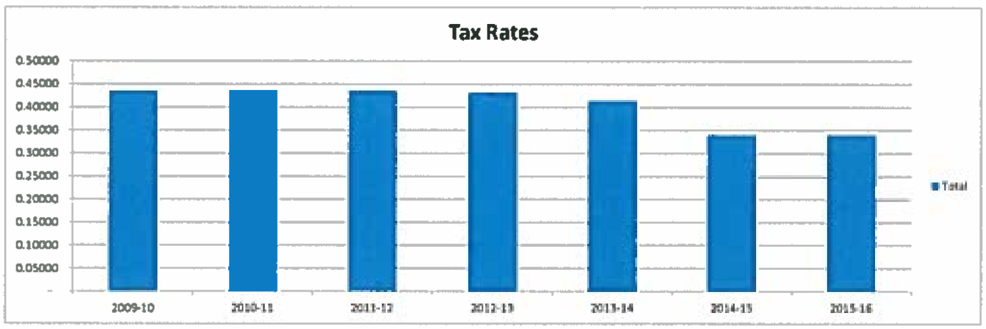
PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS

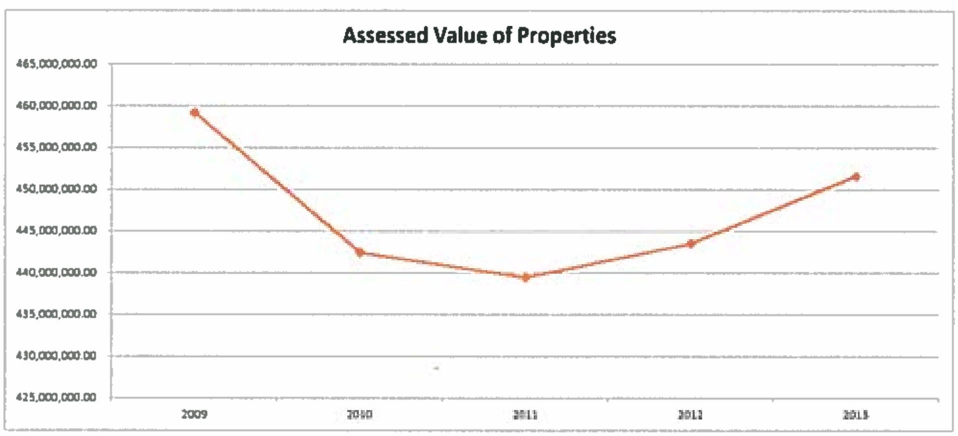
1,855,986.00	$	0.386802	Estimated Effective
1,643,015.00	$	0.345900	Estimated Rollback

	% of Total	Tax Rate	Collections
General Fund (Operations and Maintenance)	100.00%	-	$1,674,249

COMPARISON OF PREVIOUS YEARS TAX RATES AND PROPERTY VALUE ANALYSIS

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General Fund (Operations & Maintenance)	0.362654	0.362654	0.354785	0.351654	0.335127	0.340900	0.340900
Interest & Sinking	0.073841	0.073841	0.081710	0.081316	0.080104	0.000000	0.000000
Total	0.436495	0.436495	0.436495	0.432970	0.415231	0.340900	0.340900





City of Windcrest, Texas

Personnel Summary

	POSITION TITLE	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16
	CITY MANAGEMENT						
	CITY MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
	ASSISTANT CITY MANAGER	-	-	-	-	-	-
	SUBTOTAL FTEs	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
	SPECIAL SERVICES						
##	PUBLIC AFFAIRS/PR/MARKETING. EVENT SPECIALIST	-	1.00	1.00	1.00	0.50	1.00
	SUBTOTAL FTEs	**-**	**1.00**	**1.00**	**1.00**	**0.50**	**1.00**
	ADMINISTRATION						
	CITY SECRETARY	1.00	1.00	1.00	-	-	-
	CITY SECRETARY / COURT CLERK				0.34	0.34	0.34
	ADMINISTRATIVE SECRETARY II	1.00	1.00	1.00	1.00	2.00	2.00
	ADMIN RECORDS CLERK	1.00	1.00	0.50	1.00	1.00	1.00
	ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
	ADMINISTRATIVE ASSISTANT / ASST CITY SEC	-	-	-	1.00	-	-
	SUBTOTAL FTEs	**3.00**	**3.00**	**2.50**	**3.34**	**3.34**	**3.34**
	COURTS / WARRANT SERVICE						
	COURT CLERK / CITY SECRETARY	1.00	1.00	1.00	0.33	0.33	0.33
	COURT CLERK / ASST. CITY SECRETARY	1.00	1.00	1.00	-	-	-
	ASST. COURT CLERK	1.00	1.00	1.00	1.00	1.00	1.00
	WARRANTS CLERK	0.50	0.50	1.00	1.00	1.00	1.00
	WARRANTS CORPORAL	-	-	-	1.00	1.00	-
	WARRANT OFFICER	1.00	1.00	1.50	1.00	1.00	2.00
	SUBTOTAL FTEs	**4.50**	**4.50**	**5.50**	**4.33**	**4.33**	**4.33**
	FINANCE						
	MUNICIPAL FINANCE OFFICER	1.00	-	-	-	-	-
	ASSISTANT FINANCE OFFICER	1.00	1.00	-	-	-	-
	PAYROLL CLERK	0.50	0.50	-	-	-	-
	PURCHASER	-	-	-	1.00	1.00	1.00
	ACCOUNTANT IV	-	-	1.00	-	-	-
	ACCOUNTANT I	-	-	1.00	2.00	2.00	2.00
	P/T PAYROLL AND AP CLERK	-	-	0.50	-	-	-
	SUBTOTAL FTEs	**2.50**	**1.50**	**2.50**	**3.00**	**3.00**	**3.00**
	POST OFFICE						
	POSTAL CLERK	1.00	-	1.00	1.00	1.00	1.00
	ADMIN RECORDS CLERK	-	-	-	-	-	-
	POSTAL CLERK (3 PART-TIME)	1.00	0.50	-	-	-	-
	SUBTOTAL FTEs	**2.00**	**0.50**	**1.00**	**1.00**	**1.00**	**1.00**
	ADMINISTRATION						
	SUBTOTAL FTEs	**12.00**	**9.50**	**11.50**	**11.67**	**11.67**	**11.67**

City of Windcrest, Texas
Personnel Summary

POSITION TITLE	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16
POLICE						
CHIEF OF POLICE	1.00	1.00	1.00	1.00	1.00	1.00
ASST CHIEF	-	-	1.00	-	-	-
PATROL COMMANDER - LT	1.00	1.00	1.00	1.00	1.00	1.00
CID COMMANDER - DETECTIVE LT	-	-	-	1.00	1.00	1.00
CID COMMANDER - DETECTIVE SGT	1.00	1.00	1.00	-	-	-
PATROL - SGT	1.00	1.00	1.00	1.00	1.00	1.00
CID DETECTIVE CORPORAL	1.00	1.00	1.00	1.00	1.00	1.00
PATROL SUPERVISOR CORPORAL	1.00	1.00	3.00	2.00	2.00	4.00
PATROL OFFICER (1)	10.50	9.00	10.50	12.00	13.00	11.00
RECORDS MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
COMMUNICATIONS MANAGER	1.00	1.00	1.00	-	-	-
ASSIST COMM/RECORDS ADMIN	1.00	1.00	1.00	1.00	1.00	1.00
DISPATCHER	3.00	3.00	2.00	3.00	3.00	3.00
ADMIN ASSISTANT	-	-	-	1.00	1.00	1.00
SUBTOTAL FTEs	**22.50**	**21.00**	**24.50**	**25.00**	**26.00**	**26.00**
WCCPD						
K-9 CORPORAL	-	-	-	1.00	1.00	-
K-9 OFFICER	1.00	1.00	1.00	-	-	1.00
CID OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
COMMUNICATIONS MANAGER	-	-	-	1.00	1.00	1.00
DISPATCHER	1.00	2.00	2.00	2.00	1.00	1.00
RECORDS CLERK	1.00	-	-	-	-	-
SUBTOTAL FTEs	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
ANIMAL CONTROL						
ANIMAL CONTROL WARDEN	1.00	1.00	1.00	1.00	1.00	1.00
PART TIME ANIMAL CONTROL OFFICER	-	0.50	0.50	0.50	0.50	0.50
SUBTOTAL FTEs	**1.00**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**
CODE COMPLIANCE						
BUILDING INSPECTOR	1.00	-	-	-	-	-
CODE COMPLIANCE OFFICER/PATROL OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	**2.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
POLICE DEPARTMENTS						
SUBTOTAL FTEs	**29.50**	**27.50**	**31.00**	**31.50**	**32.50**	**32.50**
FIRE						
FIRE FIGHTER, VOLUNTEER CHIEF	1.00	1.00	1.00	1.00	1.00	1.00
FIRE DEPTMENT ADMIN ASST (ASST CITY SECRETARY)	1.00	1.00	1.00	1.00	1.00	1.00
FIRE INSPECTOR	-	-	-	-	-	-
STATION MAINTENANCE TECHNICIAN	0.50	0.50	0.50	0.50	0.50	0.50
SUBTOTAL FTEs	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**
TAKAS PARK CIVIC CENTER						
CIVIC CENTER COORDINATOR	-	-	-	0.33	0.33	0.33
ADMINISTRATIVE SECRETARY I	-	-	-	-	-	-
PUBLIC WORKS TECHNICIAN I	1.00	2.00	2.00	2.00	2.00	2.00
SUBTOTAL FTEs	**1.00**	**2.00**	**2.00**	**2.33**	**2.33**	**2.33**
FLEET MECHANIC						
FLEET MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

City of Windcrest, Texas
Personnel Summary

POSITION TITLE	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16
PUBLIC WORKS						
PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00
MECHANIC / PW CREW CHIEF	1.00	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS TECHNICIAN I	6.00	5.00	5.00	5.00	5.00	5.00
PUBLIC WORKS TECHNICIAN II	-	0.50	0.50	1.00	1.00	1.00
PUBLIC WORKS TECHNICIAN III	1.00	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS TECHNICIAN IV	1.00	1.00	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	10.00	9.50	9.50	10.00	10.00	10.00
Public Work Departments						
SUBTOTAL FTEs	12.00	12.50	12.50	13.33	13.33	13.33
EMERGENCY MGMT / TECH SUPPORT						
EMC COORDINATOR / TECHNOLOGY MANAGER	1.00	-	-	-	-	-
TECHNOLOGY SUPPORT	0.50	-	-	-	-	-
SUBTOTAL FTEs	1.50	-	-	-	-	-
EDC						
EDC DIRECTOR	1.00					
MARKETING, COMMUNITY AFFAIRS, EDC DIRECTOR	-	1.00	1.00	1.00	1.00	1.00
## SUPPORT STAFF	-				0.50	-
SUBTOTAL FTEs	1.00	1.00	1.00	1.00	1.50	1.00
TOTAL EMPLOYEES CITY OF WINDCREST	59.5	58.0	60.5	62.0	63.0	63.0
CONTRACT / SEASONAL EMPLOYEES						
POOL						
POOL MANAGER / LIFEGUARD (SEASONAL)	1.00	1.00	1.00	1.00	1.00	1.00
POOL SUPERVISOR / LIFEGUARD (SEASONAL)	2.00	2.00	2.00	2.00	2.00	2.00
LIFE GUARDS (SEASONAL)	13.00	16.00	16.00	16.00	16.00	16.00
SUBTOTAL FTEs	16.00	19.00	19.00	19.00	19.00	19.00
CONTRACT SERVICES *****						
MUNICIPAL COURT JUDGE	0.50	0.50	0.50	0.50	0.50	0.50
PROSECUTER	0.50	0.50	0.50	0.50	0.50	0.50
CITY ATTORNEY	0.50	0.50	0.50	0.50	0.50	0.50
MUNICIPAL FINANCE OFFICER	-	0.50	0.50	0.50	0.50	0.50
BUILDING INSPECTIONS	-	0.50	0.50	0.50	0.50	0.50
IT SUPPORT	-	0.50	0.50	0.50	0.50	0.50
SUBTOTAL FTEs	1.50	3.00	3.00	3.00	3.00	3.00
TOTAL FTEs WCCDP, EDC and CITY OF WINDCREST	77.0	77.0	82.5	84.0	85.0	86.0
Less WCCPD	4.00	4.00	4.00	4.00	4.00	4.00
Less EDC	1.00	1.00	1.00	1.00	1.50	1.00
TOTAL FTEs CITY OF WINDCREST	72.0	72.0	77.5	79.0	79.5	80.0

*****These contract positions has allowed the City to utilize the staff on as needed basis, eliminating cost such as benefits and in some cases office space.

NEW POSITIONS CREATED SINCE FY 2010-11						
JOB TITLE						
WARRANT OFFICER	-	-	-	-	1.00	1.00
PUBLIC RELATIONS	-	-	-	-	1.00	1.00
PART TIME ANIMAL CONTROL	-	-	-	-	0.50	0.50
ADMIN IN POLICE (Replace Asst. Chief position)	-	-	-	-	1.00	1.00
PATROL OFFICERS (VARIOUS RANKS)	-	-	-	-	4.00	4.00
SUBTOTAL FTEs	-	-	-	-	7.50	7.50

EDC provides 1/2 of funding as a transfer to the General Fund

(1) On this form AKA The Personal Summary on the prior year there was a typographical error on the number of the police officers.
The budget dollar amounts were correct.

City of Windcrest
Fiscal Year 2015-16 Request for funding
General Fund

Item(s)		Amount	Percentage of request above current Proposed Budget
Employees Raise		$ -	
Stipends		$ -	
Insurance		$ 81,399	40.00000%
Total Benefits Increase		**$ 81,399**	
Items to be consider mid-year 14-15			
(7) Animal Control (possible interlocal agreement)		15,000	14.35800%
Total for FY 2014-15 Not purchased		**$ 15,000**	
Items for FY 2015-16			
.			
Dispatcher (2)		$ 93,048	
Records Clerk		$ 46,524	
Total Police Department Requests		*$ 139,572*	7.58600%
Fire Department (list attached)		$ 258,285	
Fire Department Fleet E145 Pumper 1993 model	400,000.00	$ 340,000	
85% City Funded, 15% Assocation Funded			
Total Fire Requests		*$ 598,285*	221.51700%
Parks & Rec (3rd pond, phase 3 of Windbrook Estates, etc...)		$ 140,000	93.89800%
Public Works Truck		$ 37,000	6.86700%
Total CIP and Fleet:		$ 914,857	
	Total Request	**$ 1,011,256**	
Surplus (revenues over expenditures)		$ 521,351	
Current short fall		$ (489,905)	

WINDCREST VOLUNTEER FIRE DEPARTMENT
VEHICLE FLEET

WINDCREST VOLUNTEER FIRE DEPARTMENT VEHICLE FLEET FY 2013-2021

Priority	UNIT	ASSIGNMENT	YEAR	VEHICLE MAKE	MODEL	MILEAGE ESTIMATE	Original Cost	FISCAL YEAR PURCHASED	FISCAL YEAR	ESTIMATED REPLACEMENT COST (USED)	ESTIMATED COSTS (NEW)	Fire Association	City
1	Q145	OPS: Ladder/Pumper	1986	LTI	100' Platform	14,383 OOS	$ 403,946.00	11/30/1986	FY2014-2015	Pending	$1,250,000.00	10% of cost	90% of cost
3	U145	OPS: Reserve Rescue	1996	Ford	F-350	38,945.80	$ 25,094.00	6/15/1995	FY2014-2015	$19,000.00	$ 41,000.00		100% of cost
6	E145	OPS: Pumper	1993	E-One	Hush	0	$ 262,788.00	6/15/1994	FY2015-2016	N/A	$ 400,000.00	15% of cost	85% of cost
7	R145	OPS: Rescue	2007	Ford	F-450	23,361.30	$ 28,750.00	11/13/2007	FY2017-2018	N/A	$ 115,000.00	80% of cost	20% of cost
9	R145B	OPS: Rescue	2011	Ford	Explorer	0	$ 27,586.00	8/19/2000	FY2020-2021	N/A	$ 47,000.00	80% of cost	20% of cost
											TOTAL FLEET OUTLAY		$ 1,853,000.00

Summary of
Fire Department CIP

FIRE DEPARTMENT	QUANTITY	COST	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 14-15 Requested	FY 15-16 Requested	FY 16-17 Proposed	FY 17-18 Proposed	FY 18-19 Proposed	FY 19-20 Proposed	FY 20-21 Proposed	FUNDING SOURCE
Outrigger Repair	-	3,111	3,111	-	-	-	-	-	-	-	-	-	
Wiring Repair	-	4,804	4,804	-	-	-	-	-	-	-	-	-	
Consulting (ISO rating)	-	7,500	7,500	-	-	-	-	-	-	-	-	-	
Vests	-	1,896	-	1,896	-	-	-	-	-	-	-	-	
Quint Repairs	-	52,587	-	52,587	-	-	-	-	-	-	-	-	
Squad truck	1	170,000	-	47,593	122,407	-	-	-	-	-	-	-	
Brush truck ($100,000 grant funds)	1	159,196	-	59,196	100,000	-	-	-	-	-	-	-	
QRAE II, Mount, Contract	1	2,225	-	2,225	-	-	-	-	-	-	-	-	
Pan, Havis Titan Pan	1	7,747	-	-	7,747	-	-	-	-	-	-	-	
SCBA Bottles (Need to replace due to end of service life)	27	64,000	-	-	-	20,000	24,000	20,000	-	-	-	-	
SCBA Packs (Need to replace due to end of service life)	30	223,000	-	-	-	18,000	30,000	35,000	35,000	35,000	35,000	35,000	
SCBA Mask	30	14,000	-	-	-	5,000	1,500	1,500	1,500	1,500	1,500	1,500	
EKG Defribulator Monitor	3	104,000	-	-	-	39,000	30,000	35,000		-	-	-	
Bunker Gear Complete Set	24	75,000	-	-	-	15,000	10,000	10,000	10,000	10,000	10,000	10,000	
CO Detectors	3	1,500	-	-	-	-	-	500	-	500	-	500	
Vehicle Mobile CAD Laptops/Air Card	6	28,000	-	-	-	4,000	4,000	4,000	-	8,000	4,000	4,000	
Fire Axe Flat/Pick Head Set	8	3,200	-	-	-	-	400	400	800	800	400	400	
Roof Hooks	4	2,700	-	-	-	1,200	-	700	400	-	400	-	
PPV Fans	3	10,500	-	-	-	-	-	3,500	-	3,500	-	3,500	
K12 Saws	3	10,500	-	-	-	3,500	3,500	3,500	-	-	-	-	
Chain Saws	3	4,500	-	-	-	1,800	1,800	-	900	-	-	-	
Vehicle Graphics	8	21,500	-	-	-	10,000	-	-	2,500	4,500		4,500	
Rescue Winch	2	14,400	-	-	-	10,000	-	-	2,200		2,200		
Rescue Saw Blades	6	7,000	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Vehicle Extrication Tools (set)	3	56,000	-	-	9,675	20,000	18,000	-	-	18,000	-		
Thermal Imaging Camera	4	48,000	-	-	-	12,000	12,000	-	-	12,000	12,000	-	
Rescue Air Bags System	2	28,000	-	-	-	-	14,000	-	14,000	-	-		
Life Safety Rope	5	12,000	-	-	-	-	2,400	-	2,400	2,400	2,400	2,400	
Mobile Fire Radio's (In-Car) P25 Compliant (RADIO TECH WILL BE OBSOLETE ON 2015, MUST REPLACE)	8	40,000	-	-	-	40,000	-	-	-	-		-	
Portable Fire Radio's P25 Compliant (RADIO TECH WILL BE OBSOLETE ON 2015, MUST REPLACE)	15	55,000	-	-	-	55,000	-	-	-	-	-	-	
Fire Hose	35	41,000	-	-	-	10,000	2,000	2,000	9,000	-	9,000	9,000	
Hose Appliance	20	19,000	-	-	-	4,000	5,000	-	-	5,000	-	5,000	
Hose Adapters	20	36,200	-	-	-	5,000	12,000	-	-	-	9,600	9,600	
Fire Helmet	20	9,345	-	-	-	1,335	1,335	1,335	1,335	1,335	1,335	1,335	
Rescue Helmet	20	7,800	-	-	-		1,300	1,300	1,300	1,300	1,300	1,300	
Fire Bay Repair	3	90,000	-	-	-	20,000	5,000	20,000	5,000	20,000	-	20,000	
Public Relations	6	10,400	-	-	-	2,000	1,400	1,400	1,400	1,400	1,400	1,400	
Fire Extinguishers H2O/Bio Solve	5	1,500	-	-	-	500	400	-	400	200	-	-	
Fire Extinguishers CO2	5	2,300	-	-	-	500	600	600	600	-	-	-	
Fire Extinguishers A,B,C	5	1,700	-	-	-	500	400	400	-	400	-	-	
Addition To Rear of Fire Bays	1	175,000	-	-	-	75,000	-	70,000	30,000	-	-	-	
Finish Remodel Golfcrest Dorm	2	50,000	-	-	-	10,000	15,000	-	25,000	-	-	-	
Finish Remodel Dalecrest Dorm	2	50,000	-	-	-	10,000	-	15,000	-	25,000	-	-	
Dorm Furniture (Both Dorms)	3	50,000	-	-	-	5,000	-	15,000	-	15,000		15,000	
Office Chairs (Replace)	9	2,650	-	-	-	-	-	1,450	1,200	-	-	-	
New Printer	2	8,000	-	-	-	4,000	-	-	-	-	4,000		
Training Laptop	6	7,800	-	-	-	-	3,900	-	-	-	-	3,900	
Scene Lighting	6	23,000	-	-	-	-	5,000	4,000	4,000	6,000	-	4,000	
Firefighter Flashlights	30	5,100	-	-	-	-	-	-	5,100	-	-	-	
SCBA Air Compressor repair/maint.	6	49,000	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	
SCBA Mobile Air Compressor repair/maint	1	19,000	-	-	-	7,000	12,000	-	-	-	-	-	
SCBA Compressor Bottles (Both Station/Mobile)	11	16,850	-	-	-	8,000	4,350	-	-	4,500	-	-	
Traffic Control (CURRENTLY NOT UP TO CODE REGULATIONS)	4	10,000	-	-	-	-	3,000	-	3,000	-	4,000	-	
Salvage & Overhaul Equipment	6	21,000	-	-	-	-	6,000	-	-	3,000	6,000	6,000	
Recruiting & Retention	6	175,000	-	-	-	-	20,000	20,000	20,000	20,000	50,000	45,000	
	TOTAL	2,113,510	15,414	163,497	239,829	425,335	258,285	274,585	185,035	207,335	162,535	191,335	

City of Windcrest
General Fund Summary by Department
Fiscal Year 2015-2016

	14/15 Year End	15/16 Proposed
General Fund		
Fund Balance (as per Audit)	2,068,467.00	2,111,480.00
Revenues*	5,959,452.00	6,061,712.00
Admin	226,553.00	226,232.00
Police **(Capital to be discussed)**	1,730,900.00	1,839,850.00
Fire **(Capital to be discussed)**	486,488.00	270,085.00
Special Services	188,482.00	194,150.00
Parks **(Capital to be discussed)**	317,013.00	149,097.00
Fleet Mechanic	169,926.00	179,133.00
Court	323,536.00	334,975.00
Facility Division	149,250.00	159,556.00
Civic Center	164,506.00	174,583.00
Contract Services	431,437.00	397,033.00
Tech Support	272,018.00	272,329.00
Public Works **(Capital to be discussed)**	551,298.00	538,739.00
Animal Control	121,264.00	104,471.00
Code Enforcement	56,157.00	58,368.00
Finance	256,730.00	229,516.00
City Manager **(CIP Funding for streets)**	257,831.00	156,527.00
Pool	98,396.00	101,696.00
Post Office	54,654.00	58,504.00
Human Resources*	60,000.00	95,517.00
Ending Fund Balance	2,111,480.00	2,632,831.00
Total Expenditures*	5,916,439.00	5,540,361.00
Fund Balance Increase.	$ 43,013	$ 521,351

CIP Summary

Streets (Crack seal, spot repairs, Phase 3)	525,000	
Parks General Fund	169,000	
Parks HOT	50,000	
Total :	744,000	-

*Human Resources includes funding the HRA at the same levels.

* Revenue is increased 1.69%
* Expenditures is decreased 6.32%

* This summary does not include Stipend, Raises, Year End Savings from this FY or Capital and fleet Expenditures.

01 -GENERAL FUND
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		2,034,478	2,643,440	3,110,307	2,245,337	2,245,337	2,245,337	2,288,351	2,288,351
4101	ADVALOREM TAX CURRENT	1,572,988	1,559,495	1,517,413	1,644,097	1,575,429	1,500,688	1,674,249	___________
4105	ADVALOREM TAX DELINQUENT	0	0	0	0	6,021	6,021	0	___________
4110	ADVALOREM TAX PEN & INT	0	0	0	0	0	0	0	___________
4115	SALES TAX	1,579,743	1,774,134	1,810,752	1,973,859	1,285,798	1,950,440	1,973,859	___________
4116	SALES TX-AD VALOREM TX OFFSET	381,465	443,504	452,688	487,618	308,716	487,618	487,618	___________
4117	SALES TAX FOR STREET MAINT.	0	0	0	0	0	0	0	___________
4118	HOTEL OCC. TAX FUND TRANSER	135,438	106,847	236,847	189,933	142,450	189,933	189,933	___________
4120	MIXED BEVERAGE GROSS RECEIPTS	16,014	16,593	21,291	26,510	17,220	23,000	26,510	___________
4201	CPS ENERGY FRANCHISE FEES	276,196	280,299	393,315	482,000	352,439	486,334	486,334	___________
4205	AT&T TELECOM FRANCHISE FEES	30,281	772	(13,169)	52,646	51,396	52,646	52,646	___________
4210	TIME WARNER CABLE & TEL FEES	92,728	82,946	57,613	99,155	71,541	99,155	99,155	___________
4211	TWC - PEG Fee 1%	0	10,533	31,242	12,000	9,839	12,000	12,000	___________
4215	OTHER TELECOM FEES	10,686	41,002	49,484	29,745	2,568	29,745	29,745	___________
4230	FRANCHISE FEES -WATER	21,363	15,827	0	13,525	2,603	13,525	13,525	___________
4301	INTEREST	2,558	1,216	500	675	152	675	675	___________
4302	FRANCHISE FEE- SANITATION	0	1,477	1,592	5,430	373	1,376	1,376	___________
4310	COURT FINES	381,676	449,484	560,505	550,000	374,681	509,880	509,880	___________
4352	WINDFEST	0	0	0	0	0	0	0	___________
4354	FOREST OF ANGELS MEMORIAL	(100)	0	0	0	0	0	0	___________
4355	LITTLE LEAGUE FEES	0	0	0	0	0	0	0	___________
4357	CRAPE MYRTLE DONATIONS	0	0	0	0	0	0	0	___________
4401	SWIMMING POOL FEES	30,519	30,957	29,909	36,480	15,942	30,500	30,500	___________
4402	SWIMMING POOL CONCESSIONS	0	1,323	2,611	0	1,049	0	0	___________
4403	SWIMMING POOL B-PARTIES	0	3,703	3,960	0	1,732	0	0	___________
4408	CONTRACTOR ANNUAL REGISTRATION	3,185	3,400	2,800	3,850	4,213	4,213	3,850	___________
4409	BUILDING PERMIT FEES	118,117	233,486	208,356	233,485	89,796	129,734	129,734	___________
4410	FOOD PERMIT FEES	19,763	18,379	21,573	21,322	16,671	16,771	21,322	___________
4420	LIQUOR LICENSE FEES	1,060	2,223	2,023	2,487	1,390	1,487	2,487	___________
4425	VEHICLE STORAGE FEES	20,459	20,297	18,918	21,184	19,713	21,184	21,184	___________
4430	CIVIC CENTER FEES	21,840	33,460	26,300	33,460	15,254	22,438	33,460	___________
4435	DOG TAG & IMPOUNDMENT FEES	690	981	562	670	260	422	670	___________
4440	MISCELLANEOUS FEES	8,173	3,275	3,728	7,500	1,351	3,500	7,500	___________
4441	ALARM & PERMIT FEES	4,800	4,520	3,600	6,500	4,214	4,500	4,500	___________
4442	PLATTING/ZONING/VAR FEES	500	440	858	1,500	605	1,000	1,500	___________
4444	FOOD HANDLER TRAINING FEES	4,849	4,567	4,523	5,000	2,916	4,500	4,500	___________
4450	POST OFFICE SUBSIDY	25,000	25,000	18,751	25,000	18,750	25,000	25,000	___________
4451	EDC REIMBURSEMENT	0	0	38,000	23,000	15,334	23,000	23,000	___________
4455	WCCPD REIMBURSEMENT	0	0	36,926	0	0	0	0	___________
4460	MISCELLANEOUS INCOME	71,467	159,366	49,238	40,000	53,168	53,168	40,000	___________
4461	SPECIAL ITEM	397,632	142,665	0	0	0	0	0	___________
4470	LEASE OF LAND	100,000	45,833	37,500	50,000	41,667	50,000	50,000	___________
4471	LEASE OF BUILDING SPACE	0	0	0	0	0	0	0	___________
4475	INCOME - BAD DEBT	0	0	0	0	0	0	0	___________
4500	COURT TECHNOLOGY TRANS IN	0	0	0	0	0	0	0	___________
4501	GARBAGE FUND ADMIN TRANSFER	71,250	95,000	105,400	95,000	79,049	95,000	95,000	___________
4502	FIRE TRUCK REIMBURSEMENT	0	0	0	0	0	0	0	___________
4503	LASERFICHE RECORD SYS TRANSFER	0	0	0	0	0	0	0	___________

01 -GENERAL FUND
REVENUES

					(-------------- 2014-2015	---------------	---------------)(------- 2015-2016	--------)
		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
4504	COURT SECURITY FUND TRANSFER	0	0	0	10,000	0	10,000	10,000	____________
4507	GRANT PROCEEDS CJD	0	0	0	0	0	0	0	____________
4508	GRANT PROCEEDS - AACOG	0	0	0	0	0	0	0	____________
4509	GRANT PROCEEDS-TP&W	0	0	0	0	0	0	0	____________
4510	GRANT PROCEEDS-TCFP	0	0	0	100,000	100,000	100,000	0	____________
4511	GRANT PROCEEDS-DOJ	54,687	8,076	0	0	0	0	0	____________
4512	GRANT PROCEEDS - TXDOT	0	0	0	0	0	0	0	____________
4900	PROCEEDS FROM CAPITAL LEASE	0	0	0	0	(2,502)	0	0	____________
TOTAL REVENUES		5,455,027	5,621,080	5,735,606	6,283,631	4,681,797	5,959,452	6,061,712	
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01 -GENERAL FUND
01-ADMINISTRATION
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
501-010 ADMIN. SALARIES	98,602	88,509	101,923	106,710	78,750	106,280	106,710	____________
501-011 ADMIN.LONGEVITY	0	0	0	0	0	0	0	____________
501-014 STIPEND	1,347	3,712	3,790	4,331	4,331	0	0	____________
501-015 ADMIN INCENTIVE PAY-BILINGUAL	0	0	28	600	434	600	600	____________
501-018 ADMIN.EDUCATION PAY	0	0	0	0	0	0	0	____________
501-020 ADMIN. OVERTIME	1,401	3,766	1,748	2,700	2,262	2,975	2,700	____________
501-030 SOCIAL SECURITY	7,628	7,426	8,043	11,333	6,896	9,785	11,333	____________
501-040 HEALTH INSURANCE	19,418	10,162	7,147	30,113	11,020	22,469	30,113	____________
501-045 INSURANCE - BCWID	11,449	(10,569)	0	0	0	0	0	____________
501-050 RETIREMENT	7,059	6,476	6,811	8,659	5,056	8,314	8,659	____________
501-060 WORKERS' COMPENSATION	454	540	525	0	0	525	0	____________
501-070 UNEMPLOYMENT COMPENSATION	540	349	0	540	0	540	540	____________
501-095 TERMINATION PAY-OUT	861	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	148,759	110,372	130,015	164,987	108,750	151,488	160,655	
OTHER EXPENSES								
501-130 BONDS & TRAINING	1,467	8,209	5,458	2,882	3,100	4,000	2,882	____________
501-151 Contract Svc - Inspections	0	58,525	66,025	53,450	61,471	62,000	53,450	____________
501-420 OFFICE SUPPLIES	2,531	5,756	5,496	1,921	1,921	2,500	1,921	____________
501-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	8	8	0	8	____________
501-440 ELECTION SUPPLIES	0	0	13,046	0	0	0	0	____________
501-600 OFFICE EQUIPMENT & MAINT	78	10,821	3,777	240	240	240	240	____________
501-650 VEHICLE EXPENSE	20	57	0	750	0	0	750	____________
501-700 CONTINGENCIES	3,624	3,941	4,389	6,325	6,325	6,325	6,325	____________
TOTAL OTHER EXPENSES	7,720	87,309	98,190	65,577	73,066	75,065	65,577	

501-130 BONDS & TRAINING PERMANENT NOTES:
$1,000 for training for Heather

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
CAPITAL EXPENSES								
501-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	____________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
501-900 UNALLOCATED FUNDS	0	0	0	3,832	0	0	0	____________
TOTAL OTHER INCOME/EXPENSES	0	0	0	3,832	0	0	0	
TOTAL 01-ADMINISTRATION	156,479	197,681	228,204	234,395	181,816	226,553	226,232	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
02-POLICE DEPARTMENT

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
502-010 POLICE SALARIES	736,511	833,514	858,442	949,071	711,987	943,623	949,071	___________
502-011 POLICE LONGEVITY	0	0	0	0	0	0	0	___________
502-012 CIVILIAN SALARIES	164,284	159,567	158,564	200,031	112,517	203,145	200,031	___________
502-013 CIVILIAN LONGEVITY	0	0	0	0	0	0	0	___________
502-014 POLICE SPECIAL ASSIGNMENT SAL	1,729	6,300	6,780	10,200	7,108	10,200	10,200	___________
502-015 POL INCENTIVE PAY-BILING & SDP	3,832	5,076	599	12,300	6,790	12,300	12,300	___________
502-016 CIV.INCENTIVE PAY-BILING & SDP	2,718	868	1,384	2,400	1,047	2,401	2,400	___________
502-017 POLICE SALARIES-CERTIFICATION	6,636	10,259	13,405	16,541	11,362	16,184	16,541	___________
502-018 POLICE EDUCATION PAY	1,523	600	605	7,201	434	934	7,201	___________
502-019 POLICE TUITION REIMBURSEMENT	0	0	0	0	0	0	0	___________
502-020 POLICE OVERTIME	18,223	27,907	44,043	55,500	45,123	58,850	55,500	___________
502-021 7K HOURS	22,759	30,373	34,176	26,000	21,513	32,034	26,000	___________
502-022 CIVILIAN OVERTIME	8,799	16,809	19,711	14,200	16,935	21,986	14,200	___________
502-023 POL INCENTIVE PAY - SDP	0	581	23	0	0	0	0	___________
502-025 STIPEND (CIVILIAN & POLICE)	10,092	29,154	25,988	32,500	32,485	0	0	___________
502-026 HAZARDOUS DUTY PAY	0	11,440	12,885	19,600	10,879	19,600	19,600	___________
502-030 SOCIAL SECURITY	62,763	86,342	87,575	77,298	76,845	99,997	77,298	___________
502-030C SOCIAL SECURITY CIVILIAN	9,852	0	0	18,751	0	0	18,751	___________
502-040 HEALTH INSURANCE	100,364	88,937	75,084	203,256	58,860	77,354	203,256	___________
502-050 RETIREMENT	59,332	78,077	76,123	70,298	58,234	83,509	70,298	___________
502-050C RETIREMENT CIVILIAN	9,663	0	0	8,754	0	0	8,754	___________
502-060 WORKERS' COMPENSATION	28,127	26,237	23,692	32,154	32,154	32,154	32,154	___________
502-070 UNEMPLOYMENT COMPENSATION	2,970	1,185	0	0	0	0	0	___________
502-095 TERMINATION PAY-OUT	805	0	0	0	0	0	0	___________
502-096 EXEMPT VACATION PAY-OUT	9,931	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	1,260,914	1,413,226	1,439,079	1,756,055	1,204,273	1,614,272	1,723,555	
OTHER EXPENSES								
502-120 DUES & SUBSCRIPTIONS	0	205	0	500	243	500	500	___________
502-130 BONDS & TRAINING	2,106	3,189	0	328	328	328	328	___________
502-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	___________
502-400 CITIZEN'S PATROL	0	2,461	2,154	2,307	2,307	2,500	2,307	___________
502-420 OFFICE SUPPLIES	3,438	6,601	3,837	4,500	3,984	3,500	4,500	___________
502-430 MISCELLANEOUS SUPPLIES	6,368	7,809	6,846	10,000	10,655	10,000	10,000	___________
502-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	___________
502-432 MOBILE DATA/PHONE	0	0	177	0	0	0	0	___________
502-433 PD IT SOFTWARE HARDWARE & SUPP	0	23,117	20,117	14,000	657	14,000	14,000	___________
502-450 LAB FEES/CRIME SCENE SUPP	5,902	7,681	9,617	8,500	3,729	8,500	8,500	___________
502-480 UNIFORM ALLOWANCE	9,762	6,873	8,618	7,960	7,829	9,500	7,960	___________
502-520 BICYCLE PARTS & MAINTENANCE	1,121	0	447	1,000	0	800	1,000	___________
502-540 VEHICLE FUEL	46,384	64,090	65,223	63,000	40,300	63,000	63,000	___________
502-550 PRISONER EXPENSE	11	5	0	0	0	0	0	___________
502-700 CONTINGENCIES	506	1,019	2,037	4,200	3,745	4,000	4,200	___________
TOTAL OTHER EXPENSES	75,597	123,050	119,072	116,295	73,776	116,628	116,295	
CAPITAL EXPENSES								
502-800 CAPITAL EXPENDITURES	41,862	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	41,862	0	0	0	0	0	0	

APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

				(-- 2014-2015		--)(-- 2015-2016	--)
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
OTHER INCOME/EXPENSES								
502-900 UNALLOCATED FUNDS	0	0	0	35,088	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	35,088	0	0	0	
TOTAL 02-POLICE DEPARTMENT	1,378,373	1,536,276	1,558,151	1,907,438	1,278,049	1,730,900	1,839,850	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
03-FIRE DEPARTMENT
DEPARTMENT EXPENSES

				(---- 2014-2015	----	----)	(---- 2015-2016	----)
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
503-010 FIRE DEPT. SALARIES	61,382	57,452	92,369	100,640	70,843	100,640	100,640	
503-011 FIRE DEPT. LONGEVITY	0	0	0	0	0	0	0	
503-012 STIPEND	1,310	3,180	2,707	2,500	1,624	0	0	
503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	69	0	0	0	0	
503-020 FIRE OVERTIME	986	858	2,535	3,900	3,671	900	3,900	
503-030 SOCIAL SECURITY	4,785	4,635	7,351	8,286	6,140	8,286	8,286	
503-040 HEALTH INSURANCE	29,681	12,536	5,173	11,547	4,695	15,056	11,547	
503-050 RETIREMENT	2,233	5,255	110	2,528	2,005	2,528	2,528	
503-060 WORKERS' COMPENSATION	1,937	405	1,137	1,937	1,937	1,937	1,937	
503-070 UNEMPLOYMENT COMPENSATION	405	7	0	405	0	405	405	
503-080 VOLUNTEER PENSION FUND	12,872	14,580	17,496	21,200	2,700	22,000	21,200	
503-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	115,590	98,907	128,947	152,943	93,615	151,752	150,443	
OTHER EXPENSES								
503-130 TRAINING	4,013	5,524	(1,000)	5,000	949	3,500	5,000	
503-140 EMPLOYMENT SCREENING	0	644	0	0	0	0	0	
503-150 HAZMAT PROGRAM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
503-215 MOBILE PHONES CONTRACT	0	0	0	0	0	0	0	
503-220 MOBILE PHONES MAINTENANCE	0	0	0	0	0	0	0	
503-221 MOBILE DATA TERMINAL SERVICE	3,041	2,511	2,088	5,500	487	3,500	5,500	
503-223 PAGER CONTRACT	1,125	0	0	0	0	0	0	
503-224 PAGER MAINTENANCE	0	0	0	0	0	0	0	
503-226 PAGER MAINTENANCE - FIRE	729	1,176	0	2,000	295	2,000	2,000	
503-227 RADIO CONTRACT	0	5,944	0	7,500	0	7,500	7,500	
503-229 RADIO MAINTENANCE	175	0	0	0	0	0	0	
503-396 EOC EQUIPMENT & SUPPLIES	700	614	337	1,000	673	1,000	1,000	
503-420 OFFICE SUPPLIES	1,455	978	4,414	1,600	(68)	1,500	1,600	
503-430 SUPPLIES & EQUIPMENT	7,041	4,228	4,379	5,500	2,853	4,500	5,500	
503-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	542	509	0	0	509	
503-450 MEDICAL SUPPLIES	1,491	471	2,175	1,500	360	1,000	1,500	
503-460 MEDICAL TRAINING	1,920	1,513	1,836	2,700	0	1,800	2,700	
503-480 UNIFORM ALLOWANCE	1,503	277	337	1,800	319	1,000	1,800	
503-503 VEHICLE PARTS - FIRE	614	356	9,089	4,500	(506)	4,500	4,500	
503-540 VEHICLE FUEL	22,082	25,186	18,429	22,218	9,903	19,000	22,218	
503-603 VEHICLE OUTSIDE MAINT. FIRE	3,877	4,414	8,260	23,415	532	12,000	23,415	
503-610 DORM - TELEPHONE	0	0	1,044	0	0	0	0	
503-620 DORM - UTILITIES & CABLE	12,854	7,050	10,399	14,000	7,921	14,919	14,000	
503-630 DORM - REPAIRS & MAINT	9,017	6,211	3,128	7,000	103	5,000	7,000	
503-700 CONTINGENCIES	767	259	2,500	500	307	800	500	
503-703 LEASE PURCHASE - FIRE DEPT	6,480	0	0	0	0	0	0	
503-704 LEASE PURCHASE - INTEREST	460	0	0	0	0	0	0	
503-710 TRAVEL	0	0	0	0	0	0	0	
503-730 ANNUAL PUMP TESTS	1,578	0	1,118	3,900	0	1,800	3,900	
503-740 MAINTENANCE CONTRACTS	6,371	4,323	5,538	8,500	2,858	6,500	8,500	
503-750 SCBA TESTS	0	0	0	0	0	0	0	
503-760 LADDER TESTS	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	88,294	72,679	75,615	119,642	27,988	92,819	119,642	

01 -GENERAL FUND
03-FIRE DEPARTMENT

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
CAPITAL EXPENSES								
503-800 CAPITAL EXPENDITURES	19,349	15,414	0	180,000	241,917	241,917	0	___________
TOTAL CAPITAL EXPENSES	19,349	15,414	0	180,000	241,917	241,917	0	
OTHER INCOME/EXPENSES								
503-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 03-FIRE DEPARTMENT	223,233	187,000	204,562	452,585	363,520	486,488	270,085	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
04-SPECIAL SERVICES
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(---- 2014-2015 ----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(---- 2015-2016 ----) REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
504-009 SALARIES	26,602	43,500	35,244	32,000	31,780	32,000	32,000	
504-010 SALARIES - MAYOR & COUNCIL	0	2,040	15,480	10,100	9,720	13,000	10,100	
504-011 SALARIES - PLANNING & ZONING	0	0	0	0	0	0	0	
504-012 SALARIES-CITY MANAGER	0	0	0	0	0	0	0	
504-013 LONGEVITY	0	0	0	0	0	0	0	
504-014 STIPEND	0	1,272	1,583	1,583	1,583	0	0	
504-030 SOCIAL SECURITY	1,883	3,766	3,235	3,226	2,793	3,443	3,226	
504-040 HEALTH INSURANCE	8,060	9,215	8,649	22,584	5,644	5,617	22,584	
504-050 RETIREMENT	1,615	3,030	2,504	2,730	1,955	2,925	2,730	
504-060 WORKERS COMPENSATION	0	172	150	354	354	500	354	
504-070 UNEMPLOYMENT COMP	190	0	0	135	0	0	135	
TOTAL SALARIES & BENEFITS	38,350	62,995	66,845	72,712	53,830	57,485	71,129	
OTHER EXPENSES								
504-110 BANK ACTIVITY CHARGES	142	0	0	0	0	0	0	
504-120 DUES & SUBSCRIPTIONS	2,586	4,348	2,744	4,085	3,066	3,800	4,085	
504-135 EMPLOYEE RECOGNITION PROG	0	0	0	0	0	0	0	
504-140 EMPLOYEE APPRECIATION FUND	20	0	100	71	71	0	71	
504-145 EMPLOYEE WELLNESS PROGRAM	0	0	815	0	0	0	0	
504-400 CITIZEN'S PATROL	1,502	0	0	0	0	0	0	
504-420 COPIER PAPER	56	307	31	500	(38)	500	500	
504-440 ELECTION SUPPLIES/EXPENSES	0	0	0	0	0	0	0	
504-460 SPECIAL EVENTS	15,070	33,826	24,389	17,000	29,757	26,000	17,000	
504-470 LIGHT UP	16,105	38,243	24,282	39,500	38,839	39,900	39,500	
504-475 50th ANNIVERSARY EVENTS	(40)	0	0	0	0	0	0	
504-480 WINDCREST PROUD	4,114	0	0	0	0	0	0	
504-485 WINDFEST	0	0	0	0	0	0	0	
504-486 FIREMAN'S PICNIC & WINDFEST	5,000	0	0	5,000	4,316	5,000	5,000	
504-490 WINDCREST YOUTH ACTIVITIES	0	1,524	5,638	1,200	294	1,200	1,200	
504-590 POSTAGE	23,568	21,477	13,655	18,000	16,303	18,400	18,000	
504-609 TRANSFER TO FRIENDS OF ANIMAL	1,369	2,000	3,588	2,000	1,220	4,800	2,000	
504-610 NEWSLETTER	0	0	2,305	10,000	9,964	10,000	10,000	
504-630 LEGAL ADVERTISING	4,797	15,384	2,470	13,400	806	5,000	13,400	
504-635 ADVERTISING	500	1,229	6,617	7,000	10,097	10,097	7,000	
504-645 MAYOR - COUNCIL EXPENSES	15,266	11,712	8,553	4,300	4,344	4,300	4,300	
504-650 MILEAGE & ENTERTAIMNENT EXPENS	106	522	139	964	1,957	2,000	964	
TOTAL OTHER EXPENSES	90,162	130,573	95,327	123,020	120,996	130,997	123,020	
CAPITAL EXPENSES								
504-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
504-900 UNALLOCATED FUNDS	0	0	0	15,560	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	15,560	0	0	0	
TOTAL 04-SPECIAL SERVICES	128,512	193,567	162,172	211,292	174,826	188,482	194,150	

01 -GENERAL FUND

DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(2014-2015) CURRENT BUDGET	(2014-2015) Y-T-D ACTUAL	(2014-2015) PROJECTED YEAR END	(2015-2016) REQUESTED BUDGET	(2015-2016) APPROVED BUDGET
SALARIES & BENEFITS								
505-010 SALARIES	0	0	0	0	0	0	0	___________
505-011 LONGEVITY	0	0	0	0	0	0	0	___________
505-020 OVERTIME	0	0	0	0	0	0	0	___________
505-030 SOCIAL SECURITY	0	0	6	0	0	0	0	___________
505-040 HEALTH INSURANCE	0	0	0	0	0	0	0	___________
505-050 RETIREMENT	0	0	5	0	0	0	0	___________
505-060 WORKERS' COMPENSATION	0	0	0	0	0	0	0	___________
505-070 UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	11	0	0	0	0	
OTHER EXPENSES								
505-100 UTILITIES	0	0	0	0	0	0	0	___________
505-130 TRAINING	0	0	0	0	0	0	0	___________
505-225 RADIO MAINTNANCE	0	0	0	0	0	0	0	___________
505-240 CONTRACT MAINTENANCE OUTS	0	0	0	0	0	0	0	___________
505-430 SUPPLIES	9	0	0	0	0	0	0	___________
505-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	___________
505-500 VEHICLE PARTS	0	0	0	0	0	0	0	___________
505-510 VEHICLE OUTSIDE MAINTENAN	0	0	0	0	0	0	0	___________
505-520 EQUIPMENT REPAIR	0	0	0	0	0	0	0	___________
505-525 EQUIPMENT RENTAL	0	0	0	0	0	0	0	___________
505-530 STREET SIGNS & MARKERS	0	0	0	0	0	0	0	___________
505-700 CONTINGENCIES	0	0	0	0	0	0	0	___________
505-710 STREET CRACK FILLING MATERIAL	0	0	0	0	0	0	0	___________
505-720 ALLEY CURB/SIDEWALK REPAIR	0	0	0	0	0	0	0	___________
505-750 1998 FLOOD DAMAGE	0	0	0	0	0	0	0	___________
TOTAL OTHER EXPENSES	9	0	0	0	0	0	0	
CAPITAL EXPENSES								
505-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
505-810 STREET CAPITAL REPAIRS	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
505-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL	9	0	11	0	0	0	0	

01 -GENERAL FUND
06-PARKS & RECREATION
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(-------------- 2014-2015 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ---------------)	(------- 2015-2016 REQUESTED BUDGET	APPROVED BUDGET --------)
SALARIES & BENEFITS								
506-010 POOL SALARIES	322	0	0	0	0	0	0	___________
506-011 LONGEVITY	0	0	0	0	0	0	0	___________
506-020 OVERTIME	0	0	0	0	0	0	0	___________
506-030 SOCIAL SECURITY	25	0	0	0	0	0	0	___________
506-040 HEALTH INSURANCE	0	0	0	0	45	0	0	___________
506-050 RETIREMENT	0	0	0	0	0	0	0	___________
506-060 WORKERS' COMPENSATION	0	0	0	0	0	0	0	___________
506-070 UNEMPLOYMENT COMP-POOL	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	346	0	0	0	45	0	0	
OTHER EXPENSES								
506-100 UTILITIES	9,601	17,834	14,863	0	806	806	0	___________
506-130 TRAINING	1,449	177	488	2,000	1,096	750	2,000	___________
506-240 CONTRACT MAINTENANCE OUTS	2,353	4,745	4,324	3,500	2,679	3,000	3,500	___________
506-250 CONTRACT MAINT.-GREEN BEL	34,548	33,551	36,486	55,272	10,899	55,272	55,272	___________
506-255 CONTRACT SERVICES - POOL	9,132	0	0	0	0	0	0	___________
506-260 GREEN BELT CLEANING	12,246	3,453	1,977	1,500	0	1,500	1,500	___________
506-430 SUPPLIES	16,708	7,174	8,941	12,000	5,329	8,300	12,000	___________
506-431 EMPLOYEE APPRECIATION LUNCHEON	75	75	176	75	0	75	75	___________
506-520 EQUIPMENT REPAIR	4,829	3,637	10,149	4,500	1,379	4,500	4,500	___________
506-630 FACILITY MAINTENANCE	512	14,673	19,270	41,000	40,733	41,000	41,000	___________
506-631 POND MAINTENANCE	0	0	19,661	0	0	0	0	___________
506-635 TREES / SHRUBS/LANDSCAPING	18,346	14,254	11,239	29,000	19,222	22,000	29,000	___________
506-700 CONTINGENCIES	837	0	93	250	0	250	250	___________
TOTAL OTHER EXPENSES	110,636	99,573	127,665	149,097	82,143	137,453	149,097	
CAPITAL EXPENSES								
506-800 CAPITAL EXPENDITURE	49,813	115,717	0	10,160	0	10,160	0	___________
506-810 CAPITAL IMPROVEMENTS	32,580	73,003	0	169,400	0	169,400	0	___________
TOTAL CAPITAL EXPENSES	82,393	188,720	0	179,560	0	179,560	0	
OTHER INCOME/EXPENSES								
506-900 UNALLOCATED FUNDS	0	0	0	10,090	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	10,090	0	0	0	
TOTAL 06-PARKS & RECREATION	193,375	288,294	127,665	338,747	82,188	317,013	149,097	
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01 -GENERAL FUND
07-FLEET MECHANIC
DEPARTMENT EXPENSES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
507-010 MECHANIC SALARIES	34,246	38,306	39,548	40,316	29,120	40,316	40,316	____________
507-011 MECHANIC LONGEVITY	0	0	0	0	0	0	0	____________
507-012 STIPEND	594	1,272	1,083	1,000	1,000	0	0	____________
507-015 MECHANIC INCENTIVE PAY-BILINGU	0	0	0	0	0	0	0	____________
507-020 OVERTIME	2,161	1,727	1,592	600	807	600	600	____________
507-030 SOCIAL SECURITY	2,464	3,145	2,735	3,278	2,128	3,278	3,278	____________
507-040 HEALTH INSURANCE	4,671	4,238	5,786	7,528	2,791	7,528	7,528	____________
507-050 RETIREMENT	2,431	2,837	2,709	2,624	1,864	2,624	2,624	____________
507-060 WORKERS' COMPENSATION	1,376	135	600	1,200	1,200	1,200	1,200	____________
507-070 UNEMPLOYMENT COMPENSATION	135	0	0	135	0	135	135	____________
507-090 TERMINATION PAY-OUT	0	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	48,079	51,658	54,053	56,681	38,911	55,681	55,681	
OTHER EXPENSES								
507-120 DUES & SUBSCRIPTIONS	0	0	0	100	0	100	100	____________
507-130 TRAINING	45	0	0	500	0	500	500	____________
507-315 VEHICLE DEDUCTIBLE	0	0	0	0	0	0	0	____________
507-420 OFFICE SUPPLIES	330	12	0	250	0	250	250	____________
507-430 FLEET TOOLS & SUPPLIES	3,301	3,240	3,319	6,000	2,772	4,800	6,000	____________
507-431 EMPLOYEE APPRECIATION LUNCHEON	75	0	0	75	0	75	75	____________
507-450 ENVIRONMENTAL FEES	726	0	24	700	422	700	700	____________
507-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	____________
507-501 VEHICLE PARTS-ADMIN	178	74	484	500	0	500	500	____________
507-502 VEHICLE PARTS-POLICE	14,546	14,322	10,868	14,000	8,688	12,000	14,000	____________
507-503 VEHICLE PARTS-FIRE	1,346	2,135	2,050	3,500	970	2,200	3,500	____________
507-506 VEHICLE PARTS-PARKS & REC	1,343	151	946	1,750	1,278	1,750	1,750	____________
507-508 VEHICLE PARTS-WARRANT OFFICER	0	0	0	500	0	500	500	____________
507-515 VEHICLE PARTS-EMC/TECH	0	0	0	0	0	0	0	____________
507-516 VEHICLE PARTS-PUBLIC WORKS	5,135	3,805	10,088	12,000	3,327	10,000	12,000	____________
507-518 DEBT SERVICE - INTEREST	0	0	0	0	0	0	0	____________
507-519 VEHICLE PARTS-INSPECTION	0	0	0	0	0	0	0	____________
507-520 EQUIPMENT REPAIR	15,870	13,269	14,692	12,000	12,478	14,000	12,000	____________
507-540 VEHICLE FUEL	35,500	32,379	33,257	27,000	12,921	27,000	27,000	____________
507-602 VEHICLE OUTSIDE MAINT-POLICE	15,069	15,381	19,714	16,500	16,758	14,000	16,500	____________
507-603 VEHICLE OUTSIDE MAINT-FIRE	21,512	6,469	2,751	7,000	3,753	5,500	7,000	____________
507-606 VEHICLE OUTSIDE MAINT-PARKS&RE	0	1,337	(560)	1,000	72	1,000	1,000	____________
507-608 VEHICLE OUTSIDE MAINT-WRNT OFF	0	0	0	500	0	500	500	____________
507-615 VEHICLE OUTSIDE MAINT-EMC/TECH	0	0	0	0	0	0	0	____________
507-616 VEHICLE OUTSIDE MAINT-PW	2,674	1,209	7,080	3,500	1,355	3,500	3,500	____________
507-619 VEHICLE OUTSIDE MAINT-INSP	55	0	0	0	0	0	0	____________
507-700 CONTINGENCIES	0	0	12	2,200	913	1,500	2,200	____________
507-702 LEASE PURCHASE-POLICE PRINCIPA	0	0	0	0	0	0	0	____________
507-703 LEASE PURCHASE-FIRE PRINCIPAL	0	0	0	0	0	0	0	____________
507-704 DEBT SERVICE - INTEREST	0	0	0	0	0	0	0	____________
507-706 LEASE PURCHASE-PARKS	0	0	0	0	0	0	0	____________
507-716 DEBT SERVICE - PRINCIPAL	10,915	11,375	11,872	11,375	0	11,370	11,375	____________
507-717 DEBT SERVICE - INTEREST	1,962	1,502	1,004	1,502	12,843	1,500	1,502	____________

01 -GENERAL FUND
07-FLEET MECHANIC

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(---- 2014-2015 ----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(---- 2015-2016 ----) REQUESTED BUDGET	APPROVED BUDGET
507-719 LEASE PURCHASE-INSPECTION	0	0	0	0	0	0	0	___________
507-721 LEASE PURCHASE-EDC	0	0	0	0	0	0	0	___________
507-725 LEASE PURCHASE - CITY MGMT	0	0	0	0	0	0	0	___________
507-730 VEHICLE/EQUIPMENT TESTING	0	0	253	1,000	0	1,000	1,000	___________
TOTAL OTHER EXPENSES	130,582	106,660	117,856	123,452	78,549	114,245	123,452	
CAPITAL EXPENSES								
507-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
507-900 UNALLOCATED FUNDS	0	0	0	11,500	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	11,500	0	0	0	
TOTAL 07-FLEET MECHANIC	178,661	158,318	171,909	191,633	117,461	169,926	179,133	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
08-COURT

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
508-010 COURT SALARIES	142,619	181,406	216,044	208,489	155,962	208,489	208,489	
508-011 COURT LONGEVITY	0	0	0	0	0	0	0	
508-012 STIPEND	2,449	6,359	4,873	6,000	4,331	0	0	
508-015 COURT INCENTIVE PAY-BILINGUAL	0	0	0	1,800	0	0	1,800	
508-017 CERTIFICATION PAY - COURT	427	0	0	900	0	0	900	
508-018 COURT EDUCATION PAY	115	0	0	300	0	0	300	
508-020 COURT OVERTIME	7,327	21,062	27,344	19,000	23,496	33,111	33,111	
508-030 SOCIAL SECURITY	12,243	16,136	18,810	16,791	15,507	16,791	16,791	
508-040 HEALTH INSURANCE	8,353	16,562	22,216	33,876	2,542	25,000	33,876	
508-050 RETIREMENT	9,717	11,406	13,448	12,245	10,158	12,245	12,245	
508-060 WORKER'S COMPENSATION	500	500	500	500	500	500	500	
508-070 UNEMPLOYMENT COMPENSATION	675	106	0	675	0	650	675	
508-095 TERMINATION PAY-OUT	244	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	184,670	253,537	303,236	300,576	212,496	296,786	308,687	
OTHER EXPENSES								
508-120 DUES & SUBSCRIPTIONS	122	0	122	0	0	250	0	
508-130 BONDS & TRAINING	2,600	4,086	1,550	2,668	2,332	3,000	2,668	
508-150 JUDGE	17,710	5,296	4,785	4,500	4,074	4,500	4,500	
508-160 PROSECUTOR	13,468	0	0	0	0	0	0	
508-165 WARRANT JAIL COSTS	8,500	16,400	19,110	11,000	6,128	11,000	11,000	
508-170 JURY SERVICE FEES	108	0	0	0	(12)	0	0	
508-180 COURT OF RECORD/STENOGRAPHER	0	0	0	0	0	0	0	
508-420 OFFICE SUPPLIES	5,393	6,421	11,133	6,000	4,883	6,500	6,000	
508-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	620	335	0	620	
508-480 UNIFORM ALLOWANCE	0	262	467	300	288	300	300	
508-481 CONTINGENCIES	0	1,347	3,999	1,200	1,130	1,200	1,200	
508-540 FUEL	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	47,901	33,812	41,165	26,288	19,157	26,750	26,288	
CAPITAL EXPENSES								
508-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
508-810 TRANSFER TO COURT SEC. FUND	0	0	7,000	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	7,000	0	0	0	0	
OTHER INCOME/EXPENSES								
508-900 UNALLOCATED FUNDS	0	0	0	5,832	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	5,832	0	0	0	
TOTAL 08-COURT	232,571	287,349	351,401	332,696	231,653	323,536	334,975	

01 -GENERAL FUND
DEPT 09

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
509-100 UTILITIES	0	0	0	0	0	0	0	___________
509-240 CONTRACT MAINTENANCE	0	0	0	0	0	0	0	___________
509-430 SUPPLIES	0	50	0	0	0	0	0	___________
509-630 FACILITY MAINTENANCE	0	0	150	0	0	0	0	___________
509-700 CONTINGENCIES	0	23	0	0	0	0	0	___________
TOTAL OTHER EXPENSES	0	73	150	0	0	0	0	
CAPITAL EXPENSES								
509-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
509-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL DEPT 09	0	73	150	0	0	0	0	
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01 -GENERAL FUND
10-FACILITY DIVISION
DEPARTMENT EXPENSES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
510-100 UTILITIES	37,278	47,890	85,175	71,700	50,138	85,000	85,000	___________
510-115 MOBILE TELEPHONES	0	0	0	0	0	0	0	___________
510-170 JANITORIAL SERVICES	16,100	22,773	23,113	20,000	12,777	20,000	20,000	___________
510-240 CONTRACT MAINTENANCE	4,671	3,480	5,724	1,500	0	1,500	1,500	___________
510-430 SUPPLIES	5,853	5,082	5,367	5,500	4,963	5,500	5,500	___________
510-630 FACILITY MAINTENANCE	45,010	68,419	37,426	34,500	27,397	34,500	34,500	___________
510-650 FIRE ALARM & EXT. INSPECTIONS	2,357	475	0	2,056	2,056	2,500	2,056	___________
510-700 CONTINGENCIES	1,617	1,771	1,579	1,000	90	250	1,000	___________
TOTAL OTHER EXPENSES	112,886	149,891	158,385	136,256	97,420	149,250	149,556	
CAPITAL EXPENSES								
510-800 CAPITAL EXPENDITURES	47,536	0	7,325	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	47,536	0	7,325	0	0	0	0	
OTHER INCOME/EXPENSES								
510-900 UNALLOCATED FUNDS	0	0	0	10,000	0	0	10,000	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	10,000	0	0	10,000	
TOTAL 10-FACILITY DIVISION	160,422	149,891	165,710	146,256	97,420	149,250	159,556	

01 -GENERAL FUND
11-CIVIC CENTER
DEPARTMENT EXPENSES

				2014-2015			2015-2016	
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
511-010 CIVIC CENTER SALARIES	58,904	54,708	51,318	92,837	41,316	92,837	92,837	___________
511-011 CIVIC CENTER LONGEVITY	0	0	0	0	0	0	0	___________
511-012 STIPEND	1,745	2,544	2,166	3,000	2,166	0	0	___________
511-020 OVERTIME - CIVIC CENTER	13,456	16,523	13,542	10,300	9,541	7,578	10,300	___________
511-030 SOCIAL SECURITY	5,076	5,254	4,606	7,699	4,241	3,632	7,699	___________
511-040 HEALTH INSURANCE	10,092	9,811	10,032	22,584	3,542	15,000	22,584	___________
511-050 RETIREMENT	(2,782)	4,978	4,259	6,754	3,185	5,300	6,754	___________
511-060 WORKERS' COMPENSATION	2,249	270	2,589	3,589	3,589	3,589	3,589	___________
511-070 UNEMPLOYMENT COMPENSATION	270	0	0	270	0	270	270	___________
511-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	89,011	94,088	88,512	147,033	67,580	128,206	144,033	

511-020 OVERTIME - CIVIC CENTER NEXT YEAR NOTES:
Average of past 3 years OT Expense

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
OTHER EXPENSES								
511-100 UTILITIES	11,960	24,051	19,142	17,000	11,191	23,000	17,000	___________
511-430 SUPPLIES	3,946	2,374	3,015	2,800	1,362	2,800	2,800	___________
511-431 EMPLOYEE APPRECIATION LUNCHEON	75	150	0	0	0	0	0	___________
511-512 STIPEND	0	0	0	0	0	0	0	___________
511-630 FACILITY MAINTENANCE	23,150	32,236	18,819	10,000	3,175	10,000	10,000	___________
511-700 CONTINGENCIES	424	0	309	750	0	500	750	___________
TOTAL OTHER EXPENSES	39,555	58,810	41,285	30,550	15,727	36,300	30,550	
CAPITAL EXPENSES								
511-800 CAPITAL EXPENDITURES	40,808	500	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	40,808	500	0	0	0	0	0	
OTHER INCOME/EXPENSES								
511-900 UNALLOCATED FUNDS	0	0	0	10,850	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	10,850	0	0	0	
TOTAL 11-CIVIC CENTER	169,374	153,398	129,797	188,433	83,307	164,506	174,583	
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01 -GENERAL FUND
14-CONTRACT SERVICES
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
514-220 FOOD HEALTH OFFICER FEES	14,400	22,458	19,800	21,600	16,416	21,900	21,600	____
514-25	0	0	0	0	0	0	0	____
514-250 LEGAL & CITY ATTORNEY	30,000	41,160	30,623	30,000	23,000	30,000	30,000	____
514-255 SPECIAL LEGAL FEES	137,738	103,583	19,970	84,731	48,982	84,731	84,731	____
514-260 DUES & FEES-BCAD	0	0	0	0	0	0	0	____
514-270 DUES & FEES - BEXAR CO ELECTNS	0	0	0	0	0	0	0	____
514-280 FEES-DELINQUENT COLLECTOR	0	0	0	0	0	0	0	____
514-285 Contract Services - MFO	2,777	0	1,404	0	0	0	0	____
514-290 AUDIT	25,805	29,590	29,070	27,420	26,000	26,000	27,420	____
514-300 EMS	70,000	70,000	70,000	70,000	52,500	70,000	70,000	____
514-310 MUNICIPAL INSURANCE	56,613	60,502	66,142	71,106	71,106	71,106	71,106	____
514-320 ENGINEER / ARCHITECT	35,719	70,370	48,895	37,000	29,210	37,000	37,000	____
514-321 CONTRACT PLANNING SERVICES	0	0	24,750	0	0	0	0	____
514-325 SALES TAX COLLECTION SERVICE	0	6,000	6,000	0	0	0	0	____
514-328 CABLE TV FRANC FEE COMPLIANCE	0	0	0	0	0	0	0	____
514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	12,000	12,000	12,000	12,000	12,000	____
514-367 WATER RESOURCES STUDY	0	0	0	17,016	0	0	17,016	____
514-385 SALARY SURVEY	0	0	0	0	0	0	0	____
514-400 CREDIT CARD TERMINAL	0	0	0	0	0	0	0	____
514-403 RECORDS MANAGEMENT	0	6,417	20,182	17,000	10,111	17,000	17,000	____
514-405 RECORDS STORAGE RENTAL	6,378	6,960	6,006	7,960	4,914	7,000	7,960	____
514-410 RECORDS DESTRUCTION	1,135	1,207	200	1,200	0	1,000	1,200	____
514-430 SUPPLIES	0	0	0	0	0	0	0	____
TOTAL OTHER EXPENSES	392,565	430,246	355,041	397,033	294,239	377,737	397,033	
CAPITAL EXPENSES								
514-800 CAPITAL EXPENDITURES	0	0	0	54,804	53,700	53,700	0	____
TOTAL CAPITAL EXPENSES	0	0	0	54,804	53,700	53,700	0	
OTHER INCOME/EXPENSES								
514-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	____
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 14-CONTRACT SERVICES	392,565	430,246	355,041	451,837	347,939	431,437	397,033	

01 -GENERAL FUND
15-TECH SUPPORT

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(-- 2014-2015 --) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(-- 2015-2016 --) REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
515-010 EMC/TECH SUPPORT SALARIES	0	0	0	0	0	0	0	____________
515-011 EMC/TECH LONGEVITY	0	0	0	0	0	0	0	____________
515-020 EMT/TECH SUPPORT OVERTIME	0	0	0	0	0	0	0	____________
515-030 EMC/TECH SOCIAL SECURITY	0	0	0	0	0	0	0	____________
515-040 EMC/TECH HEALTH INSURANCE	0	0	0	0	0	0	0	____________
515-050 EMC/TECH RETIREMENT	0	0	0	0	0	0	0	____________
515-060 WORKER'S COMPENSATION	0	0	0	0	0	0	0	____________
515-070 UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	____________
515-090 EMC/TECH TERM.PAY-OUT	0	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
OTHER EXPENSES								
515-120 DUES & SUBSCRIPTIONS	0	70	0	0	0	0	0	____________
515-130 EMC/TECH TRAINING	0	0	0	0	0	0	0	____________
515-200 COMPUTER CONTRACTS	65,369	73,770	45,123	67,000	21,238	67,000	67,000	____________
515-201 COMPUTER MAINTENANCE	289	3,334	3,711	4,000	2,100	3,800	4,000	____________
515-205 TELECOMMUNICATIONS CONTRACT	25,698	33,479	45,082	29,750	45,116	59,388	59,500	____________
515-210 TELEPHONE MAINT.CONTRACT	13,968	9,675	1,101	16,000	67	9,000	9,000	____________
515-215 MOBILE PHONES CONTRACT	6,069	11,409	13,883	11,209	10,666	14,000	14,000	____________
515-220 MOBILE PHONES MAINTENANCE	0	0	0	0	0	0	0	____________
515-221 MOBILE DATA TERMINAL SERVICE	6,275	6,061	6,731	5,409	7,768	8,329	8,329	____________
515-223 PAGER CONTRACT	0	0	0	0	0	0	0	____________
515-225 PAGER MAINTENANCE	0	0	0	0	0	0	0	____________
515-226 PAGER MAINTENANCE-FIRE	0	0	0	0	0	0	0	____________
515-227 RADIO CONTRACT	2,114	0	0	0	0	0	0	____________
515-229 RADIO MAINTENANCE	0	0	0	0	0	0	0	____________
515-286 CONTRACTSERVICES - IT	62,079	66,134	94,431	74,000	83,964	94,000	94,000	____________
515-330 WEBSITE SUPPORT CONTRACT	4,608	4,070	(125)	0	0	0	0	____________
515-332 WEBSITE MAINTENANCE	0	0	6,466	7,500	4,052	6,500	6,500	____________
515-333 CLOUD HOSTING FEES	330	0	0	0	0	0	0	____________
515-395 EMERGENCY MGMT SUPPORT	0	0	0	0	0	0	0	____________
515-396 EOC EQUIPMENT & SUPPLIES	0	0	0	0	0	0	0	____________
515-430 TECH SUPPLIES	0	0	0	0	0	0	0	____________
515-460 COPIER CONTRACT & SUPPLIES	12,723	4,502	11,909	10,000	5,236	10,000	10,000	____________
515-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	____________
515-520 EQUIPMENT REPAIR	0	0	0	0	0	0	0	____________
515-522 AUDIO VISUAL MAINTENANCE	0	0	0	0	0	0	0	____________
515-525 LEASE PURCHASE-RECORDS MGMT SY	0	0	0	0	0	0	0	____________
515-700 CONTINGENCIES	0	125	4,003	0	0	0	0	____________
TOTAL OTHER EXPENSES	199,522	212,628	232,315	224,868	180,208	272,018	272,329	
CAPITAL EXPENSES								
515-800 CAPITAL EXPENSE	62,597	26,574	22,570	0	0	0	0	____________
TOTAL CAPITAL EXPENSES	62,597	26,574	22,570	0	0	0	0	
OTHER INCOME/EXPENSES								
515-900 UNALLOCATED FUNDS	0	0	0	6,380	0	0	0	____________
TOTAL OTHER INCOME/EXPENSES	0	0	0	6,380	0	0	0	
TOTAL 15-TECH SUPPORT	262,120	239,202	254,886	231,248	180,208	272,018	272,329	

01 -GENERAL FUND
16-PUBLIC WORKS
DEPARTMENT EXPENSES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
516-010 PUBLIC WORKS SALARIES	258,099	307,909	326,544	304,921	239,832	335,177	304,921	___________
516-011 PUBLIC WORKS LONGEVITY	0	0	0	0	0	0	0	___________
516-012 STIPEND	3,785	14,385	11,099	9,000	9,000	0	0	___________
516-015 P.W .INCENTIVE PAY-BILINGUAL	1,200	577	605	600	434	600	600	___________
516-018 P.W. EDUCATION PAY	300	300	302	300	217	300	300	___________
516-020 PUBLIC WORKS OVERTIME	8,632	3,617	5,864	2,800	3,341	2,886	2,800	___________
516-030 SOCIAL SECURITY	20,897	24,858	29,388	26,457	21,489	27,404	26,457	___________
516-040 HEALTH INSURANCE	42,419	41,716	41,718	67,752	24,823	55,000	67,752	___________
516-050 RETIREMENT	27,632	21,107	21,812	24,645	15,202	27,040	24,645	___________
516-060 WORKERS' COMPENSATION	15,608	11,618	13,567	16,567	16,567	16,567	16,567	___________
516-070 UNEMPLOYMENT COMPENSATION	1,215	924	0	1,350	0	1,000	1,350	___________
516-080 CONTRACT LABOR	0	1,291	60,667	7,022	431	5,000	7,022	___________
516-095 TERMINATION PAY-OUT	7,564	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	387,352	428,301	511,567	461,414	331,336	470,973	452,414	
OTHER EXPENSES								
516-100 UTILITIES	46,335	40,121	29,916	41,800	17,521	32,000	32,000	___________
516-130 TRAINING	915	1,943	638	500	636	500	500	___________
516-140 EMPLOYMENT SCREENING	0	0	44	0	0	0	0	___________
516-240 CONTRACT OUT MAINTENANCE	2,328	873	908	10,000	1,328	4,000	10,000	___________
516-430 SUPPLIES	12,990	12,649	20,368	13,000	8,892	13,000	13,000	___________
516-431 EMPLOYEE APPRECIATION LUNCHEON	75	575	0	575	0	575	575	___________
516-480 UNIFORM ALLOWANCE	11,008	12,396	13,564	11,000	9,533	15,000	15,000	___________
516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0	0	0	0	0	___________
516-525 EQUIPMENT RENTAL	2,640	356	2,679	750	184	750	750	___________
516-530 STREET SIGNS & MARKERS	8,149	5,617	14,991	1,500	872	1,500	1,500	___________
516-630 FACILITIES MAINTENANCE	8,313	4,571	33,626	11,000	7,994	11,000	11,000	___________
516-700 CONTINGENCIES	128	230	42	0	0	0	0	___________
516-710 STREET CRACK FILLING MATERIAL	30	0	0	0	0	0	0	___________
516-720 ALLEY/CURB/SIDEWALK REPAIR	11,402	100	10,199	0	0	0	0	___________
TOTAL OTHER EXPENSES	104,312	79,431	126,976	90,125	46,959	78,325	84,325	
CAPITAL EXPENSES								
516-800 CAPITAL EXPENDITURES	2,453	9,910	(16,040)	37,864	47,988	0	0	___________
516-810 STREET CAPITAL REPAIRS	7,146	48,319	1,911	2,000	1,673	2,000	2,000	___________
TOTAL CAPITAL EXPENSES	9,599	58,230	(14,129)	39,864	49,661	2,000	2,000	
OTHER INCOME/EXPENSES								
516-900 UNALLOCATED FUNDS	0	0	0	10,410	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	10,410	0	0	0	
TOTAL 16-PUBLIC WORKS	501,263	565,962	624,413	601,813	427,956	551,298	538,739	

NEXT YEAR NOTES:
1 gator 15,000

01 -GENERAL FUND
16-PUBLIC WORKS

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
wash area 12,000								

01 -GENERAL FUND
17-ANIMAL CONTROL

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
517-010 SALARIES-ANIMAL CONTROL	42,654	35,043	39,757	44,380	33,682	44,200	44,380	____________
517-011 LONGEVITY	0	0	0	0	0	0	0	____________
517-012 STIPEND	878	1,272	1,083	1,500	1,500	0	0	____________
517-013 Salaries - Animal on call	2,500	700	2,620	2,600	1,880	2,600	2,600	____________
517-020 OVERTIME-ANIMAL CONTROL	1,514	3,529	3,712	3,600	3,632	4,200	4,200	____________
517-030 SOCIAL SECURITY	3,498	3,089	3,505	3,989	3,445	3,300	3,989	____________
517-040 HEALTH INSURANCE	4,854	4,557	4,006	7,528	2,356	7,017	7,528	____________
517-050 RETIREMENT	3,207	2,701	2,414	2,527	1,742	2,500	2,527	____________
517-060 WORKER'S COMPENSATION	1,633	1,633	0	1,633	1,633	1,633	1,633	____________
517-070 UNEMPLOYMENT COMPENSATION	135	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	60,872	52,524	57,097	67,757	49,869	65,450	66,857	
OTHER EXPENSES								
517-230 VET/INPOUNDING/SHELTER	12,342	17,678	25,301	18,500	14,979	30,000	20,000	____________
517-231 INPOUNDING/SHELTER	0	4,866	10,591	26,800	19,567	25,000	16,800	____________
517-240 TRAINING & CERTIFICATION	2,142	951	876	0	0	0	0	____________
517-420 EQUIPMENT	825	1,166	753	76	76	76	76	____________
517-430 SUPPLIES	0	432	4,286	738	738	738	738	____________
TOTAL OTHER EXPENSES	15,309	25,092	41,806	46,114	35,360	55,814	37,614	
CAPITAL EXPENSES								
517-800 CAPITAL EXPENDITURES	6,817	0	0	0	0	0	0	____________
TOTAL CAPITAL EXPENSES	6,817	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
517-900 UNALLOCATED FUNDS	0	0	0	3,321	0	0	0	____________
TOTAL OTHER INCOME/EXPENSES	0	0	0	3,321	0	0	0	
TOTAL 17-ANIMAL CONTROL	82,998	77,616	98,903	117,192	85,229	121,264	104,471	
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01 -GENERAL FUND
18-WCCPD
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
518-010 WCCPD SALARIES	0	0	0	0	0	0	0	___________
518-011 WCCPD LONGEVITY	0	0	0	0	0	0	0	___________
518-014 WCCPD SPECIAL ASSIGN PAY-K-9	0	0	0	0	0	0	0	___________
518-015 WCCPD INCEN PAY-BILING & SHIFT	0	0	0	0	0	0	0	___________
518-017 WCCPD CERTIFICATION PAY	0	0	0	0	0	0	0	___________
518-020 WCCPD OVERTIME	0	0	0	0	0	0	0	___________
518-021 WCCPD-7K HOURS	0	0	0	0	0	0	0	___________
518-030 WCCPD SOCIAL SECURITY	0	0	0	0	0	0	0	___________
518-040 WCCPD HEALTH INSURANCE	0	0	0	0	0	0	0	___________
518-050 WCCPD RETIREMENT	0	0	0	0	0	0	0	___________
518-060 WCCPD WORKERS COMP	0	0	0	0	0	0	0	___________
518-070 UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	___________
518-095 WCCPD TERM.PAYOUT	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
518-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 18-WCCPD	0	0	0	0	0	0	0	
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01 -GENERAL FUND
19-CODE ENFORCEMENT

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
519-010 INSPECTION SALARIES	22,491	37,867	38,288	40,316	28,719	40,316	40,316	
519-011 INSPECTIONS LONGEVITY	0	0	0	0	0	0	0	
519-012 STIPEND	594	1,272	1,083	1,000	0	0	0	
519-015 INSP.INCENTIVE PAY-BILINGUAL	0	856	605	600	388	600	600	
519-018 INSPECTION EDUCATION PAY	0	0	0	0	0	0	0	
519-020 OVERTIME	189	1,300	121	1,800	230	1,500	1,800	
519-026 HAZARDOUS DUTY PAY	0	138	312	480	265	480	480	
519-030 SOCIAL SECURITY	1,877	1,404	2,327	3,381	1,894	3,381	3,381	
519-040 HEALTH INSURANCE	3,297	1,463	4,261	7,528	3,529	5,617	7,528	
519-050 RETIREMENT	1,773	1,476	2,611	2,544	1,774	2,544	2,544	
519-060 WORKER'S COMPENSATION	344	344	244	344	344	344	344	
519-070 UNEMPLOYMENT COMPENSATION	261	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	30,825	46,120	49,852	57,993	37,143	54,782	56,993	
OTHER EXPENSES								
519-120 DUES & SUBSCRIPTIONS	0	0	125	125	125	125	125	
519-125 CONTRACT INSPECTION SVCS	43,300	7,000	0	0	0	0	0	
519-130 BONDS & TRAINING	50	1,135	334	0	0	0	0	
519-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	
519-150 CONTRACT SERVICES - INSPECTION	8,120	0	0	0	0	0	0	
519-420 OFFICE SUPPLIES	106	537	0	750	351	750	750	
519-430 SUPPLIES & EQUIPMENT	888	0	275	500	205	500	500	
519-480 UNIFORMS	100	434	371	0	0	0	0	
519-490 VEHICLE PARTS	0	0	0	0	0	0	0	
519-540 VEHICLE FUEL	985	0	0	0	0	0	0	
519-700 CONTINGENCIES	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	53,548	9,106	1,105	1,375	681	1,375	1,375	
CAPITAL EXPENSES								
519-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
519-900 UNALLOCATED FUNDS	0	0	0	3,645	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	3,645	0	0	0	
TOTAL 19-CODE ENFORCEMENT	84,374	55,226	50,957	63,013	37,824	56,157	58,368	

01 -GENERAL FUND
20-FINANCE
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(---- 2014-2015 ----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(---- 2015-2016 ----) REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
520-010 FINANCE SALARIES	81,117	88,737	111,909	104,256	77,369	109,137	109,137	____________
520-011 FINANCE LONGEVITY	0	0	0	0	0	0	0	____________
520-012 STIPEND	1,131	3,764	3,790	3,500	3,500	3,500	0	____________
520-015 FINANCE BILINGUAL PAY	600	23	0	0	0	24	0	____________
520-018 FINANCE EDUCATION PAY	0	4,000	605	650	434	600	650	____________
520-020 FINANCE OVERTIME	541	1,263	3,324	3,000	2,598	3,000	3,000	____________
520-030 FINANCE SOCIAL SECURITY	6,346	7,010	8,687	8,164	7,265	8,831	8,617	____________
520-040 FINANCE HEALTH INSURANCE	8,736	44,866	15,311	30,112	16,801	22,469	30,112	____________
520-050 FINANCE RETIREMENT	3,572	5,474	6,564	6,579	5,037	7,503	8,360	____________
520-060 WORKER'S COMPENSATION	359	359	281	381	381	381	381	____________
520-070 UNEMPLOYMENT COMPENSATION	270	303	0	0	0	0	0	____________
520-095 TERMINATION PAY-OUT - FINANCE	0	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	102,671	155,799	150,471	156,642	113,385	155,445	160,257	
OTHER EXPENSES								
520-120 DUES & SUBSCRIPTIONS	458	220	595	600	181	350	600	____________
520-130 BONDS & TRAINING	758	3,814	2,292	6,000	2,246	4,000	6,000	____________
520-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	____________
520-260 DUES & FEES- BCAD	10,798	12,462	11,928	10,429	8,778	11,796	10,429	____________
520-280 FEES-DELINQUENT COLLECTOR	0	0	0	139	0	136	139	____________
520-285 CONTRACT SERVICES - MFO	65,745	69,938	67,656	66,745	56,256	67,200	35,000	____________
520-289 CONTRACT SUPPORT	10,696	956	0	3,203	3,203	3,203	0	____________
520-400 BANK/CREDIT CARD TERMINAL CHAR	4,787	7,433	5,689	7,041	3,718	6,500	7,041	____________
520-420 OFFICE SUPPLIES	4,017	6,374	6,925	7,000	6,338	7,000	7,000	____________
520-431 EMPLOYEE APPRECIATION LUNCHEON	900	1,000	0	1,200	0	0	1,200	____________
520-600 OFFICE EQUIP. & MAINT	0	0	0	750	0	0	750	____________
520-700 CONTINGENCIES	46	203	874	1,100	910	1,100	1,100	____________
TOTAL OTHER EXPENSES	98,205	102,400	95,960	104,207	81,630	101,285	69,259	
CAPITAL EXPENSES								
520-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	____________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
520-900 UNALLOCATED FUNDS	0	0	0	1,382	0	0	0	____________
TOTAL OTHER INCOME/EXPENSES	0	0	0	1,382	0	0	0	
TOTAL 20-FINANCE	200,876	258,199	246,431	262,231	195,015	256,730	229,516	
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01 -GENERAL FUND
21-ECONOMIC DEVELOPMENT(E

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
521-010 EDC SALARIES	0	0	0	0	0	0	0	____________
521-011 EDC LONGEVITY	0	0	0	0	0	0	0	____________
521-018 EDC EDUCATION PAY	0	0	0	0	0	0	0	____________
521-020 EDC OVERTIME	0	0	0	0	0	0	0	____________
521-030 SOCIAL SECURITY	0	0	0	0	0	0	0	____________
521-040 HEALTH INSURANCE	0	0	0	0	0	0	0	____________
521-050 RETIREMENT	0	0	0	0	0	0	0	____________
521-060 WORKERS COMPENSATION	0	0	0	0	0	0	0	____________
521-070 UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	____________
521-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
OTHER EXPENSES								
521-430 SUPPLIES	0	0	(71)	0	140	0	0	____________
521-510 VEHICLE ALLOWANCE-DIRECTOR	0	0	0	0	0	0	0	____________
521-515 HEALTH INS. ALLOWANCE-DIRECTOR	0	0	0	0	0	0	0	____________
521-590 POSTAGE	0	0	0	0	0	0	0	____________
TOTAL OTHER EXPENSES	0	0	(71)	0	140	0	0	
OTHER INCOME/EXPENSES								
521-900 TRANSFER TO EDC FUND	0	0	0	0	0	0	0	____________
521-901 UNALLOCATED FUNDS	0	0	0	0	0	0	0	____________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 21-ECONOMIC DEVELOPMENT(E	0	0	(71)	0	140	0	0	
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01 -GENERAL FUND
23-DEPT

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
523-100 UTILITIES	0	0	0	0	0	0	0	___________
523-240 CONTRACT MAINTENANCE	0	0	0	0	0	0	0	___________
523-430 SUPPLIES	0	32	0	0	0	0	0	___________
523-630 FACILITY MAINTENENCE	0	0	0	0	0	0	0	___________
523-700 CONTINGENCIES	0	0	71	0	0	0	0	___________
TOTAL OTHER EXPENSES	0	32	71	0	0	0	0	
CAPITAL EXPENSES								
523-800 CAPITAL EXPENSE	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
523-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 23-DEPT	0	32	71	0	0	0	0	
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01 -GENERAL FUND
25-CITY MANAGEMENT
DEPARTMENT EXPENSES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
525-010 CITY MANAGEMENT SALARIES	95,000	99,207	114,578	117,500	86,003	114,578	117,500	____________
525-011 LONGEVITY	0	0	0	0	0	0	0	____________
525-012 STIPEND	530	1,272	1,083	1,000	1,000	1,000	0	____________
525-017 CERTIFICATION PAY	0	0	0	0	0	0	0	____________
525-018 EDUCATION PAY	0	0	0	0	0	0	0	____________
525-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	____________
525-020 CITY MANAGEMENT OVERTIME	0	0	0	0	0	0	0	____________
525-030 SOCIAL SECURITY	6,938	7,286	8,065	8,989	6,555	8,453	8,989	____________
525-040 HEALTH INSURANCE	5,026	4,297	3,524	7,528	1,579	5,617	7,528	____________
525-050 RETIREMENT	6,924	6,956	7,560	7,638	5,397	7,183	7,638	____________
525-060 WORKER'S COMPENSATION	418	418	1,500	1,937	1,937	1,937	1,937	____________
525-070 UNEMPLOYMENT COMPENSATION	135	0	0	135	0	135	135	____________
525-080 CONTRACT LABOR - HR	0	0	692	1,000	0	0	1,000	____________
525-095 TERMINATION PAYOUT	0	0	0	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	114,971	119,436	137,001	145,727	102,471	138,903	144,727	
OTHER EXPENSES								
525-120 DUES & SUBSCRIPTIONS	655	480	600	2,000	618	700	2,000	____________
525-121 ADP Contract	0	0	0	0	0	0	0	____________
525-130 BONDS & TRAINING	800	1,690	1,142	800	415	500	800	____________
525-140 EMPLOY. SCREENING & RECRUITM	555	0	8,622	0	0	0	0	____________
525-150 MOVING EXPENSE - CITY MGR	10,000	0	0	0	0	0	0	____________
525-420 OFFICE SUPPLIES	1,184	907	313	1,200	42	250	1,200	____________
525-430 HR SUPPLIES	0	0	0	0	76	76	0	____________
525-640 EMPLOYEE RECOGNITION	976	1,984	1,520	6,800	912	1,000	6,800	____________
525-645 MEALS & ENTERTAINMENT	465	838	293	1,000	1,022	1,022	1,000	____________
525-650 VEHICLE EXPENSE	5	0	0	0	0	0	0	____________
525-655 Cell Phone Allowance	1,440	1,108	0	0	0	1,440	0	____________
TOTAL OTHER EXPENSES	16,080	7,006	12,489	11,800	3,086	4,988	11,800	
OTHER INCOME/EXPENSES								
525-900 TRANSFER TO EDC	219,186	75,000	0	0	0	0	0	____________
525-901 TRANSFER TO STREETS FUND	0	0	0	0	0	0	0	____________
525-902 UNALLOCATED FUNDS	0	0	0	113,940	113,940	113,940	0	____________
TOTAL OTHER INCOME/EXPENSES	219,186	75,000	0	113,940	113,940	113,940	0	

525-901 TRANSFER TO STREETS FUND NEXT YEAR NOTES:
50k for crack sealing
60k for streets phase 3

TOTAL 25-CITY MANAGEMENT	350,237	201,442	149,491	271,467	219,497	257,831	156,527	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
26-POOL

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
526-010 SALARIES	58,595	59,222	46,309	51,200	16,279	51,200	51,200	___________
526-020 OVERTIME	263	0	14	2,800	323	2,800	2,800	___________
526-030 SOCIAL SECURITY	4,503	4,531	3,544	4,131	1,272	4,131	4,131	___________
526-040 HEALTH INSURANCE	0	0	0	0	0	0	0	___________
526-050 RETIREMENT	0	0	0	0	0	0	0	___________
526-060 WORKER'S COMPENSATION	2,135	0	1,635	2,135	2,135	2,135	2,135	___________
526-070 UNEMPLOYMENT COMPENSATION	335	1,412	0	2,430	0	2,430	2,430	___________
TOTAL SALARIES & BENEFITS	65,831	65,164	51,502	62,696	20,009	62,696	62,696	
OTHER EXPENSES								
526-100 UTILITIES	7,493	12,371	4,495	8,000	2,535	8,000	8,000	___________
526-130 BONDS & TRAINING	0	1,114	1,885	1,500	0	900	1,500	___________
526-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	___________
526-210 EQUIPMENT LEASE	0	0	0	0	0	0	0	___________
526-255 CONTRACT SERVICES - POOL	0	0	0	9,000	2,546	9,000	9,000	___________
526-420 OFFICE SUPPLIES	0	110	0	0	0	0	0	___________
526-430 MISCELLANEOUS SUPPLIES	1,198	11,492	11,183	10,500	4,493	10,000	10,500	___________
526-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	___________
526-500 VEHICLE PARTS	0	0	0	0	0	0	0	___________
526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0	0	0	0	0	___________
526-520 EQUIPMENT REPAIR	0	411	580	0	0	1,000	0	___________
526-630 FACILITY MAINTENANCE	0	4,386	3,664	6,000	4,908	4,300	6,000	___________
526-700 CONTINGENCIES	0	10	0	4,000	0	2,500	4,000	___________
TOTAL OTHER EXPENSES	8,692	29,894	21,808	39,000	14,482	35,700	39,000	
CAPITAL EXPENSES								
526-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
526-900 UNALLOCATED FUNDS	0	0	0	6,000	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	6,000	0	0	0	
TOTAL 26-POOL	74,522	95,058	73,309	107,696	34,491	98,396	101,696	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
27-POST OFFICE
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
527-010 POST OFFICE SALARIES	8,344	21,206	24,727	24,273	23,538	22,495	24,273	___________
527-011 LONGEVITY	0	0	0	1,000	0	0	0	___________
527-012 STIPEND	537	1,590	1,354	0	1,354	0	0	___________
527-015 P. O. INCENTIVE PAY-BILINGUAL	0	0	0	0	0	0	0	___________
527-020 OVERTIME - POST OFFICE	9	1,069	1,443	1,200	637	1,354	1,200	___________
527-030 SOCIAL SECURITY	666	1,820	2,048	1,975	2,003	1,721	1,975	___________
527-040 HEALTH INSURANCE	1,296	4,710	4,006	7,528	2,440	5,617	7,528	___________
527-050 RETIREMENT	0	1,318	1,615	1,532	1,140	1,532	1,532	___________
527-060 WORKER'S COMPENSATION	45	0	45	45	0	45	45	___________
527-070 UNEMPLOYMENT COMPENSATION	135	251	0	251	0	251	251	___________
527-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	11,033	31,963	35,237	37,804	31,112	33,015	36,804	
OTHER EXPENSES								
527-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	___________
527-130 BONDS & TRAINING	245	245	0	300	0	150	300	___________
527-420 OFFICE SUPPLIES - POST OFFICE	2,324	2,787	2,261	4,100	3,356	4,100	4,100	___________
527-421 CONTRACT / SEASONAL HELP	321	0	0	3,200	0	3,200	3,200	___________
527-590 POSTAGE - POST OFFICE	0	0	3,983	0	0	0	0	___________
527-600 OFFICE EQUIPMENT & MAINTENANCE	0	0	0	0	0	0	0	___________
527-610 OFFICE EQUIPMENT LEASE	3,156	3,156	3,950	12,200	3,889	6,200	12,200	___________
527-700 CONTINGENCIES	0	725	182	7,944	7,589	7,589	1,500	___________
527-710 INVENTORY ADJUSTMENTS	0	0	0	400	0	400	400	___________
TOTAL OTHER EXPENSES	6,046	6,913	10,377	28,144	14,833	21,639	21,700	
CAPITAL EXPENSES								
527-800 CAPITAL EXPENSE	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
527-900 UNALLOCATED FUNDS	0	0	0	(8,944)	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	(8,944)	0	0	0	
TOTAL 27-POST OFFICE	17,079	38,876	45,614	57,004	45,946	54,654	58,504	
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01 -GENERAL FUND
28-HUMAN RESOUCES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
528-121 ADP Contract	0	645	0	0	0	0	0	___________
528-140 EMPLOYMENT SCREENING/RECRUIT	15,404	14,911	12,482	11,000	7,257	11,000	11,000	___________
528-141 ADP SERVICES	43,555	0	0	0	0	0	0	___________
528-142 RECOGNITION PROGRAM	0	0	0	2,000	200	2,000	2,000	___________
528-143 EMPLOYEE WELLNESS PROGRAM	62	3,552	0	2,000	300	2,000	2,000	___________
528-150 EMP MED COST ASSIST	0	21,398	0	0	0	0	0	___________
528-160 EMP RECONGITION PROGRAM	0	0	0	0	0	0	0	___________
528-162 INSURANCE INCREASE	0	0	0	0	0	0	0	___________
528-170 EMP WELLNESS PROGRAM	0	0	0	0	0	0	0	___________
528-175 TRANSFER TO HRA FUND 12	0	0	0	75,317	0	45,000	75,317	___________
TOTAL OTHER EXPENSES	59,021	40,506	12,482	90,317	7,757	60,000	90,317	
OTHER INCOME/EXPENSES								
528-900 UNALLOCATED FUNDS	0	0	0	5,200	0	0	5,200	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	5,200	0	0	5,200	
TOTAL 28-HUMAN RESOUCES	59,021	40,506	12,482	95,517	7,757	60,000	95,517	
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01 -GENERAL FUND
29-MERIT INCREASES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
529-010 MERIT INCREASE SALARIES	0	0	0	0	0	0	0	___________
529-030 SOCIAL SECURITY	0	0	0	0	0	0	0	___________
529-050 RETIREMENT	0	0	0	0	0	0	0	___________
529-060 WORKERS COMP	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
TOTAL 29-MERIT INCREASES	0	0	0	0	0	0	0	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
30-CAPITAL

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
530-506 PARKS CAPITAL	0	0	0	0	0	0	0	___________
530-507 FLEET CAPITAL	0	0	0	0	0	0	0	___________
530-508 COURT CAPITAL	0	0	0	0	0	0	0	___________
530-525 CITY MANAGER CAPITAL	0	0	0	0	0	0	0	___________
530-526 POOL CAPITAL	0	0	0	0	0	0	0	___________
530-527 POST OFFICE CAPITAL	0	0	0	0	0	0	0	___________
530-528 HUMAN RESOURCES CAPITAL	0	0	0	0	0	0	0	___________
TOTAL OTHER EXPENSES	0	0	0	0	0	0	0	
CAPITAL EXPENSES								
530-801 ADMIN CAPITAL	0	0	0	0	0	0	0	___________
530-802 POLICE CAPITAL	0	0	(9,058)	0	0	0	0	___________
530-803 FIRE CAPITAL	0	0	284,560	0	0	0	0	___________
530-804 SPECIAL SERVICES CAPITAL	0	0	0	0	0	0	0	___________
530-806 PARKS CAPITAL	0	0	497,469	0	0	0	0	___________
530-810 FACILITY CAPITAL	0	0	0	0	0	0	0	___________
530-811 CIVIC CENTER CAPITAL	0	0	0	0	0	0	0	___________
530-814 CONTRACT SERVICES CAPITAL	0	0	0	0	0	0	0	___________
530-815 TECH SUPPORT CAPITAL	0	0	32,819	0	0	0	0	___________
530-816 PUBLIC WORKS CAPITAL	0	0	58,557	0	0	0	0	___________
530-817 ANIMAL CONTROL CAPITAL	0	0	0	0	0	0	0	___________
530-819 CODE ENFORCEMENT CAPITAL	0	0	0	0	0	0	0	___________
530-820 FINANCE CAPITAL	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	864,347	0	0	0	0	
OTHER INCOME/EXPENSES								
530-925 TRANSFER OUT TO STREETS	0	0	724,972	0	0	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	724,972	0	0	0	0	
TOTAL 30-CAPITAL	0	0	1,589,319	0	0	0	0	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

01 -GENERAL FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-030 SOCIAL SECURITY	0	0	0	0	0	0	0	___________
500-050 RETIREMENT	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	4,846,065	5,154,212	6,600,577	6,262,494	4,192,241	5,916,438	5,540,361	
REVENUE OVER/(UNDER) EXPENDITURES	608,962	466,867	(864,970)	21,137	489,555	43,014	521,352	
PROJECTED ENDING FUND BALANCE	2,643,440	3,110,307	2,245,337	2,266,474	2,734,892	2,288,351	2,809,702	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

02 -GARBAGE FUND
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		142,771	197,258	171,586	104,118	104,118	104,118	(7,745)	(7,745)
4101	INCOME-COMMERCIAL	336,386	323,747	366,844	373,476	286,143	373,386	373,476	____________
4105	INCOME-RESIDENTIAL	499,858	504,123	385,494	365,783	380,251	380,633	365,783	____________
4107	INCOME-RECYCLING	223	197	0	347	0	0	347	____________
4110	INCOME-LATE CHARGE	14,978	10,679	30,242	11,124	28,554	28,562	29,000	____________
4115	INCOME-INTEREST	15	17	8	16	2	16	16	____________
4130	INCOME - MISCELLANEOUS	42	15	0	0	0	0	0	____________
TOTAL REVENUES		851,502	838,778	782,588	750,745	694,950	782,597	768,622	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

02 -GARBAGE FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 EXPENSES-COMMERCIAL	294,227	324,046	330,107	365,651	275,735	371,792	365,651	
500-020 EXPENSES-RESIDENTIAL	418,565	428,978	412,958	420,656	347,442	457,668	420,656	
500-030 EXPENSES-ADMINISTRATIVE	71,250	47,500	0	95,000	79,049	50,000	95,000	
500-040 EXPENSES-BAD DEBT	12,973	9,352	0	0	0	0	0	
500-050 EXPENSES-MED.WASTE & CLEAN UP	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	797,015	809,876	743,065	881,307	702,225	879,460	881,307	
OTHER EXPENSES								
500-591 EXPENSE - ALLY REPAIR	0	7,074	1,590	10,000	7,430	10,000	10,000	
500-592 EXPENSES - ADDITIONAL CITY SER	0	0	0	5,000	0	5,000	5,000	
TOTAL OTHER EXPENSES	0	7,074	1,590	15,000	7,430	15,000	15,000	
OTHER INCOME/EXPENSES								
500-900 EXPENSES-TRANSFER GENERAL FUND	0	47,500	105,400	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	47,500	105,400	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	797,015	864,451	850,055	896,307	709,656	894,460	896,307	
TOTAL EXPENDITURES	797,015	864,451	850,055	896,307	709,656	894,460	896,307	
REVENUE OVER/(UNDER) EXPENDITURES	54,487	(25,672)	(67,468)	(145,562)	(14,706)	(111,863)	(127,686)	
PROJECTED ENDING FUND BALANCE	197,258	171,586	104,118	(41,444)	89,412	(7,745)	(135,431)	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

03 -FRIENDS TO ANIMAL CONTROL
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		0	1,952	(1,940)	2,327	2,327	2,327	8,327	8,327
4101	INTEREST	0	0	0	0	0	0	0	____________
4102	DONATIONS	1,368	2,872	4,267	5,000	140	5,000	5,000	____________
4103	TRANSFER IN FROM GENERAL FUND	1,369	2,000	0	5,000	0	5,000	5,000	____________
TOTAL REVENUES		2,737	4,872	4,267	10,000	140	10,000	10,000	
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03 -FRIENDS TO ANIMAL CONTROL
01-ADMINISTRATION

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
501-130 MISCELLANIOUS	785	8,764	0	4,000	0	4,000	4,000	___________
TOTAL OTHER EXPENSES	785	8,764	0	4,000	0	4,000	4,000	
TOTAL 01-ADMINISTRATION	785	8,764	0	4,000	0	4,000	4,000	
TOTAL EXPENDITURES	785	8,764	0	4,000	0	4,000	4,000	
REVENUE OVER/(UNDER) EXPENDITURES	1,952	(3,892)	4,267	6,000	140	6,000	6,000	
PROJECTED ENDING FUND BALANCE	1,952	(1,940)	2,327	8,327	2,467	8,327	14,327	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

04 -ASSET SEIZ FUND- FEDERAL
REVENUES

				2014-2015			2015-2016	
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
BEGINNING FUND BALANCE	347	347	347	347	347	347	3,594	3,594
4101 INCOME-COURT FORFEITED PR	0	0	0	0	0	0	0	___________
4105 INCOME-ABAND/SEIZED PROP	0	0	0	0	3,247	3,247	0	___________
4115 INCOME-INTEREST	0	0	0	0	0	0	0	___________
TOTAL REVENUES	0	0	0	0	3,247	3,247	0	
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04 -ASSET SEIZ FUND- FEDERAL
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(-- 2014-2015 --) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(-- 2015-2016 --) REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	0	0	0	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	3,247	3,247	0	
PROJECTED ENDING FUND BALANCE	347	347	347	347	3,594	3,594	3,594	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

05 -COUNTY FIRE CONTRIBUTION
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		11,615	8,907	21,163	921	921	921	921	921
4101	INCOME-BEXAR COUNTY	19,321	21,078	1,756	21,078	0	0	21,078	____________
4105	INCOME - OTHER	1,756	0	0	0	0	0	0	____________
4115	INCOME-INTEREST	1	0	1	1	(2)	0	1	____________
4120	GRANT PROCEEDS - FIRE	0	0	0	0	0	0	0	____________
TOTAL REVENUES		21,078	21,078	1,757	21,079	(2)	0	21,079	
		===========	===========	===========	===========	===========	===========	===========	===========

APPROVED BUDGET
AS OF: JULY 31ST, 2015

05 -COUNTY FIRE CONTRIBUTION
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(---- 2014-2015 ----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(---- 2015-2016 ----) REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
500-010 FIRE SUPPLIES	14,007	5,208	0	9,493	0	0	9,493	___________
500-050 MISCELLANEOUS	9,480	3,613	22,000	18,123	0	0	18,123	___________
TOTAL SALARIES & BENEFITS	23,487	8,822	22,000	27,616	0	0	27,616	
OTHER EXPENSES								
500-431 EMPLOYEE APPRECIATION LUNCHEON	300	0	0	0	0	0	0	___________
TOTAL OTHER EXPENSES	300	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	4,600	0	0	4,600	___________
TOTAL CAPITAL EXPENSES	0	0	0	4,600	0	0	4,600	
TOTAL 00-GENERAL EXPENDITURES	23,787	8,822	22,000	32,216	0	0	32,216	
TOTAL EXPENDITURES	23,787	8,822	22,000	32,216	0	0	32,216	
REVENUE OVER/(UNDER) EXPENDITURES	(2,708)	12,256	(20,243)	(11,137)	(2)	0	(11,137)	
PROJECTED ENDING FUND BALANCE	8,907	21,163	921	(10,217)	919	921	(10,217)	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

06 -SCHOOL CROSSING GUARD
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		37,793	38,568	30,586	36,263	36,263	36,263	38,366	38,366
4101	INCOME-BEXAR COUNTY	6,107	6,331	5,825	5,381	5,392	6,100	5,381	___________
4115	INCOME-INTEREST	3	4	2	3	1	3	3	___________
4310	SCHOOL ZONE FINES	0	0	0	0	0	0	0	___________
TOTAL REVENUES		6,111	6,335	5,827	5,384	5,393	6,103	5,384	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

06 -SCHOOL CROSSING GUARD
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 DARE PROGRAM	0	0	0	0	0	0	0	___________
500-020 SAFETY EQUIPMENT	0	0	0	0	0	0	0	___________
500-030 STREET MAINTENANCE	4,678	0	0	0	0	0	0	___________
500-050 MISCELLANEOUS	657	402	150	4,000	93	4,000	4,000	___________
TOTAL SALARIES & BENEFITS	5,336	402	150	4,000	93	4,000	4,000	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	13,915	0	22,000	0	0	22,000	___________
TOTAL CAPITAL EXPENSES	0	13,915	0	22,000	0	0	22,000	
TOTAL 00-GENERAL EXPENDITURES	5,336	14,317	150	26,000	93	4,000	26,000	
TOTAL EXPENDITURES	5,336	14,317	150	26,000	93	4,000	26,000	
REVENUE OVER/(UNDER) EXPENDITURES	775	(7,983)	5,677	(20,616)	5,300	2,103	(20,616)	
PROJECTED ENDING FUND BALANCE	38,568	30,586	36,263	15,646	41,562	38,366	17,749	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

07 -DARE PROGRAM FUND
REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	0	0	0
4101 INCOME-DONATIONS	0	0	0	0	0	0	0	___________
4115 INCOME-INTEREST	0	0	0	0	0	0	0	___________
TOTAL REVENUES	0	0	0	0	0	0	0	
	===========	===========	===========	===========	===========	===========	===========	===========

07 -DARE PROGRAM FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 PROGRAM SUPPLIES	0	0	0	0	0	0	0	___________
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	0	0	0	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	
PROJECTED ENDING FUND BALANCE	0	0	0	0	0	0	0	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

08 -POLICE DONATIONS ACCOUNT
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		4,283	5,273	5,644	4,786	4,786	4,786	2,546	2,546
4101	INCOME-POLICE DONATIONS	1,799	616	2,291	0	790	790	0	____________
4102	INCOME-WINDCREST PROUD	0	0	0	0	0	0	0	____________
4106	INCOME-SWIM TEAM DONATIONS	0	0	0	0	0	0	0	____________
4115	INCOME-INTEREST	0	1	1	1	0	0	1	____________
TOTAL REVENUES		1,799	617	2,292	1	790	790	1	

APPROVED BUDGET
AS OF: JULY 31ST, 2015

08 -POLICE DONATIONS ACCOUNT
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 MISCELLANEOUS EXPENSES	509	246	2,669	2,000	3,030	3,030	2,000	___________
TOTAL SALARIES & BENEFITS	509	246	2,669	2,000	3,030	3,030	2,000	
OTHER EXPENSES								
500-431 EMPLOYEE APPRECIATION LUNCHEON	300	0	0	1,500	0	0	1,500	___________
TOTAL OTHER EXPENSES	300	0	0	1,500	0	0	1,500	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	480	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	480	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	809	246	3,149	3,500	3,030	3,030	3,500	
TOTAL EXPENDITURES	809	246	3,149	3,500	3,030	3,030	3,500	
REVENUE OVER/(UNDER) EXPENDITURES	990	370	(857)	(3,499)	(2,240)	(2,240)	(3,499)	
PROJECTED ENDING FUND BALANCE	5,273	5,644	4,786	1,287	2,546	2,546	(953)	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

09 -ASSET SEIZURE FUND- STATE
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		18,983	10,147	5,413	513	513	513	1,810	1,810
4101	INCOME-COURT FORFEITED PR	2,679	0	0	0	1,388	1,388	0	___________
4105	INCOME-ABAND/SEIZED PROP	0	0	0	0	0	0	0	___________
4115	INCOME-INTEREST	0	1	0	0	0	0	0	___________
TOTAL REVENUES		2,679	1	0	0	1,388	1,388	0	
		===========	===========	===========	===========	===========	===========	===========	===========

APPROVED BUDGET
AS OF: JULY 31ST, 2015

09 -ASSET SEIZURE FUND- STATE
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	4,205	2,684	1,479	0	0	0	0	____________
TOTAL SALARIES & BENEFITS	4,205	2,684	1,479	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	7,309	2,051	3,421	0	91	91	0	____________
TOTAL CAPITAL EXPENSES	7,309	2,051	3,421	0	91	91	0	
TOTAL 00-GENERAL EXPENDITURES	11,514	4,735	4,900	0	91	91	0	
TOTAL EXPENDITURES	11,514	4,735	4,900	0	91	91	0	
REVENUE OVER/(UNDER) EXPENDITURES	(8,835)	(4,735)	(4,899)	0	1,297	1,297	0	
PROJECTED ENDING FUND BALANCE	10,147	5,413	513	513	1,810	1,810	1,810	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

10 -POLICE EDUCATION TRAINING
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		10,456	10,457	7,122	3,523	3,523	3,523	1,814	1,814
4101	INCOME-LEOSE	0	0	2,066	2,600	3,061	3,061	3,061	____________
4105	INCOME- OTHER	0	0	0	0	0	0	0	____________
4115	INCOME-INTEREST	1	1	1	1	0	1	1	____________
TOTAL REVENUES		1	1	2,066	2,601	3,061	3,062	3,062	

APPROVED BUDGET
AS OF: JULY 31ST, 2015

10 -POLICE EDUCATION TRAINING
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(2014-2015) CURRENT BUDGET	(2014-2015) Y-T-D ACTUAL	(2014-2015) PROJECTED YEAR END	(2015-2016) REQUESTED BUDGET	(2015-2016) APPROVED BUDGET
SALARIES & BENEFITS								
500-050 EDUCATION/TRAINING	0	3,337	5,665	4,000	4,771	4,771	4,000	___________
TOTAL SALARIES & BENEFITS	0	3,337	5,665	4,000	4,771	4,771	4,000	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	3,337	5,665	4,000	4,771	4,771	4,000	
TOTAL EXPENDITURES	0	3,337	5,665	4,000	4,771	4,771	4,000	
REVENUE OVER/(UNDER) EXPENDITURES	1	(3,336)	(3,599)	(1,399)	(1,710)	(1,709)	(938)	
PROJECTED ENDING FUND BALANCE	10,457	7,122	3,523	2,124	1,813	1,814	876	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

11 -ROOSEVELT SCHOLARSHIP FND
REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE	4,092	4,092	4,093	4,093	4,093	4,093	4,093	4,093
4101 INCOME	0	0	0	0	0	0	0	____________
4115 INCOME-INTEREST	0	0	0	0	0	0	0	____________
TOTAL REVENUES	0	0	0	0	0	0	0	

APPROVED BUDGET
AS OF: JULY 31ST, 2015

11 -ROOSEVELT SCHOLARSHIP FND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 EXPENDITURES-MISCELLANEOUS	0	0	0	2,000	0	0	2,000	___________
500-060 MISC-SETUP 501.c3	0	0	0	1,500	0	0	1,500	___________
TOTAL SALARIES & BENEFITS	0	0	0	3,500	0	0	3,500	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	3,500	0	0	3,500	
TOTAL EXPENDITURES	0	0	0	3,500	0	0	3,500	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	(3,500)	0	0	(3,500)	
PROJECTED ENDING FUND BALANCE	4,092	4,093	4,093	593	4,093	4,093	593	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

12 -HEALTH REIMBURSEMENT ACCT
REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE	0	0	0	(48,207)	(48,207)	(48,207)	(48,207)	(48,207)
4101 INCOME - FEMA ASSISTANCE	0	0	0	0	0	0	0	___________
4115 INTEREST INCOME	0	0	0	0	0	0	0	___________
4120 TRANSFER FROM GENERAL FUND	0	0	0	70,000	0	45,000	70,000	___________
TOTAL REVENUES	0	0	0	70,000	0	45,000	70,000	

12 -HEALTH REIMBURSEMENT ACCT
30-CAPITAL

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
530-110 PROJ#3212 LABOR COST	0	0	0	0	0	0	0	___________
TOTAL OTHER EXPENSES	0	0	0	0	0	0	0	
TOTAL 30-CAPITAL	0	0	0	0	0	0	0	

APPROVED BUDGET
AS OF: JULY 31ST, 2015

12 -HEALTH REIMBURSEMENT ACCT
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
500-100 HEALTH REIMBURSEMENT COSTS	0	0	48,207	130,200	42,330	45,000	130,200	____________
500-120 PROJ#3212 MATERIAL EXPENSE	0	0	0	0	0	0	0	____________
500-130 PROJ#3212 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	____________
500-210 PROJ#3213 LABOR COST	0	0	0	0	0	0	0	____________
500-220 PROJ#3213 MATERIAL EXPENSE	0	0	0	0	0	0	0	____________
500-230 PROJ#3213 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	____________
500-310 PROJ#3214 LABOR COST	0	0	0	0	0	0	0	____________
500-320 PROJ#3214 MATERIAL EXPENSE	0	0	0	0	0	0	0	____________
500-330 PROJ#3214 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	____________
500-410 PROJ#3215 LABOR COST	0	0	0	0	0	0	0	____________
500-420 PROJ#3215 MATERIAL EXPENSE	0	0	0	0	0	0	0	____________
500-430 PROJ#3215 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	____________
500-510 PROJ#3216 LABOR COST	0	0	0	0	0	0	0	____________
500-520 PROJ#3216 MATERIAL EXPENSE	0	0	0	0	0	0	0	____________
500-530 PROJ#3216 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	____________
500-610 PROJ#3217 LABOR COST	0	0	0	0	0	0	0	____________
500-620 PROJ#3217 MATERIAL EXPENSE	0	0	0	0	0	0	0	____________
500-630 PROJ#3217 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	____________
TOTAL OTHER EXPENSES	0	0	48,207	130,200	42,330	45,000	130,200	
TOTAL 00-GENERAL EXPENDITURES	0	0	48,207	130,200	42,330	45,000	130,200	
TOTAL EXPENDITURES	0	0	48,207	130,200	42,330	45,000	130,200	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	(48,207)	(60,200)	(42,330)	0	(60,200)	
PROJECTED ENDING FUND BALANCE	0	0	(48,207)	(108,407)	(90,537)	(48,207)	(108,407)	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

13 -ECONOMIC DEVELOPMENT CORP
REVENUES

				(------- 2014-2015	-------	-------)	(------- 2015-2016	--------)
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
BEGINNING FUND BALANCE	1,844,049	1,871,602	385,967	61,630	61,630	61,630	41,164	41,164
4105 INCOME - OTHER	1,875,953	7,047	34	0	577	0	0	____________
4110 INCOME - OTHER (HOT)	0	0	0	0	0	0	0	____________
4111 INCOME - OTHER (GEN.FUND)	219,186	75,000	0	0	0	0	0	____________
4112 INCOME-WALZEM RD GRANT	0	0	0	0	0	0	0	____________
4113 INCOME-CORPORATE DONATIONS	0	0	0	0	0	0	0	____________
4115 SALES TAX (.25)	392,242	443,534	452,688	487,618	308,717	487,618	487,618	____________
4301 INTEREST	188	117	25	250	217	250	250	____________
4900 PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	____________
TOTAL REVENUES	2,487,568	525,698	452,748	487,868	309,511	487,868	487,868	
	===========	===========	===========	===========	===========	===========	===========	===========

13 -ECONOMIC DEVELOPMENT CORP
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-009 SALARIES - EDC	40,385	42,398	3,863	0	0	0	0	
500-010 ADMINISTRATIVE EXPENSES	0	4,040	4,000	27,000	10,667	37,000	37,000	
500-011 EDC LONGEVITY	0	0	0	0	0	0	0	
500-013 STIPEND	0	1,872	0	0	0	1,872	0	
500-018 EDC EDUCATION PAY	0	0	0	0	0	0	0	
500-020 EDC OVERTIME	0	0	0	0	0	0	0	
500-030 SOCIAL SECURITY-EDC	2,938	3,663	0	0	0	0	0	
500-040 HEALTH INSURANCE-EDC	137	10,129	0	0	50	0	0	
500-050 RETIREMENT-EDC	2,494	3,166	0	0	0	0	0	
500-060 WORKERS COMPENSATION-EDC	0	0	0	0	0	283	0	
500-070 UNEMPLOYMENT COMPENSATION	261	135	135	0	0	135	0	
500-080 CONTRACT LABOR	35,000	70,600	90,000	96,000	65,375	96,000	96,000	
500-095 TERMINATION PAYOUT	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	81,214	136,003	97,998	123,000	76,092	135,290	133,000	
OTHER EXPENSES								
500-100 PUBLIC RELATION FEES-GENERAL	0	0	0	0	0	0	0	
500-115 MOBILE TELEPHONE	842	831	105	0	52	1,450	0	
500-120 DUES & SUBSCRIPTIONS	937	2,502	3,119	1,500	2,537	3,000	3,000	
500-130 TRAINING	1,931	1,055	7,776	8,000	2,283	10,000	8,000	
500-132 TRAVEL	629	8,677	6,020	19,900	5,404	18,000	18,000	
500-135 MEALS & ENTERTAINMENT	1,078	5,901	5,355	5,000	3,193	7,000	7,000	
500-200 COMPUTER MAINTENANCE	147	1,752	1,630	3,000	83	4,500	4,500	
500-201 WEBSITE MAINTENANCE	735	313	2,458	2,000	(22)	4,200	2,000	
500-205 REPAIRS & MAINT OF BUILDING	798	128	94	0	150	1,674	1,674	
500-250 LEGAL EXPENSES	110,940	30,150	95,042	30,000	12,282	30,000	30,000	
500-290 AUDIT	5,500	4,900	5,500	5,500	2,000	3,500	3,500	
500-430 SUPPLIES	1,533	1,625	2,746	5,200	1,182	3,250	3,250	
500-440 ELECTION EXPENSES	0	0	122	0	215	2,500	2,500	
500-510 VEHICLE EXPENSE-EDC	0	0	20	0	340	0	0	
500-515 HEALTH EXPENSE ALLOW-DIRECTOR	0	0	0	0	1,754	0	0	
500-520 MOVING EXPENSE-DIRECTOR	0	0	0	0	0	0	0	
500-540 VEHICLE FUEL	0	48	62	100	51	1,000	1,000	
500-590 POSTAGE	45	101	14	500	16	500	500	
500-630 LEGAL ADVERTISING	276	0	776	0	0	776	0	
500-640 COPIER USAGE	957	0	1,443	1,443	0	1,443	1,443	
500-650 WALZEM RD GRANT EXPENSES	0	0	0	0	0	0	0	
500-700 CONTINGENCIES	110	4,294	4,832	2,000	1,733	4,620	4,620	
TOTAL OTHER EXPENSES	126,456	62,276	137,112	84,143	33,254	97,413	90,987	
CAPITAL EXPENSES								
500-800 EDC PROJECTS	2,145	24,055	23,115	57,300	60,590	80,000	80,000	
500-801 PROMOTING WINDCREST	13,694	32,851	5,572	46,407	13,941	48,671	48,671	
500-810 CAPITAL EXPENSE	0	2,520	0	43,000	283	0	0	
500-890 TLF LOAN PAYMENTS	279,822	341,089	280,800	103,049	77,154	103,049	103,049	
500-891 RACKER ROAD PROJECT	1,902,798	1,368,667	164,164	0	10,471	12,000	0	
500-892 TLF INTEREST	53,885	43,872	30,325	31,911	13,595	31,911	31,911	
TOTAL CAPITAL EXPENSES	2,252,345	1,813,053	503,975	281,667	176,035	275,631	263,631	

APPROVED BUDGET
AS OF: JULY 31ST, 2015

13 -ECONOMIC DEVELOPMENT CORP
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER INCOME/EXPENSES								
500-900 PRIOR PERIOD ADJUSTMENT	0	0	0	0	(6,954)	0	0	___________
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	(6,954)	0	0	
TOTAL 00-GENERAL EXPENDITURES	2,460,016	2,011,333	739,084	488,810	278,427	508,334	487,618	
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13 -ECONOMIC DEVELOPMENT CORP
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO GEN. FUND	0	0	38,000	0	7,667	0	0	____________
TOTAL TRANSFERS	0	0	38,000	0	7,667	0	0	
TOTAL EXPENDITURES	2,460,016	2,011,333	777,084	488,810	286,093	508,334	487,618	
REVENUE OVER/(UNDER) EXPENDITURES	27,552	(1,485,635)	(324,337)	(942)	23,418	(20,466)	250	
PROJECTED ENDING FUND BALANCE	1,871,602	385,967	61,630	60,688	85,048	41,164	41,414	

*** END OF REPORT ***

14 -COURT TECHNOLOGY FUND
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		17,664	30,518	40,917	56,562	56,562	56,562	70,947	70,947
4101	INCOME-COURT TECHNOLOGY FEES	12,852	14,288	15,820	14,383	12,151	14,383	14,383	___________
4115	INCOME - INTEREST	2	3	4	3	3	3	3	___________
TOTAL REVENUES		12,853	14,291	15,824	14,386	12,154	14,386	14,386	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

14 -COURT TECHNOLOGY FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(2014-2015) CURRENT BUDGET	(2014-2015) Y-T-D ACTUAL	(2014-2015) PROJECTED YEAR END	(2015-2016) REQUESTED BUDGET	(2015-2016) APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	3,892	180	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	3,892	180	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	3,892	180	0	0	0	0	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

14 -COURT TECHNOLOGY FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(2014-2015) CURRENT BUDGET	(2014-2015) Y-T-D ACTUAL	(2014-2015) PROJECTED YEAR END	(2015-2016) REQUESTED BUDGET	(2015-2016) APPROVED BUDGET
TRANSFERS								
900-501 TRANSFER TO GEN. FUND	0	0	0	0	0	0	0	___________
TOTAL TRANSFERS	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	0	3,892	180	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	12,853	10,400	15,644	14,386	12,154	14,386	14,386	
PROJECTED ENDING FUND BALANCE	30,518	40,917	56,562	70,947	68,715	70,947	85,333	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

15 -COURT BLDG. SECURITY FUND
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		10,685	19,844	30,562	808	808	808	11,616	11,616
4101	INCOME-COURT BLDG SECURITY FEE	9,642	10,716	11,865	10,825	9,113	10,807	10,825	____________
4115	INCOME - INTEREST	1	2	1	2	0	1	2	____________
4120	TRANSFER FROM GENERAL FUND	0	0	7,000	7,000	0	0	7,000	____________
TOTAL REVENUES		9,643	10,718	18,867	17,827	9,113	10,808	17,827	
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15 -COURT BLDG. SECURITY FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	484	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	484	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	48,621	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	0	0	48,621	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	484	0	48,621	0	0	0	0	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

15 -COURT BLDG. SECURITY FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	(---- 2014-2015 ----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(---- 2015-2016 ----) REQUESTED BUDGET	APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	____________
TOTAL TRANSFERS	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	484	0	48,621	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	9,159	10,718	(29,755)	17,827	9,113	10,808	17,827	
PROJECTED ENDING FUND BALANCE	19,844	30,562	808	18,635	9,921	11,616	29,443	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

16 -HOTEL/MOTEL TAX FUND
REVENUES

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE	126,529	138,913	127,550	596	596	596	109,820	109,820
4101 INCOME-HOT	155,313	166,759	171,752	153,989	114,410	171,752	153,989	____________
4105 INCOME-OTHER	0	0	0	0	0	0	0	____________
4115 INCOME-INTEREST	10	13	13	8	7	8	8	____________
TOTAL REVENUES	155,323	166,772	171,765	153,997	114,417	171,760	153,997	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

16 -HOTEL/MOTEL TAX FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-040 ADVERTISING & PROMOTION	7,500	7,900	1,870	0	0	0	0	___________
500-050 MISCELLANEOUS	0	0	0	0	2,535	2,535	0	___________
TOTAL SALARIES & BENEFITS	7,500	7,900	1,870	0	2,535	2,535	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	63,389	60,001	0	0	60,001	0	___________
TOTAL CAPITAL EXPENSES	0	63,389	60,001	0	0	60,001	0	
TOTAL 00-GENERAL EXPENDITURES	7,500	71,289	61,871	0	2,535	62,536	0	
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16 -HOTEL/MOTEL TAX FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO TAX NOTES FUND	0	0	0	0	0	0	0	
900-501 TRANSFER TO GENERAL FUND	135,438	106,847	236,847	186,847	142,450	0	186,847	
900-502 TRANSFER TO EDC FUND	0	0	0	0	0	0	0	
TOTAL TRANSFERS	135,438	106,847	236,847	186,847	142,450	0	186,847	
TOTAL EXPENDITURES	142,938	178,136	298,718	186,847	144,985	62,536	186,847	
REVENUE OVER/(UNDER) EXPENDITURES	12,385	(11,364)	(126,953)	(32,850)	(30,568)	109,224	(32,850)	
PROJECTED ENDING FUND BALANCE	138,913	127,550	596	(32,254)	(29,972)	109,820	76,970	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

17 -DEBT SERVICE
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		5,615	1,134	5,171	(40,305)	(40,305)	(40,305)	(40,305)	(40,305)
4101	INCOME - TAX NOTES PROCEEDS	(0)	0	0	0	0	0	0	____________
4105	INCOME - OTHER	0	0	0	0	0	0	0	____________
4115	INCOME - INTEREST	3	6	0	0	0	0	0	____________
4116	INCOME - SALES TAX (.25)	0	0	0	0	(0)	0	0	____________
4117	AD VALOREM TAX (I&S .073841)	352,108	360,616	358,416	0	0	0	0	____________
TOTAL REVENUES		352,111	360,622	358,416	0	(0)	0	0	
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17 -DEBT SERVICE
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
OTHER EXPENSES								
500-200 TAX NOTE PRINCIPAL EXPENSE	430,000	445,000	460,000	0	0	0	0	____________
500-210 TAX NOTE INTEREST EXPENSE	46,592	31,585	16,054	0	0	0	0	____________
500-350 NOTE ISSUANCE COSTS	0	0	0	0	0	0	0	____________
500-400 PAY AGENT/REGISTRAR FEES	0	0	0	0	0	0	0	____________
TOTAL OTHER EXPENSES	476,592	476,585	476,054	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	476,592	476,585	476,054	0	0	0	0	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

17 -DEBT SERVICE
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
TRANSFERS								
900-100 TRANSFER FROM HOT FUND	0	(120,000)	0	0	0	0	0	____________
900-200 TRANSFER FROM STREET FUND	(120,000)	0	(72,162)	0	0	0	0	____________
900-300 TRANFSER FROM GENERAL FUND	0	0	0	0	0	0	0	____________
TOTAL TRANSFERS	(120,000)	(120,000)	(72,162)	0	0	0	0	
TOTAL EXPENDITURES	356,592	356,585	403,892	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	(4,481)	4,037	(45,476)	0	(0)	0	0	
PROJECTED ENDING FUND BALANCE	1,134	5,171	(40,305)	(40,305)	(40,305)	(40,305)	(40,305)	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

18 -WCC&PD FUND
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		186,417	229,289	214,627	252,077	252,077	252,077	282,285	282,285
4101	INCOME - SALES TAX	490,867	624,378	628,509	623,548	373,133	623,548	623,548	____________
4102	INCOME-K9 DONATIONS	0	0	0	0	0	0	0	____________
4105	INCOME - OTHER	0	0	0	0	5,579	0	0	____________
4115	INCOME - INTEREST	17	16	17	14	21	14	14	____________
4120	PROCEEDS FROM GUN SALES	0	0	0	0	0	0	0	____________
4900	PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	____________
TOTAL REVENUES		490,884	624,393	628,526	623,562	378,732	623,562	623,562	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

18 -WCC&PD FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-009 SALARIES	149,380	142,657	150,527	158,658	112,295	150,116	158,658	____
500-010 ADMINISTRATIVE EXPENSE	0	2,000	2,000	2,000	1,170	2,000	2,000	____
500-011 LONGEVITY	0	0	0	0	0	0	0	____
500-013 STIPEND	2,332	5,087	3,249	4,000	0	3,249	0	____
500-014 SPECIAL ASSIGNMENT PAY K-9	2,885	0	4,500	4,500	0	4,500	13,500	____
500-015 INCENTIVE PAY-BILING & SHIFT	587	417	617	2,400	182	2,400	2,400	____
500-017 CERTIFICATION PAY	1,466	600	605	0	434	0	0	____
500-018 EDUCATION PAY	92	0	0	300	0	300	300	____
500-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	____
500-020 OVERTIME	16,054	15,200	24,277	22,200	21,707	20,410	22,200	____
500-021 7K HOURS	3,630	4,787	4,578	4,900	2,524	3,500	4,900	____
500-026 HAZARDOUS DUTY PAY	0	27	191	1,080	215	400	1,380	____
500-030 SOCIAL SECURITY	13,490	12,682	13,807	15,302	11,001	12,962	15,302	____
500-040 HEALTH INSURANCE	18,646	17,081	23,502	30,112	10,097	23,240	30,112	____
500-050 RETIREMENT	12,605	11,400	14,171	13,547	8,586	14,408	13,547	____
500-060 WORKERS COMPENSATION	0	3,420	2,065	3,065	3,065	3,065	3,065	____
500-070 UNEMPLOYMENT COMPENSATION	1,044	0	0	540	0	540	540	____
TOTAL SALARIES & BENEFITS	222,212	215,359	244,088	262,604	171,278	241,090	267,904	
OTHER EXPENSES								
500-130 BONDS & TRAINING	1,335	2,368	2,407	5,000	4,024	5,000	8,500	____
500-250 LEGAL EXPENSE	0	0	0	0	0	0	0	____
500-290 AUDIT	0	0	0	0	0	0	0	____
500-420 OFFICE SUPPLIES	(152)	0	531	500	571	500	1,000	____
500-430 JUVENILE PROG.FEES & SUPPLIES	0	0	9	0	0	0	0	____
500-435 K-9 PROGRAM EXPENSES	2,550	4,225	1,371	5,500	5,175	5,000	10,000	____
500-440 ELECTION EXPENSE	0	0	0	0	0	0	0	____
500-450 SYSTEM ACCESS FEE	0	14,482	14,035	14,035	0	14,482	14,035	____
500-480 UNIFORMS	1,090	2,213	1,937	2,700	332	2,000	2,700	____
500-500 MISC. CRIME PREVENTION	4,440	16,291	6,162	9,500	6,822	5,000	9,500	____
500-515 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0	____
500-516 DEBT SERVICE - PRINCIPAL	59,785	0	0	0	0	0	0	____
500-517 MAINTENANCE ON EQUIPMENT	34,033	47,582	45,265	45,284	31,923	45,282	45,284	____
500-518 DEBT SERVICE - INTEREST	2,839	0	0	0	0	0	0	____
TOTAL OTHER EXPENSES	105,919	87,161	71,718	82,519	48,846	77,264	91,019	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	119,880	336,536	238,344	316,865	168,734	275,000	258,380	____
TOTAL CAPITAL EXPENSES	119,880	336,536	238,344	316,865	168,734	275,000	258,380	
OTHER INCOME/EXPENSES								
500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	____
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	448,012	639,056	554,150	661,988	388,858	593,354	617,303	
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18 -WCC&PD FUND
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO GEN FUND	0	0	36,926	0	0	0	0	____________
TOTAL TRANSFERS	0	0	36,926	0	0	0	0	
TOTAL EXPENDITURES	448,012	639,056	591,076	661,988	388,858	593,354	617,303	
REVENUE OVER/(UNDER) EXPENDITURES	42,872	(14,663)	37,450	(38,426)	(10,126)	30,208	6,259	
PROJECTED ENDING FUND BALANCE	229,289	214,627	252,077	213,651	241,951	282,285	288,544	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: JULY 31ST, 2015

19 -CAPITAL PROJECTS STREETS
REVENUES

		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
BEGINNING FUND BALANCE		431,282	631,852	(3,500)	13,080	13,080	13,080	43,742	43,742
4101	INCOME - TAX NOTES PROCEEDS	0	0	0	0	0	0	0	___________
4105	TRANSFER FROM GENERAL FUND	0	0	724,972	0	113,940	113,940	0	___________
4115	INCOME - INTEREST	24	194	52	17	4	0	17	___________
4116	INCOME-SALES TAX (.25)	392,242	443,534	452,688	441,722	308,716	441,722	441,722	___________
TOTAL REVENUES		392,266	443,727	1,177,712	441,739	422,660	555,662	441,739	
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19 -CAPITAL PROJECTS STREETS
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS EXPENSE	0	0	0	0	0	0	0	___________
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	400	710,789	1,085,018	0	713	525,000	0	___________
500-810 STREET MAINTENANCE	71,296	248,290	3,953	0	0	0	0	___________
TOTAL CAPITAL EXPENSES	71,696	959,079	1,088,970	0	713	525,000	0	
TOTAL 00-GENERAL EXPENDITURES	71,696	959,079	1,088,970	0	713	525,000	0	
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APPROVED BUDGET
AS OF: JULY 31ST, 2015

19 -CAPITAL PROJECTS STREETS
00-GENERAL EXPENDITURES

DEPARTMENT EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 CURRENT BUDGET	2014-2015 Y-T-D ACTUAL	2014-2015 PROJECTED YEAR END	2015-2016 REQUESTED BUDGET	2015-2016 APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO DEBT SERVICE	120,000	120,000	72,162	0	0	0	0	____________
TOTAL TRANSFERS	120,000	120,000	72,162	0	0	0	0	
TOTAL EXPENDITURES	191,696	1,079,079	1,161,132	0	713	525,000	0	
REVENUE OVER/(UNDER) EXPENDITURES	200,570	(635,352)	16,580	441,739	421,947	30,662	441,739	
PROJECTED ENDING FUND BALANCE	631,852	(3,500)	13,080	454,819	435,028	43,742	485,481	

*** END OF REPORT ***

PROJECTED ENDING FUND BALANCE	0	0	0	0	0	0	0	

*** END OF REPORT ***